

1982

## Announcement [1982, Vol. 9, no. 1]; Guide for submitting manuscripts [1982, Vol. 9, no. 1]

Author Unknown

Follow this and additional works at: [https://egrove.olemiss.edu/aah\\_journal](https://egrove.olemiss.edu/aah_journal)



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

---

### Recommended Citation

Unknown, Author (1982) "Announcement [1982, Vol. 9, no. 1]; Guide for submitting manuscripts [1982, Vol. 9, no. 1]," *Accounting Historians Journal*: Vol. 9 : Iss. 1 , Article 10.

Available at: [https://egrove.olemiss.edu/aah\\_journal/vol9/iss1/10](https://egrove.olemiss.edu/aah_journal/vol9/iss1/10)

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](mailto:egrove@olemiss.edu).

**Announcement**

**NOW AVAILABLE**

**The Accounting Historians Journal**

Volumes 1-3

1974-1976

Originally Published Quarterly as

**The Accounting Historian**

Reprinted in One Bound Paperback Volume  
in a Format and Style

Similar to that of Current Issues of

**The Accounting Historians Journal**

335 pages

\$25.00 per copy

Order From:

**THE ACADEMY OF ACCOUNTING HISTORIANS**  
Box 658, University Plaza  
Atlanta, Georgia 30303

## Announcement

### Publications of The Academy of Accounting Historians

#### ORDER FORM

---

THE ACCOUNTING HISTORIANS JOURNAL	
<input type="checkbox"/> Volumes 1 through 3 (1974-76) (Formerly THE ACCOUNTING HISTORIAN—Reproduced in a single volume)	\$25.00
<input type="checkbox"/> Volumes 4 through 8 (1977-81) OR \$15.00 per volume, \$7.50 per issue.	\$75.00
<input type="checkbox"/> Volume 9 (1982)	\$20.00
MONOGRAPHS*	
<input type="checkbox"/> #1 A Reference Chronology of Events Significant to the Development of Accountancy in The United States, by Knight, Previts & Ratcliffe	\$ 5.00
<input type="checkbox"/> #2 John Raymond Wildman, by Previts & Taylor	\$ 5.00
<input type="checkbox"/> #3 E. L. Kohler: A Collection of His Writings (1919-1975), by Cooper, Ijiri & Previts	
Hardback	\$15.00
Paperback	\$10.00
* 15% discount to members on individual orders.	
HISTORIANS NOTEBOOK	
<input type="checkbox"/> 1978-81 (2 per year), \$1.00 per copy	\$ 8.00
MEMBERSHIP ROSTERS	
<input type="checkbox"/> 1979-81 (1 per year), \$2.50 per copy	\$ 7.50
WORKING PAPERS (see separate announcement/ ordering information in this issue)	_____
ACCOUNTING HISTORY CLASSICS SERIES (see separate announcement/ordering information in this issue)	_____

---

PLEASE ENCLOSE PAYMENT WITH YOUR ORDER.

Make checks payable to:

The Academy of Accounting Historians

Mail to: Georgia State University  
P. O. Box 658  
University Plaza  
Atlanta, Georgia 30303 U.S.A.

## **Announcement**

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***

\$11.95 430 pp. paperback edition. November, 1976.

ISBN 0-8173-8900-8

**Volume 2 James Don Edwards, *History of Public Accounting in the United States***

\$11.95 368 pp. paperback edition. August, 1978.

**Volume 3 A. C. Littleton, *Accounting Evolution to 1900***

\$11.95 373 pp. paperback edition. 1980.

### **ORDER NOW**

Mail to: The University of Alabama Press

Box 2877

University, Alabama 35486

Make check payable to:

The University of Alabama Press

## Announcement

### Working Paper Series

In 1974, The Academy of Accounting Historians established the Working Paper Series as a means of circulating preliminary historical research. The Working Paper Series currently includes 54 papers of which the first forty are available in two single bound volumes (see announcement on the next page concerning these two volumes).

