



Writing masters and accountants in England – a study of occupation, status and ambition in the early modern period

John Richard Edwards

► **To cite this version:**

John Richard Edwards. Writing masters and accountants in England – a study of occupation, status and ambition in the early modern period. Journées d'Histoire de la Comptabilité et du Management, 2010, France. <halshs-00465852>

HAL Id: halshs-00465852

<https://halshs.archives-ouvertes.fr/halshs-00465852>

Submitted on 22 Mar 2010

HAL is a multi-disciplinary open access archive for the deposit and dissemination of scientific research documents, whether they are published or not. The documents may come from teaching and research institutions in France or abroad, or from public or private research centers.

L'archive ouverte pluridisciplinaire **HAL**, est destinée au dépôt et à la diffusion de documents scientifiques de niveau recherche, publiés ou non, émanant des établissements d'enseignement et de recherche français ou étrangers, des laboratoires publics ou privés.

Writing masters and accountants in England – a study of occupation, status and ambition in the early modern period

John Richard Edwards

Abstract

The purpose of this paper is to address the lack of knowledge of the accounting occupational group in England prior to the formation of professional accounting bodies. It does so by focusing on attempts made by the occupational group of writing masters and accountants to establish a recognisable persona in the public domain, in England, during the seventeenth and eighteenth century, and to enhance that identity by behaving in a manner designed to convince the public of the professionalism associated with themselves and their work.

The study is based principally on early accounting treatises and secondary sources drawn from beyond the accounting literature. Notions of identity, credentialism and jurisdiction are employed to help understand and evaluate the occupational history of writing masters and accountants.

It is shown that writing masters and accountants emerged as specialist pedagogues providing expert business knowledge required in the counting houses of entities which flourished during a period of rapid commercial expansion in mercantilist Britain. Their demise as an occupational group may be attributed to a range of factors amongst which an emphasis on personal identity, the neglect of group identity and derogation of the writing craft were most important.

Introduction

The flourishing of accounting historiography over the last twenty year or so is well documented (Fleischman and Radcliffe, 2005; Napier, 2008; Walker, 2008). The limited focus of much historical writing was (Parker, 1993) and remains (Carmona, 2004) a cause for concern. Studies of the visibility of accountants as specialist practitioners have principally focused on the memberships of professional bodies (Napier, 2006; Poullaos, 2008; Walker, 2008). A broader conception of the specialist supplier of accounting expertise is provided by focusing on accounting as occupation, but studies of occupational groups pre-professional organisation remain scarce (Edwards et al., 2007, p. 62). Some widening of the terrain can be discerned and:

compliant with this broadening of scope is an emerging focus on processes of professional socialisation in the context-specific construction of professional identities, ideologies, statuses, culture and networks. That is, studies of the socio-cultural formation of accounting professionals in historical contexts (Walker, 2008, pp. 305-305).

Consistent with Walker's findings, this paper engages with issues that reflect "a shift from histories of accounting professionalisation to histories of accounting professionalism" (Walker, 2008, p. 305). It also responds to Carmona and Zan's (2002, p. 291) appeal for "mapping variety in the history of accounting" by extending temporally our knowledge of the emergence of accountants as an occupational group and accounting as an embryonic professional vocation. This is done by studying the cadre of teachers styled "writing master and accountant"[1] that flourished in England[2] in the seventeenth and eighteenth centuries.

There is some recognition of the historical role of accountants as teachers (Yamey, 1975, p. xxii), but the emergence of accounting and accountants has principally been portrayed as a practice-based phenomenon (Jones, 1981, ch. 1; Matthews et al., 1998, ch. 2). Neither are writing masters entirely absent from accounting historiography, but the significance of their association with the accounting craft remains unexplored. Brown (1905, p. 233; see also Murray, 1930, esp. pp. 17-20; McKinstry and Fletcher, 2002, p. 63) notes that Charles Snell and Richard Hayes were writing masters as well as accountants, while Macdonald (1984, p. 179) reveals consciousness of the writing master's role in the history of accounting[3] when reporting accounting work combined with occupations "such as writing-master, teacher, agent or broker". The existence of writing masters and accountants is also recounted in city-based trade directories of the late-eighteenth century. For example, of the five entries for London-based accountants contained in the *British Universal Directory* (1790), one is described as a "Writing-Master and Accomptant" (Woolf, 1912, pp. 171-172; see also Brown, 1905, p. 234). However, as we shall see, a far greater awareness of the link between these cognate occupations may be found outside the accounting literature (e.g. Massey, 1763; Heal, 1931; Grassby, 1995; O'Day, 1982).

Referring more generally to the association of early accountants with teaching, Brown (1905, p. 233, emphasis added) suggests: "It is probable that

the *profession* in England had its origin in this class and was augmented during the early part of the nineteenth century mainly from the ranks of practical bookkeepers trained in mercantile and other offices.” This research paper explores Brown’s speculative comment.

According to Collins, “The most widely accepted sociological description” of a profession is “a self-regulating community” which possesses “exclusive power, usually backed up by the state, to train new members and admit them to practice” (Collins, 1979, p. 132). In this paper, of course, we do not claim that writing masters and accountants achieved professional status or even that they aspired to it a modern sense. However, we do see them engaging in an embryonic professional process designed to raise their occupational profile. For this purpose, the “signals of movement” towards occupational ascendancy identified by Carnegie and Edwards (2001) are shown to be relevant. For them, the achievement of professional status as a dynamic process includes: “the creation of a specialist knowledge base, the emergence of an identifiable occupational group, the holding of oneself out to the public as an expert provider of specialist services” (Carnegie and Edwards, 2001, p. 303).

The remainder of this paper is structured as follows. We begin by outlining the research sources and method employed in this study and next examine the role of identity and credentialism in creating a desired occupational image. We then move on to examine the parameters of the writing master and accountant occupational group that flourished in England, in the seventeenth and eighteenth centuries, in terms of who they were, what they taught, and where they did so. Next, we reveal how members of this occupational group attempted to raise their public profile both by locating their work within notions of national interest and by projecting themselves as professional gentlemen. The era of the writing master and accountant did not extend into the nineteenth century, however, and part of the reason for this demise is shown to be their failure to project a consistent image of gentlemanly respectability. Also detrimental to their aspirations was degradation of the writing component of their joint jurisdiction. Finally, we present our concluding remarks.

Research sources and method

This study is based on the following materials: secondary sources drawn from outside the accounting literature; the 17th and 18th Century Burney Collection Newspapers; and early accounting treatises available at the British Library or accessed electronically from the following sites: Early English Books Online covering books published in the period up to 1700 and Eighteenth Century Collections Online covering the next 100 years.

To mount this study, it was first necessary to identify those individuals who considered themselves to be writing masters and accountants. For this purpose Ambrose Heal’s *The English Writing-masters and their Copy-books 1570-1800*, published in 1931, proved a valuable source of information.[4] The preface to Heal’s work informs us that “those who seek to know something of the English writing-masters and their work” will “soon realise that it has been little traversed” (Heal, 1931, p. ix). The availability of Heal’s extensive biographical resource was not a prelude to an upturn of interest in

penmen, with Aileen Douglas (2001, p. 145) confirming “their twentieth-century neglect”. The listing of writing masters and accountants in Table 1, and information about them, is augmented from the following additional sources: the *Oxford Dictionary of National Biography (ODNB)*, for example, James Dodson (Gray, 2004), John Dougherty (Wallis, 2004) and Thomas Peat (Pollard, 2004); title pages of treatises which identify as writing masters and accountants such people as Edmund Fitzgerald (Fitzgerald, 1771) and Richard Hayes (Hayes, 1739); lists of subscribers to, or recommendations for, published books (e.g. those in Dilworth (1744) and Walkingame (1751); and classified advertisements 17th and 18th Century Burney Collection Newspapers.

Where possible, we have applied data triangulation to verify the accuracy of the listing we report in Table 1. This has caused us to omit individuals who others have claimed to teach writing and accounts. For example, Peltz (2004d) cites Heal (1931) as evidence for the assertion that Thomas Tomkins “taught writing and accounts” at Foster Lane, Cheapside, whereas Heal (1931, p. 108) merely reproduces an advertisement which says that Messrs Willis and Tomkins “Board and Qualify Young Gentlemen for Trades, Merch^{ts} Counting Houses and The Public Offices Etc.”. Given the remaining content of Peltz’ biographical entry for Tomkins, it seems more likely that Willis taught the bookkeeping component of the course of study. In the case of Samuel Vaux (Heal, 1931, p. 110), who is also omitted from this study, it cannot be certain that advertised training for the counting house included instruction on merchants accounts, though it may well have.

We also acknowledge the likelihood that Table 1 significantly understates the population of writing masters and accountants given the lack of classified, city-based directories which enable a fuller measure of occupational groups active in England from the nineteenth century onwards. For example, seventeen further writing masters and accountants were identified from listings contained in Cowley ;;(1752), Fenning (1750), Harper (1761) and Welsh (1760). They are omitted from this study, however, due to the lack of information concerning their forename(s) and/or workplace.

In the next section we introduce the concepts of identity and credentialism and explain how they can contribute to this study of the nature and potential of the writing master and accountant occupational group.

Identity and credentialism

In recent years, researchers have begun to explore the potential of identity, as a sociological concept, for better understanding accounting’s past and present (Anderson-Gough et al., 2001, 2002; Covalleski et al., 1998; Grey, 1998; Jeacle, 2009). Such studies have principally focused on what it means to be a professional accountant and on shaping identities within large professional firms. Engaging with the more distant past, Edwards and Walker (2010) bring together notions of identity, status and consumption patterns to study the growing visibility of accounting as a professional craft in nineteenth-century England. The associated notion of credentialism also features in accounting historiography through explorations of its potential for advancing the status of the memberships of modern professional accounting bodies (Kedslie, 1990,

pp. 249–261; Parker, 2005; Verma and Gray, 2006; Walker, 1991; Walker and Shackleton, 1995).

The role of identity in society is summarised as follows by the sociologist Richard Jenkins: “without repertoires of identification ... we would not have the vital sense of who’s who and what’s what” (Jenkins, 2004, p. 7). Indeed, “without identity there could be no human world” (Jenkins, 2004, p. 7) Identity is, therefore, the foundational sociological concept and, in Jenkins’ view, its full potential remains unfulfilled: “Too much contemporary writing about identity treats it as *something* which simply *is*” (Jenkins, 2004, p. 5). Jenkins conceptualises identity as a dynamic concept, with the fundamental issue being that of *identification*, implying movement, rather than *identity*. The process of an individual interacting with society to create an identity is termed “identity negotiation”. This involves the projection of images which have meaningful effect, giving rise to the following proposition: “it isn’t enough to send a message about identity: that message must be accepted by significant others before an identity can be said to be ‘taken on’” (Jenkins, 2004, p. 22).

