Accounting Historians Journal

Volume 12 Issue 2 *Fall 1985*

Article 10

1985

Announcement [1985, Vol. 12, no. 2]

Academy of Accounting Historians

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

Part of the Accounting Commons, and the Taxation Commons

Recommended Citation

Accounting Historians, Academy of (1985) "Announcement [1985, Vol. 12, no. 2]," *Accounting Historians Journal*: Vol. 12 : Iss. 2, Article 10. Available at: https://egrove.olemiss.edu/aah_journal/vol12/iss2/10

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.

Publications of The Academy of Accounting Historians

ORDER FORM

THE ACCOUNTING HISTORIANS JOURNAL	
Volumes 1 through 3 (1974-76) (Formerly THE ACCOUNTING HISTORIAN—Reproduced in a single volume)	\$ 25.00
Volumes 4 through 11 (1977-84) OR \$15.00 per volume, \$7.50 per issue.	\$120.00
🗇 Volume 12 (1985)	\$ 20.00
MONOGRAPHS*	
#1 A Reference Chronology of Events Significant to the Development of Accountancy in The United States, by Knight, Previts & Ratcliffe	\$ 5.00
#2 John Raymond Wildman, by Previts & Taylor	\$ 5.00
☐ #3 E. L. Kohler: A Collection of His Writings (1919-1975), Eds., Cooper, Ijiri & Previts Hardback Paperback	\$ 15.00 \$ 10.00
#4 Selected Papers from the Charles Waldo Haskins Accounting History Seminars, ed., James F. Gaertner	\$ 15.00
* 15% discount to members on individual orders.	
HISTORIANS NOTEBOOK ☐ 1978-84 (2 per year), \$1.00 per copy	\$ 14.00
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: Secretary The Academy of Accounting Historians P. O. Box 658 Georgia State University Atlanta, Georgia 30303 U.S.A.

Annual membership dues for individuals, institutions, and libraries for 1985 are twenty U.S. dollars (\$20.00). Membership dues for doctoral students actively pursuing their program, \$7.50.

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 recent years and we can no longer absorb these charges.

THE ACADEMY OF ACCOUNTING HISTORIANS

APPLICATION FOR MEMBERSHIP

Name (please print)
Street Address
City State
ZIP Code Country
Phone No. ()
Accounting History Areas of Interest
Our fiscal year ends December 31.
MEMBERSHIP DUES
Voluntary Contributions to: Publications Fund Research Endowment Fund Accounting History Research Center
Total enclosed\$
Make checks payable to: THE ACADEMY OF ACCOUNTING HISTORIANS
Mail to: Secretary The Academy of Accounting Historians P.O. Box 658 Georgia State University Atlanta, Georgia 30303 U.S.A.

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 sixty papers which are available in three single bound volumes.

Manuscripts submitted should be presented in duplicate, typed on 81/2 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, Rasoul H. Tondkar, School of Business, Virginia Commonwealth University, Richmond, Virginia 32384 U.S.A. In addition to the forty working papers appearing in Volume 1 and Volume 2 listed on the next page, Volume 3 is now available.

Working Papers 41-60 Volume 3

- "Factors Shaping the Independent Public Auditing Profession in the United States from 1905 to 1933," by Bruce E. Committe.
 "Frederick W. Taylor and the Evolution of
- "Frederick W. Taylor and the Evolution of Standard Overhead Costing," by Rosita S. Chen and Sheng-Der Pan.
 "A Synthesis of the Inquiry into the Con-tribution of Double-Entry Bookkeeping to Capitalism," by James L. Strachan.
 "Philosophies of History-Their Basic Ten-ets," by Owen B. Moseley and Milton F. Usry
- ets," by Owen B. mostly and the 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. Yangana Augusta States and States and

- sia," 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 Account.
- 1900 to the Present," by Edward A. Becker. "An Historical Perspective of the Account-ing Environment: A General Outline of a Western European and North American Linkage," by Stanley C. W. Salvary. "The Nature of Historical Research," by Owen B. Moseley and Milton F. Usry. 50.
- 51.

