

Accounting Historians Notebook

Volume 5
Number 2 *Fall 1982*

Article 13

Fall 1982

Accounting historians notebook, 1982, Vol. 5, no. 2 (fall) [whole issue]

Follow this and additional works at: https://egrove.olemiss.edu/aah_notebook



Part of the [Accounting Commons](#), and the [Taxation Commons](#)

Recommended Citation

(1982) "Accounting historians notebook, 1982, Vol. 5, no. 2 (fall) [whole issue]," *Accounting Historians Notebook*: Vol. 5 : No. 2 , Article 13.

Available at: https://egrove.olemiss.edu/aah_notebook/vol5/iss2/13

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 Notebook by an authorized editor of eGrove. For more information, please contact egrove@olemiss.edu.



The Accounting Historians NOTEBOOK

Vol. 5, No. 2

© Academy of Accounting Historians, 1982

Fall, 1982

THE PHILOSOPHY OF ACCOUNTING HISTORICAL RESEARCH

by

Ernest Stevelinck
4171 Comblain-La-Tour
Belgium

The generalized study of accounting history is of recent origin. We have hardly made a beginning in interpreting the history of accounting and it is time that a broader synthesis be attempted. Many accounting professionals, preoccupied with fiscal and judicial questions, still consider accounting history as unimportant, helpful only to occupy the leisure time of professors and retired businessmen. It is necessary to convince these critics that they are wrong and that a philosophical approach to accounting history is not only possible but desirable. The philosophy of accounting history is, in fact, the logical extension of accounting history.

In the study of accounting history several roads are possible. One method is to gather facts from accounting history and to interpret, classify and make comparisons to determine the paths of developments in accounting theories. Another method will be preoccupied with evolving an explanation of the evolution of accounting theories through the study of customs, practices and institutions with particular attention to mutations or interferences caused by them in the changes of accounting and legal practices. Other methods can be forwarded but all have similar characteristics of these two approaches.

To leave the heights we attain philosophically and return to subjects more commonplace, let us consider the major periods of accounting history. One may say that in order to follow the historical method of study it is necessary to segregate data into different periods. If, for instance, we take the history of humanity it is possible to establish four major eras; prehistory, middle-ages, modern time and contemporary time. However, these periods overlap and established dates are necessarily arbitrary. There is a continuity of thought from Antiquity to the Renaissance and there is no gap between the philosophy of the middle-ages and modern philosophy.

Relating this to accounting history we must recognize that we can validly consider it only within

CONTINUED ON PAGE 10

**INSIDE: 5-YEAR
INDEX TO THE
NOTEBOOK**

Accounting Historians Notebook, Vol. 5 [1982], No. 2, Art. 13
MESSAGE FROM THE PRESIDENT

I was privileged to chair the liveliest and largest annual meeting in the Academy's history, held in San Diego this past August. It was a great pleasure to see old acquaintances and many newcomers at the meeting. The enthusiasm of Academy members at the San Diego meetings is an encouraging sign that our organization's second decade, beginning in 1983, will be as exciting and productive as the past decade.

One of the Academy's brightest hopes for the next decade is the new Accounting History Research Center at Georgia State University in Atlanta. A dream of Academy members for many years, the Center now occupies a spacious facility in the School of Accountancy at Georgia State. To Al Roberts and Norm Dressel, for your tireless efforts, and to Gary Luoma and his colleagues, for your generous support, the entire membership of the Academy of Accounting Historians and I say thank you and congratulations.

To mark the birth of the Academy's Accounting History Research Center, I would ask that every Academy member join me this year in assembling information and ideas about the relevance of accounting history to accounting education. I believe that we can do more than ever to help educators introduce historical material into accounting courses at all levels, and in all fields. We must show others, as we ourselves already know, that historical literature lends excitement and imagination to the teaching of accounting subjects. Students whose accounting program includes imaginative teaching in accounting history will understand and adapt to changing conditions better, I am sure, than students who receive merely competent training in current procedures and techniques. Moreover, by integrating exciting and imaginative historical material into accounting courses, we reach one of the largest markets for new Academy members—our own students.

I am very happy that Ken Elvik has agreed to coordinate this "History in Accounting Education" project during the coming year. Please send Ken materials that you believe help others understand the role of history in accounting education, such as: history course syllabi; historical anecdotes that you use to enliven accounting courses; particular historical readings that you find helpful in teaching accounting topics; etc. We plan to assemble this information and make it available to Academy members by the end of next year. Please help by sending your ideas and information to Professor Ken Elvik, 370 Carver Hall, Iowa State University, Ames, Iowa, 50011.



H. Thomas Johnson

Finally, I cannot write about the role of accounting history in accounting education without mentioning this year's Hourglass Award which went to Williard Stone, a truly great educator whose research and writing have inspired an entire generation of accounting historians. Ken Most, who accepted the Hourglass Award on Will Stone's behalf, spoke eloquently in San Diego about the influence of Will's teaching and research on countless graduate students at the University of Florida. I would add to Ken's remarks my own personal appreciation of Will's tireless, patient and masterful editorship of the *Accounting Historians Journal* during its formative years. The Academy is indebted to Will for starting the *Journal* on the road to becoming the premier scholarly periodical in accounting history. The Academy's Hourglass Award for 1982 is at once a token of our gratitude to Will and a recognition of his enormous contribution to the field of accounting history.

H. Thomas Johnson

THE ACCOUNTING HISTORIANS NOTEBOOK

The Academy of Accounting Historians
Box 658
Georgia State University
University Plaza
Atlanta, Georgia 30303

Editor: Dale L. Flesher
School of Accountancy
University of Mississippi
University, Mississippi 38677

HOW TO WRITE AN ACCOUNTING HISTORY BOOK REVIEW

by

Homer H. Burkett

University of Mississippi

EDITOR'S NOTE: Professor Burkett wrote a book review which was published in the Spring, 1982, issue of THE ACCOUNTING HISTORIANS JOURNAL. His trials and tribulations in reviewing that book prompted this editor to commission the following article explaining the writing of a typical book review and the more complex review process encountered by Professor Burkett. Readers are urged to go back and examine Professor Burkett's review.

The purpose of a book review is to communicate both the delight and the importance of a book. Books have been defined by the Supreme Court in terms of an author's intellectual production and not in terms of the particular form which such production ultimately takes.¹

Books can be classified in several ways. The ten categories in the Dewey Decimal System is one example of a classification scheme, but an accountant's professional interest is not so broad. Accountants are more likely to be asked to review books that can be classified as contemporary thought, history and biography. This narrower classification is a fortunate circumstance for accountants because the review of poetry, fiction and other imaginative adventures could require an understanding of fairly elaborate theories of criticism.² Some of these theories can apply to history and biography, but an accountant should have an advantage over a generalist if the history or biography is related to accountancy. For books within the narrower classification, accountants should be capable of writing reasonably competent reviews, without explicitly employing the more elaborate theories of criticism.

After reading the assigned book, the reviewer should choose between two basic forms of book reviews. The choice often depends more on the reviewer's confidence than on the type of book. John Drewry describes the two basic forms as judicial and impressionistic.

In the judicial review, a book is described and evaluated in terms of accepted literary and historical standards. The review is really a criticism—the scholarly appraisal of a

student of a particular subject, period, or author.

In the impressionistic review, a book is interpreted against a background of the author's avowed purposes and a common-sense estimate as to whether these have been achieved. This kind of review is primarily a job in reporting—exposition of the aim of a book and author, and how well this has been realized.³

Both types of reviews should contain elements of objective description and elements of criticism, but is is the treacherous second step of placing an emphasis on criticism which is the notable attribute of a judicial review.

