

Robinson Crusoe's Accounting and Bookkeeping on Desert Island

Lingyi Guo

School of Foreign Languages and Literature, Shandong University, Jinan, 250100, China
Corresponding author. Email: 2442838401@qq.com

ABSTRACT

In Robinson Crusoe, the most impressive part that accounts for more than half of the book is the depiction of the protagonist's adventure, sojourn, exploration on the desert island. During this period, as a shipwrecked person, Robinson Crusoe's bookkeeping and accounting really contribute to his successful survival and development afterwards, which provides a subtle insight into English tradesman's characters in 18th century.

Keywords: Robinson Crusoe, bookkeeping, accounting, tradesman, desert island

1. INTRODUCTION

Robinson Crusoe is written by Daniel Defoe on 25 April 1719, which is considered to be one of the first novels in the history of English literature. Inspired by the real experience of a Scottish sailor Alexander Selkirk, Defoe creates the "Robinson Crusoe" trilogy. This first book begins with the dispute between a son and his parents, mainly arguing about whether the boy should take adventure at sea rather than follow the stable life the father plans for him. The result is that the steady life of a middle-class business man is not that ideal for the boy, and finally he leaves his family for new world, not staying in his father's calling. Setting off for adventures, the boy, namely the protagonist Robinson Crusoe, to some extent, begins to have more and more connection with bookkeeping, whether in written form or other types of ways. The idea of accounting is really helpful to his later management of his plantation in Brazil. Later, after entering the desert island, he gradually becomes a master of counting and bookkeeping in terms of materials, time and space.

1.1. Related Work

The previous study of Robinson Crusoe mainly focuses on the following aspects.

1.1.1. The Study of "Robinson Crusoe" as Colonial Literature

For many years, lots of critics take the novel as colonial literature to study the colonization-related

behaviors of the protagonist in colonialism and post-colonialism theory. Defoe published the work in 18th century, and one of the most distinctive characters of that era is the exploration of overseas territory, especially the markets for trade, and the development of colonies worldwide, as Andrew Gray mentions in *Crusonia: Daniel Defoe and the Atlantic Imagination that Colonization both in Northern and Southern America is considered to be necessary for English trade in order to guarantee the control of the Newfoundland fisheries and the protection of English merchants who have business in Africa and the West Indies, aiming to secure an American supply of gold and silver for England.* [1] Born in a middle-class family, Robinson Crusoe dissatisfies his mundane life planned and arranged by his father, he joins the ship to Africa and across Atlantic to America. From colonial perspective, the moment that he sets off his homeland, his status is gradually shifted to an English explorer with enormous features of a characteristic colonizer. Guan Feng talks about the incentive and the conditions of Robinson Crusoe's colonization. [2] Besides, Fang Min argues that although the desires for exploration and making a fortune in Robinson's mind at that time are unimaginable, these desires are true portrayal of Britain's primitive motivations for colonial expansion in the late 17th century and 18th century. [3] Truly, the purposes of Crusoe's departure from England to Africa and America are always parallel to most of the traders, or even the colonizers at that time who desire more possibilities to make a fortune through the expansion in the New World.

To have comprehensive knowledge of Crusoe's tendency of colonization, lots of researchers choose to divide Crusoe's colonial behaviors into several detailed aspects. For instance, Fang Min suggests that there are four types of colonization: territorial colonization, economic colonization, technological colonization and cultural colonization. [3] What makes Crusoe's colonial behaviors most impressive is his final construction of the unprecedentedly unique empire on the desert island. Andrew Gray proposes that although the colony described in Crusoe's adventures is founded by chance, in most respects, Crusoe's island meets the requirements to qualify as one of Adam Smith's ideal colonies. [1] Being extremely miserable when first sets foot on his island, he soon finds the most significant tools for his survival and further colonization: guns and ammunition. In *Robinson Crusoe and the Secret of Primitive Accumulation*, Stephen Hymer says that guns and ammunition give him decisive advantage in setting the terms of trade when his island economy is opened up to trade. [4] Guan Feng argues that after the terrible shipwreck, Robinson gets the assistance of modern civilization: guns. With this powerful assistance, Robinson dares to live on the island and dares to say that everything on the island belongs to him. He also argues that Robinson's taking advantage of guns and ammunition to enslave and indoctrinate Friday is a kind of cultural colonization. [2] So the island, instead of a utopia outside of the world of commerce, should be read as an opportunity for colonization: Crusoe sees himself as king and the others, including animals, are his "subjects".

