

1979

Announcement [1979, Vol. 6, no. 2]; Guide for submitting manuscripts [1979, Vol. 6, no. 2]

Author Unknown

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



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

Recommended Citation

Unknown, Author (1979) "Announcement [1979, Vol. 6, no. 2]; Guide for submitting manuscripts [1979, Vol. 6, no. 2]," *Accounting Historians Journal*: Vol. 6 : Iss. 2 , Article 8.

Available at: https://egrove.olemiss.edu/aah_journal/vol6/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 Journal by an authorized editor of eGrove. For more information, please contact egrove@olemiss.edu.

Announcement

Third International Congress of Accounting Historians

The Academy of Accounting Historians

The Accounting History Society

August 16-18th

LONDON 1980

London, 1980 is to be the venue of the Third International Congress of Accounting Historians. The dates will be 16 to 18 August, and the location will be the London Business School, at Sussex Place, Regent's Park, London NW1 4SA.

The First International Congress of Accounting Historians was held in Brussels in 1970, and the Second Congress in Atlanta, Georgia, in 1976. At both there was a wide spread of nationalities among speakers and participants.

As 1980 will also be the centenary year of The Institute of Chartered Accountants in England and Wales, London is particularly appropriate for the Third Congress.

Congress registration fee is £25. Accommodations are available at London Business School at cost of £98, inclusive of all meals except special Congress Dinner on August 16. Program applications are available from:

Dr. G. A. Lee
Dept. of Industrial Economics
University Park
Nottingham NG7 2RD England

Announcement

NOW AVAILABLE

MONOGRAPH #2

The Academy of Accounting Historians

**JOHN RAYMOND WILDMAN
(1878-1938)**

by

GARY JOHN PREVITS
RICHARD F. TAYLOR

*

Paperback, 84 pages

\$7.50

Box 658, University Plaza
Atlanta, Georgia 30303

THE ACADEMY OF ACCOUNTING HISTORIANS

APPLICATION FOR MEMBERSHIP

Name (please print) _____
 Organization _____
 Street Address _____
 City _____ State _____
 ZIP Code _____ County _____
 Phone No. (_____) _____
 Accounting History Areas of Interest _____

Our fiscal year ends December 31.

Annual Dues and Subscription to Accounting Historians Journal 1-year	\$15.00
Contribution to Support Research or 3rd Congress	_____
Total enclosed	\$ _____

Make checks payable to: THE ACADEMY OF ACCOUNTING HISTORIANS

Mail to: The Academy of Accounting Historians
Box 658, University Plaza
Atlanta, Georgia 30303

Announcement*

Professor Ashton Bishop, of Virginia Commonwealth University, Richmond, is Editor of The Academy's working paper series.

The series currently includes 40 titles (see list) 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 Bishop, 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. There is a service cost price of \$2.00 per copy to non-members.

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 Book-keeping in Germany, Kiyoshi Inoue.
25. An Annotated Bibliography for Historical Research in Cost Accounting, by Edwin Barntenstein.
26. The Role of Academic Accounting Research: An Historical Perspective, 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. Scholcz, President Hungarian Association of Auditors.
29. Historic Origins of the Purchase vs. Pooling of Interests Problem, by Wesley T. Andrews.
30. Current Efforts to Develop a Conceptual Framework for Financial Accounting and Reporting, by William G. Shenkir.
31. Influence of Nineteenth and Early Twentieth Century Railroad Accounting on Development of Modern Accounting Theory, by James L. Boockholdt, University of Houston.
32. The Historical Development of Standard Costing Systems Until 1920, by Nathan Kranowski, Radford College.
33. The CPA's Professional Heritage, Part IV. "The Birth of the SEC", by John L. Carey.
34. The Evolution of Accounting Theory in Europe from 1900 to the Present Day and its implications on industrial management of tomorrow, by Paul Weilenmann.
35. Sombart on Accounting History, by Kenneth S. Most, Florida International University.
36. A Most Unforgettable Accounting Historian: Frederic G. Gamble, by Paul Garner and Reza Espahbodi, University of Alabama.
37. Historical Overview of Developments in Cost and Managerial Accounting, by M. Zafar Iqbal, California Polytechnic State University.
38. Comments on Accounting Disclosures in the Baltimore & Ohio annual reports from 1828 through 1850 by Richard Vangermeersch, University of Rhode Island.
39. A Contemporary Review of the Evolution of Value Concepts (1500-1930), by J. W. Martin.
40. Tracing the development of a Conceptual Framework of Accounting - A Western European and North American Linkage: a partial examination, by Stanley C. W. Salvary, Concordia University.

