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## SELECT BIBLIOGRAPHY OF WORKS ON THE HISTORY OF ACCOUNTING 1981-1987

*Abstract:* This bibliography is a continuation of those published in R. H. Parker (ed.) *Bibliographies for Accounting Historians* (New York, Arno Press, 1980). It has been drawn up upon the same principles and the arrangement is the same. Most items date from 1981-1987 but a few fall outside this period. Some works are included which I have not had the opportunity of examining. These are marked †.

### A. GENERAL

- 1(d). BAILEY, D.T., 'European Accounting History', pp. 17-43 of Holzer, H.P. et al., *International Accounting* (New York, Harper & Row, 1984).  
A general survey, notable for its references to Jewish and East European developments.
- 1(e). BYWATER, M.F. and YAMEY, B.S., *Historic Accounting Literature, A Companion Guide* (London, Scholar Press, 1982) 255 pp.  
Essays on 59 accounting authors from the 16th to the 19th centuries (not including Pacioli). Excellent bibliography.
- 3(g). COLASSE, B., 'Repères Historiques', *Les Cahiers Français*, no.210 (1983) 3-6.  
Benchmarks in accounting history.
- 3(h). DEGOS, J.-G., 'Les Grands Précurseurs de la Comptabilité', *Revue Française de Comptabilité*, no.161 (Octobre 1985) 34-41.  
A brief general account, with the emphasis on Italy and France.
- 3(i). DHONDT, J., *Finance et Comptabilité Urbaines du XIII<sup>e</sup> au XVI<sup>e</sup> siècle* (Brussels, Pro Civitate, 8<sup>e</sup> series, VII, 1964) 429 pp. + 36 plates.

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The help of Basil Yamey and Esteban Hernandez Esteve is gratefully acknowledged.

- A valuable collection of essays (mainly in French but also in German, Spanish, Italian and English) on accounting and finance in medieval European cities.
- 6(d). GAERTNER, J.R. (ed.), *Selected Papers from the Charles Waldo Haskins Accounting History Seminars* (Atlanta, Academy of Accounting Historians, 1983).  
Papers by Yamey, Brief, Jensen, Seidler, Crumbly, Miller, Garner, Baxter and Schoenfeld.
- 6(e). GAFFIKIN, M.J.R., 'Toward a Taxonomy of Historical Research Methods in Accounting', *Accounting History*, 5 (December 1981) 22-62.  
Analysis of research methods available to accounting historians.
- 7(d). GLAUTIER, M.W.E., 'Searching for Accounting Paradigms', *Accounting Historians Journal*, 10 (Spring 1983) 51-68.  
Argues that an analysis based upon hypotheses relating to different states of central political power explains historically significant changes in accounting.
- 7(e). GOLDBERG, L., 'Murray's Science of Accountantship', *Accounting and Business Research*, 12 (1982) 310-312.  
Review of an early (1862) booklet on accounting history.
- 12(b). 'History of Accounting', *Cost and Management*, 54 (July-Aug. 1980) 57-62.  
A brief illustrated survey.
- 12(c). HOPWOOD, A.G., 'The Archaeology of Accounting Systems', *Accounting, Organizations and Society*, 12, 3 (June 1987) 207-234.  
Accounting change over time within an organizational framework.
- 12(d). HOPWOOD, A.G. and JOHNSON, H.T., 'Accounting History's Claim to Legitimacy', *International Journal of Accounting*, 21 (1986) 37-46.  
A reply to Lister (item 17(g)).
- 12(e). IFRAH, G., *Histoire Universelle des Chiffres* (Paris, Seghers, 1981) 568 pp.  
Counting and calculating through the ages. Many chapters are of interest to accounting historians. Translated (by L. Blair) as *From One to Zero: A Universal History of Numbers* (New York, Viking

