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Calendar review: 1982-83

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³John E. Drewry, *Writing Book Reviews* (Boston: The Writer, Inc., 1966), pp. 7-8.

⁴Archibald MacLeish, "On the Teaching of Writing," in *Writing in America*, ed. by John Fischer and Robert B. Silvers (New Brunswick, NJ: Rutgers University Press, 1960), p. 91.

⁵Gary John Previts and Bruce Committe, *An Index to the Accounting Review: 1926-1978* (Sarasota, FL: American Accounting Association, 1980).

⁶As quoted in Drewry, *Writing Book Reviews*, p. 131.

⁷Herman Herwood (assisted by Joseph C. Myer), assumed compilers, *The Herwood Library of Accountancy* (New York: Herwood & Herwood, Certified Public Accountants, 1938, pp. viii, 233, Reprint ed.; New York: Arno Press, 1980).

⁸Joseph C. Myer and Hermann Herskowitz (Herman Herwood), "The Third American Check-List of Early Bookkeeping Texts," *Certified Public Accountant* (April, 1933), pp. 224-31. No evidence was found to explain the relationship between the names Herskowitz and Herwood.

⁹H. R. Hatfield and A. C. Littleton, "A Check-List of Early Bookkeeping Texts," *Accounting Review* (September, 1932) pp. 194-206.

¹⁰Myer had independently demonstrated an interest in accounting history and a knowledge of pioneer authors. See Joseph C. Myer, "Teaching the Accountant the History and Ethics of His Profession," *Accounting Review* (March, 1931), pp. 47-50.



A WORTHWHILE QUOTE

In history as in painting, wrote the great stylist Macaulay, to put in everything achieves a less, rather than a more, truthful result. The best picture and the best history, he said, are those "which exhibit such parts of the truth as most nearly produce the effect of the whole." This is such an obvious rule that it is puzzling why so many historians today seem to practice a reverse trend toward total inclusion. Perhaps the reason is timidity: fear of being criticized for having left something out, or, by injudicious selection, of not conforming to the dominant thesis of the moment. Here the independent writer has an advantage over the professional historian: He need not be afraid of the outstuck neck.

From: *Practicing History*, by Barbara Tuchman (New York: Alfred A. Knopf, 1981);

Submitted by Al Roberts.

The 1982-83 edition of McGraw-Hill's Accounting History Calendar, *Images*, is an enjoyable follow-up of previous editions. Susan Taussig is to be commended for her research in putting together this year's issue.

As in last year's calendar the features include numerous reprints of accounting history articles from a variety of sources. Beginning with September, the articles vary from accounting in Athens during the Golden Age to current developments in the area of Management Advisory Services. Along the way, interesting subjects include Sir Nicholas Waterhouse, Thomas Jefferson, Cotton Mill cost accounting, and historical trivia.

Topics that are particularly noteworthy are those involving William Andrew Paton and the aforementioned developments in MAS. Excerpts from interviews with Paton reveal the justification for his being regarded as, "a teacher of teachers." The final feature focuses on the growth of MAS provided by CPA firms.

A section on anecdotes asks such questions as, did you know that Blaise Pascal invented the first successful calculator at the age of 19? That accounting was taught in Egypt as early as 1700B.C.? That medieval accountants always placed a mirror on the wall of their offices in order to do their work properly? The reasons for these short narratives can be found in the calendar.

An additional feature of the calendar that is of interest to accountants is a listing of meeting dates and examinations for various societies and examination boards. If you have not received your current edition of *Images*, a copy may be obtained by writing:

McGraw-Hill Book Company
Marketing Manager—Accounting
College Division
1221 Avenue of the Americas
New York, NY 10020

Hopefully, McGraw-Hill will continue this useful and informative reference in the future. The mere existence of the calendar is helping to popularize accounting history. Portions of last year's calendar have been reprinted in numerous newsletters and magazines. Indeed, McGraw-Hill is bringing accounting history to the masses.

Reviewed by
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