



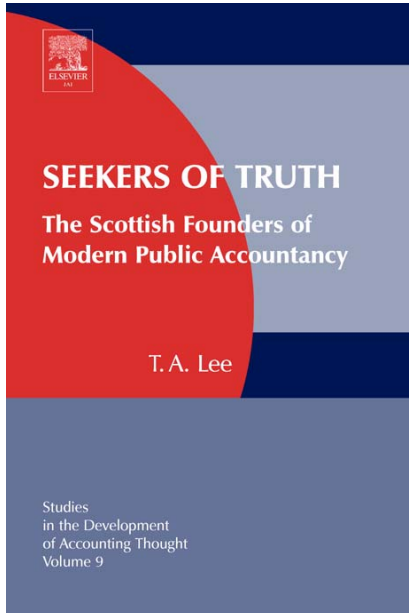
SEEKERS OF TRUTH

The Scottish Founders of Modern Public Accountancy

By

T. A. Lee, *East Lothian, Scotland, UK*

Volume 9 in the **Studies in the Development of Accounting Thought Series**



2004 marked the 150th anniversary of the foundation of institutionalised public accountancy in the English-speaking world. The mid nineteenth century founders were public accountants practicing in Edinburgh, Glasgow, and Aberdeen. Their historical legacy is a respected profession world-wide that offers a complex range of public accountancy and other services to industry, commerce, and government. This book celebrates this legacy in biographies of 138 accountants involved in the creation of three professional bodies that combined to form the Institute of Chartered Accountants of Scotland (ICAS) in 1951. The biographies are presented within a historical context of Scotland at the beginning of the reign of Queen Victoria and reveal the economic and social class structure that characterised Victorian times. Many of the founders were members of families that profoundly influenced Scottish history in a variety of ways. Others had more humble origins. The biographies therefore attempt to capture not only the background of the founders but also their

achievements in terms of careers, families, and friends. The book should be of interest to public accountants wishing to understand the historical foundations on which their profession is based. It is also relevant to social historians studying the impact of emerging professions on the economic, political, and social landscape of nineteenth century Scotland particularly and Britain more widely.

TABLE OF CONTENTS: Royal Licence to Practice. Biographies in Context. Farm to Factory. ; Muscular Christianity and Nationalism. Modern Athens. Edwin's City. Second City. The Foundations. ; In the Beginning a Letter. From Letter to Charter. Connections, Connections, Connections. Requisitioning Glasgow Accountants. City of Granite. Founders of Modern Public Accountancy. Evaluating the Founders.

2006 ; ISBN: 076231298X ; 424 Pages ; Hardback ; Price: \$94.95 / £59.99 / €36.95

For more information on this book and the series, please visit:

www.elsevier.com/locate/series/sdat

ORDERING DETAILS:

Elsevier Books Customer Service
Linacre House, Jordan Hill, Oxford OX2 8DP, UK
UK Customers Tel. 01865 474000, Fax 01865 474001
Other Countries Tel. +44 1865 474110, Fax +44 1865 474111
Email: eurobkinfo@elsevier.com

Elsevier Order Fulfillment
11830 Westline Industrial Drive, St. Louis, MO 63146, USA
Toll-free (800) 545-2522 / **FAX** (800) 535-9935
E-mail: usbkinfo@elsevier.com

For secure online ordering: www.books.elsevier.com

To find out more about our entire books program, please visit:

www.books.elsevier.com/accounting

How would you like to get special offers and timely information on books of interest direct from Elsevier?
Simply visit: <http://books.elsevier.com/alerts>, select the subject areas relevant to you and opt-in online!