## Solution:

An historian is defined as a person who tries to construct history using evidence (historical artifacts) from the present. Using this evidence, they try to construct a picture of the past, and sometimes, analyse the past.

An accountant? They do the same work, more or less: An accountant is a person who tries to create a snapshot of the present situation of a business by using the evidence (which they call as business transactions or simply transactions).

The evidence is more than enough to create an articulate picture but as suggested, the presentation and the articulation of evidence is likewise, a morally driven task and sometimes, accountants are accused of manipulating the numbers or presenting them in a way that can mislead investor, just like most historians of today's world are criticised for. (Not a new thing – many historians have tried to distort the history to their own morals)

However, calling an accountant as a historian is seriously misleading. Accountants are not historians; no matter how similar their work is, there are differences. An accountant's way of presentation influences the future way more strongly. People are more and more concerned about their money, more than any past events, and accountants are expected to do that fairly. Nevertheless, calling accountants as historians is meaningless and appears distasteful; the profession of accountants requires discipline and moral dilemmas.