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NEW BOOKS IN ACCOUNTING HISTORY

BY ACADEMY MEMBERS

SHACKLETON AND WALKER

Professors Ken Shackleton, University of Glasgow, and Stephen Walker, University of Edinburgh, have recently co-authored *Professional Reconstruction: The Co-ordination of the Accountancy Bodies, 1930-1957* published by The Institute of Chartered Accountants of Scotland. The book discusses the efforts made to address the issues regarding organization of the accountancy profession from the Goschen Enquiry of 1930, which contemplated the registration of the profession, to 1957, the year in which a major realignment of the profession took place in the form of a federal integration of the Society of Incorporated Accountants and Auditors with the chartered societies.

The major part of this history involves the period, 1942-51, during which the profession promoted the Public Accountant's Bills. These legislative proposals represented a culmination of a series of efforts over sixty years to achieve the registration of the profession. The outcome of the co-ordination movement during the 1940's and 50's which substantially shaped the institutional structures that continue in the present day.

The publication may be ordered from The Institute of Chartered Accountants of Scotland for a price of £ 15.00.

Telephone: 0131-247-4865 or Email: research@icas.org.uk

PREVITS AND MERINO

Drs. Gary John Previts, Case Western Reserve University, and Barbara Dubis Merino, University of North Texas, have just published *A History of Accountancy in the United States*. This is a revised and expanded edition of their earlier work published in 1979. The authors state that this "revised interpretation of our discipline's role in the social order is directed to students of history who are not already familiar with the basics" addressed by their study.

The book represents a comprehensive chronicle of accountancy in the United States from colonial times and provides a thorough knowledge of the origins of accountancy. The evolution of accounting is considered in social, political, and economic terms. Persons in each historical period, who contributed to accountancy's development, are identified. Institutional issues related to public practice, financial reporting, business management, government, and education are considered. The contents are updated through incorporation of the research conducted since publication of the first edition.

The book is published by the Ohio State University Press at a price of \$24.95, paper and \$55, cloth, plus shipping. A toll-free number (800-437-4439) is available for ordering.

A CLASSIC PUBLICATION AVAILABLE ON THE WEB

The Evolution of Cost Accounting to 1925 by S. Paul Garner is now on the World Wide Web. This classic historical study is the first book which addresses the discipline of accounting and its history to be published and available in full length on the Web. Providing free of charge such an important work on the Web is a pioneering step. This is another

first for S. Paul Garner, Dean Emeritus, University of Alabama, in his long tradition of being a pioneer of global accounting matters.

Accounting students and historians can access and download this famous classic at:

<http://weatherhead.cwru.edu/Accounting/pub/garner>