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Chapter Presidents Year 1955-1956

American Woman's Society of Certified Public Accountants

American Society of Women Accountants

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a real contribution to the science of book-keeping. Booth went into a detailed, and somewhat tedious, explanation of the use of the Cash Book, Journal, Bill Book, Invoice Book, Day Book, and Sales Book. Booth's rule for debit and credit was:

In brief

The Owner of the Owing thing

Or whatsoever come to thee;

Upon the Left hand see thou bring,

For there the same must placed be.

But

They unto whom thou doest owe,

Upon the Right let them be set;

Or whatsoever doth from thee go,

To place them there do not forget.

In 1777, Hamilton published a book outlining systems for shopkeepers, tradesmen, land stewards, and farmers, wherein he classified accounts as personal, real, fictitious. He made use of the Waste Book, Journal and Ledger. He also recommended supplemental journals and subsidiary ledgers, although not by these terms.

A Frenchman is reported to have suggested about 1790 the use of two columns for debit and credit in the day book—called Journal.

In 1796, Edward Thomas Jones of Bristol published a treatise attacking the double entry method. He proposed the "English System," or single entry, to replace the system which in his opinion was "capable of being converted into a cloak for the vilest statements that designing ingenuity can fabricate." After a century and a half, it is apparent that his prophecy concerning fabricated statements is amply borne out by the many cases of embezzlement which continue to appear. It is questionable whether these cases are due to the weakness of double entry bookkeeping or to the weakness of humanity.

We have seen how trade or commerce created the need for record keeping, that this need was met by the development of single and double entry bookkeeping, and that this in turn resulted in books on how to keep the records.

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