The relationship between teacher and student can be imagined when criticism is thought of as a scholarly appraisal of a student. Archibald MacLeish said that "the object of the teacher's reading is to learn if he can how closely the knowing of words approximates the knowing of their writer."⁴ There are similarities in the roles of teacher and critic. Neither role requires a negative attitude, and both roles require special competencies. In the field of Accountancy, books of contemporary thought and many books of history and biography are technical. To have a moral right to criticize such books, the critic should possess a special competency in the author's area of interest. To avoid a colorless review, the critic should possess a degree of literary skill or artfulness in exposition. The desire to write a judicial review requires a level of confidence which often comes with experience in writing the less demanding impressionistic review.

Although the reviewer cannot avoid elements of criticism by choosing to write an impressionistic review, that type of review does place an emphasis on elements of objective description. Elements of objective description include:

- A clear, concise description of the author's purpose.

CONTINUED

- An objective summary of each main idea.
- A brief description of the author's credentials.

Elements of criticism in an impressionistic review include:

- A judgment about the worthiness of purpose.
- An appraisal of the achievement of purpose.
- A comment about the author's artfulness in exposition.
- A recommendation in relation to the potential audiences.

The order of listing the points should not suggest a structure for writing an impressionistic review. For example, a reviewer might prefer to have an element of criticism precede an element of objective description.

The impressionistic review should serve both the prospective reader and the author by providing a clear, concise description of the author's purpose in writing the book. By knowing the purpose, prospective readers can speculate about the book's probable value to them. Authors use the preface to explain their intentions and hope their own interests will match the interests of many readers. In addition to informing prospective readers, the reviewer needs a clear statement of purpose as a touchstone for evaluating the books' quality. The book's preface should receive special attention because two elements of criticism hinge on his understanding of the author's purpose. While respecting the author's point of view, the reviewer must form a judgment about the worthiness of purpose and also appraise the achievement of that purpose.

After identifying and writing an objective summary of each main idea, the collection of summaries can be organized in a variety of ways. The reviewer's organization of ideas is not dictated by the author's organization. In this phase of the review, the only basic requirement is faithful communication of the author's main ideas to prospective readers. An excellent way to learn about the literary style and organization of summaries is to read book reviews of those books which are familiar to the reviewer. Indexes provide the easiest means of locating such book reviews. A cumulative index to the *Accounting Historians Journal* will be published in the near future and will include book reviews. A cumulative index through 1978 is available for the *Accounting Review* and its predecessor publication.⁵

A brief description of the author's credentials is an important element of objective description. Prospective readers can use a thumbnail sketch to evaluate the book's probable authoritativeness. The description could be either a straightforward recitation of the author's work and literary experience or a comparative treatment of the book to the author's previous publications. In the cases of history and biography, the reviewer might be more attentive to the matter of credentials before recommending a book. The author's point of view is very important in the interpretation of events and the development of character.

A comment about the author's artfulness in exposition is appropriate, and the comment does not have to be negative. All that is required is a candid opinion about the book's readability in terms of the flow of ideas and the accurate usage of words. In forming an opinion, the reviewer should consider the author's intended audience. Eloquence is an essential attribute in some circumstances. Persuasiveness is an essential attribute in all circumstances because the author's writing must convey the conviction that the ideas are of great importance.

Joseph Wood Krutch observed that a reviewer should "...not only tell what the book is like but also manage to re-create in the mind of his reader some approximation of the experience produced in him by the reading of the book itself."⁶ A book review should be unique and should not be written so generally that the substitution of a few words would allow it to fit, perhaps imperfectly, another book. Each element of objective description and criticism should be tailored to the particular author's intellectual production. The book review should include within itself all that is necessary to make the reviewer's recommendation comprehensible and significant.

AN UNUSUAL REVIEW

An unusual type of book can present an interesting challenge to the reviewer. Dale Buckmaster, book review editor for the *Accounting Historians Journal*, asked me to review the reprint edition of Herman Herwood's book, *The Herwood Library of Accountancy*, which originally was published in 1938.⁷ The book is classified as a book-catalog. Although the classification would not be unusual to librarians, the book would be unusual to many accountants. With the exceptions of preface and index, the contents of each page resemble the vertical arrangement of several cards taken from a library's card catalog. The book-catalog describes 1,233 titles of accounting-related books and other materials which were printed

CONTINUED

between 1494 and 1900.

Herwood did not give an explicit, unequivocal purpose beyond the general hope that publication of the book-catalog would be helpful to individuals with an interest in the accounting profession's historical development. A general hopefulness is an inadequate basis for either judging worthiness of purpose or appraising achievement of purpose. I was faced with the dismal prospect of writing a book review devoid of three elements of criticism, but the book-catalog could be recommended to accounting historians as a check-list if the collection could be located. Discrepancies between citations in the book-catalog and other check-lists could be easily resolved by reference to the books themselves.

Reference bibliographers for the University of Mississippi library were very helpful in the search for Herwood's library. The book-catalog's preface indicated that Joseph C. Myer, late dean of St. John's University, School of Commerce, had been one of Herwood's colleagues and had coauthored a 1933 check-list of early bookkeeping texts from books which were owned by them.⁸ St. John's University library seemed to be a likely location for Herwood's library, but the reference bibliographers could find no listing for the special collection in the *American Library Directory*. Herwood and his brother had practiced as certified public accountants in New York City so the directory's listings for other major libraries in the State were carefully inspected. The results were negative. The books could have been burned or auctioned off in the years since 1938 or could still be a private collection. If the books were privately owned, would they be available to accounting historians?

Telephone directories for New York City's five boroughs did not contain a listing for Herman Herwood so a telephone call was placed to the librarians for the American Institute of Certified Public Accountants. The librarians were very cooperative and professional, but they could locate neither Herwood nor his library.

The final effort was rewarding. A telephone call to Richard Brief, advisory editor for the Arno Press collection, *Dimensions of Accounting Theory and Practice*, yielded positive results. He said the books were at the University of Baltimore library.

Ellis Hodgkin, director of the library, and Geraldine Watkins, archivist, confirmed that Herwood's books had become a special collection of the University of Baltimore library in 1971 as the result of a bequest. All but 50 books have been cataloged, and they believe the special collection is about the same collection which is described in the

1938 book-catalog. Herwood had lived in Baltimore for a number of years before his death.

The special collection's existence and accessibility were delightful discoveries, but I wanted to learn more about the collection before writing the book review. In his preface to the book-catalog, Herwood referred to a 1932 check-list which had been prepared by Hatfield and Littleton.⁹ The check-list of 374 bookkeeping textbooks printed prior to 1850 was designed to supplement the catalogs of Columbia University's Montgomery collection. Although nineteen libraries and special collections were given as locations of individual books in 1932, Herwood's collection was not mentioned. The check-list seemed to be a useful standard for evaluating Herwood's collection.

Of the 1,233 titles in Herwood's 1938 collection, 794 had been printed prior to 1850. If Hatfield and Littleton had recognized the Herwood collection as it existed in 1938, but did not want to expand their check-list, Herwood's name would have been mentioned 123 times. The University of California was mentioned 137 times in their check-list, and the Library of Congress was mentioned 92 times.

The evidence suggested that the Herwood collection had special significance, but Myer's roles in collecting the books and compiling the catalog were unclear. Hatfield and Littleton had recognized Myer's collection. His name was mentioned fourteen times in their check-list, but ten of the books were not listed in Herwood's book-catalog. Herwood probably was the primary collector, but his selections could have been influenced by Myer.¹⁰ No evidence was found to clarify Myer's role in compiling the catalog.

