

# The Accounting Historians Notebook

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## Accounting History exhibits; Harry C. Bentley Collection at the Boston Public Library, May 15 through June 15, 1992

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## ACCOUNTING HISTORY EXHIBITS

In honor of the 75th Anniversary of Bentley College, an exhibit of 40 books from The Harry C. Bentley Collection at the Boston Public Library (BPL) was held from May 15-June 15. The exhibit was coordinated by John Cathcart, archivist at Bentley College and Richard Vangermeersch, professor of accounting at the University of Rhode Island. They were joined by the coauthor of Harry C. Bentley's two volume bibliography, Miss Ruth S. Leonard for a reception at the BPL

on May 29. This exhibit was the first one from the Harry C. Bentley Collection housed at the library.

John Cathcart and Richard Vangermeersch are very much interested in the improvement of exhibits of accounting history. John has presented many small exhibits at Bentley College and developed the use of a "foam-board" material which allows display of more than just a page or two of each book. Richard has participated in the exhibit at Columbia for the AICPA



Centennial. Both are interested in finding new ways to provide the same excitement of a study of the books by the viewers as achieved by the exhibitors.

Something different is being planned for an exhibit of books at the Northeast American Accounting Association meeting in Providence in April, 1993. They plan to display 20 books from the Bentley Archives and several other books from Richard's personal library. A "photo pack-

age" from each of the 20 books of the Bentley Archives and a brief commentary on each book will be provided. As the exhibit is discussed, viewers will be urged to examine the books. This procedure is expected to make the viewers more active participants in the process.

John Cathcart  
Richard Vangermeersch

THE HARRY C. BENTLEY COLLECTION  
AT  
THE BOSTON PUBLIC LIBRARY  
May 15 through June 15, 1992

The books exhibited are presented here for your interest and knowledge in the order used in the exhibit brochure. It begins with William Mitchell's 1796 book which Bentley and Leonard believed to be the first American book on accounting.

Mitchell, William (1763-1854). *New and Complete System of Bookkeeping*, Philadelphia. Bloren & Madan, 1796, 454pp.

Turner, Thomas. *An Epitome of Bookkeeping by Double Entry*, Portland. Clark, 1804, 148pp.

Sheys, Bryant (1750-1835). *The American Bookkeeper*, New York. Van Peper, 1815, 160pp.

Maginess, James (1780-1829). *The Family Clerk and Students' Assistant, Containing a Neat, Concise, and Plain Method of Bookkeeping, By Single Entry*, Harrisburg. Greer, 1817, 194pp.

Davies, Benjamin. *A New and Concise System of Bookkeeping, According to the Italian Method of Double Entry: Adapted to Commerce of the United States*, Philadelphia. 1819, Various pages.

Bennett, James Arlington (1788-1863). *The American System of Practical Bookkeeping . . . by Double Entry*, New York. Paul. 1820, Various pages.

Goddard, Thomas Henry (1787-1832). *The Merchant, or Practical Accountant: Being a Series of Mercantile Accounts*, New York. Starr, 1821, 201pp.

Alger, Israel, Jr. (1787-1825). *The Young Merchant's Manual, or Practical Bookkeeper* . . . 1823, Various pages.

Hitchcock, Ira Irvine (1793-1868). *Key of Hitchcock's New Method of Teaching*

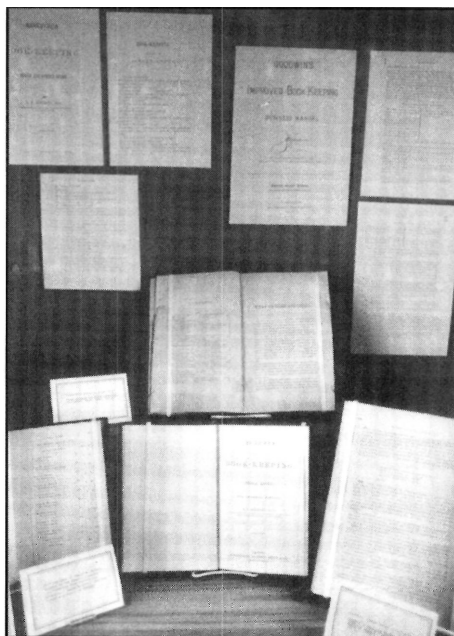
*Bookkeeping*, Philadelphia. The Author, 1829, 56pp.

