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# EARLY ACCOUNTING IN NORTHERN ITALY: THE ROLE OF COMMERCIAL DEVELOPMENT AND THE PRINTING PRESS IN THE EXPANSION OF DOUBLE-ENTRY FROM GENOA, FLORENCE AND VENICE<sup>1</sup>

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This paper offers an explanation of why double-entry bookkeeping developed in the city-states of Northern Italy in the years 1200–1350, and then how it then spread from there to the rest of Europe. Increased economic activity initiated soon after the start of the Crusades, but then growing into an explosion of Italian trade by 1350, provided Genoa, Florence, and Venice with enormous trading opportunities. This expansion of trade created, in turn, the need for a much improved accounting technique. The spread of double entry was greatly abetted by the advent of cheap business arithmetics and grammars made possible by the invention of the moveable type printing. Venice was especially advanced in her printing industry during the years after 1500.

Thus, it was that the double entry system was created in Northern Italy between 1200–1350 primarily due to the development of the regional economy, and from there spread to the rest of Europe helped immeasurably by access to cheaply printed books.

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