A SHORT HISTORY OF ACCOUNTANTS AND ACCOUNTANCY; CATALOGUE OF ACCOUNTANCY PUBLICATIONS. 1912

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A Short History of Accountants and Accountancy; Catalogue of Accountancy Publications. 1912 by Arthur H. Woolf & Cosmo Alexander Gordon

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ARTHUR H. WOOLF & COSMO ALEXANDER GORDON

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A

SHORT HISTORY

OF

ACCOUNTANTS AND ACCOUNTANCY

BY

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TO MY FATHER

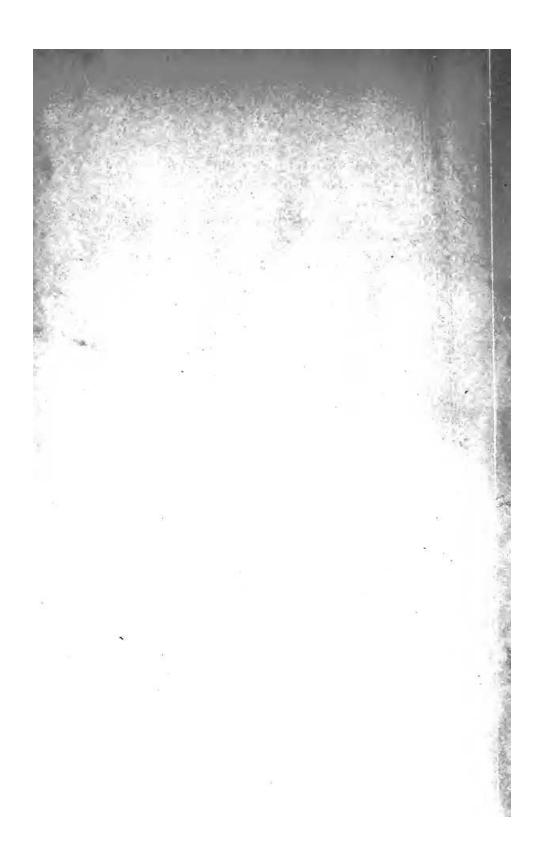
PREFACE

THE following chapters were written as a series of articles for The Accountant, in which Journal they have already appeared. For the purpose of republication they have been revised, augmented, and in part re-written. I do not lay claim to any great originality in these pages. Indeed, I do not pretend to have done much more than to collect, and present in a connected form, a number of facts relating to the history of accounting, which are to be found scattered among numerous works. These facts, however, I have obtained at first hand, and have, in nearly every case, gone to the original sources for the information given in this book. The list of authorities which is appended may, it is hoped, prove of some use to those who desire to make a more detailed study of the subjects treated in this volume.

Buckle, in his "History of Civilisation," urges upon the historian the "necessity for generalisation," and the need for rising from particular facts in order to discover the laws by which those facts are governed. I have, in a humble way, endeavoured to follow these precepts by showing that accountancy is, as it were, one of the manifestations of civilisation, and that the laws which govern the history of accounting are those which govern the progress and development of the human race.

I have to express my thanks to Mr. Cosmo Gordon for his kindness in compiling the Bibliography and Index, and also for much friendly help and counsel.

A. H. W.



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