## Accounting for Good

tech for creating resilient communities & ending money



Hi! I'm pospi.

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## Proposing a **general rule**:

When a group of people becomes able to move each other's resources around, assistance in coordinating those resources becomes necessary.





Weekend

clean microwave

clean oven door,

refridgerator and

front of cabinets

**Dining Room Bathroom** 

#### **Living Room**

Daily straighten couches, toys, shoes & coats keep stairs clear check and take out trash & recycling

#### Weekend

wipe out trash can & recycle bin sanitize door knobs, light switches, phone & stair rail

#### Daily

dry/put away dishes wash table & chairs clear floor of food

### Weekend

dust & organize craft/game shelves wipe walls & radiator

#### Daily

straighten towels keep clothes, toys towels off the floor wipe the sink after brushing teeth keep toilet paper stocked

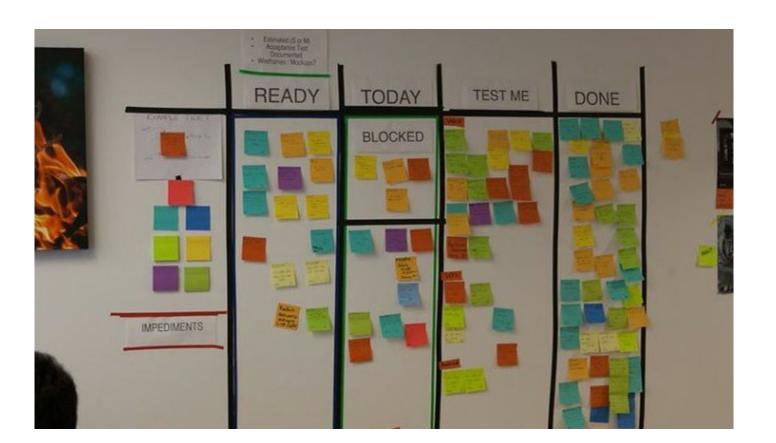
### Weekend

scrub toilets, sinks, floors & heaters mirrors, walls, tub, shower,

Daily sweep downstairs floors & water the garden or shovel the snowy walkway

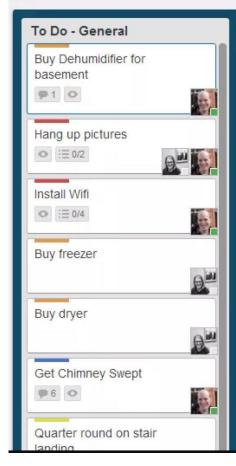
#### Weekend

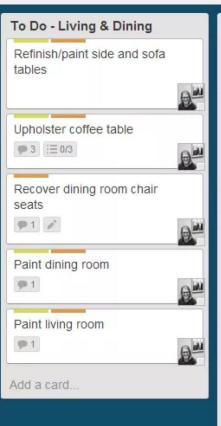
shake out the floor mats, sweep stairs, mop living room, dining room and kitchen & weed the garden

