

A GLIMPSE AT IRISH ACCOUNTING HISTORY

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ABSTRACT

This paper initially argues for the importance of the study of accounting history. Following this, the paper looks at some sources of reference which provide some possibilities for future researchers of Irish accounting history. It also provides the first account of the dissemination of accounting/book-keeping knowledge throughout Ireland in the eighteenth century.

INTRODUCTION

In a worldwide context, there has been a tremendous growth of interest in the history of accounting in recent years. For example, the US-based Academy of Accounting Historians (AAH) has held a series of world congresses since 1970 (every four years). The *Accounting Historians' Journal* has been published since 1977, and this has recently been complemented by the *Accounting, Business and Financial History Journal*. Also, as Edwards (1989) notes, there has been a willingness of leading accounting journals to publish historical material, and this has greatly increased the academic legitimacy of the discipline. Moreover, a separate accounting history section is available at major conferences such as the European and American Accounting Associations. All these forums provide an increasingly important opportunity for accounting historians to discuss and promote their research interests. The recent quincentenary celebration of Pacioli's book *Summa de Arithmetica, Geometria, Proportioni et Proportionalita* added further stimulus to the study of accounting history.

The importance of a historical dimension in the accounting curriculum has been stressed in recent years. The influential US Bedford Committee argued that a knowledge of the history of the accountancy profession and

accounting thought, together with historical consciousness, was an important part of accounting education (American Accounting Association, 1986). Likewise, the recent discussion document of the International Federation of Accountants (1994) suggests that accounting history should be part of the general accounting programme. However, Irish practitioners apparently take an opposite view. Clarke (1990) discovered in his practitioner survey on curriculum topics that accounting history was considered the least important of 70 topics listed.

This paper is divided into three parts. The first part puts forward arguments for the study of accounting history. The second section, by way of literature review, examines a few Irish publications in this area. The third section of the paper describes both the context and content of the first known accounting publication in Ireland, dated 1696, and examines other Irish accounting texts which were published in the eighteenth century.

THE RELEVANCE OF ACCOUNTING HISTORY

Accounting history has established itself as a discipline in its own right. A number of reasons can be cited for this. First, as Zeff (1989) argues, an historical perspective is essential because 'when learning a subject, a student's natural curiosity turns to the origins of thought and practice' (p. 204). Accounting has a rich and colourful history which is filled with controversy, compromise, and subjectivity. By including accounting history in the education curriculum, accounting students should have a much better understanding of the deep-rooted traditions of accounting and have the necessary background to evaluate current accounting practices critically (Flegm, 1991).

Thus, Chambers (1987) notes that in the late nineteenth and early twentieth century there were no dependable notions of wealth, income or financial position. The technique of double-entry book-keeping was developed to enable business transactions to be recorded in an orderly and accurate manner and to keep track of personal accounts — that is, debtors and creditors. Consequently, the early 'books' on accounting gave extensive coverage of the techniques of book-keeping, but very little by way of theory behind those procedures. Essentially, the discussion focused on the accounts of merchants which were to be kept under 'the Italian

method'. In effect, the system was developed for internal (management) accounting purposes rather than for external (financial) reporting purposes.

Secondly, a knowledge of accounting history allows us to examine how and why specific accounting problems were solved in the past, and this may enable us to anticipate the future and, perhaps, avoid repeating past mistakes. For example, the problem of accounting for changing (i.e. increasing) price levels remains unsolved in these islands. Yet, Westwick (1980) reveals that the debate on inflation accounting in the UK in the mid-1970s was similar to a previous debate which had taken place some 20 years earlier. He concluded, correctly, that the interest in the topic of inflation accounting increases as the rate of inflation increases. He points out that with the benefit of hindsight we can see 'what we did right, what mistakes we made, and what lessons the accounting profession and others should draw from the experience' (p. 353).

Thirdly, accounting history also encourages the student to appreciate the interdisciplinary aspect of accounting and its environmental context (Previts, Parker and Coffman, 1990). Accounting practice and the accountancy profession do not exist in a vacuum. Zeff (1971) pointed out that the development of accounting is influenced by a variety of economic, political and social factors — such as the type of industry, the philosophy of government and the distribution of power in our society. This is particularly appropriate for those studying aspects of international accounting where, for example, tax and legal systems, providers of finance and the rate of inflation have significantly influenced financial reporting practices in different countries (Nobes and Parker, 1991).

