

## **Charge and Discharge in accountability context**

### **Mapping this accounting report**

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The main objective of this work is to review the published scientific literature regarding the Charge and Discharge in order to identify all concepts and thoughts that have been deduced from the analysis of this type of records. The ideas will be organized according to the variables that influence this way accountability and what consequences they would have nowadays. We do that in order to identify what aspects can be useful today in situations which accountability is required to show how accounting has social influence and impact.

Charge and discharge is a cash based system which was widely used, as early as the thirteenth century, to enable the steward to inform the lord of the manor how resources entrusted to him (charged) had been applied (discharge) (Noke, 1981). The origin was in the need to report to a higher authority and Jones has demonstrated that it was eminently suitable for application to local government (R. H. Jones, 1985, p. 202). Charge and discharge may be seen as a subset of single entry bookkeeping, the distinctive feature being the form of the financial statement prepared from the initial record (Coombs & Edwards, 1994). Then, the charge and discharge accounting was determined by its original feudal context but that it persisted down the years and pervaded the economy as a written manifestation of the obligation to serve' imposed by governments of the locality on inhabitants. The provision of information for decision making, an accepted modern purpose of accounting was no of major significance at this time (pollard, 1965)

At the early research, the main idea was that the simple accounting records have often adequately met the needs of their owners (Littleton & Yamey, 1956, p. 5). They thought this system was more antiquated than double entry bookkeeping and its purpose was less adequate to provision information for decision making. But, having in account that the steward was asked to be careful to see that the bailiff knows where, when, and to whom to deliver the money (Oschinsky, 1956, p. 93) after the accounts were examined by audit's lord or his representatives (the steward, the receiver o a specially appointed auditor), and the audit make take place at the centre of the estate, thus relieving the auditors from going around from manor to manor (Oschinsky, 1956, p. 92) in order to satisfy the lord that everything has been done correctly. All this process seek how to render account well, that is profitably

for the accountant, and at the same time, how to check the stewards's explanations not read but hear them, hence auditor.