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Announcement

Working Paper Series

Manuscripts submitted for the series should conform to the format described in *The Accounting Review*, April, 1973, pp. 442-3, with footnotes at the end of the paper. All material should be in final form suitable for reproduction, as the working paper editor will not rework manuscripts. While any length is acceptable, manuscripts of from eight to thirty pages are deemed to be most manageable in terms of reproduction equipment to be used.

The policy with regard to this series is decidedly liberal, intending to create an atmosphere which will stimulate research, writing and exposure of ideas. Members are requested to submit only those papers which represent their best effort. Further, it is expected that the exposure of such research among fellows of The Academy will be characterized by a respect for the rights of those parties presenting the paper, without prejudice to subsequent publication of unique ideas.

Each entry will be distributed to members on a request basis. Entries and requests should be addressed to A. R. Roberts, Editor, Working Paper Series, Box 92, University Plaza, Atlanta, GA 30303. Members are entitled to a complimentary copy of each working paper. Requests for multiple copies may be subject to a charge for printing and postage. Non-members may obtain any paper by sending \$1 per copy (printing and postage) along with their request, to The Academy offices. Nineteen items are now in the series.

Manuscripts submitted by non-members of The Academy should be sponsored by an Academy member and will be entered in the series as resources permit. Entries will be placed in the series on a first-come, first-serve basis.

CURRENTLY AVAILABLE

1. "The CPA's Professional Heritage, Part I," John L. Carey.
2. "The Audit of Historical Records as a Learning Device in Studying the Environment and Socio-Economic Influences on Accounting," Richard H. Homburger.
3. "The Accounts of Ancient Rome," Kenneth S. Most.
4. "Survey of the Development of Auditing in Germany," Rosa-Elizabeth Gassmann.
5. "The CPA's Professional Heritage, Part II," John L. Carey.
6. "A Chronological Index for John L. Carey's *The Rise of the Accounting Profession*, Vol. I, 1896-1936," Gary John Previts.
7. "The State of Bookkeeping in Upper Germany at the time of the Fuggers and Welsers," Herman Kellenbenz.
8. "A Chronological Index for John L. Carey's *The Rise of the Accounting Profession*, Vol. II, 1937-1970," Gary John Previts.
9. "A Bibliography on the Relationship between Scientific Management and Standard Costing," Marc J. Epstein.
10. "A Significant Year (1893) in the History of Bookkeeping in Japan," Kojiro Nishikawa.
11. "Historical Development of Early Accounting Concepts and Their Relation to Certain Economic Concepts," Maurice S. Newman.
12. "Thirty-six Classic Articles from the 1905-1930 Issues of *The Journal of Accountancy*," Richard Vangermeersch.
13. "The Development of the Theory of Continuously Contemporary Accounting," R. J. Chambers.
14. "The CPA's Professional Heritage, (Accounting Education)," John L. Carey.
15. "Two Papers on the History of Valuation Theory (I. Management Behavior on Original Valuation of Tangible and Intangible Fixed Assets, and II. The Significance of Write-Ups of Tangible Fixed Assets

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- in the 1920's)," Richard Vangermeersch.
16. "The Golden Anniversary of One of Accounting History's Mysterious Contributors: Albert DuPont," Gary John Previts and S. Paul Garner.
 17. "Evidential Matter Pertaining to the Historical Development of the Concept of Disclosure and its Uses as a Teaching Aid," Hans V. Johnson.
 18. "The Study of Accounting History," Vahé Baladouni.
 19. "The Evolution of Pooling of Interests Accounting: 1945-1970," Frank R. Rayburn.
(Vol. 2, No. 1, p. 1, 1975)
(Vol. 2, No. 2, p. 2, 1975)
(Vol. 2, No. 4, p. 2, 1975)

