

**CARDIFF BUSINESS SCHOOL
WORKING PAPER SERIES**



Working Papers in Accounting and Finance

**Writing master and accountant – an exercise in
professional identification**

John Richard Edwards

A2009/4

**Writing master and accountant – an exercise in professional
identification**

John Richard Edwards

March 2009

WORKING PAPERS IN ACCOUNTING AND FINANCE

The purpose of this series of Working Papers (formerly titled Discussion Papers) is to promote discussion and to invite feedback on the work being developed by members of the Accounting and Finance Section of Cardiff Business School.

Recent titles published in this series are:

903	A commercial education for 'the middling Sort of People' in mercantilist Britain	John Richard Edwards
902	Teaching "merchants' accompts" in Britain during the early modern period	John Richard Edwards
901	UK Investors' Perceptions of Auditor Independence	Eleanor Dart
706	Further Evidence on Auditor Selection Bias and The Big 4 Premium	Mark A. Clatworthy, Gerald H. Makepeace & Michael J. Peel
705	Costing, Funding and Budgetary Control in UK Hospitals: An Historical Reflection	Neil Robson
704	International Macroeconomic Announcements and Intraday Euro Exchange Rate Volatility	Kevin P Evans & Alan E H Speight
703	Post Enrolment-based Course Timetabling: A Description of the Problem Model used for Track Two of the Second International Timetabling Competition	Rhydian Lewis, Ben Paechter and Barry McCollum
702	The Impact of The Cadbury Committee Recommendations on Analysts' Earnings Forecasts: UK Evidence	S. M. Taylor
701	Ownership Structure and Analysts' Earnings Forecasts: UK Evidence	S. M. Taylor
604	Dynamic News Effects in High Frequency Euro Exchange Rate Returns and Volatility	K. P Evans & A. E. H. Speight
603	The Role of Financial Institutions in the Corporate Governance of Listed Chinese Companies	R. Yuan, N. Milonas & J. Z. Xiao
602	Operationalising Closure in a Colonial Context: The Association of Accountants in East Africa, 1949-1963	S. Sian
601	Accounting Regulation in the UK: One Nation, Two Sectors	R. Hodges & H. Mellett

Printed and published by:
Cardiff Business School
Colum Drive
Cardiff
CF10 3EU

ISSN 1750-6638

WRITING MASTER AND ACCOUNTANT – AN EXERCISE IN PROFESSIONAL IDENTIFICATION

Abstract

There has been significant focus in accounting historiography on the use of occupational labels for the purpose of group identification and professional trajectory in nineteenth and twentieth century Britain. The writing master was active from medieval times as the authority on calligraphic representation, while the writing master and accountant emerged as a specialist pedagogue providing the expert business knowledge required in the counting houses of business concerns that flourished during the rapid commercial expansion which took place in mercantilist Britain. Writing masters and accountants pursued occupational trajectory by developing a desirable social identity based on a range of strategies that included aligning the services they provided with national interest and projecting an image of the gentlemanly professional. Their demise as an occupational group may be attributed to factors that include internecine conflict, the increasing homogeneity of the written word and the likely pursuit by accountants of more remunerative engagements.

Keywords: Accounting history; identity; writing master

Writing master and accountant – an exercise in professional identification

Introduction

The flourishing of accounting historiography in the last quarter of a century or so is well documented (Napier, 2008; Fleischman and Radcliffe, 2005). The limited focus of much historical writing was (Parker, 1993) and remains (Carmona 2004) a cause for concern. Studies of the visibility of accountants as specialist practitioners have principally focused on them as members of professional bodies (Napier, 2006, Poullaos, 2008, Walker, 2008). A broader conception of the specialist supplier of accounting expertise is provided by focusing on accounting as occupation. Examinations of the occupational group pre-professional organisation are far fewer with British and US experience the principal focus of attention (Edwards et al., 2007, p. 62). Some widening of the terrain can be discerned and

compliant with this broadening of scope is an emerging focus on processes of professional socialisation in the context-specific construction of professional identities, ideologies, statuses, culture and networks. That is, studies of the socio-cultural formation of accounting professionals in historical contexts (Walker, 2008, p. 305).

Consistent with Walker's findings, this paper pursues 'a shift from histories of accounting professionalization to histories of accounting professionalism' (Walker, 2008, p. 305). It also responds to Carmona and Zan's (2002, p. 291) appeal for 'mapping variety in the history of accounting' by extending temporally our knowledge of the emergence of accountants as an occupational group and accounting as an embryonic professional vocation. This is done by studying the cadre of teachers styled 'writing master and accountant' that flourished in Britain in the seventeenth and eighteenth centuries.

There is some recognition of the historical role of accountants as teachers (Yamey, 1975, p. xxii), but the emergence of accounting and accountants have been principally portrayed as a practice-based phenomenon (Jones, 1981, ch. 1; Matthews et al., 1998, ch. 2). Neither are writing masters entirely absent from accounting historiography. Brown (1905, p. 233; see also Murray, 1930, esp. pp. 17-20; McKinstry and Fletcher, 2002, p. 63) notes that Charles Snell and Richard Hayes were writing masters as well as accountants. Macdonald (1984, p. 179) reveals some awareness of writing master's role in the history of accounting¹ when pointing to the fact that accounting work was often combined with occupations 'such as writing-master, teacher, agent or broker'. Other references to writing masters are merely acknowledgements of the fact that accountants often also described themselves in this manner in the city-based trade directories. For example, of the five entries for accountants in London, in 1790, contained in the *British universal directory*, one was described as a 'Writing-Master and Accomptant' (Woolf, 1912, pp. 171-172). Brown (1905, p. 234) reports a writing

¹ This is not a phenomenon confined to Britain. Today's French *experts comptables* are portrayed by Lemarchand and Parker (1996, p. xxxviii) as the distant heirs of the *maîtres écrivains*. Turning to Germany, John Neudörfer the Elder (1497-1563) ran a commercial school in Nuremberg where he 'taught writing, reading, arithmetic and bookkeeping' (Yamey, 1989, p. 115)

master in a Bristol directory for 1793-1794 (Burge, Robert, Writing Master and Accomptant, Bedminster Causeway) and in another London directory for 1799.²

Referring more generally to the connection of early accountants with teaching and writing, Brown (1905, p. 233) suggests: 'It is probable that the profession in England had its origin in this class and was augmented during the early part of the nineteenth century mainly from the ranks of practical bookkeepers trained in mercantile and other offices.' This paper explores Brown's speculative comment by first examining the role of identity in the creation of desired occupational images.

Identity

Central to Jenkins' study of *Social Identity* (2004) is the conviction that, without repertoires of identification, 'we would not have the vital sense of who's who and what's what' (Jenkins, 2004, p. 7). Identity is *the* key sociological concept but, in Jenkins' view, its full potential remains unfulfilled: 'Too much contemporary writing about identity treats it as *something* which simply *is*' (Jenkins, 2004, p. 5). Jenkins conceptualises identity as a dynamic concept, with the fundamental issue being that of *identification*, implying movement, rather than *identity*. The process of an individual interacting with society to create an identity is termed 'identity negotiation'. This involves the projection of images which have meaningful effect, giving rise to the following key proposition: it isn't enough to send a message about identity: that message must be accepted by significant others before an identity can be said to be "taken on" (Jenkins, 2004, p. 22).

Identity is both individual and collective (Jenkins, 2004; Augoustinos and Walker, 1995), and the process of identity negotiation within the public domain is designed to develop a consistent set of stimulus/response patterns that reinforce the status of the person or group. Jenkins' concern is that identity-based studies pay

insufficient attention to how identity 'works' or 'is worked', to process and reflexivity, to the social construction of identity in interaction and institutionally. Understanding these processes is central to understanding identity. Indeed, identity can *only* be understood as process, as 'being' or 'becoming'. (Jenkins, 2004, p. 5)

Central to identity creation and negotiation are issues of nominal and virtual images and impression management, which possess a dual dimension: 'Others don't just perceive our identity, they actually constitute it' (Jenkins, 2004, p. 73). Individuals identify with members of a group (called the ingroup) they perceive themselves as belonging to, i.e. groups where the members are similar to themselves in some relevant way. The motive for association is as a means of achieving social and economic trajectory: 'Social change refers to the belief that the relative status of groups can be altered, that it is possible to change a negative valuation of an ingroup to a positive one' (Augoustinos and Walker, 1995, p. 113).

