

# Accounting Historians Notebook

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Fall 1979

## Pete McMickle Show

Academy of Accounting Historians

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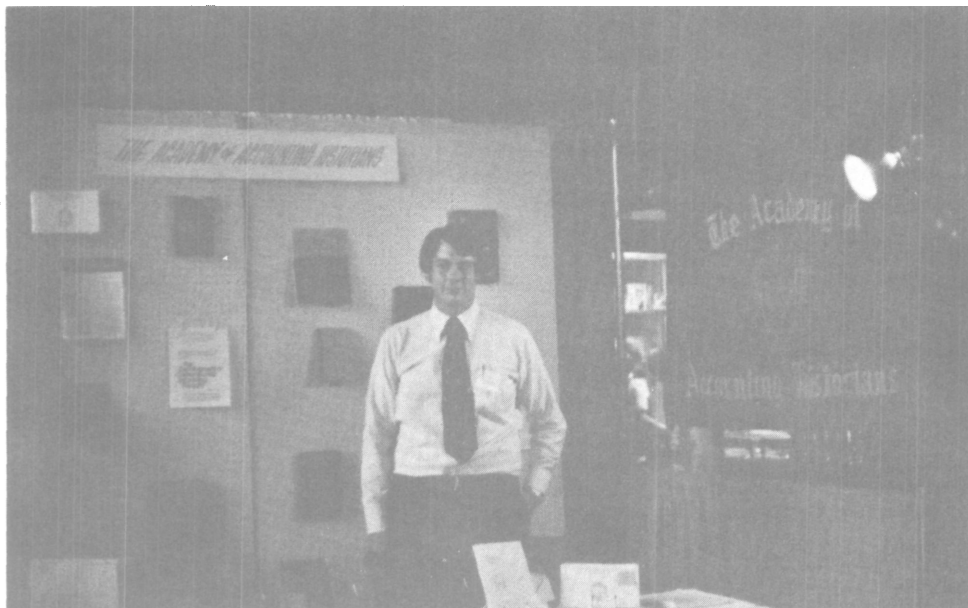
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*The Pete McMickle Show*

Pete has been touring the convention circuit in recent years to spread the "word" for the Academy.

From the June 1979 issue of *Explorations*, Al Roberts contributes the following quotations of Harvard Business School researchers which are of interest:

*Carefully designed retrospective studies have great potential, according to Professor Paul Lawrence, not only for exploratory, or model-building, research but also for rigorous testing of models for association and causation. In brief, retrospective research "is increasingly emerging as too useful a method to leave entirely to those whose final degree happens to be in history."*

*Among the personal concerns of managers is the desire to build for the next generation. Professor Jay Lorsch attaches great importance to managers' perceptions of the history of their firms. "Company culture" is a powerful force in making strategic decisions.*

### **The New York CPA Examination 1906**

#### **Theory of Accounts**

Explain the purpose and the manner of keeping a private ledger as part of the financial books of a firm or a corporation.

#### **Auditing**

How would you determine the profits for a given period from a set of books kept on the single entry system, the capital at the beginning of the period being known?

#### **Commercial Law**

A, meeting B on the street tells him to send to his hotel 15 barrels of a certain brand of flour that B is selling at \$5 a barrel. The men separate without further talk and the next day the flour is sent to A. Is he obliged to take it? Give reasons.

### **1980 BUSINESS HISTORY CONFERENCE**

**Lehigh University  
Bethlehem, Pennsylvania  
March 6-8, 1980**

**For information write:**

**Professor Fred Bateman  
Department of History  
Purdue University  
West Lafayette,  
Indiana 47906**

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recent dissertations on history.**