- Penguin, 1986). Well illustrated; useful bibliography.
- 17(f). LEE, T.A. (ed.), *A Scottish Contribution to Accounting History* (New York, Garland Publishing, 1986) 149 pp. Reprints, inter alia, items 17(d), 55(b), 95(c), 141(c), 145(a), 216(c), 227(a), 233(b), 273(g), 298(e), 325(a) and 351(b).
- 17(g). LISTER, R.J., 'Accounting as History', *International Journal of Accounting*, 18 (Spring 1983) 49-68. Arguments against the usefulness of the study of accounting history.
- 17(h). LISTER, R.J., 'Werner Sombart's "Der moderne Kapitalismus": An Apotheosis of Double Entry', *Accounting and Business Research*, 15 (1985) 229-231. Aims to provide an accurate rendering into English of Sombart's ideas on double entry.
- 23(d). MERINO, B. (ed.), *The Relevance of History to Contemporary Accounting Issues* (New York, Vincent C. Ross Institute of Accounting Research, New York University, 1978) 36 pp. Papers by Merino, Yamey, Brief and Jensen.
- 23(e). MOST, K.S., *Accounting Theory* (Columbus, Grid, 2nd ed. 1982) xv + 568 pp. Accounting theory presented with a strong historical emphasis.
- 23(f). MURRAY, A., *Reason and Society in the Middle Ages* (Oxford, Clarendon Press, 1978) xiv + 507 pp. Chapters 7 (The emergence of the arithmetical mentality) and 8 (Men and mathematics) are of interest to accounting historians.
- 23(g). NOBES, C. (ed.), *The Development of Double Entry* (New York, Garland Publishing, 1984). Readings in the early practice of double entry with reprints of items 30(c), 34, 62(b), 62(c), 62(d), 63(d), 64(a), 64(b), 147(a), 165, 188(b) and 190. The editor provides a chronological bibliography of selected writings on surviving account books of the 11th to the 19th centuries.
- 24(d). PARKER, R.H., 'The Study of Accounting History', pp. 279-293 of Bromwich, M. and Hopwood, A.G. (eds.), *Essays in British Accounting Research* (London, Pitman, 1981).

- A general survey with particular reference to double entry, corporate financial reporting, accounting institutions, and the relationship with economic and business history.
- 24(e). PARKER, R.H., *Papers on Accounting History* (New York, Garland Publishing, 1984) xii + 184 pp.  
Reprints items 24(d), 302, 256(b), 256(j), 195(a), 277(ak), 224(a), 325(p) (in part), 224(b), 325(e), 224, 141(c), 303 and 316(b).
- 24(f). PARKER, R., 'History of Accounting', *Australian Accountant*, 56 (1986) no.1, 77-8, no.2, 57-8, no.3, 49-50, no.4, 71-2, no.5, 79-80, no.6, 79-80, no.7, 81-2, no.8, 80-82, no.9, 48-9, no.10, 85-6, no.11, 86-8.  
Eleven short articles on selected topics in accounting history.
- 27(b). POUND, G.B. and POLLARD, B.M., 'Accounting Theory and History — Lessons to be Learned', *International Journal of Accounting*, 16 (Spring 1981) 99-123.  
Historical background of accounting principles in UK, USA and Australia.
- 27(c). PREVITS, G.J. and COMMITTE, B. (compilers), *An Index to the Accounting Review 1926-1978* (Sarasota: American Accounting Association, 1980).  
Detailed and indispensable guide to a leading US journal.
- 27(d). PREVITS, G.J., PARKER, L.D. and COFFMAN, E.N., 'Investigación de la Historia de la Contabilidad: una Perspectiva desde Mediados de 1980', *Contaduría* (Universidad de Antioquia, Colombia) 9 (September 1986) 122-128.  
A guide to accounting history research with emphasis on the USA and modern history.
- 27(e). ROBERTS, A.R. (ed.), *An Historical and Contemporary Review of the Development of International Accounting* (Academy of Accounting Historians, 1979) 58 pp.  
Papers read at the third annual Charles Waldo Haskins Accounting History Seminar.
- 27(f). SAMUELS, J.M. and PIPER, A.G., 'The Spread of Ideas', pp. 9-30 of their *International Accounting: A Survey* (London, Croom Helm, 1985).  
The historical background to international and comparative accounting.

