

# ACCOUNTING IN EIGHTEENTH CENTURY SCOTLAND

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Michael J. Mephram

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ACCOUNTING HISTORY



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Volume 3

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CENTURY SCOTLAND

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MICHAEL J. MEPHAM

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# Accounting in Eighteenth Century Scotland

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MICHAEL J. MEPHAM

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ACCOUNTING IN EIGHTEENTH CENTURY SCOTLAND

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## CHAPTER 1

### THE ECONOMIC, SOCIAL AND CULTURAL BACKGROUND OF EIGHTEENTH CENTURY SCOTLAND

#### 1.1 Accounting Textbooks

This is a study of the development of accounting in 18th century Scotland. The investigation is organised around a survey of 18th century Scottish accounting texts, an analysis of their exposition of the Italian Method of Book-keeping(1) and their treatment of certain selected topics.

J Crawford has written: "The first Scottish book on accounting was published in 1683. That book heralded a century during which Scotland established its reputation as a land of accountants: a steady stream of textbooks, including some which ran to so many editions that they could be called classics, appeared from Scottish presses."(2)

The view expressed in this comment has received considerable support and is the main motivation for this study. The aim is to evaluate the contribution that these 18th century Scottish writers made and the significance of any improvements that they suggested.

All the 18th century Scottish publications were reviewed and from this it was possible to identify certain topics as being appropriate for more detailed consideration. The review also suggested that the emphasis should be placed on an impressive series of texts produced by four of the writers. These are:

Alexander Malcolm	1685-1763
John Mair	1702 (or 1703)-1769
William Gordon	1720 (or 1721)-1793
Robert Hamilton	1743-1829.

In 1813 James Morrison, accountant, textbook writer and Master of the Mercantile Academy at Glasgow, characterised the last three of these as: " ... the elaborate Mair, the ingenious Gordon and the judicious Hamilton".(3)

The importance of the texts must be stressed. Although many accountants and bookkeepers learned their craft solely by experience gained from working in the counting houses of merchants and manufacturers, the formal teaching of the subject in schools and mercantile academies expanded considerably during the century and the writings of Malcolm, Mair, Gordon and Hamilton played a major part in spreading a knowledge of the 'Italian Method of Book-keeping' throughout Scotland and beyond.(4) By disseminating knowledge of the Italian system, the books gave valuable support to the developing economy which was growing rapidly from 1750.(5)

As trading conditions changed and business methods and structures became more complex, the techniques that the text books discussed adjusted in response. The manner in which the books developed will be considered. It is not the purpose of this study to research 18th century accounting practices, as evidenced by surviving records, but, where convenient and relevant, an attempt will be made to compare the textbook methods and theory with contemporary accounting records. This point is important because, although much can be learned from a study of the textbooks, it cannot be assumed that these always described the contemporary 'state of the art'. The textbooks did adapt but there was a time lag and it seems likely that accounting theory (as presented in the texts) was often well behind practice. Even as early as the 1680's the New Mills Cloth Manufactory of Haddington had developed a management accounting system(6) which was more sophisticated than anything described by the textbook writers until Robert Hamilton's book one hundred years later.(7) It follows that it is not possible to assume that

successful textbooks mirrored the best (or even the most common) practice.(8)

The 18th century saw the origins of the Scottish accountancy profession and relevant features of this development will also be considered where appropriate.

## 1.2 The Economic, Social and Cultural Background of Scotland in 1700

This first chapter describes the economic and social background of Scotland in the 18th century and suggests some reasons for her accounting progress in this period.

At the end of 17th century Scotland had been hit by successive failures of the harvest, there was the aftermath of the Darien disaster,(9) the effect of internal conflict(10) and commercial repercussions from the English wars with Holland (in the reign of Charles II) and with France (in the reigns of William and Anne). Apart from the sale of cattle and linen,(11) trade between Scotland and England was minimal. In 1700 Scotland was poor in comparison with its southern neighbour and it has been suggested that fully 300 years of economic development separated the two countries.(12)

Although it is right to emphasise the economic poverty of Scotland at this time, Smout considers the 1690's as the period when the " ... Scots first began to consider economic growth as an objective at which society should aim"(13) and Sombart(14) claims that the change in the attitude of Scots at the end of the 17th century was dramatic. He says: "Nowhere else in the world did the birth of capitalism come about in so curious a fashion as in Scotland. Nothing is more surprising than the suddenness of its appearance. It is as though a pistol-shot had given the signal for the capitalist spirit, fully grown, to come into the land and dominate it ... Everywhere you might have

observed an unbridled desire for gain and undertakings innumerable."(15)

Clearly there can be debate about the definitions of the 'capitalist spirit' and 'capitalism' and whether, with any given definitions, Sombart is correct(16) but contemporary support for the view that some Scots believed that an important change was taking place in economic attitudes, is provided by Colinson. In 1683 Colinson, in the first Scottish book on book-keeping, expressed his view that the number of new Scottish manufacturing ventures was increasing and that there was optimism that trade would grow and flourish. He said: "... Manufactureries are erected, and a hopeful appearance of their encrease and continuance, doeth every day encourage the Nation to Traffique ...".(17)

Marshall provides a list of manufacturing enterprises founded in Scotland from 1560 to 1707.(18) This list can be summarised as follows:

Date of Foundation	Number of Enterprises
1581-1590	2
1591-1600	1
1601-1610	2
1611-1620	10
1621-1630	3
1631-1640	5
1641-1650	4
1651-1660	2
1661-1670	9
1671-1680	6
1681-1690	18
1691-1700	36
1701-1707	8

This might be regarded as corroborative evidence for

Colinson's statement but the numbers are small and it is appropriate to use Weber's distinction between the appearance of the 'capitalist spirit' and the arrival of 'capitalism', the former being a contributory factor to the latter.(19)

### 1.3 The Religious Background and the Capitalist Spirit

The increasing number of manufacturing enterprises can certainly be regarded as evidence of the appearance of the 'capitalist spirit' in Scotland. Weber(20) used the term 'capitalist spirit' in his thesis that 'the origins of the modern capitalist mentality may be located in the neo-Calvinist ethic of the seventeenth century'.(21) Weber argued that profit maximising economic man is not a universal type. In earlier times, he would have been viewed as unethical aberrant but Calvinism led to a mode of everyday conduct which fostered the spirit of capitalism and gave it moral legitimacy. Weber considered that this 'spirit' was an important feature in the initial stages of the development of the modern capitalist form of economic organisation but that, once the system 'took off', it became self supporting without the need for religious sanctions.

Calvinism encouraged the believer to adopt a certain ethical posture of 'inner-worldly asceticism'. The Calvinist 'inner-worldly' ascetic engaged in strenuous, protracted effort as God's servant and on behalf of God's purpose. This 'calling' was to be exercised within his immediate social environment and in pursuit of his mundane calling at his work place. For those involved in business as traders or manufacturers this developed into an occupational ethic ( Weber's 'spirit of capitalism').(22)

In short, Calvinism taught that a secular life could be a holy life,(23) The importance that was attached to being 'called' and providing visible proof of this, led to

exhortations to diligence in following ones calling and an emphasis on such virtues as thrift, education, prudence, sobriety and self control. Weber believed that this ethical posture legitimated the capitalistic search for profit.

Marshall sets out to test the applicability of Weber's theory to Scotland and he believes that his study supports the thesis in so far as it deals with "the psychological consequences of the Calvinist ethic for the development of modern capitalist activity as far as the behaviour of Scots capitalists is concerned".(24) In the course of his study Marshall devotes some time to a consideration of a 'case study' of the use of accounting controls by a Scottish 'manufactory' at the end of the 17th century(25) and he regards this as evidence of a capitalistic approach to trade. He provides evidence to show that the accounting system was providing information useful for profit maximisers. Starting with Colinson, the contemporary authors, did recognise this as an accounting objective but they also emphasised another feature, this is accounting's role in the maintenance of justice(26) which was essential for the promotion of commerce. In this connection Colinson described book-keeping as 'the very Scale of Commerce'.(27)

Marshall does not consider the need for justice in the economic system although the capitalistic search for business profit would only have been regarded as legitimate by Calvin if it took place within a framework that ensured justice, albeit a less restrictive form of morality than that obtaining in the middle ages which required merchants to charge a 'just price'.(28) "Calvinism ... was the first of the Reformation movements to recognise the existence of a new economic society characterized by the commercial rather than the mediaeval agrarian viewpoint" but "In no sense did he (Calvin) encourage moral laxity in economic relations. On the contrary, he tried to moralize as never before all

phases of social life."(29)

The law might provide the required framework but the regularity of the merchant's books and their completeness, when maintained under the 'Italian Method', were the instruments of ensuring justice in detail. Although traders might view their book-keeping systems as aids in the pursuit of profit, the textbook authors(30) emphasised that double entry was also a 'Regular and Ingenious form' designed to prevent 'all disorder in the Common wealth of Traffique'.(31)

#### 1.4 Accounting Developments and the Emergence of Capitalism

In addition to accounting's roles of ensuring morality in a capitalist system and providing information for profit maximising decision makers, Sombart has argued that the double entry book-keeping technique was, in general, a prerequisite for the development of a capitalist system. To successfully pursue the goal of profit maximisation, the capitalist must have a method of quantifying his profit and gauging the effect of his actions on this profit.