Reviewing the book-catalog was a very interesting experience. The writing effort was guided by the elements of objective description and criticism which were mentioned above. Identifying the author's purpose is an extremely important task in reviewing a book, and Herwood's stated purpose was too general to be useful. Perhaps his implicit purpose was to gain recognition for a remarkable private collection. It also would have been helpful if Herwood's preface had given clues to resolve the mysteries of how and why a New York C.P.A. accumulated the books.

¹Philip Wittenberg, *The Protection of Literary Property* (Rev. ed.; Boston: The Writer, Inc., 1978), p. 71.

²John Paul Pritchard, *Criticism in America* (Norman: University of Oklahoma Press, 1956).

CONTINUED

³John E. Drewry, *Writing Book Reviews* (Boston: The Writer, Inc., 1966), pp. 7-8.

⁴Archibald MacLeish, "On the Teaching of Writing," in *Writing in America*, ed. by John Fischer and Robert B. Silvers (New Brunswick, NJ: Rutgers University Press, 1960), p. 91.

⁵Gary John Previts and Bruce Committe, *An Index to the Accounting Review: 1926-1978* (Sarasota, FL: American Accounting Association, 1980).

⁶As quoted in Drewry, *Writing Book Reviews*, p. 131.

⁷Herman Herwood (assisted by Joseph C. Myer), assumed compilers, *The Herwood Library of Accountancy* (New York: Herwood & Herwood, Certified Public Accountants, 1938, pp. viii, 233, Reprint ed.; New York: Arno Press, 1980).

⁸Joseph C. Myer and Hermann Herskowitz (Herman Herwood), "The Third American Check-List of Early Bookkeeping Texts," *Certified Public Accountant* (April, 1933), pp. 224-31. No evidence was found to explain the relationship between the names Herskowitz and Herwood.

⁹H. R. Hatfield and A. C. Littleton, "A Check-List of Early Bookkeeping Texts," *Accounting Review* (September, 1932) pp. 194-206.

¹⁰Myer had independently demonstrated an interest in accounting history and a knowledge of pioneer authors. See Joseph C. Myer, "Teaching the Accountant the History and Ethics of His Profession," *Accounting Review* (March, 1931), pp. 47-50.



A WORTHWHILE QUOTE

In history as in painting, wrote the great stylist Macaulay, to put in everything achieves a less, rather than a more, truthful result. The best picture and the best history, he said, are those "which exhibit such parts of the truth as most nearly produce the effect of the whole." This is such an obvious rule that it is puzzling why so many historians today seem to practice a reverse trend toward total inclusion. Perhaps the reason is timidity: fear of being criticized for having left something out, or, by injudicious selection, of not conforming to the dominant thesis of the moment. Here the independent writer has an advantage over the professional historian: He need not be afraid of the outstuck neck.

From: *Practicing History*, by Barbara Tuchman (New York: Alfred A. Knopf, 1981);

Submitted by Al Roberts.

The 1982-83 edition of McGraw-Hill's Accounting History Calendar, *Images*, is an enjoyable follow-up of previous editions. Susan Taussig is to be commended for her research in putting together this year's issue.

As in last year's calendar the features include numerous reprints of accounting history articles from a variety of sources. Beginning with September, the articles vary from accounting in Athens during the Golden Age to current developments in the area of Management Advisory Services. Along the way, interesting subjects include Sir Nicholas Waterhouse, Thomas Jefferson, Cotton Mill cost accounting, and historical trivia.

Topics that are particularly noteworthy are those involving William Andrew Paton and the aforementioned developments in MAS. Excerpts from interviews with Paton reveal the justification for his being regarded as, "a teacher of teachers." The final feature focuses on the growth of MAS provided by CPA firms.

A section on anecdotes asks such questions as, did you know that Blaise Pascal invented the first successful calculator at the age of 19? That accounting was taught in Egypt as early as 1700B.C.? That medieval accountants always placed a mirror on the wall of their offices in order to do their work properly? The reasons for these short narratives can be found in the calendar.

An additional feature of the calendar that is of interest to accountants is a listing of meeting dates and examinations for various societies and examination boards. If you have not received your current edition of *Images*, a copy may be obtained by writing:

McGraw-Hill Book Company
Marketing Manager—Accounting
College Division
1221 Avenue of the Americas
New York, NY 10020

Hopefully, McGraw-Hill will continue this useful and informative reference in the future. The mere existence of the calendar is helping to popularize accounting history. Portions of last year's calendar have been reprinted in numerous newsletters and magazines. Indeed, McGraw-Hill is bringing accounting history to the masses.

Reviewed by
Dale L. Flesher and
Robert Terry
University of Mississippi

et al. Accounting historians notebook, 1982, Vol. 5, pp. 2

FIFTH INTERNATIONAL CONGRESS OF ACCOUNTANTS—1938

by
James W. Jones,
Certified Public Accountant, Baltimore, Maryland

Editor's Note: Jimmy Jones is the proud owner of the four-volume set of Proceedings from the 1938 International Congress of Accountants held in Berlin. Since these volumes are so rare, it was felt describing their contents would be worthwhile. Jimmy obtained his volumes from a German acquaintance who discovered the Proceedings in a German used-book store.

The approach of the XIIth International Congress of Accountants to be convened in Mexico in October brings to mind some of those held in recent decades as well as prior assemblies. At the close of these Congresses, proceedings were published which took various forms. Some were comprehensive and others were condensed; one contained only 96 pages, mostly of photographs. However, there is a general belief that proceedings were not published for the Vth Congress held in Berlin in 1938. As a matter of record, some persons have stated that *no* publication was made; to which I took exception and so advised those with whom I could communicate. In the *Daily News* of the Xth at Sydney, in a review of prior assemblies, statistics were "not available" for the Vth with a footnote to the effect that such records were destroyed during World War II.

While there was considerable animosity toward the Germans for their national policies and some persons boycotted the Congress, nevertheless, there were 1600 participants at the Congress with 180 family members also in attendance. Delegates came from sixty-five countries. Sixty-four accounting and related organizations participated in the Vth Congress.

There were six delegates from the United States and an additional ten participants, and the wives of some of these men. Most of those listed were members of The American Institute of Accountants.

Delegates:

John F. Forbes
William H. Ball
Max Frederick
O. A. Grundmann
Edward A. Kracke
Arthur A. Lovibond

Participants:

Herman W. Bevis
Henry H. Buba
Anthony Grosfield
Werner Kruger
Henry G. Moeller
J. C. Scobie
Roger A. Boulogne
H. W. Hoflich
A. Seatree
Horst A. Wegener

The eight themes of the Congress papers were:

1. Matters Affecting the Accountancy Profession.
2. Business Planning.
3. Audit of Annual Accounts.
4. Company Law.
5. Auditing of Combines.
6. Auditing By and For Tax Authorities.
7. Other Auditing and Advisory Work.
8. Methods of Computing Cost and Control of Prices by Public Authorities.

Two additional lectures were presented: "German and American Theories on Accounting" and "International Comparison of Research Into, and Study of Business Co-operation." It may be observed that even then the profession was cognizant of its responsibilities. Two certified public accountants from the United States presented papers: Edward A. Kracke and John F. Forbes.

It is odd that other writers have not observed that the proceedings are reported in the *Accountants' Index*. It is surprising to note that learned educators have overlooked this event and the information contained in the papers. One can conclude that because the Congress was held in Germany, many of the lectures would be in European languages, which was so; and some omissions from the *Index* can be justified on the basis of language. However, staging of the Congress was entered in the *Accountants' Index*, Fifth Supplement, under International Congresses; p. 281.