Identity is both individual and collective (Augoustinos and Walker, 1995; Jenkins, 2004), and the process of identity negotiation within the public domain is designed to develop a consistent set of stimulus/response patterns that reinforce the status of the person or group. Jenkins’ concern is that identity-based studies pay:

insufficient attention to how identity “works” or “is worked”, to process and reflexivity, to the social construction of identity in interaction and institutionally. Understanding these processes is central to understanding identity. Indeed, identity can *only* be understood as process, as “being” or “becoming”. (Jenkins, 2004, p. 5)

Central to identity creation and negotiation are issues of nominal and virtual images and impression management, which possess a dual dimension: “Others don’t just perceive our identity, they actually constitute it” (Jenkins, 2004, p. 73). Individuals identify with members of a group (called the ingroup) they perceive themselves as belonging to, i.e. groups where the members are similar to themselves in some relevant way. The motive for association is to achieve upward social and economic trajectory, and a strong group identity will contribute to that objective (Augoustinos and Walker, 1995, p. 113). The way in which occupational groups developed effective group identities before and during the period covered by this study is next considered.

Identity in early English professional and occupational history

Following the Norman conquest, the church gained control over much of the country’s wealth and “all forms of intellectual activity” (Millerson, 1964, p. 16). What are now recognised as the “status professions” or, as Larson (1977, p. 4) puts it, the “gentlemanly professions” of “divinity, law and physic” (Addison, 1836, p. 46; see also Elliott, 1972, chapter 2) each possessed a well developed identity by the latter middle ages, with lawyers gaining independence from the church by the end of the thirteenth century and physicians doing so during the sixteenth century (Carr-Saunders and Wilson,

1933, p. 291). Authoritative sources see university teaching also as a professional activity at this time, but its practitioners remained closely associated with the church. It was the universities, however, that provided graduates with the knowledge and certification required to enter the status professions and to become university teachers themselves.

Consistent with the idea that a profession is simply “a special form of occupational organisation” (Elliott, 1972, p. 10; Durkheim, 1957), the notion of association[5] as a mechanism for protecting and promoting the interests of groups performing specialised functions reached far beyond the status professions. What Carr-Saunders and Wilson (1931, p. 289) describe as the “corporate spirit” had, in Unwin’s estimation:

become universal amongst all classes of dwellers in cities before the end of the fifteenth century. The clergy, regular and secular, or all grades; the legal, medical, and teaching professions; the merchant, the shopkeeper, and the craftsman; the persecuted alien and the despised water-bearer – were all entrenched behind the bulwarks of professional association. (Unwin, 1908, p. 172)

The aim of the craft guilds that developed in towns between the eleventh and thirteenth centuries (Larson, 1977, p. 3), as with professional and occupational associations today, was upward social and economic trajectory through monopoly control of the provision of goods and services by its members. Indeed, the guild-based occupations were far more rigorously specialised and controlled than were clerics, lawyers and medics (Elliott, 1972, p. 22), but the craftsman’s domain of operation was usually distant in status from that of the professional due to association with trade and manual labour and the absence of social contact with elite society. Nevertheless, central to the composition of each guild was a detailed definition of conditions for membership so as to create a coherent group identity in the public domain.

Although it is common today to talk about the status professions and the guilds as separate phenomena, clear distinctions only gradually emerged. Indeed, the contingent nature of the professionalisation process (Siegrist, 1990) is exemplified, early on, by the loss in status of surgeons and apothecaries. Groups which had at one time been closely associated with physicians, resorted to organization within the guild system (surgeons joining with barbers) to protect and advance the interests of their members. The professional aspirations of surgeons declined because the Church disapproved the shedding of blood, while apothecaries suffered for centuries from association with the shop-keeping class (Carr-Saunders and Wilson, 1933, pp. 68-69; Elliott, 1972, pp. 20-21; Reader, 1966, p. 32).

Through to the eighteenth century, “the professions were regarded first and foremost as gentlemen’s occupations” (Carr-Saunders and Wilson, 1933, pp. 294-5). Then, however, Millerson (1964, pp. 16-20) detects a widening of the conception of a profession, though an aspirant professional group remained obliged to satisfy the public expectation that its members should be “respectable and even gentlemanly” (Duman, 1979, p. 113). As had been the case with the status professions and the guilds much earlier, the key to

creating a meaningful public identity for the membership was effective organisation. Indeed, the failure to meet this requirement, in Carr-Saunders and Wilson's estimation, explains why architects, some of whom enjoyed high repute (Larson, 1977, p. 2), failed to achieve professional status at this time:[6] "[t]he attention of the public is called to the existence of a profession through its professional association, and public recognition can hardly be accorded to a group that has not discovered itself" (Carr-Saunders and Wilson, 1933, p. 295). That is, architects had taken insufficient steps to forge a group identity.

The move towards professional organization gained pace in the late eighteenth century with the formation of small societies or "dining clubs"; the latter description acknowledging the convivial atmosphere of the dining room as the arena for discussing business and developing professional and social contacts. The creation of formal organisational bodies to further the professional ambitions of occupational groups by "managing the division of labour and specialisation of knowledge" (Collins, 1990, p. 14), however, is principally a story of the nineteenth century (Elliott, 1972; Millerson, 1964). The construction by occupational collectives of prestigious credentials designed to enhance group identity is next considered.

Credentialism and closure

A public identity for an occupational group relies on the ability to devise some linguistic signal broadcasting the supply of specialist services: "[t]he most elementary source of such identification" of the "relatively esoteric experts who cannot be evaluated by everyday criteria or by recurrent contact and use" is "the occupational title claimed by a person" (Freidson, 1994, p. 159).

The use of credentials in the form of recognised and respected occupational descriptions (e.g. chartered accountant[7]) and, also, designatory letters (e.g. CA), to signal competence to supply expert services is a powerful feature of the professionalization process (Collins, 1979). They are also seen as an important mechanism for making operational the strategy of exclusionary closure (Kedslie, 1990, pp. 249–261; Walker, 1991; Walker and Shackleton, 1995). The effectiveness of such closure strategy is likely to be strengthened, however, where credentials are bestowed by a qualifying association on its members. As Freidson put it: "since anyone can claim a title, when the stakes to the labor consumer are high, one might expect institutional devices which add plausibility to claims of competence" (Freidson, 1994, p. 159). The nineteenth century saw a blossoming of qualifying associations in England (Millerson, 1964), but both implicit and explicit recognition of the role of credentialism in professional trajectory occurred much earlier:

the medieval university was organized to offer credentials; the graduate faculties offered access to the advanced or prestigious vocations of law, medicine, and theology; and their degree became in a real sense a "seal of approval" allowing one to enter into an elite profession (Olson, 1983, p. 292).

Early on, the process of credentialism moved beyond the use of job descriptions testifying to the possession of expert skills, with the term *master* created to validate the teaching competence of graduates of Oxford and Cambridge Universities. This arrangement may be seen as analogous to the practice, among artisan classes, whereby a carpenter would obtain the status of *master* carpenter when fully qualified by the guild to which he belonged. By the time period covered by this paper, there had also developed the widespread use of designatory letters as indicators of excellence, e.g. M.A. to denote a Master of Arts, M.D. for a Doctor of Medicine and F.R.S. to serve as the post-nominal initials for a Fellow of the Royal Society. As already noted the appellation *master* was adopted by the writing masters and accountants that are the subject of study here, and we shall also see that the initials W.M. were employed to imply formal authority to supply part of their joint jurisdiction.

Parker (2005, p. 7) points out that, within the accounting domain, “Certain designations, notably ‘chartered accountant’ and ‘CPA’, have evolved as brand names”, with the following further comment recognising the complementary roles of identity and credentialism in furthering the aspirations of accountants and the organisational bodies to which they belong:

A brand is a name that distinguishes a service or the provider of that service from competing services or providers. A successful brand name for an accountant or an accountancy body should provide the services offered with an identity; differentiate those services from those of other providers; segment the market; and remove uncertainty in the mind of the client (Kapferer, 1992). Parker (2005, p. 11)

To help the accountancy occupational group pursue more effectively such objectives, it was the first two modern professional bodies (created in Scotland in the 1850s) that employed the tactic of combining “the already prestigious term ‘chartered’ with the less prestigious term ‘accountant’ to produce a designation of great potential, if not yet actual, value” (Parker, 2005, p. 11). We will see that accountants of the seventeenth and eighteenth centuries coupled the label accountant or accomptant with the initially more highly regarded designation writing master to create a recognisable and status elevating persona in the public domain. We will also discover that the writing master and accountant occupational group sought to enhance that identity by projecting images of status and respectability concordant with contemporary conceptions of the professional gentleman.

The next section identifies members of the occupational group of writing masters and accountants up to the end of the eighteenth century. It also profiles them in terms of self-description, when they flourished, where they taught and, to broaden our understanding of their status within contemporary society, what else some of them did.

The occupational group

Many of the calligraphic practices of English writing masters, in common with the technology of double-entry bookkeeping, were imported from the continent and, in particular, from Italy (Heal, 1931, p. xvi). Morison (1931, pp. xxiv-xxv), reflecting on the role of scribes and other scholars in renaissance Italy, makes a connection with “the friar mathematician Luca Pacioli” who published *De Divina Proportione* in printed form fifteen years after his *Summa de Arithmetica, Geometria, Proportioni et Proportionalita* (1494) appeared in print. Whereas the latter treatise is famous to accounting historians for the chapter on bookkeeping (De Computis et Scripturis), the former, whose focus was mathematical and artistic proportion, is known to historians of calligraphy for an appendix dealing with the geometry of letter making (Morison, 1931, p. xxvi). Morison (1931, p. xxvi) reveals a further connection between writing, Venice and bookkeeping when he reports that “Sigismondo Fanti of Ferrara, mathematician, astrologer, professor of book-keeping and calligraphy, brought out in 1514 the first extension of the geometrical method to the rounded gothic letter known then as ‘lettera moderna’”.