"The idea of creation of wealth is developed in double-entry bookkeeping to the point where the 'wealth producing sum,' that is, the amount invested for the purpose of obtaining profits, is separated from all natural objectives of human welfare. In double-entry bookkeeping there is only one objective: the increase of a sum of money, expressed in purely quantitative terms. He who buries himself in double-entry bookkeeping forgets all quantities of goods and work, forgets all the organic limitations of the necessity to satisfy human wants, and satisfies himself solely with the idea of wealth: he cannot do otherwise if he is to understand this system ... As double-entry bookkeeping first created the concept of capital, so it simultaneously created the concept of the capitalistic enterprise as that

economic organization, that institution, whose object is the evaluation of a particular capital ... We have established that the essence of the capitalistic enterprise as an assemblage of property must be seen to lie in the separation of the business from its owners.(32) The bookkeeping system substantially aids this separation of the business."(33)

This theory has been disputed by Yamey(34) and the question will not be considered in detail here. For our purposes it is sufficient to note that the century which saw the development of capitalism in Scotland also saw the development of accounting and to recognise that there were important interactions between the two.

### 1.5 Changes in the First Half of the Eighteenth Century

It can be argued that the emergence of the capitalist spirit interacted with other changes that were taking place at the turn of the century to form a basis for economic advancement within a capitalist system. A crucial development was the Treaty of Union of 1707 (35) but the short term economic effects of this were not all good for Scotland. New taxes placed additional burdens on the economy.(36) The Anglo-Scottish Common Market created by the Union did not lead to an instantaneous growth of trade with England but there was a steady improvement in this and overseas trade.(37)

In 1700 Scotland's trading partners were the countries of northern Europe, the Hanse towns,(38) Scandinavia, northern France and even Russia. The trade with the Netherlands was particularly important so that the English commercial writer Sir Josiah Childs (1630-1699) complained that "The trades of Scotland and Ireland, two of our own Kingdoms, the Dutch have bereaved us of, and in effect wholly engrossed to themselves."(39) At the end of the 17th century the Scottish Staple at Veere(40) had been in

decline, opening up the possibility of an expansion of trade with other major Dutch cities. Rotterdam became the real centre for Scottish trade.(41) At the Scottish end of this trade the east coast had an advantage. This led to the development of trading activity in the East of Scotland and Edinburgh, whereas Glasgow and the West were at a distinct disadvantage. The linen trade, which developed early on in the 18th century, was also strongest on the east coast (Angus, Fife, Perth and Edinburgh) which was well placed for importing flax from the Baltic countries.

During the first half of the century, however, the balance shifted. Article 4 of the 1707 Treaty gave Scottish traders entry to England's jealously guarded colonial markets, without payment of customs duties, and article 5 gave Scottish owned ships the protection and privileges afforded by the Navigation Acts. John Gibson, an 18th century Glasgow accountant who wrote a book on the history of Glasgow, explains Glasgow's commercial development as follows: "The Union with England opened a field of trade, for which the situation of Glasgow was greatly to her advantage; the commerce of the east coast, since that period, has declined: that of the west has increased to an amazing degree."(42)

The 15th article of the Treaty of Union included a provision " ... that Two Thousand Pounds per annum, for the space of seven Years shall be applyed towards Encouraging and promoting the Manufacture of coarse wool ... And afterwards the same shall be applyed towards the Encouraging and promoting the Fisheries and such other Manufactures and Improvements in Scotland as may most conduce to the general Good of the United Kingdom." Nothing was done with this fund until 1727 when Parliament passed 'An Act for Encouraging and Promoting Fisheries and Other Manufactures and Improvements in Scotland' and 'An Act for the Better

Regulation of the Linen and Hemen Manufactures in Scotland'. The Board of Trustees for Manufactures, established under the first of these Acts, started with an accumulated fund of £30,000.

At the time of the Union, linen manufacture was Scotland's most important industry. This trade had received benefits from the Union with England, in the form of export bounties and tariff protection from the competition of Dutch and German manufacturers but the general standard of Scottish linen was poor. The trade received considerable assistance from the formation of the Board for Manufactures. In 1728 the output was 2,200,000 yards; in 1742, 4,500,000 yards and in 1750, 7,575,000 yards.(43)

In agriculture there was also progress and significant change(44) although there was nothing that could be called an agricultural revolution before 1750. Farmers were producing grain surpluses in most years between 1680 and 1740 (apart from a disastrous period at the end of the century) and the extension of the grain bounty to Scotland in 1709 stimulated the export of grain. The major trade with England in 1700 was, however, in livestock and this trade increased considerably. The number of beasts exported south rose from 14,000 in 1701 to 30,000 in 1709 (45) and prices were rising. Adam Smith claimed that: "Of all the commercial advantages ... which Scotland has derived from the union with England, this rise in the price of cattle is, perhaps the greatest. It has not only raised the value of all highland estates, but it has, perhaps, been the principal cause of the improvement of the low country."(46)

The 1715 and 1745 Jacobite risings were worrying interludes for those who were benefiting from the changes in the economic and social conditions but, when these were passed, the ensuing period of political stability enabled the pace of change to quicken. There were extensive road

building programmes in the Highlands following the rebellions.

#### 1.6 Changes in the Second Half of the Century

Any estimate of Scotland's population, at the start of the 18th century is inevitably dubious and largely calculated guesswork, but a review of the estimates that have been made suggests that a figure of 1,000,000 may be a reasonable guess.(47) By 1755 this had grown to 1,265,000.(48) An analysis of the total is interesting since it shows that the majority lived in the Highlands (652,000) against 464,000 in the central district and 149,000 in the Lowlands. The first official census took place in 1801 and this showed a growth to 1,599,000. Although population increased in all regions, the largest increase was in the central district and by 1820 almost half the Scots lived in the central belt.

Seventy years after the Treaty of Union, James Scruton, of the Academy in Glasgow, in the introduction to his accounting text, asked the rhetorical question "what was Scotland before its union with England?"(49) By that time the economic advantages of the union were clear, particularly to someone living in Glasgow. In writing this, Scruton would have had in mind Glasgow's flourishing trade with the West Indies and North America - a trade which was only possible after the Treaty of 1707 had permitted Scotland to trade with the English overseas possessions. The tobacco trade was the outstanding feature; by 1762, tobacco comprised 40% of all Scotland's imports from overseas and accounted for 52% of all her exports.(50) The funds generated by the tobacco trade found their way into other trades and helped to stimulate the economy.

Although the tobacco trade(51) collapsed with the American War of Independence (1776-1783), just as Scruton

was writing, Scotland consolidated its industrial success in the second half of the century and started a period of economic expansion which lasted until the 1870's. The sugar trade(52) with the West Indies, which had been in existence since the beginning of the century, developed rapidly, partially filling the gap caused by the demise of the tobacco trade.

At the beginning of the 19th century Macpherson described these and other developments: "The merchants of Glasgow, when their American trade was interrupted by the war, extended the West-Indian branch of their commerce, and resumed, or enlarged, their trade with the continent of Europe, which their convenient situation for the trade with America had made them in some degree overlook for many years bypast. A considerable number of them withdrew their capitals from foreign trade and shipping, in order to employ them in manufactures, the improvements of which, and the establishment of new ones, were with good reason thought to afford a prospect of more permanent, as well as more solid, prosperity than foreign trade ... from about this time the quantity of manufactured goods, sent from Glasgow to London and other parts of England, was greatly increased ... ".(53)

Linen manufacture, was one industry which benefited from the funds generated by the tobacco trade. This industry experienced an era of rapid growth in the period from 1740 to 1780 and the profits earned from it, in turn, became an important additional source of capital for the developing manufacture of cotton yarn and cloth. This new branch of the textile industry, which was centred on Glasgow and Paisley, was soon making use of spinning machines driven by water power.(54) In another major development, the first important iron works was built at Carron near Falkirk in 1759.(55)

The improvements in agriculture continued in the second

half of the century. There was an expansion of sheep farming in the Highlands and this was accompanied by considerable consolidation of land holdings because sheep farming was less labour intensive than raising cattle.(56) Swarms of destitute Highlanders made their way to the Lowlands or emigrated to America. The Clan System, which had been weakened by the '15 and '45 rebellions, collapsed in this period.