CONTINUED

JONES: CONTINUED

Moreover, several articles in English have been reported in the Fifth Supplement, although they have not been reproduced in U.S. periodicals. It was seen that Kracke's presentation on "Consolidated Financial Statements" was printed in the *Journal of Accountancy*, December 1938, page 372-89, which noted the source. The same can be said of Forbes report, "Methods of Computing Cost and Control of Prices by Public Authorities." This was included also in the same issue of the *Journal*, p. 390-8. But, Lindern (Netherlands) reported on the same topic and while it was delivered in English and listed in the *Index*, p. 313, no U.S. magazine printed it.

Cooper's summation "Auditing of Concerns (combines)" was printed in *The Accountant* (English magazine) per *Index* p. 133; and Elliott's (Great Britain) paper on "Other Auditing and Advisory Work" is listed in 5th Supplement, p. 209, but no U.S. publications. Two papers delivered on "Company Law" by Griffith (Australia) and Loudon (Scotland) were identified with the V Internationaler Kongress Archiv, but no English publications were given in the 5th Supp. where these authors were found on pages 249 and 317. These references should suffice to establish publication of the Vth Congress proceedings.

After the war the accounting societies of Great Britain revived the International Congress with a superb presentation in London in 1952. Since then the Congress has been held every five years in host cities and countries around the world and it has been my pleasure to participate in these six exhilarating experiences.

Unsupported assertions contrary to fact should not be made but when recognized they should be contradicted. As historians, we should make efforts to locate and preserve data of commercial and accounting procedures, regardless of personal attitudes, which is the objective of this memo.



AICPA CENTENNIAL COMMITTEE NAMED

The hundredth anniversary year of the American Institute of Certified Public Accountants will begin with the 1986 annual meeting in Kansas City and conclude with the 1987 annual meeting in New York. By authorizing appointment of the committee at this early date, the AICPA Board of Directors has allowed adequate time for planning a meaningful and memorable program. The Board also provided funds to finance the activities of the committee.

At this time, what the committee needs are ideas on how best to mount the celebration. Anyone who has ideas for ways of celebrating the 1987 centennial should contact members of the committee. Those individuals who have been named to the committee are listed below:

William S. Kanaga, Chairman; Arthur Young & Company
Kenneth S. Axelson; J. C. Penney Co.
John L. Carey; Retired
Samuel A. Derieux; Derieux, Baker, Thompson & Whitt
John Lawler; Retired
Wallace E. Olson; Retired
Gary J. Previts; Case Western Reserve University
Marvin L. Stone; Coopers & Lybrand
Donald J. Schneeman; AICPA Staff Aide

MARKETING HISTORY ANNOUNCEMENT

The Department of Marketing and Transportation Administration of Michigan State University and the American Marketing Association will hold a Workshop in Historical Research in Marketing on May 1-3, 1983. The purpose of the Workshop is to explore methodological and conceptual issues in the development of historical research in Marketing. For further information, please write Professor Stanley C. Hollander, Department of Marketing and Transportation Administration, Graduate School of Business Administration, Michigan State University, East Lansing, Michigan 48824.



Perry Beckerman

ACCOUNTING HISTORY HOBBIES— MY OLD BOOKS

by

Perry Beckerman

Sheepshead Bay High School, Brooklyn, New York

I began my collection of old accounting books in 1978 when my wife took me into a small antique store in New Hope, Pennsylvania. While she was looking at furniture I browsed through some old books and came across a copy of *A Practical System of Bookkeeping* by Ira Mayhew, published in 1855. I was intrigued by this small volume and purchased it. This led to my starting a collection of accounting and bookkeeping books published prior to 1900.

Finding antique books is a fascinating business. There are many ways of obtaining books in addition to searching antique book stores. One method is to place an ad in antique magazines; this can lead to book dealers who have old accounting books. Dealers will respond to requests offering what they have on hand. A recent acquisition, *Safety Bookkeeping* by H. J. Mettenheimer (1875) was obtained this way. The price was \$2.50. Most book dealers have a few books in our subject area and are glad to make you an offer.

Friends may prove useful in your quest for books. From England came John Findlater's *Bookkeeping By Double Entry Explained* (1868) which shows that the English and American systems are similar. It was sent to me by an English friend to whom I stated I had an interest in old accounting books.

Sometimes one has to find bookkeeping topics as part of other business books. A chapter on how to keep a ledger was found in *Merchandise Arithmetic* by Michael Walsh (1822). Old arithmetic books

may contain chapters dealing with bookkeeping. Books on law, business customs and business letters include materials on bookkeeping. Specialists in topics such as shorthand, law, business forms and business mathematics may be useful in helping you find bookkeeping topics.

Collecting antique books is not an expensive hobby. There is not a large demand for these outdated books. The prices of the books range from ten cents to five dollars or more depending upon the condition and date of publication. Buying directly from bookstores, rather than through the mail, usually results in lower prices. For example, I recently acquired *New Introductory Bookkeeping*, William and Rogers series (1890), for fifty cents. The same volume would have been much higher if purchased by mail simply because of the packing and postage costs involved. As more accounting historians get involved in this hobby, the cost of the books will probably increase.

None of my books are autographed; thus, my collection would probably not fare too well in any rare book shows—were I to enter them. Nonetheless, I am very proud of my collection. The books provide an ideal hobby, plus excellent examples for use in the classroom. I am always interested in acquiring more books. If anyone has an accounting or bookkeeping book published before 1900 that they wish to sell, contact Perry Beckerman, 54 Boone St., Staten Island, N.Y. 10314.

the European civilization. The civilizations of the Oriental countries were too different from the European for the accounting historian to have a perceptive understanding of them. However, it is important to know as much as possible about the Oriental civilizations for such knowledge will lead, through comparisons, to a better understanding of the Occidental world.

With regard to historical periods, they are chiefly convenient for the teaching profession but those mentioned above harmonize rather well with reality. To change the terminology slightly we might divide accounting history into three eras:

- Antique period - from the origins to c1200 A.D.
- European period - from c1200 to c1900 A.D.
- World-wide period - from c1900 to the present.

The Antique period can be subdivided:

- Pre-accounting period - historical data limited to records of the census, inventories, statistics and barter.
- Accounting period - after the beginning of formal account keeping.

The invention of money and the keeping of the cash book greatly assisted in the birth of accounting. All things considered, the cash account alone offers all the peculiar properties of a complete bookkeeping system including entries of receipts and payments and a balance which can be verified with the quantity of money on hand at any time. The concept of credit developed from the invention of money and the cash book. Accounting also assisted in the beginnings of banking with the opening of debtors' and creditors' accounts.

The European period saw the origin of the capitalistic system, the early beginnings of which began with the division of the ownership of land (latifundia, fiefs, provinces, shires, marquisates and so on) but really commenced with the discovery of the new world.

With capitalism came the concept of patrimony and the protection of wealth by the use of secret or private accounts. Commercial bookkeeping brought investment accounts, merchandise accounts, customer's and suppliers' accounts (one for each customer or purveyor), the profit and loss account and the stock account. With the advent of capitalism we find factor bookkeeping emerging. In factor bookkeeping, at its beginning, the principal purveyor (or supplier) was the master until the factor freed himself from responsibility. Representing the master, the factor was both

customer and supplier in so far as he bought spot merchandise for the account of his master or sold spot merchandise he had received from him. Both transactions required record keeping and rendering reports to the master.

Next developed the concept of the legal person (the firm as opposed to the proprietor); the partnership, the corporation and the association. There were also commercial operations of short duration which required joint or separate accounting, such as joint ventures or temporary partnerships at fairs, sea ventures and in the exploitation of mines. These associations required an accounting more complete and exact than the accounts kept by a trader for his private use.

