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Discussion Paper Series

# 会計史研究の国際比較

—The Accounting Historians Journal と Accounting History との比較分析から—

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## 1. はじめに

会計史研究の嚆矢は必ずしも定かでないが、イギリスの文献を例に取れば、17世紀前半に刊行された Richard Dafforne の簿記書 *The Merchants Mirrour*…… (1635) に求めることができる。そこには、“Opinion of Book-Keepings Antiquity” と題する論稿が収録されていたが、ただし、それはわずか1頁にすぎなかった。会計史が単行本において取り上げられるようになるのは、1852年に刊行される Benjamin F. Foster の *The Origin and Progress of Book-keeping*…… を待たなければならない。

他方、わが国では、明治初期に複式簿記を中心とする洋式簿記の導入を目的とした簿記解説書が数多く出版されるが、これとほぼ同時期に会計史に関する著作も出現する。曾田愛三郎(編輯)『学課起源畧説』(1878)に収録された「記簿法 Book-Keeping」と、海野力太郎(纂譯)『簿記学起原考』(1886)である。前者がわずか3頁強の論稿であるのに対して、後者は会計史を専門的に取り上げた単行本であり、先に言及した Foster の著書に次ぐ、世界で第二番目のものと位置づけられる<sup>(1)</sup>。

このような先駆的な業績をふまえて、わが国においても会計の歴史研究が芽生え、会計史に関する著作が徐々に出現するようになる。筆者たちは、これまでに3度にわたり科学研究費補助金の交付を受け、会計史に関する著作のうち、わが国でもっとも長い歴史を有する会計専門学術誌である『會計』に掲載された研究論文等、および、わが国唯一の会計史専門学会である日本会計史学会の『日本会計史学会年報』(以下、『年報』と略記)に掲載された研究論文等の中から、会計史に関連する文献を抽出し、それぞれの研究論文等において考究されている内容を分析して、データベース化を進めてきた。これらの成果については、既に、科学研究費の研究成果報告書とは別に、中野・橋本[1999]; 中野他[2004]; 中野・橋本[2005]; 中野他[2006]; 中野他[2008]; 中野他[2009a]; 中野他[2009b]; 中野他[2013]; 澤登[2013]において公表している。

これらの研究では、わが国における会計史研究の現在までの趨勢的な傾向について、『會計』と『年報』に掲載された研究論文等を史料に用いて分析してきた。これに対して、本

稿における研究は、上掲した一連の研究を継承し、かつ、目を海外の会計史研究に転じ、海外の学術誌に掲載された会計史にかかわる研究論文等それぞれの考究内容について、わが国を対象とした従前の研究と同様のアプローチに拠って分析を進め、その趨勢的傾向を明らかにすること、そして、わが国のそれとの国際比較を行うことと目的としている。

## 2. 対象雑誌と分析項目

本稿で考察対象とする海外の学術誌は、*The Accounting Historians Journal* (以下、AHJと略す)、および、*Accounting History* (以下、AHと略す) の2誌である。

このうち、AHJは、アメリカのThe Academy of Accounting Historians (「アメリカ会計史学会」)の機関誌であり、1974年以来、年2回の頻度で発行され、会計史研究にかかわる最初の国際的ジャーナルである。その掲載内容は、会計プロフェッション、伝記、会計の変遷史、企業や政府などの会計主体のケース・スタディ、会計理論の展開過程、新旧研究の批判的検討やその他に教育、税制、ディスクロージャー制度に至るまで幅広い領域を網羅している<sup>(2)</sup>。

他方、AHは、1996年に創刊され、年4回の頻度で発行されている。掲載内容は、会計の本質・役割・利用およびインパクトについての批評的・解説的な歴史研究を称揚し、また、あらゆる組織形態にまたがる会計の歴史的発展についての高品質な出版物に対する議論の場を提供する専門家による国際的ジャーナルである。副題にJournal of the Accounting History Interest Group of the Accounting and Finance Association of Australia and New Zealandと記されているように、オーストラリア・ニュージーランド会計・財務学会(The Accounting and Finance Association of Australia and New Zealand)の会計史研究グループの機関誌である<sup>(3)</sup>。

両誌はともに、今日の会計史学研究を代表する学術誌であるが、AHJが営利企業やそれと対比される政府組織など、伝統的な組織における会計を中心に幅広く会計史を論じる傾向にあるのに対して、AHは、あらゆる形態の組織を対象としつつ、より批判的な視点で論じられた論文を掲載する傾向にある。

わが国における会計史研究の傾向と特徴を考察することを目的とした従前の研究では、『會計』と『年報』に掲載された研究論文等を史料として用い、分析結果に基づき作成した「文献目録」においては、「論文等の標題」、「執筆者」、「巻号(発表年月)」、「考究内容の要旨」、「分類」の各欄において、それぞれの研究論文等の標題、執筆者名、掲載巻号(発表年月)、当該研究論文等で考究されている内容の要旨、そして、個別的分類基準を組み合わせた複合的分類基準に拠る分類の結果を示してきた。

このうち、個別的分類基準とは、考察対象として抽出した研究論文等が、次頁以降に掲げる、(1) 会計学を構成する主要研究領域のうち、どの研究領域の歴史を取り上げているかという「研究領域別分類基準」、(2) どの地域の会計史を取り上げているかという「地域

