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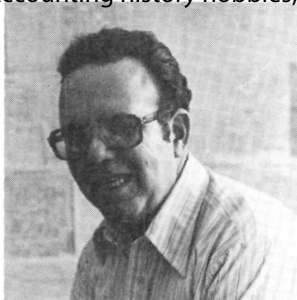
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Perry Beckerman

ACCOUNTING HISTORY HOBBIES— MY OLD BOOKS

by

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I began my collection of old accounting books in 1978 when my wife took me into a small antique store in New Hope, Pennsylvania. While she was looking at furniture I browsed through some old books and came across a copy of *A Practical System of Bookkeeping* by Ira Mayhew, published in 1855. I was intrigued by this small volume and purchased it. This led to my starting a collection of accounting and bookkeeping books published prior to 1900.

Finding antique books is a fascinating business. There are many ways of obtaining books in addition to searching antique book stores. One method is to place an ad in antique magazines; this can lead to book dealers who have old accounting books. Dealers will respond to requests offering what they have on hand. A recent acquisition, *Safety Bookkeeping* by H. J. Mettenheimer (1875) was obtained this way. The price was \$2.50. Most book dealers have a few books in our subject area and are glad to make you an offer.

Friends may prove useful in your quest for books. From England came John Findlater's *Bookkeeping By Double Entry Explained* (1868) which shows that the English and American systems are similar. It was sent to me by an English friend to whom I stated I had an interest in old accounting books.

Sometimes one has to find bookkeeping topics as part of other business books. A chapter on how to keep a ledger was found in *Merchandise Arithmetic* by Michael Walsh (1822). Old arithmetic books

may contain chapters dealing with bookkeeping. Books on law, business customs and business letters include materials on bookkeeping. Specialists in topics such as shorthand, law, business forms and business mathematics may be useful in helping you find bookkeeping topics.

Collecting antique books is not an expensive hobby. There is not a large demand for these outdated books. The prices of the books range from ten cents to five dollars or more depending upon the condition and date of publication. Buying directly from bookstores, rather than through the mail, usually results in lower prices. For example, I recently acquired *New Introductory Bookkeeping*, William and Rogers series (1890), for fifty cents. The same volume would have been much higher if purchased by mail simply because of the packing and postage costs involved. As more accounting historians get involved in this hobby, the cost of the books will probably increase.

None of my books are autographed; thus, my collection would probably not fare too well in any rare book shows—were I to enter them. Nonetheless, I am very proud of my collection. The books provide an ideal hobby, plus excellent examples for use in the classroom. I am always interested in acquiring more books. If anyone has an accounting or bookkeeping book published before 1900 that they wish to sell, contact Perry Beckerman, 54 Boone St., Staten Island, N.Y. 10314.