However, Brett C. McNelly points out that Defoe, himself, likely acknowledges the distance between the reality of British colonial endeavors and his representation. In *Expanding Empire, Expanding Selves: Colonialism, the Novel and Robinson Crusoe*, Brett suggests that Robinson Crusoe stands as an allegory or figure of colonialism, not an exhibit of it, in that the knowledge of plantations, South American coastal peoples, oceanic voyages, the slave trade, or a colonial economy doesn't come from Defoe's own experience. What he knows comes from his imagination played on information from travel narratives, trade, geographies, etc. [5] He also mentions that Defoe's writing of the actualism of his novel functions as an effective mode of deception, serving to engage the reader in a mental journey that merely resembles the experience of colonialism. [5] After all, Crusoe's adventurous story is fiction not the events happened in reality, though the experience of Selkirk provides some inspiration and Defoe insists on the veracity of his book. In the process, Defoe takes advantage of several writing methods to make his novel more realistic, like using exact dates and numbers. Taking journal and bookkeeping are made in this book to enhance the credibility as well as the realism of the novel.

1.1.2. The Study of New Established Image of Businessman in Robinson's Era

Defoe creates a series of vivid characters in his works with the most representative ones being businessmen, among which Robinson Crusoe is definitely the most famous and typical. We could notice that Defoe himself is a tradesman in 18th century. During his lifetime, he witnessed the commercial boom in Britain and experienced the success and failure of his own business. Due to the ever-growing importance of commerce in western Europe, especially in Britain, people's attitudes toward businessmen gradually changed from hating the cunning merchant intent on nothing but profit to praising the virtues of businessmen at that time by using words like industrious, active, enterprising and so forth. Emmanuelle Peraldo reckons that the type of merchant whom Defoe advocates is one who works to improve his conditions and those of the nation, not one who accumulates capital. [6] Meanwhile, writers in 18th century, to a large extent, no longer depicted the tradesmen as Shakespeare depicted Shylock. Instead, their new images are established, which are apparently positive and welcomed by readers. In *Businessmen in Daniel Defoe's Novels*, Wang Junyao argues that the businessman, Robinson, portrayed in the book is no longer an image of a businessman who haggles over every ounce, but a new image, presenting a positive, optimistic capitalist with tenacity, who faces the challenges from the nature with calm mindset, adapts to the nature with subjective initiative, transforms it, and finally conquers it. He states that Crusoe's endeavors on the island embodies the spirit of unremitting self-improvement. [7] In fact, with business and trade playing an increasingly important role in the national economy, the status of businessman would be definitely lifted. Moreover, Wang Junyao further suggests that the tradesmen at that time do maintain the feature of "duality", namely being both economic and religious, both businessmen and thieves (or pirates). [7] To some extent, as a critical policy, piracy was encouraged by queen Elizabeth to accelerate the primitive accumulation of capital, which was typically reflected in Defoe's *Captain Singleton*.

Although the image as well as impression of businessmen was transformed to a relatively positive identity, the ever-existing peculiarity still remains: the inherent nature of businessman. Differentiating from other travelers depicted in previous literary works, in *The Rising of the Novel*, Ian Watt comments that Defoe's plot demonstrates some of the most important tendencies of the life of his time, which distinguishes his hero from most of the travelers in literature. "Robinson Crusoe is not, like Autolycus, a commercial traveler rooted in an extended but still familiar locality; nor is he, like Ulysses, an unwilling voyager trying to get back to his family and his native land: profit is Crusoe's only vocation, and the