別分類基準」, および, (3) どの時代の会計史を取り上げているかという「時代別分類基準」, 合わせて三つの分類基準を言う。そして, これら三つの個別的分類基準を組み合わせた分類基準を「複合的分類基準」と呼んでいる。

(1) 研究領域別分類基準

- I 総 説 (会計通史, 会計史研究の方法論など)
- II 基礎理論
- III 簿 記
- IV 財務会計
- V 原価計算
- VI 管理会計 (経営分析, 財務諸表分析を含む)
- VII 監 査
- VIII 国際会計
- IX 税務会計
- X 公会計・非営利組織会計
- X I 情報会計 (コンピュータ会計, 機械化会計を含む)
- X II 会計教育
- X III 会計専門職業
- X IV 会計関連法規 (商法, 証券取引法, 税法などを含む)
- X V 伝記・人物評等 (訃報を含む)
- X VI 書評・資料・翻訳その他

(2) 地域別分類基準

- A 日 本
- B 中 国 (台湾, 香港を含む)
- C 韓国・朝鮮
- D 東南アジア
- E 南アジア (インド, パキスタンなど)
- F 中近東・アラブ
- G イタリア
- H フランス
- I ネーデルラント (オランダ, ベルギーなど)
- J イギリス (アイルランドを含む)
- K ドイツ (オーストリア, スイスを含む)
- L 南ヨーロッパ (スペイン, ポルトガル, ギリシャなど)
- M 東ヨーロッパ・ロシア

- N 北ヨーロッパ（スウェーデン、ノルウェーなど）
- O オセアニア（オーストラリア、ニュージーランド、その他太平洋地域）
- P アメリカ合衆国
- Q カ ナ ダ
- R ラテン・アメリカ（メキシコ、ブラジル、その他中南米地域）
- S その他（特定の地域を研究対象としないもの）

### (3) 時代別分類基準

- 0 古代～現代（通史もしくは時代を特定できないもの）
- 1 古 代（～5世紀；ゲルマン民族の大移動まで）
- 2 古代～中世
- 3 古代～近代
- 4 中 世（～15世紀半ば；東ローマ帝国の滅亡まで）
- 5 中世～近代
- 6 中世～現代
- 7 近 代（～第一次世界大戦終結まで）
- 8 近代～現代
- 9 現 代

そこで、本稿では、分析の基礎データとして、1974年から2014年までにAHJに掲載された954編の研究論文等、および、1996年から2014年までにAHに掲載された371編の研究論文等を抽出し、従前の研究と同一の上掲の分類基準に拠って、個々の研究論文等において考究されている内容を分析することにした<sup>(4)</sup>。

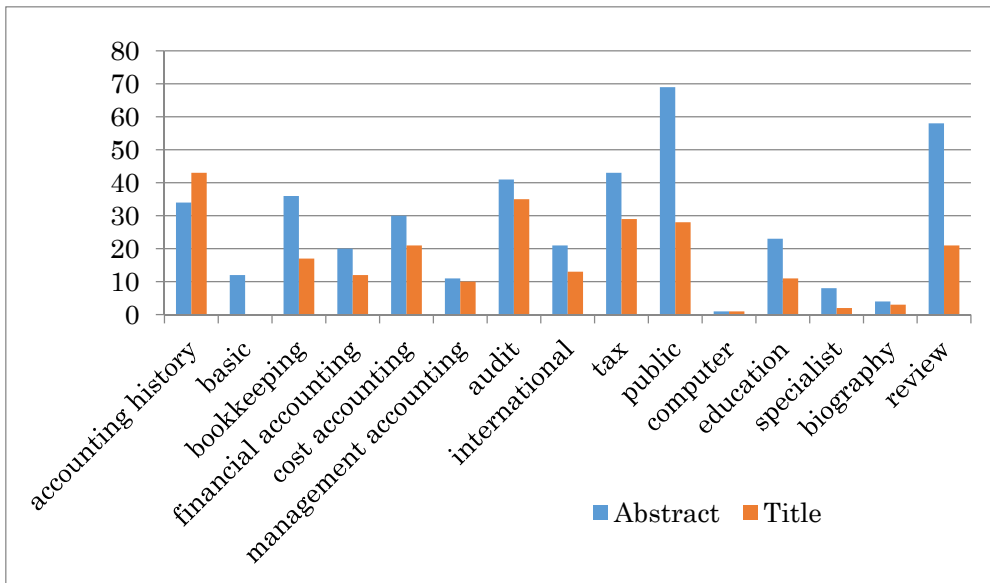
ただし、従前の研究では、『會計』等に掲載された研究論文等にはアブストラクトに相当する梗概が付されていないため、研究担当者が個々の研究論文等を手分けして解読した上で、それぞれの論文等の考究内容について、上掲の三つの個別分類基準と、それらを組み合わせた複合的分類基準により分析するというアプローチを用いた。しかし、そこには多分に研究担当者の主観的判断が介在する余地のあったことは否めない。そこで、本稿における研究では、個々の研究論文等について、当該論文等の著者が自ら付したタイトルとアブストラクトに着目することにより、そこに記述されている文言の分析を通じて、両誌に見出される会計史研究の趨勢的傾向を把握することとした。