The questions of what accountants called themselves, who they were, what they did, and how these matters changed over time, have been major preoccupations within both traditional and critical accounting historiography. The terms accountant or accomptant were used from the seventeenth century (Murray, 1930) to identify an

² A greater awareness of the connection between the cognate occupations may be found outside the accounting literature (e.g. O'Day, 1982; Massey, 1763; Heal, 1931; Grassby, 1995).

expert in accounting. Worthington (1895, Appendix II) reveals that city-based directories focussed almost exclusively on the term *acomptant* c.1800, but only one person used that occupational label by the time of the 1881 census.³ The nineteenth century also saw the self-employed increasingly identifying themselves as public *acomptant* or public accountant,⁴ with the designation ‘chartered accountant’ adopted in Scotland (1854) and England & Wales (1880) to signal the higher-level jurisdiction claimed by members of the newly-created organisational bodies (Edwards et al., 2007, p. 79). In twentieth-century Britain, further labels created by groups of accountants for the purpose of public and professional identification included: commercial accountant, certified accountant, corporate accountant, cost and works accountant, management accountant.

This paper focuses on attempts by the writing master and accountant to establish a recognisable persona in the public domain and, in common with such endeavours, to enhance that identity by behaving in a manner designed to convince the public of the professionalism associated with themselves and their work.

The remainder of the paper proceeds as follows. The sources and research method employed are first discussed, and we then move on to identify and examine the activities of individuals who styled themselves writing master and accountant. We reveal how this occupational group attempted to raise its public profile both by locating its work within notions of national interest and by projecting themselves as gentlemen and professional. We will show that they failed to present a consistent image of professional gentlemanly respectability and that the era of writing master and accountant did not survive into the nineteenth century. Finally, we present our concluding remarks.

Sources and research method

This study is based principally on little used secondary sources. The first step was to identify individuals who considered themselves to be writing masters and accountants. For this purpose Ambrose Heal’s *The English writing-masters and their copy-books 1570-1800*, published in 1931, was an invaluable source. The preface to Heal’s work informs us that ‘those who seek to know something of the English writing-masters and their work’ will ‘soon realise that it has been little traversed’ (Heal, 1931, p. ix). Heal’s remarkable biographical resource was not a prelude to an upturn of interest in penmen with Aileen Douglas (2001, p. 145) confirming ‘their twentieth-century neglect’. Building on the work of William Massey and George Bickham and the content of the diaries of Samuel Pepys, Heal (1931, preface) sought to rectify that situation. The list of writing masters and accountants in the Table 1 was augmented from other sources. For example, Champion is in Heal but no mention is made of the fact he was also an accountant, which information comes from Peltz’ (2004a) entry in the *Oxford dictionary of national biography (ODNB)*.⁵ Not in Heal, James Dodson (Gray, 2004), John Dougherty (Wallis, 2004a) and Thomas Peat

³ Samuel Mason of York described himself as ‘Accomptant (Limited Co)’.

⁴ The description public accountant (or public *acomptant*), initially applied to government accounting officers, began to be used to identify self-employed practitioners in eighteenth century Britain (e.g. Webster, 1721, preface).

⁵ Where there is an inconsistency in the birth/death dates between Heal (1931) and *ODNB*, the latter is given precedence.

(Pollard, 2004) are identified as writing masters and accountants from the *ODNB*; Edmund Fitzgerald, Richard Hayes from the title page of texts published respectively in 1771 and 1739.

Sometimes the information about writing masters contained in Heal is extremely brief, in which case it was usually derived from: trade or business cards; advertisements in newspapers or periodicals; lists of subscribers to, or recommendations for, published books; the title page of a published treatise. Fuller entries draw heavily on Massey (1763) and the *Dictionary of national biography*. Relevant books written by writing masters and accountants were sourced from the British library, Early English Books Online⁶ covering the period up to 1700 and Eighteenth Century Collections Online.⁷

Where possible, we have applied data triangulation to verify the accuracy of the evidence we report. This has caused us to omit individuals who others have claimed to teach writing and accounts. For example, Peltz (2004c) cites Heal (1931) as evidence for the assertion that Thomas Tomkins ‘taught writing and accounts’ at Foster Lane, Cheapside. But Heal (1931, p. 108) merely reproduces an advertisement which says that Messrs Willis and Tomkins ‘Board and Qualify Young Gentlemen for Trades, Merch^{ts} Counting Houses and The Public Offices Etc.’. Given the remaining content of Peltz’ biographical entry for Tomkins, it seems more likely that Willis taught the bookkeeping component of the course of study. Similarly, as with Samuel Vaux (Heal, 1931, p. 110) who is also omitted from this study, it cannot be certain that training for the counting house each advertised included instruction on merchants accounts, though it may well have.

The occupational group

Writing master and accountant was a hybrid occupational group in that its practitioners supplied two distinctive services. There were also of course individuals who labelled themselves solely as writing master or only as accountant in Britain in the seventeenth century and even earlier. But the title writing master and accountant was more than a description of dual services provided by individuals unable to make a living through specialisation. It is true that a writing master and accountant might also offer accounting services to those who would pay for them, but the occupational title was nevertheless meaningfully connected by the pedagogic inter-relationship between the subjects that they taught. Writing, accounting and also arithmetic together supplied the commercial education required by youths destined for the counting house. The merchant and writher on economics, Thomas Mun, identified the ‘excellent qualities which are required of a perfect Merchant’, and these included the requirement that: ‘He ought to be a good Penman, a good Arithmetician, and a good Accomptant, by that noble order of *Debtor* and *Creditor*’ (Mun, 1664, pp. 2-3).

The occupation of writing master, in common with the technology of double-entry bookkeeping, seems to have reached Britain from the continent and, in particular, from Italy (Heal, 1931, p. xvi). Morison (1931, pp. xxiv-xxv), reflecting on the contribution of scribes and other scholars in renaissance Italy, makes a connection with ‘the friar mathematician Luca Pacioli’ who published *De divina proportione* in

⁶ <http://eebo.chadwyck.com/home>

⁷ <http://www.gale.cengage.com/DigitalCollections/products/ecco/index.htm>

printed form fifteen years later than his *Summa de arithmetica, geometria, proportioni et proportionalita* (1494). Whereas the latter book is famous to accounting historians for its chapter on bookkeeping (*De Computis et Scripturis*), the former, whose particular subject was mathematical and artistic proportion, is known to historians of calligraphy for its appendix on the geometry of letter making (Morison, 1931, p. xxvi). Morison (1931, p. xxvi) reveals a further connection with Venice and bookkeeping when he reports that ‘Sigismondo Fanti of Ferrara, mathematician, astrologer, professor of book-keeping and calligraphy, brought out in 1514 the first extension of the geometrical method to the rounded gothic letter known then as “lettera moderna”’.

