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Academy of Accounting Historians

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Announcement

WORKING PAPER SERIES

For information on the Working Paper Series, including ordering and submitting items, see Announcement on next page.

1. "The CPA's Professional Heritage, Part I," by John L. Carey.
2. "The Audit of Historical Records as a Learning Device in Studying the Environment and Socio-Economic Influences on Accounting," by Richard H. Homburger.
3. "The Accounts of Ancient Rome," by Kenneth S. Most.
4. "Survey of the Development of Auditing in Germany," by Rosa-Elizabeth Gassmann.
5. "The CPA's Professional Heritage, Part II," by John L. Carey.
6. "A Chronological Index for John L. Carey's *The Rise of the Accounting Profession*, Vol. I, 1896-1936," by Gary John Previts.
7. "The State of Bookkeeping in Upper Germany at the time of the Fuggers and Welsers," by Hermann Kellenbenz.
8. "A Chronological Index for John L. Carey's *The Rise of the Accounting Profession*, Vol. II, 1937-1970," by Gary John Previts.
9. "A Bibliography on the Relationship between Scientific Management and Standard Costing," by Marc J. Epstein.
10. "A Significant Year (1893) in the History of Bookkeeping in Japan," by Kojiro Nishikawa.
11. "Historical Development of Early Accounting Concepts and Their Relation to Certain Economic Concepts," by 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," by R. J. Chambers.
14. "The CPA's Professional Heritage Part III, (Accounting Education)," by 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 in the 1920's)," by Richard Vangermeersch.
16. "The Golden Anniversary of One of Accounting History's Mysterious Contributors: Albert DuPont," by 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," by Hans V. Johnson.
18. "The Study of Accounting History," Vahé Baladouni.
19. "The Evolution of Pooling of Interests Accounting: 1945-1970," Frank R. Rayburn.
19. "The Evolution of Corporate Reporting Practices in Canada," by George J. Murphy.
21. "Early Greek Accounting on Estates (Fourth Century B.C.)," by George J. Costouros.
22. "The Traditional Accounting Systems in the Oriental Countries—Korea, China, Japan," by Jong Hyeon Huh.
23. "The Evolution of Ethical Codes in Accounting," by J. C. Lambert and S. J. Lambert.
24. "The Oldest Book on Double Entry Bookkeeping in Germany," by Kiyoshi Inoue.
25. "An Annotated Bibliography for Historical Research in Cost Accounting," by Edwin Bartenstein.
26. "The Role of Academic Accounting Research: An Historical Perspective," by Eric Flamholtz.
27. "The Structure of Scientific Revolutions and its Implications for the Development of Accounting Policy," by Diana Flamholtz.
28. "Development of Accounting in Hungary from 1945," by R. L. Scholez.

(Vol. 3, No. 2, p. 2, 1976)

(Vol. 3, No. 4, p. 6, 1976)

Announcement

COFFMAN EDITS SERIES

Professor Ed Coffman, of Virginia Commonwealth University, Richmond, has been named Editor of The Academy's working paper series, effective December 1, 1976.

The series currently includes 28 titles and represents an effective means of circulating preliminary research or topics for critique by others qualified and interested in doing so. Manuscripts for the series, and questions relating to format should be submitted to Professor Coffman. His address is: School of Business, Virginia Commonwealth University, Richmond, VA 23284.

The manuscript submitted should be in conformity with the format rules described in the April, 1973 *Accounting Review*, with all footnotes at the end in a listing. Material should be submitted in a final form suitable for clean reproduction. Manuscripts from eight to thirty pages in length are deemed most appropriate for this series. Copies of the working papers are provided free upon request to members; note the service cost price of \$1.00 per copy to non-members.

(Vol. 3, No. 4, p. 4, 1976)

Announcement

JUST PUBLISHED

**THE
HISTORY OF ACCOUNTANCY**

Dr. O. ten Have

Translated by A. van Seventer
San Francisco State University

**A COMPREHENSIVE TREATMENT OF THE
GENERAL HISTORY OF BOOKKEEPING
AND ACCOUNTING**

Contents: Foreword by Basil S. Yamey (London School of Economics and Political Science)

Preface by O. ten Have.

Introduction, The Ancient World, the Development of Accountancy in Italy to 1500. The Development of Accountancy Outside Italy to 1500. The Transition from the European Trade to World Commerce, The Authors on Accountancy from the 16th to the 19th Century, The Development of Accountancy in the 19th and in the First Half of the 20th Century, From Bookkeeping to Business Administration, Conclusion.

