

# Accounting Historians Notebook

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## Papers accepted for Fifth World Congress in Sydney; Archives in Business and Technical History at CCHS

Academy of Accounting Historians

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## PAPERS ACCEPTED FOR FIFTH WORLD CONGRESS IN SYDNEY

Although the program for the Fifth World Congress of Accounting Historians, to be held in Sydney in August 1988, is not complete, several papers have initially been accepted. They include the following:

1. O. Finley Graves, University of Mississippi, "Walter Mahlberg's Valuation Theory: An Anomaly in the Development of Inflation Accounting."
2. Benjamin Y. Tai, California State University, "The Role of Government Auditors in Ancient China."
3. Stephen Yam, The Chinese University of Hong Kong, "Historical Development of Auditing in China."
4. Thomas G. Black, San Jose State University, "The Evolutionary Development of United States Government Contract Cost Principles and Cost Accounting Standards."
5. Alan J. Richardson, University of Alberta (co-author, J. J. Williams), "The Evolution of Management Accounting in Canada."
6. Geoffrey Alan Lee, The University of Nottingham, "Manuscript Additions to the Edinburgh University Copy of Luca Pacioli's *Summa de Arithmetica*."
7. R. E. Stewart, Seattle Pacific University, "The Study of Business Archives: The Methodology of Accounting History."
8. Jeffrey Kantor, University of Windsor, "Valuations: Origins from the Mishnah and Gemara."
9. Dahli Gray, University of Notre Dame, "Evolution and Revolution of International Tax Policies and Practices."
10. M. J. Mephram, Heriot-Watt University, "Accounting in Eighteenth Century Scotland."
11. Julian Hodge, The University College of Wales (co-author, Keith Hoskin), "The Genesis of Accountability: The West Point Connections."
12. Tony Sainsburg, Association of Accounting Technicians, "The Evolution of Accountancy as a Two-Tiered Profession."
13. Gary John Previts, Case Western Reserve University, "From Rote to Reason, The Development of American Accounting Thought 1860-1890."
14. Kerri Allen, Griffith University, "A Critical Historical Analysis of the Australian Society of Accountants."
15. J. L. Boockholdt, University of Houston, "Management Control and Performance Reporting in the Early American Railroads."
16. Robert Bloom, John Carroll University (co-author, Araya Debessay), "Gilman's Contributions to Accounting Thought: A Golden Anniversary Retrospective."
17. Lyle Jacobsen, California State University, "Early Accounting Data Bases of the Pacific: Knotted Cords in the Ryuku Islands."
18. Denise Schmandt-Besserat, The University of Texas, "Accounting in Prehistory."
19. R. H. Parker, University of Exeter, "British Dictionaries, Glossaries and Encyclopedias of Accounting Since 1675."
20. R. J. Lister, The University of Liverpool, "Business Finance and the

Vitality of the Orthodox Model: The Talmudic Case in Historical Perspective.”

21. Lee D. Parker, Griffith University, “Managerial Accounting in the British Industrial Revolution.”
22. Lee D. Parker, Griffith University (co-author, James Guthrie), “Critical Perspectives of Corporate Social Disclosure: A Historical Case Study.”
23. J. R. Mace, University of Lancaster, “Anecdotes from the History of Corporate Finance and the Stock Exchange in the UK Prior to 1890.”
24. J. R. Mace, University of Lancaster, “The Influence of Early Accountancy and Commerical Arithmetic Texts.”
25. J. R. Mace, University of Lancaster, “A Review of the History of Public Finance and Taxation in the UK with a Special Reference to the Development and Implementation of the Concept of Taxing ‘Income’ and the Use of Accounting Data for the Purpose 1788-1888.”
26. Dale L. Flesher, University of Mississippi, “The Development of Operational (Value-for-Money) Auditing in English-Speaking Countries.”

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## ARCHIVES IN BUSINESS AND TECHNOLOGICAL HISTORY AT CCHS

Cortland, New York—The Cortland County Historical Society holds photographic, print and archival collections in business and technological history that are available to scholars and researchers. Three main subjects are covered in these archives: the products and operations of Brockway Truck from 1912 through 1977, the Wickwire manufactures of nails, wire and hardware cloth from 1881 through 1971, and the invention and production of well drill equipment by James Suggett in the last quarter of the nineteenth century.

The Brockway collection consists of nearly seven thousand photographic negatives and prints of vehicle bodies built by this firm from 1912-1977. Brockway manufactured trucks, buses, delivery vans, road construction and maintenance equipment, fire engines, and other vehicles from customer specifications. The visual archive is associated with approximately twelve running feet of business records.

The Wickwire material also includes some photographs, but the bulk of the collection is a large group of manuscript business records in bound volumes dating from the 1870's through the 1930's. The Suggett material, including photographic, manuscript and print documents of James Suggett's enterprise, covers approximately the same time period.

Historians and other researchers are invited to request futher information on the collection and the Society's research services. Contact Rachel Savage or Mary Ann Kane, 25 Homer Avenue, Cortland, New York 13045.