### 1.7 The Scottish Enlightenment

In addition to the major economic and social changes that took place during the lifetimes of Malcolm, Mair, Gordon and Hamilton, the age in which they wrote their accounting texts is distinguished in other respects. In recent years the period has become known as the Scottish Enlightenment. It is the remarkable epoch which Dugald Stewart described as a "sudden burst of genius".(57) To put the four into context it is useful to list dates for, and to outline the achievements of, three of their more famous contemporaries who are regarded as leaders of the movement:

David Hume 1711-1776 Philosopher and Historian

Adam Smith 1723-1790 Political Economist

Lord Kames (Henry Home) 1696-1782 Lawyer and Philosopher

In philosophy, Hume must be ranked as one of the great writers. His 'Treatise of Human Nature' (1739/40) contains the most complete exposition of his theories. He tried to remove metaphysical speculation from philosophy and to separate religion from the discussion of moral and social conduct. The Treatise was considered to be antireligious but a sceptical approach to religion was not uncommon among the leaders of the Enlightenment. Hume's 'History of England' went beyond the conventional political treatment

and dealt with the cultural dimension of history.

In law, MacCormick lists ten notable Scottish texts in the period from 1681, when James Dalrymple, first Viscount Stair, transformed the existing chaotic collection of court decisions into a complete and coherent legal system in his "Institutions", to 1810. He comments: "By contrast, in England over the whole period only one work appeared which in any way aspired to the same general standard, Blackstone's Commentaries on the Laws of England (1st ed 1756-9). Blackstone himself notes with regret the extent to which contemporary English legal writing lags behind Scottish."(58)

Henry Home, Lord Kames, has been described as a 'philosopher-judge'.(59) He wrote on both law and philosophy and 'contributed prolifically to both disciplines'.(60) His approach was often historical and this was particularly relevant for his treatment of commercial law where he emphasised that changing commercial conditions required appropriate modifications to the Scottish legal system. The law and philosophy did not exhaust his talents and energy and he was also active as an agricultural improver in Berwickshire and Perthshire and as an important propagandist for this movement.(61)

In the field of political economy Sir James Steuart (1712-1780) " ... was the author of the first comprehensive treatise in English entitled Political Oeconomy, one of the first to introduce a rigorous scientific methodology, deductive as well as inductive, into economic enquiries ... ".(62) 'An Inquiry into the Principles of Political Oeconomy' was published in 1767 by A. Millar and T. Cadell, London but it was Adam Smith's 'The Wealth of Nations' that overshadowed all other contemporary writings. When it was published in 1776 it immediately became the most influential economic work. Fox praised it in the House of Commons, Lord

North and the Younger Pitt consulted both it and its author on their economic policy, and Smith was commissioned to make a number of economic studies for the Government of the day. Chitnis has even suggested that " ... political economy, was a new discipline produced by the Scottish Enlightenment".(63) Others, while not going as far as Chitnis, fully recognise the importance of the Scottish contribution.

"Although Adam Smith did not create the study of political economy, *The Wealth of Nations*, coming at a point when 'natural liberty' was being widely debated, had a decisive influence both on the study of national economy and on the freeing of economic policy from the artificial restraint of the mercantilist system. Smith's statement that labour is the source of a nation's commodities and that the variations in 'stock' values are due to the interaction of wages, profits, and rent, formulated the doctrine of the classic school of economic thought, and round it all modern economic discussion has revolved."(64)

Adam Smith, David Hume and Lord Kames are recognised as leading figures in this extraordinary development of philosophy, law and economics, but the Enlightenment was not restricted to a small group working in a narrow range of subjects. There were many other important advances in a wide range of disciplines such as medicine, mathematics, agriculture, chemistry, geology, sociology, anthropology and psychology. The roll call of luminaries would include such people as: William Hunter, Andrew Duncan, William Cullen, Colin Maclaurin, James Hutton, Joseph Black, William Robertson, Adam Ferguson and John Millar. The Enlightenment also saw a flowering of the arts so that there were great architects (such as Robert Adam), a notable literary revival (Sir Walter Scott, Tobias Smollet etc.) and the poetry of Robert Burns.

### 1.8 Accounting and the Enlightenment

David Hume emphasised the catalytic effect of the 'spirit of the age': "The same age which produces great philosophers and politicians, renowned generals and poets, usually abounds with skilful weavers, and ship-carpenters. We cannot reasonably expect, that a piece of woollen cloth will be wrought to perfection in a nation which is ignorant of astronomy, or where ethics are neglected. The spirit of the age affects all the arts; and the minds of men, being once roused from their lethargy, and put into a fermentation, turn themselves on all sides, and carry improvements into every art and science."(65)

The effect of the Enlightenment on the intellectual and cultural life of Scotland was dramatic but, as Hume suggested, there were also substantial improvements in the practical arts. Douglas Young considers that "... the Scots thinkers of the Enlightenment not merely refused to recognize any distinction between the pure and applied sciences, but were prepared to treat the practical applicability of their speculations as a yardstick of their merits".(66) Examples of this emphasis on the practical are: Francis Home (Professor of Materia Medica at the University of Edinburgh) who undertook experiments in bleaching to improve Scottish linen, William Cullen (Professor of Chemistry at the same university) who was a pioneer in the chemistry of soils and manures (a study with obvious applicability to the improvement of farmland and estates) and Professor Black (Professor of Chemistry at the University of Glasgow) who cooperated with James Watt's steam engine experiments. It is likely that the Scottish accounting authors were encouraged by this enlightened attitude to the practical arts.

The Enlightenment also fostered a belief in the printed word as an instrument in the advancement of society and it

gave encouragement to the publication of 'academic' texts of all kinds. This was assisted by the strength of the printing industry in Edinburgh. These factors also helped the accounting authors and a majority of their texts were published in Edinburgh. Arnot states that, in 1739 there were only 4 printers in that city but 40 years later the number had risen to 29.(67) In part the large number was sustained by reprinting English books which were not protected by the English copyright restrictions (68) but there were, in addition, substantial numbers of Scottish works. From the 1730's the Edinburgh firms produced cheaper texts than the London printers.(69) Towards the end of the century it even seemed possible that Edinburgh might supplant London as the main centre of publishing in Britain and in 1869, when its best days were gone, Bremner could still describe printing as "the staple industry of Edinburgh"(70)

Authors frequently published their own works but there were also important publishing houses and Hamilton had family connections with the major publishing firm of Hamilton, Balfour and Neill. This firm alone published 400 titles between 1750 and 1762.(71) Publishing was profitable and publishers and booksellers were able "to offer substantial advances for their works".(72)

It seems clear that the 'Scottish Ascendancy'(73) in accounting texts was facilitated by the Scottish Enlightenment but it does not necessarily follow that it is appropriate to consider Alexander Malcolm, John Mair, William Gordon and Robert Hamilton as part of the Enlightenment. The following chapters will provide evidence that is proper to consider their achievements in this way.

## 1.9 Summary

This chapter has argued that the emergence of the

capitalist spirit in Scotland and the country's economic progress during the 18th century created a need for a wider knowledge of accounting to enable the new capitalists to manage their enterprises profitably whilst reassuring them that they were operating within a just framework. Reciprocally, whether or not Sombart's thesis is accepted, it is clear that the more widespread knowledge of sound accounting practices helped capitalism to develop.

If the 'Spirit of Capitalism' created a demand for accounting texts, it was the 'Spirit of the Enlightenment' which provided an environment conducive to the creation of 'improving' texts such as the series of important Scottish accounting texts that will be reviewed in this study. Without the combination of factors that have been considered in this chapter, it is difficult to believe that this period of 'Scottish Ascendancy' would have occurred when the conditions for advance might have seemed to be so much more propitious in England.

In the 18th century Scottish writers did much to popularise the Italian Method and to develop it from the 200-year tradition that Pacioli had initiated with his 'Summa de Arithmetica, Geometria, Proportioni et Proportionalita' in 1494.(74) Some of the writings demonstrate significant advances in accounting thought and the development of some important ideas and techniques which remain relevant more than 200 years later. This book will consider whether this series of Scottish 18th century book-keeping texts (which culminated in Hamilton's 'Introduction to Merchandize') established the basis for a new discipline of Accounting from the old 'Bookkeeping after the Italian Method.'

## CHAPTER 2

### AUTHORS, TEACHERS AND PRACTITIONERS

#### 2.1 The Dutch Contribution to Scottish Accounting

The economic importance of Scottish trading connections with Holland has been emphasised in chapter one, but there is another sense in which these links were relevant. Italy's earlier leadership in book-keeping had passed, by the 17th century, to the Dutch. Sir Josiah Childs (a contemporary English writer on commerce) suggests that one reason for the the commercial success of the Netherlands was the emphasis that the Dutch placed on "The Education of their Children, as well Daughters as Sons, all which be they never so great Quality or Estate, they always take care ... to have the full knowledge of Arithematic and Merchants-Accounts"(1) and Sombart points out that in the 17th century " ... more than 60 books on accounting were published in the Dutch language".(2) Scotland's trade links with Holland, thus, contributed to the wider knowledge of the Italian Method of Book-keeping among Scottish merchants.

