

# Associate!

March 2018

## Newsletter of the Economics Conference of the Goetheanum Part of the Social Sciences Section of the School of Spiritual Science

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Humanity is in urgent need of overcoming the duality that plagues modern circumstances. If we understand the threefold nature of the human being in its intimate link with the cosmos as comprising body, soul *and* spirit, rather than just body and soul, we can look beyond blood ties, beyond nationalistic alliances and beyond all polemical debates, to a future of individuals recognizing each other's spirit. One could argue that the disaster humanity now faces at the brink of a great precipice is primarily due to the fact that a material-only view of existence has been embraced. Stemming from Darwin's image that mankind evolved from an ape, this and other material-scientific views that necessarily originated in the distant past have long since outgrown their ability to comprehend modern conditions.

What is needed is a reminder of who we really are – a 'gap experience' in which we can see into the 'in-between' space. There, careful observation will yield an image of human beings with ideals that take them way beyond self-interest. Just such a renewed perception can give wings to a humanity imbued with the longing to enact those ideals on earth. All that remains then, is to put air beneath those wings, to create the structures in modern life for such noble expression of spirit. The practical aspect of this great calling, in the field of economics, is the path of associative economics.

This issue includes articles, both inward and outward looking, from travellers on that path, with a particular focus on Easter themes and their universally-applicable significance. In the words of Rudolf Steiner: *...the [Easter] Mystery is a Mystery of the future, foreshadowing the destiny of those who free themselves more and more from the shackles, ensnarements and pitfalls of the purely material life.*<sup>1</sup>

If one watches closely, in certain parts of the world, in the least expected of places, one might just find clues such as this graffiti noted recently on a sea wall in Folkestone, England.



With warm Easter greetings to all,

Kim (Chotzen)

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### 17<sup>th</sup> Annual Meeting – Money is Bookkeeping. A legacy for the world?

20-24 June 2018, Folkestone, England

Have we arrived at a crucial moment? Has the work of the Economics Conference helped bring humanity to the brink of seeing that money is bookkeeping and that bookkeeping is money? We have been able to articulate this idea in plain language, so that it can live as raw soul experience through which one can know oneself in spiritual fact – as an entrepreneur. The true empiricism of finance...

For further information, please make contact via email at [economics@goetheanum.ch](mailto:economics@goetheanum.ch).

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<sup>1</sup> Rudolf Steiner, From *Festivals and Their Meaning, Easter and the Mystery of the Future*, Berlin, 13 April 1908.

## **Economic implications of the second Goetheanum building**

*Kim Chotzen*

I recently attended the 6<sup>th</sup> of 11 annual conferences, organized by the Swiss Anthroposophical Society<sup>2</sup> as a path to consider the many aspects of The Christmas Conference leading to its centennial in 2023. These open conferences began in 2013 and a different theme has been taken up each year. As one who strives to represent the economic indications implicit in The Christmas Conference, 1923/24, I have found the substance of these events to be extremely inspiring and practical.

This past February, the theme of the second Goetheanum building was considered. Its physical structure, including the materials used by Rudolf Steiner in the initial modeling of it, was examined in detail. When one considers sacred architecture in the context of the evolution of humanity's changing relationship to the spirit, the second Goetheanum building stands as a monument to remind modern individuals of what is needed spiritually, now and in the future. Namely, as Marc Desaulles pointed out in the final lecture of the conference, leading through its outside columns from East to West, this building – in contrast with the first Goetheanum building – steps from the open sanctuary to the outside. The inner space of the small cupola<sup>3</sup> is now *in the world*, the threshold to it being at the west entrance. With this step as an architectural gesture, Rudolf Steiner left humanity with the knowledge that it is in human activity that we meet the reality of the spiritual world. In this new and modern relationship to spirit, we can get lost. We need a language, a way to ask where we are going and to receive an answer. Inwardly, we can ask the gods – in Marc's words, indeed it is there that we can ask the Christ for advice. And he will answer.<sup>4</sup> Outwardly, the language to guide our activity in the world is accounting.