whole world is his territory.” [8] Meanwhile, in *From Mercantilist to Utilitarian Crusoe: the Transformative Impact of the Desert Island*, Emmanuelle argues that Crusoe changes from the mercantilist slave trader and proto-capitalist merchant at the beginning of the novel to a more thoughtful, even benevolent character on the island, whereas his mercantilist propensity never really disappears, which means it is only during the island parenthesis that this kind of tendency is put on standby. [6] Others like Stephen Hymer argues that the driving force of capitalism, the passion for accumulation vanished when he was alone, and when Robinson’s island becomes populated, the passion to organize and accumulate returns. [4] Despite the sojourn on the uncivilized island, Crusoe’s intrinsic nature doesn’t change during this long period, and even his daily activities and exploration of his prosperous empire are the excellent reflection of the mercantile nature. As Emmanuelle pointed out later that it is really as if the utopian parenthesis had not existed at all, and Crusoe had never stopped being a merchant for the twenty-eight years he had been on the island. “He turns the island into something real by inscribing it into the commercial world.” [6] “Crusoe’s vocation is to be a defender of British markets against the protective jealousies of isolated and uncivilized peoples”. [9] With the analysis of Robinson’s behaviors on the island further developing, the inner disposition of him will be more and more clear, which indicates that his tendency of a 18th century businessman is embodied in his actions at all times.

1.1.3. The Study of the Effects of Individualism and Protestantism on Robinson Crusoe

With the development of capitalism and industrial advancement, individualism started to be a universal phenomenon in western world. Ian Watt notes that in the field of literature, the enormous political and economic power achieved by commercial and industrial classes, who were the prime agents in bringing about the individualist social order, has been reflected greatly. [8] Growing up in such an environment, many writers devoted themselves to create classic heroes embodied explicit individualism. “By the beginning of the eighteenth century, however, Addison, Steele and Defoe were somewhat ostentatiously setting the seal of literary approval on the heroes of economic individualism.” There are a series of famous characters in Defoe’s literary works, with the most well-renown one being Robinson Crusoe and others being Moll Flanders, Roxana, Captain Singleton and Colonel Jacque, which are undoubtedly and obviously the epitome of economic individualism. [8] We can tell from Robinson Crusoe’s motivation to travel overseas and management of his own island that the individualism rooted in his mind plays a crucial part in his success of both subsistence and accumulation of wealth. Particularly, on the desert island, there is no social relationship which only exists in civilized society,

and in such a circumstance, Robinson lived for decades of years until the arrival of Friday in succession of other people. Ian Watt comments that emotional ties as well as personal relationships usually play a very little part in Robinson Crusoe, except when they are concentrated on economic matters. [8]

What’s more, Protestantism is undoubtedly a key factor that contributes to the enhancement of individualism. The advocacy of egalitarian individuals before God and the abolishment of mediator, the Church, promote the public awareness of individualism. In this novel, a sea of self- reflections, mainly introspection with regard to the Providence of God, made by Robinson is another typical trait that distinguishes the book from previous masterpieces, such as romance. However, Xu Yihe argues that Robinson’s religious zeal is a kind of alienated enthusiasm and illusion. In his youth, Robinson is an atheist and a doer who focuses on physical practice. [10] Xu Yihe proposes that the conversion to religion is not so much from his gratitude after narrowly escaping from death as from his spiritual sustenance of the boring life on the island, not from his own intention. [10] This kind of conversion, to some extent, is a kind of utilitarian tendency. His behaviors on the island indicate that his religious actions are not in correspondence with a humble Christian’s real piousness without any doubt and criticism, because he could spend lots of time planning his work independently and carefully, which quite separates him from the broad mass of pious believers. Ian Watt points out that the most significant aspect of his spiritual life is his tendency to moral and religious self-examination with each of his behaviors accompanied with a passage of reflection in which Crusoe thinks deeply of the problem of how it reveals the intentions of divine providence. [8] Robinson expects that God’s Providence could help him survive on the island peacefully and improve his condition step by step as his scheme indicates.

1.1.4. The Study of Early Credit System and Bookkeeping

When talking about accounting and bookkeeping, it’s hard to avoid the discussion of the ever-developing credit system, which unprecedentedly and fundamentally changes the previous trading modes. In *Complete English Tradesman*, Defoe keeps mentioning the importance of credit for tradesmen, and the word “credit” is emphasized many times. He argues that credit is important for a merchant, and credit is stock. [11] If something unexpected happened, what the tradesman loses is not only money, but a more crucial thing, the credit. Since a merchant’s credit will, to a larger extent, determine the possibility of whether he can make other deals with new clients or regular business partners, the significance of credit is absolutely paid much attention to. And Defoe is constantly trying to convey the idea that loss of credit is