Who they were

Fifty-five (just over half) of the actors studied in this paper described their occupation as writing master and accomptant (or accountant) (Table 1). There were some variations on this precise wording. For example, John Collins portrayed himself as ‘Penman, Accomptant and Philomath’ (Heal, 1931, p. 38)⁸ while William Pirks advertised himself as ‘Writing Master, Accomptant and Teacher of the Practical Mathematics’ (Heal, 1931, p. 85). Twenty-four are included based on evidence of what they taught. For these, the most common qualification was a claim to teach ‘writing, arithmetic and merchant accompts’. Some expressed these services in greater detail such as James Harbottle who taught ‘Writing in all the Hands of Great Britain, Arithmetic, Fractions Vulgar and Decimal, and Merchants-Accompts’ (Heal, 1931, p. 57). Others offered additional subjects beyond the immediate requirements of the counting house. An engraved business card (1787) of R. Langford, who kept the Haydon Square Academy in the Minories, London, announced that ‘Youth are expeditiously taught the English, Latin and French Languages, Writing, Arithmetic, Merchants Accompts, Geography, Algebra, Geometry, Surveying as well as Drawing and Dancing’ (Heal, 1931, p. 38). Six listed in Table 2 claimed only to teach writing and accounts, including George Lydal who described himself as ‘accomptant’ in an advertisement placed in the *Daily Post* (Heal, 1931, p. 71) and John Hawkins who used the occupational title ‘Schoolmaster’ in *Clavis commercii* (1689). Five writing masters listed in Heal (1931) are known also to be accountants from the fact that wrote a bookkeeping text, including Abraham Nicholas’ *The young accomptant's debtor and creditor* (1711). Finally, there is James Dodson whose entry in the *ODNB* identifies him as a an accountant and, at various times, a teacher of writing and mathematics (Gray, 2004).

When they ‘flourished’

A measure of the hey-day of the writing master and accountant is provided by the year that individuals operating under that sobriquet first made their mark. The year used for this purpose is when Heal (1931) considers an individual to have first ‘flourished’⁹ (Table 2) or, where more extensive information is available, the first date on which the individual is known to have taught or published a book. Easily the

⁸ *ODNB* (Scriba, 2004) describes him as ‘mathematician and scientific administrator’.

⁹ Heal (1931) uses the standard abbreviation ‘fl.’, in the absence of known dates of birth and death, to indicate when an individual is known to have been actively writing, teaching or publishing.

earliest person who falls within our broad definition of writing master and accountant is John Mellis 1566. The preface to a work, published in 1594, reports that he had been ‘teaching writing and drawing for twenty-eight years’ (Heal, 1931, p. 75). However, there is no evidence that he ever used the precise title writing master and accountant and, following Mellis, there is a long gap until we find 10 who first flourished in the second half of the seventeenth century. The remaining 81 all began to prosper during the eighteenth century, and it was in the middle decades that this hybrid occupational group was most prominent. Peltz’ (1994, p. 5) observation that it was from ‘the 1690s to the mid-eighteenth century that penmanship copy-books were constantly published’ is consistent with our own findings.

Where they taught

The demand for youths skilled in writing, arithmetic and merchants accounts naturally arose wherever merchants and tradesmen were found in large numbers. Academies and schools were created to provide a pre-workplace education, with London naturally the dominant centre (Holmes, 1982, pp. 55-56).¹⁰ Indeed, ‘[a]lmost all the copy-books were published by London writing-masters’ (Heal, 1931, p. xvii), as were the majority of texts on accounting (Bolton, 1975). For both types of author, we might imagine that, as Heal (1931, p. xvii) put it: ‘they [also] had a ready sale in country places where instruction was not so easily come by’. Sixty-seven of the writing masters and accountants with known residences (88) worked close to the centre of London, and mainly in the precincts of today’s City of London, but some taught a little further afield in Clapham, Hampstead, Kensington, Richmond, Shadwell, Southwark and Wapping. London domination of this occupational group is, possibly, partly due to geographical bias in the sources used by Heal to compile his bibliography, though the effect is unlikely to have been major. Most of the entries say where the individual taught and the subjects offered, but provide no indication of the size of the institution. Undoubtedly some would have been working from a home address. In a fair number of instances schools or academies are identified. The nineteen writing masters and accountants working outside the metropolis were spread over seventeen cities with Bristol and Glasgow¹¹ having plural representation.

The workplaces recorded in Table 1¹² were where they might have taught for only a short part of their career, but some stayed much longer. For example, Charles Snell was master at Sir John Johnson’s Free Writing School from 1700 until he died in 1733 (Nairne, 2004), while Clifford Elisha taught for 52 years at the Royal Foundation School of Queen Elizabeth (Heal, 1931, p. 49). Some accountants and writing masters taught at numerous locations, of which only one is listed in Table 2. For example, Joseph Champion taught penmanship at a number of public schools while, as did many, also working as a private tutor, in his case, perhaps unusually, ‘amongst the nobility and gentry’ (Massey, 1763, p. 142). By the age of twenty-two

¹⁰ For 1700, when England had about five million inhabitants, the population of London has been estimated at 575,000 and that of the next largest city (Norwich) just 30,000 (Luu, 2005, p. 36).

¹¹ Two writing masters based in Glasgow and one in Edinburgh are listed in Table 2 consistent with their inclusion in Heal (1931).

¹² Again, Heal (1931) is the main source of information, but numerous other sources have been consulted. For example, the workplace of Francis Walkingame is provided by the title page of *The tutor’s assistant* (1751).

(c. 1731), he had set himself up as a 'writing-master and accomptant' close to St Paul's School and, in the following year, he moved to a 'New Writing School' in Cheapside. By 1733 he was 'Master of the Boarding School, in King's Head Court, St Paul's Church Yard' (Peltz, 2004a). Later, in 1760, he opened a school in Bedford Street.¹³ Many others transferred from employed to self employed status, such as John Bland (1702-1749) who joined Watts' Academy in Tower Street in 1726, later becoming a partner. He then set up as an accountant and writing master in Birchin Lane before moving to the Academy in Bishopsgate near Cornhill in 1745 (Heal, 1931, p. 19; Johnson, 2001, p. 609)).¹⁴

Other accomplishments

As noted above, teaching was often not a highly paid occupation, but some did well, particularly if they owned the school. John Ayres, described by Heal (1931, p. 7) as 'the most eminent writing-master of his day' (fl. 1680-1705), benefited from a good start, marrying a fellow servant with £200. This enabled him to advertise as 'Master of the Writing School at the "Hand and Pen" near St. Paul's School in St Paul's Churchyard'. According to Massey (1763, p. 13), Ayres' business brought him in 'near 800 *per annum*'.¹⁵ His biographer (Whalley, 2004) concludes that the 'interest taken in the work of Ayres by Pepys is a strong indication of the position he held in the field of contemporary calligraphy, of which Pepys was both collector and connoisseur'. Others seem to have done well by leaving teaching behind early in their career. John Baskerville, who initially taught writing and bookkeeping at the grammar school in Birmingham, became a successful entrepreneur and, in 1748, secured a lease on some land north-east of Birmingham: 'He named the estate Easy Hill, and built himself the house, with extensive gardens, in which he lived for the rest of his life' (Heal, 1931, p. 11; Mosley, 2004). It seems likely that much of his income arose from an extensive 'japanning' business that he built up in the Birmingham area and from his success as a printer and typefounder.

Other subjects of this study are far better known for occupational achievements elsewhere. For example, James Dodson, whose integration of cost accounting within a system of double entry bookkeeping was noted in the early accounting history literature (Edwards, 1937, pp. 226-227), was an accomplished mathematician with *The mathematical repository* (published in three volumes in 1748, 1753, and 1755) considered a 'classic of actuarial science' that 'displayed Dodson's mastery of algebra and his knowledge of the subject of annuities' (Gray, 2004). It earned him election to the Royal Society in January 1755 and, later that year, he was appointed master of the Royal Mathematical School, and Stone's School, which were institutions within Christ's Hospital.

Thomas Watts co-founded probably the most famous commercial academy, located in Little Tower Street, but that was just part of his accomplishments. Described in the *ODNB* as mathematician and entrepreneurial agent (Wallis, 2004b), he

¹³ William Webster was another who taught at numerous institutions (Heal, 1931, pp. 113-114).

¹⁴ See also, John Baskerville who taught at the Grammar School in Birmingham, setting up a school of his own in 1737 in the Bull Ring (Heal, 1931, p. 11).