Colinson, who had lived and traded in Holland,(3) provides contemporary confirmation of the important part that the Dutch played in the dissemination of the knowledge of book-keeping. He says "Amsterdam hath been a great nurserie of this Science" (ie book-keeping). 'Nurserie' is a particularly appropriate metaphor since, increasingly training in Holland was an alternative to apprenticeship at home, which had been the major form of mercantile education throughout the 17th century. Apprenticeship involved a lengthy and costly training period. Its normal duration was seven years although this had begun to fall even during the course of the 17th century and, by the 1720's three year apprenticeships had become the norm in Dundee and

Aberdeen.(4)

For young Scots with business ambitions, money and the right connections, the advantages of training in Holland were attractive. "In the later seventeenth century Scots enrolled in mercantile 'schools' in the great Dutch commercial centres of Amsterdam, Rotterdam and Dort where the arts of cyphering,(5) accounting and languages were taught. When William Dunlop of Glasgow was in Dort in 1681 there were five fellow Scots from Edinburgh in his class and a much larger number under instruction in Rotterdam."(6) An example of an accountant who gained his experience by this route is George Watson (1644-1723) who Richard Brown has identified as "the first professional accountant in Scotland".(7) Watson followed three years apprenticeship in an Edinburgh merchant house with study in Rotterdam, from 1672 to 1675, to improve his arithmetic, book-keeping and knowledge of Dutch.(8)

## 2.2 Scottish Accounting Education

Although many Scots went to Holland for their mercantile education, provision for such studies at home was improving at the beginning of the 18th century. In the first decade of the century both Glasgow and Edinburgh Councils established the official post of teacher of book-keeping and there were other developments.

In 1696 the Scottish Parliament had passed an Act for the Settling of Schools which decreed that "there be a School Settled and Established, and a School-Master appointed in every Paroch, not already provided ... And for that effect, That the Heretors in every Paroch meet, and provide a commodious House for a School, and Settle and Modifie a Sallary to a School-Master, which shall not be under one hundred Merks, nor above two hundred Merks ... ". This act had a marked effect on the provision of educational

facilities throughout Scotland. Although the parish school system did not apply in the burghs, there were primary and grammar schools in all towns of any size and there were also 'sessional schools' funded and managed by the Kirk.

Although a grammar school education, in the first half of the century, was almost entirely devoted to Latin and the classics,(9) by 1750 changes in the curriculum were taking place and mathematics, science and book-keeping were finding a place.(10)

Scotland's first professional accountant, George Watson, demonstrated his conviction that book-keeping should have a place in the school curriculum when, in leaving instructions in his will for the establishment of a school, he provided that the scholars should be instructed in accounting and book-keeping - "res praesertim arithmetica et rationaria".(11) Watson died in 1723; his school, George Watson's Hospital, opened in 1741.

Five years later, in 1746, the curriculum at Ayr Grammar School was broadened to include mathematics, navigation, natural philosophy, surveying and book-keeping. This development took place under the able direction of John Mair, whose achievements will be outlined in chapter 4 and whose accounting texts will be considered throughout this study. Mair was later chosen to head the new Academy in Perth which was opened in 1761. This was founded to provide a new style of curriculum with an emphasis on Science, English, Civil History, Mathematics, Book-keeping, Religion and (later) Drawing and Painting. On Mair's death, in 1769, another notable accounting writer, Robert Hamilton, whose career is considered in chapter 6, took over the rectorship. The achievements of Perth Academy under the leadership of Mair and Hamilton soon led to the foundation of similar academies in Dundee, Inverness, Elgin, Fortrose, Ayr and Dumfries.(12)

The new academies typically included mercantile studies as an important part of the syllabus. Alongside these developments, as the century passed, there was a rapid growth in the number of private educational establishments run by writing masters and book-keeping teachers.

### 2.3 The Background of the Educators

It is probably true that most teachers of accounting in the first half of the 18th century had practical accounting experience and that they used their expertise to assist local merchants.

One Edinburgh teacher at the beginning of the century makes this clear in advertising his services:

---

That Alexander Heriot, now Book-keeper to New - Milns - Manufactory at Edinburgh, who hath these many Years Taught Book-keeping, still continues to do the same: so that any who desire to Learn, may Speak with him at his own House, in the Turnpike at the East-Entry of the Meal-Mercat in the Cowgate, or at the foresaid New - Milns - Manufactory Hall below the Trone-Church. (13)

---

Heriot's post as book-keeper to the New Mills Cloth Manufactory (the manufactory used by Marshall as a case study of early capitalism in Scotland)(14) seems to have been a professional appointment rather than a full-time job(15) and it is possible that he was primarily a practitioner who did some teaching rather than the reverse.

The New Mills copartnery seem to have made a considerable effort to develop the control features of its

accounting system. Soon after its formation in 1681 it had obtained specialist advice from a Mr Collison (or Collineson) to bring " ... John Raes bookes in some good method and particularly to putt Mr Rae upon keeping a memoriall book of every dayes proceedings as its really acted and done quhich the master is to take inspection of soe often as he pleases ... ".(16) Bywater and Yamey suggest that this consultant may have been Robert Colinson the author of the first Scottish book on book-keeping.(17)

About the same time that Heriot was working for the New Mills Manufactory, another accountant John Dickson, 'Book-keeper and Accomptant to the Good Town of Edinburgh' was appointed by Edinburgh Town Council to be a master and Professor of Book-keeping.(18) He advertised his appointment as follows:

---

The Council of Edinburgh considering how necessary the Science of Book-holding is for the Advantage of Trade and Commerce, especially when the same is carried on in Co-partnery, have therefore thought it convenient to establish a publick Profession of the said Science within this City; And having several Years Experience of the Ability and Capacity of John Dickson Merchant (present Book-keeper and Accomptant to the Good Town of Edinburgh) to teach the said Science: Do therefore Nominat and Authorize the said John Dickson to be Master and Professor thereof within this City, Extracted by Adam Watt Clerk

The said John Dickson having finished his two Setts of Book-holding, as a Form and Rule to teach the said Science in a clear compendious Method, conform to the Italian Rule, wherein is included a Stated Accompt of a Fisherie in Company, with a Stated Ac-

compt of a Draw-back, conform to the late Act of Parliament: Any who desires to be taught the said Science of Book-holding, they may apply themselves to the said John Dickson, at his Lodgings in the Parliament Clos the Entry to the Meal-Mercat, where he will agree with the Persons. (19)

---

Some fifty years later the post of 'Master and Professor of Book-keeping' seems to have lapsed since William Stevenson, a teacher of book-keeping who described himself as "some time Merchant in Rotterdam ",(20) proposes such an appointment in his book "A Serious Advice to Tradesmen shewing them the Inconveniencies they lye under ... by not learning book-keeping: with a proposal for having that art more universally well taught, under the Authority and Inspection of the Magistrates ... " (1756). At page three he emphasises his practical experience: " ... I have been frequently employed in revising books of all kinds, and regulating Accompts which were confused and out of order; upon which occasions I always observed, that the reason of the confusion proceeded either from the persons concerned not having been taught BOOK-KEEPING at all, or their being taught it in such an indistinct manner, that neither they, (and I'm afraid I may say) nor their Teachers, know much about the affair."(21)

This last comment may indicate that book-keeping teachers in the second half of the century were less likely to have had a practical accounting background. William Gordon, of the Glasgow Mercantile Academy, also comments on the need for improvement in commercial education in the introductory essay to Volume I of his Universal Accountant (1763). He proffers the view that: " ... there is not another class of men, in the British community, who labour

under greater disadvantage, in point of education, than that of the commercial profession." Echoing Stevenson, he laments the fact that the time spent at grammar school and university studies are not geared to providing a relevant education. He also comments on " ... the low opinion that is generally entertained of the use of those studies among men of business ... "(22) and he gives suggestions for an appropriate curriculum.

