Historic Accounting Literature (I)

Edited by M. F. Bywater.


Guide:

Bywater, M.F. and B.S. Yamey:

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The maner and fourme how to kepe a perfecte reconyng, after the order of the moste worthie and notable accompte, of Debtor and Creditour, set foorth in certain tables, with a declaracion thereunto belonging, verie easie to be learned, and also profitable, …
London: Richard Grafton, 1553. 87 leaves. (STC19547) (Reprint, 1978; English. F.2)

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A Brefffe instruction, and Manner, Howe to Kepe, Marchantes Bokes, of Accomptes. After the order of Debitor and Creditor, as well for proper accomptes, partable, factory, and Other, &c. Verry nedefull to be knownen, and vsid of all men, in the feattis of marchandize. …
[London]: 1567. 126 leaves. (Reprint, 1979; English. F.1)

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An Introduction to Merchants Accounts, containing Five distinct Questions or Accounts. The 1: An easie question to enter Beinners, with Instructions to Post, stated two several Ways, upon several suppositions. 2: A question of a Merchant, adventuring a Stock or Cargazon with …
London: Nicholas Bourne, 1653. 43 leaves. (Wing 5374) (Reprint, 1978.; English. F.4)

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The apprentices Time-Entertainer Accomptantly: A Methodical means to obtain the Exquisite Art of Accomptantship: Digested into Three Parts, as is exemplified upon the Next Leaf. Very requisite to be
Historic Accounting Literature I

Exercised by all such as profess the Teaching of the said Art. The third edition.
London: Robert Horne, 1670. 125 Leaves. (Wing D101A)

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Analysis or Resolution of Merchants Accoounts. The Fourth Edition, Corrected and

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The Second edition with Amendments.
London: Ben. Billingsley, 1682. 88 leaves. (Wing M2488)

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Forme of Book-Keeping, According to the Italian Methode: Wherein is First, the Introduction to the Forme,
…After which followes a Moneth-Book, Invers-Book, Factor-Book, Specie or Cash-Book; …
Edinburgh: David Lindsay, et al., 1683. 138 leaves. (Wing C5102) (Reprint, 1978.; English. F.1)

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Rules for Book-Keeping, According to the Italian Manner: Now in General Use. Directing Young Accounts,
where the Usual Occurrences in Trade are to be Enter’d; And in the Style proper for such Entrances.
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London: Jonas Brown, 1718. 11 leaves.

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Observations made upon Examining the Books of Sawbridge and Company.
London: [1720]. No title-page. 2 pages.

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Charles Snell in his Examination of the Books of Turner and Company takes a great deal of Pains to clear the
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Edinburgh: T. and W. Ruddimans, 1736. xii, 173, [2], 75p. 20cm. (Reprint, 1979.; English. F.4)

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Jones’s English System of Book-Keeping, by single or double entry, in which it is impossible for an error of the most trifling amount to be passed unnoticed; Calculated effectually to prevent the evils attendant on the methods of long established; and adapted to every species of trade. …
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’tRecht Gebruyck van’t Italiaens Boeck-Houden, Waer in begrepen state, een Memoriael, Journael, ende
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Schult-boeck: Inhoudende hondert schooner Partyen, noch 530 Vragen ende Antewoorden, verciert met Schooner Verklaringen. …
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Amsterdam: Jan ten Hoorn, 1681. (vi), 166, (2)p.  (Reprint, 1979. Dutch. F.2)

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Volledig Theoretisch en Praktisch Handboeck voor het Italiaansch of Koopmans Boekhouden, waarin alles, tot deze Wetenschap betrekkyk, uitvoerig en op het duidelykst ontwikkeld wordt.

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[Date incorrectly given as 1604]

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Turin: Officina de Diego Jose’ Avondo, 1758. 157p., folded table inserted between p. 130 and 131.
(Reprint, 1980. Spanish-Portuguese. F.4)

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Ayn neew kunstlich Buech welches gar gewiss und behind lernet nach der gemaine regel Detre/ welschen practice/ regeln falti un etliche regeln Cosse mancherlay schöne vn zuwissen noturfftig auff kauffmanschafft. …

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[Nürnberg: F. Peypus, 1531]. 22 leaves.

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Buchhalten, zvey Künstliche unnd verstandige Buchhalten/ Das erst/ wie Einer fur sich selbst oder Geselschafter handeln sol. Das ander/ für Factoren/ und wie manauch Wahr mit Gewin oder verlust stechen und verstechen mag/ mit iren Beschlüssen/ … In diesem sindt man auch auffs kürzte/ was …
Nürnberg: Johan Petreius, 1546. 35 leaves. (Reprint, 1980. German. F.3)
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Zwifach Buchhalten sampt seine Giornal/ des selben Beschlus/ auch Rechnung zuhun u. Durch Wolfgan
Schweiker Senior/ von Nürnberg/ yetzt in Benedig wonend/ mit allem steis gemacht und zusammen bracht.
Nürnberg: Johann Petreius, 1549. 63 leaves.

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verständlichen guten emerplen von Fatorien/ auch Geselschaft handlungen/ …
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[Hamburg: 1660]. 139 leaves. (Reprint, 1980. German. F.1)

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Probit-Stein derer Buch-Halter/ oder Selbst-lehrende Buch-Halter-Schul, Allen angehenden Buch-Halter/
Kaufleuten und Handels-Bedienten, insonnderheit denen, welche auf wohlbestallten Cantoiren, Rechnung
und Rente-Kammern, die Handels-nd Rechnungs-Bücher zu verwalten haben …

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Theoretische Abhandlung vom doppelten Buchhalten, in Fragen und Antworten.
Frankfurt am Main, 1781. 123, (1)p. (Reprint, 1980. German. F.4)

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Note: F. = Format: Printing area is as exactly same as of the original texts, comprised in four varieties of
Binding size, F.1 – F.4.
Size F.1 = 340 x 220 mm
Size F.2 = 270 x 210 mm
Size F.3 = 220 x 170 mm
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Academic research funding and reports. Through a programme of academic research funding from the ICAEW’s charitable trusts, we aim to fund the highest quality accounting and finance academic research and events. The accounting theory definition is a set of assumptions, frameworks and methodologies used in the study and application of financial reporting principles. Elements of the theory of accounting can be found as far back as the ancient civilizations of Mesopotamia and Egypt. By the time of the Roman Empire, financial data was widely used, and the government kept detailed financial records. The accounting theory definition is fairly simple. Accounting has a long history. Some scholars claim that writing arose in order to record accounting information. Account records date back to the ancient civilizations of China, Babylonia, Greece, and Egypt. The double-entry accounting system -- in which for every “debit” there is a “credit” -- has evolved to the point where it is very much like the present day system. Accounting is a system of recording and summarizing business and financial transactions. For as long as civilizations have been engaging in trade or organized systems of government, methods of record keeping, accounting, and accounting tools have been in use. His book was one of the first published using the historical Gutenberg press, and the included treatise was the first known published work on the topic of double-entry bookkeeping.