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History session at AAA national meeting; First annual Sewanee Economics Symposium : Business in the New South: A historical perspective; Quotations from Pacioli; Answers to accounting history quiz

Academy of Accounting Historians

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The theme of the history session at the AAA annual meeting in Boston will be: New Interpretations of Auditing History. The proposed program for the technical session is as follows:

"The Markets for Independence and Independent Auditors," by Ross L. Watts and Jerold L. Zimmerman, University of Rochester.

"Accounting and Auditing in American Banks, 1800-1863," by Paul Frishkoff, University of Oregon, and Linda DeAngelo, University of Washington.

"Development of the Audit Function in American Railroads, 1840-1890," by J. L. Boockholdt, University of Houston.

The discussant for the program will be Felix Pomeranz, Coopers & Lybrand.

**THE FIRST ANNUAL SEWANEE
ECONOMICS SYMPOSIUM
BUSINESS IN THE NEW SOUTH: A
HISTORICAL PERSPECTIVE**

The University of the South at Sewanee, Tennessee, hosted its first annual symposium April 3-5, 1980. Several distinguished business historians were on the program. Those sessions and speakers that may be of interest to accounting historians included the following:

Stanley Engerman, University of Rochester
"Agriculture as Business: The Southern Context"

Thomas Weiss, University of Kansas
"Southern Business Never Had It So Good—A Look at Antebellum Industrialization"

Herman Freudenberger, Tulane University
"Business Records: A Valuable Resource for Society and the Firm"

Those who wish additional information should contact: Department of Economics, The University of the South, Sewanee, Tennessee 37375.

"Who does nothing makes no mistakes; who makes no mistakes learns nothing."

"Books should be closed each year, especially in partnership because frequent accounting makes for long friendship."

"The third and last thing necessary is that all one's affairs be arranged in good order so that one may get, without loss of time, all particulars as to the debit and credit of all of them, as business does not deal with anything else."

"Attend religious meditation every morning, for through this you will never lose your way."

"Also it is said that the head of the merchant has a hundred eyes and still they are not sufficient for all he has to say or do."

"The purpose of every merchant is to make a lawful and reasonable profit so as to keep up his business. Therefore, the merchants should begin their business with the name of God at the beginning of every book and have His holy name in their minds."

**ANSWERS TO ACCOUNTING
HISTORY QUIZ**

The quotations appearing in the Fall issue of the *Notebook* were taken from *Contributions of Four Accounting Pioneers* by James Don Edwards and Roland F. Salmonson (MSU Business Studies, 1961). The answers are: (1) George O. May, (2) William A. Paton, (3) Eric L. Kohler, and (4) A. C. Littleton. Professor Hans Johnson, who prepared the quiz, announced himself as the winner and will receive the free "night on the town" in Cleveland on April 16.