In the early 19th century (one can find some examples earlier) industrial accounting had its beginnings with culmination in cost accounting and the introduction of new accounts such as the reserve for depreciation and suspense accounts. From this movement date also were the subsidiary accounts for accounts receivable, accounts payable and for various cost accounts.

The World-wide period began with the 1914-1918 War and continues to unfold before our eyes today. There developed during this period technological improvements for gathering data more quickly (tracing-accounting with carbon paper, mechanized accounting and electronic accounting). Other developments include analytical accounting, management accounting, price level accounting, social accounting, macro-economical accounting and so on.

Without holding this accounting history scheme as perfect, may it not serve as a basis for more extended discussions and developments. Such is the Author's wish.



MANUSCRIPTS AND SHAGGY DOG STORIES

Anyone wishing to submit article manuscripts, short notes, cartoons, shaggy dog stories, letters to the editor, or other filler to THE ACCOUNTING HISTORIANS NOTEBOOK should send the material to the editor, Dale L. Flesher, School of Accountancy, University of Mississippi, University, MS 38677.

et al.: Accounting historians notebook, 1982, Vol. 5, no. 2

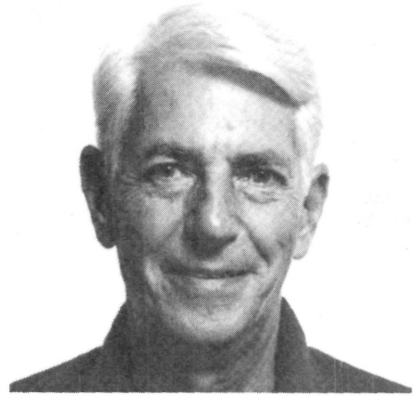
HOURGLASS AWARD WON BY WILLIARD STONE

Williard Stone, retired professor at the University of Florida, is this year's recipient of the prestigious Hourglass Award for his contributions to the history of accounting. The Hourglass Award is presented annually to a person(s) who has made a significant contribution to the study of accounting history. Over the years, Dr. Stone, in addition to serving as the first editor of *The Accounting Historians Journal*, has been the author of numerous articles on accounting history, including the following:

- "Antecedents of the Accounting Profession," *The Accounting Review* (April, 1969).
- "Accounting in Colonial Virginia: A Case Study," *Journal of Accountancy* (July, 1974).
- "Early English Cotton Mill Cost Accounting System: Choulton Mills, 1810-1889," *Accounting and Business Research* (Winter, 1973).
- "Accounting Records Reveal History: The Virginia Cobbler," *Journal of Accountancy* (July, 1976).
- "Managerial Accounting on the U.S. 1758 Frontier," *Accounting Historians Journal* (Spring, 1977).
- "Virginia Cobbler's Accounting Records, 1832," *Collected Papers of the 26th Annual Meeting of the AAA (Southeast)*, 1974.
- "Seventeen Ninety-Four Middletown Delaware from Accounting Records," *Accounting Historians Journal* (Spring, 1979).
- "Seventeen Ninety-Four Ledger Demonstrates an Economic Transition," *Accounting and Business Research* (Summer, 1981).

Dr. Stone has also contributed to the study of accounting history through his influence on the University of Florida students who took his accounting history course. In recent years, Dr. Stone has taught at several other institutions as a visiting professor. Dr. Stone was not in San Diego to receive his award, but one of his former students, Ken Most, accepted the award on behalf of his professor. Dr. Most gave a stirring testimonial to Dr. Stone.

Williard Stone joins an elite group of scholars by winning the Hourglass Award. Previous winners of the award include some of the leading names in accounting history research. The previous



Williard Stone

Hourglass winners, and the publications that won them the award, are as follows:

- 1973—Steve Zeff, *Forging Accounting Principles in Five Countries*.
- 1974—Michael Chatfield, *A History of Accounting Thought*.
- 1975—Hanns-Martin W. Schoenfeld, *Cost Terminology and Cost Theory: A Study of its Development and Present State in Central Europe*.
- 1976—Osamu Kojima and Basil Yamey, for reproduction of Ympyn's: *A Notable and Very Excellent Worke* (1547).
- 1977—A. Van Severter, for translation of O. Ten Have's: *A History of Accountancy*.
- 1978—David A. R. Forrester, *Schmalenbach and After*.
- 1979—Murray Wells, *Accounting for Common Costs*.
- 1980—Gary John Previts and Barbara D. Merino, *A History of Accounting in America*.
- 1981—H. Thomas Johnson, for a series of articles on "The Development of Management Accounting."

HISTORY IN PRINT

- Baxter, W. T., "Accounting Standards—Boon or Curse?" *Accounting and Business Research* (Winter, 1981), pp. 3-10.
- Choudhury, N., "Aspects of Accounting and Internal Control—India 4th Century B.C." *Accounting and Business Research* (Spring, 1982), pp. 105-110.
- Flesher, Tonya K., "Tax History: A Brilliance of Reasoning Behind the Rote." *The Woman CPA* (July, 1982), pp. 21-23.
- Groom, Michael, "Did Pacioli Have This Problem?" *The Accountant* (22 July, 1982), pp. 16-17.
- Noke, Christopher, "Accounting for Bailiffship in Thirteenth Century England." *Accounting and Business Research* (Spring, 1981), pp. 137-151.
- Ogura, E., "The Nakai Family's Bookkeeping System." *Accounting and Business Research* (Spring, 1982), pp. 148-152.
- Parker, L. D., "Coincidence Discovered: Fifty Years On." *Accounting and Business Research* (Spring, 1981), pp. 171-172.
- Parker, R. H., "The Third International Congress of Accounting Historians," *The Journal of European Economic History* (Fall, 1981), pp. 743-754. (Editor's Note: This article represents an excellent summary of the 1980 Congress and also gives the reader a good overview of the state of the art with respect to accounting history research).
- Peragallo, E., "Merchandising of Slaves as Portrayed in the 15th Century Ledger of Jachomo Badoer, "A Venetian Merchant." *Accounting and Business Research* (Winter, 1981), pp. 61-65.
- Sutcliffe, P., "Role of Labour Variances in Harrington Emerson's New Gospel of Efficiency (1908)." *Accounting and Business Research* (Spring, 1982), pp. 115-123.
- Tinker, Anthony M., Merino, Barbara D. and Neimark, Marilyn Dale, "The Normative Origins of Positive Theories, Ideology and Accounting Thought." *Accounting, Organizations and Society* (Vol. 7, No. 2, 1982), pp. 167-193.
- Yamey, B.S., "Some Reflections on the Writing of a General History of Accounting." *Accounting and Business Research* (Spring, 1981), pp. 127-136.
- Yamey, B.S., "Two Seventeenth Century Accounting Statements." *Accounting and Business Research* (Spring, 1982), pp. 111-114.
- Zeff, Stephen A., "Truth in Accounting: The Ordeal of Kenneth MacNeal." *The Accounting Review* (July, 1982), pp. 528-550.

NEW REPRINT SERIES

A new forty volume reprint series of major books in the history, practice, and theory of accounting has recently been published by Garland Publishing Company, 136 Madison Avenue, New York, NY 10016. The series is edited by Richard P. Brief, a former president of the Academy of Accounting Historians. The collection is divided into three major areas of interest: Accounting History, the Accounting Profession, and Accounting Theory.

Of the eleven books that emphasize history, two are anthologies. Yamey's work contains his recent writings on Peele's early treatise, accounting in the Middle Ages, and other interesting and scholarly subjects. In addition, Hatton's notable 1695 treatise, Hamilton's chapters on bookkeeping in *An Introduction to Merchandise* (1788), and Lee's early *The American Accomptant* (1797) are reprinted for the first time. These are rare and valuable items. Several other books depicting the profession's history are also presented, including the American Institute of Accountants' first library catalogue, the Institute's fiftieth-year anniversary volume, the early history of Beta Alpha Psi, the most important educational fraternity in accounting, a splendid history of Deloitte & Co., and Ernest Cooper's famous address from 1921, "Fifty-Seven Years in an Accountant's Office."