The writing masters and accountants that practised in England in the seventeenth and eighteenth centuries comprised a hybrid occupational group in the sense that its practitioners drew on two distinctive areas of expertise. But the title writing master and accountant was much more than a description of dual services provided by individuals unable to make a living through specialisation. While it is true that a writing master and accountant might also offer accounting services to those who could pay for them, it is also the case that the occupational title meaningfully signalled the pedagogic inter-relationship between the subjects they taught. Indeed, the occupational title mirrored a unity of learning within the classroom. In the seventeenth and eighteenth centuries, writing and accounting, and also arithmetic, together comprised the coherent commercial education required by youths destined for careers in the counting house or public office (Edwards, 2009). As the merchant and writer on economics, Thomas Mun, observed, the “excellent qualities which are required of a perfect Merchant” include the requirement that: “He ought to be a good Penman, a good Arithmetician, and a good Accomptant, by that noble order of *Debtor* and *Creditor*” (Mun, 1664, pp. 2-3). This was equally the case for recruits to the counting house with less lofty ambitions (Watts, 1716).

Who they were and what they taught

The 122 actors studied in this paper are listed in Table 1. Of these, 81 (66.4%) described their occupation as “writing master and accomptant” (70) or “writing master and accountant” (11).[8] Four others (3.3%) incorporated mathematics in their occupational title: John Collins styled himself “Penman, Accomptant and Philomath” (Heal, 1931, p. 38) while William Pirks advertised himself as a “Writing Master, Accomptant and Teacher of the Practical Mathematics” (Heal, 1931, p. 85). Thirty-seven (30.3%) are included based on evidence of what they taught or wrote about. For these, the most common qualification for inclusion was a claim to teach “writing, arithmetic and merchant accompts”. Some expressed these services in greater detail such

as James Harbottle who taught “Writing in all the Hands of Great Britain, Arithmetic, Fractions Vulgar and Decimal, and Merchants-Accompts” (Heal, 1931, p. 57). Others offered additional subjects beyond the immediate requirements of the counting house. The engraved business card (1787) of R. Langford, who kept the Haydon Square Academy in the Minories, London, announced that “Youth are expeditiously taught the English, Latin and French Languages, Writing, Arithmetic, Merchants Accompts, Geography, Algebra, Geometry, Surveying as well as Drawing and Dancing” (Heal, 1931, p. 38). Ten listed in Table 1 claimed to teach only writing and accounts. For example, John Evans taught “Writing and Accompts” at his boarding school in Fleet Street (Heal, 1931, p. 50), while a business card advertising the Academy in Chancery Lane announced that “William Ramsey, M.A.” taught “Writing & Merch^{ts} Acco^{ts}” (Heal, 1931, p. 117).

Collins, Dodson, Mellis and Snell are well known to the accounting literature (Bywater and Yamey, 1982), and many others (including Clark, Hatton, Hawkins, Nicholas and Webster – see list of references) wrote texts on accounting, some of which went to multiple editions. For example, William Webster’s *An Essay on Book-keeping, According to the True Italian Method of Debtor and Creditor, by Double Entry* was in its 15th edition by 1772. The positioning of some writing masters and accountants among the “great and the good” is signified by entries in the *ODNB* for: Ayres, Baskerville, Bland, Champion, Collins, Dodson, Hutton, Seally, Snell and Watts

Take in Tables 1 and 2 about here

When they first “flourished”

A measure of the temporal visibility of the writing master and accountant is provided by the year that individuals operating under that sobriquet first made their mark. The date used for this purpose is when Heal (1931) considers an individual to have first “flourished”[9] (Table 2) or, where more extensive information is available, the year when an individual is known to have first taught or published a book. Easily the earliest person falling within our definition of writing master and accountant is John Mellis 1566. The preface to a work, published in 1594, reports that he had been “teaching writing, arithmetic and drawing for twenty-eight years” (Heal, 1931, p. 75). However, there is no evidence that he ever used the precise title writing master and accountant and, following Mellis, there is a long gap until we find 11 who first flourished in the second half of the seventeenth century. The remaining 110 began to prosper during the eighteenth century, and it was in the middle decades that this hybrid occupational group became most prominent. The length of time that an individual remained active obviously varied from one to another, but it seems fairly safe to say that 50 or 60 writing masters and accountants, and possibly many more, were practising their teaching skills during the 1750s and 1760s and, as we shall see, most were doing so in the area of central London. Peltz’ (1994, p. 5) observation that it was from “the 1690s to the mid-eighteenth century that penmanship copy-books were constantly published” is *broadly* consistent with our own findings. However, this statement also implies that the era of the specialist penman might have

already been on the wane by the time that the hybrid occupational group was at its most prominent. We will return to this issue later in the paper.

Where they taught

The demand for youths skilled in writing, arithmetic and merchants accounts arose wherever merchants and tradesmen could be found in sufficient numbers. Academies and schools were created to provide a pre-workplace education, with London naturally the dominant centre (Holmes, 1982, pp. 55-56).[10] Indeed, “[a]lmost all the copy-books [in England] were published by London writing-masters” (Heal, 1931, p. xvii), as were the majority of texts on accounting (Bolton, 1975). For both types of author, we might imagine that, as Heal (1931, p. xvii) put it, their books “had a ready sale in country places where instruction was not so easily come by”.

This study predates the initial division of London into postal districts (1856), but we have used the modern version to add to our understanding of where writing masters and accountants were principally active. Table 3 reveals that over half (51.3%) of the 117 writing masters and accountants with known addresses worked in central London, and most of these were located within the “Square Mile”. Twenty more taught from premises located within adjacent postal districts and a further nine elsewhere in London. In total, therefore, more than three-quarters of the population of writing masters and accountants worked in London. The remainder were spread between sixteen English counties. Bristol was the best represented city, outside London, with four writing masters and accountants. For most writing masters and accountants we know which subjects they offered as well as where they taught, but sources used provide little indication of an institution’s size. Undoubtedly some worked from a home address. In a fair number of instances the names of schools or academies have been identified (Table 1).

The workplaces reported in Table 1[11] were where they might have taught for only a short part of their career, but some stayed much longer. For example, Charles Snell was master at Sir John Johnson’s Free Writing School from 1700 until he died in 1733 (Nairne, 2004), while Clifford Elisha taught for 52 years at the Royal Foundation School of Queen Elizabeth (Heal, 1931, p. 49). Some accountants and writing masters taught at numerous locations, of which only one is listed in Table 2. For example, Joseph Champion taught penmanship at a number of public schools while, as did many, also working as a private tutor; in his case, perhaps unusually, “amongst the nobility and gentry” (Massey, 1763, p. 142). By the age of twenty-two (c. 1731), he had set himself up as a “writing-master and accomptant” close to St Paul’s School and, in the following year, he moved to a “New Writing School” in Cheapside. By 1733 he was “Master of the Boarding School, in King’s Head Court, St Paul’s Church Yard” (Peltz, 2004b). In 1760 he opened a school in Bedford Street.[12] Many others transferred from employed to self employed status, such as John Bland (1702-1749) who joined Thomas Watts’ Academy in Tower Street in 1726, later becoming Watts’ partner. He then set up as an accountant and writing master in Birch Lane before moving to the Academy in Bishopsgate near Cornhill in 1745 (Heal, 1931, p. 19; Johnson, 2001, p. 609).[13]

While it is certainly the case that the copy-books published by writing masters were written for a female as well as a male audience, there is little sign that they were a target audience for the teaching services of institutions run by writing masters and accountants. An exception is the Academy of J. Roffe (fl. 1751) located at Dorset Court in Salisbury Square, London, which is advertised as “A School for Young Ladies” (Heal, 1931, p. 89).

In the next two sections, we consider strategies employed by writing masters and accountants to raise their occupational status during the hey-day of mercantilism. The first involved association of writing and accounting with national interest; the second looked to align the writing master and accountant with the professional classes by projecting a gentlemanly image.

Writing, accounting and the national interest

The rise of Britain as a trading economy during the early modern period greatly increased the demand for writing masters and accountants: “as commercial clerkships became desirable positions a fine opportunity presented itself to such professors as John Ayres (1680), Charles Snell (1708), Charles Shelley (1708), John Clark (1708), and others” (Morison, 1931, p. xxxii). Douglas’ survey of early texts on penmanship concludes that “Copy-books in the first half of the eighteenth century claimed a symbiotic relationship between trade and writing, in which each facilitated the expansion of the other” (Douglas, 2001, p. 150). In highlighting the endeavour to enhance their identity (Jenkins, 2004) through association with national interest, Douglas was summarising claims put forward by writing masters such as Edward Cocker (1675): “No Arts or Sciences tend more to the advancement of Trade, and the honour of a Nation than faire Writing & Arithmetick, and Excellency in them renders a man an Instrument of his owne and his Countreyes happinesse” (quoted in Ogborn, 2004, p. 301). Or as Hill (1689, pp. 1-2) put it, writing as an “art” arose from “its Serviceableness in the negotiating and managing important Affairs throughout the habitable World, especially in all civiliz’d Nations, where Traffick, Trade, or Commerce, relating to the Profit, Pleasure, or Well-being of human Societies, take place”.^[14] Thus, despite their rivalries (see below), writing masters were “united in their promotion of writing as an engine in the development of England as a commercial nation” (Douglas, 2001, p. 145).

Others broaden the perceived connection between writing, arithmetic and trade to include accounting. The title page of Hatton’s *The Merchant’s Magazine* (1695) reveals that his text is designed to cover the full range of skills required by an aspirant merchant,^[15] though many of its users are unlikely to have risen beyond that of clerking functionary within the counting house. In a note preceding the Preface, Hatton’s bookseller presses the connection between vocational subjects taught and national interest when claiming that the author’s work:

deserves Encouragement from the Publick, as being calculated for the Improvement of Trade and Commerce, to which our English Nation is so much indebted for their Fame and Grandeur, and that great Figure which they make in the World. (Hatton, 1712, The booksellers to the reader)

In *Writing Improve'd; or, Penmanship Made Easy* (1714), the writing master and accountant, John Clarke begins with a dedication penned in round hand^[16] to the Lord Mayor of London, wherein he agrees that the rise of penmanship owes a debt to “that generous Encouragement which the most Considerable Traders have all along been pleased to afford it”, but it is a debt that is believed to be repaid: “Writing and Accompts no less than Trade and Commerce have given us the Precedence above all [other Nations]”. Watts (1716, p. 4) elaborates on this theme:

The superiour Advantage of this Part of Education will easily be confessed by all who shall but turn their Eyes upon this great and magnificent City, and consider the immense Wealth and extensive Commerce which makes this Nation known to, and honour'd in the most distant Places of the habitable World.

Unsurprisingly, the academies run by writing masters and accountants are judged by themselves to contribute far more significantly to national endeavours than the traditional institutes of education: “where ye Grammar school sends forth one scholar for Divinity, Law or Physick, forty if not a hundred are sent out [from free writing-schools] to Trades & other employments” (Ayres, 1716, p. 4, quoted in Douglas, 2001, p. 151).