¹⁵ Using 1680 as the base year, today's equivalent is £101,348.58 using the retail price index and £1,170,569.10 based on average earnings (Officer, 2008).

used the decade from perhaps 1712 to build a network of connections – to the Newtonian scientific lecturers, including Ditton, William Whiston, J. T. Desaguliers (chaplain to Brydges), and Stirling; to the burgeoning world of insurance; to the freemasons, in the Royal Exchange lodge, of which Brydges became grand master in 1737; to the entrepreneurs, most importantly Brydges; and through family relationships.

Watts became the ‘ruling genius’ of the Sun Fire Office, and has been further described as “one of the great entrepreneurs of eighteenth-century natural philosophy” (Stewart, 376) who contributed to the construction of an interlocking set of directorships between commercial enterprises’ (Wallis, 2004b). In 1734 he was elected Member of Parliament for Mitchell, and in 1741 for Tregony.¹⁶

While it is certainly the case that the copy-books published by writing masters were written for a female as well as a male audience, there is little sign that they were a target audience for the teaching services of institutions run by writing masters and accountants. An exception is the Academy of J. Roffe (fl. 1751) located at Dorset Court in Salisbury Square, London, which advertised as ‘A School for Young Ladies’ (Heal, 1931, p. 89).

In the next two sections, we consider strategies employed by writing masters and accountants in the endeavour to raise their status during the hey-day of mercantilism.

Writing, accounting and the national interest

The success of Britain’s economic strategies during the early modern period greatly increased the demand for writing masters and accountants: ‘as commercial clerkships became desirable positions a fine opportunity presented itself to such professors as John Ayres (1680), Charles Snell (1708), Charles Shelley (1708), John Clark (1708), and others’ (Morison, 1931, p. xxxii). Douglas’ survey of early texts concludes that ‘Copy-books in the first half of the eighteenth century claimed a symbiotic relationship between trade and writing, in which each facilitated the expansion of the other’ (Douglas, 2001, p. 150).

In highlighting the endeavour to enhance their identity (Jenkins, 2004) through association with the national interest, Douglas was summarising claims put forward by writing masters such as Edward Cocker (1675): ‘No Arts or Sciences tend more to the advancement of Trade, and the honour of a Nation than faire Writing & Arithmetick, and Excellency in them renders a man an Instrument of his owne and his Countreyes happinesse’ (quoted in Ogborn, 2004, p. 301). Or as Hill (1689, pp. 1-2) put it, writing as an ‘art’ arose from ‘its Serviceableness in the negotiating and managing important Affairs throughout the habitable World, especially in all civiliz’d Nations, where Traffick, Trade, or Commerce, relating to the Profit, Pleasure, or Well-being of human Societies, take place’.¹⁷ Thus, despite their rivalries (see below), writing masters were ‘united in their promotion of writing as an engine in the development of England as a commercial nation (Douglas, 2001, p. 145).

¹⁶ For other examples of writing masters and accountants with other major accomplishments, see *ODNB* entry for John Collins (Scriba, 2004) and Adam Walker (Carlyle, 2004).

¹⁷ Clark (1714, dedication) refers to ‘The natural Dependence which the Art of Writing and Trade have on each other’.

Others broaden the perceived connection between writing, arithmetic and trade to include accounting. The title page of Hatton's *The merchant's magazine* provides a first class summary of the skills required by an aspirant merchant, though many of its users are unlikely to have risen beyond that of clerking functionary within the counting house. In a note preceding the Preface, Hatton's bookseller presses this theme when claiming that the author's work

deserves Encouragement from the Publick, as being calculated for the Improvement of Trade and Commerce, to which our English Nation is so much indebted for their Fame and Grandeur, and that great Figure which they make in the World. And seeing the general Current of Education amongst the middling Sort of People, and not a few of the Gentry, does in our Days run towards Trade and Merchanize; we cannot but conceive that this Book, if once known, will meet with general Acceptance of all Men of Business; who tho' they may, perhaps, think they don't stand much in need of it themselves, yet must certainly be convinced of its Usefulness, on many Occasions, to Men of the greatest Experience, and that it is absolutely needful for their Children and Servants, if they design to employ them in Trade or Commerce. (Hatton, 1712, The booksellers to the reader)

In *Writing improve'd; or penmanship made easy* (1714), the writing master and accountant, John Clarke begins with a dedication penned in round hand¹⁸ to the Lord Mayor of London (Figure 3), wherein he agrees that the rise of penmanship owes a debt to 'that generous Encouragement which the most Considerable Traders have all along been pleased to afford it', but it is a debt that is believed to be repaid: 'Writing and Accompts no less than Trade and Commerce have given us the Precedence above all [other Nations]'. Watts (1716, p. 4) elaborates on this theme:

The superiour Advantage of this Part of Education will easily be confessed by all who shall but turn their Eyes upon this great and magnificent City, and consider the immense Wealth and extensive Commerce which makes this Nation known to, and honour'd in the most distant Places of the habitable World.

Consequently, the academies run by writing masters and accountants are judged to contribute far more significantly to national endeavours than the traditional institutes of education: 'where ye Grammar school sends forth one scholar for Divinity, Law or Physick, forty if not a hundred are sent out [from free writing-schools] to Trades & other employments' (Ayres, 1716, p. 4, quoted in Douglas, 2001, p. 151).

Pursuing a professional gentlemanly image

Francis Clement, whose *The petie schole* was published in 1587, 'ranks as the earliest English writing-master whose published work has come down to us' (Heal, 1931, pp. 31-2). Just over two centuries later, the age of the penman was over with James Henry Lewis (1786-1853) described in *ODNB* as 'One of the last of the great writing masters' (Life, 2004). The halcyon days of the writing master, as of the writing master and accountant, were therefore short-lived, with the former's decline in status implicit in the following: 'Up till the early part of the seventeenth century the writing-master still retained his position as a man of learning in a generally unlettered world; and up

¹⁸ This was the method of writing developed in Britain to conduct business matters, including the maintenance of accounting records (Ogborn, 2004).

till the middle of the eighteenth century he was a well read man' (Heal, 1931, p. xviii).

As with any ambitious occupational group, its members had worked hard to raise their economic and social status by pursuing what would today be described as a professionalisation project. In attempting to create a professional identity, the writing master and the accountant had to contend with the potentially damaging connection with trade and commerce. A possible solution was to rely on their role as pedagogue. This was not an easy route to professional recognition. The schoolteacher was on the lowest rung of the professional ladder in seventeenth century Britain. Indeed, some would deny them that designation except perhaps for graduate-qualified teachers in prestigious grammar schools who prepared students for university (Dingwall, 1999, p. 159). Nevertheless it was their most promising route to professional recognition.

According to Hans (1951, p. 185; see also p. 187), the titles Teacher of Mathematics, Writing Master and Writing Master and Accountant were 'used as official professional designations' that might be readily recognised in the public domain. Such specialists worked in academies and occasionally grammar schools, many ran their own academies, while the provision of services as private tutors was also common (Hans, 1951; see also Whalley, 1980, p. 181). Claims to gentlemanly status were often implied by associating their clientele with the gentleman class. For example, Thomas Watts describing his academy as an institution 'for Qualifying Young Gentlemen for Business' (Watts, 1716, title page). The claim to professional status, by association, also occurred where education was provided for the children of gentlemen within the parents' domestic realm.

Writing masters and accountants also attempted to enhance their public image by assuming the paraphernalia of the gentlemen, e.g. by arranging for portraits to be reproduced in the books they wrote that portrayed them (Figure 1) as people of stature and breeding. Douglas (2001, p. 145) summarises, as follows, efforts made by writing masters to create symbolic capital (Bourdieu, 1989) to buttress their professional aspirations:

Decked out with grandiose portraits of their authors, and embellished with iconography that might include cherubs, crowns of laurel, quills and Latin inscriptions, the copy-books sought to assert the writers' gentlemanly status as well as their skill.