*See Accompanying Announcement in this issue regarding the working paper monograph containing papers 1-20.

WORKING PAPER MONOGRAPH NO. 2, to include WP 21-40 will be available soon.
Watch for details or contact the editor of the series.

Announcement

ACCOUNTING AND BUSINESS RESEARCH

Number 35

Summer 1979

A research quarterly published by
the Institute of Chartered Accountants
in England and Wales

Editor: R. H. Parker, University of Exeter

CONTENTS

Editorial

- | | |
|-----------------------------------------------------------------------------------------------------|------------------------|
| Narrative Disclosures Contained in
Financial Reports: Means of
Communication or Manipulation? | Arthur Harris Adelberg |
| Sandilands and the Logic of
Current Cost | Harold C. Edey |
| On the Use of the Accounting Rate
of Return in Empirical Research | Geoffrey Whittington |
| Oldcastle, Peele and Mellis: a
Case of Plagiarism in the Sixteenth
Century | B. S. Yamey |
| A Critique of the Richardson Report | David M. Emanuel |
| The Matching Concept and Cost
Allocation | Shu S. Liao |
| Book Reviews | |
| Notes on Contributors | |

Subscriptions should be sent to City House, 56-66 Goswell Road, London EC1M 7AB, England. Subscription rates are: U.K. £12, Overseas £15 (U.S. \$29), Airmail Overseas £18 (U.S. \$35).

Announcement

A HISTORY OF ACCOUNTING IN AMERICA

An Historical Interpretation of the Cultural Significance of Accounting

Gary John Previts, C.P.A., *Case Western Reserve University*, &
Barbara Dubis Merino, *New York University*

This unique book describes the growth of professional accounting in America as a developing, vital discipline. Initially descriptive, the book becomes increasingly analytical in examining the issues and influences that have marked the dynamic environment of the past fifty years. Nine chapters consider the social, political, economic, and personal elements of each generation—from Puritan to modern times. Covering the development of accounting theory, education, ethics, and practices, this book gives you an unparalleled overview of the growth of American accounting.

(0 471 05172-1) July, 1979 378 pp. \$17.95

Ronald Press
P.O. Box 092
Somerset, N.J. 08873

NOTABLE CONTRIBUTIONS TO ACCOUNTING LITERATURE AWARD

Members of the American Accounting Association are invited to suggest works for nomination for the AICPA Notable Contributions to Accounting Literature Award. These nominations are restricted to articles published in either regular or irregular periodicals during the calendar year ending December 31, 1979 and books or irregular publications published during the five year calendar years then ending.

The latest date for receiving nominations is February 15, 1980. Please address your suggestions to: Dr. D. Larry Crumbley, AAA Committee to Nominate Outstanding Contributions to Accounting Literature, Department of Accounting, Texas A&M University, College Station, Texas, 77843.

THE ACADEMY OF ACCOUNTING HISTORIANS

WORKING PAPERS 1-20

VOLUME 1

There is now available a single, 368 page, bound volume of the first 20 working papers to be published by The Academy of Accounting Historians. This 6" x 9" book includes the following:

Working Paper

Number

1. "The CPA's Professional Heritage, Part I," by John L. Carey.
2. "The Audit of Historical Records As a Learning Device in Studying Environmental 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-Elisabeth Gassmann.
5. "The CPA's Professional Heritage, Part II," by John L. Carey.
6. "A Chronological Index Prepared for John L. Carey's *The Rise of the Accounting Profession*, Volume 1, 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 Prepared for John L. Carey's *The Rise of the Accounting Profession*, Volume 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 (1873) in the History of Bookkeeping in Japan," by Kojiro Nishikawa.
11. "Historical Development of Early Accounting Concepts and Their Relations to Certain Economic Concepts," by Maurice S. Newman.
12. "Thirty-six Classic Articles from the 1905-1930 Issues of *The Journal of Accountancy*," by Richard Vangermeersch.
13. "The Development of the Theory of Continuously Contemporary Accounting," by R. J. Chambers.
14. "The CPA's Professional Heritage, Part III," 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. 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 Concepts of Disclosure and Its Uses as a Teaching Aid," by Hans V. Johnson.
18. "The Evolution of Pooling of Interests Accounting: 1945-1970," by Frank R. Rayburn.
19. "The Study of Accounting History," by Vahe Baladouni.
20. "The Evolution of Corporate Reporting Practices in Canada," by George J. Murphy.

