

**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

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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.

London, July 30th, 1912.



CONTENTS

	PAGE
Preface	vii
List of Works Consulted	xi
Introduction	xix

PART I.

DEVELOPMENT OF SYSTEMS OF ACCOUNTING.

CHAPTER

ACCOUNTING AMONG ANCIENT NATIONS.

- I.—Accounting among the Egyptians 3
- II.—Accounting in Babylonia, Assyria, and among
the Hebrews 14

ACCOUNTING IN CLASSICAL TIMES.

- III.—Accounting among the Greeks 27
- IV.—Accounting under the Roman Republic 37
- V.—Accounting under the Roman Empire (to
476 A.D.) 45

ACCOUNTING DURING THE MIDDLE AGES.

- VI.—Accounting in the Dark Ages 53
- VII.—The English Exchequer 63
- VIII.—Accounting in England from the Eleventh to
the Fifteenth Century 76
- IX.—Accounting on the Continent to the end of the
Fifteenth Century 98

*

{

PART II.

GROWTH OF THE SCIENCE OF BOOKKEEPING.

CHAPTER	PAGE
X.—The first Printed Treatise on Bookkeeping ...	111
XI.—Later Works on Bookkeeping published Abroad	119
XII.—English Works on Bookkeeping	131

PART III.

ORIGIN AND PROGRESS OF AUDITING.

XIII.—History of Auditing	147
----------------------------------	-----

PART IV.

RISE AND PROGRESS OF PROFESSIONAL ACCOUNTANTS.

XIV.—Early Accountants in Italy	159
XV.—Scottish Accountants: Accountants in England to the end of the Eighteenth Century ...	164
XVI.—Accountants from the end of the Eighteenth Century	173
XVII.—Professional Accountants: The Position and Outlook	181
Appendix A.	194
Appendix B.	195
Bibliography	197
Index	241

LIST OF WORKS CONSULTED.

(The dates given are those of the editions referred to.)

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