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# HISTORY IN PRINT

The following publications involve accounting history and have appeared in non-Academy publications during the past few months. Such publications help us to be aware of the extensive research being conducted in accounting history and of other outlets for publication. Readers of *The Notebook* are urged to keep the editor alerted to publications which should be listed in this column. Send your suggestions to Elliott Slocum at the editorial address. Readers in Asia and Australia may send their suggestions to Dr. Robert Gibson, School of Management, Deakin University, Victoria 3217 AUSTRALIA.

Charles Alison Compton, "Profiting From the Past," *World*, KPMG Peat Marwick, No. 1, (1990), pp. 30-33.

Luigi Serra, "I Conti delle Fabbriche de Monte Cassino nel 1700," *Rivista Italiana di Ragioneria e di Economia Aziendale*, Anno

LXXXIX, (Novembre e Dicembre 1989), pp. 566-574. [This article, included in the section, "History of Accounting," is published in Italian.] Luigi Serra, *La Storia Della Ragioneria in Italia (The History of Accounting in Italy)*, (Cassino: Istituto Tecnico Commerciale, 1989), 36 pages. [This short monograph discusses how accounting evolved; defines the golden period as coinciding with the school of Fabio Besta; discusses the influence of the Fourth International Congress of the History of Accounting in 1984; describes the current situation of accounting history and makes proposals for future study.]

Wanda A. Wallace, "A Historical View of the SEC's Reports to Congress on Oversight of the Profession's Self Regulatory Process," *Accounting Horizons*, (December 1989), pp. 24-39.



*Flegm: continued from page 8*

Flegm's view, accounting functions only as a method of recordkeeping, a guardian of assets and a control over employees.

In closing, Mr. Flegm said that he had no quarrel with standard and rule setting as long as the resulting rules and standards make sense and the objective is the

elimination of accounting abuses. However, he cautioned against letting the stewardship function of accounting interfere with "real world" managerial decision making, a condition analogous to "letting the tail wag the dog."