

Accounting Historians Notebook

Volume 5
Number 2 *Fall 1982*

Article 8

Fall 1982

History in print [1982, Vol. 5, no. 2]

Academy of Accounting Historians

Follow this and additional works at: https://egrove.olemiss.edu/aah_notebook



Part of the [Accounting Commons](#), and the [Taxation Commons](#)

Recommended Citation

Accounting Historians, Academy of (1982) "History in print [1982, Vol. 5, no. 2]," *Accounting Historians Notebook*: Vol. 5 : No. 2 , Article 8.

Available at: https://egrove.olemiss.edu/aah_notebook/vol5/iss2/8

This Article is brought to you for free and open access by the Archival Digital Accounting Collection at eGrove. It has been accepted for inclusion in Accounting Historians Notebook by an authorized editor of eGrove. For more information, please contact egrove@olemiss.edu.

HISTORY IN PRINT

- Baxter, W. T., "Accounting Standards—Boon or Curse?" *Accounting and Business Research* (Winter, 1981), pp. 3-10.
- Choudhury, N., "Aspects of Accounting and Internal Control—India 4th Century B.C." *Accounting and Business Research* (Spring, 1982), pp. 105-110.
- Flesher, Tonya K., "Tax History: A Brilliance of Reasoning Behind the Rote." *The Woman CPA* (July, 1982), pp. 21-23.
- Groom, Michael, "Did Pacioli Have This Problem?" *The Accountant* (22 July, 1982), pp. 16-17.
- Noke, Christopher, "Accounting for Bailiffship in Thirteenth Century England." *Accounting and Business Research* (Spring, 1981), pp. 137-151.
- Ogura, E., "The Nakai Family's Bookkeeping System." *Accounting and Business Research* (Spring, 1982), pp. 148-152.
- Parker, L. D., "Coincidence Discovered: Fifty Years On." *Accounting and Business Research* (Spring, 1981), pp. 171-172.
- Parker, R. H., "The Third International Congress of Accounting Historians," *The Journal of European Economic History* (Fall, 1981), pp. 743-754. (Editor's Note: This article represents an excellent summary of the 1980 Congress and also gives the reader a good overview of the state of the art with respect to accounting history research).
- Peragallo, E., "Merchandising of Slaves as Portrayed in the 15th Century Ledger of Jachomo Badoer, 'A Venetian Merchant.'" *Accounting and Business Research* (Winter, 1981), pp. 61-65.
- Sutcliffe, P., "Role of Labour Variances in Harrington Emerson's New Gospel of Efficiency (1908)." *Accounting and Business Research* (Spring, 1982), pp. 115-123.
- Tinker, Anthony M., Merino, Barbara D. and Neimark, Marilyn Dale, "The Normative Origins of Positive Theories, Ideology and Accounting Thought." *Accounting, Organizations and Society* (Vol. 7, No. 2, 1982), pp. 167-193.
- Yamey, B.S., "Some Reflections on the Writing of a General History of Accounting." *Accounting and Business Research* (Spring, 1981), pp. 127-136.
- Yamey, B.S., "Two Seventeenth Century Accounting Statements." *Accounting and Business Research* (Spring, 1982), pp. 111-114.
- Zeff, Stephen A., "Truth in Accounting: The Ordeal of Kenneth MacNeal." *The Accounting Review* (July, 1982), pp. 528-550.

NEW REPRINT SERIES

A new forty volume reprint series of major books in the history, practice, and theory of accounting has recently been published by Garland Publishing Company, 136 Madison Avenue, New York, NY 10016. The series is edited by Richard P. Brief, a former president of the Academy of Accounting Historians. The collection is divided into three major areas of interest: Accounting History, the Accounting Profession, and Accounting Theory.

Of the eleven books that emphasize history, two are anthologies. Yamey's work contains his recent writings on Peele's early treatise, accounting in the Middle Ages, and other interesting and scholarly subjects. In addition, Hatton's notable 1695 treatise, Hamilton's chapters on bookkeeping in *An Introduction to Merchandise* (1788), and Lee's early *The American Accomptant* (1797) are reprinted for the first time. These are rare and valuable items. Several other books depicting the profession's history are also presented, including the American Institute of Accountants' first library catalogue, the Institute's fiftieth-year anniversary volume, the early history of Beta Alpha Psi, the most important educational fraternity in accounting, a splendid history of Deloitte & Co., and Ernest Cooper's famous address from 1921, "Fifty-Seven Years in an Accountant's Office."

The second area covered is the accounting profession and matters relating to practice. Two books are international in scope: the proceedings of the 1929 and 1933 world congresses. Other subjects covered are fraud, liability, and negligence, including the U.S. Congressional hearings on the infamous McKesson-Robbins case. Zeff's two anthologies, one a selection of papers delivered at the AIA meetings, 1938-1954, and the other on the profession's attempt in the 1960s to develop accounting postulates and principles, are particularly noteworthy additions to the literature, as is the reprint of the classic auditing text by Cutforth.

Selected topics in accounting theory and problems of measurement round out this series. These include inflation accounting (Clarke, Dean and Wells, and Lacey), consolidations (Cutforth, Garnsey, Newlove, and Robson), and other work on theory and measurement by Bray, Couchman, Edey, Fabricant, Gilman and Rorem. Fisher's notable work on the rate of interest and Hawawini's anthology on duration are, from a traditionalist's view, in the area of finance, but both have relevance for today's accounting profession.

A copy of the catalog, entitled "Accountancy in Transition", may be obtained from the publisher at the address given above.