A failed professionalisation project

Although many writing masters who prospered, as an occupational 'their search for a coherent professional identity as gentleman and pedagogue' Peltz (1994, abstract) failed due to a number of contributing factors. They faced an obstacle common to most aspiring professionals, that of distinguishing the genuine from the counterfeit practitioner. The rapid spread of learning created a market that attracted entrants to the profession who Martin Billingsley (1618 – quoted in Heal, 1931, p. xv) believed to include:

A number of lame pen-men who as they do intrude themselves into the Society of Artists, so by their audacious brags and lying promises they doe shadow and obscure the excellency of the pen and the dignity of those that are indeed professors thereof.

Writing masters who were also accountants expressed identical concerns:

And here I cannot forbear, lamenting the Unhappiness of our Profession, on account of its being, like those of Law and Physick, so crowded with ignorant Undertakers, and unskilful Pretenders. When a man has try'd all Shifts ... he perhaps gathers a number of Schollars; and thus imposing on the inconsiderate Parents, both robs them of their money, and the more Unhappy Children of the time. (Webster, 1721, p. 82)

And as Fisher (1797, p. 124) put it:

for every petty schoolmaster in any by corner, will be sure to have merchants accompts expressed on his sign as a principal article of his ability in teaching; though, strictly-speaking, for want of the practical part, he knows hardly any thing of the matter, and is consequently incapable of teaching it.

It is one thing for an aspiring professional to adopt a strategy of distinguishing the *bona fide* from the *soi-disant* (Walker, 2004). It is a much riskier tactic to criticise another member of the ingroup (Augoustinos and Walker, 1995, p. 111) rather than, as one contemporary put it, leaving it to the public 'to chuse which they liked best' (Massey, 1763, p. 142). The public standing of penman therefore seems to have suffered from a 'professional rivalry [that] led to rather absurd bouts between various masters and a display of childlike vanity' (Heal, 1931, p. xv; see also pp. xv-xvi).

D'Israeli's nineteenth century essay lampooned the egotism that sometimes featured in strategies designed to help fulfil social and professional aspirations: 'never has there been a race of professors in any art, who have exceeded in solemnity and pretensions the practitioners in this simple and mechanical craft'¹⁹ (D'Israeli, 1864, p. 49). He recounts three very public power struggles between writing masters based on severe criticism of the professional competence of the other party. This internecine conflict involved the prominent writing masters and accountants John Clark and Charles Snell. George Shelley was an advocate of ornamental penmanship which 'Snell utterly rejected' (D'Israeli, 1864, p. 52). Shelley's status (Peltz, 2004b) enabled him to remain aloof from an ungentlemanly quarrel which was principally played out in the public domain between the two accountants. A contemporary wrote:

This quarrel about standard rules ran so high between them, that they could scarce forbear scurrilous language therein, and a treatment of each other, unbecoming *gentlemen*. Both sides, in this dispute, had their abettors; and to say, which had the most truth, and reason, *non nostrum est tantas componere lites*; perhaps both parties might be too fond of their own *schemes*. (Massey, 1763, p. 141-142; see also Heal, 1931, pp. 94-95 and pp. 102-103)

Accountant teachers were sometimes equally explicit than writing masters in locating the subjects of scorn. A well-known example of a public airing of differences between accountants occurred in the years following Edward Jones claim for the superiority of the 'English system of bookkeeping' (Yamey, 1944). But there were plenty of others. Sedger (1777, p. 10) intended that his book 'might be a medium, between the unnecessary tedious ones of Mr. Mair, and the contracted insufficient rules of Mr.

¹⁹ In contrast, writing-masters, perhaps quite reasonably, stressed the 'importance of imagination and originality to penmanship' (Douglas, 2001, p. 156). Also, in 1864, writing was much further on the route towards the status of 'motor skill to be got out of the way before the real business of education begins' (Money, 1993, p. 339) than was the case a century or so earlier.

Webster'. Webster, 'Master of a celebrated Academy in Town', is also the subject of attack from London (1758, vol. 1, p. iv). Having described errors discovered in Webster's treatise, London (1758, vol. 1, p. v; see also p. xii) concludes:

if the Art of Book-Keeping be no better understood in the Counting-Houses of this great Trading City, than in its Academies for Teaching it, a Merchant who hath largely embarked in Trade, might imagine he was getting an immense Estate; whilst instead of it, he would find himself quite undone.

Equally direct in its condemnation of competing literature is the title of Cooke's (1788) treatise which announces that it is 'principally intended to supply the Defects of those already published'.

The following conclusion reached by Peltz (1994, p. 25) concerning the status of writing masters must therefore have applied equally to accountants and their joint occupational status: 'This form of internecine quarrel surely damaged the underlying attempts to invoke penman claims to disinterest, shared professional aims and clubbability.' The term 'writing clerk and accountant' was used by three men to describe their occupation to the census enumerators in 1881. It reflects the then diminished status of writing when associated with the accounting craft.²⁰

Concluding remarks

Richard Brown (1905) is unusual in highlighting the role of teachers in establishing accounting as a recognisable occupation. A review of some prominent characters in the history of accountancy in Britain, including 'Charles Snell, "Writing-Master and Accountant in Foster Lane, London"' and 'Richard Hayes, "Accomptant and Writing-Master of Queen Street, Cheapside"' lead him to conclude that 'the profession in England had its origin in this class' (Brown, 1905, p. 233). In general however, the image presented in accounting historiographical writings is one of bookkeepers graduating from their position as general clerks to fulfil specialist bookkeeping and accounting functions within firms and to set up businesses of their own offering a range of accounting and accounting-related services to the general public.²¹ The dominant focus on the accountants' low status, trade-based origins provides an incomplete picture.

Building on the insight provided by Brown (1905), we reveal that it was not only accounting as public practice that, historically, raised the occupation's public profile; its association with learning was important over a significant time horizon, even though it did not result in the writing master and accountant as pedagogue achieving professional status. Writing masters and accountants comprised a group that attempted to influence perceptions of public standing through a focus on their status as pedagogues. Of course, learning was not necessarily considered a gentlemanly pursuit particularly, as Ogborn (2004) points out, where it was directly associated

²⁰ Further factors contributing to the writing masters' decline were the growing uniformity in writing style together with 'increased metropolitan literacy' (Peltz, 1994, p. 5), as the result of improved educational provision, thereby removing the need for the writing master and his school (Douglas, 2001, pp. 157-158; Morison, 1931, p. xxviii; Calligraphy, 2008).

²¹ They often also provided services unrelated or at most loosely related to accounting (Edwards et al., 2005).

with commerce. As we have seen, writing masters and accountants therefore sought to raise their occupational status by associating their services with the national interest: 'Their works define both writing, and society, in terms of commerce, technology, and the vernacular: good penmanship and national prosperity became identical' (Douglas, 2001, p. 146). This was a promising strategy, but the achievement of professional status also depended on other factors which included the behavioural characteristics of aspirant occupational groups.

It is well known that the connection with trade and commerce was an issue that accountants had to seriously engage with when their professional project gained pace, in the nineteenth century, following the formation of professional bodies in both England and Scotland. The achievement of their professional ambitions was made a little easier by the gradual widening by then of the concept of a gentleman. The professional's desire for gentlemanly status had proved problematic for centuries due to the fact that he had to do what a gentleman did not do, i.e. work. Corfield (1995, p. 174) finds that, beginning in the sixteenth century, 'professional men were routinely styled as "gentlemen"', but it was not until the nineteenth century that 'a unique ideology based on the concept of [public] service as a moral imperative' was developed to reconcile the earlier 'concept of a gentleman with the necessity to work for a living' (Duman, 1979, p. 114). The achievement of such status involved compliance with informal codes of conduct and societal displays of 'integrity, honesty, fidelity, probity and impartiality' (Harris, 1994, p. 108). For an aspirant occupational group to achieve a professional gentlemanly status, society's behavioural expectations are likely to have been even more demanding during the century or so that the writing master and accountant thrived. We have seen that their public actions sometimes fell well short of the professional ideal.

