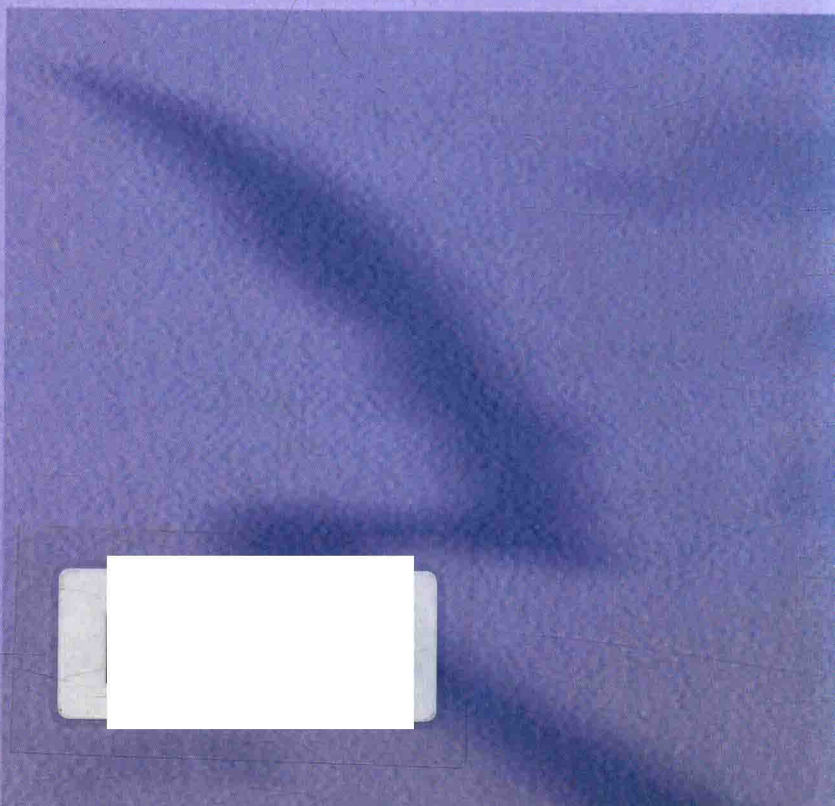


Women, Accounting, and Narrative

Keeping books in eighteenth-century England

Rebecca Elisabeth Connor

 **Routledge**
Taylor & Francis Group



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LONDON AND NEW YORK

For my mother

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Women, Accounting, and Narrative

In the early eighteenth century, the household accountant was traditionally female. However, just as women were seen as financial accountants, they were also deeply associated with the literary and narrative accounting inherent in letters and diaries. This book examines these socio-linguistic acts of feminized accounting alongside property, originality, and the development of the early novel.

The book begins with an investigation of the reconceptualization of value that occurred between the late seventeenth and early eighteenth centuries. While women were often denied inheritance of land, their fortunes were increasingly realized in moveable wealth: textiles, furniture, plate, jewelry, and money. The value of such items necessarily required documentation in the form of accounts, yet accounts did more than keep track of possessions. The author shows how numbers were used to record experience and create subjectivity, becoming a means of defining the self. The century's near-obsession with keeping books can be seen in women's almanac-diaries – where owners documented everything from sociability to thrift – and also extended to literature.

Two female-narrated novels – Aphra Behn's *Fair Jilt* and Daniel Defoe's *Moll Flanders* – are then examined, questioning the way in which the century's preoccupation with accounting manifested itself differently in novels of the time. The book concludes with an examination of the developing relationship between property, narrative, and "personality." The picaresque, an older form of narrative which charts the search for real property or land, is contrasted with the "novel of personality," which charts the search for personal property, or money.

The relationship of doubly accounting women to contemporary conceptions of selfhood, prosperity, and the developing novel, is the subject of this penetrating study.

This book will be essential reading for students and researchers of history, economic history, women's studies, and those interested in the early novel.

Rebecca Elisabeth Connor was born in England and received her Ph.D. from Stanford University. She is an Assistant Professor of English at Hunter College in New York City.

