

1977

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### Recommended Citation

Haulotte, Robert and Stevelinck, Ernest (1977) "Bit of accounting history adding the pages in the journal," *Accounting Historians Journal*: Vol. 4 : Iss. 2 , Article 11.

Available at: [https://egrove.olemiss.edu/aah\\_journal/vol4/iss2/11](https://egrove.olemiss.edu/aah_journal/vol4/iss2/11)

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ORDER BELGE DES EXPERT  
COMPTABLES BREVETES

## **A BIT OF ACCOUNTING HISTORY ADDING THE PAGES IN THE JOURNAL\***

*Abstract:* The evolution of the procedure of comparing the column total of additions (footings) of the journal with the debit and credit totals of the same time period in the ledger is discussed as it reflects the contributions of E. T. Jones of England.

Martin Bataille, bookkeeper and professor of commercial arithmetic in his treatise on the new commercial and financial accounting published in Brussels in 1834, wrote as follows:

Jones of Bristol the First, in a work full of impractical ideas, instructs us to balance the journal by debits and credits, a conspicuous rule from which Gaspard Domenget of Lyon proceeded to take considerable advantage.

This statement is partly correct: If one examines the two illustrations on pages XVI and XVII of the 13th edition of Jones' *English System of Book-keeping*,<sup>1</sup> one finds that the "Italian Journal" is not balanced while the "English Journal" shows this innovation.

Edward Thomas Jones was a controversial English accounting author who was widely read in the early 19th century. It is our personal belief that modern accountancy is really indebted to him. In any case, the vast majority of authors who followed him copied from him either openly, using him as a model while correcting certain minor points not properly substantiated by him, or ridiculing certain minor imperfections which he had allowed to remain in his earlier editions, or, more dishonestly, plagiarizing his work without giving credit and making the public believe that they had invented a system which they could never have discovered by themselves. The entire accounting literature of the 19th century bears the imprint of Jones' thinking. Since then, accountancy has definitely ceased to be called "book-keeping under the Italian method."

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\* (Translated by Richard Homburger from the *Journal de la Comptabilité*, Brussels, December, 1958)

In 1796, Jones himself, labeled his method the *English System of Book-keeping* and his successors have used all possible designations to indicate that they were dealing with a new system. In this regard there is a need for an analytical bibliography to be written on the accounting works of the 19th century as all were more or less inspired by Jones. The following are some examples selected at random:

- Joseph Gabriel (1803), (who translated Jones into French) named his edition *Simplified Method of Bookkeeping*.  
 Martin Bataille (1804) *New System of Bookkeeping*.  
 Gaspard Domenget (1809) *New Method of Bookkeeping*.  
 Isler (1810) *New Swiss Method of Bookkeeping*.  
 J. S. Quincy (1817) *New Method of Theory and Practice*.  
 Bouchain (1819) *Practical Treatise of Simplified Double Entry Bookkeeping*.  
 E. Cadres Marmet (1833) *Bookkeeping Greatly Simplified*.  
 Selme Davenay (1838) *Short Treatise Simplified*.  
 A. Besson and Ch. Raspail (1849) *New Method of Double Entry Bookkeeping or Journal Control*.

We end here only because the list would become repetitive, in view of the multitude of similar treatises published since the beginning of the 19th century.

Despite the influence Jones had upon his successors we must admit that he was not the first to advocate the footing (addition) of journal pages and, in our opinion, never claimed to be. He used this practice for the purpose of control; but others had recommended the journal before him. A. Mendes, in his book *Examination of a work entitled: Simplified Method of Single or Double Entry Book-keeping by E. T. Jones*—translated from the English by J. Gabriel, published in 1803, said among other things:

The procedure of totaling debits and credits of the journal to compare it with the debit or credit totals of the ledger for the same time period is not new. For a very long time this method has been used in some commercial establishments of moderate size with the sole difference that the additions of the journal as well as of the ledger were made in a separate book and, I believe, for a good reason. In this manner you did not overburden the book with a mass of figures which, in an establishment of some size, would become enormous by the end of the year..