The supply, if not the quality, of commercial teachers increased dramatically in the second half of the century. Most of the teaching was carried out by private teachers with many of these coming from England.(23) In 1768 Stevenson was experiencing the effect of this increase in competition as is shown by the following advertisement in the Caledonian Mercury:

---

William Stevenson, who has taught Book-keeping upwards of forty years in Edinburgh, finding the city now over stocked with young teachers of that branch of education, has thought proper to move to the Canongate, both for the benefit of a free air, and that he expects to have as good a chance of getting a few scholars - His house is over against Mr Crichton's Coach and harness manufactory, where he now teaches as well as ever, notwithstanding of its having been falsely reported, that he is superannuated and ab a-gendo, and therefore hopes, that his well-wishers and old scholars will not forget him, but continue to recommend as formerly. - He will also, when employed, balance books or accounts that have fallen into disorder, and translate Dutch or French papers into English upon very reasonable terms.(24)

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Figure 1 shows the growth in the number of book-keeping teachers in Edinburgh during the century. This might be compared with the increase in the city's population from about 25,000 in 1700, to 50,000 in 1750 and about 100,000 in 1800.(25) The graph is based on the details in Appendix 1 (Edinburgh Teachers of Book-keeping) which was prepared from information gleaned from a variety of sources.(26)

Where there is information that a book-keeping teacher was operating in a given decade it has been assumed, for the purposes of the graph, that he was active throughout that decade. The dramatic increase in the number of teachers in the last 30 years of the century is undoubtedly exaggerated because much of the information comes from street directories which are absent for the earlier period. The reduction in the last decade of the century might suggest that the boom of the 70's and 80's had resulted in an oversupply of teachers in that period.

There is some doubt about the teaching specialisms of some teachers listed; the details given in contemporary newspaper advertisements is helpful but many teachers did not advertise their services in this way. From the advertisements it seems that the link between mathematics and accounting was strong enough to allow the assumption that most teachers of mathematics also taught book-keeping. Similarly it is probable that most 'writing masters' were also book-keeping teachers. There are fewer street directories available for Glasgow but it seems likely that the picture there would have been similar to that in Edinburgh. In 1776 John Anderson, Professor of Natural Philosophy at the University of Glasgow, claimed that there were 500 persons in Glasgow who had studied the double entry system and were well enough versed in the art to be able to manage the university's accounts.(27)

All four of the authors that will be considered in some





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detail in this study, were teachers in Scotland. Malcolm taught in both Edinburgh and Aberdeen before emigrating to America. Gordon, after teaching at Fochabers and Stirling, opened his own Mercantile Academy in Glasgow and later taught at a similar establishment in Edinburgh. Mair held the post of rector at both Ayr Grammar School and Perth Academy and supervised the important curriculum developments that took place in these institutions. Hamilton followed Mair as rector of Perth Academy and then moved to a chair at Marischal College, one of the two universities in Aberdeen. All four were themselves products of the Scottish university system. They were all well educated and the brief biographies (given in chapters 3 to 6) will show that they all wrote on other topics beyond that of accounting. Some of these other books can be regarded as important contributions to such disciplines as Music, Economics, Mathematics and Social Studies.

Hamilton had practical experience of business and finance and his family had extensive business interests. Gordon dabbled (unwisely) in bill discounting. Mair's father was a manufacturer and his detailed treatment of some technical topics suggests that he may have had some practical experience of them. There is no direct evidence that Malcolm had a business background.

#### 2.4 Accountants as Teachers

It has been emphasised that it was quite common for teachers of book-keeping to undertake professional accountancy work. Conversely it was not unusual for accountants to do some teaching. This latter point is illustrated by the following account(28) rendered by James Ewart, Accomptant in Edinburgh to The British Linen Company:

-----  
The British Linen Company

To

James Ewart Accomptant in Edin.

Dr

1746 To Planing the Companys Books	£31 10 -
To Acting the part of Chief Accomptant for 1 1/4 years from Oct. 1746 To Jany 1748 both incl @ £60 per Ann	75 - -
To Instructing their Accomptant and one of his Clerks in the Art of Book-keeping	10 10 -
To A Written Table Book for Calculating of Interest at 4 and 5 per Cent per Ann	<u>3 3 -</u>
	£120 3 -

Edin. 22nd December 1748

I hereby referr the Determination of the above Acco to the  
Right Honourable The Lord Milton

James Ewart  
-----

Ewart was one of a growing number of book-keepers and  
accountants employed by merchants and manufacturers as the  
century passed.

## 2.5 University Education

Although one of our authors (Robert Hamilton) was a  
university professor, accounting was not a university  
subject until the 20th century. Its inclusion in the  
syllabus was, however, advocated by William Gordon. In  
addition to the advances taking place in the nation's school  
system, 18th century Scotland had a strong, well established  
university sector(29) and, during the century, important

reforms were taking place in the methods of teaching and the educational programmes provided by the universities. In 1783, when Gordon moved to Edinburgh, the University had chairs in: Medicine (5), Divinity (3), Law (3), Oriental Languages, Civil History, Botany, Chemistry, Greek, Humanity, Mathematicks and Astronomy, Moral Philosophy, Natural History, Natural Philosophy, Logic and Rhetorick.(30) Three years later (1786) the Edinburgh Chamber of Commerce was established by Royal Charter.(31) These developments together with the progressive and innovative atmosphere of the 'Enlightenment' and the character of Scottish universities,(32) led Gordon to include in the New Modelled fifth edition of his Universal Accountant (1787) a strong plea for the creation of Chairs in Accounting at all universities.

Gordon argues that a university course in accounting and commerce would be of much more public utility than the established classes of logic and metaphysics. He writes: "The ideas to which a young mind hath been early accustomed, generally make the most lasting impression, wherefore it would tend much to the prosperity of trade, that not only such as are intended for the commercial line, but that all youth of distinction also, should be early introduced to the knowledge of figures and accounts, and of commercial affairs, as far at least as they are connected with the public revenue and police. For this purpose, it is to be regretted, that a proper Professor is not appointed in every University in Britain, where a commercial class would, perhaps, be of more public utility than all the logic and metaphysics that have ever been devised; were this the case, we should not only have more intelligent merchants, but the members of both Houses of Parliament, would thereby become better judges of political economy ... ".(33)

## 2.6 Accountants and Lawyers

Accounting had to wait 150 years before it was to be fully recognised as a university subject but Law was an established academic discipline in the 18th century and in the second half of that century some lawyers began to move into accounting.

Although much of the business development was based on Glasgow and the West, the mercantile law business of Edinburgh lawyers expanded along with Glasgow's growing prosperity. Lockhart pointed out that "... the more the commercial towns thrive, the more business is created for this legal one ... every great merchant in Glasgow pays large salaries to some two or three members of the law in Edinburgh, who conduct the numerous litigations, that arise out of a flourishing business with great civility".(34) In addition the Jacobite Rebellions created much work for the lawyers although this work was mainly concerned with the forfeiture of estates.

Edinburgh was well supplied (perhaps oversupplied) with writers (ie law agents) but the term 'writer' was used in a vague sense. The membership of the elite group of 'Writers to His Majesty's Signet' was small and the majority of those who described themselves as 'writers' did not join the Society of Solicitors to the Court of Session and other Supreme Courts of Scotland (the SSC) which was founded in 1784.(35) In the second half of the century, some of these 'unattached' writers began to practise as accountants and to regard this as a valid legal specialism.

The 18th century Book-keeping authors, however, did not view accountancy as a profession. Although there were a few accountants practising as such before 1750, it is clear that Mair, for example, uses the description 'accomptant' to mean a merchant skilled in book-keeping and his 'Book-keeping Methodiz'd' was primarily written for "the young merchant"

to help him to become such an accomptant.(36) The textbook authors were, however, convinced of the universal usefulness of the new art and Stevenson, in the 1730's, specifically noted its relevance for the legal profession: "How often are the Lawiers themselves puzzled in carrying on their Clients Processes, by their not being thoroughly acquainted with Numbers, and the Nature of stating Accounts as they ought? For which Reason they are frequently obliged to employ Accomptants to regulate the Accounts, and give them due information for the Managing their Pleadings."(37)

There was economic sense for lawyers to take this advice and to develop accounting as a specialism because " ... the Scottish Courts were more willing to recognise the standing of the independent accountant than were Courts in England".(38) In England matters of accounting were dealt with by Masters in Chancery whereas in Scotland such matters were often remitted to an accountant (not a court official) for investigation and a report.

It might be noted that, in addition to serving as 'a great nurserie' for accounting, Holland also trained many Scots lawyers throughout the 18th century.(39) Stevenson's 'Kidnapped' has David Balfour seeking instruction in Holland.

