

1978

## Benjamin Gilliam's book – 1700

William Holmes

Follow this and additional works at: [https://egrove.olemiss.edu/aah\\_journal](https://egrove.olemiss.edu/aah_journal)



Part of the [Accounting Commons](#), and the [Taxation Commons](#)

---

### Recommended Citation

Holmes, William (1978) "Benjamin Gilliam's book -- 1700," *Accounting Historians Journal*: Vol. 5 : Iss. 1 , Article 8.

Available at: [https://egrove.olemiss.edu/aah\\_journal/vol5/iss1/8](https://egrove.olemiss.edu/aah_journal/vol5/iss1/8)

This Article is brought to you for free and open access by the Archival Digital Accounting Collection at eGrove. It has been accepted for inclusion in Accounting Historians Journal by an authorized editor of eGrove. For more information, please contact [egrove@olemiss.edu](mailto:egrove@olemiss.edu).

*William Holmes*  
PEAT, MARWICK, MITCHELL & CO.  
BOSTON

## **BENJAMIN GILLIAM'S BOOK – 1700**

*Abstract:* The ownership of a copy of Chamberlain's *The Accountants Guide or Merchants Bookkeeper*, 1686 is traced through six famous owners from 1700 for almost a century. It is now housed in the Boston Athenaeum.

Accounting history research for the most part is slow, methodical work and with its fill of frustrations. Once in a while, however, the researcher stumbles over something almost by accident. These occasions are Fortune's reward. Recently while thumbing through the index boxes at the Boston Athenaeum I found a card with the following notation:

“The Accomptants Guide or Merchants Book-keeper”  
Robert Chamberlain, London, 1686

Such a find in an English library would have been interesting. To find it in Boston was more than that, especially if it could be shown the book was in America close to the publication date. Happily, on closer inspection, the book held all the clues to its early “genealogy” and, as will be set out later, it passed through some fairly prestigious hands in its first hundred years.

### *THE BOOK*

Chamberlain's book has an interesting connection with America right in the opening pages. The book is dedicated:

To the Right Honourable  
And My Honoured Lord  
Thomas Lord Culpeper  
Baron of Thoresway, and Governour of his Majesties  
Colony and Plantation of Virginia

One wonders whether Chamberlain might have visited Virginia since in his introduction “To the Reader” he says,

“having myself arrived to a sufficient measure therein (keeping Merchant’s Accompts) by Experience, which is the best Schoolmaster, and my long practice *both at home and in foreign parts . . .*”

Like most textbooks of these times, Chamberlain’s method of exposition is long on rote and short on reason. The entire methodology is summarized in the opening paragraphs under the chapter heading “Instructions and Directions for a Methodical Keeping of Merchants Accompts.”

“The chieft thing in keeping *Merchants Accompts* is, readily to know what Accompt or Accompts are to be charged or made Debtor, and what Accompt or Accompts are to be difcharged or made Creditor.

By the Debtor is to be underftood, the thing that is received, be it money or Goods, according to their different qualities.

By the Creditor is to be underftood the thing that is delivered forth, be it money paid or goods fold according to the refpective qualities.

Firft of all, as a Foundation to your Accompt, take an Inventory of all you ready Money, Plate and Jewels, Wares or Debts belonging or owing to you, and make them Debtors or owing to Stock, their refpective Sums, and Stock Creditor for the whole Sum, as you *fee* done in Journal, page 1. Secondly, for what Moneys are owing by you, make Stock Debtor or owing for the whole Sum, and the feveral Perfons Creditor for the feveral Sums due to them, as in Journal, page 2.

Note, That all things received or the receiver, is charged and made Debtor, and all things delivered or the deliverer are difcharged or made creditor, fo that the Debtor is the charge or thing charged, and the Creditor is the difcharge or thing difcharged.”

Thereafter the book examines more closely all the kinds of transactions likely to be met with under a series of headings, and sets out by example the necessary journal entries. The second half comprises the usual accounts covering a year and exemplifying the application of theory to a full set of accounts.

### GENEALOGY

#### The First Owner is Evidenced on the Front Fly-Leaf Thus "Benjamin Gilliam's Book — 1700"

This is undoubtedly the eldest son of Benjamin Gilliam who arrived in Boston from England in 1634. His wife Anne arrived with Benjamin junior, then one year old, in 1635 on the *Abigail*. The father was a shipwright but by the 1650's was most likely trading as a merchant and buying shares in ships as the merchants of the time did. Benjamin junior appears to have carried on the good work. The father died in 1671. Benjamin junior married and had a daughter whom he named *Abigail*, most likely after the name of the ship he crossed to America in as a baby.

*Abigail* leads us to the second owner of the book. After the death of her first husband she married William Tailer, probably shortly after 1700, and the book followed her into the Tailer family. Through his mother, Rebecca Stoughton, William Tailer also had connections back to the earliest colonial days. Her father was Israel Stoughton one of the prominent early founders of Massachusetts. Her brother William was Lieutenant Governor of the Colony and the Chief Justice at the Salem witches trial in 1692.

William Tailer also made a name for himself. In 1711/1715 he was Lieutenant Governor and in 1715/1716 Acting Governor. He acted as a member of the council from 1712-1729 and died in 1732.

The book was apparently given by him to his son Stoughton Tailer for we find two entries on the fly-leaves.

"Stoughton Tailer His Book 1725"  
and "Stoughton Taylor's Book October 29, 1733"

I believe the next owner was Supply Clap. His name appears without a date affixed, but the Tailer family had connections with Dorchester—William Tailer was buried there in the churchyard—and Supply Clap was the schoolmaster in Dorchester in 1731 and became pastor of the church in 1732. He was the great grandson of Roger Clap, one of the original settlers of Dorchester about 1630 and so the book continued to assert its connections with the earliest families.

The next owner whose name appears in the fly-leaves was Alexander Gray who dated his ownership as 1767. I have been unable so far to learn anything specific about him. There was a Gray family in the Boston area who became fairly prominent merchants and he is most likely a scion of that clan.

From Alexander Gray the book seems to have passed to the Honourable Thomas Cushing who was the son of a wealthy merchant, elected to the Massachusetts Assembly in 1766, chosen speaker in 1774, and elected to both the first and second Continental Congress in 1774 and 1775. In 1783 he was appointed Lieutenant Governor of Massachusetts.

So our book has connections back to three founding families of Massachusetts, the Gillam's, the Stoughton's and the Clap's. Among its owners it boasted an Acting Governor, two Lieutenant Governors, a preacher and schoolmaster and probably two merchants. It was also "represented" on both the first and second Continental Congresses—a history to be proud of.

The book leaves one unsolved riddle. One of its owners did more than just give it shelf space. He studied it! The entire "theory" section is annotated throughout in the margins and selectively underlined. However, it is not at all obvious from a comparison of the script signatures on the fly-leaves and the printed annotations who was the scholar. The neatness of the printing would seem to indicate schoolmaster Supply Clap who owned the book, most likely in the later 1730's.

There is a significance to the presence of the book on New England as early as 1700. Books were scarce and likely to have been ordered from England only after some thought. Bernard Bailyn in his "The New England Merchants in the Seventeenth Century" has told the story of the growth of a resilient merchant class dating from the 1650's and incidentally mentions "Benjamin Gillam" as owning the ship *Mary Ruth* in 1666. It is reasonable to assume some of this class were interested in adopting better bookkeeping systems. At any rate, to my knowledge, it is the earliest bookkeeping textbook known to have been in use in colonial New England and probably in colonial America. It was donated to the Athenaeum by a private library in 1897.