indeed loss of money, and how to balance the giving and taking credit is tricky as well. Indeed, people at Robinson Crusoe's days have already been acquainted with credit system, which comes into being as a result of the shortage of coins. The lack of coins generates a series of problems, and Darlene Everhart points out in *Accounting and Authorship in Eighteenth-Century Island Narratives* that by the end of seventeenth century, it's inevitable to face the problem that there is a shortage of coins, increasing trade and mounting public debt from extended wars, which result in the unavoidable shift from coin to a new system of credit. [12] The emergence of the credit system in the very beginning is by no means a positive signal for the public, because for the first time, instead of using the stock of coins that are tangible and measurable. People have to count on the promises that are only reflected on a slip of paper. Without doubt, the public panic is growing. Among the worried people are some writers like Defoe who created several impressive stories to express his attitude to this phenomenon, with the most famous one being the argument of "Air Money". Though he keeps suspicious about credit, but he clearly knows the necessity of it to the trade. As Yu Zhenyang and Li Xinkuan emphasize that the promotion of credit to commercial activity is highlighted in the aspects of market pattern, commodity types and trade groups, and they discuss the significance of credit system after the depression in late Medieval and the benefits that credit brings to the stability and growing of business in England. [13]

When we talk about the public worries that result from the shortage of coins and insecurity and unreliability of credit, the antidote to the worries is definitely worthy of discussing. It's bookkeeping that not only relieve people's anxiety of their financial conditions, but also enables the business gains and givens to be orderly and clearly demonstrated on the merchant's books, which is advantageous to better management and organization of their own business. Darlene Everhart argues that scrupulous bookkeeping is considered to improve a person's conduct in general, which of course would lead to better business practices. [12] Darlene Everhart analyzes London John's definitions of bookkeeping and relevant explanations given in *Mr. London's Complete System of bookkeeping*, showing that although the status of bookkeeping is getting elevated, London's definition of bookkeeping is egalitarian, directed not just to the tradesmen, but to the rather broad category, involving "People who have any Dealings in the World". [14] In such a context, people from all walks of life take part in the activity of bookkeeping, ranging from middle-class merchants to housewives, from the nobles to the clergymen. Becoming more and more skillful in bookkeeping, the circumstances of merchant's as well as the common people's life is getting improved, and people do enjoy the benefits of bookkeeping. Meanwhile, born in a middle-class family, Daniel Defoe undoubtedly

witnesses the development of bookkeeping and is taught to master this essential skill which maintains so many advantages, especially for tradesman's family. Thus, it's no wonder that Defoe creates the image of Robinson Crusoe who also benefits a lot from the conduct of bookkeeping and accounting when marooning on the desert island, whose most renowned bookkeeping is the double-entry one recording the miseries and comforts like debtor and creditor. As for the bookkeeping appears in literature, Rebecca Connor provides some much more detailed analyses from a novel perspective, the analyses of women's bookkeeping in particular in her book *Women, Accounting, and Narrative: Keeping Books in Eighteenth-Century England*. [15]

To conclude, Robinson Crusoe is an influential book that keeps attracting hundreds of researchers' and experts' attention. Through the study of it from a diversity of aspects and in different areas, they successfully add fresh ideas and new thoughts to our understanding and perception., which tremendously contribute to the richness of literature.

2. DISCUSSION

At the end of Medieval, the shortage of coins became a knotty problem, which lasted until the early 18th century. The seemingly gloomy prospect of the economy of Western Europe at that time didn't bring about so much depressing consequences. [13] Instead, hundreds of years later, an unprecedented system sprouted, which left little time for people to cope with, not to mention getting accustomed to it. From the upper class to the newly emerging middle-class, they knew little about the credit system. Thus, a kind of anxiety occupied people's mental state. They considered the using of credit to be an unreliable, uncertain and insecure way of life, as compared with previous transaction, dealing by physical goods or currency. We could easily notice that there were increasing dealings using credit after 15th century, even involving monarch and clergy. [13]

