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## Charles Lamb as Accountant and Man of Letters

BY CYRIL J. HASSON

“What man that twenty yere and more  
In writyng hath contynued, as have I,  
I doe wele sey it smerteth hym full sore  
In every veyne and place of his body;  
And yen most it greveth trully,  
Of any craft as man kan ymagyne:  
Fader, in feith, it spilt hath welny me.”

—*Thomas Hoccleve (1370?–1450?), clerk in the office of the Privy Seal.*

One would hardly have recognized genius in the sober, quiet man, as he passed the same corner at the same time each day, apparently on his way to work. He looked much like an office drudge, with his faded, ill-fitting black suit, his shoes unpolished. His face, however, did not fit into the picture. It was lined with many cares and sorrows; but there was something else, a twinkle in his eyes, a whimsical play to the corners of his mouth. And when he smiled at a child, or at some recollection of friend or book, his appearance was forgotten. For he had a kindly smile. It sank deeply into all his features and especially his eyes. Sadness would not altogether disappear, but it would recede so that it was hardly visible.

This, then, was Charles Lamb, accountant for the East India Company, but more important, a famous man of letters.

Yet famous as he is, his literary endeavors never became anything but an avocation. E. V. Lucas speaks of him as a man and brother first, an employee of the East India Company next, and a writer afterwards.

When Lamb was twenty-one, his sister, who was ten years older, and whom he loved dearly, killed his mother in a fit of insanity. For a few months she was kept in an asylum, but upon Lamb's guaranteeing to guard and care for her, she was released. For the remainder of his life she was a constant care and anxiety. Often she could feel the approach of a violent attack, and then brother and sister would sorrowfully part at the gates of a private sanitarium. Talfourd writes: "On one occasion Mr. Charles Lloyd met them, slowly pacing together a little footpath in Hoxton fields, both weeping bitterly, and found on joining them, that they were taking their solemn way to the accustomed

asylum." Of course there were periods of complete sanity, when the sister managed his house, received his friends, and cautioned him when she thought he had drunk enough. At such times they were happy and thankful. Thus the man and brother.

In 1792 Charles Lamb became a clerk in the vast and prosperous East India Company. He was seventeen. Already he had had some business training, but not at school. He had attended famous Christ's Hospital, an excellent preparatory school for poor but gifted children. His education was classical, and except for an impediment in his speech, he would probably have received a university scholarship.

Business training he secured first in the office of a London merchant, and then in the employ of the South Sea Company. This, of course, was many years after the bursting of the South Sea bubble, and the company had settled down to a quiet, orderly existence, slowly winding up its affairs. Lamb was to write of it thirty years later, in the first of the *Essays of Elia*, "The South Sea House."

William Foster, who has done much work on East India Company records, has been unable to find Lamb's formal petition for employment. Applications were somewhat alike in form, and set forth the schooling, business training and connections of the applicant. Foster quotes an unusual one of the time, one strangely suggestive of some of our modern balance-sheet certificates: ". . . the teacher could say no more than that it was his belief that the applicant understood the theory of book-keeping with some degree of accuracy."

Charles Lamb went directly into the accountant-general's office, to remain thirty-three years. At times he was to bless the regularity of income which resulted; at times he was to curse the loss of "the golden hours of the day" his employment took from him. Once he would write, "Confusion blast all mercantile relations, . . . and rot the very firs of the forest that look so romantic alive and die into desks." And again, "Henceforth I retract all my fond complaints of mercantile employment; look upon them as lovers' quarrels. I was but half in earnest. Welcome, dead timber of a desk, that makes me live." To Charles Ryle, a fellow employee, he once wrote: "Without you, there were times that in an evil hour I might have been tempted to have given up business with poor prospects of compensation."

The first three years of his employment constituted a proba-

tionary period, during which he received a gratuity of only £30 yearly. In the fourth year his salary was £40, and rose gradually to £730. In addition to salary, he received extra compensation in the way of gratuities and vacation allowances of as much as £100 yearly.

Thus it is clearly evident that he was no third-rate clerk, receiving a pittance and practically in want, as many of his readers are apt to believe. They take the *Essays of Elia* too literally, especially "The Superannuated Man."

Concerning salaries of East India Company employees, William Foster has transcribed some interesting records. Referring to the assembly of the accounting staff in 1658 we read: "Mr. Michael Dunkin, to keep the Cash bookes, and doe such businesse in the Treasury as hee hath formerly done, at the salary of £150 per annum; Mr. Richard Harris, his Assistant, £80; . . . Percivall Aungier to pay the Mariners, and doe such businesse as hee shalbe appointed, at £30; . . . Mr. Jeremie Sawbrooke, Generall Accomptant, to keep the Companyes bookes in such way and method as shalbe thought fitt by Mr. Governour, Mr. Deputie, &c. &c." Mr. Sawbrooke's salary was £200 a year. In addition there were many fees which the offices collected and the employees divided among them. An example was the fee for transferring stock on the company's books from one holder to another.

