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The Fourth International Congress of Accounting Historians will be held at the University of Pisa from August 23 thru August 27, 1984. The topic of discussion will consist of the following: the history of accounting prior to 476 A.D.; the Early Middle-Ages up till 1096; the Late Middle-Ages up till 1494; Modern Times through 1880, and finally the Present Day.

The Organizing Committee invites all those who plan to attend to bring some factual contribution. A copy of the report should be submitted prior to June 1983.

Due to inflation, the cost of the subscription and the stay over in Pisa are impossible to determine. Information concerning the costs will be contained in a circular during 1983.

The Congress promises to include several distinguished dignitaries. Presently, professors Egidis Giannessi and Tommaso Zerbi (Italy), Osamu Kojima (Japan), Paul Garner (U.S.), Ernest Stevelinck (Belgium), and Basil S. Yamey (U.K.) are expected to attend. Details as to how to submit papers will be sent out later this year or in early 1983.

Professor Dr. Tito Antoni, Secretary of the Congress, University of Pisa

TORTURED SLAVES MAKE THE BEST ACCOUNTANTS

(Excerpted from the newsletter of the Tennessee Society of CPAs).

The ancient Greeks circa 1400 B.C. were very warlike and had little use for writing, arithmetic or accounting. Therefore, slaves were often used to keep the king's accounting records. Slaves were preferred as accountants because the law forbade torturing free men. Thus, the statements of a slave under torture were considered more conclusive evidence than those of a free man under oath. This crude method of obtaining reliable financial data was an effective and generally accepted auditing procedure.

VIRGINIA RECEIVES ERIE LACKAWANNA ARCHIVES

Do you remember the movie "Iron Horse" where Dale Robertson wins a bankrupt railroad? The University of Virginia finds itself in the same situation. The Norfolk & Western Railway Company recently donated its Erie Lackawanna Railway division to the University's Darden Graduate School of Business Administration. Unfortunately, the Erie Lackawanna has been in bankruptcy proceedings since 1972. While the school could be stuck with responsibility for paying off millions of dollars in creditor claims, the possibility seems unlikely.

The donation does have one benefit. For the educator, the corporate records will provide a bonanza of case studies on how the Erie Lackawanna reached its present state. Also, accounting historians can no doubt find much in the way of meaningful research material in a horde of this size. Rarely is such a large and complete collection of archival materials made available to researchers.

HISTORY IN PRINT

Bracken, Alexander E. and Geelhoed, E. Bruce, "Clio and the Marketplace: Teaching American Business History," *The History Teacher* (February, 1981), pp. 209-222.

Burchell, Stuart, "A Message from Mars—and Other Reminiscences from the Past," *Accountancy* (October, 1981), pp. 96-102.

Kennedy, Janice M., "The Relevance of Accounting History," *Beta Alpha Psi Newsletter* (Winter, 1981), p. 3.

Meissner, Dennis E., "Accounting Records Common to 19th and 20th Century Businesses," *Midwestern Archivist* (Vol. 5, No. 2, 1981).

Wesson, Kenneth R., "The Southern Country Store Revisited: A Test Case," *The Alabama Historical Quarterly* (Fall and Winter, 1980, pp. 157-166.

(EDITOR'S NOTE: Readers are urged to bring accounting history articles to the attention of the editor for use in this column).