However, an influential event happened in 1720 shocked the public: South Sea Bubble. We could grasp the basic background information from Britannica about this sensational event. South Sea Bubble centered on the fortunes of the South Sea Company, founded in 1711 mainly to have slave trade with Spanish America on the assumption that the War of the Spanish Succession would end with a treaty permitting such trade. The company's stock, with a guaranteed interest of 6 percent, sold well, but the peace treaty, the Treaty of Utrecht made with Spain in 1713, was below expectation, imposing an annual tax on imported slaves and allowing the company to send only one ship each year for general trade. The success of the first voyage in 1717 was only moderate, but with King George I of Great Britain becoming in the governor of the company 1718, the public confidence in the enterprise rose, and then the interest soon reached up

to 100 percent. In 1720, due to the fact that the Parliament consented to the company's proposal to take over the national debt, there was an incredible boom in South Sea stock. The company expected to recoup itself from expanding trade, just from the foreseen rise in the value of its shares, which resulted in sharp increase from 128 1/2 in January 1720 to more than 1,000 in August. Those unable to buy South Sea stock were tempted and cheated into unwise investments. However, by September the market had collapsed, and by December South Sea shares were down to 124, dragging other, stock with them including government. Many investors were ruined, and the Parliament ordered an inquiry, showing that at least three ministers had accepted bribes and speculated and many of the company's directors were disgraced.

The author, Daniel Defoe, as one of the people who keeps suspicious attitude toward the untrustworthy system, expressed his grievance in some of his works. He doubts the "Air Money" for a time, for he reckons that the tangible things can accumulate the wealth of a nation, like land and labor, rather than the intangible things reflected only on a piece of paper. [16] Bookkeeping, however, was regarded as a reasonable way to show one's reason, keep one's real financial state in mind, and manage one's life orderly, especially for the tradesmen like Robinson Crusoe born in a Protestant merchant's family. This paper is written to probe into the specific behaviors conducted by Crusoe during his sojourn on the desert island, which involve accounting and bookkeeping.

Having experienced a horrible storm and confronted a terrible shipwreck, Robinson Crusoe is left on the beach of an unknown island with the broken ship floating on the water. After settling down on the desert island, it's time for Crusoe to arrange his possessions. Everything on this island is subject to him, and he takes it for granted that he, the lord and only "human" inhabitant, is supposed to have all the belongings well-organized so that he could use them in a handy way. What matter most to him are the goods he finds and carries from the ship, which becomes his lifeline that provides necessary provisions for survival. With limited number of materials, Crusoe must live a frugal life. During this process, the most important and distinctive method for him is to figure out the exact number of his limited but disordered goods and tools.

It's not hard to notice that Crusoe always counts how many provisions he has, how many useful tools he gets, like ploughs and knives, and how much gun powder has been left so on and so forth. Even the things of "less value", he comments, was kept by him, whose exact quantities are clearly remembered by his owner. Some are pens, inks, paper, several parcels in the crew's keeping. The other are three or four compasses, some mathematical instruments, dials, and a series of navigation stuffs commonly seen on a ship. Meanwhile, among those less valuable things, one item is absolutely not negligible: the Bible, totally three in good quality,

coming to him among his cargo from England, which plays an significant role in his life on the island. [16] However, not long after he categorizes these goods to the relatively unconsidered group, Crusoe finds it's unwise to do that since he dislikes being occupied with the repeated and tedious work all day long and tries to draw up his own daily affairs in writing. Thus, the ink is of great necessity. And Crusoe apparently shows his cherishment of his limited ink, mentioning again and again that it would be better if there is more ink left. Indeed, he once expresses a kind of disappointment about his incapability of producing it. So he shifts from keeping everything flashing in his brain into carefully writing only remarkable events. "My ink, as I observed, had been gone some time, all but a very little, which I eked out with water, a little and a little, till it was so pale, it scarcely left any appearance of black upon the paper." [16]

As for this act, one thing is quite interesting that Robinson Crusoe's identity changes from a mercantile capitalist to another new role, an unfortunate adventurer marooned on a desert island with things he attaches significance to only being some basic and really practical necessity for survival, as Emmanuelle Peraldo argued, but ink gains such a value. [6] It's quite easy to figure out that it's largely attribute to his strong intention of bookkeeping and accounting. "While my ink lasted, I kept things very exact." Robinson Crusoe notes.

Certainly, readers can easily notice that in this book, Crusoe does the precise job of accounting his belongings and enumerating them very often after being marooned on this desert island, which seemingly becomes one of his daily routines. Sometimes, readers who just enjoy dramatic novels may even tend to get tired of this work, since except his breathtaking adventures and shipwreck, there are few extra thrilling plots that attract them and bring them something really exciting until the arrival of Friday together with his companions, compared with some turning points designed in romantic novels. Well, it's widely acknowledged that as Darlene Everhart points out that authors at that time tend to employ accounts in their realist novels, in that it reinforced the credibility of their fiction [12] with the impressive words Defoe wrote in the preface: The editor believes the thing to be a just history of fact; neither is there any appearance of fiction in it.