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## **True Money is Bookkeeping**

*L'Aubier research seminar*

What is money? In the recent seminar held at L'Aubier from 23-25 February 2018, we asked ourselves, can we think about money as if it's *not* a thing, not as something that is *put into* an account but is rather, and has always been historically, a *record* of human activity? In the process of this discussion, Fionn Meier presented a question that stood in the background of his research into the history of money. Informed by Goethe's discovery of what he (Goethe) called the *Urpflanze*<sup>5</sup> in relationship to various plants, Fionn asked himself whether an *Ur* phenomenon of money can be seen in all the forms money has taken historically. Is it the *Ur* or pre-existing phenomenon that Steiner describes at the end of his economics course in the idea of money as bookkeeping? If so, human activity surely comes first and is therefore not dependent on whether one *has* money but whether the activity meets a social need, will generate value for the world, and is undertaken!

The next steps in our research led to the realization that in order for money in this sense to be kept true, associations of individuals operating by way of agreements among participants, are needed to maintain the health of the money relationships. The commonwealth then becomes a responsibility of the associations and not of the state or of banks. (A more detailed report of the research event is forthcoming.)

The next seminar will take place at L'Aubier on 22-24 February 2019 with themes to be announced.

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## **L'Aubier Training**

*Students daring to be independent*

The 9 students of the ongoing *Dare to be Independent Training* had a week-long session in associative economics which opened with the question, what does *dare to be independent* mean to you? Below are some of their responses given at a presentation at the end of the week (translated from French).

- *Caution: the future approaches!*
- *The problem when you are in charge is that you can't spend your time blaming the boss!*
- *Dreams of children, seeds blown by the wind, come flourish on Earth.*
- *Independence begins when one dares to let go the bowstring so that the arrow can find its mark.*
- *Education plants the seeds of independence. Listening to oneself germinates them.*
- *Don't hang your arms or they'll drag on the ground!*
- *Snail, you carry your independence on your back. Guided by your antennae, you leave the trace of responsibility behind you.*

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<sup>2</sup> See <https://www.anthroposophie.ch>

<sup>3</sup> This refers to the metamorphosed first Goetheanum building, whose structure was based on a large and small cupola. One way to consider the double cupola structure is as an architectural expression of the outer and inner aspects of spiritual striving.

<sup>4</sup> One takes a risk today in referring to the Christ. What is meant here is not in a religious sense but in the sense of a cosmic stream from time immemorial. Now it is linked to a modern praxis whereby each person can experience the truth first hand of *doing to one's neighbor as one would do to oneself*, for example.

<sup>5</sup> Johann von Goethe observed many different shapes of plants and sought what they had in common, and what he discovered, he called the *Urpflanze*, translated from German to mean pre-existing or primordial plant.

## Finance at Easter

Christopher Houghton Budd, Stephen Vallus

Stephen Vallus and I are working on a somewhat technical paper about the 'mechanics' of transferring capital from one person to another in ways that are compatible both with modern tax logic and Rudolf Steiner's concept of 'gift money'. Behind the paper stand certain thoughts, which can only be expressed aphoristically at this juncture, but which seem worthy of sharing at Easter time.

For a person to transfer capital to another person is a karmic deed of important consequence and 'status'. It amounts not only to the switch from preservation to circulation of capital, but also to what really lies behind circulation, namely the respiration of capital, the breathing of economic life as prompted by human intuition and creativity. The opposite of today's 'transaction cost saving' explanation of economic history.



This alludes to the 'æ' sign (æ-mark.com), where red and blue (i.e. income and expense and balance sheet) meet at the crossover and become purple (the reverse of yellow, i.e. the closing entries), expressing the relationship between heart and lung, limbs and head, willing and thinking.

But for one person to pass capital to another (especially someone outside the blood family) is a significant event because it also means grounding one's action not on the blood of prior family, but on the blood of the human family as a whole. In other words, it becomes a Christian act in the sense that, in Christian terminology, the blood of humanity as a whole is not ours, as it were, but His.