The second area covered is the accounting profession and matters relating to practice. Two books are international in scope: the proceedings of the 1929 and 1933 world congresses. Other subjects covered are fraud, liability, and negligence, including the U.S. Congressional hearings on the infamous McKesson-Robbins case. Zeff's two anthologies, one a selection of papers delivered at the AIA meetings, 1938-1954, and the other on the profession's attempt in the 1960s to develop accounting postulates and principles, are particularly noteworthy additions to the literature, as is the reprint of the classic auditing text by Cutforth.

Selected topics in accounting theory and problems of measurement round out this series. These include inflation accounting (Clarke, Dean and Wells, and Lacey), consolidations (Cutforth, Garnsey, Newlove, and Robson), and other work on theory and measurement by Bray, Couchman, Edey, Fabricant, Gilman and Rorem. Fisher's notable work on the rate of interest and Hawawini's anthology on duration are, from a traditionalist's view, in the area of finance, but both have relevance for today's accounting profession.

A copy of the catalog, entitled "Accountancy in Transition", may be obtained from the publisher at the address given above.

“FUNCTIONAL FIXATION” AS OBSERVED BY GEORGE O. MAY

by

Robert Bloom

University of Wisconsin in Whitewater

“Functional fixation” is a behavioral decision hypothesis, reflecting a rigid notion of something—such as attaching economic substance to accounting figures that are really irrelevant in decision making. Stated differently, functional fixation is a habitual response to a familiar stimulus. Decisions are made by subjects based on patterned habitual responses, even though rational examination of the underlying facts would suggest different responses. An assertion by financial-statement users to the effect that “income is income regardless of the depreciation method employed in financial reporting” would indicate a functional fixation about income.

Even in historical accounting literature, the phenomenon of functional fixation has been implicitly recognized. Here is a case in point. Although George O. May never uses the term, he appears to be referring to functional fixation in the following commentary on the impact of the depression on accounting:

Nothing has astonished me more in conversations with men fairly well versed in

financial matters than their failure to appreciate the importance of methods of accounting in relation to corporate earnings and to capital values predicted on earnings. We accountants know how varied are the methods commonly and legitimately employed, how great the effect of a difference of methods on the earnings of a particular period may be. . . . (p. 337)

Now investors, and even some who undertake to advise investors, are apt to give the same weight to profits of companies in the same business without knowing whether the profits to which their calculations are applied have been computed on the same basis or how great the effect of a difference in method might be. (p. 340)

See George O. May, “Influence of the Depression on the Practice of Accountancy,” *The Journal of Accountancy*, November 1932.

**BE SURE TO READ THE
“CALL FOR PAPERS” ON
PAGE 19.**

ORDER FORM (Prices effective January 1, 1982)

THE ACCOUNTING HISTORIANS JOURNAL

- Volumes 1 through 3 (1974-1976) **\$25.00**
(Formerly the ACCOUNTING HISTORIAN—reproduced in a single volume.)
- Volumes 4 through 8 (1977-1981) **\$75.00**
(or \$15.00 per volume, \$7.50 per issue)
- Volume 9 (1982) **\$20.00**
(included in current membership)

MONOGRAPHS*

- #1 A Reference Chronology of Events Significant to the Development of Accountancy in The United States by Knight, Previts & Ratcliffe **\$ 5.00**
- #2 John Raymond Wildman by Previts and Taylor **\$ 5.00**
- #3 E. L. Kohler: A Collection of His Writings (1919 - 1975) by Cooper, Ijiri & Previts
Hardback **\$15.00**
Paperback **\$10.00**

* 15% discount to members on individual orders.

ACCOUNTING HISTORIANS NOTEBOOK

- 1978-81 (2 per year), \$1.00 per copy **\$ 8.00**

MEMBERSHIP ROSTERS

- 1979-81 (1 per year), \$2.50 per copy **\$ 7.50**

Name _____

Address _____

PLEASE ENCLOSE PAYMENT WITH YOUR ORDER.

Make checks payable to:

The Academy of Accounting Historians

Mail to: Georgia State University
P. O. Box 658
University Plaza
Atlanta, Georgia 30303, U.S.A.

ORDER FORM

CLASSIC REPRINT SERIES (Prices as of Jan. 1, 1981)

- #1 Evolution of Cost Accounting to 1925 by S. Paul Garner (Paperback) **\$11.95**
- #2 History of Public Accounting in The United States by James Don Edwards (Paperback) **\$11.95**
- #3 Accounting Evolution to 1900 by A. C. Littleton (paperback) **\$11.95**

Name _____

Address _____

PLEASE ENCLOSE PAYMENT WITH YOUR ORDER.

Make checks payable to:

University of Alabama Press

Mail to: P. O. Box 2877
University, Alabama 35486, U.S.A.

**ORDER
THESE
FOR YOUR
LIBRARY**



Osamu Kojima, a life member of the Academy of Accounting Historians, presides at the initial meeting of the Japanese Accounting History Association.

JAPANESE ACCOUNTING HISTORY ASSOCIATION

The Accounting History Association of Japan was formed on June 2, 1982 with 172 members. The following officers were elected.

- President- Osamu Kojima, Emeritus Prof. of Kwansei Gakuin University
- Secretary- Y. Hirabayashi, Osaka City University
- Treasurer- T. Nakano, Kobe University
- Editor- Y. Kataoka, Otsuki City College
- Trustees- M. Nakamura, Nihon Daigaku University
- E. Ogura, Shiga University
- S. Shirai, Osaka City University
- S. Takadera, Kyoto University
- K. Izutani, Osaka Keizai Daigaku University
- T. Motegi, Ritsukyo University

- Auditors- A. Tsuzi, Osaka City University
- K. Inoue, Saitama University

After the general meeting, memorial study reports were presented as follows:

- Prof. Motegi- About the Capital Account of the East Indian Company in England.
- Prof. Shrai- The Development of the Double Entry Bookkeeping in the 16th Century.

The office address of the Accounting History Association is:
c/o Hirabayashi Laboratory (Kenkyushitsu)
Commercial Department of Osaka City University
3-138 3chome Sugimotocho Sumiyoshiku
Osaka, Japan

FIVE YEAR INDEX TO THE ACCOUNTING HISTORIANS NOTEBOOK

Subject Index

ACCOUNTING HALL OF FAME:

Robert K. Mautz, Vol. 1, No. 2, p. 2.

Howard I. Ross, Vol. 1, No. 1, p. 3.

ARCHIVES:

A Plea for Accounting Archival Records, Vol. 5, No. 1, p. 13.

Ideas from the Archives Committee, Vol. 3, No. 2, p. 7.

BY-LAWS:

The Academy of Accounting Historians, Vol. 1, No. 2, p. 5.

BIOGRAPHY:

Carmen G. Blough, Vol. 4, No. 2, p. 4.

Dr. Newlove and the Washington School of Accountancy, Vol. 3, No. 2, p. 1.

Learned Hand, Vol. 4, No. 2, p. 12.

William Holmes, Vol. 3, No. 1, p. 7.

A. C. Littleton, Vol. 1, No. 1, p. 8.

Jerome Lee Nicholson, Vol. 2, No. 1, p. 7.

Warren W. Nissley, Vol. 5, No. 1, p. 10.

Henry Sweeney and Stabilized Accounting, Vol. 5, No. 1, p. 17.