In short, a knowledge of accounting history allows us to realise that accounting information is a basic social need and that accounting practices evolve and adapt in order to retain their usefulness.

PUBLICATIONS ON IRISH ACCOUNTING HISTORY

To date, very little has been published on Irish accounting history. For example, Parker's (1994) comprehensive international bibliography of

works on the history of accounting to 1987 cites just three Irish references available for consultation, as follows:

Early Irish Accounting

Freeman, A.M. (transcriber), *The Compossicion Booke of Conought* (Dublin Stationery Office for Irish Manuscripts Commission, 1936) ix + 179pp.

Longfield, A.K. (ed.), *The Shapland Carew Papers* (Dublin Stationery Office, 1946) x + 228pp.

Longfield, A.K. (ed.), *Fitzwilliam Accounts 1560–65*, (*Annesley Collection*), (Dublin Stationery Office for the Irish Manuscripts Commission, 1960) xii + 139pp.

A brief analysis of these sources is appropriate. *The Compossicion Booke of Conought* represents a survey undertaken in 1585. It was designed to identify, by verbal evidence under oath, the various owners of land in 'counties Clare, Galway, Mayo, Sligo, Roscoman and the confynes thereof' in order to establish yearly rentals, payable to the Queen. Thus, it is a book of land-tax assessments and is unlikely to be of significant relevance to accounting historians.

The Shapland Carew papers relate to household accounts of Shapland Carew and, on his death, his son Robert Shapland Carew and their estate in Co. Wexford. The papers can be divided into three sections. The first section details rental income from various tenants and other expenses of various lands owned by the Carew family between 1740 and 1830. The second section provides, in detail, household and other expense payments over the period 1746–1782 (for example, the purchase of 70 gallons of rum at 3/10 per gallon). The third section details some receipts, hire of and payments to servants (for example, a dairy maid, Margaret Rossiter, was hired at £3 per annum) and miscellaneous documents. These papers are likely to be of more relevance to economic and social historians than to their accounting counterparts.

The Fitzwilliam Accounts (1550–65) represent an aspect of government accounting, covering a period in which Sir William Fitzwilliam was treasurer at war in Ireland. Consequently, this record is dominated by

expenses relating to army matters at that time and may be of assistance to those interested in various aspects of military history — such as details of pay for various ranks in the army, and their overall numbers, together with details of expenses paid.

A number of additional useful sources and references can be added. For example, many references to 'accountancy' can be found in Hayes (1965), including a transcript of accounts of the treasurers of the City of Dublin, 1541–1613 (NLI, Ms. 855). Also, the new National Archives Business records section in Dublin contains many business records including wills, land deeds and leases, miscellaneous account books and reports. In addition, many of the account books of the various guilds that existed in Dublin during the 1500s and 1600s are available. A comprehensive directory of these guilds and surviving records is provided by Clark and Refausse (1993).

A small number of publications on Irish accounting history can also be cited. The definitive work on the history of accountants in Ireland was first published by Robinson in 1964 with a second edition in 1983 (Robinson, 1964, 1983). The first edition was written at the request of the Institute of Chartered Accountants in Ireland to commemorate the seventy-fifth anniversary of receiving its Royal Charter. In 1888, the accountant's chief concern was with the winding up of insolvent companies, as well as the estates of individual bankrupts. Indeed, the reason for seeking incorporation by Royal Charter at that time, rather than the relatively easier route of incorporation by registration, was probably the fact that 'large numbers of poorly trained and rapacious persons began to call themselves accountants' (Littleton, 1933, p. 282).

Another important contribution to Irish accounting history is made by Farmer's (1988) book on the subject of Craig Gardner and Company, the longest established accountancy firm in Ireland. The book traces how the practice developed and grew inside the framework of the history of accounting in Ireland. Most of the fee income of Craig Gardner in its early years came from book-keeping and accounts preparation. Farmer (1988) explains how the firm then majored in insolvency for several decades before auditing became the dominant activity of the firm at the beginning of this century. This account allows us to appreciate better the changing

role and duties of the professional accountant in Ireland over the past 100 years.

A recent paper by French (1990) should also be noted. This excellent article discusses the introduction of general limited liability into the United Kingdom in 1855. However, French points out that an earlier introduction was effected by the independent Irish Parliament through a Statute enacted in 1782, commonly referred to as the Anonymous Partnership Act. The article explores the political and economic circumstances of eighteenth-century Ireland, which led to the passing of the Act, and provides statistics which demonstrate the infrequent use that was made of the Act, and its subsequent failure.