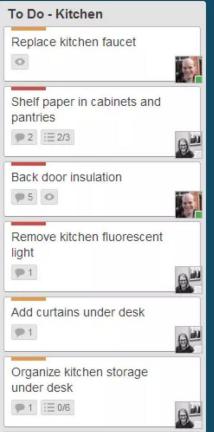




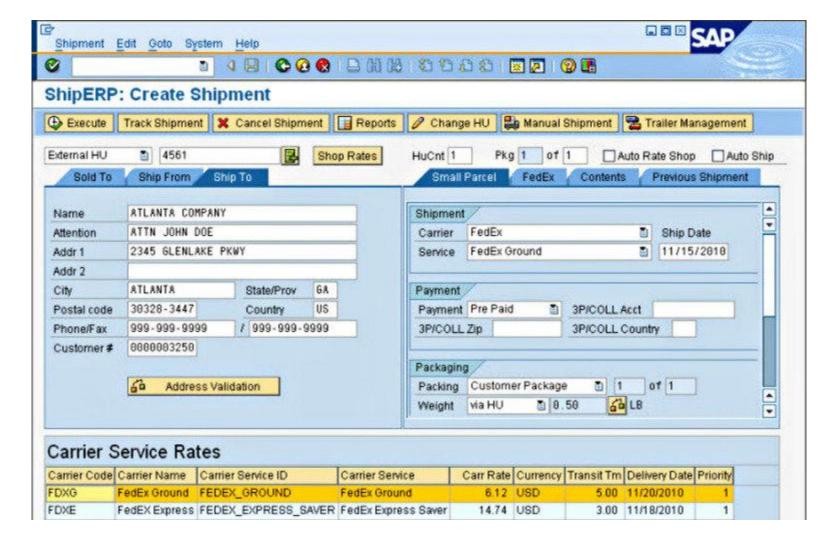




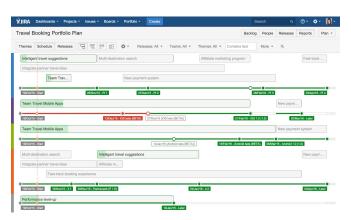




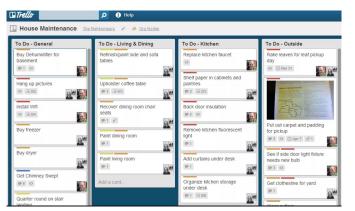
















These are all technologies.

## Proposing another general rule:

The better a group is at coordinating resource use, the more they outperform other groups.

Dashboard Settings Adviser Contacts Edit Invoice INVOICE-Shopify-20161024 Coles Spermarkets Australia Pty Ltd Tax Invoice ABN: 45 004 189 708 Awaiting Approval Email **Print PDF Invoice Options** Date Due Date Invoice # Reference Branding **BETTER BANKING** Daily Sales from Shopify 25 Oct 2016 ▼ 25 Oct 2016 INVOICE-Shopify-2016102 Standard Stone: Store Manager USD United States Dollar ▼ 1 SGD = 0.718014 USD (25 Oct 2016) Exchange Rates Amounts are Tax Exclusive Phone: Phone By: Assisted Checkout Feeling lost? Let us help. 0845 45 Description Unit Price Disc % Account Tax Rate Receipt: 7327 Sales with Sales Tax 1.00 12.00 200 - Sales Gherry's Dev Sales Tax (15.0%)(15%) MORRISONS \$ LA SOFT DRINK BOPACK My Accounts PRING WATER 24PACK Sales with Tax Exempt 1.00 750.00 200 - Sales Tax Exempt Fresh choice for you 59.69 WIT SCROLL L TEACH Wm MORRISON Supermarkets plc BD3 7DL 9.55 4.00 EACH 8.00 IS ALL BUTTE TEACH Current Account Add a new line -Savings Account Credit ( Woking (R) Manager: Lee King Telephone: 01483 755552 Vat Number: 343475355 ECLAIR TEACH 1.10 £1,325.64 £4,726.21 1.65 i tens: \$79.99 Savers Stamps Bank Transfer Bank Transfer Vue Cine \$10 off Pick up a Card and Start Saving for Christmas Today £895.00 £895.00 \$10.00 IN TOTAL \$69.99 DATE: 19/06/2008 TIME: 17:54 TILL: 0019 NO: 01969232 Amazon UK Interest Paypal \$6.40 -£122.45 £5.66 COLES You were served by: JENI Spotlify Bank Transfer Tunes VIC ALI 13381338 ·£9.99 £200.00 DESCRIPTION NR3880 MASTERCARD 2.88 D 3.08 D 0.56 D 2.93 D M' FRESH SEA BREAM M'SIDE OF SALMON M' KIPPER FILLETS M' PORK LEG STEAK ANZ Bank A0000000041010 **Account Overview Account Overview** Save AUD\$ 69.99 (CO) APPROVED M' BROCCOLI 0.54 D 1.39 D **FAIRTRADE** 0.270kg & £1.99/kg 0.270kg @ £1.99/kg 'M'BABYLEAF AND HERB 'M' RED GRAPES 0.650kg @ £3.98/kg 'M'BEST POTATOES HORLICKS HORLICKS ble items **Quick Transfer** 2.59 D 0.99 D 1.34 D 5.98 B 1.29 D 1.88 D \*\*\*\*\*\*\*\* DUREX EXTRA SAFE \*\*\*\*\*\*\*\*\*\*\*\*\*\*\* I want to transfer... From this account... To this account... ude any Promotional