- 27(g). SCHNEIDER, D., *Geschichte betriebswirtschaftlicher Theorie* (Munich, R. Oldenbourg, 1981) xi + 494 pp.  
A history of business economics theory.
- 28(b). SHERMAN, W.R., 'Where's the "R" in Debit?', *Accounting Historians Journal*, 13 (Fall 1986) 137-143.  
An entertaining but unoriginal explanation of the abbreviations Dr. and Cr.
- 28(c). SOLOMONS, D., *Collected Papers on Accounting and Accounting Education*, Vol.2 (New York, Garland Publishing, 1984) xiii + 293 pp.  
Reprints items 28 and 261.
- 28(d). STORRAR, C. (ed.), *The Accountant's Magazine: An Anthology* (New York, Garland Publishing, 1986) 213 pp.  
Extracts, with an introduction, from the journal of the Scottish Institute 1897-1954.
- 29(b). UNIVERSITÀ DEGLI STUDI DI PISA FACOLTÀ DI ECONOMIA E COMMERCIO, *Quarto Congresso Internazionale di Storia della Ragioneria. Fourth International Congress of the History of Accountancy. Atti. Congress Proceedings. Actas.* (Pisa, ETS Editrice, 1985) 830 pp.  
45 papers from the 1984 Congress, ranging alphabetically from Antoni to Yamey. Mainly in English, but some papers in Italian, French, Spanish and Portuguese.
- 30(d). WATANABE, I., *A History of Profit and Loss Accounting* (Tokyo, Moriyama Publishing Co., 1983) 255 pp. [in Japanese].  
Reviewed in *Accounting Historians Journal*, Fall 1984.
- 36(f). YAMEY, B.S., 'Some Reflections on the Writing of a General History of Accounting', *Accounting and Business Research*, 11 (1981) 127-135.  
Argues with numerous illustrations the importance to accounting history of both fact-finding and theorising.
- 36(g). YAMEY, B.S., 'Accounting', pp. 36-43 of vol.1 of STRAYER, J.R. (ed.) *Dictionary of the Middle Ages* (New York, Charles Scribner's Sons, 1982).  
Emphasizes the importance of stewardship and the variety of account keeper, content, orderliness, regularity, numeral system, language, form and writing material.

- 36(h). YAMEY, B.S., *Further Essays on the History of Accounting* (New York, Garland Publishing, 1982).  
Reprints items 36(d), 36(f), 36(g), 67(e), 138(d) (essay by Yamey), 157(b), 157(c), 358, 358(a), 358(b) and 358(c).
- 36(i). YAMEY, B.S., *Arte e Contabilità* (Bologna, Credito Romagnolo, 1986) 287 pp.  
Twenty chapters on various aspects (some historical) of the relationship between art and accounting. Magnificently illustrated. Not yet available in English. See also the same author's 'Account-Book Covers in Some *Vanitas* Still-Life Paintings', *Journal of the Warburg and Courtauld Institutes*, XLVII (1984) 229-31.

### B. ANCIENT ACCOUNTING

- 37(e). BOWMAN, A.K. and THOMAS, J.D., *Vindolanda: The Latin Writing Tablets* (London, Alan Sutton, 1983) 157 pp. + xv plates.  
The tablets (thin fragments of wood) were mainly used to record military receipts and disbursements at a Roman fort in Britain about 100 A.D. See also Bowman, A.K., *The Roman Writing Tablets from Vindolanda* (London, British Museum Publications, 1983) 48 pp.
- 37(f). BRICE, W.C., 'The Writing System of the Proto-Elamite Account Tablets of Susa', *Bulletin of the John Rylands Library*, XLV (1962-3) 15-39.  
Transcriptions of accounts kept on clay tablets in the third millenium B.C.
- 37(g). CARANDINI, A., 'Columella's Vineyard and the Rationality of the Roman Economy', *Opus*, 2 (1983) 177-204.  
Argues, contrary to other commentators, that Roman accounting could serve as an aid to rational decision making.
- 38(c). FINK, R.O., *Roman Military Records on Papyrus* (Case Western Reserve University Press for the American Philological Association, 1971) xvii + 564 pp.  
Ch.IV covers accounts, receipts and records of matériel.
- 38(d). GARBUTT, D., 'The Significance of Ancient Mesopotamia in Accounting History', *Accounting Historians Journal*, 11 (1984) 83-101.