したがって、本稿では、従前の研究におけるような、三つの個別分類基準を組み合わせた複合的分類基準により研究論文等の考究内容を整理・分析することは行わず、あくまでも、個々の研究論文等において考究の対象とされた研究領域・地域・時代を個別に分析し、そこに見出される傾向を明らかにしている（稿末の「文献目録」も、従前と異なり、「分類」欄を除く、「論文タイトル」、「著者名」、「出版年」、「巻号」の各欄から構成される）。

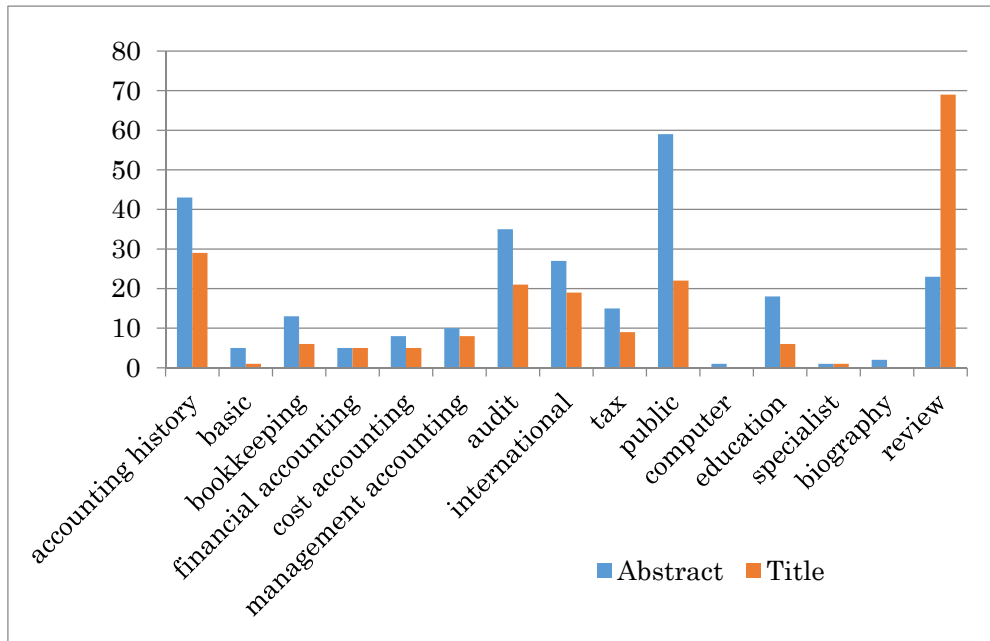
### 3. 研究領域別の傾向

以下に掲げる二つの図表（「図表 1 a」と「図表 1 b」）は、AHJ と AH に掲載された研究論文等のアブストラクトとタイトルから分析した両誌の研究領域別の傾向を示したものである。

図表 1 a : 「研究領域」別の傾向（アブストラクト&タイトル）（AHJ）



図表 1 b : 「研究領域」別の傾向（アブストラクト&タイトル）（AH）



前頁の二つの図表に示されたヒストグラムから明らかなように、両誌を比較した場合、AHJ では “audit”, “public” とともに “tax” の頻出度が高いのに対して、AH では “tax” の頻出度はそれほど高くない。また、“bookkeeping” の頻出度が AHJ では高く、AH で低い。このことは、両誌の編集者の関心の差異を反映しているのかもしれない。

また、このヒストグラムから顕著に見出されることは、両誌に共通する特徴として、それ自体では積極的意味をもたないと考えられる “accounting history” や “review” を除き、“public” や “audit”, “tax” といった、どちらかと言えば会計の応用領域を示唆する用語、あるいは、実務主導的なニュアンスをもつ用語の頻出度が高いことである。これは、わが国の『会計』や『年報』と比較すれば、その違いは歴然であろう。

すなわち、中野他[2013] によれば、「・・・1983 年から 2012 年に至る期間に『年報』と『会計』に掲載された会計に関わる研究論文等が対象とした研究領域は、両誌とも「IV 財務会計」が 1 位であり、これに「XVI 書評・資料・翻訳その他」（以下、「書評等」と略す）と「III 簿記」を加えれば、これら三つの「研究領域」の合計でそれぞれ 6～7 割を占め、そこに顕著な差異は見出されない。・・・」（中野他[2013], 32 頁）と指摘される。しかし、AHJ や AH では、“bookkeeping” や “financial accounting”, あるいは、“cost accounting” や “management accounting” などといった会計の主要研究領域を表す用語の頻出度は相対的に高くなく、このことは特に AH において顕著である。

このことについての一つの解釈は、研究者のバックグラウンドの相違に起因するかと考えられる。わが国の会計研究者の多くは、公認会計士等の会計プロフェッションを兼務せず、大学院修了後ただちに研究者となっているが、海外の研究者には、PhD, かつ、CPA である場合が多いように思われる。これは、職業選択に関する志向の違いというよりも、制度上の問題が大きいと思われるが、この違いはそれなりに大きいと考えられる。

また、大学における学部教育として「経営学」の教育が確立し、経営学部または商学部が多く存在するわが国と異なり、欧米、特にアメリカにおいては、学部教育はリベラル・アーツが中心であって、経営学教育の中心は大学院、つまり、ビジネススクールで行われるべきものとする考え方が支配的である。そして、このような教育システムは、アメリカからヨーロッパに波及し、今日ではヨーロッパにおける伝統的な大学（たとえば、イギリスにおける、いわゆるオックスブリッジなど）においてもビジネススクールが併設され、高い評価を得ている。