Pursuing a gentlemanly image

Francis Clement, whose *The Petie Schole* was published in 1587, “ranks as the earliest English writing-master whose published work has come down to us” (Heal, 1931, pp. 31-2). Just over two centuries later, the age of the penman was over with James Henry Lewis (1786-1853) described in the *ODNB* as “One of the last of the great writing masters” (Life, 2004).^[17] The halcyon days of the writing master, as of the writing master and accountant, therefore comprise a relatively short episode in the long course of history, with the writing master’s decline in status implicit in the following: “Up till the early part of the seventeenth century the writing-master still retained his position as a man of learning in a generally unlettered world; and up till the middle of the eighteenth century he was a well read man” (Heal, 1931, p. xviii).

As with any ambitious occupational group, its members had aspired to raise their economic and social status by pursuing what would today be described as a professionalization process. In attempting to create a professional identity, the writing master and the accountant had to contend with the potentially damaging connection with trade and commerce. A possible solution was to rely on their role as pedagogue. This was not an easy route to professional recognition. The schoolteacher was on the lowest rung of the professional ladder in seventeenth century England. Indeed, many would deny them that designation except perhaps for graduate-qualified teachers in prestigious grammar schools who prepared students for the universities (Dingwall, 1999, p. 159). Nevertheless it was their most promising pathway to enhanced public recognition.

According to Hans (1951, p. 185; see also p. 187), the titles Teacher of Mathematics, Writing Master and Writing Master and Accountant were “used as official professional designations” that might be readily recognised in the public domain. Such specialists worked in academies and occasionally grammar schools, many ran their own academies, while the provision of services as private tutors was also common (Hans, 1951; see also Whalley, 1980, p. 181). Claims to high status were often implied by associating their clientele with the gentleman class. For example, Thomas Watts describing his academy as an institution “for Qualifying Young Gentlemen for Business” (Watts, 1716, title page). The claim to professional status, by association with elite society, also occurred where education was provided for the children of gentlemen within the parents’ domestic realm.

Writing masters and accountants further attempted to enhance their public image by assuming the paraphernalia of the gentlemen, e.g. by arranging for portraits to be reproduced in the books they wrote that portrayed them (Clark, 1714; see also Brooks, 1717; Hatton, 1712; Kippax, c. 1740, title page; Olyffe, 1713; Snell, c. 1693) as people of stature and breeding. Douglas (2001, p. 145) summarises, as follows, efforts made by writing masters to create symbolic capital (Bourdieu, 1989) to buttress their professional aspirations:

Decked out with grandiose portraits of their authors, and embellished with iconography that might include cherubs, crowns of laurel, quills and Latin inscriptions, the copy-books sought to assert the writers’ gentlemanly status as well as their skill.

We have noted that the use of designatory letters to signal the possession of expert knowledge by professional people was well established by the seventeenth century. We have found no evidence that writing masters belonged to any qualification-awarding institution, but they often adopted the practice of placing the designatory letters W.M. after their name, as in the business card of John Grant. Some writing masters and accountants (e.g. Christopher Warren) built on this practice to create the credential “W.M. and Accomptant” (see Heal, 1931, p. 111).

Abandonment of the professionalisation process

In this section we attribute the abandonment by writing masters and accountants of their professionalization process to a failure to forge a prestigious group identity and to the degradation of the writing component of their joint jurisdiction.

Weak group identity

Although many writing masters prospered, as an occupation “their search for a coherent professional identity as gentleman and pedagogue” Peltz (1994, abstract) failed due to a number of contributing factors. They faced an obstacle common to most aspiring professionals, that of distinguishing the genuine from the counterfeit practitioner. The rapid spread of learning created

a market that attracted entrants to the profession which the writing master Martin Billingsley (1618 – quoted in Heal, 1931, p. xv) believed to include:

A number of lame pen-men who as they doe intrude themselves into the Society of Artists, so by their audacious brags and lying promises they doe shadow and obscure the excellency of the pen and the dignity of those that are indeed professors thereof.

Writing masters who were also accountants expressed identical concerns:

And here I cannot forbear, lamenting the Unhappiness of our Profession, on account of its being, like those of Law and Physick, so crowded with ignorant Undertakers, and unskilful Pretenders. When a man has try'd all Shifts ... he perhaps gathers a number of Schollars; and thus imposing on the inconsiderate Parents, both robs them of their money, and the more Unhappy Children of the time. (Webster, 1721, p. 82)

Or as Fisher (1735, p. 198) put it:

For every petty School-Master in any By-Corner, will be sure to have Merchants-Accompts expressed on his Sign, as a principal Article of his Ability in Teaching; though strictly-speaking; for want of the Practical Part, knows hardly any thing of the Matter, and is consequently incapable of Teaching it.

It is one thing for an aspiring professional to adopt a strategy of distinguishing the *bona fide* from the *soi-disant* (Walker, 2004). It is a much riskier tactic to criticise another member of the ingroup (Augoustinos and Walker, 1995, p. 111) rather than, as one contemporary put it, leaving it to the public “to chuse which they liked best” (Massey, 1763, p. 142). The public standing of penman suffered, therefore, from a “professional rivalry [that] led to rather absurd bouts between various masters and a display of childlike vanity” (Heal, 1931, p. xv; see also pp. xv-xvi).

Isaac D’Israeli’s nineteenth century essay lampooned the egotism that sometimes featured in strategies designed to help fulfil social and professional aspirations: “never has there been a race of professors in any art, who have exceeded in solemnity and pretensions the practitioners in this simple and mechanical craft”[18] (D’Israeli, 1864, p. 49). D’Israeli recounts three very public power struggles between writing masters based on severe criticism of the professional competence of the other party. This internecine conflict involved the prominent writing masters and accountants John Clark, George Shelley and Charles Snell. Shelley was an advocate of ornamental penmanship which “Snell utterly rejected” (D’Israeli, 1864, p. 52). Shelley’s status (Peltz, 2004c) enabled him to remain aloof from an ungentlemanly quarrel which was principally played out between Clark and Snell in the public domain. A contemporary wrote:

This quarrel about standard rules ran so high between them, that they could scarce forbear scurrilous language therein, and a treatment of each other, unbecoming *gentlemen*. Both sides, in this dispute, had their abettors; and to say, which had the most truth, and reason, *non nostrum est tantas componere lites*; perhaps both parties might be too fond of their own *schemes*. (Massey, 1763, p. 141-142; see also Heal, 1931, pp. 94-95 and pp. 102-103)

Accountant teachers were sometimes equally explicit in locating the subjects of their scorn. A well-known example of a public airing of differences between accountants occurred in the years following Edward Jones claim for the superiority of the “English system of bookkeeping” (Yamey, 1944). But there were plenty of others. Sedger (1777, p. 10) intended that his book “might be a medium, between the unnecessary tedious ones of Mr. Mair, and the contracted insufficient rules of Mr. Webster”. Webster, “Master of a celebrated Academy in Town”, is also the subject of attack from London (1758, vol. 1, p. iv). Having described errors discovered in Webster’s treatise, London (1758, vol. 1, p. v; see also p. xii) concludes:

if the Art of Book-Keeping be no better understood in the Counting-Houses of this great Trading City, than in its Academies for Teaching it, a Merchant who hath largely embarked in Trade, might imagine he was getting an immense Estate; whilst instead of it, he would find himself quite undone.

Equally direct in its condemnation of competing literature is the title of Cooke’s (1788) treatise which announces that it is “principally intended to supply the Defects of those already published”.

The following conclusion reached by Peltz concerning the status of writing masters might therefore have applied equally to accountant-teachers and to their joint occupational status: “This form of internecine quarrel surely damaged the underlying attempts to invoke penman claims to disinterest, shared professional aims and clubbability” (Peltz, 1994, p. 25).

Writing masters were not always at each others throats of course. At a personal level, writing masters naturally had friends who followed the same occupation. When John Bland died, in 1749, and was buried in St Martin’s Outwich, Threadneedle Street, he “was carried to his grave by a number of his profession, as well as two of the teachers who worked at his academy” (Peltz, 2004a). But this was quite different to the image that writing masters too often displayed in the public domain. Reflecting the diminished status of writing when associated with the accounting craft in 1881, the term “writing *clerk* and accountant” was used by Peter E. Farrar, Bernard Howson and James Henry Myatt to describe their occupation to the census enumerators of that year (Ancestry.co.uk, emphasis added).

Degradation of jurisdiction

While failure to develop a cohesive and meaningful group identity hindered the professional aspirations of the writing master and accountant occupational group, decline and demise is attributable to degradation of one part of its joint

jurisdiction. Abbott (1988, p. 126) points to the fact that, although theories of “proletarianization of professionals” and “deprofessionalisation” focus on the recent past, with a prime examples being the degradation of clerical work and computer programmers (see also Crompton and Jones, 1984), it “is in fact an old and familiar process of professional life”. He cites the example of how “by drawing the line between compounding medicines and prescribing them ... British apothecaries left their brother chemists out of the unification of the British medical profession in 1858”. The provisional nature of professional status is also emphasised by Turner and Hodge (1970, p. 24, quoting Abrams 1965): “[b]ut if professions emerge they may also recede – scribes, Pharisees and alchemists are cases in point”.

The history of the accounting profession from the mid-nineteenth century onwards has witnessed the delegation of its more routine tasks to bookkeepers, and the eventual “degradation of what had been professional work to non-professional status” (Abbott, 1988, p. 126). And this process was naturally “accompanied by the degradation of those who do the work” (Abbott, 1988, p.126). Most recently, the bookkeeping function has been further proletarianized with the development of business accounting software, predominant among which is the Sage computerized bookkeeping package.

Moving back in time, “shifts ... in technologies” (Abbott, 1988, p. 126) also help explain the demise of the writing master and accountant occupational group. It was in the late eighteenth century that the decline of the writing master and the rise of the accountant appears to have intersected. Whereas the move towards plain and uniform writing might have denied the writing master his control over a specialised work area (Abbott, 1988) – as Whalley (1980, p. 243) put it: “in the 18th century calligraphy [beautiful writing] ceased to exist” – the accountant retained jurisdiction over double entry bookkeeping and carried that jurisdiction from the classroom more widely into the workplace. The problem for the writing master was that, “while more and more people were encouraged to write well, there was little concern for writing as an art, let alone a fine art” (Whalley, 1980, p. 243). As Bickham’s *The Universal Penman* (1741) demonstrated, while there existed a number of individual styles, “they were nearly all intended to one end – the making of a good clerky hand” (Whalley, 1980, p. 243).