Accounts recorded on clay tablets, c.2500 B.C. to c.50 B.C.

- 40(a). HAGERMAN, R.L., 'Accounting in the Bible', *Accounting Historians Journal*, 7 (Fall 1980) 71-76.
- 40(b). HALL, R.M., 'The Fiscal Structure of the Pharaohs: Taxation, Money, Prices and Wages in Ancient Egypt', *The Treasurer*, May 1986, 33-35.  
A brief account stressing the scarcity of documentary evidence. See also James, T.G.H., *Pharaoh's People. Scenes from Life in Imperial Egypt* (London, The Bodley Head, 1984) *passim*.
- 41(a). JOUANIQUE, P. 'Le "Codex Accepti et Expensi" chez Cicéron', *Revue Historique de Droit Français et Et-ranger*, XLVI (1968) 5-31.
- 41(b). JOUANIQUE, P., 'La regla "quien reibe, debe": una herencia de antigua raigambre en la contabilidad moderna', *Técnica Contable*, no.461 (May 1987) 247-258.  
A Roman origin for the rule 'debit the receiver'.
- 43(b). LAMBERT, M., *La Naissance de l'Ecriture en Pays de Sumer* (Paris, Société des Antiquités Nationales, Jan. 1976) 14 pp.  
The role of accounting in the development of writing.
- 43(c). MACVE, R.H., 'Some Glosses on "Greek and Roman Accounting"', *History of Political Thought*, VI (1985) 233-264.  
A survey of work on Greek and Roman accounting since the classic paper by de Ste. Croix, 1956 (item 46). Also discusses in some detail a Roman calculation of the profitability of viticulture.
- 43(d). MEGALLY, M., *Notions de Comptabilité. A Propos du Papyrus E.3226 du Musée du Louvre* (Le Caire, Institut Français d'Archéologie Orientale du Caire, 1977) xiv + 145 pp. + vi plates.  
Accounting for grain and dates in 18th dynasty ancient Egypt. See also the same author's *Le Papyrus Hiératique Comptable E.3226 du Louvre* (Le Caire, IFAO, 1971) xi + 53 pp. + lxxvii plates, which provides transcriptons, photographic reproductions and translations (into French), and his *Recherches sur l'Economie, l'Administration et la Comptabilité Egyptiennes à la XVIIIe Dynastie*



- d'après le Papyrus E.3226 du Louvre* (Le Caire, IFAO, 1977) xxxii + 295 pp. + viii plates.
- 45(a). MOST, K.S., 'How Wrong was Sombart?', *Accounting Historians Journal*, 3 (1976) 22-28.  
Despite the title, mainly concerned with Roman accounting.
- 45(b). PATTERSON, J.C., 'The Development of the Concept of Corporation from Earliest Roman Times to A.D. 476', *Accounting Historians Journal*, 10 (Spring 1983) 87-98.
- 45(c). PETTINATO, G., *The Archives of Ebla: An Empire Inscribed in Clay* (New York: Doubleday, 1981) xvi + 347 pp.  
Clay tablets from North Syria dating from c.2000 B.C. Most of the tablets are commercial and economic in character.
- 46(h). SCHMANDT-BESSERAT, D., 'The Envelopes That Bear the First Writing', *Technology and Culture*, 21 (1980) 357-385.  
The role of accounting in the evolution of writing in the Middle East c.3,500-3,200 B.C. One of a number of papers by the same author, including 'The Earliest Precursor of Writing', *Scientific American*, 238 (1978) 50-59, 'An Archaic Recording System in the Urak-Jemdek Nasr Period', *American Journal of Archaeology*, 83 (1979) 23-31, and 'Reckoning Before Writing', *Archaeology*, 32 (1979) 22-31. See also Swanson, G.A., 'The "Roots" of Accounting', *Accounting Historians Journal*, 11 (Fall 1984) 111-116.
- 46(i). SNELL, D.C., *Ledgers and Prices. Early Mesopotamian Merchant Accounts* (New Haven, Yale University Press, 1982) xx + 282 pp. + 42 plates.  
A study of tablets recording opening and closing balances, and inputs and outputs of commodities, using silver as the unit of account.
- 46(j). STEVELINCK, E., 'Accounting in Ancient Times', *Accounting Historians Journal*, 12 (Spring 1985) 1-16.  
Argues that ancient Egyptian and Babylonian accounting practices are of little interest. Originally published in the *Revue Belge de la Comptabilité et de l'Informatique*, no.2, 1983. See also article by the same author in the *Bulletin de l'Institut des Historiens Comptables de France*, no.2, 1978 and no.5, 1980.