このような教育環境の差異を背景として、会計史の研究は、会計が本来持つ実務主導型の性格に大きく影響を受け、「歴史学」という側面よりは「会計学」という側面が強調され、その端的な現れが、制度史ないし公的面への接近であったと解釈できるのである。

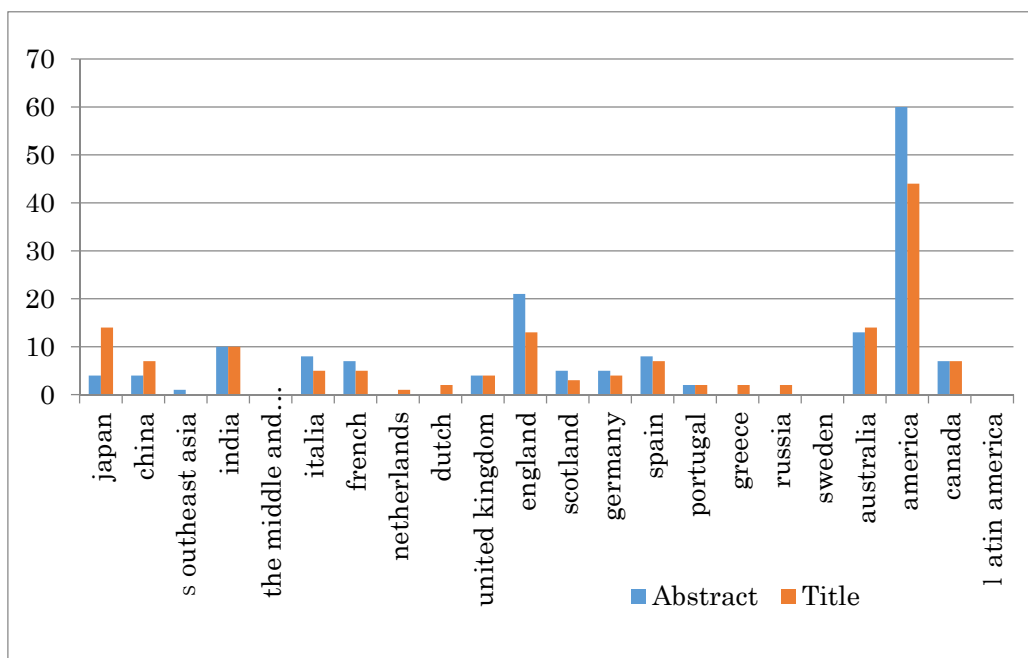
#### 4. 地域別の傾向

次頁に掲げる二つの図表（「図表 2 a」と「図表 2 b」）は、AHJ と AH に掲載された論

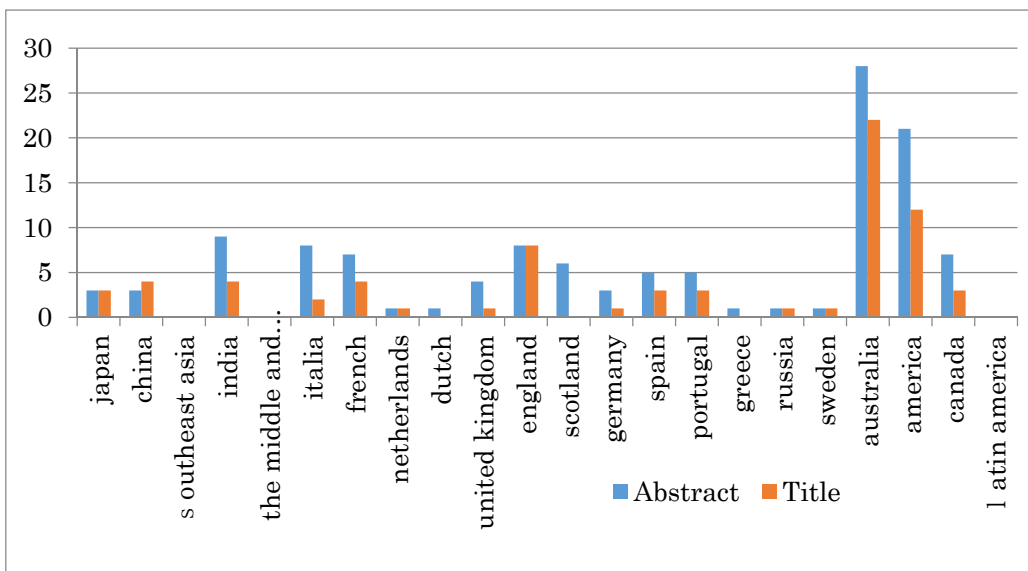


文等のアブストラクトとタイトルから分析した、両誌に見出される掲載論文の対象地域別の傾向を示したものである。

図表 2 a : 「地域」別の傾向 (AHJ)



図表 2 b : 「地域」別の傾向 (AHJ)



上掲の図表からうかがえる地域別の傾向としては、両誌が発行されている国そのものが会計史研究の中心的対象になっているということである。すなわち、アメリカで発行されている AHJ では、「アメリカ合衆国 (以下、アメリカと略す)」を対象とするものが 1 位

