

## **THE ENTROPY COUNTERACTING REPORT REVEALED IN THE ARTWORK**

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### **ABSTRACT**

In the accounting theory, capital is defined as the ability to perform work. Importantly, his character is abstract and nature is elusive. This made it possible to deepen the knowledge about it, and - above all - to state that capital – the same as tangibles – comes to terms with "thermodynamic necessity" (discovery of the significant role of thermodynamic principles in the theoretical basis of accounting), and the periodical balance sheet created by accountancy is actually a report on preventing the entropy. What is more, the balance sheet phenomenon becomes obvious as soon as its thermodynamic provenience is understood. However, it comes with great difficulty.

To make this process easier, since 2014 the author (according to her education and professional background) carries out a research from in between art and science (newest articles: *Between Art and Science. The Integrative Role of Accounting, Dynamics and Thermodynamics of Schulz's capital, Paths of Familiarity with Schulz's Accountancy, Accounting and Thermodynamics in «Les Misérables» of Victor Hugo*). It has been proven that very often, the artists have better skills and tools to explain complicated scientific phenomena and processes.

Therefore, the ambition is to use four examples taken from art to solve the problem of the explaining ability of the capital substance. This may then contribute to spread the scientific theory of fair wages, human capital calculation, creativity valuation, and others. This time, the author uses the examples of entropy counteracting reports taken from outstanding literary works/masterpieces (V. Hugo, B. Schulz, G.W. Sebald and P. Próchniak). The aim is to answer the questions: How the "spirit" of accounting and thermodynamics manifests itself in literature? Can belles-lettres become a bridge between two cultures: natural and social sciences? What benefits derive from it (for the accounting and the economy)? All the above is consistent with the definition of Peter Atkins, according to which the science seeks the elusive spirit of the studied phenomena and formulated theories elsewhere.

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