The hey-day of the writing master was over, and it could well be the case that accountants, who may have been thin on the ground compared to business’s growing information requirements, discovered it had become more remunerative “to do” rather than “to teach” accounting. The writing master and accountant disappeared from the commercial scene with the term public accountant then developed to identify the practitioner with professional aspirations (Edwards et al. 2007).

Concluding remarks

The course of history is alternatively categorised as linear or nonlinear and as involving continuities or discontinuities (Hopwood, 1987; Zan, 2004). This study does not present accounting change as a phenomenon that consists of “a systematic endeavour, which proceeds towards a well specified, explicit objective according to a preset scheme, ordered stages and agreed

procedures" (Burns and Vaivio, 2001, p. 294). Instead it exhibits the course of accounting history as both unsystematic and unpredictable and, therefore, contributes to studies that "can help us identify within our particular nations and cultures, what has worked in the past and what hasn't. It also helps us understand why we have had our successes and failures over long periods of time." (Parker, 1997, p. 113).

The achievement of professional status is a dynamic process and this paper has revealed evidence of "signals of movement" (Carnegie and Edwards, 2001, p. 303) towards the achievement of that objective through the establishment of a specialist knowledge base and the creation of an identifiable occupational group that promoted itself, in the public domain, as expert provider of a specialist service. But this paper has also shown why the writing master and accountant occupational group failed to provide an effective long term vehicle for accountants wishing to achieve professional status.

Richard Brown (1905) is unusual in drawing attention to the possible role of teachers in the attempt to establish accounting as a recognised professional occupation. A review of some prominent characters in the history of accountancy in England, such as "Charles Snell, 'Writing-Master and Accountant in Foster Lane, London'" and "Richard Hayes, 'Accomptant and Writing-Master of Queen Street, Cheapside'" lead Brown to conclude that "the profession in England had its origin in this class" (Brown, 1905, p. 233). This contrasts with the common image of professional evolution presented in accounting's historiographical writings, which is one of clerks graduating from positions as general factotum within businesses to fulfil specialist bookkeeping and accounting functions, and for some of them to leave the business sector to set up firms of their own offering accounting and related services to the general public.[19] The dominant focus on the accountants' low status, trade-based origins is shown here to provide an incomplete picture.

Building on the insight provided by Brown (1905), we reveal that it was not only accounting as public practice that, historically, raised the occupation's public profile; the association with learning was also important over a significant time horizon, even though it did not result in the long-term survival of the writing master and accountant as pedagogue, let alone provide an effective vehicle enabling the accountant to achieve professional status. Writing masters and accountants comprised a group that attempted to influence perceptions of public standing through a focus on their status as teachers. Of course, teaching was not necessarily considered a professional pursuit particularly, as Ogborn (2004) points out, where it was directly associated with commerce. As we have seen, writing masters and accountants therefore sought to raise their occupational status by associating their services also with the national interest. This was a promising strategy, but the achievement of professional status also depends on factors which include the behavioural characteristics of aspirant occupational groups.

It is well known that the connection with trade and commerce was an issue that accountants had again to engage with when pursuing their professional project under the leadership of professional bodies formed in England and Scotland in the second half of the nineteenth century. The achievement of

professional ambitions was made a little easier, by then, through a widening of the conception of what it was to be a professional. The desire to achieve professional status had proved problematic for centuries due to the fact that members of ambitious occupational groups had to do what a gentleman did not do, i.e. work. Corfield (1995, p. 174) finds that, beginning in the sixteenth century, “professional men were routinely styled as ‘gentlemen’”, but it was not until the nineteenth century that “a unique ideology based on the concept of [public] service as a moral imperative” was developed to reconcile the earlier “concept of a gentleman with the necessity to work for a living” (Duman, 1979, p. 114). The achievement of such status involved compliance with informal codes of conduct and societal displays of “integrity, honesty, fidelity, probity and impartiality” (Harris, 1994, p. 108). For an aspirant occupational group to achieve professional status, during the century or so that the writing master and accountant thrived, society’s behavioural expectations are likely to have been even more demanding. And we have seen that their public actions sometimes fell well short of the professional ideal.

According to Jenkins, identity can *only* be understood as *process*, as one of “being” or “becoming” (Jenkins, 2004, p. 5), but this paper shows that it may also be a process of not becoming. Ultimately, the writing master and accountant did not successfully pursue the quest for professional identity. For them, too often, it was individual rather than collective identity that received emphasis. Whereas “social identities are normally attached to, and derive from, the groups to which we belong” (Augoustinos and Walker, 1995, p. 98), writing masters projected themselves first and foremost as unique individuals. For social identities to be taken on by “significant others”, they must be imagined but not imaginary (Jenkins, 2004, pp. 22, 26 and 183). In the case of the writing master and accountant, the label was a social construction that failed to achieve practical reality in the long term. Ultimately, however, it was the demise of writing as expert knowledge that totally undermined the writing master and accountant’s joint jurisdiction as a viable foundation for a successful professionalization process.

A decline in the standing of accounting credentials is not merely an historical curiosity. Recent events reveal the fragile nature of even the premier established credential “chartered accountant” which is under increasing pressure from the CPA designation (Parker, 2005, pp. 37-9). Moreover, the label chartered and even that of CPA are, today, less widely used by international accounting firms as signals of excellence. Such firms have not only outgrown the national professions from which they sprung; also, they promote themselves as suppliers of business services rather than as experts in accounting and auditing. In their advertisements and on the home pages of their websites, international accounting firms therefore prefer not to seek a public identity based on the label chartered accountant or CPA. Neither credential is regarded as sufficiently “global” for the world stage on which they now operate.. Instead, the brand name used is that of the firm, although how transient that can prove was graphically demonstrated by the demise of Arthur Andersen in 2002 (Parker, 2005, p. 39).

References

Treatises

- Aitchison, T. A. (1795), *Directory for Edinburgh Leith Mussleburgh and Dalkeith*, Edinburgh.
- Ayres, J. (1716), *Youth's Introduction to Trade: an Exercise-book, Chiefly Designed for the Use of the Writing-school*, London,
- Bickham, G. (1741), *The Universal Penman*, London.
- Billingsley, M. (1618), *The Pen's Excellencie*, London.
- Brooks, (1717), *A Delightful Recreation*, London.
- Castro, J. (1742), *The Merchant's Assistant and Clerk's Instructor*, London.
- Chirm, S. (1776), *School Books in Chirm's Binding*, London.
- Clark, J. (1714), *Writing Improv'd; or, Penmanship Made Easy*, London.
- Clement, F. (1587), *The Petie Schole*, London.
- Collins, J. (1653), *An Introduction to Merchants Accounts*, London.
- Cooke, J. (1788), *Practical Book-keeping, or the Merchant and Tradesmans Assistant*, London.
- Cowley, J. (1752), *Geometry Made Easy*, London.
- Dilworth, T. (1744), *The Schoolmasters Assistant*, 2nd edition, London.
- Dilworth, T. (1760), *The Schoolmasters Assistant*, 10th edition, London.
- Dilworth, T. (1751), *A New Guide to the English Tongue*, 13th edition, London.
- Edinburgh Magazine* Vol. 5 (1761), Edinburgh.
- Fenning, D. (1750), *The Young Algebraist's Companion*, London.
- Fisher, G. (1735), *The Instructor: or, Young Man's Best Companion*, new edition, London.
- Fitzgerald, E. (1771), *An Epitome of the Elements of Italian Book-keeping*, Whitehaven.
- Harper, T. (1761), *The Accomptant's Companion*, London.
- Hatton, E. (1695), *The Merchant's Magazine*, London.
- Hatton, E. (1712), *The Merchant's Magazine*, 6th edition. London.
- Hayes, R. (1739), *Modern Book-keeping: or, the Italian Method Improved*, London.
- Hill, J. (1689), *The Young Secretary's Guide*, London.
- Hudson, P. A. (1767), *New Introduction to Trade and Business*, London.
- Kippax, W. (c. 1740), *A New Book of Arithmetick*, London.
- Lewis, H. J. (1840), *The Quick and Easy Method of Teaching Bookkeeping*. London
- London, J. (1758), *A Complete System of Book-Keeping, after the Italian Method*, 3rd edition, vol. 1, London.
- Marsh, J. (1742), *Decimal Arithmetic Made Perfect*, London.
- Mason, W. (1695), *Aurea Clavis: or, A Golden Key to the Cabinet of Contractions*, London.
- Massey, W. (1763), *The Origin and Progress of Letters*, London,
- Mun, T. (1664), *England's Treasure by Forraign Trade*, London.
- Olyffe, T. (1713), *The Practical Penman*, London.
- Pacioli, L. (1494), *Summa de Arithmetica, Geometria, Proportioni et Proportionalita*, Paganino de' Paganini, Venice.

Peat, T. (1744), *Advertising Circular*, Nottingham, available at:
http://find.galegroup.com/ecco/dispatchBasicSearch.do?prodId=ECCO&userGroup=ucw_itc

Roose, R. (1760), *An Essay to Make a Compleat Accomptant*, London.

Sedger, J. (1777), *Sedger's Rudiments of Book-keeping*, London.

Snell, C. (c. 1693), *Pen-man's Treasury Open'd*, London.

Talbot, D. (1755), *The New Arithmetical Catechism*, Dublin.

Thompson, W. A. (1773), *Concise but Comprehensive Treatise of Vulgar Fractions and Decimal Arithmetic*, London.

Walkingame, F. (1751), *The Tutor's Assistant*, London.

Watts, T. (1716), *An Essay on the Proper Method for Forming the Man of Business*, 2nd edition, London.

Webster, W. (1721), *An Essay on Book-keeping, According to the True Italian Method of Debtor and Creditor, by Double Entry*, 2nd edition, London.

Webster, W. (1755), *An Essay on Book-keeping, According to the True Italian Method of Debtor and Creditor, by Double Entry*, 12th edition, London.

Webster, W. (1772), *An Essay on Book-keeping, According to the True Italian Method of Debtor and Creditor, by Double Entry*, 15th edition, London.

Welsh, J. (1760), *The School-master's General Assistant*, London.

Wright, A. A. (1740), *Treatise of Practical Arithmetic*, London.

Other secondary sources

17th and 18th Century Burney Collection Newspapers, available at:

[http://find.galegroup.com/bncn/start.do?prodId=BBCN&userGroupName=u
cw_etc](http://find.galegroup.com/bncn/start.do?prodId=BBCN&userGroupName=u
cw_etc).

Abbott, A. (1988), *The System of Professions. An Essay on the Division of Expert Labor*, Chicago University Press, Chicago, IL.