COMMITTEE REPORTS:

Report on Basic Historical Method, Vol. 3, No. 2, p. 1.

Report of the Committee on Taxonomy and Bibliography, Vol. 4, No. 2, p. 6.

Report on Taxonomy and Bibliography, Vol. 4, No. 1, p. 9.

CONTRIBUTIONS AND DONATIONS:

Academy Thanks Donors, Vol. 4, No. 1, p. 15.

Kojima Donation Establishes Endowment Fund, Vol. 4, No. 1, p. 1.

Touche Ross Foundation Funds Videotape Series Library, Vol. 4, No. 1, p. 3.

Endowment Fund Receives Another Contribution, Vol. 4, No. 2, p. 9.

COST ACCOUNTING:

Jerome Lee Nicholson, Vol. 2, No. 1, p. 7.

EDUCATION:

Dr. Newlove and the Washington School of Accountancy, Vol. 3, No. 1, p. 1.

New Accounting Course in Chicago, Vol. 1, No. 1, p. 5.

FINANCIAL REPORTING:

Functional Fixation as Observed by George O. May, Vol. 5, No. 2, p. x.

The Perception of Public Confidence in Financial Reporting: A Half Century Down the Drain?, Vol. 2, No. 2, p. 1.

HISTORY IN PRINT: Appears in every issue.

HOBBIES:

Accounting History Hobbies—My Old Books, Vol. 5, No. 2, p. 9.

Accounting History Hobbies—Pete McMickle's Rare Book Collection, Vol. 5, No. 1, p. 3.

HOURLASS AWARD:

David A. R. Forrester, Vol. 1, No. 2, p. 2.

H. Thomas Johnson, Vol. 4, No. 2, p. 3.

Barbara D. Merino, Vol. 3, No. 2, p. 11.

Gary J. Previts, Vol. 3, No. 2, p. 11.

Williard Stone, Vol. 5, No. 2, p. 11.

A. Van Seventer, Vol. 1, No. 1, p. 3.

INFLATION:

Henry Sweeney and Stabilized Accounting, Vol. 5, No. 1, p. 17.

INTERNATIONAL CONGRESSES:

Availability of International Congress Papers, Vol. 3, No. 2, p. 10.

Availability of More International Congress Papers, Vol. 4, No. 1, p. 10.

Call for Papers—Fourth International Congress, Vol. 5, No. 2, p. 19.

Fifth International Congress of Accountants, Vol. 5, No. 2, p. 7.

French Society of Accounting Celebrates Its 100th Anniversary, Vol. 5, No. 1, p. 7.

News Release—Fourth International Congress of Accounting Historians University of Pisa, August, 1984, Vol. 5, No. 1, p. 13.

Pisa, 1984, Vol. 5, No. 1, p. 15.

Third International Congress of Accounting Historians—London 1980, Vol. 1, No. 2, p. 2; Vol. 2, No. 2, p. 3; Vol. 3, No. 1, p. 3; Vol. 3, No. 2, p. 6.

MEDIEVAL ACCOUNTING:

Accounting in an English Medieval Abbey, Vol. 2, No. 1, p. 1.

MESSAGES FROM ACADEMY PRESIDENT:

Appears in every issue.

RESEARCH:

Philosophy of Accounting Historical Research, Vol. 5, No. 2, p. 1.

Reflections on International Research in Accounting: Vintage 1950, Vol. 3, No. 1, p. 15.

Report on Basic Historical Method, Vol. 3, No. 2, p. 1.

REVIEWS:

- Calendar Review: 1982-83, Vol. 5, No. 2, p. 6.
- How to Write An Accounting History Book Review, Vol. 5, No. 2, p. 3.
- Previts and Merino Book, Vol. 3, No. 1, p. 2.
- Review of the McGraw-Hill Calendar, Vol. 5, No. 1, p. 5.

STUDY OF HISTORY:

- A Plea for Accounting Archival Records, Vol. 5, No. 1, p. 13.
- Accounting History as a Worthwhile Study, Vol. 4, No. 1, p. 5.
- Creative Accounting Three Score Years Ago, Vol. 4, No. 2, p. 9.
- Honesty and the Accounting for Petty Cash: Four Score and Ten Years Ago, Vol. 4, No. 1, p. 14.
- Learned Hand, Vol. 4, No. 2, p. 12.
- One Page in the Life of a President, Vol. 5, No. 1, p. 8.
- The Origins of Accounting and Writing, Vol. 4, No. 2, p. 10.
- Tips for Writing a History of a State Society of CPAs, Vol. 5, No. 1, p. 1.

TAXES:

- The Income Tax in the United States Prior to the Sixteenth Amendment, Vol. 3, No. 2, p. 3.
- Learned Hand, Vol. 4, No. 2, p. 12.

WORKING PAPERS:

- The Academy of Accounting Historians Working Paper Series, Vol. 3, No. 1, p. 10.

VIDEOTAPES:

- Touche Ross Foundation Funds Videotape Series Library, Vol. 4, No. 1, p. 3.
- Videotape Series Library, Vol. 5, No. 1, p. 14.
- Videotapes of Famous Accountants, Vol. 3, No. 2, p. 7.

WRITING:

- Accounting and the Invention of Writing, Vol. 4, No. 1, p. 4.
- The Accounting Odyssey, Vol. 4, No. 1, p. 11.
- More on the Question of Whether Accounting Antedated Writing, Vol. 3, No. 2, p. 12.
- The Origins of Accounting and Writing, Vol. 4, No. 2, p. 10.
- Tips for Writing a History of a State Society of CPAs, Vol. 5, No. 1, p. 1.

Author Index

- Baxter, W. T. "Accounting History as a Worthwhile Study," Vol. 4, No. 1, p. 5.
- Beckerman, Perry. "Accounting History Hobbies—My Old Books," Vol. 5, No. 2, pp. 9.
- Bloom, Robert. "Functional Fixation as Observed by George O. May," Vol. 5, No. 2, p. 13.
- Buckner, Kathryn Current. "Profile: A. C. Littleton," Vol. 1, No. 1, pp. 7-8.
- Burkett, Homer H. "How to Write an Accounting History Book Review," Vol. 5, No. 2, pp. 3-6.
- Cooper, William. "Carmen G. Blough: A Personal Profile," Vol. 4, No. 2, pp. 4-5.
- Elvik, Kenneth O. "One Page in the Life of a President," Vol. 5, No. 1, pp. 8-9.
- Fesmire, Walker. "Henry Sweeney and Stabilized Accounting," Vol. 5, No. 1, pp. 17-19.
- Flamholtz, Diana Troik. "Report on Basic Historical Method," Vol. 3, No. 2, pp. 1, 8-9.
- Flesher, Dale L. "Accounting History Hobbies—Pete McMickle's Rare Book Collection," Vol. 5, No. 1, pp. 3-5.
- Flesher, Dale L. and Flesher, Tonya K. "A Plea for Accounting Archival Records," Vol. 5, No. 1, pp. 13-14.
- Flesher, Tonya K. "Profile: Learned Hand," Vol. 4, No. 2, pp. 12-14.
- Garbutt, Douglas. "The Origins of Accounting and Writing, Vol. 4, No. 2, pp. 10-11.
- Garner, Paul. "Creative Accounting: Three Score Years Ago," Vol. 4, No. 2, p. 9.
- Garner, Paul. "Honesty and the Accounting for Petty Cash: Four Score and Ten Years Ago," Vol. 4, No. 1, p. 14.
- Garner, Paul. "The Perception of Public Confidence in Financial Reporting: A Half Century Down the Drain," Vol. 2, No. 2, pp. 1, 8-11.
- Garner, Paul. "Reflections on International Research in Accounting: Vintage 1950," Vol. 3, No. 1, pp. 15-16.
- Garner, Paul. French Society of Accounting Celebrates its 100th Anniversary," Vol. 5, No. 1, p. 7.
- Goldberg, Louis. "More on the Question of Whether Accounting Antedated Writing," Vol. 3, No. 2, p. 12.
- Harrison, B. G. "The Accounting Odyssey," Vol. 4, No. 1, pp. 11-12.
- Johnson, Hans. "Dr. Newlove and the Washington School of Accountancy," Vol. 3, No. 1, pp. 1, 11-12.
- Jones, James W. "Fifth International Congress of Accountants—1938," Vol. 5, No. 2, pp. 7-8.