- 46(k). THILO, M., *Der Codex accepti et expensi im Römischen Recht, ein Beitrag zur Lehre von der Literalobligation* (Göttingen, Muster-Schmidt, 1980) xvii + 346 pp.†

### C. EARLY ITALIAN ACCOUNTING

- 46(l). ANTONI, T., *I Partitari Maiorchini del 'Lou dels Pisans' Relativi al Commercio dei Pisani nelle Baleari (1304-1322 e 1353-1355)* (Pisa, Pacini Editore, 1977) 77 pp.  
Reviewed in *Accounting Historians Journal*, Spring 1980. See also item 333 (d).
- 46(m). BALLETTTO, L., *Battista de Luco Mercante Genovese del Secolo XV e il suo Cartulario* (Genoa, University of Genoa Institute of Paleography and Medieval History, 1979) xci + 299 pp.  
The double entry account book (in Latin with Roman numerals) of a 15th century Genoese merchant.
- 51(a). DAVIS, M.D., *Piero della Francesca's Mathematical Treatises* (Ravenna, Longo Editore, 1977) xxv + 135 pp.  
Contains many references to Pacioli including a discussion of his portrait by Jacopo de' Barbari and his 'plagiarism' of Piero's writings.
- 55(b). DINI, B., *Una Pratica di Mercatura in Formazione (1394-1395)* (Florence, Felice Le Monnier, 1980) ix + 293 pp.  
Reproduction of an account book later used as a trade manual.
- 55(c). DORINI, U. and BERTELE, T. (eds.), *Il Libro dei Conti di Giacomo Badoer (Costantinopoli 1436-1440)* (Rome, Istituto Poligrafico dello Stato Italiano, 1956) xv + 857 pp.  
Reproduction of a double entry ledger kept in Constantinople by a Venetian merchant. See also items 64(a), (b), (d), (e), (f), 67(f).
- 57(d). DUNLOP, A.B.G., 'Pacioli's Summa de Arithmetica', *Accountant's Magazine* LXV (1961) 694-702.  
Based on the copies in the libraries of the Scottish Institute.
- 55(e). DUNLOP, A., 'Bibliographical Notes on Five Examples of Pacioli's Summa in Scotland', *Abacus*, 21 (1985) 149-173.  
A well illustrated guide to textual comparison.