Addison, J. (1836), "Divinity, law and physic overburdened with practitioners", *The Spectator*, Vol. I, pp. 45-47.

Ancestry.co.uk

Anderson-Gough, F., Grey, C. and Robson, K. (2001), "Tests of time: organizational time-reckoning and the making of accountants in two multi-national accounting firms. *Accounting, Organizations and Society*", Vol. 26 No. 2, pp. 99-122.

Anderson-Gough, F., Grey, C. and Robson, K. (2002), "Accounting professionals and the accounting profession: linking conduct and context", *Accounting and Business Research*, Vol. 32 No. 1, pp. 41-56.

Augoustinos, M. and I. Walker (1995), *Social Cognition: an Integrated Introduction*, Sage, London.

Bolton, K. N. (Ed.) (1975), *Historical Accounting Literature*, Mansell, London.

Bourdieu, P. (1989), "Social space and symbolic power", *Sociological Theory*, Vol. 7 No. 1, pp. 14-25.

Brown, R. (Ed.) (1905), *A History of Accounting and Accountants*, Jack, Edinburgh.

Burns, J. and Vaivio, J. (2001), "Management accounting change", *Management Accounting Research*, Vol. 12 No. 4, pp. 389-402.

Bywater, M. F. and Yamey, B. S. (1982), *Historic Accounting Literature: a Companion Guide*, Scholar Press, London.

Carmona, S. (2004), "Accounting history research and its diffusion in an international context", *Accounting History*, Vol. 9 No. 3, pp. 7-23.

Carmona, S. and L. Zan (2002), "Mapping variety in the history of accounting and management practices", *European Accounting Review*, Vol. 11 No. 2, pp. 291-304.

Carnegie, G. D. and Edwards, J. R. (2001), "The construction of the professional accountant: the case of the Incorporated Institute of Accountants, Victoria (1886)", *Accounting, Organizations and Society*, Vol. 26 No. 4/5, pp. 301-25.

Carr-Saunders, A. M. and Wilson, P. A. (1933), *The Professions*, Oxford University Press, Oxford.

Collins, R. (1979), *The Credential Society: an Historical Sociology of Education and Stratification*, Academic Press, New York.

Collins, R. (1990), "Changing conceptions in the sociology of the professions", in Torstendahl, R. and Burrage, M. (Eds), *The Formation of Professions: Knowledge, State and Strategy*, Sage Publications, London, pp. 11-23.

Colvin, H. (2008), *A Biographical Dictionary of British Architects, 1600-1840*, 4th edition, Yale University Press, New Haven & London.

Copeman, W. S. C. (1960), *Doctors and Disease in Tudor Times*, Dawson's, London.

- Corfield, P. J. (1995), *Power and the Professions in Britain, 1700-1850*, Routledge, London & New York.
- Corfield, P.J. (1995), *Power and the Professions in Britain 1700-1850*, Routledge, London.
- Covaleski, M., Dirsmith, M., Heian, J. and Samuel, S. (1998), "The calculated and the avowed: techniques of discipline and struggles over identity in Big 6 public accounting firms", *Administrative Science Quarterly*, Vol. 43, pp. 298-327.
- Crompton, R. and G. Jones (1984), *White-collar Proletariat. Deskilling and Gender in Clerical work*, Macmillan, London.
- D'Israeli, I. (1864), "The history of writing masters", in D'Israeli, I., *Curiosities of literature*, vol. 4, privately printed Riverside Press, Cambridge, pp. 48-60.
- Dingwall, H. (1999), "The power behind the merchant? Women and the economy in late-seventeenth century Edinburgh", in Ewan, E. and Meikle, M. M. (Eds), *Women in Scotland c.1100-c.1750*, Tuckwell Press, East Linton, pp. 153-162.
- Douglas, A. (2001), "Making their mark: eighteenth-century writing masters and their copy-books", *British Journal for Eighteenth-Century Studies*, Vol. 24, pp. 145-59.
- Duman, D. (1979), "The creation and diffusion of a professional ideology in nineteenth-century England", *Sociological Review*, Vol. 27, pp. 113-138.
- Duman, D. (1981), "The English Bar in the Georgian Era", in Prest, W. R. (Ed.), *Lawyers in Early Modern Europe and America*, Croom Helm, London, pp. 86-107.
- Durkheim, E. (1957), *Professional Ethics and Civic Morals*, Routledge & Kegan Paul, London.
- Early English Books Online, available at: <http://eebo.chadwyck.com/home>.
- Edwards, J. R. (2009), "A business education for 'the middling Sort of People' in mercantilist Britain", *British Accounting Review* (forthcoming).
- Edwards, J. R. and Walker, S. P. (2010), "Lifestyle, status and occupational differentiation in Victorian accountancy", *Accounting, Organizations and Society* (forthcoming).
- Edwards, J. R., Anderson, M. and Chandler, R. A. (2007), "Claiming a jurisdiction for the 'Public Accountant' in England prior to organisational fusion", *Accounting, Organizations and Society*, Vol. 32 No, 1/2, pp. 65-104.
- Eighteenth Century Collections Online, available at: <http://www.gale.cengage.com/DigitalCollections/products/ecco/index.htm>.
- Elliott, P. (1972), *The Sociology of the Professions*, Macmillan, London.
- Fleischman, R. K. and Radcliffe, V. S. (2005), "The roaring nineties: accounting history comes of age", *Accounting Historians Journal*, Vol. 32 No. 1, pp. 61-109.
- Freidson, E. (1994), *Professionalism Reborn: Theory, Prophecy, and Policy*, Polity Press, Cambridge.
- Grassby, R. (1995), *The Business Community of Seventeenth-century England*, Cambridge University Press, Cambridge.

- Gray, G. J. (2004), "Dodson, James (c.1705–1757)", revised, McConnell, A., *Oxford Dictionary of National Biography*, Oxford University Press, Oxford, available at: <http://www.oxforddnb.com/view/article/7756>.
- Grey, C. (1998), "On being a professional in a 'Big Six' firm", *Accounting, Organizations and Society*, Vol. 23 No. 5/6, pp. 569-587.
- Hans, N. A. (1951), *New Trends in Education in the Eighteenth Century*, Routledge & Kegan Paul, London.
- Harris, N. G. E. (1994), "Professional codes and Kantian duties", in Chadwick, R. F. (Ed.), *Ethics and the professions*, Avebury, Aldershot, pp. 104-115.
- Heal, A. (1931), *The English Writing-masters and their Copy-books 1570-1800*, Cambridge University Press, Cambridge.
- Holmes, G. S. (1982), *Augustan England: Professions, State and Society, 1680-1730*, Allen & Unwin, London.
- Hopwood, A. G. (1987), "The archaeology of accounting systems", *Accounting, Organizations and Society*, Vol. 12 No. 3, pp. 207-34.
- Jeacle, I. (2009), "Beyond the boring grey: the construction of the colourful accountant", *Critical Perspectives on Accounting*, Vol. 19 No. 8, pp. 1296-1320.
- Jenkins, R. (2004), *Social Identity*, 2nd edition, Routledge, Oxford.
- Johnson, W. (2001), "The Watts Academy, 1715–1750: Robins' probable involvements and opportunities", *International Journal of Impact Engineering*, Vol. 25, pp. 607-614.
- Jones, E. (1981), *Accountancy and the British Economy 1840-1980: the Evolution of Ernst & Whinney*, Batsford, London.
- Kedslie, M. J. (1990), *Firm Foundations. The Development of Professional Accounting in Scotland*, Hull University Press, Hull.
- Kirk, H. (1976), *Portrait of a Profession. A History of the Solicitor's Profession 1100 to the Present Day*, Oyez Publishing, London.
- Krause, E. A. (1971), *The Sociology of Occupations*, Little, Brown, Boston.
- Larson, M. S. (1977), *The Rise of Professionalism: a Sociological Analysis*, University of California, Berkeley.
- Lemarchand, Y. and Parker, R. H. (Eds) (1996), *Accounting in France/La Comptabilite en France: Historical Essays/Etudes Historiques*, Garland, New York.
- Life, P. (2004), "Lewis, James Henry (1786–1853)", *Oxford Dictionary of National Biography*, Oxford University Press, Oxford, available at: <http://www.oxforddnb.com/view/article/16589>.
- London postal districts, available at: <http://homepages.gold.ac.uk/genuki/LND/postaldistricts.htm>
- Luu, L. B. (2005), *Immigrants and the Industries of London, 1500-1700*, Ashgate, Aldershot.
- Macdonald, K. M. (1984), "Professional formation: the case of the Scottish accountants", *British Journal of Sociology*, Vo. 35 No. 2, pp. 174-189.
- Matthews, D., Anderson, M. and Edwards, J. R. (1998), *The Priesthood of Industry: the Rise of the Professional Accountant in British Management*, Oxford University Press, Oxford.
- McKinstry, S. and Fletcher, M. (2002), "The personal account books of Sir Walter Scott", *Accounting Historians Journal*, Vol. 29 No. 2, pp. 59-89.