Meagher (1994) makes an important contribution in outlining the pioneering accounting and teaching work of Elias Voster in Cork in the early part of the eighteenth century. Amongst Voster's most enduring achievements was his authorship of a book which he wrote in order to meet the needs of his developing school. The book, which bears the rather unwieldy title *Arithmetic in whole and broken numbers, digested after a new method and chiefly adapted to the Trade of Ireland to which are added instructions for book-keeping*, runs to less than 20 pages. The first edition was possibly published around 1725. The text enjoyed remarkable popularity and longevity. In 1785 a sixteenth edition was published.

EARLY IRISH ACCOUNTING TEXTS

A discussion on early Irish accounting texts must be placed in the context of the development of double-entry book-keeping. A single-entry form of accounting for business transactions is probably as old as business itself. However, double-entry book-keeping developed in Italy in the thirteenth and fourteenth centuries largely as a result of the Crusades. Littleton (1933) states that for 200 years after the Turks captured Jerusalem 'a steady stream of humanity ... ebbed and flowed across Europe in the Crusades ... so that the city republics of northern Italy ... prospered greatly ... due to the demand for ships and supplies' (p. 17). Venice was the early leader in banking, and there are many surviving records of double-entry book-keeping.

The first known printed treatise on double-entry book-keeping was written by a Franciscan monk, Luca Pacioli, and published in Venice in 1494. It was entitled *Summa de Arithmetica, Geometria, Proportioni et Proportionalita* (Everything about Arithmetic, Geometry and Proportion). Its publication was important because it gathered in a single volume all the mathematical knowledge available at the very beginning of the modern age (Hernandez-Esteve, 1994). However, nothing in the title of the 'Summa' — which refers exclusively to purely mathematical issues — gives the slightest hint that it contains a treatise on book-keeping. Included in the 'Summa' is a small section entitled 'Particularis de Computis et Scripturis' (about Accounts and Other Writings).

The impact of Pacioli's book was enhanced by the moveable printing type. This breakthrough, achieved about 50 years earlier, released book production and circulation from the obvious constraints imposed by the need to prepare manuscripts in hand-written form. Pacioli's impact was enhanced by the fact that he wrote in Italian rather than Latin, making the book available to a wide audience, and bringing it into the modern era (Nobes, 1979). Following Pacioli, writings on book-keeping began to appear throughout the continent of Europe and elsewhere. Hatfield (1950) says:

It is nearly true to say that for a hundred years the texts appearing in England, France, Germany, Italy and the low countries were, at best revisions of Pacioli, at the worst, servile transcriptions without even the courtesy of referring to the original author (p. 4).

The first accounting book published in the English language, *The Profitable Treatise*, was published in 1543, and Hugh Oldcastle, a school-teacher, is attributed as author. The first accounting book printed in Scotland was Robert Colinson's book, *The Perfect Accountant*, in 1683. The first Australian accounting publication has been attributed to James Dimlow. It was entitled *Practical Book-keeping Made Easy* and appeared in three sets between 1871 and 1873 (Carnegie and Parker, 1994). The first American text is believed to be Bedford's 1737 publication entitled *Young Man's Companion* (McMickle, 1984).

According to Yamey, Edey and Thompson (1963) and others, the first recorded publication in Ireland on book-keeping is that entitled *The Key of Knowledge etc.*, written by S. Ammonet and printed in 1696. (The first printed book in Ireland is dated 1551.) The full title of Ammonet's Dublin (1696) publication is: *The key of knowledge for all merchants, shewing in short how to give the true title of debtor and creditor out of the wafted-book into the journal in double partye after the Italian, French, and Dutch method.*

It is a small publication, running to 32 pages of which eight are devoted to a dedication to the merchant traders of the City of Dublin. The table of contents runs for three pages and contains 41 articles of rules for specified transactions. The first four articles deal with cash transactions. The next 16 articles deal with Bills of Exchange. Another 14 articles deal with goods on commission (factorage) and cargo goods; there are seven articles dealing with other transactions such as profits/losses on voyages. In brief, the examples cover a range of typical transactions undertaken by merchants as distinct from manufacturers or retail organisations.