## 2.7 Bankruptcy Work

Lockhart, whose comments on the work provided for Edinburgh lawyers by the Glasgow merchants has already been quoted, went on to say that still more work was generated by "the more numerous litigations which attend the untwisting of the Gordian knot of mercantile difficulties and embarrassments".(40) In a similar way the emerging accountancy profession was stimulated both by commercial advance and the growth of capitalism and, paradoxically, by the business failures and the bankruptcies which followed

the loss of the American colonies and the French Revolution. Accountants in Edinburgh had much bankruptcy work despite the fact that they were not mentioned in the Bankruptcy Act of 1696. This Act sought to prevent the bankrupt favouring certain of his creditors to the prejudice of the remainder.(41) Murray comments on the position as follows: "During the later years of the seventeenth century, and the early part of the eighteenth, many complicated questions ... arose for judicial determination amongst creditors ... In settling the various claims which were presented, it became the practice of the court to remit to an accountant to prepare a scheme."(42)

The use of accountants in bankruptcy increased substantially following an act of 1772. This statute " ... was the first to provide a judicial process of sequestration by which the bankrupt's estate was transferred to a trustee for the benefit of creditors as a whole, thereby preventing a creditor from acquiring a preference by the use of diligence."(43)

The act provided that: "A two-thirds majority of the creditors might demand that the sequestration should be carried through not by a factor but by a trustee or trustees of their own choice."(44) In 1783 another act restricted sequestration to traders but extended its scope to cover heritable property.(45)

## 2.8 Estate Accounting

Helped by their strong links with the legal profession, some of the early professional accountants in Edinburgh became heavily involved in accountancy and audit work for the large estate owners. A good example of the manner in which such a practice arose is afforded by the estate of the Duke of Gordon. Cosmo George, 3rd Duke of Gordon, inherited his estate whilst a minor so that the estate was managed by

trustees. These trustees instituted a system of regular audits by professional accountants(46) and, in similar circumstances, other trustees did the same.(47)

An additional factor was that owners of large estates were frequently in need of financial assistance. Many estates were being improved and reorganised in the second half of the century. Although there were commercial benefits to be gained from such improvements, they required considerable investment by the landowner.

Chapter 14 discusses the role of accountants as financial advisors to the large estates. In this connection, Grant says: "To a considerable degree accountants came to be employed as trustees or judicial factors on estates where the owners were in financial difficulties ... reference might be made to William Keith, trustee for James Drummond, Lord Perth (CS 18/714, no 17), Samuel Clerk, Trustee on Clanranald, (GD 201/5/769 etc), James Brown, trustee of Lord MacDonald's estates (GD 221/153/6) and Patrick Cockburn (GD 46/1/92) and Thomas Mansfield, (GD 46/1/106) trustees on the Seaforth estates".(48)

Accountants were also employed to deal with the substantial amount of accounting work which was required in connection with the estates forfeited after the 1745 rebellion.

## 2.9 Municipal Accounting

Francis Farquharson, the auditor of the estate of the Duke of Gordon, also acted for Edinburgh town council. In early January 1758 he and Alexander Chalmers, another Edinburgh accountant, were appointed to examine the books of the Charity-Workhouse. Money had been provided for the Workhouse six years earlier and " ... in order to satisfy the Inhabitants, that the Sum raised by voluntary

contribution in the year 1752 had been truly expended in the Service of the House, and that the Contribution they now ask for is necessary for the Support of it; that some Persons of Judgement and Skill in these matters, should be appointed to examine the Books which relate to the Affairs of the House, from the Time the foresaid Contribution was made to this Time, and that their Opinion thereof should be reported, before another Contribution was authorised".(49)

Farquharson and Chalmers (described as 'Accountants') were included in this committee and it was agreed to ask them " ... to examine by themselves these Books and Accounts, with such Vouchers as they find necessary for their Inspection, and they to report their Opinion on the whole."

The 'Act' continues: " ... pursuivant to the foresaid Remit, the said Mr Francis Farquharson and Mr Alexander Chalmers having accordingly (upon the 9th January current) met, and examined the Books of the Affairs of the Charity-Workhouse, from January 1752, when the last voluntary Contribution was made within the City, down to 30th day of September last, did find that Contribution (which amounted to L.1626 : 18 : 2), and interest arising from the interim Loans thereof, fairly entered and accounted for, except L.200, which has been uplifted and applied since the said 30th of September last; and find, that the Books are balanced, examined, and docketted by a Quorum of the weekly managers, and the whole drawn into a general Abstract yearly; and having compared the yearly Accounts with the general Abstract referred to in the Representation, and marked by them as relative hereto, did find the same agree with the Books; and having summed up the particular and general Accounts before mentioned, find them rightly summed, and the Balances rightly carried forward: And, upon the Whole, so far as they could judge from the said Examination,

they were humbly of Opinion, that the Books are kept in as regular and distinct a Method as the Variety of Circumstances attending so extensive a Management can admit".(50)

Two years later Francis Farquharson and Thomas Boswell, accountants, were appointed members of a committee to consider a scheme for a new water supply that was proposed for Edinburgh.(51) It seems that the town council recognised the relevance and value of financial and accounting expertise for municipal projects.

### 2.10 The Expanding Profession

Figure 2 shows the increasing numbers of Edinburgh accountants during the century. This chart has been prepared from the details in Appendix 2 which is derived from a variety of sources, including information in Williamson's Edinburgh Directories and supporting evidence provided by Murray(52) and Brown.(53) The table and the chart are intended to relate to professional accountants but there is often considerable uncertainty as to the exact nature of the work that was undertaken by someone who is described, in these 18th century street directories, as an 'accomptant'. It has been assumed, however, that someone who so described himself is likely to have been offering professional accountancy services to the business community. If there is evidence that an individual was operating as an accountant in a particular decade it has been assumed for the purposes of the chart that he was active throughout the decade. Another difficulty experienced in the preparation of the chart is the fact that much more information is available for the last 30 years of the century, than for the first 70 years. It seems unreasonable to assume that there was no growth in the number of accountants in the middle years of the century.

## 2.11 Merchants and Accountants

From a perusal of the few 18th century Glasgow Directories that were published, it seems that most accountants in that city, were employed in merchants' Counting Houses. There are fewer references to practising accountants than in the Edinburgh directories. For example, John Tait's Directory for the City of Glasgow, 1783-1784, lists five accountants. Although not so evident, the profession was also emerging in Glasgow. In 1778 John Gibson of Glasgow, announced the commencement of his accountancy practice in The Glasgow Mercury.(54) This advertisement was as follows:

---

### JOHN GIBSON

Who has been regularly bred to business, offers his services to the Public, as an ACCOUNTANT in EXAMINING and ADJUSTING of BOOKS and ACCOUNTS; SETTLING OF COPARTNERY or OTHER DISPUTES, MAKING OUT ACCOUNTS of the RANKING of CREDITORS, and the DIVISIONS of SUBJECTS, and ACCOUNTS of EVERY KIND, and in transacting every other species of business, as practised by the most approved Accountants in Edinburgh.

Gentlemen of the Law, or others, who shall be pleased to favour him with their business, may depend upon having it executed with the utmost fidelity and dispatch."(55)

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In this advertisement it should be noted that Edinburgh practice is acknowledged as constituting a model for emulation but it should also be recognised that the backgrounds of the Glasgow practitioners tended to differ from that of Edinburgh accountants. In Edinburgh there was the strong connection with the legal profession. Glasgow





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accountants had more commonly been merchants although they also were involved in bankruptcy work. In the year following the Bankruptcy Act of 1783, Gibson (by then in partnership with Richard Smellie) extended the range of services proffered, to include acting as "Factors on Estates and Subjects, under the management of Executors or Creditors".(56)

## 2.12 Summary

In the early 18th century the teachers of accounting and the authors of book-keeping texts usually had practical business experience. There was some overlap so that accountants might do some teaching and teachers might write up a local merchant's books. Commonly accountants and book-keeping teachers received their commercial education abroad (in Holland) but the provision of book-keeping as a formal part of the school curriculum in Scotland increased substantially in the second half of the century. As the century passed, in both Glasgow and Edinburgh, private teachers of writing, book-keeping and mathematics flourished and their numbers increased despite complaints that the quality of the tuition was falling as teachers no longer had practical experience to reinforce their book knowledge. In 1756 Stevenson deprecated the fact that "... some of those who pretend to teach ... have never seen or written books in real business ... "(57) and "... know little or nothing about it ... ".(58)

Pedagogically there was a strong connection between book-keeping and mathematics.(59) Mathematical works were written by Malcolm, Gordon, Mair and Hamilton and often textbooks embraced both mathematics and book-keeping.(60) Gordon preferred to call himself a mathematician and Hamilton was ultimately to become Professor of Mathematics at Marischal College. Although the textbook writers

considered book-keeping to be a branch of business mathematics, they were also aware of the importance of the law (particularly the law concerning bills of exchange) and they included relevant information on commercial law and practice in their texts. This legal link was more important as the embryonic profession of accountancy began to develop from merchant book-keeping in the second half of the century. This development had its roots in the legal profession.(61)

The origins of the Scottish accountancy profession can be clearly seen in the 18th century movement of some Edinburgh lawyers towards a specialisation in accountancy which began a hundred years before the profession was formally established in the second half of the 19th century.(62) There was a similar development in Glasgow but there the accountants were more likely to have a merchant background in one of the many counting houses of Glasgow or the West of Scotland.

## CHAPTER 2

### APPENDIX 1

#### EDINBURGH TEACHERS OF BOOK-KEEPING AND ACCOUNTS

The following listing of 18th century Edinburgh teachers of book-keeping has been derived from a variety of sources. The basic list is that given by Law (Law, A, 'Teachers in Edinburgh in the Eighteenth Century', Book of the Old Edinburgh Club, Vol XXXII, 1966) but this has been supplemented by detail obtained from street directories.