- 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. "An Update and Overview of the German Deferrion Post-1973." by Hans 54.
- An Update and Overview of the German Accounting Profession Post-1973," by Hans J. Dykxhoorn and Kathleen E. Sinning. "Development of Accounting in a Cen-trally-Planned Economy," by Wlodzimierz Brzezin and Alicja A. Jaruga. "Internal Controls Then and Now: Tontines and Life Approximation in Old Parime Formers" 55.
- 56. "Internal Controls 1 nen and 1000. Longine France," and Life Annuities in Old Regime France," by Robert M. Jennings and Andrew
- by Robert and Samuel Trout. "An Historical Analysis of the Financial Re-porting Practices of Philips Industries of the Netherlands for Tangible Fixed Assets and Inventory 1915-1981," by Richard Vanger-57
- Inventory 1915-1981, by Kichard meersch. "The Financial Statements of U.S. Steel, 1902-1951: A Half Century of Leadership in Reporting," by Ed Younkins, Dale L. Flesher, and Tonya K. Flesher. "SFAS 52 in Perspective: Background of Accounting for Foreign Currency Translation in Financial Reports of United States Multi-national Corporations," by Dahli Gray. "The Development of Accounting in the West, China and Japan," by Robert Gardella.
- 60.

١

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

- "The Audit of Historical Records as a Learning Device in Studying Environmental and Socio-Economic Influences on Account-ing," by Richard H. Homburger.
 "The Accounts of Ancient Rome," by Kenneth S. Most.
- 4 5
- "The Accounts of Ancient Account, Kenneth S. Most. "Survey of the Development of Auditing in Germany," by Rosa-Elisabeth Gassmann. "The CPA's Professional Heritage, Part II," by John L. Carey. "A Chronological Index Prepared for John L. Carey's The Rise of the Accounting Pro-fession, Volume I, 1896-1936," by Gary 6 John Previts. "The State
- 1.
- John Previts. "The State of Bookkeeping in Upper Germany at the Time of the Fuggers and Welsers," by Hermann Kellenbenz. "A Chronological Index Prepared for John L. Carey's The Rise of the Accounting Pro-fession, Volume II, 1937-1970," by Gary
- L. Carey's The Association of the state of t 10.
- "Hishikawa. "Historical Development of Early Account-ing Concepts and Their Relation to Certain Economic Concepts," by Maurice S. New-11

- Economic Concepts," by Maurice S. Newman.
 "Thirty-six Classic Articles from the 1905-1930 Issues of *The Journal of Accountancy*," by Richard Vangermeersch.
 "The Development of the Theory of Continuously Contemporary Accounting," by R. J. Chambers.
 "The CPA's Professional Heritage, Part III," by John L. Carey.
 "The CPA's Professional Heritage, Part III," by John L. Carey.
 "The CPA's Professional Heritage, Part III," by John L. Carey.
 "The CPA's Professional Heritage, Part III," by John L. Carey.
 "The CPA's Professional Heritage, Part III," by John S. Chambers, I. Chambers, and Intangible Fixed Assets.
 The Golden Anniversary of One of Accounting History's Mysterious Contributors: Albert DuPont," by Gary John Previts and S. Paul Garner.
- S. Paul Garner. "Evidential Matter Pertaining to the His-torical Development of the Concepts of Dis-closure and Its Uses as a Teaching Aid," by 17.
- Hans V. Johnson. "The Evolution of Pooling of Interests Accounting: 1945-1970," by Frank R. Ray-18
- burn. "The "The Study of Accounting History," by Vahe Baladouni. "The Evolution of Corporate Reporting 19.
- "The Evolution of Corporate Reporting Practices in Canada," by George J. Murphy. 20.