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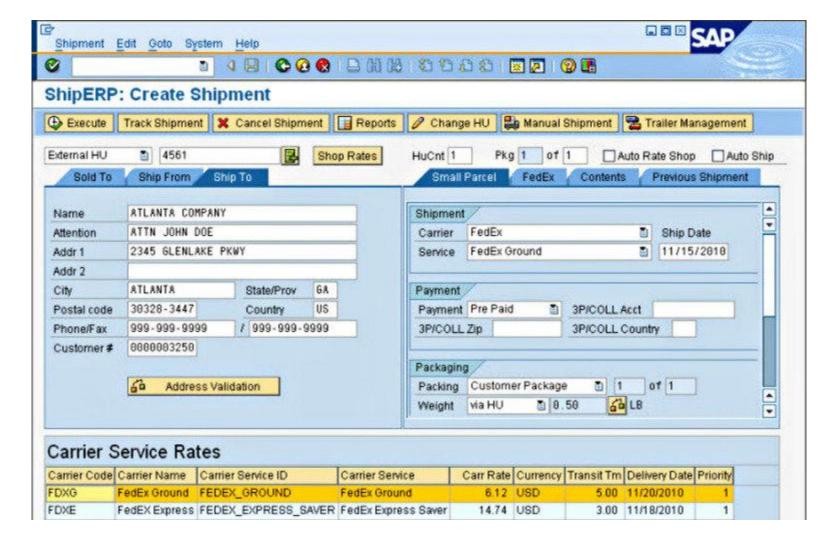
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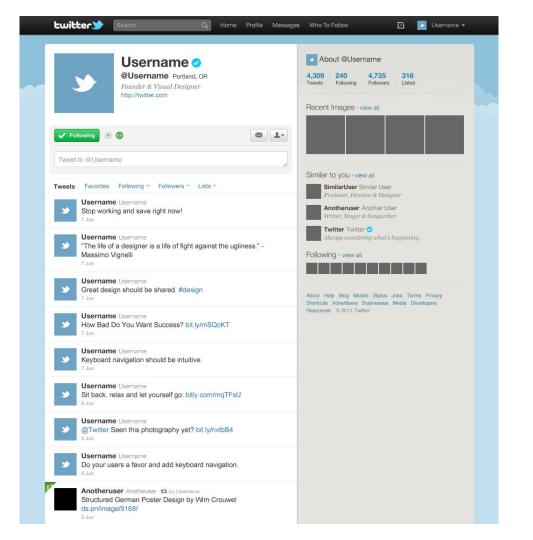


## **Fundamental goal**

Tech needs to be simple.

## Upgrading our language for better resource management

Fixing our planet means reclaiming the depth once lost.



## How to define 'outperform'?

### The goal is:

- Have confidence that the choices you make create the best possible outcomes for the long-term joy and survival of yourself and all others.
- Never do accounting again, have it done for you;
- Never do compliance again, have it emerge from the way you do accounting;
- ...and in the process, prove that your choices create such
   outcomes and nurture a deep understanding of the consequences of
   your actions in the world.







## Accounting is a language for resource management.



hectares? trees? species? catchments?