Krzystofik, Anthony. "Profile: William Holmes," Vol. 3, No. 1, pp. 7-8.

Malecek, George F. "Accounting in an English Medieval Abbey," Vol. 2, No. 1, pp. 1, 5-6.

Mann, Harvey. "Report of the Committee on Taxonomy and Bibliography," Vol. 4, No. 2, pp. 6-7.

Mann, Harvey. "Report on Taxonomy and Bibliography," Vol. 4, No. 1, p. 9.

Most, Kenneth S. "Accounting and the Invention of Writing," Vol. 4, No. 1, p. 4.

Slocum, Elliot L. and Roberts, Alfred R., "Profile: Warren W. Nissley," Vol. 5, No. 1, pp. 10-12.

Stevelinck, Ernest. "The Philosophy of Accounting Historical Research," Vol. 5, No. 2, p. 1.

Taylor, Richard F. "Profile: Jerome Lee Nicholson," Vol. 2, No. 1, pp. 7-8.

Vangermeersch, Richard. "Tips for Writing a History of a State Society of CPAs," Vol. 5, No. 1, pp. 1, 16.

Wallace, William D. "The Income Tax in the United States Prior to the Sixteenth Amendment," Vol. 3, No. 2, pp. 3-5.



LIBRARY SUBSCRIPTIONS TO ACADEMY PUBLICATIONS

Does your library subscribe to the ACCOUNTING HISTORIANS JOURNAL and the ACCOUNTING HISTORIANS NOTEBOOK? If not, urge your periodical librarian to place an order. You will be helping both the Academy and your own students.

BIG CONTEST

Can you identify the famous accountant in the photograph below? If so, and you are the first to submit your answer, you could win a prize. The only clue we will give you is that the person was a well known accounting figure of the twentieth century.

If you think that you can identify the person in the picture, send your answer to the editor of THE NOTEBOOK at the editorial address. To allow for the delay in the mail service of our foreign members, there will be two prizes awarded. One prize will go to the first correct answer (based on earliest postmark) from a member in North America. The other prize will be awarded to the first correct respondent from a country outside of North America.



Who is eligible? All members of the Academy of Accounting Historians are eligible except for officers, the immediate family members of the editor, and those affiliated with the University of Mississippi (where this publication is printed).

What do you win? The prizes are not going to be announced; that will be a surprise. However, we will give one clue as to what the prizes will be—they will be authentic souvenirs of Oxford, Mississippi.

Be sure and read this column in the next issue of THE NOTEBOOK to learn the identity of the individual in the photo, the nature of the prizes, and the names of the prize winners.

CALL FOR PAPERS

FOURTH INTERNATIONAL CONGRESS OF ACCOUNTING HISTORIANS PISA, ITALY—AUGUST 23-27, 1984

A call for papers is being made for the Fourth International Congress of Accounting Historians to be held in Pisa, Italy, August 23-27, 1984. If you intend to submit a paper please notify Professor Tito Antoni of your intentions by the end of December, 1982. His address is:

Quarto Congresso Internazionale di
Storia della Ragioneria
c/o Facolta di Economia e Commercio
Universita Degli Studi di Pisa
Pisa, Italia (ITALY)

The subject material of all papers should relate to the history of accountancy during:

Antiquity to 476 A.D.
Early Middle Ages to 1096
Late Middle Ages to 1494
Modern Times to 1880
Present Day

Papers submitted for possible presentation at the Congress will go through a referee process which will be undertaken by an international committee. Authors of papers will be given adequate notification. The coordinator for the U.S.A. is Al Roberts, School of Accountancy, Georgia State University, Atlanta, Georgia 30303.

Papers from Americans must be addressed to the U.S.A. coordinator and postmarked no later than May 15, 1983. Submit three copies of the completed paper (one on bond). Use 8½" x 11" paper, single-spaced, one inch margins all around, and limit the length to thirty pages. The first page of the paper should show the title, the author(s) and affiliation and an abstract (limit 500 words). The paper must be written in English and, if possible, an Italian translation of the abstract should be included on a separate page.

The coordinators for other areas of the world include: G. A. Lee for the United Kingdom, E. Stevelink for France and Belgium, Murry Wells for Australia, and O. Kojima for Japan. The addresses for these individuals are listed in the current issue of the Academy's Membership Directory.

Contributions to the Conference have already been announced by R. Parker (GB), A. Lopes de Sa (Brazil), H. Hernandez E. (Spain), E. Peragallo

(USA), T. Voinea (Romania). News of the Pisa Congress has recently appeared in *Revista Italiana di Ragioneria e di Economia Aziendale*, April 1982; in the Italian financial daily paper *Sole - 24 Ore*, March 17, 1982; in *Diario do Comercio* (Brazil), March 6, 1982; in *Kaikei Academic Magazine* (Japan), January 1982; in *La vie au bureau* (Belgium), April 1982; in *Bulletin de l'Institut National des Historiens Comptables de France*, no. 7, 1982; and in *The Accounting Historians Notebook* (USA), Spring 1982.

The "Scuola Superiore di Studi Universitari e di Perfezionamento" of Pisa (SSSUP) will place its premises and facilities at the disposal of the Congress for accommodation of its members from Thursday, August 23 thru Tuesday morning, August 28, 1984. The estimated price for room and board (three meals) will be \$25 per day. The SSSUP has 53 single and 34 double bedrooms (total accommodation: 121 people), and a self-service restaurant. If you wish to reserve accommodations at the SSSUP, please notify Professor Antoni before December 31, 1983. If you prefer hotel accommodations, here are some indicative 1st and 2nd class hotel rates (1982): Grand Hotel Duomo, 1st class, full board \$55 per day; Hotel Mediterraneo, 2nd class, full board \$40 per day. An up-to-date listing of available hotel in Pisa with prices will be sent out to prospective participants in 1983.

Finally, the University Library has agreed to arrange an exhibition of books on the history of accounting (with a catalogue of the works shown). The Archivio di Stato will display some mercantile codices in the University Library Exhibition. Other planned activities include a trip to Pacioli's hometown. Activities for leisure time will also be arranged.

This issue of THE NOTEBOOK includes a registration form which should be submitted as soon as possible by those individuals who wish to receive further mailings concerning the Congress. Hope to see you all in Pisa in 1984.

Submit this form to receive more information about the Pisa conference in 1984.

Scheda di iscrizione

Registration form

QUARTO CONGRESSO INTERNAZIONALE DI STORIA DELLA RAGIONERIA

Fourth International Congress of the History of Accountancy

23 - 27 agosto 1984

23rd - 27th August, 1984

UNIVERSITA' DEGLI STUDI DI PISA
Facoltà di Scienze del Commercio
Pisa, ITALY

Scrivere, per favore, con lettere maiuscole

Please complete form in block letters

Cognome e Nome

LAST NAME

FIRST NAME

MIDDLE

Indirizzo

UNIVERSITA' O ENTE - SCHOOL OR FIRM

Address

Via

Street

Città

Town or City

Nazione

Country

COD

Postal Code

