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## Nineteenth century public accounting in Boston

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# The Accounting Historians Notebook

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## NINETEENTH CENTURY PUBLIC ACCOUNTING IN BOSTON

by

*Richard Vangermeersch, University of Rhode Island*

A panel discussion on "The Past, Current, and Future of the Massachusetts Society of CPAs" will be presented at the Northeast Regional American Accounting Association Meeting of April 20-22, 2000. In preparation and in addition to my work on Harvey S. Chase, an early founder of the Massachusetts Society, I have reviewed the nineteenth century Boston City Directories at the Boston Public Library. The intent of this review was to include Boston into a work done by A. C. Littleton in 1942 on New York, Chicago, and Philadelphia accountants. Professor A. C. Littleton of the University of Illinois is, perhaps, the most recognized writer of the accounting history in the United States. Littleton wrote *Directory of Early American Public Accountants* as Bulletin No. 62 of the University of Illinois' Bureau of Economic and Business Research. The article was reprinted in 1988 in Stephen A. Zeff's *The U.S. Accounting Profession in the 1890s and Early 1900s*.

Boston city directories were published on a sporadic basis and held in microfilm form in the Boston Public Library from 1789. A business listing section was included in 1846. In 1849 the first listing for public accountants occurred. Table 1 shows the 13 different

categories for the 50 years from 1849 through 1899.

**Table 1**

### Classification of Public Accountants in the Boston City Directories 1849-1899

- (a) Accountants and Copyists, 1849-1864
- (b) Account Adjuster, 1854
- (c) Account & Book Adjuster, 1855-1880
- (d) Accountants, 1865, 1866
- (e) Auditor of Accounts, 1868-1899
- (f) Adjuster of Complicated Accounts, 1869-1872
- (g) Account Auditors and Adjusters of Complicated Accounts and Books, 1873, 1876, 1880, 1881
- (h) Account Auditors and Adjusters of Complicated Accounts, 1874-1876
- (i) Account Adjuster and Auditor of Complicated Accounts and Estates, 1877
- (j) Account Auditor, 1877-1880
- (k) Accountants and Auditors, 1881-1899
- (l) Account Adjuster, Auditor, and Examiner of Complicated Accounts and Books, 1882, 1883
- (m) Public Accountants

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Of these 13 classifications, 4 (a, c, e and k) were long lasting and listed in Table 3. The other 8 classifications are listed in Table 2.

**Table 2**  
**Number of Listings in Categories**  
**b, d, f, g, h, i, j, l and m**

	Year	Number of Listings
(b) Account Adjuster	1854	1
(d) Accountants	1865	7
	1866	8
(f) Adjuster of Complicated Accounts	1869	1
	1870	2
	1871	2
	1872	4
(g) Account Auditors and Adjuster of Complicated Accounts and Books	1873	1
	1876	1
	1880	1
	1881	1
(h) Account Auditors and Adjusters of Complicated Accounts	1874	3
	1875	1
	1876	3
(i) Account Adjuster and Auditor of Complicated Accounts and Estates	1877	1
(j) Account Auditor	1877	1
	1878	1
	1879	2
	1880	1
(l) Account Adjuster, Auditor, and Examiner of Complicated Accounts And Books	1882	1
	1883	1
	1897	1
(m) Public Accountants	1898	2

Table 3 reports the number of (a) Accountants and Copyists, (c) Account & Book Adjuster, (e) Auditor of Accounts, (k) Accountants and Auditors, total non-duplicative number of public accountants (a through m), and number of ads.

**Table 3**

Year	(a)	(c)	(e)	(k)	Total Non-duplicative Number	With Ads
1849	3				3	0
1850	6				6	0
1851	4				4	0
1852	3				3	0
1853	4				4	0
1854	4				5	0
1855	4	2			5	0
1856	8	1			9	0
1857	9	1			10	0
1858	4	1			5	0
1859	5	2			7	0
1860	10	1			11	0