Manuscripts submitted should be presented in duplicate, typed on 8½ x 11 inch paper, and double spaced. Footnotes should be numbered sequentially and placed at the end of the manuscript. Bibliographies should contain complete sources arranged in alphabetical order by author. Manuscripts ranging in length from 8 to 30 pages are deemed most appropriate for this Series. Copies of current working papers are provided to members free upon request. There is a cost of \$2 per paper to non-members.

All matters pertaining to the Working Paper Series should be addressed to the Editor of the Series, Ashton C. Bishop; School of Business; James Madison University, Harrisonburg, Virginia 22807 U.S.A. In addition to the forty working papers appearing in Volume 1 and Volume 2 listed on the next page, the following individual working papers are available:

41. "Factors Shaping the Independent Public Auditing Profession in the United States from 1905 to 1933," by Bruce E. Committe.
42. "Frederick W. Taylor and the Evolution of Standard Overhead Costing," by Rosita S. Chen and Sheng-Der Pan.
43. "A Synthesis of the Inquiry into the Contribution of Double-Entry Bookkeeping to Capitalism," by James L. Strachan.
44. "Philosophies of History—Their Basic Tenets," by Owen B. Moseley and Milton F. Ustry.
45. "The Development of the Auditor's Report in the United States," by Tonya K. Flesher and Dale L. Flesher.
46. "The Evolution of Accounting in Indonesia," by Abd. Fawzy Siddik and Herbert L. Jensen.
47. "On the Evolution of Accounting Objectives," by Robert Bloom.
48. "The Pioneer of Accounts Theory in Japan: An Appraisal of the Methodology of Wasaburo Kimura," by Yoshiaki Jinnai.
49. "Accounting for Investments in Common Stock in the United States of America from 1900 to the Present," by Edward A. Becker.
50. "An Historical Perspective of the Accounting Environment: A General Outline of a Western European and North American Linkage," by Stanley C. W. Salvary.
51. "The Nature of Historical Research," by Owen B. Moseley and Milton F. Ustry.
52. "The Ideas of Stuart Chase: Pioneer Social Accountant and Economist," by Robert Bloom.
53. "The Accounting Review: 1935-39 A Digest, Survey, and Commentary," by James H. Potts.
54. "An Update and Overview of the German Accounting Profession Post-1973," by Hans J. Dykxhoorn and Kathleen E. Sinning.

## Announcement

### Working Paper Series

Available in two single bound volumes are the first 40 working papers published by The Academy of Accounting Historians. These 6" x 9" books include the following papers and their authors.

#### Working Papers 1-20 Volume 1

##### 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 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 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 Relation 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.

#### Working Papers 21-40 Volume 2

##### Working Paper Number

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 Joyce C. Lambert and S. J. Lambert, III.
24. "The Oldest Book of 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. "The Development of Accountancy in Hungary Since 1946. . . ." by Rezzo L. Scholz.
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. Bookholdt.
32. "The Historical Development of Standard Costing Systems Until 1920," by Nathan Kranowski.
33. "The CPA's Professional Heritage, Part IV," 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.
36. "A Most Unforgettable Accounting Historian: Frederic G. Gamble," by Paul Garner and Reza Espahbodi.
37. "Historical Overview of Developments in Cost and Managerial Accounting," by M. Zafar Iqbal.
38. "Comments on Accounting Disclosures in the Baltimore and Ohio Annual Reports from 1828 Through 1850," by Richard Vangermeersch.
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.

Order From: Ashton C. Bishop  
School of Business

James Madison University  
Harrisonburg, Virginia 22807 U.S.A.

