

Accounting Historians Journal

Volume 12
Issue 1 *Spring 1985*

Article 12

1985

Announcement [1985, Vol. 12, no. 1]

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. 1]," *Accounting Historians Journal*: Vol. 12 : Iss. 1 , Article 12.

Available at: https://egrove.olemiss.edu/aah_journal/vol12/iss1/12

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

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 11 (1977-84)
OR \$15.00 per volume, \$7.50 per issue. | \$120.00 |
| <input type="checkbox"/> Volume 12 (1985) | \$ 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),
Eds., Cooper, Ijiri & Previts | \$ 15.00 |
| Hardback | \$ 10.00 |
| Paperback | \$ 10.00 |
| <input type="checkbox"/> #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

- | | |
|--|----------|
| <input type="checkbox"/> 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.

Announcement

Annual membership dues for individuals, institutions, and libraries for 1984 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 (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

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.

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 sixty papers which are available in three single bound volumes (see announcement on the next page concerning Volumes 1 and 2).

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, Don-Rice Richards; School of Accounting; 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, Volume 3 is now available.

Working Papers 41-60 Volume 3

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. Usry.
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. Usry.
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.
55. "Development of Accounting in a Centrally-Planned Economy," by Wlodzimierz Brzezina and Alicja A. Jaruga.
56. "Internal Controls Then and Now: Tontines and Life Annuities in Old Regime France," by Robert M. Jennings and Andrew P. Trout.
57. "An Historical Analysis of the Financial Reporting Practices of Philips Industries of the Netherlands for Tangible Fixed Assets and Inventory 1915-1981," by Richard Vangermeersch.
58. "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.
59. "SFAS 52 in Perspective: Background of Accounting for Foreign Currency Translation in Financial Reports of United States Multi-national Corporations," by Dahlia Gray.
60. "The Development of Accounting in the West, China and Japan," by Robert Gardella.

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 Rezső L. Scholcz.
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.
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: Don-Rice Richards
School of Accounting
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

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.

ORDER NOW

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

Make check payable to:
The University of Alabama Press

Announcement



The Accounting Historians Journal

announces that the

TWELFTH ANNUAL

HOURGLASS AWARD

for the most notable contribution to
the literature of Accounting History

has been awarded to

Esteban Hernandez Esteve

for his publication

CONTRIBUCION AL ESTUDIO DE LA HISTORIOGRAFIA
CONTABLE EN ESPANA (A Contribution to the Study
of Accounting Historiography in Spain)

Previous Recipients of the Award

- 1973 — Stephen A. Zeff
- 1974 — Michael Chatfield
- 1975 — Hanns-Martin Schoenfeld
- 1976 — Osamu Kojima and Basil Yamey
- 1977 — A. Van Severter
- 1978 — David Forrester
- 1979 — Murray Wells
- 1980 — Gary John Previts and
Barbara D. Merino
- 1981 — H. Thomas Johnson
- 1982 — Williard E. Stone
- 1983 — Richard P. Brief

Announcement

ACCOUNTING AND BUSINESS RESEARCH

Number 56

Autumn 1984

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

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

CONTENTS

Microcomputers, Financial Statement Analysis and the Data Needs of Financial Analysts	Michael J. Barron
Auditor Selection: An Incentive-Signalling Approach	Sasson Bar-Yosef Joshua Livnat
Audit Sampling from Skewed Populations and Small Samples	K. Hung Chan Peter Tryfos
Professional Commitments of the Practising Chartered Accountant in Modern Britain	Roger Groves Michael Poole Paul Broder
The Microcomputer as a Tool in Financial Planning and Control: Some Survey Results	J. C. Higgins E. J. Opdebeeck
Share Appraisal by Investment Analysts—Portfolio vs. Non-Portfolio Managers	Peter Moizer John Arnold
Physical Capital Maintenance in a Credit Economy	T. G. Sutton
A Behavioural Investigation of Alternative Methods of Financing Capital Acquisitions and Lease Capitalisation	T. A. Wilkins
Operating System Audits: Their Importance and Use	David J. Williams
Nationalised Industry Consumer Councils and the Monitoring of Financial Performance	Peter N. Dean
Book Reviews	

Subscriptions should be sent to 40 Bernard Street, London WC1N 1LD, England. Subscription rates are:

	UK	Overseas	Overseas Airmail
Individual	£22	£24	£29
Student	£11	£12	£17
Corporate/institutional	£32	£33	£38

All subscriptions can be paid in US dollars at current rates of exchange.

