

AN INTRODUCTION TO CONFEDERATE ACCOUNTING SYSTEMS

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Abstract

An area of accounting history that has experienced very little research activity involves the accounting systems employed by the Confederacy during the Civil War. A major reason for this is the lack of documents that existed following the war. Most of the original accounting records of the Confederacy were either lost or destroyed. In the final days of the conflict, the South destroyed many documents in an effort to insure that they would not fall into the hands of the "enemy". Therefore, the process of researching these reports and statements is quite difficult.

The author had the pleasure of working with the competent staff from the Eleanor S. Brockenbrough Library at the Museum of the Confederacy in an effort to discover what types of accounting records were maintained by the Confederacy during the war. This fine library located in Richmond, Virginia sits adjacent to Jefferson Davis' home called the "Whitehouse of the Confederacy". The author reviewed documents that were sealed by accounting clerks and quartermasters in 1865 and were not opened and examined until this project began.

The Confederacy, like the Union, had to maintain records related to two very important resources. These included **men** and **materials**. Human resource and inventory reports had to be completed on a daily basis. Personnel reports were prepared for payroll purposes, reassignments of duty, promotions, special types of work assigned, and many other reasons. Inventory records involved a huge variety of items that included small ammunition, cannons, foodstuffs, and horses. Confederate accounting clerks were required to prepare a huge variety of reports on a daily basis.

This paper includes a review of documents that were created at the company level, which was the smallest unit for reporting purposes. A company included approximately one hundred men. The company accounting clerk maintained a number of "books" on a regular basis. These included the general orders book, company and regimental order books, and descriptive book. Each of these gathered important information that related to the men and materials of each company and regiment. They were constantly updated in order to insure that the proper level of personnel and inventory were on hand when required.

Records prepared by the quartermaster of a regiment are also reviewed. A regiment included ten companies or approximately one thousand men. Reports reviewed include "Field Return of Personnel and Horses", "Estimate of Funds Required", "Requisition of Forage", "Payroll for Extra Duty Work", "Property Impressed and Paid For", and "List of "Tax in Kind" Produce Collected". Many of these documents contained accounting methods that were unique to the Confederacy. This area of accounting history represents an opportunity to research accounting systems about which little is known.