Edmond Degranges, in his *Supplement to: Book-keeping Made Easy or New Method of Entry Book-keeping* published in 1804 stated specifically:

I shall note first of all that the method of totaling the journal in order to compare it to the ledger is not new. I have taught this method to merchant seamen for over 15 years and I took it over from my father who, in turn, took it over from the old seamen. However, that's not of great importance by itself, so that Mr. Jones could have concluded that in this manner one could give a clear, simple, and satisfactory account of the affairs of a business.

Moreover, Degranges concludes his book with these words:

By totaling the items in a double entry journal, one avoids the trouble of checking the books in the case where no omission has occurred. Thus, an accurate book-keeper, of which there are many, can adopt this method to advantage.

It is understandable then that certain accountants had already recognized the usefulness of totaling the journal. However, the absence of adding machines hindered the development of this proofing procedure. The labor of adding columns of figures to obtain these sums was debated in that by themselves, the totals have no other value than to serve as a means of proof which was not absolute; for while it was useful in the case of omission of a posting, it was useless where someone had made an entry in an incorrect account. Adding columns of figures was a boring task, even if certain accountants of the past century had become very proficient in this exercise.<sup>2</sup> Generally this system, though well known, would be practical only in a small enterprise with but a few entries to post. It is apparent, for instance, that the crew of a merchant freighter might have some busy moments at arrival in each port; but between two ports of call, the official in charge had all the time necessary to add up the debits and credits for the few operations carried out on land.

If the system was known before Jones, it was some time before authors acknowledged its use. For we had to search for a long time before finding a totaled journal in an 18th century textbook. By chance we came upon a copy of Miteau de Blainville's *Instruction of Double Entry Book-keeping and Foreign Exchange* (Printed by Lemaire, rue de la Magdalaine, near the Hotel d'Angleterre,

Brussels, 1784) containing the principles upon which this practice was founded and their application. This work, unknown to Reymondin who did not list in his bibliography, is of only minor interest and contains some incredible errors.<sup>3</sup> However, the journal pages given as illustrations are totaled and for this reason the book becomes valuable to us.

If "A prophet is without honor in his own land" so Miteau de Blainville left no significant trace in Belgium. On the other hand, his book was translated into Spanish by Joseph de Cabredo: *Introducción para la teneduría de libros por partida doble. En la Imprenta de la Viuda de Ibarra*, Madrid,, 1800 80 pages.<sup>4</sup> Assuming that the errors discovered by us in the French text are typographical and not attributable to the author, the translator cannot be excused for not correcting them.<sup>5</sup> Be that as it may, and lacking further information, the Belgian author Miteau de Blainville appears to be the first to give a textbook example of a totaled journal. This does not mean, however, that he invented it; for the exposition of his theory is too weak to recognize this author as a true innovator. He was probably content to pick up a procedure whose use he had observed in practice.

In addition to this, we recall that, as early as 1610, the Italian author Giovanni Antonio Moschetti in his *Universal trattato dei libri doppi Venetia MDCS* opposed the addition of journal pages.<sup>6</sup> We must, therefore, conclude that, in that time period, certain accountants already knew and used this means of proof.

#### FOOTNOTES

<sup>1</sup>The first edition was published by R. Edwards in Bristol in 1796; the 13th edition, quoted here, probably in London in 1831.

<sup>2</sup>We found reference to a 20th century English accountant who by means of letting three fingers slide through the three columns of sums, added mentally in one single operation all the items on the different pages of his journal; these column items were expressed in pounds, shillings and pence.

<sup>3</sup>For example, page 86: General merchandise owes Joseph de Gand fl 1440 for a balance of 90 shrubs at 8 fl each. (as we see it:  $90 \times 8 = 720$ ). Same page: Said general merchandise owes Joseph de Gand fl 27 for various expenses composed as follows:  $7.10 + 9. + 3.$  (This, in our humble opinion, adds up to 19.10 fl.)

<sup>4</sup>Biblioteca Nacional Madrid 2/23995.

<sup>5</sup>In fact we find an error carried over in the translation: *Mercaderías Generales deben a Josef de Vera pesos 1440 por un fardo de pano 90 varas a 8 pesos (=720 pesos).*

<sup>6</sup>Quoted by Leon Gomberg: *L'economologue*, 1912, page 45.