Working Papers 21-40 Volume 2

Working Paper Number

- 21.
- rking Paper Number "Early Greek Accounting on Estates (Fourth Century B.C.)," by George J. Costouros. "The Traditional Accounting Systems in the Oriental Countries Korea, China, Japan," by Jong Hyeon Huh. "The Evolution of Ethical Codes in Ac-counting," by Joyce C. Lambert and S. J. Lambert, III. "The Oldest Book of Double Entry Book-keeping in Germany." by Kyoshi Inoue. "An Annotated Bibliography for Historical Research in Cost Accounting," by Edwin Bartenstein. 22 93
- 24.
- "The Role of Academic Accounting Re-search: An Historical Perspective," by Eric 26. by Eric Flamholtz.
- "The Structure of Scientific Revolutions and Its Implications for the Development of Accounting Policy," by Diana Flamholtz. "The Development of Accountancy in Hungary Since 1946. . . ," by Rezso L. 27.
- 28.
- "Historic Origins of the Purchase vs. Pool-ing of Interests Problem," by Wesley T.
- "Current Efforts to Develop a Conceptual Framework for Financial Accounting and Reporting," by William G. Shenkir, "Influence of Nineteenth and Early 30.
- 31. Thuence of Nineteenth and Early Twentieth Century Railroad Accounting on Development of Modern Accounting The-ory," by James L. Boockholdt, "The Historical Development of Standard Costing Systems Until 1920," by Nathan
- 32. Kranowski
- 33.
- Kranowski. "The CPA's Professional Heritage, Par' IV," by John L. Carey. "The Evolution of Accounting Theory in Europe from 1900 to the Present Day and Its Implications on Industrial Management of Tomorrow," by Paul Weilenmann. "Sombart on Accounting History," by Kenneth S. Most. "A Most Unforgetable Accounting His-torian: Frederic G. Gamble," by Paul Garner and Reza Espahbodi. "Historical Overview of Developments in Cost and Managerial Accounting," by M. Zafar Iqbal. 34
- 35.
- 37.
- "Comments on Accounting Disclosures in the Baltimore and Ohio Annual Reports from 1828 Through 1850," by Richard 38. Vangermeersch.
- "A Contemporary Review of the Evolution of Value Concepts (1500-1930)," by J. W.
- Martin. "Tracing the Development of a Conceptual 40. Framework of Accounting-A Weste European and North American Linkage: Partial Examination," by Stanley C. W Western W. Salvary.

Order From: Secretary

The Academy of Accounting Historians P. O. Box 658

Georgia State University

Atlanta, Georgia 30303 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

Reprints in the

ACCOUNTING HISTORY CLASSICS SERIES

under the auspices of

The Academy of Accounting Historians

and

The University of Alabama Press

Dale A. Buckmaster, 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. (out of print)

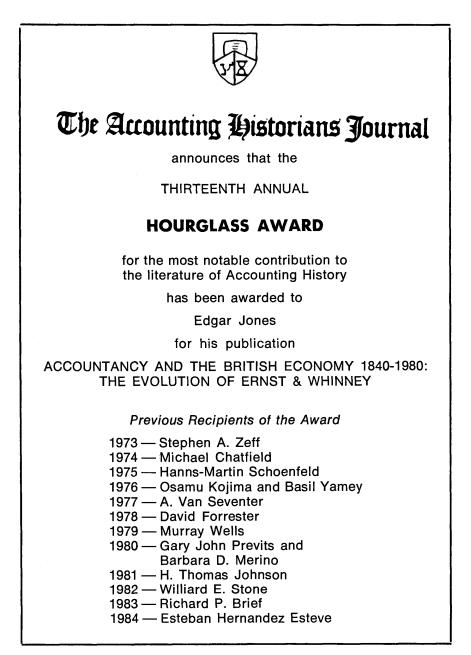
Volume 3 A. C. Littleton, Accounting Evolution to 1900

\$11.95 373 pp. paperback edition. 1981. (out of print)

ORDER NOW

Mail to: The University of Alabama Press Box 2877 University, Alabama 35486

Make check payable to: The University of Alabama Press



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\$45 for residents of the United States and Canada and US \$25 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.