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

Make check payable to: The Academy of Accounting Historians

## Announcement

### ACCOUNTING AND BUSINESS RESEARCH

Number 45

Winter 1981

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

Editor: R. H. Parker, University of Exeter, England

#### CONTENTS

- |  |                                      |
|--|--------------------------------------|
| Accounting Standards—Boon or Curse?  | William T. Baxter                    |
| Assessment of Prior Distributions: The Effect on Required Sample Size in Bayesian Audit Sampling       | Edward Blocher                       |
| A Case for Depreciation Accounting in UK Health Authorities  | Irvine Lapsley                       |
| The Impact of Stock Relief on the Attractiveness of Capital Investment Opportunities                   | J. C. Hull                           |
| A New Approach to the Levels of Assurance Issue in Auditing  | John Y. Lee                          |
| Taxation and Corporate Finance and Investment  | Graeme Macdonald                     |
| An Analysis of the External Audit Fee  | Martin E. Taylor and Robert L. Baker |
| Merchandising of Slaves as Portrayed in the 15th Century Ledger of Jachomo Badoer, a Venetian Merchant | E. Peragallo                         |
| The International Harmonisation of National Income Accounts  | Richard Stone                        |

Subscriptions — U.K. £18.00; Overseas £24.00; Airmail £29.00 should be sent to City House, 56-66 Goswell Road, London EC1M 7AB England. Copies of *Readings in Accounting and Business Research* 1970-1977 (£5.00/\$12.00) are available from the same address.

## 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, 1982

#### MAIN ARTICLES

- Research in the Auditor's Opinion Formulation Process:  
State of the Art William L. Felix, Jr. and William R. Kinney, Jr.  
The Demand for External Auditing: Size, Debt  
and Ownership Influences Chee W. Chow  
Cash Recovery Rates and Measures of Firm  
Profitability Gerald A. Salamon  
The Gallerani Account Book of 1305-1308 Christopher W. Nobes  
Audit Trail System Support in Advanced Computer-  
Based Accounting Systems Ron Weber

#### NOTES

- Qualified Audit Opinions and Auditor  
Switching Chee Woo Chow and Steven J. Rice  
Public Goods, Common Inputs, and the Efficiency  
of Full Cost Allocations Susan I. Cohen and Martin Loeb  
Dilution of Earnings per Share in an Option  
Pricing Framework Robert L. Vigeland  
The Impact of the Choice of Market Index on the Empirical Evalu-  
ation of Accounting Risk Measures Pieter T. Elgers and Dennis Murray  
A Comparison of Estimated and Reported Historical  
Cost/Constant Dollar Data Larry M. Walther  
Modified Multinomial Bounds for Larger Numbers  
of Errors in Audits  
Robert A. Leitch, John Neter, Robert Plante and Prabhakant Sinha

#### EDUCATION RESEARCH, L. S. Rosen, Editor

- An Evaluation of the Compressed-Course Format for  
Instruction in Accounting William C. Howell and L. Todd Johnson  
Presenting Information Economics to Students Robert W. Williamson  
Cost Accounting in the CPA Examination—Revisited David B. Croll



## Announcement

**ACCOUNTING AND FINANCE**  
**Journal of the Accounting Association of**  
**Australia and New Zealand**

**Vol. 21, No. 2**

**November, 1981**

The Nature and Measurement of Cost Savings in Current Value Accounting Systems.....Scott Henderson and Graham Peirson

Determining Cost of Sales in the CCA System.....Nikhil R. Das and David J. Fraser

The Measurement of a Firm's Cost of Capital.....R. R. Officer  
Takeover Defences by Australian Companies.....Ken Trotman

Factors Influencing the Size of Company Budgets for Research and Development.....G. H. Burrows

Australian Social Responsibility Disclosure: Some Insights into Contemporary Measurement.....Gary J. Kelly

Transfer Pricing in a Depository Financial Intermediary: Proof of a Conjecture for the Case of Normally-Distributed Cash Withdrawals....J. A. Schnabel

