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Lecture

« The value of the roman slave »

Tuesday 18 February 2014
At 6.00pm

Amphitheatre SIMONE WEIL
5 allée Jacques Berque, Nantes

By

Gérard Minaud,

Independent Researcher of History of
accounting, associated to the Centre
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Initially trained as a manager, Gerard Minaud spent twenty years directing industrial companies from 1984 onwards. In the mid-90s, he started a second degree course in history, to find answers to his questions on the history of accounting in ancient Rome. This led him to present, in 2002 at the EHESS, a thesis published in 2005 under the title *Accounting in Rome*.

This research is the combination of his field experience of practicing accounting and his studies in history (he obtained a BA and a MA in this discipline). In 2002, he left the corporate world to devote himself to research and teaching.

Always driven on by a curiosity to learn about the history of accounting in Roman antiquity, in 2005 he prepared a second doctorate in the History of Law and Institutions. This thesis, defended in 2009 and published in 2011 under the title *People of commerce and law in Rome*, led him to discover the works of medieval Latin-speaking jurists.

Theme

“Throughout the Roman world, the purpose of owning slaves met several needs: economic, social or domestic. One could talk about slaves of production, slaves of comfort or slaves of luxury. There were multiple slave profiles, because of their backgrounds, the use that was made of them, or the fate that awaited them. Every slave had nonetheless an acquisition and maintenance cost; in return, they served their master by providing labor or services.

A simple accounting relationship between income and expenses could set the value of a slave, but the specificities of the Roman world dismiss this assumption in many cases.

A slave could indeed engender, transmit knowledge or be a subject of a short-term speculation through vocational training in order to be sold with a capital gain. On the long run, a slave with particularly good business skills could even represent a *capital risk* for their owner. When a master freed such a slave, they could earn, according to Roman law, a part of the fortune of their former slave after their death

How now determine the value of a Roman slave according to accounting standard. Could the Romans themselves do the same, and even had considered it?”

Gérard Minaud