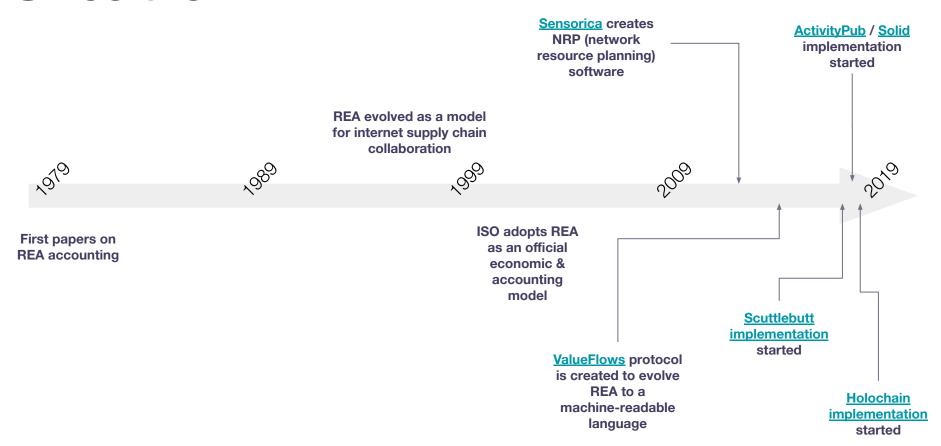


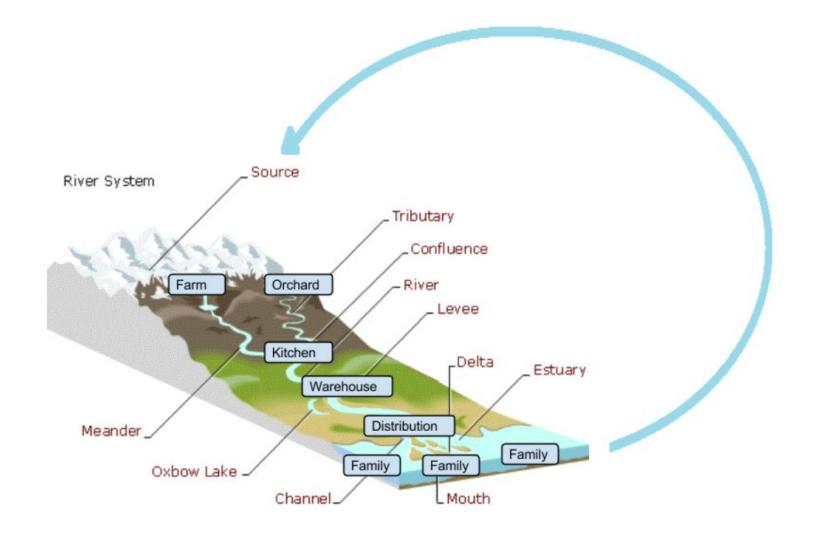
items

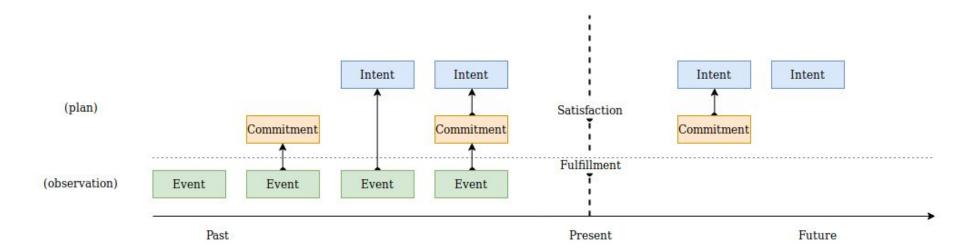


## **REA accounting** is accounting for a new age.

### Since then...

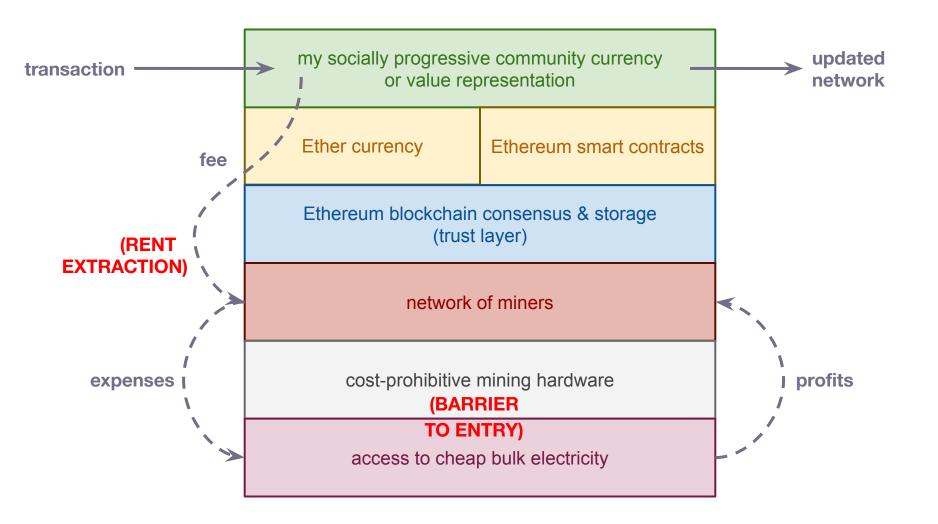


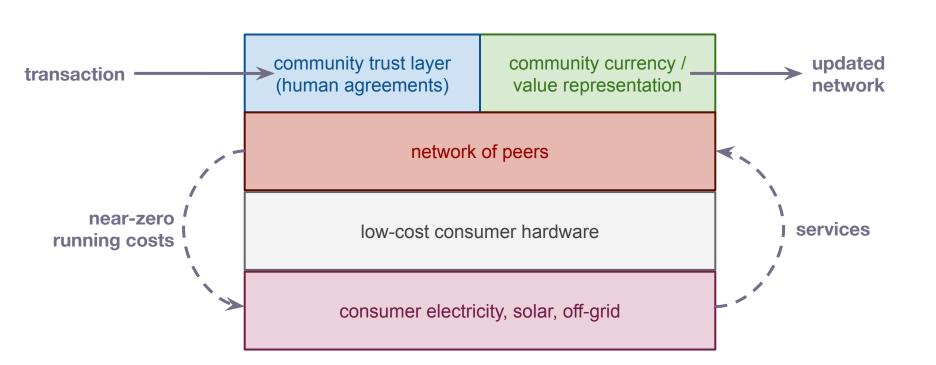




(At least, blockchains which have cryptocurrencies are.)

# Blockchains are global capitalism.





## **Fundamental goal**

We must own the technology we use.