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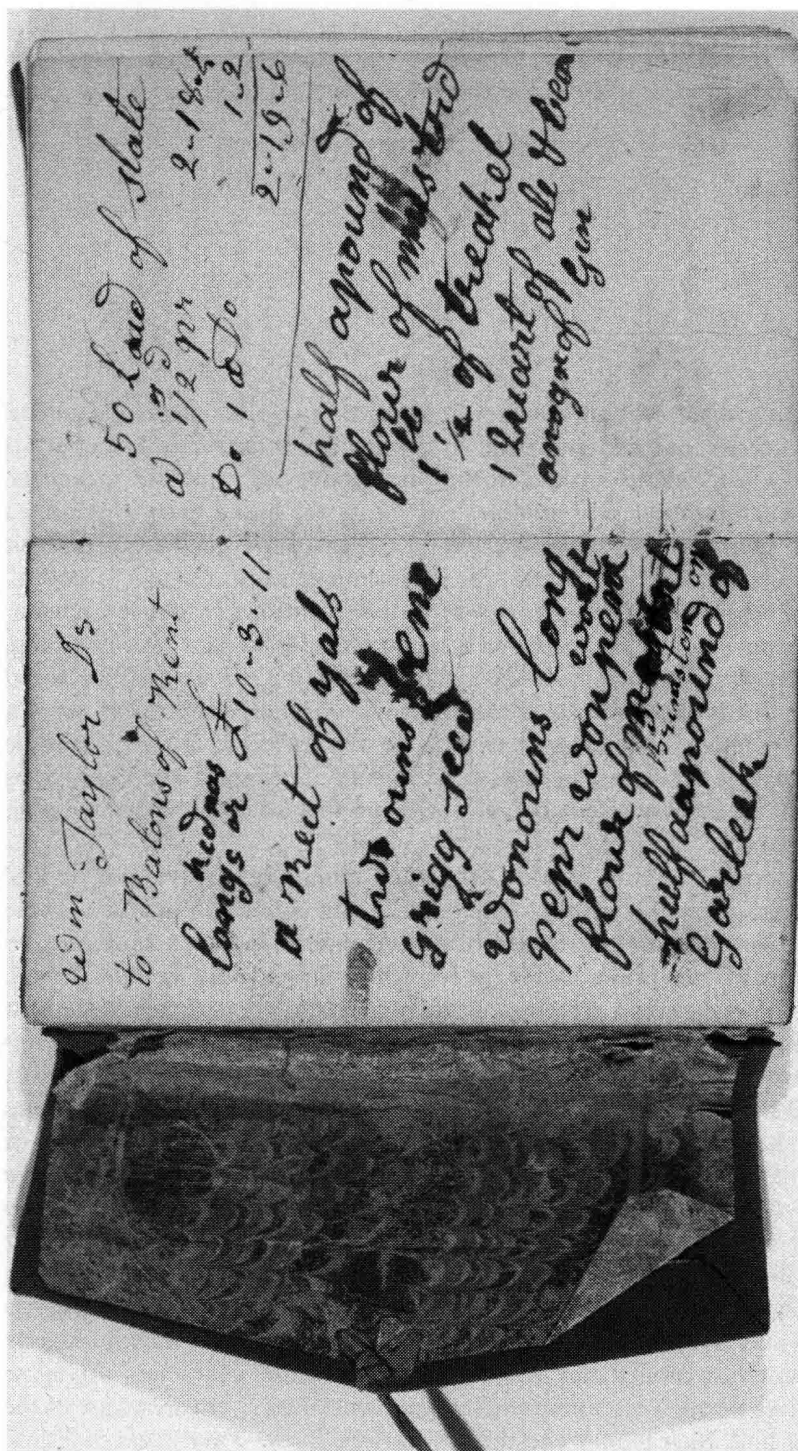
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Wm Taylor Dr
 to Balow of Trent
 Lungs or Kidney
 10-3-11
 a meat of yals
 two ouns of
 Grigg seed
 wondrous Long
 pepper wondrous
 flower of wondrous
 half a pound of
 Garlics

50 Lard of slate
 a 1/2 pr 2-18-4
 Do 1 do 1-2
 2-19-6

half a pound of
 flower of mustard
 1 1/2 of treacher
 1 quart of ale & beer
 an ounce of gun

Inside front cover to *The Ladies' Own Memorandum* (1775), with handwritten entries
 Source: From the copy in the Rare Book Collection, Burke Library, Hamilton College. Reproduced here with permission.

Introduction

The words that recur in the literature of an age offer clues to contemporary fascinations and anxieties. In the eighteenth century, “account” is such a word, taking various forms and conveying multiple meanings. Account, accounting, accountable: the words are found everywhere from tutelary texts to novels, particularly – it turns out – in literature about and directed toward women. In eighteenth-century usage, “account” denoted supposedly true histories as well as fictitious chronicles, encompassed simple financial sums as well as complex double-entry bookkeeping, described Protestant debt–credit relationships to God as well as social ties exacting in their reciprocal economic responsibility. “Account” speaks, too, of memory – what is chosen to be remembered, and how people remember. What then, are the cultural and ideological preoccupations behind these literary references, and why are they so often associated with women?