Marsh, Christopher Columbus (1806-1884). *The Art of Single-Entry Bookkeeping Improved by the Introduction of Proof or Trial Balance*, Baltimore. M'Dowell, 1832, 118pp.

Foster, Benjamin Franklin (1802-1854). *A Concise Treatise on Commercial Bookkeeping . . .*, Boston. Perkins & Marvin, 1836, 171pp.

Winslow, Ezra Spooner (1806-?). *Winslow's System of Bookkeeping, By Double Entry, for Retail Business . . .*, Woodstock. Chase, 1836, 47pp.

Preston, Lyman (1795-?). *The Bookkeeping Diploma: Or, A Full and Lucid Treatise on the Equation of Payments*, New York. F.F. Ripley, 1837, 40pp.



Harris, Nicholas (1810-1879). *A Complete System of Practical Bookkeeping . . .*, Hartford. Brown and Parsons, 1838, 222pp.

Colt, John Caldwell (1810-1842?). *The Italian Science of Double Entry Bookkeeping . . .*, Cincinnati. Burgess & Co., 1838, 205pp.

Jones, Thomas (1824-1879). *The Principles and Practice of Bookkeeping . . .*, New York. Wiley & Putnam, 1841, 160pp.

Moody, Paul (1804-1866). *A Practical Plan of Bookkeeping, By Double Entry, Adapted to a Large or Small Business . . .*, Philadelphia. Lippincott & Co., 1845, Various pages.

Duff, Charles Peter (1802-1869). *The Steamboat Accountant: A New and Complete System of Bookkeeping . . .*, New York. The Author, 1847, 63pp.

Thomas, Sidney Adolphus (1805?-1865). *First Lessons in Bookkeeping by Double Entry, for Schools . . .*, New Haven. Bassett G. Bradley, 1847, 24pp.

Wilson, Clement A. *A Treatise on Book-keeping in a Concise and Practical Form . . .*, Philadelphia. Lindsay & Blakiston, 1848, 103pp.

Winchester, George W. (1808?-?). *Journal to Winchester's New Method of Teaching Bookkeeping by Double Entry . . .*, Hartford. Hawley, 1848. 48pp.

Crittenden, A. F. and Samuel Worcester Crittenden (1823?-1884). *An Inductive and Practical System of Double Entry Bookkeeping*, Philadelphia. Biddle, 1848, 208pp.

Fulton, Levi S. (1824?-1895) and George Washington Eastman (1815-1862). *A Practical System of Bookkeeping by Single Entry*, New York. Barnes & Co., 1850, 232pp.

Becker, George J. (1816-1903). *A Complete and Practical System of Double Entry Bookkeeping . . .*, Philadelphia. Butler & Co.,

1851, 184pp.

Lowell, Daniel W. (1816-1903). *A Treatise Upon the Theory and Practice of Bookkeeping by Double Entry . . .*, Auburn. Lowell, 1852, 144pp.

Palmer, Joseph Howard (1824-1892). *A Treatise on Practical Bookkeeping and Business Transactions . . .*, New York. Pratt, Woodford & Co., 1852, 167pp.

Nixon, James. *The Rudiments of Bookkeeping . . . With an Address to Students on the Essentials to Success in Mercantile Pursuits*, New York. Huntington & Mason, 1854, 167pp.

Comer, George Nixon (1816-1877). *Bookkeeping Rationalized: Adapted to All Kinds of Business . . .*, Boston. Comer & Co., 1861, 167pp.

Potter, Stephen A. (1823?-1897) and William Pool Hammond (1827-1901). *Potter & Hammond's System of Bookkeeping . . .*, Philadelphia. Schermerhorn, Bancroft & Co., 1862, Various pages.