であり、「オーストラリア」がこれに次ぐ。他方、AH は、オーストラリアで発行されており、「オーストラリア」を対象とするものが1位、「イギリス」と「アメリカ」をそれぞれ対象とするものがこれに次ぐという実態である。

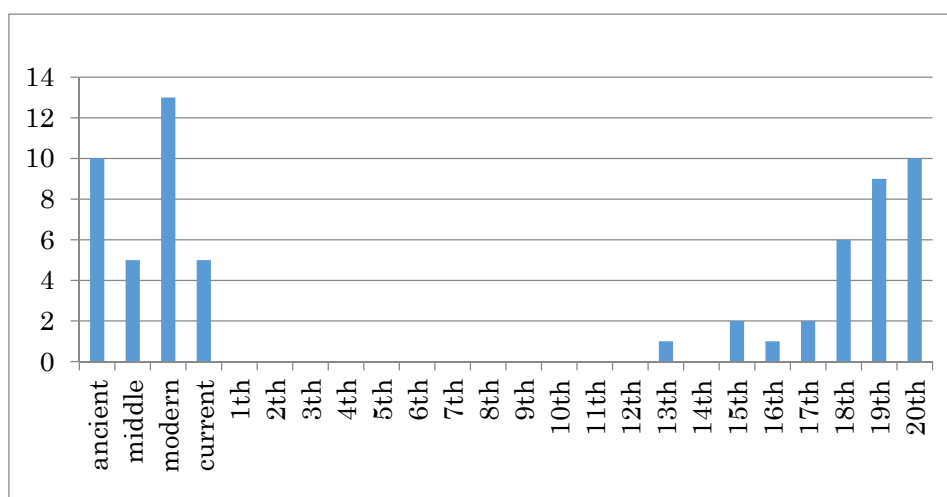
このような地域別の傾向に関して、わが国の会計史研究の傾向を論じた中野他[2013]では、「・・・両誌（『会計』と『年報』：著者追記）とも共通して、「P アメリカ」、「A 日本」、「J イギリス」、「K ドイツ」（さらに、「S その他（特定の地域に考究対象を限定していないもの）」が上位を占め、これら五つの「地域」の合計がそれぞれ全体のほぼ9割を占めている。逆に言えば、他の地域への関心は相対的に低く、わが国の会計史研究における対象地域の偏り（自国とアメリカ、イギリス、ドイツ）が両誌から如実に浮かび上がってくる。」（中野他[2013], 32頁）と指摘されるが、地域的な偏りで見れば、むしろAHJやAHの方が顕著であり、アングロサクソン系の会計史が主流であると言える。

また、わが国で多かった「イタリア」に関しては、両誌とも関心は低く、Luca Pacioliの『スンマ』（*Summa de Arithmetica Geometria Proportioni et Proportionalita*, 1494）の出版500年記念の年であった1994年前後の時期以外は目立った業績がないように思われる。このことは、研究領域別における「簿記」への関心の低さと軌を一にしていると言えよう。

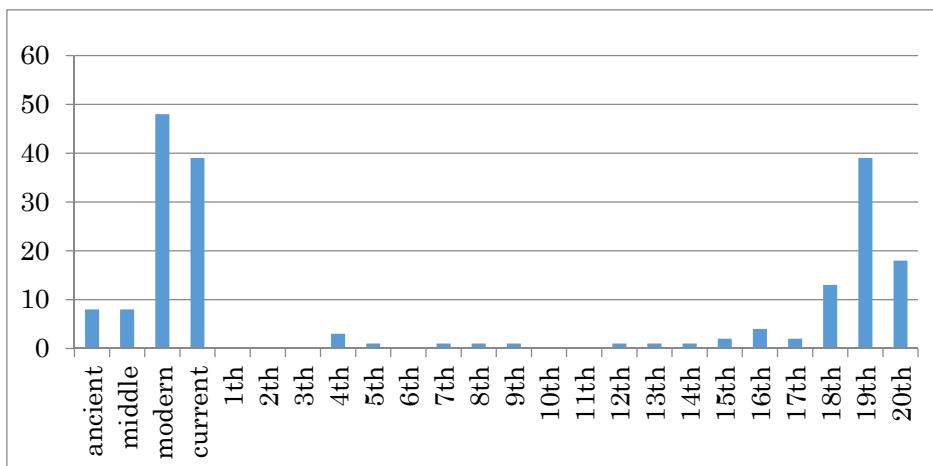
## 5. 時代別の傾向

以下に掲げる四つの図表（「図表3a(1)」、「図表3a(2)」、および、「図表3b(1)」、「図表3b(2)」）は、AHJとAHに掲載された研究論文等のアブストラクトとタイトルから分析した、両誌の掲載論文が対象とした時代別の傾向を示したものである。

