



Smithsonian

*National Museum of American History Kenneth E. Behring Center*

## Guide to the Warshaw Collection of Business Americana Subject Categories: Accounting and Bookkeeping

NMAH.AC.0060.S01.01.Accounting

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## Collection Overview

<b>Repository:</b>	Archives Center, National Museum of American History
<b>Title:</b>	Warshaw Collection of Business Americana Subject Categories: Accounting and Bookkeeping
<b>Date:</b>	undated 1771-1921
<b>Identifier:</b>	NMAH.AC.0060.S01.01.Accounting
<b>Creator:</b>	Warshaw, Isadore, 1900-1969
<b>Extent:</b>	3.76 Cubic feet (consisting of 7 boxes, 3 folders, 3 oversize folders, 1 flat box.)
<b>Language:</b>	Collection is in English, with some materials in German.
<b>Summary:</b>	A New York bookseller, Warshaw assembled this collection over nearly fifty years. The <i>Warshaw Collection of Business Americana: Accounting and Bookkeeping</i> forms part of the Warshaw Collection of Business Americana, Subseries 1.1: Subject Categories. The Subject Categories subseries is divided into 470 subject categories based on those created by Mr. Warshaw. These subject categories include topical subjects, types or forms of material, people, organizations, historical events, and other categories. An overview to the entire Warshaw collection is available here: <a href="#">Warshaw Collection of Business Americana</a>

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## Administrative Information

### Acquisition Information

Accounting and Bookkeeping is a portion of the Business Ephemera Series of the Warshaw Collection of Business Americana, Accession AC0060 purchased from Isadore Warshaw in 1967. Warshaw continued to accumulate similar material until his death, which was donated in 1971 by his widow, Augusta. For a period after acquisition, related materials from other sources (of mixed provenance) were added to the collection so there may be content produced or published after Warshaw's death in 1969. This practice has since ceased.

### Materials in the Archives Center

Archives Center Collection of Business Americana (AC0404)

### Forms Part Of

Forms part of the [Warshaw Collection of Business Americana](#) .

- [Series 1: Business Ephemera](#)
- [Series 2: Other Collection Divisions](#)
- [Series 3: Isadore Warshaw Personal Papers](#)
- [Series 4: Photographic Reference Material](#)

## Processing Information

In 2016, with funding provided by the Smithsonian Institution's Collections Care and Preservation Fund, the Archives Center at the National Museum of American History implemented the use of minimal level processing standards to increase information about and facilitate access to more of our collections. A large portion of stored material from the original acquisition received minimal level processing, which resulted in additions to this Subject category. This effort included basic arrangement and replacement of non-archival housing for long-term stability, but staples and other fasteners have not all been removed. Revisions to the encoded finding aid were made to reflect the added content in context to the previously processed material.

Minimal level processing and enhancement of the machine-readable finding aid completed by Nicole Blechynden, September 2017.

## Preferred Citation

Warshaw Collection of Business Americana Subject Categories: Accounting and Bookkeeping, Archives Center, National Museum of American History, Smithsonian Institution

## Restrictions

Collection is open for research. Some items may be restricted due to fragile condition.

## Conditions Governing Use

Collection items available for reproduction, but the Archives Center makes no guarantees concerning copyright restrictions. Other intellectual property rights may apply. Archives Center cost-recovery and use fees may apply when requesting reproductions.

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## Scope and Contents

Contains a variety of accounting and bookkeeping records. Most of the examples here are considered general specimens as they could not be readily associated with a specific industry but are useful in examining methodologies used in business, with a few that are of a household or personal nature. See also specific subject categories for similar items related to a trade or industry.

In general, daybooks contain chronological listings of goods or service transactions as they occurred and may be a simple single line entry or more detailed, line item entries. Journals are account based (by person or entity) and often, but not always, contain dual debit/credit entries, also chronologically. Journals may also contain balance sheets and income statements. Ledgers are organized by accounts and the entries are periodic; a typical, but not mandatory, characteristic of ledgers is the presence of an index (inclusive or separate). Some of the examples are combined general accounting and bookkeeping volumes, meaning their content represents a combination of any of the above, and possibly additional features like stock inventories. A few items have been repurposed (before or after their accounting use) and contain nonfinancial entries such as diary entries, affixed clippings, general notes, and even basic music scores.

Includes oversize material.

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## Arrangement

Accounting and Bookkeeping is arranged in two series.