- Millerson, G. (1964), *The Qualifying Associations: A Study in Professionalisation*, Routledge & Kegan Paul, London.
- Money, J. (1993), "Teaching in the market-place, or 'Caesar adsum jam forte: Pompey aderat': the retailing of knowledge in provincial England during the eighteenth century", in Brewer, J. and Porter, R. (Eds), *Consumption and the World of Goods*, Routledge, London, pp. 335-377.
- Morison, S. (1931), "The development of hand-writing. An outline", in Heal, A. *The English Writing-masters and their Copy-books 1570-1800*, Cambridge University Press, Cambridge, pp. xxiii-xl.
- Mosley, J. (2004), "Baskerville, John (1706–1775)", *Oxford Dictionary of National Biography*, Oxford University Press, Oxford, available at: <http://www.oxforddnb.com/view/article/1624>.
- Murray, D. (1930), *Chapters in the History of Book-keeping, Accountancy and Commercial Arithmetic*, Jackson, Wylie, Glasgow.
- Nairne, P. (2004), "Snell, Charles (bap. 1667, d. 1733)", *Oxford Dictionary of National Biography*, Oxford University Press, Oxford, available at: <http://www.oxforddnb.com/view/article/37989>.
- Napier, C. J. (2006), "Accounts of change: 30 years of historical accounting research", *Accounting, Organizations and Society*, Vol. 31 No. 4/5, pp. 445-507.
- Napier, C. J. (2008), "Historiography", in Edwards, J. R. and Walker, S. P. (Eds), *Companion to Accounting History*, Routledge, London, pp. 30-49.
- O'Day, R. (1982), *Education and Society 1500-1800: the Social Foundations of Education in Early Modern Britain*, Longman, London.
- Ogborn, M. (2004), "Geographia's pen: writing, geography and the arts of commerce, 1660-1760", *Journal of Historical Geography*, Vol. 30 No. 2, 294-315.
- Olson, P. A. (1983), "Credentialism as monopoly, class war, and socialization scheme: some historical reflections on modern ways of determining who can do a job", *Law and Human Behavior*, Vol. 7 Nos. 2/3, pp. 291-299.
- Parker, L. D. (1997), "Informing historical research in accounting and management", *Accounting Historians Journal*, Vol. 24 No. 2, pp. 111-149.
- Parker, R. H. (1993), "The scope of accounting history: a note", *Abacus*, Vol. 29 No. 1, pp. 106-110.
- Parker, R. H. (2005), "Naming and branding: accountants and accountancy bodies in the British Empire and Commonwealth, 1853-2003", *Accounting History*, Vol. 10 No. 1, pp. 7-46.
- Peltz, L. (1994), Commerce, identity and calligraphy: *The Universal Penman and the production of a society of writing-masters*, unpublished MA thesis, Courtauld Institute, University of London.
- Peltz, L. (2004a), "Bland, John (1702–1749)", *Oxford Dictionary of National Biography*. Oxford University Press, Oxford, available at: <http://www.oxforddnb.com/view/article/2609>.
- Peltz, L. (2004b), "Champion, Joseph (b. 1709, d. in or before 1768)", *Oxford Dictionary of National Biography*, Oxford University Press, Oxford, available at: <http://www.oxforddnb.com/view/article/5093>.

- Peltz, L. (2004c), "Shelley, George (c.1666–c.1736)", *Oxford Dictionary of National Biography*, Oxford University Press, Oxford, available at: <http://www.oxforddnb.com/view/article/25310>.
- Peltz, L. (2004d), "Tomkins, Thomas (1743–1816)", *Oxford Dictionary of National Biography*, Oxford University Press, Oxford, available at: <http://www.oxforddnb.com/view/article/27517>.
- Pollard, A. F. (2004), "Peat, Thomas (1707/8–1780)", revised, Wallis, R., *Oxford Dictionary of National Biography*, Oxford University Press, Oxford, available at: <http://www.oxforddnb.com/view/article/21731>.
- Poullaos, C. (2008), "Professionalisation", in Edwards, J. R. and Walker, S. P. (Eds), *Companion to Accounting History*, Routledge, London, pp. 247-273.
- Prest, W. R. (1981), "The English Bar, 1550-1700", in Prest, W. R. (Ed.), *Lawyers in Early Modern Europe and America*, Croom Helm, London, pp. 65-85.
- Reader, W. J. (1966), *Professional Men: the Rise of the Professional Classes in Nineteenth-century England*, Weidenfeld & Nicolson, London.
- Scriba, C. J. (2004), "Collins, John (1626–1683)", *Oxford Dictionary of National Biography*, Oxford University Press, Oxford, available at: <http://www.oxforddnb.com/view/article/5941>.
- Siegrist, H. (1990), "Professionalization: professional strategies and scientification of occupations", in Burrage, M. and Torstendahl, R. (Eds), *Professions in Theory and History*, Sage Publications, London, pp. 177-202.
- Turner, C. and Hodge, M. N. (1970), "Occupations and professions", in Jackson, J. A. (Ed.), *Professions and Professionalization*, Cambridge University Press, Cambridge, pp. 19-50.
- Unwin, G. (1908), *The Gilds and Companies of London*, Methuen, London.
- Verma, S. and Gray, S. J. (2006), "The creation of the Institute of Chartered Accountants of India: the first steps in the development of an indigenous accounting profession post-independence", *Accounting Historians Journal*, Vol. 33 No. 2, pp. 131-156.
- Walker, S. P. (1991), "The defence of professional monopoly: Scottish chartered accountants and 'satellites in the accountancy firmament'", *Accounting, Organizations and Society*, Vol. 16 No. 3, pp. 257-283.
- Walker, S. P. (2004), *Towards the "Great Desideratum": the Unification of the Accountancy Bodies in England, 1870-1880*, ICAS, Edinburgh.
- Walker, S. P. (2008), "Innovation, convergence and argument without end in accounting history", *Accounting, Auditing & Accountability Journal*, Vol. 21 No. 2, pp. 296-322
- Walker, S. P. and Shackleton, K. (1995), "Corporatism and structural change in the British accountancy profession, 1930-1957", *Accounting, Organizations and Society*, Vol. 20 No. 6, pp. 467-503.
- Wallis, R. (2004), "Dougharty, John (1677–1755)", *Oxford Dictionary of National Biography*, Oxford University Press, Oxford, available at: <http://www.oxforddnb.com/view/article/7853>.
- Whalley, J. I. (1980), *The Pen's Excellencie. Calligraphy of Western Europe and America*, Midas, Tunbridge Wells.

- Whalley, J. I. (2004), "Ayres, John (d. 1704x9)", *Oxford Dictionary of National Biography*, Oxford University Press, Oxford, available at: <http://www.oxforddnb.com/view/article/945>.
- Woolf, A. H. (1912), *A Short History of Accountants and Accountancy*, Gee, London.
- Worthington, B. (1895), *Professional Accountants: an Historical Sketch*, Gee, London.
- Yamey, B. S. (1944), "Edward Jones's 'English system of bookkeeping'", *Accounting Review*, Vol. 19 No. 4, pp. 407-416.
- Yamey, B. S. (1975), "Introduction", in Bolton, K. (Ed.), *Historical Accounting Literature*, Mansell, London, pp. xvii-xxvi.
- Yamey, B. S. (1989), *Art and Accounting*, Yale University Press, New Haven & London.
- Zan, L. (2004), "Writing accounting and management history. Insights from unorthodox music historiography", *Accounting Historians Journal*, Vol. 31 No. 2, pp. 171-192.

Table 1. Writing masters and accountants

	Flourished	Sometime teaching location	Occupation
William Abbott	1776	White Cross Alley, Middle Moorfields, London	§
Joseph Adams	1740	Long Lane, near St. George's Church, Southwark, London	§
Joseph Alleine	1714	Coleman St., London	#
Robert Amoss	1740	Ratcliff Highway, London	§
Joseph Applin	1750	Sturminster Newton, Dorset	#
Emmanuel Austin	1739	Academy in Tower St., London Hand and Pen near St. Paul's School in St Paul's Churchyard, London	§
John Ayres	1680	London	#
William Banson	1762	Newcastle, Northumberland	§
John Baskerville	1726	The Grammar School in Birmingham, Warwickshire	#
Joseph Beasing	1740	Cheshunt, Hertfordshire	§
Jeffreys Beaver	1740	Northampton, Northamptonshire	§
John Bland	1726	Mr Watt's academy in Little Tower St., London	§
Daniel Blaney	1751	Swithin Lane, Cannon St., London	§
Thomas Blaney	1751	Swithin Lane, Cannon St., London	§
John Blundell	1751	George Yard, Upper Thames St., London	§
Ebenezer Bramble	1744	Bull and Mouth St., near Aldersgate, London Hayes Court, upper end of Gerrard St., St Ann'e Westminster, London	§
William Brooks	1717	London	§
Thomas Brooksbank	1750	King St, Bloomsbury, London	§
William Butler	1790	4 Oxford Court, Cannon St., London	§
J. Castro	1742	Camomile St., near Bishopsgate, London	§
John Ceeny	1751	Widegate Ally, Bishopsgate St., London	§
Joseph Champion	1731	New Writing School, at the Golden Pen, Cheapside, London	§
Francis Chapman	1744	Shadwell, London	§
William Chinnery	1746	Gough Square, London	§
John Clark	1708	Hand and Pen in Wood Street near Cheapside, London	§
William Cockin	1764	Free School in Lancaster, Lancashire	§
John Collins	1657	London	§
John Day	1740	Doctors Commons, London	§
John Dean	1757	Snow Hill, London	§
James Dodson	1735	Hand and Pen, Warwick Lane, near St Paul's Cathedral, London	#
John Dougharty	1702	Bewdley, Worcestershire	#
C. Durham	1776	Hammersmith, London Royal Foundation School of Queen Elizabeth, St Olave, Southwark, London	§
Clifford Elisha	1762	Southwark, London	§
John Evans	1742	Boarding School at the Wine Office, Fleet St., London	#
William Evans	1767	Unknown	§
John Fenwick	1750	Marsham St., Westminster, London	§
George Fisher	1735	Unknown	≠
William Fisher	1776	Albion Buildings, near Bartholomew Close, London	§
Edmund Fitzgerald	1771	Whitehaven, Cumberland	§
Thomas Freeman	1767	Unknown	§
John Gillet	1710	Hand and Pen in Goodmans's Fields, London	#
J Goldsmith	1798	Private tuition, contact Charles St, Westminster, London	§
John Grant	1690	Hand and Pen in Long Acre, London	#
Thomas Green Grove	1750	Clerkenwell, London	§
Richard Hale	1760	Ewer's St., in the Park, Southwark, London	§
Thomas Hammond	1710	Bell Yard within Temple Bar, Fleet St., London	#
Robert Hampton	1710	Hand and Penn in Leicester Fields, London Hand and Pen in Bartlett's Buildings, Hatton Garden, Holborn, London	#
James Harbottle	1712	London	#

