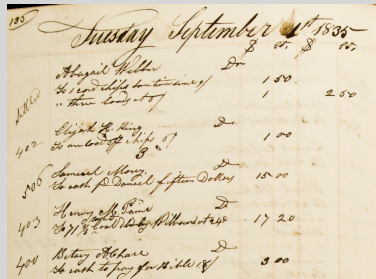


Encoding Historical Financial Records: Double Entry Accounts

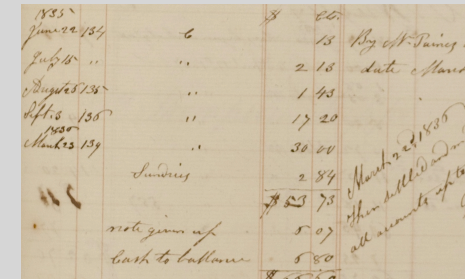
DH2013

Kathryn Tomasek, Wheaton College, Massachusetts

Syd Bauman, Northeastern University



```
<fr:listTransaction>
  <fr:transaction source="daybook.xml#d1e264
    daybook.xml#d1e294">
    <fr:transfer fra="persons.xml#WCDH2"
      til="persons.xml#WCDH498"
      when="1835-09-03">
      <measure commodity="coal"
        unit="baskets"
        quantity="71.6667"/>
    </fr:transfer>
    <fr:transfer fra="persons.xml#WCDH498"
      til="#WCDHA2.498">
      <measure commodity="currency"
        unit="USD"
        quantity="17.20"/>
    </fr:transfer>
  </fr:transaction>
</fr:listTransaction>
<fr:listAccount>
  <fr:account xml:id="WCDHA2.498"
    heldBy="persons.xml#WCDH498"
    owedTo="persons.xml#WCDH2"
    source="ledger.xml#LMWldgp403"
    from="1835-06-22"
    to="1836-03-22"/>
</fr:listAccount>
```



```
<row xml:id="d1e245">
  <cell/>
  <cell> To cash pd Daniel fifteen Dollars </cell>
  <cell>15</cell>
  <cell>0</cell>
  <cell/> <cell/>
</row>
<row xml:id="d1e264">
  <cell>403</cell>
  <cell>
    <persName ref="persons.xml#WCDH498">Henry M. Paine</persName>
    <choice rend="right"><abbr>D</abbr><expan>debit</expan></choice>
  </cell>
  <cell/> <cell/> <cell/> <cell/>
</row>
<row xml:id="d1e294">
  <cell/>
  <cell> To 71 2/3 Baskets Coal dlvd by Wilbour at 24¢ </cell>
  <cell>17</cell>
  <cell>20</cell>
  <cell/> <cell/>
</row>
<row xml:id="d1e313">
  <cell>400</cell>
  <cell>
    <persName ref="persons.xml#WCDH225">Betsey A. Chase</persName>
    <choice rend="right"><abbr>D</abbr><expan>debit</expan></choice>
  </cell>
  <cell/> <cell/> <cell/> <cell/>
</row>
```

```
<row xml:id="LMWldgp403r04">
  <cell>August 26</cell>
  <cell>135</cell>
  <cell>"</cell>
  <cell>1</cell>
  <cell>43</cell>
  <cell/> <cell/> <cell/>
</row>
<row xml:id="LMWldgp403r05">
  <cell>Sept. 3</cell>
  <cell>136</cell>
  <cell>"</cell>
  <cell>17</cell>
  <cell>20</cell>
  <cell/> <cell/> <cell/>
</row>
<row xml:id="LMWldgp403r06">
  <cell>1836</cell>
  <cell/> <cell/> <cell/> <cell/> <cell/> <cell/> <cell/>
</row>
<row xml:id="LMWldgp403r07">
  <cell>March 23</cell>
  <cell>139</cell>
  <cell>"</cell>
  <cell>30</cell>
  <cell>00</cell>
  <cell/> <cell/> <cell/>
</row>
```



Humanities

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