#### Key to References

AD = Thomas Aitchison's Edinburgh Directory.

WD = Peter Williamson's Edinburgh Directory.

Law = Law, A - 'Teachers in Edinburgh in the Eighteenth Century', Book of the Old Edinburgh Club, Vol XXXII, 1966.

#### ALLEN, William

Teacher of writing, arithmetic, book-keeping, navigation (Law), Luckenbooths (Edinburgh Courant, 11 November 1767; 16 August 1783; WD 1773/74-76/77, 80/81-84/85); Fleshmarket Close, Scale Stairs (WD 1788/90, 90/92, 94/96).

#### ANDERSON, James

Master SSPCK Charity Working School (Law; Caledonian Mercury, 3 September 1759); Teacher of writing, arithmetic, accounts, book-keeping in the Italian Method, shorthand, French (Law); Writing master, foot of Forrester's Wynd (WD 1773/74); head of Blackfriars Wynd (WD 1773/74-76/77); Marlin's Wynd (Edinburgh Courant, 26 October 1785); Writing master, Advocates Close (WD 1790/92, 94/96).

#### BARBOUR, Robert

Teacher of mathematics and book-keeping (Law); Horse Wynd (Caledonian Mercury, 11 October, 1736).

#### BEAT, David

Writing master (Law); Carrubers Close (Caledonian Mercury, 21 September, 1730; Edinburgh Courant, 5 March, 1756).

#### BERNARD

Teacher of French, Italian, Latin; also taught: writing, book-keeping, arithmetic and geography through the medium of French (Law); Niddry's Wynd (Caledonian Mercury, 6

September, 1743); Bull's land over against Tron Church (Edinburgh Courant, 30 January, 1755).

**BROWN, Thomas**

Teacher of writing, arithmetic and book-keeping (Law); Upper Common Close, Head of Cannongate (Edinburgh Courant, 31 May, 1766).

**BUTTERWORTH, Edmond (Edward)**

Writing Master at High School (Law); Horse Wynd (appointed 23 August, 1780) also taught privately at house in Brown Square (Edinburgh Courant, 22 November, 1780; Caledonian Mercury, 31 July, 1784; WD 1786/88). Niddery's Wynd (WD 1783/84). At one time partner to Andrew McKean.

**CAMPBELL, John**

Writing Master, Old Assembly Close (WD 1774/75, 75/76); Milne's Square (WD 1780/81); opposite the Linen Hall (WD 1780/81); Canongate Head (WD 1782/83); Milne's Square (WD 1782/83, 83/84) Subscriber to Stevenson's 'Bookkeeping by Double Entry', 1762 (described as Writing master); described by Law as teacher of English, writing and singing. Entries in Williamson's Directory commence in 1774/75 but there is a John Campbell who is described as 'merchant - Writers Court' in WD for 1773/74.

**CHRISTIE, Adam**

Writing master, 5 South Bridge (WD 1790/92), Christie's Writing School, 5 South Bridge (AD 1793/94, WD 94/96); Morison's Close (AD 1797/98).

**DARLING, Robert**

Teacher of mathematics, geography, writing, book-keeping (Law); Gosford's Close (WD 1774/75, 75/76); Ramsay's Land, opposite City Guard (Caledonian Mercury, 1 June, 1776); Warriston's Close (WD 1780/81, 83/84, 84/85); Luckenbooths (WD 1788/90, 90/92, 94/96) Warriston's Close (AD 1793/94, 97/98).

**DICKSON, John**

Teacher of book-keeping (Law); appointed by Town Council (Minutes of Town Council 15 June 1705; Edinburgh Courant, 15 October, 1705).

**DICKSON, W**

Teacher of writing, arithmetic, book-keeping (Law); South Bridge Street (Caledonian Mercury, 25 April, 1789).

**DOUGLAS, George**

Teacher of mathematics (Law); Lady Stairs Close (AD 1793/94).

DRUMMOND, Gavin  
Teacher of arithmetic, book-keeping, navigation (Law);  
Dickson's Close (Caledonian Mercury, 29 August, 1728; 17  
October, 1737).

DRUMMOND, John  
Merchant and Teacher of book-keeping, author of  
'Accomptant's Pocket Companion', Edinburgh, 1718 (Murray;  
Law).

DUNCAN, John  
School-master, Libberton's Wynd (WD 1773/74); Canongate-head  
(WD 1774/75-78/79); Lawnmarket (WD 1788/90); Libberton's  
Wynd (WD 1790/92); Teacher of Mathematics, Libberton's Wynd  
(AD 1793/94, 97/98).

EWAN (or EWING), Alexander  
Teacher of mathematics, writing, book-keeping etc (Law);  
Horse Wynd (Edinburgh Courant, 10 February, 1756); School-  
master, Cowgate (WD 1773/74); Teacher of Mathematics,  
Bishop's Land (WD 1774/75-78/79); Bishop's Close (WD  
1780/81-83/84); Bishop's Land (1784/85-90/92, AD 93/94, WD  
94/96, AD 97/98; Edinburgh Courant, 17 April, 1790); Ewan  
was the author of 'Institutes of Arithmetic'; he was a  
subscriber to Stevenson's 'Bookkeeping by Double Entry',  
1762, and was there described as 'teacher of mathematics'.

EWING, Alexander (Junior)  
Son of above, teacher of writing, arithmetic, book-keeping  
(Law); St Anne Street (Caledonian Mercury, 28 November,  
1778; 17 November 1779).

FARMER, James  
Partner of Dougal Masterton (Law); Bell's Wynd (WD 1780/81-  
84/85; Edinburgh Courant, 8 March, 1775; Caledonian Mercury,  
22 December, 1784).

FORBES  
Teacher of French, Italian, Latin; also taught: writing,  
book-keeping, arithmetic and geography through the medium of  
French (Law); Niddry's Wynd (Caledonian Mercury, 6  
September, 1743, 3 March 1752); Bull's land over against  
Tron Church (Edinburgh Courant, 30 January, 1755).

FOY, James  
Writing master, Skinners Close (WD 1774/75-90/92).

GORDON, William (1720/21-1793)  
Teacher of arithmetic, book-keeping and Latin (Law);  
Mercantile Academy in the Scale Stairs, Head of Blackfriar's  
Wynd (Caledonian Mercury, 30 September, 1786; 24 October,  
1789). Moved to Edinburgh from Glasgow in 1783. Teacher of

Mathematics, Allan's Close (WD 1788/90); Chalmers Close (WD 1790/92); Carruber's Close (AD 1793/94, WD 1794/96); Paton and Gordon, Commercial Academy, South Bridge (WD 1794/96). Author of 'The Universal Accountant and Complete Merchant' (1763/65) and 'The General Counting-House and Man of Business' (1770). Died 12 December, 1793 (Scot's Magazine, 1793, p 621).

HAMILTON, William

Teacher of book-keeping (Law) (Edinburgh Courant, 24 September, 1718; Caledonian Mercury, 23 December, 1740); Author of 'Bookkeeping New Modelled' (1735) (published after he had moved to Perth).

HASTIE A

Teacher at George Watson's Hospital 1757-1760 (Law); Commercial Academy, 37 North Bridge (AD 1797/98).

HERIOT, Alexander

Teacher of book-keeping, Meal Market, Cowgate (Edinburgh Courant, 14 August, 1706). Book-keeper to New Mills Factory at Haddington.

HUMFREY, William

Teacher of book-keeping, Partner of Robert Lundin (Edinburgh Courant, 31 March - 2 April, 1708); Hand and Pen, Opposite the Cross, South Side (Scots Courant, 6 June, 1716); Middle of Cant's Close (advertisement in Lundin's pamphlet 'A Reason of Accompting by Debitor and Creditor', 1718).

INGRAM, Alexander

Appointed teacher of writing, arithmetic, mathematics in town of Leith in 1783, also taught shorthand and book-keeping, Niddry's Wynd (Law); later Kirkgate, Leith (AD 1797/98).

INNES, John

Teacher of mathematics, geography (Law); Stewart's Close (Caledonian Mercury, 19 November, 1730; 17 November, 1737). Before 1727 he taught mathematics at the University of Saint Andrews. Author of 'A Dissertation Concerning the Arithmetick of Annuities', Edinburgh, 1741.

KNIFE

Teacher of writing, accounts at Academy (Law); Riddle's Close (Caledonian Mercury, 13 November, 1784). Perhaps this is Rev Knife.

KNOX, Robert

Teacher, Baxter's Close, House Bristo Street (WD 1794/96); Mathematician, North Richmond's Street and Todrick's Wynd (AD 1797/98); practising as an accountant, 1793 (Brown).