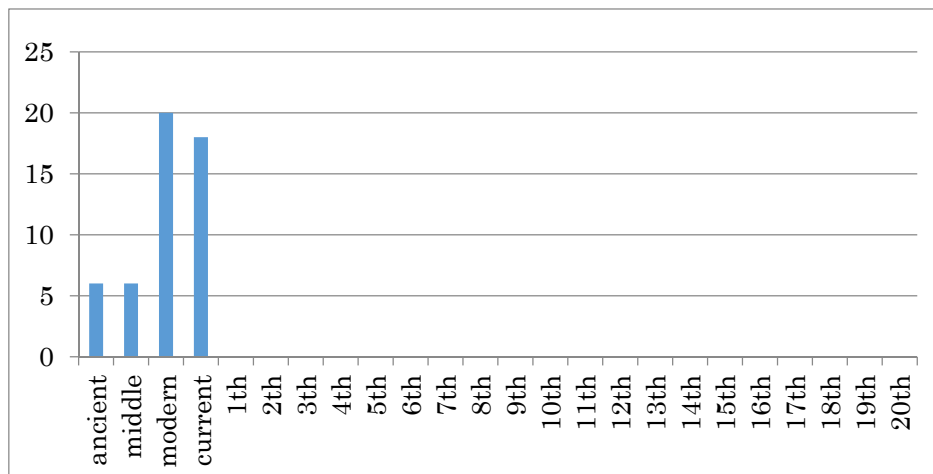
図表3a(1)：「時代」別の傾向（AHJ）：アブストラクト



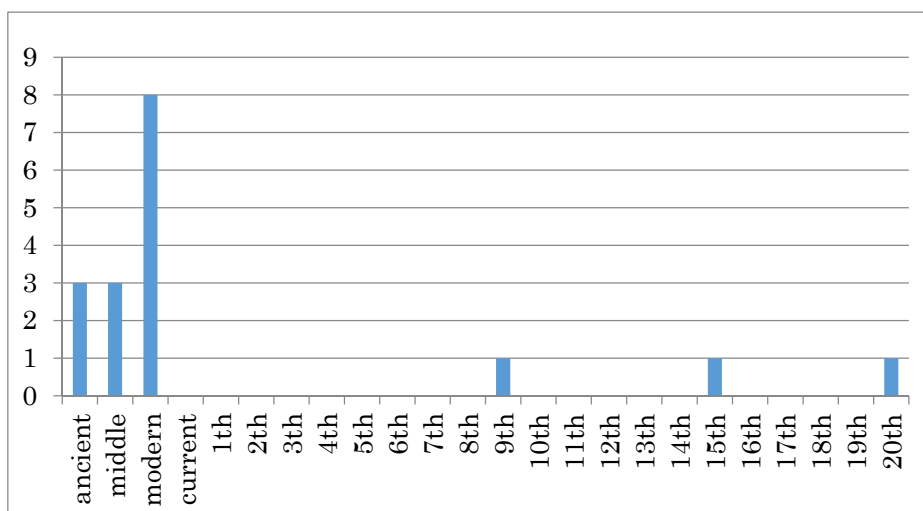
図表 3a(2) : 「時代」別の傾向 (AHJ) : タイトル



図表 3b(1) : 「時代」別の傾向 (AH) : アブストラクト



図表 3b(2) : 「時代」別の傾向 (AH) : タイトル



時代別の傾向について見れば、両誌の比較でまず顕著な差異は、AHJ では「〇〇世紀における・・・」といった表現がアブストラクトを中心にかなりの頻度で見出されるが、AH ではほぼ皆無であるという事実である。これは、後者が、時代による影響、つまり、社会経済的背景の変化よりも会計職能の内在的变化に注目する傾向にあるためかもしれない<sup>(5)</sup>。

このような表現の差異はあるものの、両誌とも、主たる研究の対象は、“modern” (近代) であって、それが 18 世紀から 20 世紀を指していると見て間違いはないであろう。なお、“current” は「最近の・・・」といった意味での使用であり、時代区分としては「現代」と見てよいかもかもしれないが、タイトルには現れず、強い主張ではないため、ここでは解釈を留保し、“modern” (近代) には「現代」も含まれると考えたい。

このことは、中世以前の会計史料の残存状況と収集の困難さや、イギリスとアメリカの両国が、いわゆる「産業革命」を経ての会計の近代化、あるいは、世紀転換期におけるビッグ・ビジネスの出現と簿記から会計学の展開などの舞台であったことから見て当然の結果と言えよう。

なお、わが国における会計史研究の傾向についても、「・・・研究対象とされた「時代」については、両誌（『会計』と『年報』：著者追記）とも、「7 近代」、「9 現代」、および、「8 近代～現代」が上位を占め、これら三つの「時代」の合計がいずれとも全体の 90%以上となって、そこに大きな違いは見出されない。・・・」（中野他[2013], 33 頁）のである。ただし、両誌の間には、「・・・『年報』に掲載された研究論文等の方が、『会計』のそれよりも相対的に過去の「時代」を対象としている、換言すれば、『会計』に掲載された研究論文等の方が、多少とも現代史的内容を取り上げていると言えよう。」（中野他[2013], 34 頁）という指摘が行われている。