Vol. LX

July 1985

MAIN ARTICLES

A Horizontal Equity Analysis of the Minimum Tax Provisions: An Empirical Study The Formation of Forming Functions

The Formation of Earnings Expectations Dan Givoly An Empirical Study of Error Characteristics in Accounting Populations Jane Ham, Donna Lossell and Wally Smieliauskas Stock Market Behavior and Tax Rule Changes: The Case of the

Disallowance of Certain Interest Deductions

Claimed by Banks Silvia A. Madeo and Morton Pincus Toward a Positive Theory of Information Evaluation: Relevant Tests of Competing Models in a

Principal-Agency Setting Wilfred Uecker, Albert Schepanski and Joon Shin The Self-Selection and Effort Effects of Standard-Based

Employee Contracts: A Framework and

Some Empirical Evidence William S. Waller and Chee W. Chow NOTES

An Examination of Auditor Performance

Evaluation Steven E. Kaplan and Philip M. J. Reckers Characteristics of Dollar-Unit Taints and Error

Rates in Accounts Receivable and

Inventory John Neter, Johnny R. Johnson and Robert A. Leitch A Comparison of Alternative Methods of Eliminating

Constant Dollar Depreciation Daniel G. Short Reliability Model of an Internal Control System with Control

Components in Series: Is There is Paradox? Rajendra P. Srivastava EDUCATION RESEARCH, Jack E. Kiger, Editor

Admission to Accounting Programs: Using a Discriminant Model

as a Classification Procedure Ronald L. Clark and Robert B. Sweeney 1983 Survey of Doctoral Programs in Accounting in the

United States and Canada William F. Crum and Don E. Garner Convertible Securities and Earnings per Share: A Competitive Ranking

Algorithm Bob Kilpatrick, Karl Putnam and Harold Schneider FINANCIAL REPORTING, Clyde P. Stickney, Editor Aetna, the SEC and Tax Benefits of Loss

Carryforwards John A. Elliott and Robert J. Swieringa Accounting for Deferred-Payment

Notes Richard L. Rogers and Krishnagopal Menon BOOK REVIEWS, Harvey S. Hendrickson, Editor

TO ALL MEMBERS OF THE ACADEMY OF ACCOUNTING HISTORIANS

Please ensure that the Library of your university, firm or corporation is a subscriber to The Accounting Historians Journal Accounting Historians: Announcement [1985, Vol. 12, no. 2]

AVAILABLE FOR IMMEDIATE DELIVERY SELECTED CLASSICS IN THE HISTORY OF BOOK KEEPING A Reprint Collection

SERIES | Reprinted 1974

- ANYON, James T., Recollections of The larly Days of American Accountancy 1883-1893. New York 1925. Reprinted 1974. 68p. Cloth \$15.00
- CRIVELLI, Pietro, An Original Translation of the Treatise on Double-Fintry Book-Keeping by Frater Lucas Pacioli. London 1924, Reprinted 1974. XVIII, 125p. Cloth \$26.00
- 3 GREEN, Wilmer L., History and Survey of Accountancy. Brooklyn 1930. Reprinted 1974. 288p. Cloth \$30.00
- JÄGER, Ernst Ludwig, Die altesten Banken und der Ursprung des Wechsels: Supplement. Stuttgart 1881. Neudruck 1974. VIII. 01 S. Ln. 515.00
- JÄGER, Ernst Ludwig, Die Berechtigung der einfachen Buchhaltung gegenüber der italienischen. Dritte, durch die Geschichte der Buchhaltung und deren Unterwendung auf die Landwirtschaft, sowie bezuglich des kaufmannischen Theils vermehrte Auff. Stuttgatt 1868. Neudruck 1974. JV, 1475.
- JÄGER, Ernst Ludwig, Der Traktat des Lucas Paccioli von 1494 über den Wechsel Vortrag gehalten am 22 Mar: 1878 vor dem kaufmannischen Vereine von Stuttgart 1878. Neudruck 1974. 40 S. Ln. 515.00
- JÄGER, Ernst Ludwig, Der Wechsel am Inde des 15. Jahrhunderts Ein Beitrag zum Paccioli-Juhilaum 1494-1894 Stuttgart 1895 Neudruck 1974 29 S + 1. Ln. \$15.00
- KHEIL, Carl Peter, Benedetto Cotrugli Raugeo Ein Beitrag zur Geschichte der Buchhaltung Wich 1906 Neudruck 1974. 36.5 In 515.00
- PERAGALLO, Edward, Origin and Evolution of Double Entry Bookkeeping. A Study of Italian Practice from the Fourteenth Century New York 1938. Reprinted 1974. 156p. with Author's errata. Cloth. \$35.00
- 10 SIEVEKING, Heinrich, Aus Genuever Rechnungsund Steuerbuchern Ein Beitrag zur mitteleitlerlichen Handels und Vermogensstati stik Wien 1909 Neudruck 1974 /10 S Ln. 515 50
- SIEVEKING, Heinrich, Genueser Linanzwesen vom 12 his 14 Jahrhundert Leipzig Tubingen 1898 Neudruck 1974 XV, 2795 Lin S29.00
- 12 WOOLF, Arthur H., A Short History of Accountants and Accountancy 1 ondon 1912. Reprinted 1974 XXXI, 254p. Cloth. \$25.00