LAIDLAW, William

Teacher of mathematics, accounts, book-keeping, practical mathematics for the marine and military professions (Law); Bishops Land (Caledonian Mercury, 24 October, 1789; WD 1790/92, AD 93/94); head of Stevenlaw's Close (WD 1794/96, AD 97/98).

LAURIE (or LOWRIE or LAWRIE), Andrew (died 1794)

Writing master, Campbell's Close, Cowgate (WD 1774/75-88/90, 94/96). Died August 1, 1794 (Scot's Magazine, 1794, p 512).

LAURIE, John (died 1791)

Mathematician (Law); Anchor Close (WD 1775/76-77/78); author of a book of interest tables, 1776. Scot's Magazine, 1791 notes death at Leith of Mr John Laurie, Land Waiter formerly teacher of mathematics (p 155).

LISTON, Matthew

Teacher of mathematics, Hammermen's Land, Cowgate (WD 1774/75-78/79).

LIVINGSTONE, James

Writing master (Law), West Bow, (WD 1774/75-78/79, 82/83, 83/84); Brodie's Close (WD 1784/85, 86/88).

LOURIMOR (or LORIMER), James

Mathematician, Teacher at Heriot's Hospital 1773-1775 (Law); Anchor Close (WD 1775/76).

LUNDIN, Robert

Teacher of writing, arithmetic, book-keeping (Law); Hand and Pen, Opposite the Cross, South Side (Scots Courant, 6 June, 1716); Author of 'The Reason for Accompting by Debitor and Creditor', 1718; there is an advertisement for his school in this book, giving the address as Middle of Cant's Closs; Partner of William Humfrey.

M'FAIT, Dr Ebenezer

Mathematician (Law), Merlin's Wynd, Leith (WD 1773/74); foot of Horse Wynd (WD 1778/79, 80/81-86/87); in the directories from 1774/75 to 1777/78 M'Fait is described as a 'musician'.

MacGHIE, Alexander (died 1715)

Author of 'The Principles of bookkeeping Explain'd', Edinburgh, 1718; (Edinburgh Courant, 18 February, 1715).

M'GREGOR, John

Teacher of Mathematics, Parliament C (WD 1794/96).

McKAY, John

Teacher of writing, arithmetic, book-keeping; Master at

George Watson's Hospital 1746-175?, (George Watson's College - History and Record - 1724-1970).

McKEAN (or McKAIN), Alexander  
Writing master, 35 South Bridge, East Side (WD 1790/92, AD 93/94, WD 94/96, AD 97/98).

McKEAN, Andrew  
Teacher of writing with book-keeping (Caledonian Mercury, 30 May, 1789; WD 1793/94). At one time partner to Edward Butterworth.

McKENZIE, Alexander,  
Teacher of mathematics (Law) (Edinburgh Courant, 23 May, 1715; 21 October, 1715).

McRONALD, Theodore  
Teacher of writing, arithmetic, book-keeping, mathematics (Law); Baron Maule's Close (Caledonian Mercury, 10 November, 1779).

MALCOLM, Alexander  
Teacher of Book-keeping (Law); Cowgate, opposite Burnet's Close (Edinburgh Courant, 18 February, 1715); Author of 'A New Treatise of Arithmetic and Bookkeeping', Edinburgh, 1718 and 'A Treatise of Book-keeping', London, 1731; moved to Aberdeen in early 1720's, then to America.

MASTERTON, Allan (died 1799)  
Writing master, Old Assembly Close (WD 1774/75, 75/76), School-master (WD 1776/77); Stonelaws Close (1777/78); Writing master (WD 1778/79); Stevenlaw's Close (WD 1780/81-84/85, 86/88); High School writing master from 1795 (Law); Carruber's Close (WD 1788/90, 90/92, 94/96, AD 97/98). Friend of Burns featuring in his poem 'Willie Brew'd a Peck o'Maut' (Scot's Magazine, September 1824, p 337).

MASTERTON, Dougal (or Dugald) (Senior)  
Writing master, Opposite the Guard (WD 1774/75, 75/76, 78/79, 80/81, 82/83-84/85, 86/88, 88/90; Edinburgh Courant, 8 March 1775); writing master to High School (Law); High School Yards (WD 1790/92, 94/96, AD 97/98).

MASTERTON, Dugald (Junior)  
Writing master at High School with his father (Law); presumably in the 1790's.

MILLER (or MILLAR), William  
Writing master, Cannongate, later Niddry's Wynd (Law; Caledonian Mercury, 29 May, 1779; Edinburgh Courant, 24 November, 1781); Accomptant, Back of the Guard (WD 1783/84); Writing master (WD 1784/85, 86/88, 88/90); Writing master

and Accountant, Blackfriar's Wynd (WD 1790/92, AD 93/94); described only as 'Writing master' in WD 1794/96; Strichen's Close (AD 1797/98).

MORISON, John

Teacher of mathematics, astronomy, dialling and the Italian method of book-keeping, Peebles Wynd (Scots Courant, 16 March, 1716).

MORTON, John

Writing master, teacher of writing, arithmetic, book-keeping, geography (Law); School-master, Merlin's Wynd (WD 1773/74); Writing master (1774/75-76/77); Opposite the Guard (WD 1777/78); Cant's Close (Caledonian Mercury, 24 November, 1784; WD 1778/79, 80/81, 84/85, 86/88, 90/92); Carubber's Close (WD 1788/90); 32 George's Street (WD 1794/96); Milne's Square and 32 George's Street (AD 1797/98).

MORTON, Walter

Accomptant, Opposite the Guard (WD 1774/75, 75/76); Writing master and Accomptant of Excise, Opposite the Guard (WD 1778/79); practising as accountant 1774-1780 (Brown).

NICHOL, Robert

Teacher of Arithmetic, writing, book-keeping, mathematics, geography, Dicksons Close (Caledonian Mercury, 6 May 1786 - 9 December, 1786).

OGILVIE, William

Teaching English, Latin, arithmetic, writing, book-keeping (Law); Vinegar Close, Leith (Caledonian Mercury, 6 May 1776; 21 April, 1777).

PARKER, P

Teacher of mathematics, head of North Bridge (AD 1797/98).

PATERSON, George

Teacher of arithmetic, book-keeping (Law), Horse, Wynd (Edinburgh Courant, 21 October, 1746; 6 November, 1753).

PATON, George

There is a George Paton described as 'of the customs, Castle Hill' in WD from 1774/75-1778/79; Writing master to the High School, appointed 10 November 1790, jointly with Edward Butterworth; Writing master, 16 South Bridge (WD 1790/92); dismissed from High School position, 26 August 1793 but described as 'Writing master and Accomptant, Commercial Academy of High School, House 10 George's Street' in AD 1793/94; opened a Commercial Academy (with William Gordon) Paton and Gordon, Commercial Academy, 50 South Bridge, East Side (WD 1794/96, Minutes of Town Council, AD 1797/98, 98/99).

PENMAN, John

Teacher of English, Latin, writing, arithmetic, book-keeping and church music at George Watson's Hospital 1741-1746 (George Watson's College - History and Record - 1724-1970).

PERRY, William

Teacher of English, French, writing, accounts, mathematics (Law), Tailor's Hall (Edinburgh Courant, 22 April, 1775; Caledonian Mercury, 8 April, 1778); author of 'The Young Man of Business', 1774; described as Master of the Academy, Edinburgh on title page of another of his books, 'The Only Sure Guide to the English Tongue', 1776.

PIRRIE, George

Teacher of mathematical sciences and the Italian method of book-keeping, next stair above the sign of the Red Lyon, opposite the Luckenbooths, formerly teacher in London and Dundee (Scots Courant, 4 June, 1716).

PORTER, Rev

Teacher English, mathematics, book-keeping, arithmetic (Law) (Caledonian Mercury, 23 November, 1752; Edinburgh Courant, 23 October, 1755).

RATTRAY, Francis

Teacher Greek, Latin, English, writing, arithmetic, book-keeping (Law); Libberton's Wynd, Cowgate (Caledonian Mercury, 12 June, 1782).

REID, Andrew

Teacher of English, writing and accomptant, Bristo Street (AD 1797/98).

ROBERTSON, John

Taught English, writing, arithmetic, book-keeping (Law); Mercantile Academy, South Bridge Street (Caledonian Mercury, 31 October, 1789); described as 'writing master and accomptant' in WD 1788/90; Mercantile Academy, 23 South Bridge (AD 1793/94); Milne's Square (AD 1797/98).

SCOTT, William

Writing master (Law), Niddry's Wynd (WD 1775/76, 76/77); Carruber's Close (WD 1777/78); Dickson's Close (WD 1778/79, 80/81); Trunk Close (WD 1782/83, 83/84); Bailie Fife's Close (WD 1784/85).

SMITH, A

Teacher arithmetic, bookkeeping, mensuration, navigation, astronomy, Vinegar Close, Leith (Edinburgh Courant, 16 June, 1783).