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113 pp., hardbound. \$12.75**

(Vol. 3, No. 2, p. 3, 1976)

Announcement

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

Editorial Board:

Gary John Previts, Past President, The Academy of Accounting Historians, The University of Alabama
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Foster [Benjamin] [Foster]
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LC 75 18457 New York, 1842/London, 1852
ISBN 0 405 07541 3 Two vols in one \$15.00

An Original Arno Press Anthology
Brief, Richard P., editor
THE LATE NINETEENTH CENTURY DEBATE OVER DEPRECIATION, CAPITAL AND INCOME
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Brief, Richard P.
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LC 75 18459 New York, 1975
ISBN 0 405 07543 X \$13.00

Bruchey, Stuart [Wheeler]
ROBERT OLIVER AND MERCANTILE BOOKKEEPING IN THE EARLY NINETEENTH CENTURY
LC 75 18460 New York, 1975
ISBN 0 405 07544 8 \$10.00

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LC 75 18461 New York, 1910
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Cole, William [Morse]
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ISBN 0 405 07546 4 tables \$21.00

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

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Sells, Finch [Watt]
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LC 75 18484 Chicago and New York, 1924
ISBN 0 405 07566 9 tables and charts \$18.00

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LC 75 18485 New Orleans, 1903
ISBN 0 405 07567 7 tables and charts \$43.00

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An Original Arno Press Anthology
Zeff, Stephen A., editor
ASSET APPRECIATION, BUSINESS INCOME AND PRICE-LEVEL ACCOUNTING, 1918-1923
LC 75 18487 New York, 1975
ISBN 0 405 07569 3 tables and charts \$28.00

(Vol. 3, No. 1, p. 8, 1976)
(Vol. 3, No. 2, p. 7, 1976)
(Vol. 3, No. 4, p. 5, 1976)

Announcement

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(Vol. 3, No. 1, p. 5, 1976)
(Vol. 3, No. 3, p. 6, 1976)
(Vol. 3, No. 4, p. 11, 1976)

Announcement

NOW AVAILABLE

Monograph #1

The Academy of Accounting

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(Vol. 3, No. 3, p. 4, 1976)
(Vol. 3, No. 4, p. 3, 1976)

Announcement

ANNOUNCING
under the auspices of
The
Academy of Accounting Historians
and
The University of Alabama Press
Box 2877
University, AL 35486

EVOLUTION OF COST ACCOUNTING
by **S. Paul Garner**

VOLUME 1, ACCOUNTING HISTORY CLASSICS SERIES

Gary John Previts, Series Editor

This classic of accounting, in paperback for the first time, is the definitive work on the evolutionary aspects of cost accounting. It gives close attention to topics which historians of accounting have frequently neglected.

Dr. Garner shows that a primitive cost accounting was practiced in medieval times. The perplexing accounting problems brought by the Industrial Revolution, and the subsequent advances in cost accounting practice, are thoroughly discussed. Nine cost accounting theories and techniques are then examined as to origin and development. The concluding chapter contains Dr. Garner's observations and inductions based upon his comprehensive study.

The result is a work of tremendous value to all theorists, students, and practitioners.

Dr. Garner is Dean Emeritus of the College of Commerce and Business Administration of The University of Alabama. His work is the first to be reprinted in the Accounting History Classics Series sponsored by The Academy of Accounting Historians.

430 pp., Paperback Edition, November

ISBN 0-8173-8900-8. Paper **\$6.50**

(Vol. 3, No. 3, p. 7, 1976)
(Vol. 3, No. 4, p. 7, 1976)

Announcement

NOTICES

- There will be a breakfast for members of The Academy during the Southeastern AAA meetings in Tampa during April. The breakfast will be “dutch” style and will be held at the Riverside Hilton, 7:30 a.m., Friday, April 23.
- The Second World Congress of Accounting Historians is scheduled for Atlanta on August 21-22, 1976. Contact Professor H. Hughes, Georgia State University, Atlanta, GA 30303 for cost information, reservations and details.
- Copies of the minutes of the 1975 annual meeting of The Academy and information on the financial condition can be obtained upon request from Professor Richard Metcalf, Academy treasurer.
- HELP!! If you have encountered an anecdote on American Accounting History and are willing to contribute it to a research project being conducted currently please contact the Editor of *The Accounting Historian*.

(Vol. 3, No. 1, p. 11, 1976)

HISTORY SESSIONS ATLANTA AAA MEETING

Members and guests are invited to attend the various sessions of The Academy of Accounting Historians on Monday, August 23, 1976. At 10:00 a.m. the annual business meeting will be held for the purpose of election of officers, and in the afternoon a session on American Accounting History will be held from 3:15-5:00 p.m., with the following speakers: Barbara Merino, New York University; Williard Stone, University of Florida; and Steve Landekich, National Association of Accountants.