This book explores works of fiction alongside the various ladies’ almanacs and pocket books ubiquitous in the eighteenth century. These portable volumes often included blank “chapters” intended as diaries, to be kept by women primarily for the recording of financial accounts. Indeed, such volumes express a growing cultural expectation that women document what they had, what they owed, and what they were owed. I shall examine a pattern of behavior displayed not only by ordinary women diarists, but also by women characters in popular novels of the era, many of whom, like the heroines of Defoe and Richardson, seem to be fictional versions of the owners of such almanacs as *The Ladies’ Own Memorandum* and *The Ladies’ Compleat Pocket Book*. Equally revealing are those writers who resisted bookkeeping and all it implied. Thus the late-seventeenth-century Aphra Behn deliberately omits precise financial records; accounting in her stories symbolizes an encroaching, and corrupting, capitalist world. Novels written only a few decades later, however, are rife with women who eagerly “tell” not just money but also stories. These later characters articulate themselves through economic and textual ownership, shrewdly aware of the value of both their money and their narratives. In the diary pages of ladies’

pocket books as well as the early English novel, this twofold expectation of accounting, or “telling” – with its implications of female thrift, sociability, prudence, order, and self-control – began to be at once realized and idealized.

T H E
L A D I E S'
Own Memorandum-Book :
O R , D A I L Y
POCKET JOURNAL,

For the YEAR 1775.

Designed as a Methodical REGISTER of all their
Transactions of Business as well as Amusement.

C O N T A I N I N G,

- | | |
|-----------------------------|---------------------------|
| I. New Plan of Education, | XIII. Answers to the last |
| containing, by a Mother, | Enigmas, Riddles, &c. |
| II. Table of Precedence, | XIV. Remarkable Domestic |
| III. Table of the Sun's Ri- | Occurrences in 1774. |
| ses every third Day. | XV. Journal of Events a- |
| IV. Common Names and | broad left Year. |
| Movables Feels, | XVI. Births and Deaths |
| V. Sun Days, Holidays &c. | at the principal Places. |
| VI. New and Full Moon. | XVII. New Songs designed |
| VII. An exact Table of | for the Gardens in 1775. |
| the Window Tax. | XVIII. Original political |
| VIII. Table shewing the | and pastoral Pieces. |
| Weight of current Gold | XIX. Favourite New Song |
| Coin. | sung at Vauxhall, &c. |
| IX. Table of the Royal | last Year. |
| Family. | XX. Interest Table. |
| X. Table of the Roads be- | XXI. A perpetual Diary. |
| tween London and Edin- | XXII. Country Dances for |
| burgh. | the Year 1775. |
| XI. Eleven New Enigmas. | |
| XII. Several new Riddles, | XXIII. A large and new |
| | Marketing Table. |

By a L A D Y.

LONDON: Printed for G. Robinson, No. 25, Paternoster Row; and T. Slack, Newcastle; (Price 1s.)
[Continued annually.]

Figure 1 Diary pages from *The Ladies' Own Memorandum* (1775)

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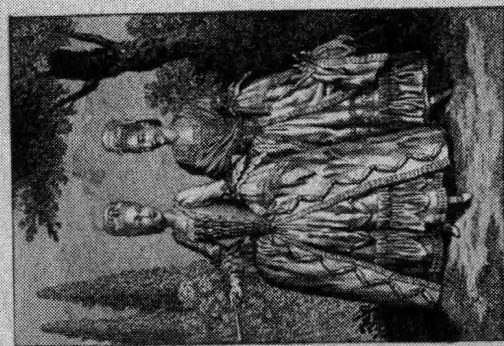
1 Diary of a not-so-mad housewife

The Ladies' Own Memorandum Book: or, Daily Pocket Journal for the year 1775 is typical of the many almanacs and manuals for women printed in England in the mid to late eighteenth century.¹ Measuring barely three inches by five inches, it is a pocket book in the most literal sense. Just inside its cover is a fold-out page illustrating the latest fashion in hats. The table of contents further reveals its targeted readership to be middle-class, urbane women who are at once modish and pragmatic: "Remarkable Domestic Occurrences in 1774," "Useful Hints for Marketing," "New Country Dances," "Hackney Coach Fares" ("Piccadilly, the Golden Lion to Palsgrave-head court, Temple-bar: Price 1 Shilling").

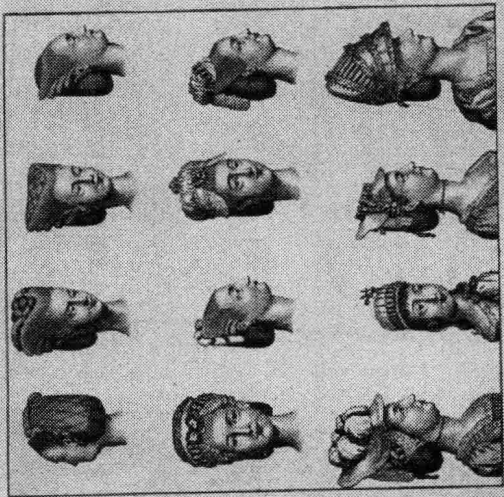
The volume also quantifies information in the form of various tables: "A Table of the Sun's Rising every third Day," "An Exact Table of the Window Tax," "A Table shewing the Weight of current Gold Coin." Such inclusive information was intended to keep the reader up-to-date – from dance-steps, to current affairs, to tax rates, to currency valuations. These women might do their own shopping, but they aren't matrons.

