

CONTRIBUTION TO BASIL YAMEY 100th BIRTHDAY TRIBUTES

Chris Swinson

Memory can play tricks. There are some details of my first encounter with Professor Yamey of which I am now uncertain. I am not sure of the year or the day of the week. But I am sure of its impact.

To attend his seminars, I would walk to Houghton Street from the City through dark winter evenings. In the process I was travelling between two book-keeping worlds: one characterised by chaos, the other featuring the precise, orderly tones of the fifteenth and sixteenth century writers on book-keeping which featured in Professor Yamey's seminars.

At the time, my days were occupied in trying to resolve the book-keeping problems of two clients: a stock-jobbing business which had lost control of its securities transaction recording and could not reconcile its balances with stockbrokers, and a textile group which was trying to make a profit from mills that were full of irreplaceable and beautiful nineteenth century machines but had lost control of its fixed asset records.

Engaging in the seminars involved leaving this world behind and becoming immersed in the ordered world of Yamey's authors as they first described and then developed the techniques of double entry book-keeping. Immersion was assisted by the clipped, precise terms of his introduction to the authors, their texts and their techniques. But immersion was never quite comprehensive. By the end of each seminar I was wondering whether these authors had ever contemplated or experienced incomplete records and how they would have coped with my stock jobber and the textile mills.

I cannot now recall how the stock jobber's problems were resolved although I suspect that rough justice was achieved in a rough and ready general reconciliation (of the crude type which never could have been contemplated by the sixteenth century texts). As for the textile mills, the problems finally proved too great and they folded. But Yamey's authors have stayed with me for I have kept one eye open for new writing on the subject.

I did not complete the MSc course: my day-time activities eventually crowded it out of my life. But my encounter with Basil Yamey left me with an interest that has lasted. He communicated not only a fascination with the efforts people made to explain and develop book-keeping but a deep respect for what they were attempting and what they achieved. It did not lead to a degree but it has proved even more satisfying: a life-long interest. For this I am in his debt.