It was at the 'turning point of time', an allusion to Rudolf Steiner's description of the moment between the Old and New Testaments, that it became possible to begin to act out of the future, no longer out of the past. To reverse into rather than stride into history; to move into backwards space, as a eurythmist would say. Giving in this sense – the sense meant by 'gift money' – is by no means a personal act, therefore, but an act that seeks to escape or still our too-strong links to personality consequent on Rome, and "all that name implies", to use Steiner's eloquent phrase.

Such an act, or such acts – for they can only multiply going forwards – are not possible except that those concerned (both donors *and* recipients) allow their Spirit Selves to inform their Consciousness Souls, and so learn to untie the bonds of egoism to which modern materialism has made them subject.

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## Pristine Economic Moment

*When capital equals cash*

Soul of Man<sup>6</sup>  
Thou livest in the resting head  
Which in the realm of finance we know as capital  
– as that which has come into being  
– as that which has already happened

Soul of Man  
Thou livest in the limbs  
Which in the realm of finance we know as cash  
– as that which has yet to have being  
– as that which has yet to happen

Soul of Man  
Thou livest in the beat of heart and lung  
Which in the realm of finance we know as choice  
– as that which the I inhabits  
– as that which the I makes happen

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In all of this cash flow is key  
But neither pushed nor pulled, nor pumped or sucked  
But breathed,  
And all in the name of god.

*'Received' by CHB on the west coast of Ireland, 3 January 2016*

*Anyone who believes  
in indefinite growth in  
anything physical, on a  
physically finite planet,  
is either mad or an  
economist.*

– Kenneth Boulding  
1910-1993.

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<sup>6</sup> In the Sanskrit root, *m-a-n* means 'the creature that thinks,' Owen Barfield, *History in English Words*.

## **Economics Conference Website**

*Christopher Houghton Budd*

*(I think it would be good to draw the work of the Economics Conference to the attention of members of the Anthroposophical Society worldwide through the medium of a 'syndicated' text, such as the one below. I would welcome comments from anyone so-minded – direct to me, please, at [chb@christopherhoughtonbudd.com](mailto:chb@christopherhoughtonbudd.com).)*

Inaugurated in September 2002, the Economics Conference of the Goetheanum has now been working for over 15 years as a standing conference of members of the School of Spiritual Science actively concerned with the contribution spiritual science can make to understanding and meeting the challenges of modern economic life. Throughout this time, through the medium of annual meetings, a regular newsletter, regional seminars, and extensive papers, articles and books, a coherent body of work has been built up that seeks to bridge between Rudolf Steiner's economics lectures and today's realities.

In recent months, this work has been refocused via its website, which now has a new banner and a special emphasis on publications of all kinds. Important in this connection, is not only the complete archive of all its meeting proceedings and newsletters, but a growing number of doctoral and masters theses that place Steiner's work centre-stage and elaborate it in various contexts – such as monetary policy, accounting and economic history. That these studies have been subject to conventional supervision and for the most part scored high is testament to the possibility that now seems to exist to introduce Steiner into key policy debates, especially within mainstream financial circles.

Central to this work is the linking of Steiner's work to two areas of direct relevance to the changes now taking place in economics generally. Firstly, the need to ground economics on accounting, in which connection Steiner's idea that money is bookkeeping is arguably the gold standard. Secondly, the interface between Steiner's work and that of the British economist, John Maynard Keynes. In many ways the two are brothers in world economy, and for two main reasons. Both take their start in Aristotle, as do an increasing number of professionals seeking the true ethical foundation of their work. And both regard the true end of the gold standard in 1919 as the fulcrum of subsequent events – speaking and writing at the same time in 1922.

