

Thesaurus for Business Records. PAUL S. COLLINS and PETER MORRIS. Halifax: Museum Services Division, Nova Scotia Museum, 1996. vii, 103 p.

Taking a great leap into the informational void surrounding financial records, striving to correct the most egregious custodial failing of those who try to ignore the dark and threatening world of numbers on paper, Collins and Morris have produced a laudable pioneering work. But the skills of the pioneer are evident in certain rough-hewn features of the *Thesaurus*. It is not yet the rich treasury its title leads readers to expect. Let me not descend into negative criticism, however, but rather highlight the authors' successes and suggest where and how a second, revised edition (mentioned in the preface) could and should provide more satisfaction.

Given the crucial importance of accounting records as a source for material culture, it is eminently appropriate that a museum has taken this first step toward improving their custodial treatment and accessibility. The volume is, however, limited by the underlying philosophy of its authors, whose perspective is that of museum curators viewing static objects. Archivists seek to know more about structure and process so as to ensure that the description of the records will identify and preserve their informational and evidential values. Whether for material culture or historical research, exploiting the structure of volumes and sequence of entries exhibited by accounting records can provide means of access where no index or other finding aid exists.

First and foremost, we must admire the authors' gumption in overcoming the fear of finance preventing the non-numerate from making full and proper use of accounting records. Recognizing that money and property are the strongest reasons for the creation and preservation of records is the critical first step toward exploiting account books and the associated loose documents which may (as my own research into legal history has shown) literally tell where the bodies were buried. They offer more useful information per page than virtually any other type of document.

Presenting the *Thesaurus* in a cerlox binding makes its contents readily accessible as a working tool. The definitions and explanations of terms are paired with legible illustrations, allowing the user to make visual comparisons of items requiring identification. The authors give emphasis to function rather than mere form – to the uses to which their creators put documents and books, with occasional comment on the structure of entries in a book or data in a document. They illustrate and comment on the principal variants of document types. The future revised and enlarged edition must, however, give us more document examples as illustrations, filling in gaps in the present list (e.g., blotter and waste books, and wage books), and identifying further document types – most particularly, those items (e.g., abstracts, vouchers, and warrants) used by the government, the military, the navy, and other “non-commercial”

enterprises. Further explanations of stock certificates, bonds, and other financial instruments would help us relate them to accounting records.

The analysis of interrelationships must also be carried forward. Some variants of the major forms of records (cheques, drafts, orders, vouchers) await recognition as such and provision of “umbrella” explanations for their principal function. In other cases (cash books), the variants must be identified, segregated, explained, and illustrations provided. Analysis and explanation of how entries are structured would aid archivists in determining the most accurate or appropriate terms for “bastard” record types. Knowing that chronological sequencing characterizes journal variants, while sequencing by client or merchandise type characterizes ledger variants, simplifies the task of distinguishing between a stores book and a stores ledger. It also aids us in devising descriptors such as “ledger-style account book” for the records of less sophisticated enterprises while reserving the use of formal terms to more appropriate circumstances, where large-scale enterprises have produced the full gamut of records associated with double-entry book-keeping.

Then there are such practices and conventions as the striking out of entries in wastebooks and daybooks to indicate posting-up of information to the formal journal. The presence or absence of such practices and conventions makes distinguishing between the informal and the formal record types a snap. More important to facilitating research access, however, is the practice of linking references within the records. For example, an entry in ledger B opening with a balance carried *from folio #, ledger A*, and concluding with a sum posted *to folio #* within the current volume or onward into ledger C makes it easy to track a client’s account from beginning to end. The journal may give details the ledger does not, and vice versa, as can be verified by tracking from an entry date within the ledger to the journal, where a folio/page reference should link back to the ledger.

The use of printed business forms in duplicate or triplicate raises questions about which was the original record. The *Thesaurus* could eliminate quibbling on this issue by recommending the use of terminology such as invoice received (the purchaser’s) versus invoice sent (the vendor’s). More importantly, it must remind readers to be cautious: the business use identified in a stationer’s label printed on a volume cover is not necessarily that to which the record creator put the document, most particularly in the case of artisans and farmers who bought remaindered account books.

The authors have, with considerable wisdom, limited the *Thesaurus* to business records. However, public accounts, having suffered greater neglect than business records, also merit identification and explanation. While publishers since the early eighteenth century have given us a wide array of accounting and book keeping manuals, little guidance on accounting for public monies has appeared in print. (Does this explain why so many treasurers were accused of misappropriating public funds?) Assiduous study of empirical evidence

allows archivists to identify categories of records, reconstruct original order, and explain processes. An expansion of the “Select Bibliography,” could direct readers to the accounting historians who have written about government financial records.

Moreover, more attention could be given to contemporary accounting manuals, which not only explain and illustrate record types and recording techniques, but also provide currency conversion tables and notes on systems of weights and measure. Manuals enable us to assess the degree of sophistication present in any one accounting system. Are all of the books of a full-blown double entry system present and kept in good form, or not? Did the enterprise merit an elaborate hierarchy of records, structured to work with those essential pillars of bookkeeping, the journal and ledger, or did limited size induce or permit the entrepreneur to merge several functions into a single book, perhaps not going beyond single entry bookkeeping?

The “Select Bibliography” is sadly limited in scope, chronologically and geographically, leaving the many manuals published in British North America before 1867 to languish in obscurity, along with innumerable handbooks providing guidance on the wording and layout of forms. Its enlargement should include those marvelous “ready reckoners,” published from the late eighteenth-century onward to assist “traders, merchants, farmers and mechanics” with tables for wage and interest rates, weights and measures, and conversion of Halifax and other currencies. (The first Dominion standard of weights and measures came 1873.) My favorite title is Edward Williams’ *The ready reckoner for the province of Quebec, Nova Scotia and the States of America, containing easy rules for converting the different currencies of sterling, army, Quebec or Halifax, and the States of America, into each other ... to which are added a table of the weight of gold coin, with its value ...* (Quebec: William Moore, 1790), which is available on microfiche (#61202) thanks to the Canadian Institute for Historical Microreproduction (CIHM). CIHM also offers microfiche of many manuals printed in Canada before 1900.

The authors thanked five archivists for contributing to the first edition. Let them rest assured that archivists everywhere look forward to the second edition, and would be pleased to contribute our mites to the enhancement of a most promising working tool.

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