The Percivall Aungier referred to had a sister who was married to a cousin of Samuel Pepys, seventeenth century accountant and diarist. In November, 1663, Pepys wrote in his diary that he had called on Aungier, and that they had dined together. Incidentally, Samuel Pepys was a governor of Christ's Hospital for many years.

Lamb's working hours were from ten to four, much less than the average hours of eighteenth-century workers, and much less than former hours in the same company. Foster found that, in 1673, East India Company employees in the accountants' office were compelled to appear at seven in summer and eight in winter, and were not allowed to leave until excused by the accountant-general himself. In 1674 the hours were from seven to eight in summer and from eight to seven in winter, with two hours off for lunch. By 1709 the hours were from eight to one and from three to six in summer and from nine to one and three to six in winter. During these early years there were no vacations except for illness,

but there were numerous holidays. In Lamb's time the clerks received a month's vacation each year, but other holidays were few.

Short as his hours were, he still found time to do most of his letter writing while at work. Time always had immense value to him. He felt that to write at office was "so much time cribbed out of the company." Away from work he had his books and his writing, absorbing most of his spare time. What Chaucer wrote of himself equally applied to Lamb.

"For when thy labour done all is,  
And hast y-madë reckonings,  
Instead of rest and newë things  
Thou go'st home to thine house anon,  
And there as dumb as any stone  
Thou sittest at another book."

One would have thought that because his letters were written at work they might contain allusions to his work, i.e., what he did and how he did it. There are a few such allusions, but they have slight value. To Wordsworth he refers to his auditing of warehousekeepers' accounts. To Mrs. Wordsworth he complains of numerous interruptions. If he could "gravely cast up sums in great books, or compare sum with sum, and write 'paid' against this, and 'unpaid' against t'other," he could keep half his mind on thoughts of his own. To Proctor he writes of "Indigo Sales Books." To Walter Wilson: "I am just got out of the thick of a teasale, in which most of the entry of notes, deposits, &c., usually falls to my share."

Neither of the two essays that deal directly with his employment mentions his actual duties. Work in general is referred to, but what he writes must not be taken literally. Lucas points out that in his very first essay he began his "matter-of-lie" career. However, one thing he wrote needs to be quoted, for it indicates his acquaintance with double-entry bookkeeping and other systems.

The *Essays of Elia* appeared from time to time in the *London Magazine*, and in two series. The second was called *The Last Essays of Elia*, and was preceded by a preface which appeared in January, 1823. The preface implied that it had been written by a friend, and that Elia was no more. It recounted a trip to the East India offices and a talk with the clerks who had worked with Elia.

“They seemed affectionate to his memory and universally commended his expertness in book-keeping. It seems he was the inventor of some ledger, which should combine the precision and certainty of the Italian double-entry (I think they called it) with the brevity and facility of some newer German system—but I am not able to appreciate the worth of the discovery.”

When the preface was revised for publication in book form this matter was deleted.

Several fellow employees have left recollections of Lamb, some of them contradictory. They agree that he was universally liked, and that he was kind and considerate. But they disagreed as to how good an accountant he was. Two examples will suffice. John Chalmers was quoted in *Macmillan's Magazine*, 1879, as referring to Lamb “as an excellent man of business, discharging the duties of his post with accuracy, diligence and punctuality.” But Mr. Ogilvie, as quoted in *Scribner's* monthly, 1876, considered that Lamb's handwriting for commercial purposes was faulty; that “he was neither a neat nor an accurate accountant”; that “he made frequent errors, which he was in the habit of wiping out with his little finger. . . . He hardly ever used to do what could be called a full day's work: he very often came late and generally stood around and talked a good deal. However, they [the directors] didn't appear to care, for they all liked him.”

Both of these men admired and were fond of Lamb, and apparently worked in the same room with him. No doubt each exaggerated somewhat.

Lamb's opinion of himself as an accountant was not high. He wrote to a friend: “I think I lose £100 a year at the India House, owing solely to my want of neatness in making up accounts. How I puzzle 'em out at last is the wonder.” Lucas, who searched for the ledgers of Lamb's time, states that he could not find them. They would be interesting. Earlier books of the company and later ones are still in existence. A “general commerce journal” for 1671–1673 contains an item, “Desperate Debts, owing by Severall persons . . . ,” surely a more colorful description than our own prosaic “doubtful accounts.”

John Bates Dibdin was a clerk for a London merchant. He often had occasion to go to the East India Company to deliver or receive various papers. He picked “the little clever man” whenever he could, and he and Lamb became friends. At the time few knew who Elia of the *Essays* really was, for it was generally

believed to be a pen-name. Dibdin guessed it was Lamb and had the satisfaction of having Lamb confess. Their friendship was short lived, for Dibdin, while still young, died of consumption.

The disease was quite common among clerks of that day. Elia, whose name Lamb took for the Essays, was a clerk at the South Sea Company. Lamb wrote to John Taylor in 1821:

“I went the other Day (not having seen him [Elia] for a year) to laugh over with him at my usurpation of his name, and found him, alas! no more than a name, for he died of consumption eleven months ago, and I knew not of it.”