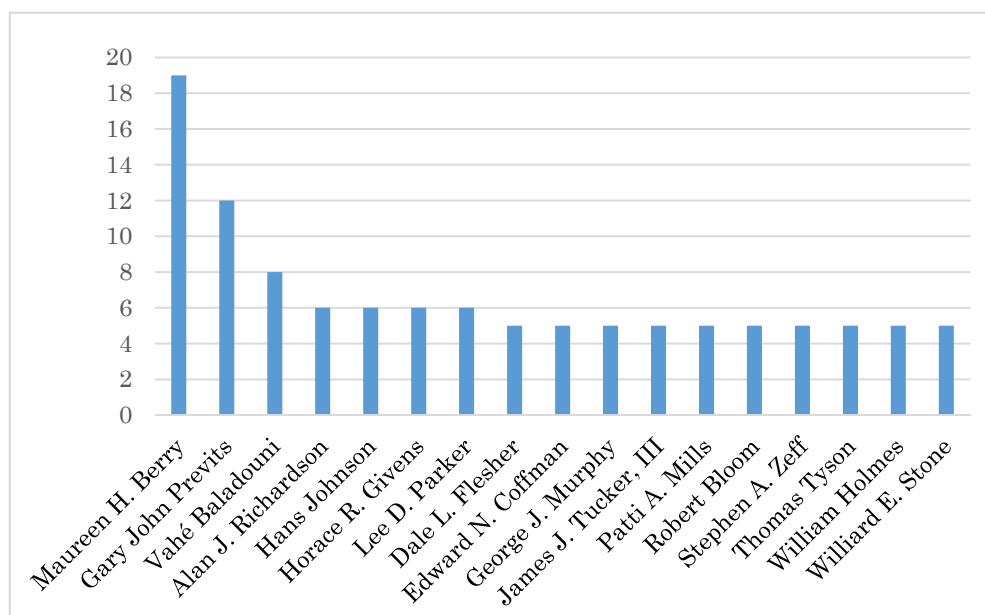
また、わが国の方が、同じ「近代」を対象としていても、AHJ や AH と比較して、16 世紀～17 世紀の会計史（簿記史）に対する関心が高い点は留意すべきであろう。これは、明治期に入っの洋式簿記の本格的導入とほぼ同時期に会計の歴史研究が芽生え、自国の会計史を顧みる間もないまま、複式簿記の生成とその近代化の歴史、あるいは、オランダ・イギリス両東インド会社の時代の会計史、そこから現代へと繋がる会計の通史の構築への関心が高かったためとも考えられる。

## 6. 著者別の傾向

以下に掲げる二つの図表（「図表 4 a」と「図表 4 b」）は、AHJ と AH に掲載された研究論文等の著者による論文掲載件数の傾向を示したものである<sup>(6)</sup>。

このうち、次頁の「図表 4 a」では、AHJ に 5 件以上の論文掲載があった著者の名前を上位から示している。また、参考として、論文掲載件数の上位 2 名のプロフィールについても明らかにしておこう。

図表 4 a : 著者別論文掲載件数 (AHJ)



AHJ の最多論文掲載者である Maureen H. Berry は、イギリスの南ロンドン生まれ。1940 年代にアメリカに移り、大使館勤務や銀行員などを経て、カリフォルニア大学ロスアンゼルス校で Ph.D. を取得後、1974 年からイリノイ大学で会計実務の教鞭をとり、国際会計の分野、特に第三世界に関する研究で業績を上げた。また、公認会計士の資格を有し、大学退職後はフリーランスのコンサルタントとして活躍している<sup>(7)</sup>。

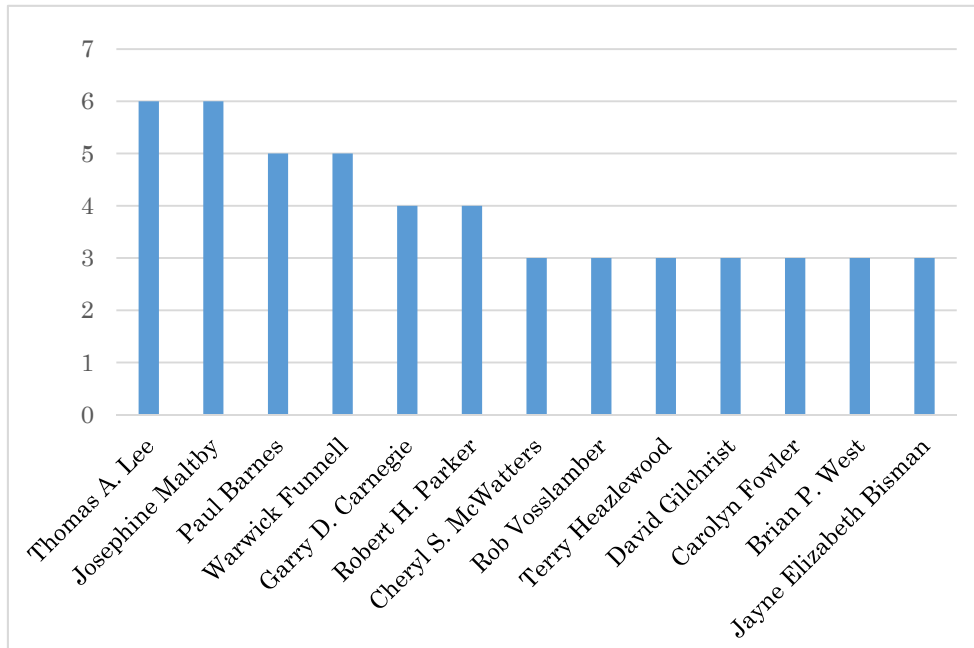
また、Gary J. Previts は、フロリダ大学で Ph.D. を取得し、ケース・ウェスタン・リザーブ大学で教鞭をとり、会計史の広範な分野で業績を上げている。初期の著作に会計プロフェッションに関するものがあるのは、彼自身がアメリカ会計史学会とオハイオ会計士協会双方の会長を務めたことがあるという、彼のバックグラウンドを如実に示したものである<sup>(8)</sup>。

