

# Accounting Historians Notebook

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## Systems: Everybody has at least one

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## 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.

#### 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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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*

*Methods of Business*, (Naperville, Ill., J. L. Nichols & Co., 1899), on page 250, demonstrates the following procedure of "How Merchants Mark Goods."

"It is customary in many mercantile houses to use a private mark, which is placed on the goods to denote their cost and selling price. A word or phrase containing ten different letters is taken, the letters of which are written instead of figures. For instance, the word 'Rockingham' is selected; then the letters represent the figures as follows: —

r	o	c	k	i	n	g	h	a	m
1	2	3	4	5	6	7	8	9	0

If it is required to mark 1.50, it is done thus, rim; 75 would be gi; 37, cg, & c.

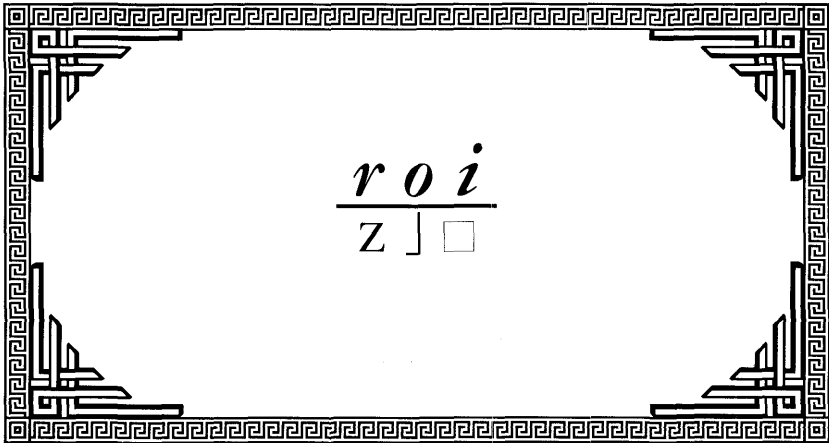
Blacksmith, Importance, Republican, Perth Amboy, Fair Spoken, Now be sharp, Noisy Table, and Cash Profit, are among the words and phrases which can be used in this manner.

An extra letter, called a 'Repeater,' is used to prevent the repetition of a figure. Instead of writing cdd for 100, which would show at once that the two right-hand figures were alike, and thus aid in giving a clue to the key-word, some additional letter would be selected for a repeater, -y, for instance, -and then the price would be written cdy; 225 would be written uye.

Instead of letters, arbitrary characters are frequently used, something like the following: —

∪	Z	T	>	Δ	×	⊥	I	^	□
1	2	3	4	5	6	7	8	9	0

Fractions may be designated by additional letters or characters. Thus, f may represent 1/2, w 2/3, &c.; or 1/2 may be written 0, 1/4+, &c." One is especially impressed by the "security" provided by the "repeater."



THE COST AND SELLING PRICE