- 58(a). IZUTANI, K., *The Origin of Double Entry Bookkeeping* (Tokyo, Moriyama Book Store, 1980) 306 pp. (in Japanese).  
See also the same author's 'The Origin of Double Entry Bookkeeping', *Osaka Keidai Ronshu*, no.136 (July 1980) 1-34.
- 62(g). LANE, F.C. and MUELLER, R.C., *Money and Banking in Medieval and Renaissance Venice. Vol.1 Coins and Moneys of Account* (Baltimore, The Johns Hopkins University Press, 1985) xx + 684 pp.  
Distinguishes between money as a unit of account and as a means of payment and discusses the problem of multiple monies of account and the resulting accounting complexities. See especially ch.1 and pp. 347-51, 355-60, 489-90.
- 62(h). MANCA, C. (ed.), *Il libro di conti di Miguel Ca-rovira* (Padua, Pubblicazione dell'Istituto di storia medioevale e moderna dell'Università degli studi Cagliari, XI, XII, 1969).†
- 62(i). MARTINELLI, A., 'The Ledger of Cristianus Lomellinus and Dominicus de Garibaldo, Stewards of the City of Genoa (1340-41), *Abacus*, 19 (1983) 83-118.  
Includes translations of many accounts in the ledger and four plates reproducing original accounts.
- 63(d). NOBES, C.W., 'The Gallerani Account Book of 1305-1308', *Accounting Review* (1982) 303-370.  
A very early example of double entry.
- 63(e). PEPPER, D.S., 'Guido Reni's Roman Account Book — I. The Account Book', *Burlington Magazine*, CXIII (1971) 309-317.  
Includes a full transcription (1609-1612) and reproductions of the cover and seven leaves.
- 64(d). PERAGALLO, E., 'Merchandising of Slaves as Portrayed in the 15th Century Ledger of Jachomo Badoer, a Venetian Merchant', *Accounting and Business Research*, XII (1981) 61-65.  
Includes translations of the slave accounts.
- 64(e). PERAGALLO, E., 'Closing Procedures in the 15th Century Ledger of Jachomo Badoer, a Venetian Merchant', *Accounting Review*, LVI (1981) 587-595.  
Adjusting, closing and balancing with a balance account but no trial balance.

- 64(f). PERAGALLO, E., 'Development of the Compound Entry in the 15th Century Ledger of Jachomo Badoer, a Venetian Merchant', *Accounting Review*, LVIII (1983) 98-104.

The earliest extant example of the compound entry in Venetian bookkeeping.

- 65(b). STEVELINCK, E., 'Luca Pacioli et Piero della Francesca', *Revue Belge de la Comptabilité et de l'Informatique*, XXV no.4 (1984) 51-6.

- 67(f). VAR, T., 'The Ledger of Giacomo Badoer (1436-39) and the Eastern Trade', *Accounting History*, vol.1, no.2 (December 1976) 6-22.

The background to a 15th century double entry Venetian ledger.

- 67(g). VAR, T., 'Bonsignori Family Estate Accounting 1461-1632', *Accounting Historians Journal*, 8 (1981) 23-35.

Trust accounting in 15th and 16th century Florence.

#### E. EARLY FRENCH ACCOUNTING

- 86(b). BOSHER, J.F., *French Finances 1770-1795. From Business to Bureaucracy* (Cambridge, University Press, 1970) xvi + 370 pp.

Public sector finance and accounting during a crucial period in French history.

- 86(c). D'HAENENS, A., *Comptes et documents de l'abbaye de Saint-Martin de Tournai sous l'administration des gardiens royaux (1312-1355)* (Bruxelles, Palais des Académies, 1962) 882 pp.

Reproduction of charge and discharge accounts (in French or Latin) relative to the administration of an abbey and its lands.

- 88(b). GUILLEMAIN, B., *Les recettes et les dépenses de la chambre apostolique pour la quatrième année du pontificat de Clément V (1308-1309) (Introitus et Exitus 75)* (Paris, Collection de l'Ecole Française de Rome 39, 1978) xxxviii + 157 pp.

Transcription of papal receipt and expense accounts (in Latin).

- 90(a). MAILLARD, F. and FAWTIER, R. (eds.), *Comptes-Royaux (1314-28)* (Paris, Documents Financiers IV. Recueil des historiens de la France, Académie de Inscriptions et Belles Lettres, 1961) vol.1 1vi + 634 pp., vol.2 566 pp.