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.

Vol. LX

April 1985

No. 2

MAIN ARTICLES

Does Consensus Imply Accuracy in Accounting Studies
of Decision Making? Alison Hubbard Ashton

TICOM and the Analysis of Internal
Controls Andrew D. Bailey, Jr., Gordon Leon Duke, James Gerlach,
Chen-en Ko, Rayman D. Meservy, and Andrew B. Winston

Audit Conflict: An Empirical Study of the Perceived Ability
of Auditors to Resist Management Pressure Michael C. Knapp

Process Susceptibility, Control Risk, and Audit
Planning Robert Libby, James T. Artman, and John J. Willingham

An International Study of Accounting Practices in Divisionalized
Companies and Their Associations with
Organizational Variables Robert W. Scapens and J. Timothy Sale

Auditor Switches by Failing
Firms Kenneth B. Schwartz and Krishnagopal Menon

NOTES

Applying Citation Analysis to Evaluate the Research
Contributions of Accounting Faculty and
Doctoral Programs Lawrence D. Brown and John C. Gardner

Perceived Risk, Market Risk, and Accounting-
Determined Risk Measures Gail E. Farrelly, Kenneth R. Ferris,
and William R. Reichenstein

COMMENTS

Alternative Interim Reporting Techniques Within a Dynamic Framework:
Comments and Extensions William S. Hopwood and Paul Newbold

Alternative Interim Reporting Techniques Within a Dynamic
Framework: A Reply Dov Fried and Joshua Livnat

STATEMENT OF EDITORIAL POLICY

EDUCATION RESEARCH

A Descriptive Analysis of Authorship in
The Accounting Review Paul F. Williams

FINANCIAL REPORTING

Pitfalls in Calculating Cash Flow
from Operations Ralph E. Drtina and James A. Largay III

BOOK REVIEWS

Announcement

ACCOUNTING AND FINANCE

Journal of the Accounting Association of Australia and New Zealand

Vol. 24, No. 1

May 1984

REGULATING THE ACCOUNTABILITY OF CHARITABLE INSTITUTIONS? David J. Williams	1
COMMUNICATION SKILLS OF ACCOUNTANTS IN AUSTRALIA R. Juchau & M. Galvin	17
THE ROLE OF INFLATION-ADJUSTED ACCOUNTING DATA IN CORPORATE RISK ANALYSIS: AN EMPIRICAL INVESTIGATION Mostafa M. Maksy	33
THE INFORMATION CONTENT OF UK ANNUAL EARNINGS ANNOUNCEMENTS: A NOTE Michael Maingot	51
EDUCATION NOTES	59
EVALUATING MULTIPLE SIGN CHANGE AND MIXED PROJECTS USING IRR AND NPV PROFILE GRAPHS Robert Capettini, Richard Grimlund & Howard R. Toole	61
BOOK REVIEWS	77
POST-GRADUATE DEGREES AWARDED IN AUSTRALIA AND NEW ZEALAND 1983	95
NEWS FROM INSTITUTIONS	119

Accounting and Finance is published twice yearly in May and November by the Accounting Association of Australia and New Zealand. The membership fee is \$20 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 \$20 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 Membership Secretary—A.A.A.N.Z., c/o Professor R. R. Officer, Department of Accounting and Finance, Monash University, Clayton, Victoria, 3168, Australia.

