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THE ACADEMY OF ACCOUNTING HISTORIANS 1990 ACCOUNTING HISTORY MANUSCRIPT AWARD

The Academy of Accounting Historians has established an annual manuscript award to encourage young academic scholars to pursue historical research. Any historical manuscript on any aspect of the field of accounting, broadly defined, is appropriate for submission.

Eligibility and Guidelines for Submissions

Any accounting faculty member, who received his/her doctorate within seven years, is eligible for this award. Manuscripts must conform to the style and length requirements of the *Accounting Historians Journal*. Manuscripts must be the work of one author and previously published manuscripts or manuscripts under review are not eligible for consideration.

Six copies of each manuscript should be submitted by April 30, 1990 to: Prof. Maureen Berry, University of Illinois, 296 Commerce West, 1206 South 6th St., Champaign, IL 61820. A cover letter, indicating the author's mailing address, date doctoral degree awarded, and a statement that the manuscript has not been published or is not being currently considered should be included in the submission packet.

Review Process and Award

The Academy's Manuscript Award Committee will review submitted manuscripts and select one recipient each year. The author will receive a \$500 stipend and a certificate to recognize his/her outstanding achievement in historical research. The manuscript will be published

in the *Accounting Historians Journal* after any revisions deemed necessary by the manuscript editor of the *Journal*. The award will be given annually unless the manuscript award committee determines that no submission has been received that warrants recognition as an outstanding manuscript. The award will be presented at the business meeting of the Academy in Toronto in August 1990.

MORAL CONSEQUENCES OF BOOK-KEEPING

A perpetual clear insight into the actual state of one's affairs, whether practicable by a Statistical mode of recording transactions, is of the highest importance in a moral point of view.

It will have a natural tendency of keeping in order a sanguine temperament during an ephemeral prosperity, and sometimes prevent it from running riot in reckless extravagance or wild speculation. On the other hand it will often save much unnecessary fretting and, at times, even severe mental distress. It will tranquilize a desponding mind in adversity and sometimes enable a struggling Merchant to extricate himself from, perhaps, only temporary difficulties.

In general, such an insight will greatly contribute, with some natures at least, towards preserving a certain equanimity, a philosophic imperturbability, amidst the most extensive and intricate affairs, and all the ups and downs of a commercial life.

From: *Statistical Book-Keeping*,
by Frederick Charles Krepp, 1858