According to Jenkins, identity can *only* be understood as process, as 'being' or 'becoming' (Jenkins, 2004, p. 5), but this paper shows that it is also a case of not becoming. Ultimately, the writing master and accountant did not successfully pursue the quest for professional identity. For them, too often, it was the individual rather than the collective identity that received emphasis. Whereas 'social identities are normally attached to, and derive from, the groups to which we belong' (Augoustinos and Walker, 1995, p. 98), writing masters projected themselves first and foremost as unique individuals. For social identities to be taken on by 'significant others', they must be imagined but not imaginary (Jenkins, 2004, pp. 22, 26 and 183). In the case of the writing master and accountant, the label was a social construction that failed to achieve a practical reality.

It was in the late eighteenth century that the decline of the writing master and the rise of the accountant appears to have intersected. Whereas the move towards plain and uniform writing might have denied the writing master his control over a specialised work area (Abbott, 1988) – as Whalley (1980, p. 243) put it, 'in the 18th century calligraphy [beautiful writing] ceased to exist' – the accountant continued to retain jurisdiction over double entry bookkeeping and also carried that jurisdiction from the classroom more widely into the workplace. The problem for the writing master was that, 'while more and more people were encouraged to write well, there was little concern for writing as an art, let alone a fine art' (Whalley, 1980, p. 243). As Bickham's *The universal penman* (1741) demonstrated, while there existed a number of individual styles, 'they were nearly all intended to one end – the making of a good clerkly hand' (Whalley, 1980, p. 243). It seems that the day of the writing master was at an end and it could well be the case that accountants, who may have been thin on

the ground compared to business's growing information requirements, discovered it more remunerative to 'do' rather than to teach accounting. The writing master and accountant disappeared from the commercial scene with the term public accountant was then developed to describe the practitioner with professional aspirations (Edwards et al. 2007).

References

Early treatises

- Ayres, J. (1716) *Youth's introduction to trade: an exercise-book, chiefly designed for the use of the writing-school*. London: Samuel Crouch
- Bickham, G. (1741) *The universal penman*. London.
- Billingsley, M. (1618) *The pen's excellencie*. London.
- Clark, J. (1714) [Writing improv'd; or, penmanship made easy](#). London.
- Clement, F. (1587) *The petie schole*. London.
- Cocker, E. (1679) *Magnum in parvo, or, the pen's perfection*. London.
- Cooke, J. (1788) [Practical book-keeping, or the merchant & tradesmans assistant](#). London.
- Fisher, G. (1797) [The instructor: or, young man's best companion](#), new edition. London.
- Hatton, E. (1712) *The merchant's magazine*. London.
- Hawkins, J. (1689) *Clavis commercii: or, the key of commerce*. London.
- Hill, J. (1689) *The young secretary's guide*. London.
- London, J. (1758) [A complete system of book-keeping, after the Italian method](#), 3rd edn, vol. 1. London.
- Massey, W. (1763) *The origin and progress of letters*. London,
- Mun, T. (1664) *England's treasure by forraign trade*. London.
- [Nicholas, A.](#) (1711) [The young accomptant's debtor and creditor](#). 2nd edn. London.
- Pacioli, L. (1494) *Summa de arithmetica, geometria, proportioni et proportionalita*. Venice: Paganino de' Paganini.
- Sedger, J. (1777) [Sedger's rudiments of book-keeping](#). London.
- Walkingame, F. (1751) *The tutor's assistant*. London.
- Watts, T. (1716) *An essay on the proper method for forming the man of business*, 2nd edn. London.
- Webster, W. (1721) [An essay on book-keeping, according to the true Italian method of debtor and creditor, by double entry](#), 2nd edn. London.

Other secondary sources

- Abbott, A. (1988) *The system of professions. An essay on the division of expert labor*. Chicago: Chicago University Press.
- Augoustinos, M. and I. Walker (1995) *Social cognition: an integrated introduction*. London: Sage.
- Bolton, K. N. (1975) *Historical accounting literature*. London: Mansell.

- Bourdieu, P. (1989) Social space and symbolic power. *Sociological Theory*, 7(1), pp. 14-25.
- Brown, R. (ed.) (1905) *A history of accounting and accountants*. Edinburgh: Jack. Reprinted by Frank Cass, London, 1968.
- Calligraphy (2008) *Encyclopædia Britannica*. Encyclopædia Britannica Online. 31 Dec. 2008 <http://www.britannica.com/EBchecked/topic/89906/calligraphy>.
- Carlyle, E. I. (2004) Walker, Adam (1730/31–1821). Revised, A. McConnell. *Oxford dictionary of national biography*. Oxford University Press [<http://www.oxforddnb.com/view/article/28466>, accessed 12 Feb 2009]
- Carmona, S. (2004) Accounting history research and its diffusion in an international context. *Accounting History*, 9(3), pp. 7-23.
- Carmona, S. and L. Zan (2002) Mapping variety in the history of accounting and management practices. *European Accounting Review*, 11(2), pp. 291-304.
- Corfield, P.J. (1995) *Power and the professions in Britain 1700-1850*. London: Routledge.
- D’Israeli, I. (1864) The history of writing masters. In I. D’Israeli (1864) *Curiosities of literature*, vol. 4, (48-60) Cambridge: privately printed Riverside Press.
- Dingwall, H. (1999) The power behind the merchant? Women and the economy in late-seventeenth century Edinburgh. In E. Ewan and M. M. Meikle (eds) *Women in Scotland c.1100-c.1750* (153-162). East Linton: Tuckwell Press.
- Douglas, A. (2001) Making their mark: eighteenth-century writing masters and their copy-books. *British Journal for Eighteenth-Century Studies*, 24, pp. 145-59.
- Duman, D. (1979) The creation and diffusion of a professional ideology in nineteenth-century England. *Sociological Review*, 27: 113-138.
- Edwards, J.R., M. Anderson and R. A. Chandler (2007) Claiming a jurisdiction for the ‘Public Accountant’ in England prior to organisational fusion. *Accounting, Organizations and Society*, 32(1/2): 65-104.
- Edwards, R. S. (1937) Some notes on the early literature and development of cost accounting in Britain. *Accountant*, XCVII (3271), pp. 225-231.
- Fleischman, R. K. and V. S. Radcliffe (2005) The roaring nineties: accounting history comes of age. *Accounting Historians Journal*, 32(1), pp. 61-109.
- Grassby, R. (1995) *The business community of seventeenth-century England*. Cambridge: Cambridge University Press.
- Gray, G. J. (2004) Dodson, James (c.1705–1757). Revised, A. McConnell. *Oxford dictionary of national biography*. Oxford University Press [<http://www.oxforddnb.com/view/article/7756>, accessed 12 Feb 2009]
- Harris, N. G. E. (1994). Professional codes and Kantian duties. In R. F. Chadwick (ed.) *Ethics and the professions* (104-115). Aldershot: Avebury.
- Heal, A. (1931) *The English writing-masters and their copy-books 1570-1800*. Cambridge: Cambridge University Press.
- Holmes, G. S. (1982) *Augustan England: professions, state and society, 1680-1730*. London: Allen & Unwin.