Cost: \$5 to members of The Academy of Accounting Historians \$7.50 to non-members

ORDER FROM: **Ashton Bishop**
Department of Accounting
School of Business
Virginia Commonwealth University
Richmond, VA 23284 USA

Make Checks Payable to: THE ACADEMY OF ACCOUNTING HISTORIANS

NOW AVAILABLE FOR IMMEDIATE DELIVERY

SELECTED CLASSICS IN THE HISTORY OF BOOKKEEPING

A Reprint Collection

SERIES I Reprinted 1974

1. **ANYON, James T.**, Recollections of The Early Days of American Accountancy 1883-1893. New York 1925. Reprinted 1974. 68p. Cloth \$12.50
2. **CRIVELLI, Pietro**, An Original Translation of the Treatise on Double-Entry Book-Keeping by Frater Lucas Pacioli. London 1924. Reprinted 1974. *XVIII*, 123p. Cloth \$21.50
3. **GREEN, Wilmer L.**, History and Survey of Accountancy. Brooklyn 1930. Reprinted 1974. 288p. Cloth \$25.00
4. **JÄGER, Ernst Ludwig**, Die ältesten Banken und der Ursprung des Wechsels. *Supplement*. Stuttgart 1881. Neudruck 1974. *VIII*, 91 S. Ln. \$12.50
5. **JÄGER, Ernst Ludwig**, Die Berechtigung der einfachen Buchhaltung gegenüber der italienischen. *Dritte, durch die Geschichte der Buchhaltung und deren Unterwerdung auf die Landwirtschaft, sowie bezüglich des kaufmännischen Theils vermehrte Aufl.* Stuttgart 1868. Neudruck 1974. *IV*, 147 S. Ln. \$21.50
6. **JÄGER, Ernst Ludwig**, Der Traktat des Lucas Pacioli von 1494 über den Wechsel. *Vortrag gehalten am 22. März 1878 vor dem kaufmännischen Vereine von Stuttgart*. Stuttgart 1878. Neudruck 1974. 40 S. Ln. \$12.50
7. **JÄGER, Ernst Ludwig**, Der Wechsel am Ende des 15. Jahrhunderts: *Ein Beitrag zum Paccioli-Jubiläum 1494-1894*. Stuttgart 1895. Neudruck 1974. 29 S. + 1. Ln. \$12.50
8. **KHEIL, Carl Peter**, Benedetto Cotrugli Raugo: *Ein Beitrag zur Geschichte der Buchhaltung*. Wien 1906. Neudruck 1974. 36 S. Ln. \$12.50
9. **PERAGALLO, Edward**, Origin and Evolution of Double Entry Book-keeping: *A Study of Italian Practice from the Fourteenth Century*. New York 1938. Reprinted 1974. 156p. Cloth \$32.50
10. **SIEVEKING, Heinrich**, Genueser Rechnungs- und Steuerbüchern: *Ein Beitrag zur mittelalterlichen Handels- und Vermögensstatistik*. Wien 1909. Neudruck 1974. 110 S. Ln. \$13.00
11. **SIEVEKING, Heinrich**, Genueser Finanzwesen vom 12. bis 14. Jahrhundert, Leipzig/Tübingen 1898. Neudruck 1974. *XV*, 219 S. Ln. \$24.50
12. **WOOLF, Arthur H.**, A Short History of Accountants and Accountancy. London 1912. Reprinted 1974. *XXXI*, 254p. Cloth \$21.50

SERIES II Reprinted 1975

1. **DE WAAL, P.G.A.**, Van Paciolo tot Stevin: *Een Bijdrage tot de Leer van het Boekhouden in de Nederlanden*. Roermond 1927. Reprinted 1975 *IX*, 318p. Cloth \$28.50
2. **ELDRIDGE, H.J.**, The Evolution of the Science of Bookkeeping. Second Edition by Leonard Frankland. London 1954. Reprinted 1975. 70p. Cloth \$12.50
3. **GEIJSBEEK, John B.**, Ancient Double-Entry Book-keeping: *Lucas Pacioli's Treatise (A. D. 1494 - The Earliest Known Writer on Bookkeeping) Reproduced and Translated with Reproductions, Notes and Abstracts from Manzoni, Pietra, Ympyn, Stevin and*