Indeed, it's not the case that Robinson Crusoe, one of the first novels in English literature, gains its reputation just because of the narration of adventures to the New World, the slave trade or shipwreck. The daily behaviors, especially Crusoe's accounting and bookkeeping, are by no means a tedious part for readers to read at Defoe's time. Instead, after the publication, people were appealed to Robinson's toil and exploration on the remote island and showed their interest in his activities. Under the background of the division of labor, after the Industrial Revolution in particular, people benefit a lot from the

specialization and increasingly get accustomed to it, because they don't need to do all kinds of things as their ancestors do. The whole society has been progressing rapidly since the economic specialization greatly brings about efficiency that can hardly be imagined by the ancients. Ian Watt puts forward that Defoe creates this novel in an ingenious way, which means by setting back the economic clock, people doing divided jobs probably find it inspiring and absorbing to see that the hero does all the work by himself like what their ancestors did in primitive society. [8] For example, in terms of making bread, such a trivial thing in modern people's eyes is a tough job for Crusoe, which nearly runs out of his energy, including providing, producing, curing, dressing, making and finishing. In the whole process, he is the farmer growing corn, the worker grinding and sieving as well as the baker finally providing the bread.

But what makes readers admirable is that Crusoe doesn't regard this job as a waste of time. Instead, he mentions that neither is his time so much loss to him, because he has divided it in advance through serious observing and accounting. To put it another way, the number of different materials and the time and energy entailed in each procedure have been calculated through previous experiment and practice, and now what he should do is just follow the instructions from the conclusion. Obviously, dividing the time makes his work more efficient, as he says, "I was very seldom idle", and his time is spent on three individual employments. First, read the Bible. Second, go abroad with gun for food. Third, order, cut, preserve and cook what he has killed or caught for his supply. [16] He doesn't tell us his particular account in detail, but we can notice that he is definitely a rational and diligent man, a tradesman exactly.

It's obvious that Robinson Crusoe is a utilitarian tradesman in nature, accounting the losses and gains is quite familiar to him, even on the island. When it comes to accounting and bookkeeping, what impresses the readers is his distinctive double-entry bookkeeping made to show his reflection on his recent experience which may largely influenced by God, like debtor and creditor. Apart from the physical gains and losses, he even interprets God's blessing as a kind of gains, but in religious form. [17] For Crusoe, the efforts of accounting and bookkeeping undoubtedly generate a large quantity of positive results, like managing his time of making bread as mentioned above, which are clearly profitable and gainful. "Nothing could please Crusoe more, than to know that a detailed written account is transparent." Darlene Everhart says. [12] As a matter of fact, it's quite typical for merchants to weigh gains and losses at all time, and even bookkeeping could be noticed everywhere in 18th century England because of people's worry about the insecure credit system and the sense of security of bookkeeping. However, during the 28 years, 2 months and 19 days' sojourn on the island, the habit of weighing and bookkeeping doesn't fade out, which later proves that

this ability becomes a vital and indispensable contributor to his substitution and development.

When people are amazed by Crusoe's rich knowledge, strong hands-on skills and precise management of all his subjects, here comes a question that as an English man, how does he develop such an awareness or capability of planning and managing, accounting and measuring exactly, in order to survive and live a comfortable life? Many researchers give their own explanation, among which Darlene Everhart states that Robinson doesn't develop the ability of bookkeeping from the very beginning, he learns from what the Portuguese captain has showed him, who helps Crusoe take care of his possessions and teaches him to count his goods clearly as well. [12] I don't totally agree that Robinson Crusoe's accounting awareness is first inspired by the Portuguese captain, but he is inherent a quintessential merchant in 18th century educated and influenced by his capitalist family.