- Divers accounts of the French Crown in the early 14th century. In French and Latin.
- 91(c). MOLLAT, M. and FAVREAU, R., *Comptes généraux de l'état bourguignon entre 1416 et 1420* (Paris, Documents Financiers, V. Recueil des historiens de la France. Académie de Inscriptions et Belles Lettres. 4 vols. 1965-76).†
- 92(b). SOSSON, J.-P., 'Un compte inédit de construction, de galères à Narbonne (1318-20)', *Bulletin de l'Institut Historique Belge de Rome*, XXXIV (1962) 53-318.†
- 92(c). VILLAIN-GANDOSSI, C., *Comptes du Sel de Francesco di Marco Datini pour sa compagnie d'Avignon 1376-9* (Paris, Collection de documents inédits sur l'histoire de France, VII, 1969).†

## F. EARLY ENGLISH AND SCOTTISH ACCOUNTING

### (i) Manorial, Household and Parochial Accounts

- 93(b). ALCOCK, N.W., 'An East Devon Manor in the Later Middle Ages', *Report and Transactions of the Devonshire Association*, CII (1970) 141-187, CV (1973) 141-190.  
Includes transcriptions of the account rolls (in Latin) for 1398-99, 1428-29 and 1524-25.
- 95(d). DOBIE, K.H., 'John Scott's Account Book 1756-1769', *Transactions of the Dumfries and Galloway Natural History and Antiquarian Society*, LVII (1982) 91-92.
- 95(e). DOUCH, H.L. (ed.), 'The Household Accounts of Warwick Mohun of Luney, 1705-1714', *Journal of the Royal Institution of Cornwall*, IX (1984) 226-304.  
A record of cash payments.
- 95(g). ERSKINE, A.M., *The Accounts of the Fabric of Exeter Cathedral, 1279-1353* (Devon & Cornwall Record Society, N.S. vols.24 and 26, 1981 and 1983) i-xxi, 1-212 and i-xxxvi, 213-349 pp.  
An example of charge and discharge accounting. See also the same author's 'Medieval Financial Records of the Cathedral Church of Exeter', *Journal of the Society of Archivists*, II (1962) 258-62.
- 97(a). FRYDE, E.B. (ed.), *Book of Prests of the King's Wardrobe for 1294-5* (Oxford, Clarendon Press, 1962) lix + 266 pp.  
Royal household accounts (in Latin).

- 99(d). GREATREX, J. (ed.), *Account Rolls of the Obedientaries of Peterborough* (Publications of the Northants Record Society, XXXIII, 1983) 272 pp.  
Medieval monastic charge and discharge accounts (in Latin).
- 99(e). HARRIS, M. (ed.), *The Account of the Great Household of Humphrey, First Duke of Buckingham, for the Year 1452-3*, pp. 1-57 of *Camden Miscellany* (Camden Fourth Series vol.29, 1984) (introduction by J. M. Thurgood).  
Domestic household accounts (in Latin). Helpful introduction.
- 99(f). HARVEY, P.D.A., 'Accounts', 25-41 of his *Manorial Records* (London, British Records Association, 1984) 81 pp.  
Clear and authoritative with a list of select texts and suggestions for further reading. See also the same author's 'Manorial Records', pp. 3-17 of M. L. Faull, *Medieval Manorial Records* (Medieval Section of the Yorkshire Archaeological Society, 1983).
- 103(a). KERSHAW, I. (ed.), *Bolton Priory Rentals and Ministers' Accounts, 1473-1539* (The Yorkshire Archaeological Society Record Series, CXXXII, 1970) xxviii + 72 pp.  
Medieval accounting documents in English translation.
- 110(a). LYON, B., 'Pipe Rolls', pp. 662-3 of Vol.9 of J. R. Strayer (ed.), *Dictionary of the Middle Ages* (New York, Charles Scribner's Sons, 1987).
- 110(b). NOKE, C., 'Accounting for Bailiffship in Thirteenth Century England', *Accounting and Business Research* 11 (1981) 137-151.  
An examination of technical and legal aspects of accounting practice on 13th century lay and ecclesiastical estates.
- 112(b). POSTLES, D., 'The *Excessus* Balance in Manorial Accounts', *Bulletin of the Institute of Historical Research*, LIV (1981) 105-110.  
The problem of the excess of expenses over receipts in manorial accounting. See also the same author's 'Problems in the Administration of Small Manors: Three Oxfordshire Glebe-demesnes, 1278-1345', *Midland History*, IV (1977) 1-14 and 'The Manorial Accounts of Oseney Abbey, 1274-1348', *Archives*, XIV (1979) 75-80.

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