Announcement

<p>Now Available for Immediate Delivery</p> <p>Series I: 12 Vols. \$222.00</p> <p>Series II: 7 Vols. \$130.00</p>	<p>Selected Classics in the History of Bookkeeping</p> <p><i>A Reprint Collection</i></p>
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Die Berechtigung der einfachen Buchhaltung gegenüber der italienischen. Dritte, durch die Geschichte der Buchhaltung und deren Unterverwendung auf die Landwirtschaft, sowie bezüglich des kaufmännischen Theils vermehrte Aufl. Stuttgart 1868. Neudruck 1974. IV, 147 S. Ln. \$21.50
6. **Jäger, Ernst Ludwig.**
Der Traktat des Lucas Pacioli von 1494 über den Wechsel: *Vortrag gehalten am 22. März 1878 vor dem kaufmännischen Vereine von Stuttgart*. Stuttgart 1878. Neudruck 1974. 40 S. Ln. \$12.50
7. **Jäger, Ernst Ludwig.**
Der Wechsel am Ende des 15. Jahrhunderts: *Ein Beitrag zum Pacioli-Jubiläum 1494-1894*. Stuttgart 1895. Neudruck 1974. 29 S. + 1. Ln. \$12.50
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Benedetto Cotrugli Raugo: *Ein Beitrag zur Geschichte der Buchhaltung*. Wien 1906. Neudruck 1974. 36 S. Ln. \$12.50
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Origin and Evolution of Double Entry Book-keeping: *A Study of Italian Practice from the Fourteenth Century*. New York 1938. Reprinted 1974. 156p. Cloth \$32.50
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11. **Sievekking, Heinrich.**
Genueser Finanzwesen vom 12. bis 14. Jahrhundert. Leipzig/Tübingen 1898. Neudruck 1974. XV, 219 S. Ln. \$24.50

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A Short History of Accountants and Accountancy. London 1912. Reprinted 1974. XXXI, 254p. Cloth \$21.50

Series II: 1975—Not Previously Announced

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The Evolution of the Science of Book-keeping, Second Edition by Leonard Frankland. London 1954. Reprinted 1975. 70p. Cloth \$12.50
3. **Geijsboek, John B.**
Ancient Double-Entry Bookkeeping: *Lucas Pacioli's Treatise (A. D. 1494 - The Earliest Known Writer on Bookkeeping) Reproduced and Translated with Reproductions, Notes and Abstracts from Manzoni, Pietra, Ympyn, Stevin and Dafforne*. Denver, 1914. Reprinted 1975. IV, 182p. Folio. Cloth \$38.50
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Histoire critique de la Théorie des Comptes. Genève 1929. Reprinted 1975. 88p. Cloth \$12.50
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6. **Sievekking, Heinrich.**
Aus venetianische Handlungsbüchern: *Ein Beitrag zur Geschichte des Grosshandels im 15. Jahrhundert. [Jahrbuch für Gesetzgebung, Verwaltung und Volkswirtschaft im Deutschen Reich: Neue Folge. 25.-26. Jahrg.]* Leipzig, 1901/2. Neudruck 1975. 72 S. Ln. \$12.50
7. **Sykora, Gustav.**
Systeme, Methoden und Formen der Buchhaltung: *Von ihren Anfängen bis zur Gegenwart*. Wien, 1952. Neudruck 1975. 114 S. Ln. \$13.00

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(Vol. 2, No. 1, p. 10, 1975)

(Vol. 2, No. 3, p. 5, 1975)

Announcement

Available January 1976

The History of Accounting

A Reprint Collection

Advisory Editor:

Richard P. Brief, Professor of Business Statistics and Accounting, New York University

Editorial Board:

Gary John Previts, President, The Academy of Accounting Historians, The University of Alabama
 Stephen A. Zeff, Professor of Accounting, Tulane University

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All books in this collection may be purchased individually and include Cataloging in Publication (CIP) data as provided by the Library of Congress.

"Your reprint series on the historical development of accounting looks interesting indeed. I wish you all success with it and congratulate you, Professor Brief and the Editorial Board, on your fine selection of nineteenth and twentieth century works. I am especially pleased to see that the thesis of Brief and Bruchey will be published."

— B.S. Yamey, Professor of Economics
 The London School of Economics and Political Science

Bennett, James (Arlington)
THE AMERICAN SYSTEM OF PRACTICAL BOOKKEEPING, ADAPTED TO THE COMMERCE OF THE UNITED STATES, IN ITS DOMESTIC AND FOREIGN RELATIONS

and

Foster, Benjamin (Foster)
THE ORIGIN AND PROGRESS OF BOOK-KEEPING
 LC 75-18457 New York, 1842; London, 1852
 tables
 ISBN 0-405-07541-3 Two vols. in one \$15.00

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 Zeff, Stephen A., editor
ASSET APPRECIATION, BUSINESS INCOME AND PRICE-LEVEL ACCOUNTING, 1918-1938
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A fully annotated brochure on THE HISTORY OF ACCOUNTING is available upon request.

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(Vol. 2, No. 4, p. 6, 1975)

Announcement

THIRD ANNUAL BUSINESS MEETING

Tucson will be the site of the third annual business meeting of The Academy of Accounting Historians. The meeting will be held concurrently with the annual sessions of the American Accounting Association. The business meeting will be held Monday, August 18, 1975, from 10 a.m. until noon. Arrangements are also being completed for a technical session on accounting history for Monday afternoon. Locations for these meetings will be announced in the coming issue of *The Accounting Historian*.