What is emphasized is the text's portability; the owner is encouraged to take this pocket book with her when she goes out, either on foot or by coach, either shopping or socializing, and to consult it when the need arises. Moreover, the "microcosmic aspects" of coach-fares and tax-rates are well-suited to the volume's small size: "the miniature book," writes Susan Stewart, "encapsulates the details of everyday life, fitting life inside the body rather than the body inside the expansive temporality of life."² In other words, by containing the world of sunrises and marketing and taxes and coach fares, *The Ladies' Own Memorandum* assures its owner that life itself may be contained.

While the table of contents suggests that almanac information dominates this volume, fully three-quarters of the book is taken up by Chapter 21. Entitled "A Perpetual Diary," it devotes two partially ruled pages to every week in the year. The top of each left-hand page is labeled "Account of Cash." To the far right on the same page is a vertically lined column headed "Received," with subcolumns designated for pounds, shillings, and pence. At the bottom of the column is printed "Cash in Hand," where



Two Ladies in the Dress of 1774



Twelve fashionable Head-dresses of 1774

Figure 2 Diary pages from *The Ladies' Own Memorandum* (1775)

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REMARKABLE OCCURRENCES,
from Oct. 1773, to Oct. 1774.

SEPTEMBER.
17 THE Countess of
Catharine brought to
bed of a son.
18 Mr Cunningham, the
celebrated Puffball Poet,
died.—The Grand Duke of
Russia married.
23 The Duke of King-
ston died.
24 E. of Galloway died.
OCTOBER.
4 General Wolfe's monu-
ment opened.
12 Violent hurricane at
Miron, near York.
31 Sir Robert Lubboke
died.
NOVEMBER.
17 Dr Hawksford, the
celebrated author, died.
19 D. of Lincolne died.
23 Prince Charles of Swe-
den married.
24 Dr Weller, Bishop of
Bath, died.
DECEMBER.
20 Stamp duty laid on
in Ireland.
28 Lord Grimston died.
JANUARY.
18th. Deaths.
In London 1685—21656

Paris 18347—18518
Newcastle 767—896
York 516—312
Norwich 928—1060
Liverpool 1168—1059
Mantch. 1168—923
Nottingb. 755—647
4 Countess Dowager of
Oxford died.
13 The parliament met.
23 Matthew Scafe, Esq;
Mayor of Newcastle, died.
FEBRUARY.
8 Earl of Falkenburgh
died.
18 The liberty of the
press abolished in Sweden.
22 The great cause about
literary property decided
against perpetual right in
books.
25 Prince Adol. Fred.
born, their Majesty's tenth
child.
27 Dr Anth. Askew, of
London, died.
MARCH.
15 Ld North made Knt.
of the Garter, and Lieu-
tenant of Somersetsh.
25 Rev. Dr Cowper,
Dean of Durham, died.—
Dr Moss, appointed Bp of
Bath and Wells.—And Dr
York Bp of St David's.
31 The

37. The Boston post bill
passed.
APRIL.
4 Dr Goldsmith died.
6 The D. and Duchess of
Cumberland arrived from
Italy.
The national debt now
stands at £354,332 l.—
The annual interest of ditto
is 4,543,242 l.
MAY.
10 The King of France,
Lewis XV, died.
12 Duke of Cleveland
died.
23 War and means, or
money raised for 1774, —
7,341,470. Supplies grant-
ed 7,209,472 l.
JUNE.
7 Duke of Devonshire
married to Lady Spencer.
13 Ld Staney married to
Lady Hamilton. of H.
24. The Quebec bill pas-
sed, and the parliament re-
cessed.
24 The Duchess of Glou-
cester brought to bed of a
daughter.
29 Dr Pearce, Bishop of
Rochester, died.
JULY.
1 Lord Holland died.
17 Peace concluded be-
tween the Russians and
Turks.
21 E. of Thomond died.
23 Ld Monfion died.
24 Lady Holland died.
AUGUST.
5 Sir John Fielding
married to Miss Sedgvy.
SEPTEMBER.
23 Rev. Dr Thomas
promoted to the see of Ro-
chester.

TABLE, shewing the Weight of Current GOLD,
according to the late Act.

	dwts. grs.
All Guinea's before 1772	5 6
Half ditto before ditto	2 14
Quarter ditto before ditto	1 7
Guinea's of 1772, and all since	5 3
Half ditto, ditto	2 16
	7

Figure 3 Diary pages from *The Ladies' Own Memorandum* (1775)

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