Thomas Harper	1765	Harley St., Cavendish Square, London	§
John Harris	1715	Bristol, Gloucestershire	§
John Hawkins	1677	St George's Church, Southwark, London	#
Richard Hayes	1731	Cheapside, London	§
William Hobrow	1777	Upper Bridge St., Chester, Cheshire	§
James Hodder	1659	Tokenhouse Yard, Lothbury, London	#
John Holden	1740	Brompton, Kent	#
Francis Hopkins	1740	Cavendish Court, near Cavendish Square, London The Academy at the Manor House, Road from Newington to Vauxhall, London	§
W. Hull	1789	Vauxhall, London	§
Edward Hatton	1695	Unknown	≠
Charles Hutton	1760	Newcastle, Northumberland	#
Richard Hyde	1751	St George's Church, Southwark, London	§
Humphrey Johnson	1710	Old Bedlam Court, without Bishopsgate, London	#
John Jones	1760	Bristol, Gloucestershire	§
Thomas Jones	1758	Castle Green, Bristol, Gloucestershire	§
William Kippax	1740	Great Russell St., near Bloomsbury Square, London	§
J. Lampson	1730	Field End of King St., Bloomsbury, London	#
Richard Langford	1785	Haydon Square Academy in the Minorities, London	#
Edward Lloyd	1750	The Accountants Office in Birchin Lane, London	#
George Lydal	1725	St Lawrence Lane, near Cheapside, London	#
John Marsh	1731	City of Sarum, Salisbury, Wiltshire	§
William Mason	1672	Mr Mason's Academy in various City locations, London	#
Gilbert Massey	1751	Hammersmith, London	§
William Matthews	1776	Old Street Square, London	§
John Mellis	1566	St Olave, Southwark, London	#
Richard Millar	1787	Tonbridge, Kent	§
Robert More	1696	The Golden Pen in Castle Street, Leicester Fields, London	#
Robert Nedriff	1751	Aldermanbury, London	§
Abraham Nicholas	1711	Cusheon Court, near Austin Friars, Broad St., London	#
James Nicholas	1722	Clapham, London	#
Edward Noone	1710	Maiden Lane, Covent Garden, London	#
Thomas Ollyffe	1685	Hand and Pen in Fetter Lane, London	§
John Parsons	1740	Pennyfields, Poplar, London	§
Thomas Peat	1744	Hand and Pen in Castlegate, Nottingham, Nottinghamshire	§
T. Peters	1760	55 Bow Lane, off Cheapside, London	#
John Phelps	1743	House next to King's Head, Hewet's Court, Strand, London	#
Philip Pickering	1715	Sign of the Golden Pen in Paternoster Row	§
William Pirks	1777	King's Mead Square, Bath, Somerset	§
John Prior	1776	late of Charter House, Surrey	§
William Ramsay	1700	Academy in Chancery lane, London Free Grammar School of Queen Elizabeth, Blackburn,	#
James Radcliffe	1780	Lancashire	§
William Richards	1730	Academy over Shadwell Market-House, London	#
J Roffe	1751	Academy, Dorset Court in Salisbury Square, London	§
William Rolfe	1751	Clerkenwell, London	§
John Rosier	1740	Stanhope St., Clare Market, London	§
John Seally	1767	Academy in Bridgewater Square, London	§
J. Sedger	1787	near Pall Mall, London	#
George Shelley	1690	Hand and Pen, Warwick Lane, London	§
William Shemeld	1740	Hampstead, London	§
John Sisson	1772	Boarding School at Newmarket, Suffolk	§
James Smith	1758	Tower Lane, Bristol, Gloucestershire	§

John Smith	1710	Al-hallowes School, Lombard St., London	#
Robert Smith	1740	Richmond, Surrey later at Sir John Johnson's Free Writing School, Foster Lane, London	§
Charles Snell	1694	London	§
Thomas Taylor	1751	Queen St., Cheapside, London	§
James Thatcher	1751	St Martin's St., Leicester Square, London	§
W. Thompson	1773	Carlisle, Cumberland	§
William Thomson	1776	3 Birds Buildings, Islington, London	#
John Thorpe	1746	St. Edmund's Bury, Suffolk	§
Adam Walker	1748	Macclesfield Free School, Cheshire	§
J. J. Walker	1780	High St., St Marylebone, London	§
Jerimiah Walker	1746	Old Gravel Lane, near Ratcliff Highway, London	§
Francis Walkingame	1751	Boarding School in Kensington, London	§
Thomas Walters	1767	Staining Lane, London	§
Christopher Warren	1731	Unknown	§
Thomas Watts	1722	Academy or Accomptants Office, Little Tower St., London Grammar School belonging to the Worshipful Company of Haberdashers in Bunhill-row, London	#
Benjamin Webb	1763	Haberdashers in Bunhill-row, London	§
Ellis Webster	1747	Orange Court, Castle Street, Leicester Fields, London Hand and Pen, corner of Cecil Court, on the Pavement in St. Martin's Lane, London	§
William Webster	1714	Martin's Lane, London	§
Samuel Wegg	1740	Epsom, Surrey	§
Bright Whilton	1734	Fenchurch St., London	§
Mr Wightman	1763	Streatham, Surrey	§
John Williams	1751	Cox's Square, Spital Fields, London	§
John Williams	1751	Fetter Lane, London	§

Sources: 17th and 18th Century Burney Collection Newspapers, classified advertisements: Adams Weekly Courant; Gazetteer and London Daily Advertiser; Lloyds Evening Post and British Chronicle; Heal & Country Journal or the Craftsman; Daily Courant; Daily Post; General Advertiser; Post Boy; Oracle, Bells New World; The Citizen;, or, Morning Post; The Sun; World and Fashionable Advertiser, available at:

http://find.galegroup.com/bncn/start.do?prodId=BBCN&userGroupName=ucw_its;

Castro (1742, title page); Chirm (1776, list recommending use of Chirm's binding); Dilworth (1744, list recommending text's use in schools); Dilworth (1751, list recommending text's use in schools); Dilworth (1760, list recommending text's use in schools); Edinburgh Magazine (1761, p. 53); Fitzgerald (1771, title page); Gray (2004); Hans (1951, p. 109, p. 147, p. 187); Harper (1761, title page); Hayes (1739, title page); Heal (1931); Hudson (1767, pp. v-vi); Marsh (1742, title page, p. 65); Mason (1695, title page); Peat (1744); Roose (1760, p. 255); Scriba (2004); Thompson (1773, title page); Walkingame (1751, list of the subscribers names); Wallis (2004); Webster (1755, title page).

Notes:

§ Described as writing master and accomptant , or similar

Teaches writing, (merchants) accompts/accounts , also often arithmetic

≠ Authored text on writing, merchants accompts and arithmetic

Table 2. Dates when individual writing masters and accountants first flourished

<i>Year/decade</i>	<i>Number first "flourishing"</i>
1566	1
1650s	2
1670s	2
1680s	2
1690s	5
1700s	3
1710s	13
1720s	5
1730s	10
1740s	24
1750s	22
1760s	14
1770s	11
1780s	6
1790s	2
	122

Sources: As for Table 1

Table 3. Workplace of writing masters and accountants

<i>Workplace</i>	<i>Number</i>	<i>%</i>
London		
Central	60	51.3%
Adjacent postal districts	20	17.1%
Other	9	7.7%
Total	89	76.1%
Cheshire	2	
Cumberland	2	
Dorset	1	
Gloucestershire	4	
Hertfordshire	1	
Kent	2	
Lancashire	2	
Northamptonshire	1	
Northumberland	2	
Nottinghamshire	1	
Somerset	1	
Suffolk	2	
Surrey	4	
Warwickshire	1	
Wiltshire	1	
Worcestershire	1	
	28	23.9%
	117	100.0%

Sources: As for Table 1; London postal districts

Notes

¹ As we shall see members of this group often instead described themselves as “writing master and accomptant”.

² Also probably in Ireland (see, for example, Talbot, 1755, pp. viii-ix) and Scotland (Aitchison, 1795, p. 145; Heal, 1931, pp. 24-25; Wright 1740, title page).

³ This connection is not a phenomenon confined to England. Today’s French *experts comptables* are portrayed by Lemarchand and Parker (1996, p. xxxviii) as the distant heirs of the *maîtres écrivains*. Turning to Germany, John Neudörfer the Elder (1497-1563) “taught writing, reading, arithmetic and bookkeeping” at a commercial school in Nuremberg (Yamey, 1989, p. 115)

⁴ In constructing his biographical dictionary, Heal (1931, pp. x-xi) drew on William Massey (1763) and Samuel Pepys’ “Calligraphical Collection”.

⁵ For the way in which lawyers and medics increasingly employed organisational mechanisms during the medieval period and beyond see: Carr-Saunders and Wilson (1933, p. 7, p. 35, pp. 65-106, p. 291), Copeman (1960), Duman (1981), Elliott (1972, pp. 20-21), Kirk (1976, p. 22-23), Krause (1971, p. 111), Millerson (1964, pp. 16-17), Prest (1981), Reader (1966, p. 16, pp. 32-33). For example, the royal charter granted to the Royal College of Physicians in 1518 authorised it to grant licenses to those qualified to practice and to punish unqualified practitioners and those engaging in malpractice.

⁶ Although by no means on a par with the status professions of the middle ages, “there is evidence that those who practiced it as masters [even then] enjoyed a certain status in the society of their time” (Colvin, 2008, p. 22). Inigo Jones (1573 - 1652) is noteworthy as raising the profile of the architect, as expert, being considered responsible for introducing to Britain the classical architecture of Rome and the Italian Renaissance. Though less “defined” than for lawyers and physicians, “the profile of the free practitioner” applied to architects of the eighteenth century (Larson, 1977, p. 2).

⁷ Other labels used by groups of accountants for purposes of public and professional identification in nineteenth and twentieth century Britain include: certified accountant, certified public accountant, commercial accountant, corporate accountant, cost and works accountant, incorporated accountant, management accountant and public accountant.

⁸ In a few cases the order of the dual occupations was reversed.

⁹ Heal (1931) uses the standard abbreviation “fl.” to indicate when an individual is known to have been actively writing, teaching or publishing.

¹⁰ For 1700, when England had about five million inhabitants, the population of London has been estimated at 575,000 and that of the next largest city (Norwich) just 30,000 (Luu, 2005, p. 36).

¹¹ We have used present-day spellings and formats to enable consistency of reported addresses, e.g. Cheapside rather than Cheepside and Bishopsgate rather than Bishops Gate.

¹² William Webster was another who taught at numerous institutions (Heal, 1931, pp. 113-114).

¹³ See also, John Baskerville who taught at the Grammar School in Birmingham, opening a school of his own in 1737 in the Bull Ring (Heal, 1931, p. 11).

¹⁴ See also, Clark (1714, dedication) who refers to “The natural Dependence which the Art of Writing and Trade have on each other”.

¹⁵ These include: Arithmetic, Merchants Accompts, Book-keeping and Precedents of Merchants Writing (see also Fisher, 1735),

¹⁶ This was the method of writing developed in Britain to conduct business matters, including the maintenance of accounting records (Ogborn, 2004).

¹⁷ Also the author of a bookkeeping text (Lewis, 1840) that went to numerous editions.

¹⁸ In contrast, writing-masters perhaps quite reasonably stressed the “importance of imagination and originality to penmanship” (Douglas, 2001, p. 156). Also, by 1864, writing was much further on the route towards the status of “motor skill whose acquisition is a preliminary chore to be got out of the way before the real business of education begins” (Money, 1993, p. 339) than was the case a century or so earlier.

¹⁹ They sometimes also provided services unrelated, or at most loosely related, to accounting (Edwards et al., 2007).