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## Comer's Initiatory Counting-Room

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# COMER'S INITIATORY COUNTING-ROOM

by

*Elliott L. Slocum*

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George N. Comer was a practitioner and educator in Nineteenth Century Boston. He established a proprietary school, Comer's Initiatory Counting-Room, in 1840 in Boston and taught commercial writing, arithmetic and bookkeeping. He also taught navigation at the same address, 139 Washington, in what was advertised as the Comer's Nautical Institute. Comer's enterprise, which later was named Comer's Commercial College and located at 323 Washington Street, is indicative of the origins of accounting education in the United States. The proprietary schools provided the primary means of accounting education to well into the Twentieth Century.

Comer states in his 1869, text that, "This Institution, the original of all Commercial Colleges, having been for *twenty-nine years past* under the *same management*, and attended by upwards of *fifteen thousand students*, possesses the confidence of the community, and has thereby peculiar facilities for procuring suitable EMPLOYMENT for its graduates (male and female), one or more of whom will be found in almost every mercantile house in Boston, with large numbers in other cities, . . ."

The following is a form of advertisement found in Comer's text published in 1850. Its content is interesting in several ways. First, it advertises his services as a practicing accountant, and identifies the type of services provided. Second, the Initiatory Counting-Room is advertised, and the courses and their costs and duration are listed. Third, Comer advertises a separate program and facility for women to obtain

commercial and bookkeeping training. Although there appears to be differences in the courses and costs, an opportunity for women to obtain what Comer referred to a practical knowledge of writing and accounts was provided. Fourth, Comer also provided assistance in obtaining employment for graduates. Finally, the rules and regulations for students are simply amusing.



*Accounting History Papers: continued from page 17*

## **WESTERN**

"Accounting and the Rise of Capitalism

Alvaro Martinelli, Appalachian State University

"Investigating the Chasm between Accounting and Practitioners"

Edward Becker, Nova University

**G E O R G E N. C O M E R,**  
**ACCOUNTANT,**

**NO. 139 WASHINGTON, (CORNER OF SCHOOL STREET,) BOSTON,**

Offers his services for the Adjustment of Disputed and Complicated Accounts, Insolvent and other Estates.

Books Posted, Examined, Balanced, &c. Arbitrations attended. Deeds, Leases, Specifications,

Contracts, &c. accurately drawn up. Copying, and all kinds of Business Writing,

EXECUTED WITH FIDELITY AND DESPATCH.

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**COMER'S INITIATORY COUNTING-ROOM,**

Which has been in successful operation Ten years, (upwards of two thousand students having attended this establishment up to the present year, 1850,) is open Day and Evening, for preparing students for the practical duties of Merchants' Clerks, and the other active pursuits of life — not the mere school-boy *theories* of the Academies, but such knowledge as shall enable the graduate, at once, to undertake, with confidence, the labors of the Counting-House.

**T E R M S :**

A course of Instruction in **MERCANTILE WRITING**, one lesson each day or evening, for one month.....\$5.00

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A course of Instruction in **COMMERCIAL ARITHMETIC**, one lesson each day or evening, for one month..... \$5.00

—  
A course of Instruction in **MERCHANTILE WRITING and COMMERCIAL ARITHMETIC**, or either, one lesson each day or evening for three months.....\$10.00

A course of Instruction in **MERCANTILE WRITING, BOOK-KEEPING, MENTAL and COMMERCIAL CALCULATIONS**.....\$15.00

The duration of the course is until the student is perfectly capable of taking charge of any set of Books whatever. The student, in this course, can devote the whole of the day and evening, or any part thereof which may suit his convenience. The average length of time, occupied by a person of ordinary capacity, devoting the whole day, is one month. The expense of the stationery for this course will not exceed.... \$1.50.

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**TO LADIES.**

MR. COMER respectfully announces that he has provided a separate apartment, having a separate entrance, for Ladies, whom he proposes to instruct in as thorough and *practical* a knowledge of

**WRITING AND ACCOUNTS,**

as he has hitherto exclusively imparted to the other sex, with such favorable acceptance.

**T E R M S F O R L A D I E S :**

A Course of Instruction in **WRITING**, one Lesson each afternoon or evening, for one month.....\$4.00

—  
A Course of Instruction in **COMMERCIAL ARITHMETIC**, one Lesson each afternoon or evening, for one month.....\$4.00

A Course of Instruction in **WRITING and ARITHMETIC**, or either, one Lesson each afternoon or evening, for three months.....\$8.00

—  
A Course of Instruction in **WRITING, BOOK-KEEPING, and HOUSEKEEPING ACCOUNTS**, time unlimited.....\$10.00

## EMPLOYMENT.

Having frequent applications, Mr. COMER can usually procure employment for such of his students as may require it. Hundreds of his former students are now filling responsible situations in the city and vicinity, mostly procured upon his recommendation; to whom, and to numerous Merchants, Solicitors, Insurance and other Companies, have employed him in his capacity of an accountant, reference is made.

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## RULES AND REGULATIONS TO BE OBSERVED BY THE STUDENTS AT

### COMER'S INITIATORY COUNTING-ROOM, AND NAUTICAL INSTITUTE.

I. No student is permitted to open any drawer, but the one allotted to him, under any circumstances.

II. No Student is permitted to remain in the Room unless engaged, at the time, upon the study for which he entered.

III. Students are not permitted to take Strangers into the large Room.

IV. No student is permitted to carry out of the Room any article belonging to the establishment.

V. No Student is permitted to injure, or deface, the Stationery, Furniture, or Apparatus, of the establishment.

VI. When a Student requires information in regard to his studies, he is expected to apply to the Principal, or his Assistant, and not to the other Students. It

is intended that each Student shall be strictly by himself.

VII. No loud talking, laughing, or other improper noise—grimacing or gesticulating—lounging or collecting in groups—is permitted.

VIII. No spitting on the floor, walls, or furniture allowed. Students using Tobacco, and those having occasion to spit, must provide themselves with pocket handkerchiefs to spit into. If young men have to carry about them the unnecessary filth they create, it may help to abolish a vile habit.

Any violation of any of the foregoing Rules and Regulations, will subject the violator to immediate expulsion, at the discretion of the Principal.

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#### REFERENCES:

George N. Comer, *A Simple Method of Keeping Books, By Double-Entry, Without the Formula or Trouble of the Journal*, 6th Edition (Boston: Tappan, Whittemore, and Mason, 1850).

George N. Comer, *Book-Keeping Rationalized: Adapted to All Kinds of Business, — Personal and Partnership, Commission and Corporate*, Revised (Boston: Comer's Commercial College, 1869).

## SYSTEMS: EVERYBODY HAS AT LEAST ONE

by

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*Georgia State University*

While possibly on a larger scale, many of the systems in use today are addressing the same problems that have been around for one-hundred years or more. For example, the precursor of the bar code system for pricing retail merchandise might have been the "secret code" used by merchants around the turn of the century. J. L. Nichols, A. M., *The Business Guide; or Safe*