Meanwhile, what Robinson Crusoe behaves on his island doesn't have little connection with the author, Daniel Defoe's personal experiences, who is also born and raised up in a middle-class family living on business trade. Margret Hunt argues that in the context of new credit system, families in 18th century attributed business success or failure to personal conduct in comparison to the families in 17th century who attributed to religious factors. [18] Therefore, accounting is of course the basic skill mastered by people at that time, even women and children. They rely on this ability to relieve the anxiety caused by the new credit system. And Crusoe himself is definitely one of them, knowing the exact benefits of accounting quite well. So in such miserable condition on the island, faced with the unpredictable threats of nature and other creatures, accounting and bookkeeping provides him with the least comfort that through the orderly management of his limited materials, he could prevent from dying of lack of necessities and idleness. Hence, the moment he recovers from the horrible shipwreck, he begins to organize his provisions, time and space.

Importantly, 30th September 1659, it's the first day Robinson Crusoe sets foot on the uninhabited island. Ten or twelve days later, he starts to count the date by curving on a large post in capital letters with his knife. (During this period, Crusoe fails to count several days, which is designed by Defoe, intending to show the credibility of his novel.) This behavior is the best demonstration of his clear and precise time management. After figuring out the days and seasons, he could arrange his specific farming affairs with the combination of some knowledge about geography, like climate conditions including temperature, precipitation and soil type, etc. As the corn output increasing, Crusoe accounts it carefully and comes to a conclusion that "forty bushels of barley and rice were much more than I could consume in a year". [16] So he

makes a detailed plan to sow certain number of grains just sufficient for making bread. What's more, the sizes of different vessels made by Crusoe are described in this book. For instance, the earthen-vessels made to hold and bake his bread are about two feet diameter, not above nine inches deep. From sowing to baking, every step is accounted clearly. But stocking takes him much more time to account, not just for corn, but containing raisins, turtle eggs, farm implements, ammunition as well as money.

Money, however, is of no use for Crusoe on the island. But it still takes him some effort to think about what to do with this money, to let it alone or to stock cautiously? That's a question. Obviously, Robinson Crusoe chooses the latter out of his inherent nature of capitalist tradesman. At first, he regards this parcel of money together with gold, silver (about thirty-six pounds of sterling) as useless stuff, yet later, he arranges them in order in his cave. Deep in his mind, the tendency of a merchant who always account and save his money lingers.

Another important point is that one of the reasons why Crusoe is able to overcome the challenges and establish his "colony" at last is that he possesses the key tools from civilized society: guns and ammunition. With the assistance of guns and ammunition, it's possible to tame the goats, which become the main resources of meat, enslave the cannibals and govern the civilized Spanish with different Christian beliefs. All those things are hard to conduct without ammunition. Stephen Hymer describes the blessing of guns and ammunition as a decisive advantage, not only to Robinson Crusoe, but also to the Europeans, who conquer the lands not belonging to them and control the indigenous people bloodily. [4] Knowing it quite well, Robinson Crusoe preserves his gun powders with so much patience, measuring, accounting, checking, dividing, packaging and stocking for the fear that they may get wet and become useless. He counts on them protecting himself from the invasion of savages or cannibals. Besides, with careful accounting, he's able to predict that the stock of gun powders will run out before long, so he makes up his mind to tame more and more goats rather than just shoot them with guns, ensuring that there are sufficient meats to eat.

As mentioned above, the ink is a rarity on the desert island that Robinson Crusoe cherishes a lot. What causes his rapid consumption of ink? Keeping journals. A large proportion of accounting comes from his journals. The contents are consisting of his daily affairs, some of which precisely record his accounting, his reflection of previous experiences and behaviors from religious perspective, communicating with God. In fact, the habit to keep journal regularly is a typical characteristic of Puritans. Paul Hunter states that correct interpretation of daily events is the key to understand God's will, so everyone ought to record the important affairs in his life. [19] We know that the author, Daniel Defoe has Puritan origin.

"His father was a Dissenter, perhaps a Baptist, more probably a Presbyterian, in any case a Calvinist; and he sent his son to a dissenting academy, probably intending him for the ministry." [8] The behaviors of the hero that Defoe creates demonstrate some of the Puritan traits. Ian Watt proposes that the note of his religious reflections is often Puritan in character. In terms of religious factors, the personal background and acquired knowledge of Puritanism to some extent, altogether contribute to Crusoe's tendency of journal-keeping. However, it's more important that tradesmen in Defoe's time have already taken journal as an indispensable job in their business. In *Complete English Tradesman*, Defoe mentions that many tradesmen keep precise entry or journal of every detailed dealing, including what they sell and buy. [11] Thus, Robinson Crusoe's listing and accounting in his journal correspond with the typical characteristic tendency of English tradesmen.