- Jenkins, R. (2004) *Social identity*, 2nd edition. Oxford: Routledge.
- Jones, E. (1981) *Accountancy and the British economy 1840-1980: The evolution of Ernst & Whinney*. London: Batsford.
- Lemarchand, Y. and R. H. Parker (eds) (1996) *Accounting in France/La Comptabilite en France: historical essays/etudes historiques*. New York: Garland.
- Life, P. (2004) Lewis, James Henry (1786–1853). *Oxford dictionary of national biography*. Oxford University Press [<http://www.oxforddnb.com/view/article/16589>, accessed 13 March 2009]
- Luu, L. B. (2005) *Immigrants and the Industries of London, 1500-1700*. Aldershot: Ashgate.
- Macdonald, K. M. (1984) Professional formation: the case of the Scottish accountants. *The British Journal of Sociology*, 35(2): 174-189.
- Matthews, D., M. Anderson and J. R. Edwards (1998) *The priesthood of industry: the rise of the professional accountant in British management*. Oxford: Oxford University Press.
- McKinstry, S. and M. Fletcher (2002) The personal account books of Sir Walter Scott. *Accounting Historians Journal*, 29(2): 59-89.
- Money, J. (1993) Teaching in the market-place, or 'Caesar adsum jam forte : Pompey aderat': the retailing of knowledge in provincial England during the eighteenth century'. In J. Brewer and R. Porter (eds) *Consumption and the world of goods* (335-77). London: Routledge.
- Morison, S. (1931) The development of hand-writing. An outline. In A. Heal *The English writing-masters and their copy-books 1570-1800* (xxiii-xl). Cambridge: Cambridge University Press.
- Mosley, J. (2004) Baskerville, John (1706–1775). *Oxford dictionary of national biography*. Oxford University Press [<http://www.oxforddnb.com/view/article/1624>, accessed 12 Feb 2009]
- Murray, D. (1930) *Chapters in the history of book-keeping, accountancy and commercial arithmetic*. Glasgow: Jackson, Wylie.
- Nairne, P. (2004) Snell, Charles (*hap.* 1667, *d.* 1733). *Oxford dictionary of national biography*. Oxford University Press [<http://www.oxforddnb.com/view/article/37989>, accessed 9 Feb 2009]
- Napier, C. J. (2006) Accounts of change: 30 years of historical accounting research. *Accounting, Organizations and Society*, 31 (4/5): 445-507.
- Napier, C. J. (2008) Historiography. In J. R. Edwards and S. P. Walker (eds) *Companion to accounting history* (30-49). London: Routledge.
- Officer, L. H. (2008) Purchasing power of British Pounds from 1264 to 2007. *MeasuringWorth*. URL <http://www.measuringworth.com/ppoweruk/>
- Ogborn, M. (2004) Geographia's pen: writing, geography and the arts of commerce, 1660-1760. *Journal of Historical Geography*, 30(2), 294-315.
- Parker, R. H. (1993) The scope of accounting history: a note. *Abacus*, 29(1), pp. 106-110.

- Peltz, L. (1994) Commerce, identity and calligraphy: *The Universal Penman* and the production of a society of writing-masters. Unpublished MA thesis. Courtauld Institute, University of London,.
- Peltz, L. (2004a) Champion, Joseph (b. 1709, d. in or before 1768). *Oxford dictionary of national biography*. Oxford University Press [http://www.oxforddnb.com/view/article/5093, accessed 12 Feb 2009]
- Peltz, L. (2004b) Shelley, George (c.1666–c.1736). *Oxford dictionary of national biography*. Oxford University Press [http://www.oxforddnb.com/view/article/25310, accessed 2 March 2009]
- Peltz, L. (2004c) Tomkins, Thomas (1743–1816). *Oxford Dictionary of National Biography*. Oxford University Press [http://www.oxforddnb.com/view/article/27517, accessed 6 March 2009]
- Pollard, A. F. (2004) Peat, Thomas (1707/8–1780). Revised, R. Wallis. *Oxford dictionary of national biography*. Oxford University Press [http://www.oxforddnb.com/view/article/21731, accessed 12 Feb 2009]
- Poullaos, C. (2008) 'Professionalisation'. In J. R. Edwards and S. P. Walker (eds), *Companion to Accounting History* (247-273). London: Routledge.
- Scriba, C. J. (2004) Collins, John (1626–1683). *Oxford dictionary of national biography*. Oxford University Press [http://www.oxforddnb.com/view/article/5941, accessed 12 Feb 2009]
- Walker, S. P. (2004) *Towards the 'great desideratum': the unification of the accountancy bodies in England, 1870-1880*. Edinburgh: ICAS.
- Walker, S. P. (2008) Innovation, convergence and argument without end in accounting history. *Accounting, Auditing & Accountability Journal*, 21(2): 296-322
- Wallis, R. (2004a) Dougharty, John (1677–1755). *Oxford dictionary of national biography*. Oxford University Press [http://www.oxforddnb.com/view/article/7853, accessed 12 Feb 2009]
- Wallis, R. (2004b) Watts, Thomas (d. 1742). *Oxford dictionary of national biography*. Oxford University Press [http://www.oxforddnb.com/view/article/47146, accessed 12 Feb 2009]
- Whalley, J. I. (1980) *The pen's excellencie. Calligraphy of western Europe and America*. Tunbridge Wells: Midas.
- Whalley, J. I. (2004) Ayres, John (d. 1704x9). *Oxford dictionary of national biography*. Oxford University Press [http://www.oxforddnb.com/view/article/945, accessed 12 Feb 2009]
- Woolf, A. H. (1912) *A short history of accountants and accountancy*. London: Gee.
- Worthington, B. (1895) *Professional accountants: an historical sketch*. London: Gee.
- Yamey, B. S. (1944) Edward Jones's 'English system of bookkeeping'. *Accounting Review*, 19(4), pp. 407-416.
- Yamey, B. S. (1975) Introduction. In Institute of Chartered Accountants in England and Wales, Library, *Historical accounting literature* (xvii-xxvi). London Mansell.
- Yamey, B. S. (1989) *Art and accounting*. New Haven & London: Yale University Press.



Source: Heal (1931, plate VI)

Figure 1. John Clark in 1714

T H E
Merchant's Magazine:
O R,
Trades Man's Treasury.

CONTAINING,

- I. **Arithmetick** in *Whole Numbers* and *Fractions*, Vulgar and Decimal; with the Reason and Demonstration of each Rule; Adorn'd with curious Copper-cuts of the chief Tables and Titles.
 - II. **Merchants Accompts**, or a most concise Way of Casting up the Value of *Merchandize*, *Tare and Trett*, *Interest of Coin*, *Rule of Barter*, *Loss and Gain*, *Fellowship*, *Equation of Payments*, and several Matters relating to *Exchange*, never before made Publick.
 - III. **Book-Keeping**, after a Plain, Easie and Natural Method; shewing how to *Enter*, *Post*, *Close* and *Ballance an Account*, &c.
 - IV. **Maxims** concerning *Bills of Exchange*, *Factors* and *Factorage*: The Law concerning *Brokers*, &c.
 - V. The **Port of Letters** to and from Foreign Countries; and the Days when Mails are sent to, and due from those Countries.
 - VI. An Account of the **Commodities** produced by all Countries: Their chief Towns of Trade, and bigness of the Country compared with *England*.
 - VII. A **Merchant or Trader's Dictionary**, Explaining the most difficult Terms used in Trade.
 - VIII. **Precedents** of Merchants Writings; as, *Bills of Lading*, *Invoices*, *Bills of Exchange*, *Letters of Credit*, *Charter-Parties*, &c. With many other Things not Extant before, as by the *Table of Contents* appears.
- Accommodated chiefly to the Practice of *Merchants* and *Tradesmen*: But is likewise useful for Schools, Bankers, Diversion of Gentlemen, Business of Mechanicks, and Officers of the Queen's Custom and Excise.

The Sixth Impression Corrected and Improved.

By ^{HATTON}**E. HATTON**, Philomathemat.

Arbores dejecta quivis ligna colligit. Juven.

LONDON, Printed by J. H. for Chr. Coningsby, at the Ink-bottle, over-against *Cliffords-Inn-Gate* in *Fetter-lane*, *Fleetstreet*; and Dan. Midwinter, at the *Three Crowns* in *St. Paul's Church-Yard*. MDCXII.

To the R.^h Hon.^{ble} S^r Samuel Stanier K.^t
 Mayor & His Lordship. ——— Lord Mayor of the City of London.