1861	8	1			9	0
1862	11	1			12	1
1863	9	1			10	2
1864	9	1			10	2
1865	0	1			8	2
1866	0	3			10	3
1867	0	2			2	1
1868	0	5	1		6	2
1869	0	6	2		7	1
1870	0	10	2		11	2
1871	0	9	1		10	1
1872	0	14	2		16	3
1873	0	13	1		14	1
1874	0	11	1		12	1
1875	0	11	1		11	1
1876	0	10	2		9	3
1877	0	15	1		16	2
1878	0	9	1		9	1
1879	0	22	2		23	1
1880	0	19	1		21	1
1881	0	0	1	21	21	1
1882	0	0	1	19	20	2
1883	0	0	1	30	30	2
1884	0	0	1	32	32	4
1885	0	0	1	32	32	2
1886	0	0	1	40	40	4
1887	0	0	2	41	41	6
1888	0	0	3	44	44	6
1889	0	0	4	49	50	7
1890	0	0	6	52	52	8
1891	0	0	6	52	52	8
1892	0	0	8	53	53	10
1893	0	0	9	50	50	12
1894	0	0	8	56	56	8
1895	0	0	9	65	65	8
1896	0	0	9	67	67	7
1897	0	0	11	66	66	7
1898	0	0	11	81	81	9
1899	0	0	14	83	83	15

Table 4 compares Boston, New York, Chicago, and Philadelphia using the non-duplicative numbers, as I assume Littleton did.

**Table 4**  
**Comparison of Boston, New York,**  
**Chicago, and Philadelphia**  
**1870-1899**

	Boston	New York	Chicago	Philadelphia
1870	11	12	2	14
1871	10	11	4	27
1872	16	16	2	24
1873	14	11	2	20
1874	12	18	6	22
1875	11	22	0	17
1876	9	24	1	15
1877	16	20	4	11
1878	9	24	0	14
1879	23	41	7	16
1880	21	31	3	15
1881	21	31	6	13
1882	20	36	4	18
1883	30	33	7	12
1884	32	47	13	21

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1885	32	47	8	36	Charles French	1857-1857
1886	40	45	6	33		1859-1866
1887	41	55	13	32	Gustavus V. Hall	1878
1888	44	68	16	48		1880-1895
1889	50	61	19	39	George Holbrook	1854-1891
1890	52	66	24	35	George F. Hunting	1866-1874
1891	52	83	31	39	N. P. Lamson	1877-1888
1892	53	96	41	55	T. H. Leavitt	1849-1857
1893	50	107	51	50		1861-1863
1894	56	112	58	57		1865-1866
1895	65	138	64	67		1870-1873
1896	67	147	77	63		1875
1897	66	163	81	57	Bartlett Palmer	1888-1895
1898	81	173	81	63	J. S. Parsons	1875-1898
1899	83	183	71	74	C. T. Plimpton	1877-1898
					B. F. Tyler	1879-1892
					Chas. E. Wentworth	1880
						1887-1892

Certainly Boston was slightly ahead of Chicago and Philadelphia in the latter part of the 19th Century. New York City really took off, in relation to Boston in the 1890s. I have compiled two other Boston schedules which are too long to be presented herein, but which I will provide to anyone who requests them. The first schedule is a listing of accountants/accounting firms in the Business Section of the Boston City Directory from 1849 by classification and by advertising noted. There were some very long lasting Boston accountants/accounting firms through 1899, such as:

Amos D. Albee	1886-1899
John W. Anderson	1879-1880
	1886-1899
C. E. Comer	1886-1899
M. J. Fitzgerald	1891-1899
E. L. Goodwin	1874, 1877
	1880-1899
E. A. Grothusen	1881-1899
Wm. Franklin Hall	1887-1899
H. Kenney, Jr.	1885-1899
John M. Kingsbury	1887-1899
C. C. Kurtz	1869-1899
Rodney McLaughlin	1883-1899
H. A. Piper	1879-1899
J. L. Robinson	1881-1899
George T. Stoddard	1879-1899
A. C. Turner	1868-1899

There were also some accountants/accounting firms which were long-lasting but didn't make it to 1899. There were:

E. T. Abbott	1884-1895
J. F. Ballister	1870-1892
H. D. Bradbury & Co.	1883-1898

	1888-1895
	1875-1898
	1877-1898
	1879-1892
	1880
	1887-1892

The second schedule is of ads placed in the Boston City Directory by accountants/accounting firms. I reviewed almost all the ads, but there were some missing pages in a few of the microfilm copies. I selected an ad the first time it appeared and if a material change was made in the ad for an accountants/accounting firm. This second schedule is important today for judgements about ads run where there were no professional restrictions on them. For the 20th Century it would be interesting and informative to trace the reactions to professional restrictions on ads to the ads in the Boston City Directories and, then, to ads in the Yellow Pages.

