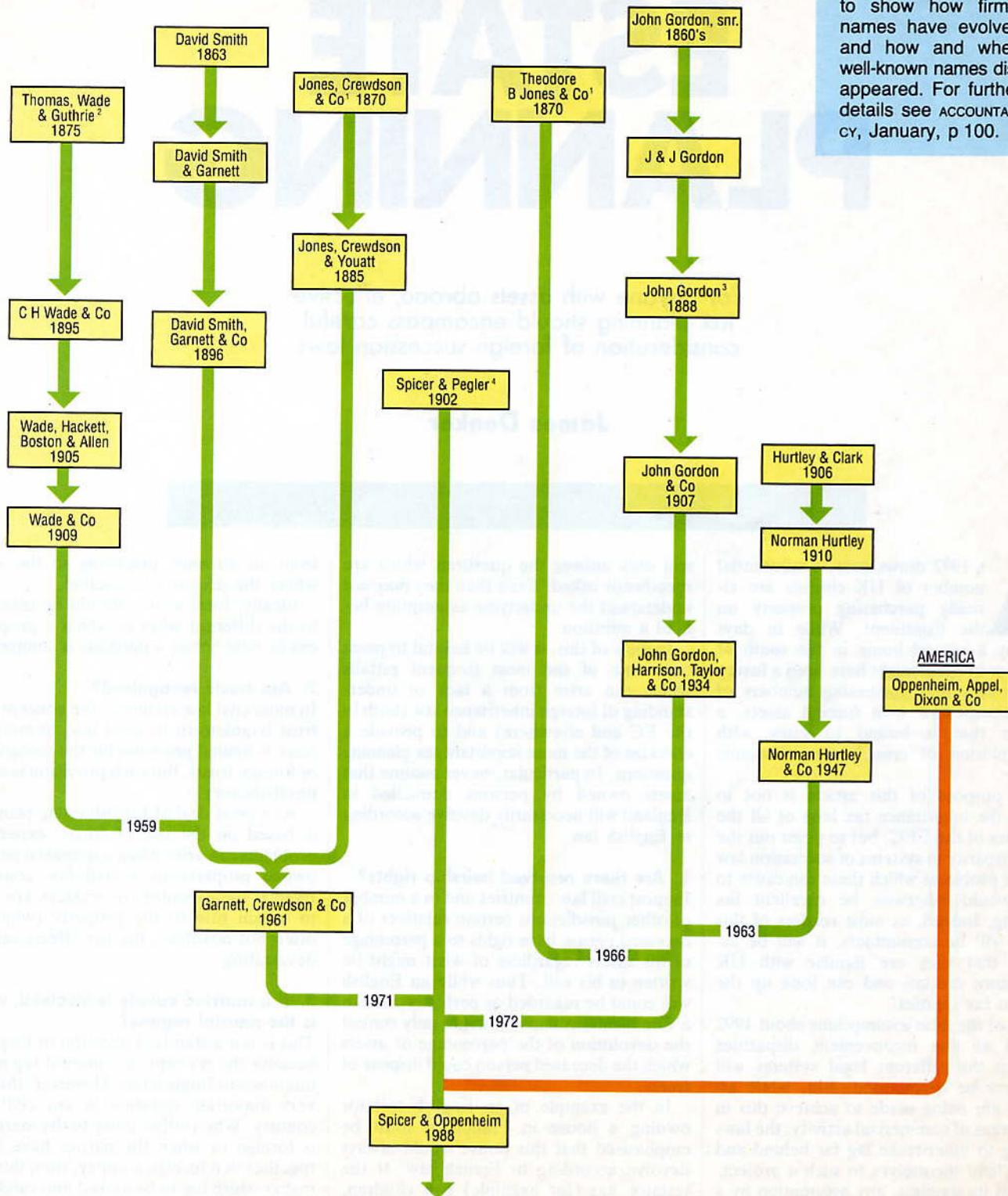


SPICER & OPPENHEIM

The purpose of this series, compiled by Peter Boys, is primarily to show how firms' names have evolved and how and when well-known names disappeared. For further details see ACCOUNTANCY, January, p 100.



Notes

1. Jones, Crewdson & Co (Manchester) and Theodore B Jones & Co (Leeds) were both founded by Theodore Brooke Jones, the grandson of Edward Thomas Jones, who published his famous *Jones's English system of book-keeping* in 1796.
2. Charles Henry Wade and Edwin Guthrie formed the Accountants' Incorporation Association in 1878. Both were petitioners for the Charter of the ICAEW and members of its first Council.

3. John Gordon was president of the ICAEW 1920-21.
4. Ernest Evan Spicer and Ernest C Pegler are best remembered for their association with H Foulkes Lynch & Co and, in particular, their textbooks.

Sources

British accountants: a biographical sourcebook, R H Parker (ed), Arno, 1980.
 ACCOUNTANCY, July 1988, p 7.
Dictionary of business biography, Butterworths, 1985.
 John Gordon's obituary, *The Accountant*, 2 January 1926, p 10.
The history of the ICAEW 1870-1965, Heinemann, 1966.
 ICAEW List of Members 1881-1988.
 Information supplied by Spicer & Oppenheim.