

Financial Records: Photocopied records

There are three sets of photocopied entries from the William Denny & Bros archive held at GUAS. There's a brief description of each set and an explanation of the transactions you should look to follow through from the journal to the ledger. Finally, there's some questions which you should think about for discussion.

Set 1: Journal and Ledger, 1844-1849 (UGD 3/1/1 & UGD 3/2/1)

March 1845

Find the entry for 'General Charges Dr To Robert Buchanan' in the journal.
Locate the relevant entries in the ledger pages.

Set 2: Journal and Ledger, 1849-1853 (UGD 3/1/2 & UGD 3/2/2)

August 1850

Find the entry for the ship 'Waterwitch' in the journal.
Locate the relevant entries in the ledger pages.

Set 3: Private Journal and Ledger, 1853-1859 (UGD 3/1/3 & UGD 3/2/3)

July 1854

Find the entry for the ship 'William Denny's Estate' in the journal.
Locate the relevant entries in the ledger pages.

Please consider the following questions and note any observations you make in preparation for discussion:

1. There are a number of columns in both the journals and the ledgers, what do the entries in each of these columns tell you?
2. Why are there multiple entries in the ledgers for each entry in the journal?
3. Which record type has the most detail of the transactions?
4. Are there any surprising entries in the records?

Other issues to consider:

5. What do these extracts tell you about the business of each organisation?
6. What information do they provide other than figures?
7. Do any of the entries tell the story behind a particular order or a particular company they did business with?
8. Do they provide information on employees or the relationship with employees?
9. Can you work out a social commentary from any of these sources?
10. What can they tell us about the role, personal wealth or lifestyle of a Director of a company?
11. Consider what information would be held in a company minute book. What information do these records tell us that minute books might not?

Financial Records: Bundle of accounts

There is a set of accounts from the University of Glasgow. Take a look at these accounts and consider what information they provide. There's some questions which you should think about for discussion.

Set 1: Accounts for the Sub-deanery, 1780 (*GUA 58194*)

Includes salaries of the Masters, payments to bursars, tradesmen's accounts, stipends of ministers and library accounts.

Please consider the following questions and note any observations you make in preparation for discussion:

1. What issues need to be taken into consideration when appraising and cataloguing these records?
2. What other financial records would you expect to see operating alongside these individual account

Financial Records: Further reading

Rosemary E Boyns, Trevor Boyns, and John Richard Edwards, *Historical Accounting Records, A guide for Archivists and Researchers* (London, 2000)

John Armstrong and Stephanie Jones, *Business documents, their origin, sources and uses in historical research* (London, 1987)

Michael Moss, 'Accounting records' in Alison Turton (ed), *Managing Business Archives* (Oxford, 1991)

NB: There are important differences in opinion between these authors. Read widely and always look closely at the archive you are working with to understand how the accounting records were used in practice.