To Wordsworth he wrote in 1822: “I sit like Philomel all day (but not singing), with my breast against this thorn of a desk, with the only hope that some pulmonary affliction may relieve me. Vide Lord Palmerston’s report of the clerks in the War Office, . . . by which it appears, in twenty years as many clerks have been coughed and catarrhed out of it into their freer graves. . . .”

Congenial as his relations with other clerks were, there were few to whom he could talk concerning that closest his heart: the beauty and richness of English literature. There were several illustrious contemporaries in the East India Company offices, but for one reason or another Lamb disliked them. James Mill and Thomas Love Peacock held exalted positions as compared with that of a lowly accountant. Besides, James Mill was an economist, and Lamb disliked economics almost as much as he did mathematics. Hoole, who was enjoying great popularity as the translator of Tasso, he found “more vapid than small beer, sun-vinegared.”

The office where Lamb spent so many years was probably on the ground floor. It was a large room divided into sections, each of which housed six men. These sections were called compounds, which Lamb defined as “a collection of simples.” Probably windows looked out on a dingy courtyard. During half of the year candles had to be used to secure enough light. Lamb, in a letter, referred to his office as “dark as Erebus, jammed in between four walls, and writing in candle-light, most melancholy.”

De Quincy, in *London Reminiscences*, describes the room as he saw it on his first visit to Lamb, and how Lamb apologized for turning his back as he climbed down from his high desk.

There were times when Lamb complained bitterly, for there were several periods when he was forced to work night as well as

day and found his position a very trying one. Letters written at these times relate his troubles. In 1814, as a letter to Wordsworth indicates, he was working nine hours a day. He writes: "The nature of my work, too, puzzling and hurrying, has so shaken my spirits, that my sleep is nothing but a succession of dreams of business I can not do, of assistants that give me no assistance, of terrible responsibilities." The following year he wrote Wordsworth that he was working most nights, and was able to take few holidays. "I have had my day. I had formerly little to do. So of the little that is left of life, I may reckon two-thirds as dead, for time that a man may call his own is his life; and hard work and thoughts about it taints even the leisure hours, stains Sunday with workday contemplations."

In the same year he wrote to another friend: "My head is in such a state from incapacity for business, that I certainly know it to be my duty not to undertake the veriest trifle in addition." He complained of ill health, and even thought of giving up his job.

Lamb's extra work and worry were due to a reorganization which took place in 1815, when a large part of the company's trading privileges were taken away. His work was adjusted and his salary doubled. From this time on he found his work much more tolerable, and until his health declined in 1825 there were few complaints.

In that year the state of his health must have been apparent to others, for as Lamb wrote: "The relief of retirement was hinted to me from a superior power, when I, poor slave, had not a hope but that I must wait another seven years. . . ." Employees were seldom pensioned under forty years service, particularly if they were as young as Lamb.

He presented his petition, which contained certificates from two physicians, and then waited trembling. For eight weeks he was kept in suspense, and his letters picture his state of anxiety. He writes that he is "sick of hope deferred." Then on Tuesday morning, March 29, 1825, he was called in and advised that the board of directors had retired him at two-thirds his regular salary, effective that very day. He was stunned with his good fortune, for the allowance was more than liberal. On his way home he passed the house of his friend Henry Crabbe Robinson. He dropped a note in the mail-box. "I have left the d—d India House for ever! Give me great joy." Robinson



wrote in his diary the following month: "In the evening called on C. Lamb. He and his sister in excellent spirits. . . . He says he would not be condemned to a seven years' return to his office for a hundred thousand pounds. I never saw him so calmly cheerful as now." In a letter to Miss Wordsworth he made a shrewd observation: "Could he—but I fear he can not—occupy himself in some great work requiring continued and persevering attention and labor, the benefit would be equally his and the world's."

For days he felt uneasy. He wandered about, scarce able to comprehend his fortune. Then he quieted down, and read and walked and wrote letters. "I go about quiet, and have none of that restless hunting after recreation which made holydays formerly uneasy joys. All being holydays, I feel as if I had none, as they do in heaven, where 'tis all red-letter days." But a third state soon followed which might be described as a nervous breakdown. After he recovered, he set to a daily task, that of reading the Garrick plays in the British museum, which numbered around two thousand. "It is a sort of Office to me; hours ten to four, the same. It does me good. Man must have regular occupation that has been used to it."

But he wrote little after his "Hegira, or Flight from Leadenhall" as he called it. Included in that little, however, was one of his best essays, "The Superannuated Man." In this he told, in a fanciful manner, of his feelings both before and after his release.

Charles Lamb lived for ten years after his retirement, years which for the most part passed happily enough with books and friends and walking. In 1834 Samuel Taylor Coleridge died. He and Lamb had been close friends since student days at Christ's Hospital. Lamb was much grieved. His own end was probably hastened, for he died five months later. His sister survived him for twelve years.

Except for the two slight volumes of essays, Lamb's literary output had no lasting value. But the essays have established for themselves a permanent place in our literature. They will probably be read and enjoyed as long as anything of the nineteenth century is read, and the man who wrote them was a brother first, an accountant second, and last a famous man of letters.