- Business Records and Marketing Material
- Other

## Names and Subject Terms

This collection is indexed in the online catalog of the Smithsonian Institution under the following terms:

Types of Materials:

- Business ephemera
- Ephemera

## Container Listing

### Business Records and Marketing Material, 1771-1921

Scope and Contents: Includes examples of accounting transactions and records recorded on handwritten sheets and paper slips, and in bound journals. Ledger indexes (without the ledger) are present, along with one later clipping (1921) containing accounting related humor.

Box 1	Accounting and Bookkeeping Records
Box 2	Accounting and Bookkeeping Records
Box 3	Accounting and Bookkeeping Records
Box ADD4, Folder 2	Business Records, Marketing Material, and Miscellaneous, 1881-1924
Box SUPP 1, Folder 1	Early Transactional Records, 1771-1831 Notes: Includes a number of receipts related to the Turner Estate.
Box SUPP 1, Folder 2	Transactional Receipts, 1773-1894
Box SUPP 1, Folder 3	Journals, Passbook, Ledger Index, Humor, 1921, 1842-1871, undated

### Bound Records

Arrangement: Material in the ADD boxes is arranged chronically, by date of earliest entry.

Box ADD1, Folder 1	Ledger, 1808-1818, 1860-1878 Language: Entries are in German.
Box ADD1, Folder 2	Journal. Expenses, Notes, Real Estate, 1818-1845
Box ADD1, Folder 3	Daybook/Journal. Huir, Thomas. Assets and Real Estate, 1831-1833
Box ADD1, Folder 4	Daybook/Journal. Stratton, Henry C., 1838-1874 Notes: Residence 4 Prospect Street, Boston, Massachusetts. Repurposed with affixed clippings related to child rearing and medicine.
Box ADD2, Folder 1	Cash Book. Plus Assets and Expenses, 1842-1855
Box ADD2, Folder 2	Journal. Cash-On-Hand, 1843-1844
Oversize ADDOV17	Ledger, 1846-1877 Notes: Albany, New York. Entries include: female department, wood working shop, and shoe making shops for various individuals and companies in the region.
Box ADD2, Folder 3	Journal. Income from Rents and Special Trains, 1847-1849

Box ADD2, Folder 4	Accounting Booklet, 1850-1852
Box ADD2, Folder 5	Ledger #5, with Inclusive Index, 1855-1863
Box ADD2, Folder 6	Daybook, 1860-1861
Box ADD2, Folder 7	Daybook, 1860-1871
Box ADD2, Folder 8	Daybook, Petty Expenses, 1864-1868
Box ADD3, Folder 1	Notebook. French, Jerome, 1867 Notes: Front cover also indicates "Foreman and Ruler" and a handwritten calculation is on the rear inside cover. The remainder is blank and pages have been removed.
Oversize ADDOV17	Daybook, Payroll, 1868-1874 Notes: Industry unidentified. Partial, no covers.
Box ADD3, Folder 2	Journal, 1870-1871
Box ADD3, Folder 3	Daybook, 1870-1876
Box ADD3, Folder 4	Receipt Book, Colby Family, 1874-1903
Box ADD3, Folder 5	Receipt Log. Galloway, Robert M., 1878-1895
Box ADD3, Folder 6	Diary. Expense with additional notes, 1875
Box ADD4, Folder 1	Notebook. Expenses and Shopping Lists, 1881-1882
Box ADD4, Folder 3	Pierce's Memorandum and Account Books, 1882-1898 Notes: 12 small volumes containing personal and household type entries.
Box ADD4, Folder 4	Cash Book. Petty, No. 10, 1889-1891
Box ADD4, Folder 5	Journal with Ledger Entries, 1896
Box ADD4, Folder 6	Pierce's Memorandum and Account Books, 1900-1917 Notes: 12 small volumes containing personal and household type entries.
Box ADD4, Folder 7	Cash Organizers/Wallets, undated Notes: Two with internal separators.
Box ADD4, Folder 8	Journal. Cash Memorandum, undated
Box ADD4, Folder 9	Ledger Indexes, undated

	Notes:	Two indexes. These have become disassociated with their accompanying ledger, which may or may not be present elsewhere in the collection.
Box ADD4, Folder 10	Ledger, undated Notes:	Disbound, cover and early pages missing (1-12 and 17-36). Some handwritten notes appear on pages 13 and 15. The remainder of the ledger is blank.

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## Accountants and Accounting Firms

Oversize 1, Folder 1	Wheeler, William B., Location unknown
Oversize 77, Folder 1	Sutherland, Henry, Kentucky
Oversize 1, Folder 1	Vermilye & Co., New York, NY

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## Other Materials

Oversize 1, Folder 1	Miscellaneous
Oversize 77, Folder 1	IRS Manufacturing Monthly Returns
Oversize 77, Folder 2	Supplies
Oversize 77, Folder 2	Education

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