The first two ads in the schedule (1863, 1865) included accounting/bookkeeping as a minor part of (1863) a real estate firm and (1865) a commercial college. In 1866 the first accounting-only ad appeared as a business-card type of ad for George F. Hunting. (1866, p. 696)

<b>GEORGE F. HUNTING,</b>
<i>Account and Book Adjuster,</i>
<i>No. 3 School St. Boston</i>

Also, in 1866 a full-page ad for Trautmann-Perrin was placed with one line about accounting. The ads placed from 1867 through 1885 were relatively plain. In 1886 the Amos D. Albee ad featured him as an expert accountant as well as general agent from The Best Ink Well. The first more glitzy-type ad occurred in 1886 for N. P. Lamson & Loring S. Richardson.

(1866, p. 1704)

**N. P. LAMSON & LORING S. RICHARDSON,  
EXPERT ACCOUNTANTS.**

Adjusters, Auditors and Examiners of Complicated  
Railroad, Banking, and Mercantile Accounts

MINOT'S BUILDING,  
113 DEVONSHIRE ST., ROOM 35,  
BOSTON, MASS.

The four ads from the 1890 Boston City Directory were more detailed than before. These were six ads from the 1893 Boston City Directory. The Protective Auditing Association seemed to be a corporate form of ownership with also Real Estate, Houses and Land for sale. John Reckers seemed to be a diversified firm with Private Lessons in Bookkeeping, Mathematics, and Navigation. T. G. Kimball used bold face to advertise as a Public Accountant. W. Norton-Reid had an ad with small print which advertised services. W. Norton-Reid was a Fellow of the

American Association of Public Accountants. Lastly, from 1893, Maurice J. Fitzgerald advertised himself as a Public Accountant.

(1893, p. 2211)

**T. G. KIMBALL,  
PUBLIC ACCOUNTANT.**

*Accounts Audited. Books Opened and Closed.  
Special Systems to suit any Business.*

27 SCHOOL STREET, - - BOSTON, MASS.  
P.O. BOX 3581

In 1894, Edmund Willcox advertised himself as Gold Medallist, Institute of Expert Accountants and as "The Best Labor is the Cheapest." In 1895, six ads for accountants were placed on one page. In 1897, Edmund Willcox had an ad as Certified Member of the American Association of Public Accountants with specialties in: Accountancy; Auditing; Investigation; Consultation; and Contracts. Of ten ads selected from 1899 Boston City Directory, the last three—Safeguard Account Co.; Boston Bookkeepers Protective Associates; and Interstate Mercantile Agency—appeared to be corporate in nature.

I hope that other researchers in other Massachusetts' cities like Springfield and Worcester could add a similar listing for accountants/accounting firms and for ads in 19th Century Business City Directories.



**TORONTO...***continued from page 12*

**Session J - Assessing Past Practices,  
Part 2**

**Moderator:** Ed Coffman,

*Virginia Commonwealth University*

**"Anson O. Kittredge: early accounting pioneer"**

*Larissa Kyj, Rowan University and*

*George Romeo, Rowan University*

**"Ther Ruck papers: early 18th century accounting in North America"**

*John Parkinson, York University*

**"Activity-based management revisited"**

*Glenn Vent, University of Nevada and*

*Ron Milne, University of Nevada*

**Discussant:** Richard Fleischman,

*John Carroll University*

**Speaker:** Tom Lee, *President AAH*

**"Internationalization of Accounting History Research"**

**Program:** November 20, 1999

**Session K - Accounting History Cases for Teaching, Part 2**

**Chair:** Eldon Gardner,

*University of Lethbridge*

**"The Louisville and Nashville Railroad:**