Remarkably, the cover does not indicate the author, but the final page reads 'This way of book-keeping in Double partye, is taught by S.A. Accomptant in Dublin'. The clue to the identity of 'SA' is provided by another (accounting) publication by J.A. Gibbon under the title *Reflections on a book published by Mr. Ammonet entituled the Key of Knowledge for all Merchants etc.* Without 'Reflections' the text could never have been traced to 'Ammonet'. It is all the more remarkable that Gibbon published his book in the same year (1696) as Ammonet's publication. Gibbon, in fact, exposed many errors in Ammonet's publication.

Ammonet, for example, demonstrates the rules in relation to company (i.e. partnership) accounts. However, Gibbon claims that he learned about 12 forms of company accounts, 'but none of them so mean and dispicable as those two practised' by Ammonet. Gibbon further comments that 'any person acquainted in any measure with business or book-keeping, upon perusal of his forms of company accounts (finding them to have so many statings and divisions) will be sensible that such forms are not practical'. Gibbon points out that 'if any desire to know the short and proper forms of company accounts, I refer them to my master, of whom I learned, he being

yet in this kingdom'. The master in question was a 'Mr. Spencer, one bred in Holland.' (Perhaps Mr Spencer deserves the title of 'the Father of Irish Accounting', as the first person of whom we have any knowledge of practising the art of accounting/book-keeping in Ireland — probably in the 1650s).

Gibbon's concluding paragraph sums up the purpose of his 'Reflections', and deserves to be quoted in full:

I desire all judicious persons to consider how incapable this author (i.e. Ammonet) is of teaching, who himself makes false statings in proper accounts and knows not the titles used and practised in book-keeping, as I have demonstrated in several particulars. If his ignorance had not been such, and so great as to appear in print, I should not have thus exposed him.

Other Irish Accounting Authors

There are several other persons who authored accounting texts which were published in Ireland during the 1800s. However, most of these had previously been published in England. Thus, a semantic difficulty arises with the term 'Irish'. For example, does 'Irish' include all texts published in Ireland, or should it be confined only to Irish authors? This question cannot be resolved here. Some texts and features which the author considers important and interesting are discussed below. This is not (nor is it intended to be) a comprehensive list of Irish book-keeping texts from the period. Nor does the list include Irish printed books previously published in England.

ELIAS VOSTER (1725, 1785)

Meagher (1994) suggests that Voster's first book was published around 1725. It was essentially devoted to arithmetic but included a small section on book-keeping. In addition to outlining the rules and techniques of book-keeping (including the profit and loss account), he also provides advice to the young merchant, of which some of the most pertinent includes the following:

Be not too hasty to be over rich, for that oftentimes brings one to poverty

Praise God and remember the poor

Be sure you deal justly by all men, for ill-gotten goods seldom prosper long

Adventure no more at any time than, that if you lose, you can bear

Make your adventure in many parcels so that if one fails the others perhaps may make up the loss

Love more your reputation than your riches.

DANIEL DOWLING (1765)

According to Yamey, Edey and Thompson (1963), Dowling's *Complete System*, originally published in 1765, was the first considerable Irish work on the subject. Certainly, Dowling's reputation was unsurpassed. The preface to the third edition (1775) states that the author:

had arrived at the highest Degree of Reputation ... in his life-time he met with no Competition ... almost every instructor, at this day, teaches according to this plan struck out by him (p. iii).

Dowling considered book-keeping to be 'the last but most important Part of Education' and states in the preface the maxim of Holland 'that the man who fails (in business) must have been ignorant of this important branch of knowledge'. The book was written as a textbook with heavy emphasis on practical business transactions 'all taken from real business'. He listed three principal books (the Waste Book, the Journal and the Ledger) and 12 auxiliary books. The Waste Book was so called 'as being made of ordinary or waste paper' and was another name for the memorial book and included such information as: (1) the Date; (2) the Transaction; (3) the Person; (4) the Payment; (5) the Quantity and Quality; and (6) the Price (p. 12). The ledger was 'the chief or grand Book of accounts to which all the rest are subservient' (p. 15).