Bryant, Henry Beadman (1824-1892), H.D. Stratton, and S.S. Packard (1826-1898). *Bryant & Stratton's Counting-House Bookkeeping . . .*, New York. Ivison, Blakeman, Taylor & Co., 1863, 375pp.

Rohrer, Louis. *Definitions and Explanations of the Science of Bookkeeping . . .*, St. Louis. 1863, 32pp.

Mayhew, Ira (1814-1894). *Mayhew's University Bookkeeping: A Treatise on Business and Accounts*, Boston, Samuel F. Nichols, 1868, 318pp.

Folsom, Ezekiel Gilman (1821-1897). *Folsom's Logical Bookkeeping. The Logic of Accounts . . .*, New York. Barnes & Co., 1873, 443pp.

Nichols, Benjamin E. (1826-1889). *Nichols' Practical Bookkeeping By Single and Double Entry . . .*, Ann Arbor? The Author, 1873, 104pp.

Meservey, Atwood Bond (1831-1901). *Meservey's Bookkeeping Without a Master*,

New Hampton, N.H. Thying, 1875, 135pp.

Scholfield, Albert G. (1808-1901). *Essay on Debit and Credit, Embodying an Elementary and Practical Treatise on Bookkeeping*, Providence. Reid, 1880, 236pp.

Goodwin, Joseph Henry (1854-1912). *Goodwin's Improved Bookkeeping and Business Manual*, New York. 1881, 137pp.

Soule, George (1834-1926). *Soule's Scientific and Practical System of Bookkeeping*

. . . , New Orleans. The Author, 1883, Various pages.

Packard, Silas Sadler (1826-1898). *The Packard Method of Teaching Bookkeeping, Advance Course* . . . , New York. Packard, 1896, 138pp.

International Correspondence Schools. *A Treatise on Bookkeeping and Business Forms* . . . , Scranton. The Colliery Engineer Co., 1899, Various pages.



*Auditors: continued from page 9*

influence of the Greeks, also had an extensive system of controls designed to prevent the misappropriation of public funds. Expenditures were supposed to be made only on proper authorization of a magistrate, and supported by documentation establishing the legitimacy of the disbursement. Those having custody of funds were not allowed to authorize disbursements. In spite of these controls, and severe penalties for the theft of public funds, corruption was always a problem. This was especially true in the later days of the Roman Empire when separation of custody of the treasury and the right to order disbursements disappeared [Brown 1968].

In addition to the controls described above, the Roman government had financial officers called quaestors who managed the treasury and supervised the recording of transactions by the scribes. Quaestors also audited the accounts of provincial governors. On leaving office, the quaestors, in turn, had to have their accounts examined or heard by both their successors and the Roman Senate. It is from this practice that we get the word, "audit," which is derived from the Latin, "audire," meaning to hear [Stone, April 1969].

Inadequate reporting was sometimes a problem, as indicated in a speech given by the orator, Cicero, in the first century B.C. In his prosecution of Gaius Verres for corruption, Cicero commented on the deficiencies of a report rendered by Verres when he was a quaestor to Gnaeus Carbo [Greenwood 1978, 159-161].

Let us see how he presented his accounts: he will prove to us himself why he ran away from Carbo; he will give evidence against himself. Note first their conciseness:

Received	2,235,417 sesterces
Expended: soldiers' pay, corn, adjutants, deputy-quaestor, com- mander's private staff	1,635,417 sesterces
	<hr/>
Balance left at Ariminum	600,000 sesterces
	<hr/> <hr/>

Is that the way to present accounts? Have you or I, Hortensius, has anyone in the world, ever presented them like that? Confound the man's unscrupulous impudence! What does this mean? Among all the thousands of accounts that have been presented, is there any parallel for this style of thing?

#### **Auditing in the Bible**

There are several direct and indirect references to auditing in the Bible. It should be noted these references occur in stories or parables and are not historical in nature.