SERIES II Reprinted 1975

Please send your orders to

- 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, 31/8p Cloth 534.00
- ELDRIDGE, H.J., The Evolution of the Science of Book-keeping Second Edition by Leonard Erankland, London 1954, Reprinted 1975 70p; Cloth \$15.00
- 3 GEIJSBEEK, John B., Ancient Double. Intry 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 \$46.00

- GOMBERG, Léon, Histoire critique de la Théorie des Comptes. Genève 1929. Reprinted 1975. 88p. Cloth \$15.00
- LEYERER, C., Theorie und Geschichte der Buchhaltung: Ein Leitfaden, Brunn 1919, Neudruck 1975, 40 S. Ln. \$15.00
- 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 1927, 725. Ln. \$15.00
- SYKORA, Gustav, Systeme, Methoden und Formen der Buchhaltung: Von ihren Anfangen bis zur Gegenwart, Wien, 1952. Neudruck 1975. 114 S. Ln. \$15.50

SERIES III Reprinted 1977

- DE ROOVER, Raymond, Le Livre de Comptes de Guillaume Ruyelle, Changeur a Bruges (1369). [Extraît des Anneles de la Socrété d'Emulation de Bruges, Tome LXXVIII] Réimpression 1977. Bruges, 1934. pp. 15-95 (81p)
- 2 DE WAAL, P.G.A., De Engelsche Vertaling van Jan Impyn's Nieuwe Instructie. /Economisch-Historisch Jaarboek Bijdragen tot de Economische Geschiedenis van Nedeeland uitgegeven door De Vereeniging het Nederlandsch Economisch Historisch Archif, Achtliende Deel, 1934/ Reprinted 1977. scravenhage. 1934. 58p Cloth. \$15.00
- 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 Buchfuhrung. Neudruck 1977. Koln, 1910, 192 S. Ln. \$28.00
- LION, Max, Geschichtliche Betrachtungen zur Bilanztheorie bis zum Allgemeinen deutschen Handelsgesetzbuch Neudruck 1977. Berlin, 1928. ul. 39 S. Ln. 515 00
- MURRAY, David, Chapters in the History of Bookkeeping, Accountancy and Commercial Arithmetic: Reprinted 1977. Glasgow, 1930. Vill, 519p. Cloth \$42.00
- NIRRNHEIM, Hans (Bearb.), Das Handlungsbuch Vickos von Geldersen. Hrsg. vom Verein für Hamburgische Geschichte Neudruck 1977. Hamburg/Leipzig. 1895. 1xixi, 199 Ln. \$37.00
- SIEVEKING, Heinrich, Die Casa di S. Giorgio (fenueser Finanswesen mit besonderer Berucksichigung der Casa di S. Giorgio, II/ Neudruck 1977. Freiburg, 1899: xvi, 259.5. Lin. \$36.00
- 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 Vijfentwintig Jarg hoogleeraarschap door oud-studenten aangeboden/ Reprinted 1977. Woessen, 1934, pp. 246-269. (24p.) Cloth \$15.00

NIHON SHOSEKI, LTD. +2-11, Esakacho 2-chome, Suita City, Osaka 564, Japan • Telephone 06-386-5801 • Telex (International) 364964 NIHONSHO • Cables (International) BESTSELLERS SUITA