Dowling provides his reader with some general instructions for making ledger entries. Current students would benefit from this advice:

1st, choose a Place remote from Noise and the Eyes of Strangers;

2nd, write the Titles in a large Text Hand;

- 3rd, write fair, without great Heads or Tails to your Letters, and leisurely, to prevent Mistakes, and draw the Lines by a Rule;
- 4th, express no more of an Article but what regards that Account on which you write, and what may be contained in one Line;
- 5th, let the Figures be so placed that Units may exactly correspond to Units, Tens to Tens, &c.;
- 6th, give to each Account a convenient Space;
- 7th, open the accounts in the Ledger one after another, as they occur, leaving no Folio blank, nor turning back to vacant Spaces;
- 8th, never raze or cross an Article, tho' a Mistake should happen, not only to preserve the Fairness of the Book, but chiefly that every Step and Circumstance of the Affair may distinctly appear.

Sample entries for domestic accounts were given for the Waste-book in 12 pages, of which the first transaction is 'received from my father in ready money and bankers notes to begin the World, £2,000'. This is followed by the Journal in 12 pages, and the Ledger in 10 double pages. A separate ledger account is maintained for 'Bills and Notes' together with individual accounts for each debtor and creditor. The purchase and sale of goods are recorded in the appropriate 'goods' account — for example, claret, linen cloth etc. The closing balance is recorded and the balancing figure (representing a profit) is transferred to the profit and loss account. However, a trial balance was not illustrated. The final accounts consisted of a profit and loss account showing the net profit which was transferred to the stock account i.e. capital account. A balance sheet (but not classified) was also presented.

WILLIAM KELLY (1774)

The author describes himself as a 'Teacher of the Mathematics, Cork', and indicates that 'In Broad-Lane, Cork, are taught by the Author; Writing, Arithmetic, Book-keeping, Navigation, Algebra, Mensuration, Geography, etc., where parents may depend on having the greatest care taken of their children, both in Education and Morals'.

Kelly describes his book as a 'judicious assemblage of the various sentiments of the most celebrated writers on this subject, concordant with those

of the most universal book-keepers, this or foreign cities have produced, together with my own experience'. Thus, like Pacioli, he does not claim originality of his work.

Kelly's section on book-keeping runs to 21 pages. The ledger 'is the principal book of accounts ... in which the different accounts ... are collected together, in spaces allotted for them' (p. 6) and the general rule is:

1. What you receive, or the person receiving, is DR.
2. What you deliver, or the person delivering, is CR.

Most of the illustrations are by way of question/answer, for example: 'How is a trial balance made to prove the truth of your posting?' (p. 8). The illustrations are followed by two sets of accounts, covering a range of transactions and how they should be recorded in the waste-book, journal and ledger. This is followed by various appendices and tables containing, *inter alia*:

General directions for writing letters of business

Of bills of exchange (inland and foreign)

The form of a will

A table of intrinsic value of all the coins of the known world, reduced into British and Irish money

ROBERT DICKINSON (1783)

Dickinson published in Dublin (1783) a book entitled *Universal mercantile tables ... to which is added, a Treatise on book-keeping ...*, and the author describes himself as an accountant.

Dickinson proposed that the waste-book was not necessary for recording accounting transactions. He suggested that the journal could be adapted to record all transactions (as in the waste-book), with margins on either side being used to record only cash transactions. The left-hand side was used for recording cash inflows and the right-hand side for recording cash outflows. This system would automatically provide an ongoing cash balance and make a detailed ledger account unnecessary for cash. Clearly, the demise of the waste-book, as part of the accounting system, was imminent.

WILLIAM JACKSON (c. 1771)

Jackson acknowledges in both his subtitle and preface that his work is based on Dowling's previous publication. Thus, his 'general directions to keep a leger [sic] regularly' (p. 6) are identical to those of Dowling.

Jackson expresses the opinion that 'the first pieces (i.e. on book-keeping) worthy of the name that appeared in print here, were Webster's *Essay on book-keeping* and Mair's *Book-keeping methodis'd*. He adds that Webster's 'theory and instructions were well received' while Mair 'reduced his rules into a regular, easy system, and merited great applause'. These were followed by Dowling, 'the ingenious author'.

Like other accounting books of this time, Jackson's book initially discusses principles of recording transactions, followed by a sample waste-book, journal and ledger. However, current theorists might express unease at a sample transaction, based on Dowling's previous publication:

'Won by wagering at a horse race'

DR	Cash	£11
CR	Profit and loss account	£11

Following his discussion of double-entry, the remaining part of the book deals with information, advice and calculations for exchange transactions with different countries.