- Dafforne*. Denver, 1914. Reprinted 1975. *IV*, 182p. Folio. Cloth \$38.50
4. **GOMBERG, Léon**, Histoire critique de la Théorie des Comptes. Genève 1929. Reprinted 1975. 88p. Cloth \$12.50
 5. **LEYERER, C.**, Theorie und Geschichte der Buchhaltung: *Ein Leitfaden*. Brünn 1919. Neudruck 1975. 40 S. Ln. \$12.50
 6. **SIEVEKING, Heinrich**, Aus venetianische Handlungsbüchern: *Ein Beitrag zur Geschichte des Grosshandels im 15. Jahrhundert. Jahrbuch für Gesetzgebung, Verwaltung und Volkswirtschaft im Deutschen Reich: Neue Folge*. 25.-26. Jahrg./ Leipzig, 1901/2. Neudruck 1975. 72 S. Ln. \$12.50
 7. **SYKORA, Gustav**, Systeme, Methoden und Formen der Buchhaltung. *Von ihren Anfängen bis zur Gegenwart*. Wien, 1952. Neudruck 1975. 114 S. Ln. \$13.00

SERIES III Reprinted 1977

1. **DE ROOVER, Raymond**, Le Livre de Comptes de Guillaume Ruyelle, Changeur à Bruges (1369). [Extrait des *Annales de la Société d'Emulation de Bruges, Tome LXXVIII*] Réimpression 1977. Bruges, 1934. pp. 15-95 (81p.) Cloth \$12.50
2. **DE WAAL, P.G.A.**, De Engelse Vertaling van Jan Impyn's Nieuwe Instructie. [Economic-Historisch Jaarboek: *Bijdragen tot de Economische Geschiedenis van Nederland uitgegeven door De Vereeniging het Nederlandsch Economisch Historisch Archief, Acht-tiende Deel, 1934*] Reprinted 1977. 's-Gravenhage, 1934. 58p. Cloth \$12.50
3. **HÜGLI, Franz**, Die Buchhaltungs-Systeme und Buchhaltungs-Formen: *Ein Lehrbuch der Buchhaltung*. Mit über hundert Formularen und zwei Holzschnitten. Neudruck 1977. Bern, 1887. xii, 680 S. Ln. \$69.50
4. **KEMPIN, W.**, Vom Geist der Buchführung. Neudruck 1977. Köln, 1910. 192 S. Ln. \$24.00
5. **LION, Max**, Geschichtliche Betrachtungen zur Bilanztheorie bis zum Allgemeinen deutschen Handelsgesetzbuch. Neudruck 1977. Berlin, 1928. iii, 39 S. Ln. \$12.50
6. **MURRAY, David**, Chapters in the History of Bookkeeping, Accountancy and Commercial Arithmetic. Reprinted 1977. Glasgow, 1930. viii, 519p. Cloth \$39.50
7. **NIRRNHEIM, Hans (Bearb.)**, Das Handlungsbuch Vicksos von Geldersen. Hrsg. vom Verein für Hamburgische Geschichte. Neudruck 1977. Hamburg/Leipzig, 1895. lxxix, 199 S. Ln. \$31.50
8. **SIEVEKING, Heinrich**, Die Casa di S. Giorgio. [Genueser Finanzwesen mit besonderer Berücksichtigung der Casa di S. Giorgio, II] Neudruck 1977. Freiburg, 1899. xvi, 259 S. Ln. \$30.00
9. **STROOMBERG, J.**, Sporen van Boekhouding voor Paciolo. [Overdruk uit J. G. Ch. Volmer: *Van Boekhouden tot Bedrijfsleer, een Bundel opstellen ter Gelegenheid van zijn Vijftientig Jarig hooglerarschap door oud-studenten aangeboden*] Reprinted 1977. Woessen, 1934. pp. 246-269. (24p.) Cloth \$12.50

Please send your orders to:

NIHON SHOSEKI, LTD. • 2-11, Esakacho 2-chome, Suita City, Osaka 564, Japan

• Telephone 06-386-8601 • Telex [International] J64984 NIHONSHO • Cables [International] BESTSELLERS SUITA

Announcement

<p>Reprinted and Now Available</p> <p>THE ACADEMY OF ACCOUNTING HISTORIANS</p> <p>Monograph # 1</p> <p><i>A Reference Chronology of Events Significant to the Development of Accountancy in the United States</i></p> <p>by Knight, Previts & Ratcliffe</p> <p>paperback — 102 pp. \$5.00</p> <p>Order from: The Academy of Accounting Historians Box 658 University Plaza Atlanta, Georgia 30303</p>	<p>A History of ACCOUNTING THOUGHT</p> <p>by Michael Chatfield</p> <p>This book is recognized, by scholars and librarians, as a standard reference work on accounting history.</p> <p>The original edition has now been bibliographically updated in each chapter and is again available for business school majors, accounting specialists, economists and history majors.</p> <p>Orig. ed. 1974 320 pp.</p> <p>Revised ed. 1977 Hard Cover \$16.50 Paperback \$9.50</p> <p>KRIEGER Publishing Co., Inc. 645 N.Y. Ave., Huntington, N.Y. 11743</p>
---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------	------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------

Reprints in the
ACCOUNTING HISTORY CLASSICS SERIES
under the auspices of
The Academy of Accounting Historians
and
The University of Alabama Press
Gary John Previts, Series Editor

Volume 1 S. Paul Garner *Evolution of Cost Accounting to 1925*
\$6.50 430 pp. paperback edition. November, 1976.
ISBN 0-8173-8900-8

Volume 2 James Don Edwards, *History of Public Accounting
in the United States*
\$7.50 368 pp. paperback edition. August, 1978.

ORDER NOW

The University of Alabama Press
Box 2877
University, Alabama 35486

Announcement

THE ACCOUNTING REVIEW

The Accounting Review is the official journal of the American Accounting Association, and is published quarterly. The Association is a voluntary organization of persons interested in accounting education and research. Membership in the Association entails annual dues of US\$25 for residents of the United States and Canada and US\$12 for others. Libraries may take out subscriptions to the *Review*. All communications regarding membership and subscriptions should be sent to the American Accounting Association, 5717 Bessie Drive, Sarasota, Florida 33583.

TABLE OF CONTENTS

APRIL, 1980

MAIN ARTICLES

- The Debt Equivalence of Leases: An Empirical Investigation
Robert G. Bowman
- Should Replacement-Cost Changes Be Included in Income?
Richard A. Samuelson
- The Use of the Generalized Shapley Allocation in Joint
Cost Allocation
Susan S. Hamlen, William A. Hamlen, Jr. and John Tschirhart
- The Possibility of Partial Accounting Standards
Michael Bromwich

NOTES

- A Note on the Optimal Tax Lives for Assets Qualifying for
the Investment Tax Credit
Jerome S. Osteryoung, Daniel E. McCarty and Karen Fortin
- EDUCATION RESEARCH, L. S. Rosen, Editor
The Independent Auditor's Civil Liability—An Overview
Joseph J. Schultz, Jr. and Kurt Pany

GUIDE FOR SUBMITTING MANUSCRIPTS

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.

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. Important textual materials may be presented in both the original language together with the English translation.

Footnote numbers must be referenced within the article in sequence. The bibliography should contain full reference to sources arranged in alphabetical order by author. Informational footnotes are to be presented at the bottom of the page referenced by letters and should be limited in size and number. **Consult a previous number of the Journal for examples.**

Proofs. Galley proofs will be sent to the author as permitted by scheduling 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. An abstract of the article will precede the printed article, and should be submitted with all manuscripts. Abstract should not exceed 100 words.

Reprints. Authors may order reprints with covers of their articles from the printer. Costs of these are billed directly to the author by the printer. Minimum order 100, prices to be established by printer.

SUBMIT MANUSCRIPTS TO:

Professor Edward N. Coffman
School of Business
Virginia Commonwealth University
Richmond, Virginia 23284

**THE ACCOUNTING HISTORIANS JOURNAL
BOX 658, UNIVERSITY PLAZA
ATLANTA, GEORGIA 30303**