(Vol. 2, No. 1, pp. 2, and 7, 1975)

PAPERS RECEIVED

The following papers have been received and are on file in The Academy offices. Copies can be supplied at cost to reproduce.

"A Speculation on the Origins of Accounting," F. M. W. Hird, 9 pp.; received June 1974.

"The History of Auditing," Arthur Harris Adelberg, 44 pp.; received August 1974.

"Some Aspects of the Development of Accounting Prior to 1900," John Raymond Tuckerman, 91 pp.; received August 1974.

(Vol. 2, No. 1, p. 3, 1975)

NOMINATION NOTICE

Professor H. P. Hughes, Faculty of Accounting, Georgia State University, will again serve as nominator for elections to be held at the 3rd annual business meeting in Tucson. Nominations are in order for the following offices: President, 1st Vice-President, 2nd Vice-President and Secretary-Treasurer. Persons elected to these offices are also members of the Board of Trustees. These offices are for the period of one year. In addition three trusteeships, each for the period of three years, are to be filled at this election.

Officers and trustees elected in August will take office as of January 1, 1976.

(Vol. 2, No. 1, p. 3, 1975)

(Vol. 2, No. 2, p. 7, 1975)

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BROCHURE AVAILABLE

A new brochure describing the objectives and functions of The Academy, can be obtained from Prof. A. R. Roberts, Secretary of The Academy. The leaflet describes the history of the organization and details the purposes of Academy activities. It also contains a membership application form. Please avail yourself of these circulars in order to make The Academy known to persons who are interested in the study of accounting history.

(Vol. 2, No. 1, p. 1, 1975)

DUES NOTICE

New members or renewing members of The Academy are reminded to remit their dues for the new calendar year 1975 to Dr. A. R. Roberts, Secretary-Treasurer, The Academy of Accounting Historians, 30 CAPA UMC, Columbia, MO 65201. Annual dues are \$10.00.

(Vol. 2, No. 1, p. 1, 1975)

BUSINESS HISTORIANS MEET

The 21st annual gathering of the Business History Conference will be held Friday, February 28 and Saturday, March 1, 1975, at Northwestern University, Evanston, Illinois. A session on accounting history is set for Saturday morning. For information regarding reservations and registration arrangements write: Professor Richard W. Barsness, Graduate School of Management, Northwestern University, Evanston, IL 60201.

(Vol. 2, No. 1, p. 6, 1975)

TEACHING ACCOUNTING HISTORY?

If you are teaching accounting history at your school, or if you know selected individuals who are students of history at school or in your firm, then tell them about The Academy. Students will find the working papers of interest—they cover a wide range of subjects and are available free to members. The quarterly news sheet will assist them in researching historical items and serves as a reference to items of interest. Annual dues are \$10.00 and can be mailed to Dr. A. R. Roberts, 30 CAPA, UMC, Columbia, MO 65201.

(Vol. 2, No. 1, p. 6, 1975)

Announcement

PUBLICATION

The Accounting Historians Journal, an annual scholarly publication, is scheduled to make its debut within a year. The journal “. . . will feature practical and scholarly research relating to the evolution of accounting and information systems.” Dr. Williard E. Stone, who has been named managing co-editor, will begin reviewing appointments for the editorial board shortly. Manuscript regulations and other information about the journal's administration will be released in the near future. Questions and correspondence relating to the journal may be sent to

Editor
Historians Journal
Drawer HJ
University, AL 35486

A call for manuscripts for the journal has not been made. Members are encouraged to submit current research to the working paper series editor until such time as final publication plans and schedules are set. *The Accounting Historian* will continue to appear as a news sheet on a quarterly basis. Beginning with the current issue this periodical will be designated Winter, Spring, Summer and Fall.

(Vol. 2, No. 1, p. 7, 1975)

SEAAA MEET

An Academy breakfast has been set for the SEAAA meeting in Richmond. The breakfast will be at the Richmond Hyatt House from 7:00 a.m. to 8:00 a.m. on April 25, 1975. In order to provide for everyone in light of limited space arrangements, members are asked to send reservations to The Academy offices before March 15, 1975.

