Academy of Accounting Historians working papers

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Since the Academy established the Working Papers Series in 1974, 41 papers have been accepted on a variety of topics. The Working Paper Series has attained an international reputation and numerous requests have been received from scholars and students for the valuable resource material available in the papers. The first 40 working papers are now available in two single bound volumes (Working Papers 1-20, Volume 1 and Working Papers 21-40, Volume 2). In addition, Working Paper No. 41 entitled "Factors Shaping the Independent Public Auditing Profession in the United States from 1905 to 1933," by Bruce Committee, is available upon request.

To assist in the preparation of working papers, the general policies and guidelines that pertain to the submission of manuscripts are listed below.

The Academy of Accounting Historians established the Working Paper Series to provide a means of circulating members' research for general reading and critical analysis by colleagues. Members of The Academy and others benefit immensely by exposure to the written thoughts, ideas, and research findings of their colleagues. Following are the general policies that govern the Working Paper Series and the guidelines for submitting manuscripts. If for some reason the following hampers your preparation of a manuscript for the Working Paper Series, please contact the editor for assistance.

**General Policies**

1. Factors used in evaluating a manuscript include such criteria as quality of research, contributions to the knowledge in the field, extent of available research in the area, and interest to Academy members.

2. Authors are not restricted from having their manuscript published elsewhere after it has appeared as a working paper. If the paper is published elsewhere, reference should be made that the paper had appeared in the Working Paper Series of The Academy of Accounting Historians. Manuscripts presented which have been published elsewhere must be released by the prior publisher before they can be included in the Working Paper Series.

3. Manuscripts ranging in length from 8 to 30 pages are deemed most appropriate, however, manuscripts of all lengths will be considered. A short abstract should appear at the beginning of the manuscript.

4. The initial distribution of a working paper is to approximately 200 leading accounting practitioners and academicians, university libraries, and editors of professional accounting journals. Distributions thereafter are made as requests are received.

5. Upon the acceptance of 20 papers, the Academy codifies the individual papers into a bound volume.

**Guidelines for Submitting Manuscripts**

1. Manuscripts should be typed and double spaced with 1 inch margins on 8½ x 11 inch bond paper.

2. Page numbers should be centered on the fourth line from the top of each page, except page one which is not to be numbered.

3. All major headings within the manuscript should be centered in capital letters. Subheadings should start at the left margin and be underscored with the first letters of major words in capital letters.

4. Footnotes should be numbered sequentially throughout the manuscript and listed at the end of the manuscript.

5. Footnotes and references should be typed using a style which is consistent with *The Accounting Historians Journal*.

6. On page one of the manuscript should appear the title in all capital letters with the text of the manuscript beginning on the third line below the last line of the title. The name, affiliation, and position title of the author(s) are not included on this page.

7. Manuscripts should contain a cover page consisting of the title of the manuscript, the name, affiliation, and position title of the author(s), and any restrictions or qualifications the author(s) may desire in addition to the following (or its equivalent) which appears on all working papers:

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Dr. Newlove left the Y.M.C.A. School around 1923 to join the Consolidated Returns Division of the Internal Revenue Service. It was there that he accumulated materials and experience for his later textbooks on consolidated financial statements. In 1928, he joined the faculty at the University of Texas and remained there until his retirement in 1967. And what happened to the Washington School of Accountancy? It gradually faded away into oblivion.

A recent article in the Texas Times, a publication of the University of Texas system, discussed the research of Denise Schmandt-Besserat, a professor of Middle Eastern studies at UT-Austin.

Her studies in 1977 of small clay geometric tokens contained in clay envelopes with similar markings on the outside pushed the roots of writing back to 8500 B.C. Ms. Schmandt-Besserat concluded that the tokens were used for household and business record keeping.

Seven types of tokens were used, including spheres, discs, cones, biconoids, ovoids, cylinders and triangles. She noted that cones, spheres, and triangles were units to measure capacity of grains, barley in particular. She stated that the units were not fully standardized and volume varied from place to place. Various systems were used to measure animals, barley, land and so forth. Repetition of the sign signified quantity.

Ms. Schmandt-Besserat's latest research has been a study of 183 impressed tablets found at sites in Syria, Iraq, and Iran. These tablets came from ancient Sumer during the period from 3500-3100 B.C. These records mark a turning point in civilization where the temple became the center of political and economic power over the masses. Gods were perceived to be humanlike, and production was dictated by religious administrators to satisfy the needs of the gods. These gifts to the gods were stored in special rooms in the temples and later evolved into taxes.

Ms. Schmandt-Besserat concluded that Sumer may be credited with the invention of writing. Although Ms. Schmandt-Besserat is primarily interested in the development of writing, it appears as if there is great potential in these materials for accounting historians. For example, if these tokens do represent the origins of writing, the natural conclusion is that the need for accounting records led to the development of writing. Perhaps some of our Texas members should get in contact with Ms. Schmandt-Besserat.