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 \$15.00
2. **CRIVELLI, Pietro**, An Original Translation of the Treatise on Double-Entry Book-Keeping by Itrator 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
4. **JÄGER, Ernst Ludwig**, Die ältesten Banken und der Ursprung des Wechsels. Supplement. Stuttgart 1881. Neudruck 1974. VIII. 91 S. Ln. \$15.00
5. **JÄGER, Ernst Ludwig**, Die Berechtigung der einfachen Buchhaltung gegenüber der italienischen. Dritte. durch die Geschichte der Buchhaltung und deren Unterwendung auf die Landwirtschaft, sowie bezüglich des kaufmännischen Theils vermehrte Aufl. Stuttgart 1868. Neudruck 1974. IV. 147 S. Ln. \$26.00
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. \$15.00
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. \$15.00
8. **KHEIL, Carl Peter**, Benedetto Cotrugli Raugoio Ein Beitrag zur Geschichte der Buchhaltung Wien 1906. Neudruck 1974. 36 S. Ln. \$15.00
9. **PERAGALLO, Edward**, Origin and Evolution of Double Entry Bookkeeping. A Study of Italian Practice from the Fourteenth Century. New York 1938. Reprinted 1974. 136p. with Author's errata. Cloth \$35.00
10. **SIEVEKING, Heinrich**, Aus Genueser Rechnungsbuch und Steuerbüchern Ein Beitrag zur mittelalterlichen Handels- und Vermögensstatistik Wien 1909. Neudruck 1974. 110 S. Ln. \$15.50
11. **SIEVEKING, Heinrich**, Genueser Finanzwesen vom 12 bis 14 Jahrhundert Leipzig Tübingen 1898. Neudruck 1974. XI. 279 S. Ln. \$29.00
12. **WOOLF, Arthur H.**, A Short History of Accountants and Accountancy London 1912. Reprinted 1974. XXXI. 254p. Cloth \$25.00

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 \$34.00
2. **ELDRIDGE, H.J.**, The Evolution of the Science of Book-keeping. Second Edition by Leonard Frankland. London 1954. Reprinted 1975. 70p. Cloth \$15.00
3. **GEIJSBEEK, John B.**, Ancient Double-Entry Book-keeping. Lucas Pacioli's Treatise of 1494 - The Earliest Known Writer on Bookkeeping. Reproduced and Translated with Reproductions, Notes and Abstracts from

- Manzoni, Pietra, Mypyn, Stevin and Dafforne. Denver, 1914. Reprinted 1975. IV. 182p. Folio. Cloth \$46.00
4. **GOMBERG, Léon**, Histoire critique de la Théorie des Comptes. Genève 1929. Reprinted 1975. 88p. Cloth \$15.00
 5. **LEYERER, C.**, Theorie und Geschichte der Buchhaltung. Ein Leitfaß. Brünn 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 1975. 72 S. Ln. \$15.00
 7. **SYKORA, Gustav**, Systeme, Methoden und Formen der Buchhaltung: Von ihren Anfängen bis zur Gegenwart. Wien, 1952. Neudruck 1975. 114 S. Ln. \$15.50

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 \$15.00
2. **DE WAAL, P.G.A.**, De Ingelsche Vertaling van Jan Impyn's Nieuwe Instructie. [Economisch-Historisch Jaarboek. Bijdragen tot de Economische Geschiedenis van Nederland uitgegeven door De Vereeniging het Nederlandsch Economisch Historisch Archief, Achttiende Deel, 1934] Reprinted 1977. Graveghage, 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 Buchführung. Neudruck 1977. Köln, 1910. 192 S. Ln. \$28.00
5. **LION, Max**, Geschichtliche Betrachtungen zur Bilanztheorie bis zum Allgemeinen deutschen Handelsgesetzbuch. Neudruck 1977. Berlin, 1928. iii, 39 S. Ln. \$15.00
6. **MURRAY, David**, Chapters in the History of Bookkeeping, Accountancy and Commercial Arithmetic. Reprinted 1977. Glasgow, 1930. viii, 519p. Cloth \$42.00
7. **NIRRNHEIM, Hans (Bearb.)**, Das Handlungsbuch Vickyos von Geldersen. Hrsg. vom Verein für Hamburgische Geschichte. Neudruck 1977. Hamburg/Leipzig, 1895. LXXIX. 199 S. Ln. \$37.00
8. **SIEVEKING, Heinrich**, Die Casa di S. Giorgio. [Genueser Finanzwesen mit besonderer Berücksichtigung der Casa di S. Giorgio, III] Neudruck 1977. Freiburg, 1899. xvi, 259 S. Ln. \$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 Vijftienvigtig Jarig Hoogteenaarschap door oud-studenten aangeboden.] Reprinted 1977. Woosven, 1934. pp. 246-269. (24p.) Cloth \$15.00

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

**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**