(Vol. 2, No. 1, p. 8, 1975)

INTERNATIONAL MEETING

Under the direction of Vice-President Richard Homburger, plans are being made to hold the 2nd International Accounting Historians' Symposium in 1976. Dr. Hugh Hughes of Georgia State University and Dr. Marilynne Hughes of Morehouse College will serve as host coordinators for the event which will be held in Atlanta, Georgia, during August 1976. Atlanta will also be the site of the annual American Accounting Association meeting during that month. Inter-

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national guests are expected to be attracted to North America during this period because of the Olympic summer games which are to be held in Canada and because of the many bicentennial activities celebrating the American Revolution. For more information on the program contact Professor Richard Homburger, Wichita State University, Wichita, KS 67208.

(Vol. 2, No. 1, p. 9, 1975)

ACADEMY EVENTS

ANNUAL MEETING—The third annual meeting of The Academy of Accounting Historians is scheduled for 10 a.m. to noon, Monday, August 18th in the Club Caprichos Room of the Braniff Place, Tucson. Members and guests are invited to attend the session.

MEMBERSHIP UP—Paid membership for 1975 is nearing 250 members. Nineteen countries are represented in the membership and nearly all states in the USA.

SESSION AT TUCSON—“Accounting History—Worldwide” is the theme of the Special Subject Concurrent Session on Accounting History to be held on Monday, August 18, 1975 from 3:15 to 5:00 p.m. as a part of the annual AAA meetings in Tucson. Papers will be presented by Maureen Berry (University of Illinois), Harvey Mann (Concordia University, Montreal) and Hugh and Marilynne Hughes (Georgia State University and Morehouse College).

INTERNATIONAL MEETING—Plans are continuing to progress for the 2nd International Congress of Accounting Historians scheduled to take place in Atlanta, during the summer of 1976. Information about plans for and timing of this meeting can be learned by writing Professor Richard Homburger, Wichita State University, Wichita, KS 67208.

(Vol. 2, No. 2, p. 1, 1975)

CAN YOU HELP????

Emil Wittek of the accounting faculty at LaGuardia Community College (Long Island City, NY 11101) is looking for references about and examples of old journals, ledgers and write ups on accounting taught from the beginning of 1776 or other material pertinent by observing the bicentennial with regard to American accountancy.

(Vol. 2, No. 2, p. 6, 1975)

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2ND CONGRESS SET FOR 1976

Delegates from Europe, Asia, North and South America are expected to attend the 2nd Congress of Accounting Historians in Atlanta, Georgia in 1976. The Congress Headquarters will be the Regency Hyatt House. Sessions will begin on Saturday, August 21st, 1976, and continue on Sunday, August 22nd. Research papers by leading historians throughout the world will be featured. Program arrangements are being prepared by a committee under the direction of Professor Richard Homburger of Wichita State University. Serving as official hosts for The Academy will be Dr. H. P. Hughes and Dr. Marilynne Hughes of Atlanta. Information regarding registration and reservations for the Congress can be obtained by writing Professor Hugh Hughes, Georgia State University, Atlanta, GA 30303.

(Vol. 2, No. 3, p. 1, 1975)

JOHNSON TO EDIT REVIEWS

Dr. Hans V. Johnson will assist the Editor of *The Accounting Historian* and serve as a section editor responsible for reviews of books of historical interest to accountants. Dr. Johnson will also prepare a feature synopsis of recently completed doctoral dissertations for future issues. Members or readers who have material which would be of interest to the general membership and which qualifies for such review or listing are asked to contact Dr. Johnson, College of Business, University of Texas, San Antonio, TX 78285.

(Vol. 2, No. 3, p. 4, 1975)

ANNUAL MEETING

The third annual meeting of The Academy of Accounting Historians was held at the Braniff Place in Tucson on August 18th.

The gathering was well attended and featured committee reports by Konrad Kubin (Research), Ken Most (Translations), and Richard Homburger (International Meeting).

Highlight of the meeting was the presentation of the annual President's Hourglass Award for significant contribution to the literature of accounting history. Hanns-Martin Schoenfeld was the hourglass recipient, having been chosen for his monograph *Cost Terminology and Cost Theory: A Study of Its Development and Present State in Central Europe*.

Announcement

The following were elected officers of The Academy for 1976:

President—Alfred R. Roberts, Georgia State University

Vice President—H. M. Schoenfeld, University of Illinois

Vice President—C. Lamden, Peat, Marwick, Mitchell & Co.

Secretary/Treasurer—R. Metcalf, University of Nebraska

Trustees for a three-year term 1976-79 were elected, including:

R. Homburger, Wichita State University

M. Newman, Haskins & Sells

P. K. Seidman, Seidman & Seidman

Gary John Previts remains a trustee and will act as corporate agent in accordance with provisions of the by-laws.

(Vol. 2, No. 3, p. 7, 1975)