(Vol. 3, No. 2, p. 1, 1976)

Announcement

SCHOENFELD HONORED

Hanns-Martin W. Schoenfeld, currently Vice-President of The Academy, has been named the Weldon Powell Memorial Professor at the University of Illinois. An international accounting lecturer, Professor Schoenfeld is a well known author and popular teacher.

(Vol. 3, No. 2, p. 3, 1976)

SECOND WORLD CONGRESS OF ACCOUNTING HISTORIANS

hosted by

The Academy of Accounting Historians



Atlanta, Georgia
August 21-22, 1976
Hyatt Regency Atlanta Hotel



For any further information inquiries may be directed to:

Professor Hugh Hughes
University Plaza
Georgia State University
Atlanta, GA 30303
U.S.A.

(Vol. 3, No. 2, p. 4, 1976)

HOURGLASS AWARD

The Fourth Award Ceremonies of the President's Hourglass took place during the luncheon banquet at the Second World Congress of Accounting Historians in Atlanta, Georgia, August 22, 1976. Professor Basil S. Yamey and Professor Osamu Kojima, co-authors of the reproduction and analysis of the English version of Ympyn's "A notable and very excellent worke," (1547) were selected as recipients of this year's award. Professor Kojima was present to accept the award and Professor Geoffrey Lee accepted on behalf of Professor Yamey.

(Vol. 3, No. 3, p. 1, 1976)

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OFFICERS AND TRUSTEES

The following were elected at the annual business meeting of The Academy, which was conducted in Atlanta on August 23, 1976.

President Alfred R. Roberts
Georgia State University

Vice-President Hanns-Martin Schoenfeld
The University of Illinois

Vice-President Charles Lamden
Peat, Marwick, Mitchell & Co.

Secretary-Treasurer Anthony Krzystofik
The University of Massachusetts

Trustees (Three Year Term)

Thomas Burns, The Ohio State University

Murray Wells, The University of Sydney

Vernon Zimmerman, The University of Illinois

(Vol. 3, No. 3, p. 1, 1976)

CALL FOR PAPERS

The first issue of *Accounting History* published by the Accounting History Society (U.K.), has attracted much interest, and several new members have been recruited to the Society as a direct result of its publication.

Contributions in the form of articles, requests for information, short notes and news items should be submitted by 18th October, 1976 for the second issue to be published in December 1976.

Contributions should normally be submitted on A4 paper and typewritten (double-spaced). The editors reserve the right to alter or amend contributions, but will consult contributors about any material changes.

Any comments on the first issue and/or suggestions for the future will be greatly appreciated.

John Freear
Rutherford College,
The University,
Canterbury
Kent, CT2 7NX United Kingdom

(Vol. 3, No. 3, p. 3, 1976)

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TRANSLATIONS COMMITTEE

Chairman:

Dr. Geoffrey A. Lee (University of Nottingham, England)

Members:

Professor Dr. Hermann Kellenbenz (Friedrich-Alexander-Universität, Nurnberg, Germany)

Professor Kenneth S. Most (Florida International University, U.S.A.)

Professor Robert H. Parker (University of Exeter, England)

Professor Turgut Var (Simon Fraser University, British Columbia, Canada)

Professor Basil S. Yamey (London School of Economics, England)

Report to the Annual Business Meeting of The Academy of Accounting Historians

Since the last business meeting, the chairman has circulated among the members a *Short List of Works to have Priority for Translation*, containing titles in Latin, Italian, French, German and Dutch, and ranging from the early Middle Ages to the 20th Century. Very helpful comments on the list have been received from members.

Professor B. S. Yamey has published in collaboration with Professor Osamu Kojima (Kwansie Gakuin University, Nishinomiya, Japan), a critical study and part-translation of Jan Ympyn Cristofells, *Nieuwe Instrutie, etc.* (Antwerp, 1543), and this has earned both authors the President's Hourglass Award for 1976. Professor Yamey has also sent Dr. Lee the draft of a paper on Luca Pacioli, contributed to a symposium in memory of Federigo Melis (1914-73). Professor B. D. Kalinski (University of Maryland) is now seeking clearance from the estate of Joseph H. Vlaemminck for publication of his version of *Historie et Doctrines de la Comptabilite* (Brussels, 1956), Madame Vlaemminck having died before giving permission.