Neither knew the other directly, although Steiner spoke of Keynes and there is no way Keynes would not have been aware of Steiner's visits to London, in which context, of course, one has also to set the work in England of Daniel Dunlop and Walter Johannes Stein. With the centenaries now beginning of the tragedy of post World War I reparations, the aftermath which continues to this day, now may offer a chance to revisit that unspoken relationship and, who knows, walk across the bridge that implicitly exists between these two men. Keynes's ideas, for example, appear in a quite different light when seen through the lens of associative economics; while Steiner's ideas can even now be given macro-economic expression when linked to the various practical policies that Keynes sought to promote.

We would like to invite members to visit the Economics Conference website and especially its publications section. Many of the works are downloadable free of charge, but there is also a catalogue of books under preparation. All this work is being made possible thanks to generous donations to the Economics Conference Fund, and we would like to take this opportunity to thank all those who have contributed.

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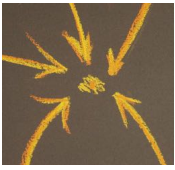
## **Bookkeeping Research**

*Christopher Houghton Budd*

Mindful of our work to ground associative economics (and economics generally) not only on accounting, as many others are also doing, but on the idea of 'money as bookkeeping', I have long thought it would be important to create an archive for everything anyone in our movement has written on bookkeeping. Much of this is in German and so the exercise would double up as a way of enhancing the link between the English-speaking and German-speaking parts of our movement - at least as regards finance and economics. Accordingly, I have asked Fionn Meier if he would take on this task, which he is willing to do, with a deadline of mid June. For this he has requested a grant, which our research group is considering. The results would be gathered first in their language of origin, in order that they could then be (a) assessed from the point of view of the Economics Conference work to date, and (b) we could decide on the pros and cons of their publications in both languages.

## Economics Conference Logo

*Representing anthroposophy in economics*



Economics Conference colleagues giving events around the world have asked about using the logo on their promotional materials. The logo can be used as long as one is speaking in one's capacity as a member of the Economics Conference – i.e. inwardly as a representative of anthroposophy in the field of economics and seen from the outside as a member of a worldwide research community. But the logo should never give the message that a party line is represented. One must be authentic and act in one's own right.

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## Upcoming Events

*Money is Bookkeeping*

Fionn Meier will be giving two talks in German in April in Winterthur, Switzerland on the theme *money is bookkeeping*. The first talk will focus on the history of money, which can be seen as mirroring the evolution of human consciousness if understood as bookkeeping. The second talk will focus on double-entry bookkeeping as an instrument of perception of the economic process and as an instrument for taking initiative and becoming responsible for one's own destiny. Please see the flier for these events here:

[http://economics.goetheanum.org/fileadmin/economics/AW3\\_Geld\\_Buchhaltung.pdf](http://economics.goetheanum.org/fileadmin/economics/AW3_Geld_Buchhaltung.pdf).

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## Economics Group of the Anthroposophical Society in America

The Economics Group of the Anthroposophical Society in America has been formed by eight members of the Economics Conference. The group has been established as a Subject Group whose activity is devoted to the study of economics based on Rudolf Steiner's Economics Course (1922) and to the support of researchers in this field. The members are Lorene Allen, Kim Chotzen, Meg Freeling, Susan Gravelle, Jane Johnson, Patrick O'Meara, Daniel Osmer and Stephen Vallus. Meg Freeling is the contact person and can be reached at [megfreeling@gmail.com](mailto:megfreeling@gmail.com).

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## Membership News

*In Memoriam:* D'Arcy Mackenzie, a much-respected colleague of the Economics Conference from Toronto, Canada, died on 12 February 2018. He was a professional accountant who sought constantly to apply his understanding of Rudolf Steiner's economic thought in his work and personal life. (A book entitled *Accountant's Corner*, consisting of D'Arcy's vast and insightful writings from the years he was a columnist for *Associate!*, is being prepared and will be available via the Economics Conference website Publications page.)

Welcome to new members<sup>7</sup>: Phillippa Cordwell of Sydney, Australia; Fionn Meier of Zurich, Switzerland.

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<sup>7</sup> For information on becoming a member of the Economics Conference of the Goetheanum, please see <http://economics.goetheanum.org/home/> in German or English.