

Editorial: Unready Reckoners

Leibniz hoped that the development of his *characteristica universalis* would enable philosophers, like mathematicians and accountants, to settle their differences by calculation. A logically perfect language would give such pure and clear expression to questions and problems that resolving them would be a matter of systematic reasoning, leaving no scope for controversies, passions or points of view. Hobbes was more pessimistic, but endorsed the same remote ideal, when he spoke of geometry as the only science that it hath pleased God to bestow upon mankind.

These aspirations have a long history. Aristotle complained that some of his contemporaries were allowing mathematics to take over from philosophy. In our own century Russell and Ayer have seen logic as the essence of philosophy, and mathematics as the sole paradigm of logical discipline. The outline of the story is familiar. What may not be so well known is how powerfully the same picture is suggested by the idioms and etymologies of the languages in which philosophy has most famously been conducted. Reasoning is reckoning, both in Latin and in Greek. The word *ratio* fills columns of Lewis and Short's dictionary with references to accountancy. The modern use of the word *logistics* is at least as close as that of *logic* to what Plato and Aristotle meant by *logistikon*. In Greek *logizesthai* means to keep accounts, and when Socrates asks us to *logon didonai* he is subjecting us to audit, calling upon us to submit accounts of ourselves and our ideas. One of the best known verses in the Bible adorns the same tale. The Authorized Version's 'thinketh no evil' disguises the metaphor that is made explicit in one modern translation by the words 'keeps no account book of evil'. The thought is that charity's long-suffering kindness will not bear a grudge, writing down a grievance as a debt to be collected when the ledger is opened on some day of reckoning or Day of Reckoning.

That accountants, like mathematicians, could prove an ancient claim to be among the eponymous reasoners of all nations makes it the more touching that they should make the appeal for the help of mere philosophers that is conveyed to us by Colin Lyas in the pages of this issue. We urge our members and contributors to do their best for these limping Samaritans, remembering that charity does not vaunt itself, is not puffed up, and does not behave itself unseemly. It will be harder to remember that she seeketh not her own if it turns out that acting as consultants to accountants allows us to charge them fees at the level to which their profession has become accustomed.