A complete English version of *Capitalate de Villis* (c. 800), ascribed to Charlemagne, has appeared in H. R. Loyn and J. Percival, *The Reign of Charlemagne* (London, 1975).

In the summer of 1977 Dr. Lee intends to take study leave in Florence. He hopes to examine bookkeeping manuscripts of the 13th and 14th centuries and (if practicable) to transcribe these parts of the Renieri Fini ledger (1296-1305) not covered in A. Costellani, *Nuovi Testi Fiorentini del Dugento* (Florence, 1952).

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It is recommended that the Translations Committee be continued for a further year.

Geoffrey A. Lee, Chairman
(Vol. 3, No. 3, p. 4, 1976)

HALL OF FAME INDUCTION

The Ohio State University Accounting Hall of Fame inducted John William Queenan as its 36th member at ceremonies held at the annual breakfast during the annual meeting of the AAA in Atlanta. Mr. Queenan, a past president of the AICPA, is the only individual to have served on all three professional standard setting bodies which have existed in the United States: The Committee on Accounting Procedure, The Accounting Principles Board, and the Financial Accounting Standards Board. Born in 1906, he served as managing partner of Haskins & Sells, a firm with which he was associated since 1927. In addition to having received the AICPA gold medal, he has received many other awards, including the CPA exam gold medal in the State of Illinois for the highest marks on that examination in 1931.

(Vol. 3, No. 3, p. 4, 1976)

JOURNAL PLANS

Williard E. Stone, managing co-editor of *The Accounting Historians Journal*, met with members of the editorial board in Atlanta and reported to the membership at the annual business meeting as to the progress toward the first edition of the journal. Stone reported that plans are well under way, with board appointments, manuscripts in process and production and subscription arrangements being completed. The first volume, expected to be about 100 pages of content, will appear in early 1977. The content of the journal will include full length research items, shorter length "historical nuggets," and a book review section to be edited by Dr. Ken Elvik of Iowa State University. The news and feature items which are now in the quarterly news sheet will continue as an independent supplement to the journal at regular intervals.

Stone emphasized that early submission of manuscripts will increase the chances for prompt publication. While the board did not

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announce a final policy, the editors of the publication emphasized their preference for English language manuscripts, while recognizing that many quality items not in English could be accommodated as time and resources permitted. The publication, however, will be in English, and translations of non-English manuscripts will require additional time and the cooperation and consent of authors. Stone also noted that perhaps two early issues of the publication would contain in large part papers from the Second World Congress. Authors interested in submitting materials for publication should write W. E. Stone, 202 Matherly Hall, Gainesville, FL 32611 or *Historians Journal*, Drawer HJ, University, AL 35486.

(Vol. 3, No. 3, p. 4, 1976)

WORLD CONGRESS

Over 100 historians registered and attended the sessions of the Second World Congress of Accounting Historians at the Regency Hyatt House in Atlanta, August 21-22, 1976. The meetings featured technical sessions with panelists from around the world. Papers from the Congress will be processed and reviewed for publication in *The Accounting Historians Journal* which will appear in 1977. Banquet speeches by Mr. Ernst Stevelinck of Belgium and Dr. Gary John Previts, Past President of The Academy, touched on the relevance of history and the need for graduate study in the development of accounting thought.

(Vol. 3, No. 3, p. 7, 1976)

DUES AND SUBSCRIPTIONS

Your annual dues statement for the year 1977 will be sent to you shortly. The payment of dues alone *does not* include the cost of a membership subscription to *The Accounting Historians Journal*, therefore be sure to add the amount for a subscription to your remittance. All dues payments should be sent to Anthony T. Krzystofik, Secretary-Treasurer, School of Business, University of Massachusetts, Amherst, MA 01002.

(Vol. 3, No. 4, p. 1, 1976)

Announcement

JOURNAL TO BEGIN

The Academy of Accounting Historians invites manuscripts on subjects related to accounting history for *The Accounting Historians Journal*. Articles should have scholarly merit and present an original contribution to the knowledge in the field. Articles presenting the results of research from primary sources will be given preference. All articles will be reviewed by two or more members of the Editorial Board. The *Journal* is scheduled to appear each Spring and Fall starting in 1977.

Manuscripts should be in English and of acceptable style and organization for clarity of presentation. Submit three copies double spaced, on 8½ x 11 inch paper. The manuscript should not exceed 5,000 to 7,000 words. The title page should contain name of author, affiliation and address for further correspondence. The title should reappear on the first page of the manuscript but the author should not be identified.