PAUL DEIGHAN (1807)

This book opens with many letters of recommendation to Mr Deighan. One correspondent, a Denis Tuomy who was a mathematician, accountant and practical land-surveyor, was so impressed with Deighan's work that he 'relinquished every idea' of putting his own ideas into print! The list of subscribers to Deighan's book is impressive and suggests a print run of at least 3,000 copies!

Deighan, to prevent piracy of his work, offered 'a reward of four hundred pounds to any person who will give information of any attempt made to print or publish this work, without his approbation under his hand and seal first obtained, agreeably to the Act of Parliament in that case provided' (p. xix). A further reward of £100 was offered to 'any person who may give

private information of any piracy thereof, that may lead to conviction, and his name shall be kept secret' (p. xix).

Deighan's illustrations and books of account are most comprehensive and easy to follow. The stock (i.e. capital) account 'shows the extent of his nett stock, or in case of bankruptcy how much his debts exceed his effects' (p. 1) and the balance on the profit and loss account is to be transferred to it 'at the time the books are closed' (p. 1). The accounts for inventory (unsold goods) are balanced and brought down on the debit side. The closing trial balance contains totals for both sides of the ledger account, rather than the net balance. The profit and loss account records expenses and revenues and resulting net profit. However, only total expenses are shown since they are individually recorded in a book of charges. But 'sales' and 'cost of sales' do not appear. This is because the merchant bought and sold goods, mainly, in two straightforward transactions, and so the net profit was disclosed on each series of transactions and transferred separately to the profit and loss account. (Purists will notice that 'expenses ... withdrawn from the trade for our private use' are debited to the profit and loss account. However, this has the same net effect as charging the drawings directly to the owner's capital account). Of interest is that cash paid for repairs to ship is capitalised as part of the value of the ship. The balance sheet contains mainly inventory, debtors, creditors, cash and fixed assets. However, no attempt is made at classifications such as fixed or current assets.

CONCLUSION

Bearing in mind the trading conditions and ownership of business in the early 1700s, it is easy to appreciate why accounting texts at that time focus almost entirely on book-keeping. Apart from internal users, there were no other main users of financial statements. For example, income tax was not introduced to Ireland until 1853 (16 and 17 Vict. c. 34).

It is understandable that many of the early accounting texts included basic arithmetic material. The underlying calculations for most transactions had to be done manually, and these often related to trade. One author on mathematics claimed:

As to the usefulness of Arithmetick, 'tis well known that no business, commerce, trade or employment whatsoever, even from the merchant to the shop-keeper etc. can be managed and carried on, without the assistance of numbers (Ward, 1731).

The authorship of the 'first Irish accounting book' may never be determined. This is partly because of the uncertainty regarding practices and events two and three centuries ago, partly because of semantic difficulties in determining what we mean by the terms 'Irish', 'accounting' and 'book'. From the above analysis of accounting texts it can be concluded, however, that it took about 100 years, from Ammonet (1696) to Deighan (1807) for a comprehensive set of book-keeping rules to be formulated *and put down in print* and fully illustrated. The evidence is that double-entry book-keeping was perceived and accepted as a record-keeping device, showing a state of affairs rather than calculating business profit. This is evidenced by, *inter alia*:

- Some receipts (of a personal nature) and some personal expenses being transferred to the profit and loss account
- Revenue expenses (e.g. repairs to a ship) being capitalised
- Year-end adjustments for prepaid and accrued expenses, together with depreciation of fixed assets, being generally ignored.

This paper has looked at some aspects of the history of book-keeping in Ireland, as evidenced by the texts written mainly in the 1700s. It is not a history of financial reporting. The fascinating challenge now is to describe and evaluate the events and influences (in Ireland) which transformed and adapted book-keeping practices in the early 1800s to the discipline of accounting and financial reporting of the modern era. However, a large proportion of this evolution occurred during the latter part of the 1800s (when Ireland was part of the United Kingdom) and so it is likely that the Irish contribution to this evolution is relatively small and modest. Thus, the evolution of accounting thought in relation to 'goodwill' was dominated by UK writers (O'Regan, 1994). Alternatively, it would be possible to investigate how the teaching of accounting/book-keeping developed at schools and subsequently at third-level institutions. Yet another challenge for Irish accounting historians is to examine the

influences on and development of management accounting practices within specific companies, especially manufacturing entities.

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