3. CONCLUSION

In conclusion, Defoe wrote this novel influenced by the ever-changing society in 18th century as well as his personal experience. It's a distinct era that experienced the rising of capitalism, the flourishing of economy, the development of international trade and the conversion to Protestantism after Reformation. The protagonist, Robinson Crusoe, is a man representing a colonizer, a businessman and a Protestant of his time and comes to readers with complicated and unique identity. Judging from his behaviors before and after he set foot on the island, we could notice that in essence, he is a quintessential tradesman with new-established image that although he undergoes quite adventurous time we can hardly imagine, the inherent nature of businessman makes it easier to explain why Defoe created such a character.

Indeed, there still exist a sea of meaningful topics about Robinson Crusoe that are worthy of our further study and deeper research with the combination of relatively professional knowledge in other fields. To some extent, the cross-field research of this novel still has a long way to go, and I haven't covered all the aspects comprehensively. The analyses of Robinson Crusoe's behaviors of concerning accounting and bookkeeping may provide us with a novel aspect to take a fresh look at Defoe and his era.

REFERENCES

- [1] Gray, Andrew. *Crusonia: Daniel Defoe and the Atlantic Imagination*, University of Toronto (Canada), Ann Arbor, 1999.
- [2] GUAN, Feng. The Study of Postcolonial Perspective of Robinson Crusoe. *Journal of Chifeng University (Soc.Sci)* 36.10(2015):133-134.

- [3] FANG, Min. On Colonialization in Robinson Crusoe. Shandong University. Master's Degree Dissertation. 2010.
- [4] Hymer, Stephen. "Robinson Crusoe and the Secret of Primitive Accumulation." *Monthly Review*, vol. 63, no. 4, 09, 2011, pp. 18-39.
- [5] McInelly, Brett C. "Expanding Empires, Expanding Selves: Colonialism, the Novel, and Robinson Crusoe." *Studies in the Novel*, vol. 35, no. 1, 2003, pp. 1-21
- [6] Peraldo, Emmanuelle. "From Mercantilist to Utilitarian Crusoe: The Transformative Impact of the Desert Island." *Études Anglaises*, vol. 72, no. 2, 2019, pp. 151-166,251.
- [7] WUANG, Junyao. "Businessman in Daniel Defoe's Novel" *Journal of Lanzhou Institute of Technology*. 24.06(2017):108-111.
- [8] Watt, Ian. *The Rise of the Novel: Studies in Defoe, Richardson and Fielding*. University of California Press, Berkeley and Los Angeles, 1959.
- [9] Neill, Anna. *British Discovery Literature and the Rise of Global Commerce*. New York: Palgrave, 2002.
- [10] XU, Yihe. "On Robinson Crusoe in the Light of Postal-Colonialism: A Colonial Pioneer" *Journal of Hefei University (Social Science)* 32.06(2015):86-89.
- [11] Defoe, Daniel. *The Complete English Tradesman*. Published by W. and R. Chambers, Edinburgh, 1839.
- [12] Everhart, Darlene. *Accounting and Authorship in Eighteenth-Century Island Narratives*, Carnegie Mellon University, Ann Arbor, 2009.
- [13] YU, Zhenyang and LI, Xinkuan. Prosperity in Crisis: Credit and Commercial Activity in Late Medieval England. *Historical Review*. 02(2021):199-206+222.
- [14] London, John. *Mr. London's Complete System of Bookkeeping*. London, 1757.
- [15] Connor, Rebecca Elizabeth. *Women, Accounting, and Narrative: Keeping Books in Eighteenth-Century England*. New York: Routledge, 2004.
- [16] Defoe, Daniel, and Michael Shinagel. *Robinson Crusoe*. Norton, New York; London, 1975.
- [17] Bae, Kyungjin. *Fear and Calculation: The Discourse of Virtue in Eighteenth-Century British Literature*, State University of New York at Buffalo, Ann Arbor, 2014.
- [18] Hunt, Margaret. *The Middling Sort: Commerce, Gender, and the Family in England, 1680-1780*. Berkeley: University of California Press, 1996.
- [19] Hunter, J. Paul. *The Reluctant Pilgrim: Defoe's Emblematic Method and Quest for Form in Robinson Crusoe*. Baltimore: Johns Hopkins UP, 1966.