Tables and figures should be numbered, titled and presented in reproducible form. Limited use of original documents, etc., can be accommodated in the *Journal* at modest additional cost to the author by submitting camera-ready copy only. Important textual materials may be presented in both the original language together with the English translation. Certain camera-ready material can be accommodated if properly sized.

Footnotes should be referenced within the article by mention of first author (i.e., Jones, *et. al.*) and page number. The bibliography should contain full reference to sources arranged in alphabetical order by author. Such footnotes should be referenced by consecutive numbering. Informational footnotes are to be presented at the bottom of the page referenced by letters and should be limited in size and number.

Proofs. Galley proofs will be sent to the author but additions of new material must be strictly limited and excessive alterations will be charged to the author. Ten copies of the *Journal* on publication will be provided to the author.

Abstract. A 100-word abstract of the article will precede the printed article, and should be submitted with all manuscripts.

Submit manuscripts to:

Professor Williard E. Stone
University of Florida
Matherly Hall
Gainesville, FL 32611

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Subscription can be obtained at the annual rate of \$5.00 (for members) or \$7.50 (for non-members) by sending orders to: *Historians Journal*, Drawer HJ, University, AL 35486, or by writing the Secretary of the Academy and paying the subscription in addition to dues.

(Vol. 3, No. 4, pp. 1, 10, 1976)

DISPLAYS AT THE SECOND WORLD CONGRESS OF ACCOUNTING HISTORIANS

Atlanta, Georgia U.S.A. — August 21-22, 1976

From the Collection of Peter L. McMickle

1. Lucas Pacioli, *Summa de Arithmetica, Geometria, Proportioni et Proportionalita* (Venue: Paganinus de Paganinis, 1494)

Wooden boards, signed binding. Very good condition. Larger than the copy in the British Museum. First edition of the first great general work on mathematics printed. Particularly famous as the first printed work to discuss double-entry bookkeeping. Sought after by book collectors as a masterpiece of 15th century Italian book decoration, it contains hundreds of woodcuts and geometrical diagrams in the margins and numerous large and small ornamental and figured initials. This work has become extremely rare and no copies have appeared on the market for a very long time.

2. The three English translations of Pacioli's *Treatise on Book-keeping*:

John B. Geijsbeek, *Ancient Double-Entry Bookkeeping* (Denver: 1944)

This copy signed by author.

Pietro Crivelli, *An Original Translation of the Treatise on Double-Entry Bookkeeping by Father Lucas Pacioli*. (London: 1974)

R. Gene Brown and Kenneth S. Johnston, *Pacioli on Accounting*. (New York: 1963)

3. Two English Tallies (only eight known in private hands). These two tally "foils" are from the reign of Elizabeth I (ca. 1575). The short one is a receipt for £41 (two large notches and one small one). The longer is a receipt for £60 (three large notches). Along

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the edges, written in Latin in cursive script, is indicated that the amounts were paid in cash to the English Exchequer by Richard Leigh Junior, for taxes of the County of Chester.

4. Early authorized facsimile (1828) of George Washington's accounts with the United States. Their authenticity is attested to by the signature of the Chief Clerk in the Register's Office of the U.S. Treasury Department, January 1, 1828.
5. Three works from the 17th and 18th centuries illustrating a style of bookkeeping little changed from the time of Pacioli.
6. Sbernia Onofrio Pugliese, *Prattica Economica etc.* (Palermo: 1671).

Edward Hatton, *The Merchants Magazine* (1st Edition 1695). (London: 1734).

Pierre Giraudeau, *A Collection of Three Accounting Books bound in one volume*, (only known copy; author's signature). (Geneva: 1756).

(Vol. 3, No. 4, p. 4, 1976)

CLOSEOUT SALE

Copies of the Book *Four Accounting Pioneers*, containing abstracts of the writings by Paton, Kohler, Littleton and May can be ordered for \$1.50 per copy (original price was \$7.50) from:

Division of Research
Room 5-J, Berkey Hall
Michigan State University
East Lansing, MI 48824

Checks payable to MSU must accompany your order. Michigan residents must add 4% sales tax. Price above includes postage.

(Vol. 3, No. 4, p. 6, 1976)

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BOOK REVIEWS

Prof. Ken Elvik, book review editor of *The Accounting Historians Journal* is seeking suggestions as to books which you feel are appropriate for review. Also, if you are willing to serve as a reviewer, and will specify your area of interest, he will add you to his list of resource persons.

Elvik's address is 390 Carver Hall, Iowa State University, Ames, IA 50010.

(Vol. 3, No. 4, p. 6, 1976)