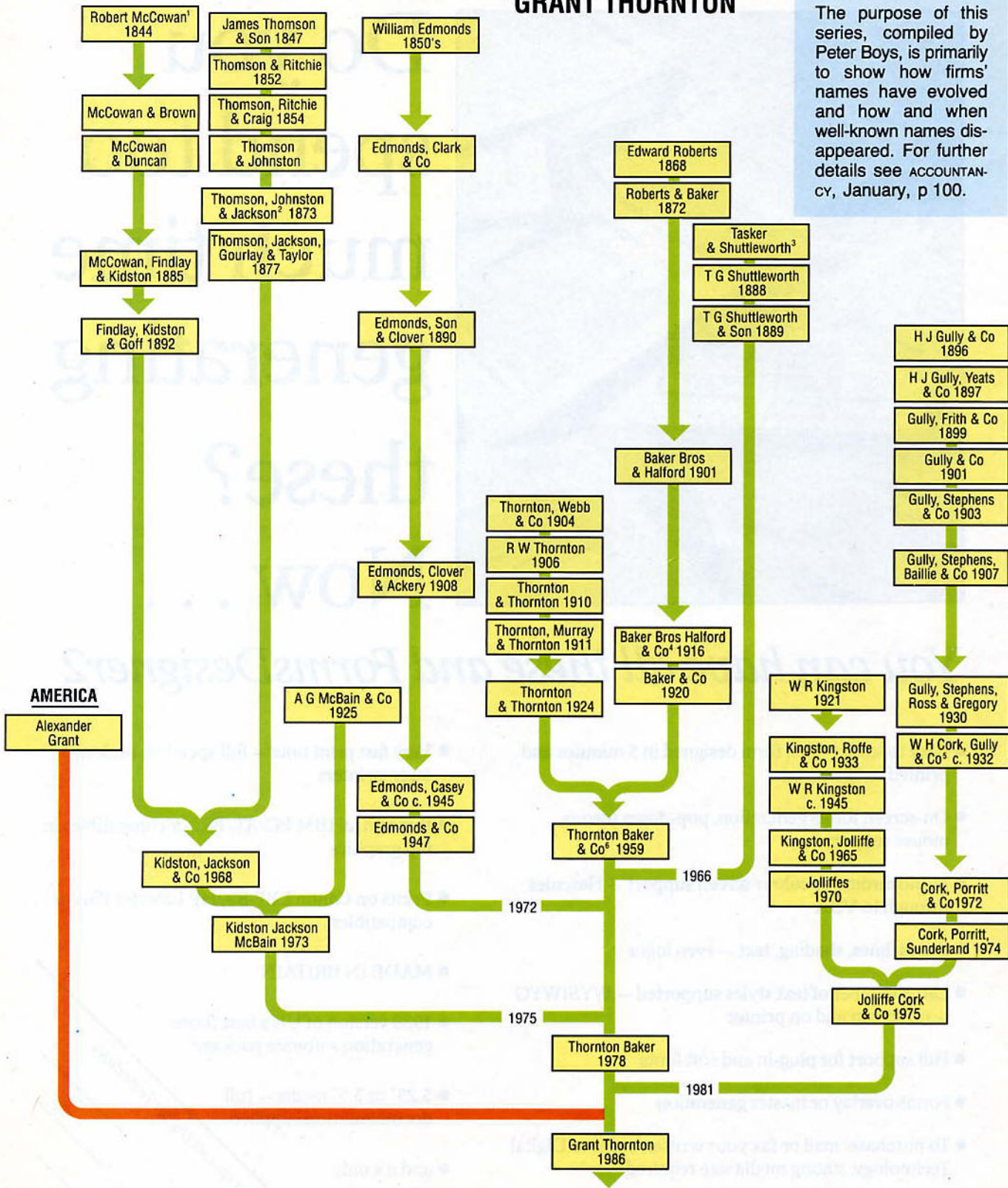


# GRANT THORNTON

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. Robert McCowan was active in the formation of the Institute of Accountants and Actuaries in Glasgow (1853) and was treasurer 1864-1880.
2. Thomas Jackson was president of the Institute of Accountants and Actuaries in Glasgow 1903-1906.
3. Thomas George Shuttleworth was a founder member of the Sheffield Institute of Accountants (1877), its first secretary and a member of the first Council of the ICAEW.
4. Baker Bros, Halford & Co continued in practice in Leicester until 1974 when it merged with Thomson McLintock & Co.

5. The insolvency practices of W H Cork, Gully & Co and Coopers & Lybrand merged in July 1980 to form Cork Gully.
6. Thornton Baker & Co has developed somewhat differently from other large firms. As a result, some 50 practices have amalgamated with the firm since 1959. Most of these were relatively small regional practices which did not meet the criteria for inclusion in the firm's simplified family tree, although they have often had long and distinguished histories in their own area.

**Sources**

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