Education Notes

Conceptualization of Assets and Liabilities.....Hugo Nurnberg

Book Reviews

*Accounting and Finance* is published twice yearly in May and November by the Accounting Association of Australia and New Zealand. The membership fee is \$10 per year and members receive the *Journal* and any published supplement. Non-members, i.e. libraries etc., can take out a subscription for the *Journal* for \$10 per year. Editorial correspondence should be addressed to Professor R. R. Officer, Editor, Department of Accounting and Finance, Monash University, Clayton, Victoria, 3168, Australia. Applications for membership should be addressed to The A.A.A.N.Z., c/- Department of Accounting and Finance, Monash University, Clayton, Victoria, 3168, Australia.

## Announcement

Academy membership dues for 1982 are twenty U.S. dollars (\$20.00).

Members residing outside the United States are asked to remit payments in U.S. funds drawn on U.S. banks. The collection costs on non-U.S. fund remittances have risen sharply in the last year and we can no longer absorb these charges.

### THE ACADEMY OF ACCOUNTING HISTORIANS APPLICATION FOR MEMBERSHIP

Name (please print) \_\_\_\_\_

Organization \_\_\_\_\_

Street Address \_\_\_\_\_

City \_\_\_\_\_ State \_\_\_\_\_

ZIP Code \_\_\_\_\_ Country \_\_\_\_\_

Phone No. (\_\_\_\_\_) \_\_\_\_\_

Accounting History Areas of Interest \_\_\_\_\_

**Our fiscal year ends December 31.**

MEMBERSHIP DUES .....(U.S.) \$20.00

(Entitles member to: semiannual *Accounting Historians Journal*; semiannual newsletter; annual member roster; and discounts on specified Academy publications.)\*

Voluntary Contributions to:

Publications Fund .....

Research Endowment Fund .....

Total enclosed .....\$\_\_\_\_\_

\*Membership dues for doctoral students actively pursuing their program, \$7.50.

Make checks payable to: THE ACADEMY OF ACCOUNTING HISTORIANS

Mail to: The Academy of Accounting Historians  
Box 658, University Plaza  
Georgia State University  
Atlanta, Georgia 30303 U.S.A.

## Announcement

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*, 125p. 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 Pacioli-Jubiläum 1494-1894. Stuttgart 1895. Neudruck 1974. 29 S. + 1. Ln. \$12.50
8. **KHEIL, Carl Peter**, Benedetto Cotrugli Raugeo: 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**, Aus 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. **WOLFF, 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 Pacioli 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. [Economicisch-Historisch Jaarboek: Bijdragen tot de Economische Geschiedenis van Nederland uitgegeven door De Vereniging het Nederlandsch Economisch Historisch Archief, Achtitiende 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, \$19p. Cloth \$39.50
7. **NIRRNHEIM, Hans (Bearb.)**, Das Handlungsbuch Vickers 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 Boekhouden voor Pacioli. [Overdruk uit J. G. Ch Volmer: Van Boekhouden tot Bedrijfsleer, een Bundel opstellen ter Gelegenheid van zijn Vijftienvintig Jarig hoogleeraarschap 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

## 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, but not the author's name, should reappear on the first page of the manuscript.

**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 and the English translation.

**Footnote** numbers must be referenced in sequence within the article. 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 issue of the Journal for examples.**

**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. Five copies of the **Journal** on publication will be provided to the author.

An **abstract** of the article will precede the printed article, and should be submitted with all manuscripts. Abstract should not exceed 100 words.

**Reprints** may be ordered 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:

Edward N. Coffman, Manuscripts Editor  
**The Accounting Historians Journal**  
School of Business  
Virginia Commonwealth University  
Richmond, Virginia 23284 U.S.A.

### FOR ALL OTHER MATTERS PERTAINING TO THE JOURNAL, CONTACT:

Mervyn W. Wingfield, Production Editor  
**The Accounting Historians Journal**  
School of Business  
James Madison University  
Harrisonburg, Virginia 22807 U.S.A.