It is well known that the Art of Penmanship had scarce ever reach'd that Degree of Perfection it is now arriv'd at, had it not been for that generous Encouragement which the most Considerable Traders have all along been pleas'd to afford it. And this particular Honour may without partiality be ascrib'd to our own, since that Writing and Accounts, not less than Trade and Commerce have given as the Prevalence above all others. The natural Dependence which the Art of Writing and Trade have on each other make me think so great and well known a N^ome in Commerce as yo^r Lordships would be the best Protection to this Part. Besides which that High and Eminent Station wherein your Lordships so worthily plac'd as the Supreme Magistrats of this Metropolis together with your favourable Disposition to encourage all good Endeavours for the Service of the Publick direct all the useful Arts and Sciences to you of Course and make it your Lordships indisputable Right to be a Patron. By these Motives my Lord I was induc'd to hope this Performance might be honour'd with your Lordships Acceptance and the Author pardon'd the Liberty he has taken to subscribe himself

Yours Lordships
 most humble, obedient, serv^t
 John Clark.

April y^e 20. 1714.

Source: Clarke (1714). Eighteenth Century Collections Online. Gale Group.
<http://galenet.galegroup.com/servlet/ECCO>

Figure 3. Dedication to the Lord Mayor of the City of London

Table 1. The writing masters

	<i>Flourished</i>	<i>Sometime teaching location</i>	<i>Occupation</i>
Joseph Adams	1740	Long Lane, Southwark	§
Joseph Alleine	1714	Coleman Street, London	¶
Joseph Applin	1750	Newton, Dorset	?
Emmanuel Austin	1739	Academy, Tower Street	§
John Ayres	1680	Hand and Pen, St Paul's Churchyard	?
John Baskerville	1726	Grammar School in Birmingham	?
Joseph Beasing	1740	Cheshunt, Hertfordshire	§
Jeffreys Beaver	1740	Northampton	§
John Bland	1726	Academy in Bishopsgate near Cornhill	§
Thomas Blaney	1751	Swithin Lane, Cannon Street	§
Alexander Brodie	1750	Unknown	¶
William Brooks	1717	Gerrard Street, St Ann's, Westminster	§
Thomas Brooksbank	1750	Kings Street, Bloomsbury	§
C. Buchanan	1798	Glasgow	§
William Butler	1790	Oxford Court, Cannon Street	§
E. Butterworth	1784	High School, Edinburgh	§
Joseph Champion	1731	Boarding School, King's Head Court, St Paul's Church Yard	§
William Chinnery	1746	Gough Square, London	§
John Clark	1708	Hand and Pen, Wood Street, near Cheapside	§
William Cockin	1764	Lancaster Free Grammar School	§
John Collins	1757	London	§
John Day	1740	Doctors Commons, London	§
James Dodson	1735	Hand and Pen, Warwick Lane, near St Paul's Cathedral	#
John Dougharty	1702	Bewdley	§
Clifford Elisha	1762	Royal Foundation School of Queen Elizabeth, St Olave, Southwark	§
John Fenwick	1750	Marsham Street, Westminster	§
George Fisher	1725	Unknown	¶
Edmund Fitzgerald	1771	Whitehaven	§
John Grant	1690	Hand and Pen, Long Acre, Westminster	?
Thomas Green Grove	1750	Clerkenwell	§
Richard Hale	1760	Ewer Street, in the Park, Southwark	§
Thomas Hammond	1710	Fleet Street, in Bell-yard within Temple - Barr	?
Robert Hampton	1710	Hand and Penn in Leicester Fields	?
James Harbottle	1712	Hatton Gardens, Holborn	?
Thomas Harper	1765	Wigmore Street, Oxford Road	§
Edward Hatton	1695	Unknown	¶
John Hawkins	1677	St George's Church, Southwark	?
Richard Hayes	1731	Queen Street, Cheapside	§
James Hodder	1659	School in Tokenhouse Yard, Lothbury	?
John Holden	1740	Brompton near Chatham	?
Francis Hopkins	1740	Cavendish Court near Cavendish Square	§
Humphrey Johnson	1711	Old Bedlam Court, without Bishopsgate	?
Thomas Jones	1758	Castle Green, Bristol	§
William Kippax	1740	Great Russell Street, near Bloomsbury Square	§
J. Lampson	1730	King Street, Bloomsbury	?
Richard Langford	1785	Haydon Square Academy in the Minories, London	?
George Lydal	1725	St Lawrence Lane, Cheapside	?
J. Marsh	1731	Salisbury	§
William Mason	1672	Hand & Pen, Bell Yard between Gracechurch St. and Cornhill	?
Gilbert Massey	1751	Prince's Street, Upper Moorfields, London	§
John Mellis	1566	School in Mayes Gate, St Olave, Southwark	?

Richard Millar	1787	Tonbridge	§
Robert More	1696	Golden Pen, Brownlow Street, Holborn	?
Robert Nedriff	1751	Aldermanbury	§
Abraham Nicholas	1711	Cusheon Court, near Austin Friars, Broad Street, London	¶
James Nicholas	1722	School in Clapham, Surrey	?
Edward Noone	1710	Hand and Penn in Duke-street, Bloomsbury	?
Thomas Olyffe	1685	Hand and Pen in Fetter Lane	§
John Parsons	1740	Pennyfields, Poplar, London	§
Thomas Peat	1744	Hand and Pen, in Castlegate, Nottingham	§
T. Peters	1760	Bow Lane, near Cheapside	?
John Phelps	1743	Hewet's Court, Strand	?
Philip Pickering	1715	Golden Pen in Paternoster Row	?
William Pirks	1777	King's Mead Square, Bath	§
James Radcliffe	1780	Free Grammar School of Queen Elizabeth, Blackburn	§
William Richards	1730	Academy over Shadwell Market-House, London	?
J Roffe	1751	Academy, Dorset Court, Salisbury Square, London	§
William Rolfe	1751	Clerkenwell	§
John Rosier	1740	Stanhope Street, Clare Market, London	§
James Scruton	1775	Glasgow	?
John Seally	1767	Academy in Bridgewater Square, Barbican, London	§
William Shemeld	1740	Hampstead, Middlesex	§
John Sisson	1772	Newmarket, Suffolk	§
James Smith	1758	Tower Lane, Bristol	§
John Smith	1710	Al-hallowes School, Lombard Street	?
Robert Smith	1740	Richmond, Surrey	§
Charles Snell	1694	Sir John Johnson's Free Writing School, Foster Lane	§
Thomas Taylor	1751	Queen Street, Cheapside	§
Samuel Thomas	1699	Hermitage Yard, London	?
William Thomson	1773	Birds Buildings, Islington	?
Adam Walker	1748	Free Grammar School, Macclesfield, Cheshire	§
J. J. Walker	1780	High Street, St Marylebone	§
Francis Walkingame	1751	Boarding-school in Kensington	§
Christopher Warren	1731	Unknown	§
Thomas Watts	1722	Academy or Accomptants Office, Little Tower Street Master of the Grammar School belonging to the Worshipful Company of Haberdashers in Bunhill-row	?
Benjamin Webb	1763	Company of Haberdashers in Bunhill-row	§
Ellis Webster	1747	Orange Court, near Leicester square	?
William Webster	1726	Hand and Pen, St Martin's Lane	§
Samuel Wegg	1740	Epsom	§
Bright Whilton	1734	School in Fenchurch Street	§
Nathaniel Williams	1700	Academy in Chancery lane	?
William Woolgar	1761	Wapping Wall, Shadwell	¶

Sources: Heal (1931); Massey (1763); *ODNB*; Early English Collection Online; Brown (1905); title pages of publications by writing masters and accountants

§ Described as writing master and accountant, or similar

? Teaches writing and book-keeping (accompts), also often arithmetic

¶ Author of text on bookkeeping

Accountant and teacher of writing and mathematics

Table 2. Dates when writing masters and accountants flourished

<i>Year/decade</i>	<i>Number 'flourishing'</i>
1566	1
1659	1
1670s	2
1680s	2
1690s	5
1700s	3
1710s	10
1720s	7
1730s	9
1740s	17
1750s	15
1760s	8
1770s	5
1780s	5
1790s	2
	92

Sources: As for Table 1