Rent extraction creates systems of oppression



predictive behavioural models



surveillance





fake news



behavioural manipulation

commodification



censorship



# Accounting systems are systems of meaning.

## **Fundamental goal**

Tech needs to be human.

monopolisation

(( LIQUORLAND

slave labour



Murphy's

creeping acquisitions



intensive industrial agriculture







predatory pricing









That's where you go





fossil fuel investments



anti-competitive practises



greenfield acquisitions

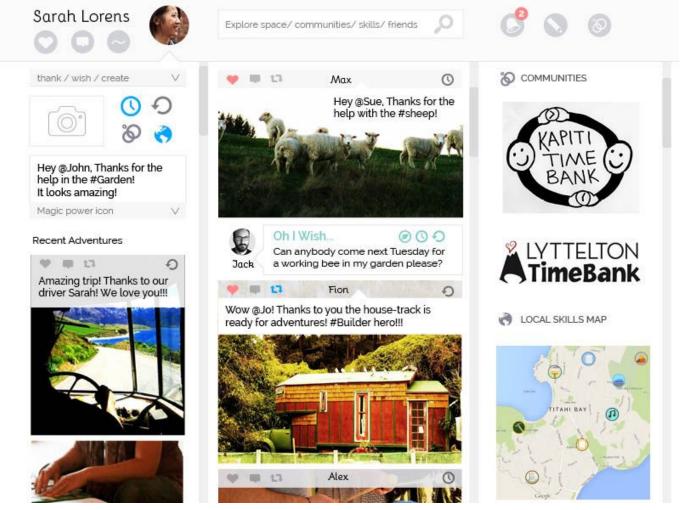




(someday, this will mean AI)

# We need our own systems of meaning.

and the street could you also add the rch re Taco Tuesday pcom Jacqueline Bruzek imesmatio Taco Tuesday erly A Hey Jacqueline, ct vita Haven't seen you in a while and I hope you're doing well. g dat



## The end of money

In one interpretation, REA accounting is fundamentally about **bringing** back the barter system.

Once we use the **same language** to describe **all resources**, they can all be **exchanged interchangeably**. We don't need money as a stand-in anymore.

## Why would we need money?

- 1. A unit of account
- 2. A store of value
- 3. A solution for the "double coincidence of wants"

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When money shall be recognized in the law, when it is defined, when its volume, magnitude, dimensions, limits are set forth as precisely, fixed as unchangeably, and protected as securely from alteration, as are now the dimensions of the yard-stick, the pint-pot, and the pound-weight, then, and then only, will money perfectly resemble other measures; for then only will it become a concrete thing of known dimensions. When this comes to pass, Aristotle's definition of its function will resume its original correctness, and money will be as fit in fact, as it is now only in theory, to measure the relation called value.

Alexander del Mar, The Science of Money (1885)

## Things we need:

- "protocol councils" for resource sharing networks
  - This process with **listing** the **goods** & **services** you have available & want to trade
  - Then figure out which concepts and meanings you're going to describe them by
  - (We're creating more documentation and learning material to make this process easy- would you like to help us?)
- Once we have these parts, our app toolkits come in to help you build out off-grid distributed apps quickly (see <u>Open App Ecosystem</u>)
- Start small; with **individual communities** & eco-villages, then federations of local communities, then community networks...

## Our world needs your intents.



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Perhaps 2019 should be the year of the rural economic biome.

Agricultural communities create wealth from soil, sun, water and seed.

They **increase** the **value** of **raw materials** by cleaning, processing and preserving them.

Excess is aggregated for transport to larger markets.

**Wealth** is **captured** and accumulated by **families** for food, education, housing and medical care.

**Wealth** is **deployed** by **communities** for water, energy, education, roads and sanitation.

@pospigos http://pospi.spadgos.com

#### Where to learn more

http://valueflo.ws/ https://qitter.im/valueflows/welcome (chat)

#### Case studies

http://locecon.org/ https://www.youtube.com/watch?v=lxgp8\_B9g5A https://www.youtube.com/watch?v=CKrScVH0NIY https://docs.google.com/document/d/1g-7Xopde463xW 0dGSDwZudhWIUFLzBhnJLzxOBxDEqE/edit

### **Existing applications**

https://github.com/valueflows/vf-apps http://nrp.sensorica.co/ http://www.fifthseasoncoop.com/

#### History and future visions

<u>http://mikorizal.org/tutures.html</u> https://github.com/django-rea/rea-app/wiki#background-in fo

#### Theory & research

https://msu.edu/~mccarth4/ http://www.jeffsutherland.org/oopsla2000/mccarthy/mccar hy.htm

**Holochain work stream & ecosystem** (my current focus) <a href="https://github.com/holo-rea/h

https://github.com/holo-rea/ecosystem/wiki/Coordinating-the-REA-community-of-practise