他方、次頁に掲げる「図表 4 b」は、AH に 3 件以上の論文掲載があった著者の名前を示している。ここでも、論文掲載件数の上位 2 名のプロフィールを明らかにしておこう。

AH における論文掲載件数のトップである Thomas A. Lee は、現在、アラバマ大学名誉教授。イギリスのストラスクライド大学で D.Phil を取得後、長く勅許会計士（スコットランド）として活躍した後、リバプール大学、エジンバラ大学、アラバマ大学で教鞭をとった。このようなバックグラウンドから明らかなように、彼の著作もまた、会計プロフェッションに関するものが中心である<sup>(9)</sup>。

また、Josephine Maltby は、勅許会計士であり、シェフィールド大学教授を経てヨーク大学教授。歴史的観点から、彼女の関心はコーポレートガバナンス、CSR から投資家としての女性の活動を分析するなど幅広く、会計史分野では 1947 年会社法や会計における慎重性の研究などを行っている<sup>(10)</sup>。

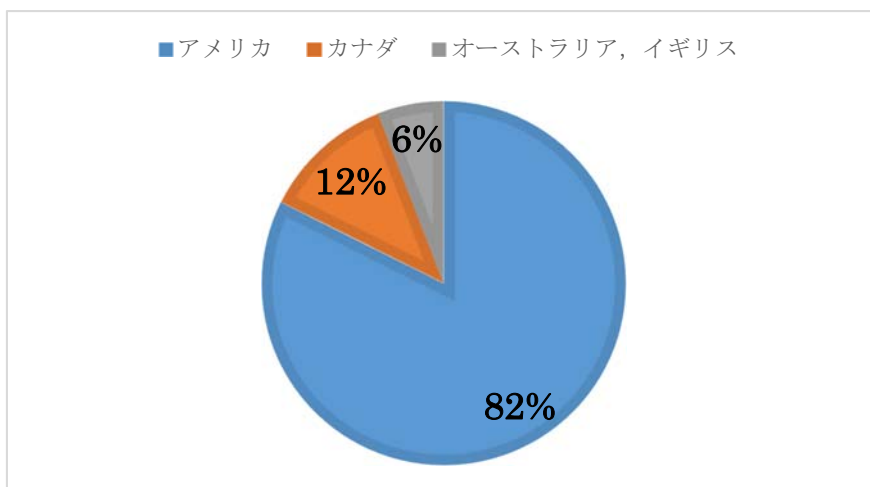
図表 4b : 著者別論文掲載件数 (AH)



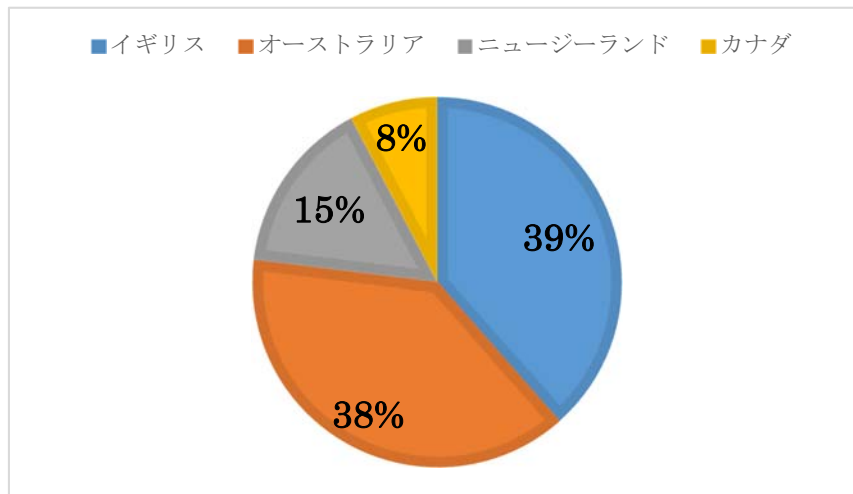
なお、以下に掲げる二つの図表（「図表 5 a」と「図表 5 b」）は、AHJ と AH に掲載された研究論文等の著者の国別分布をそれぞれ示したものである。

これらの図表から明らかなように、著者の国別分布は、AHJ ではアメリカ、AH ではイギリスないしイギリス連邦に含まれる国が中心である。両誌ともに「国際ジャーナル」ではあるが、実質的に英語圏の「地域ジャーナル」という側面が強いと言える。端的に言えば、両誌ともアングロサクソン中心史観に基づくジャーナルと言えよう<sup>(11)</sup>。

図表 5 a : 著者の国別分布 (AHJ)



図表 5b : 著者の国別分布 (AH)



## 7. 結びに代えて

本稿では、AHJ と AH に掲載された研究論文等を史料に用いて、両誌に見出される会計史研究の趨勢的傾向を明らかにし、同時に、わが国のそれとの国際比較を行うことを目的としている。

AHJ, AH, および、『年報』の各誌に見出される特徴をまとめれば、以下の「図表 6」に示すとおりである。

図表 6 : AHJ, AH, および、『年報』三誌それぞれに見出される特徴

	AHJ	AH	『年報』
研究領域	会計プロフェッション。税務や簿記の頻出度もある程度ある。	会計プロフェッション。簿記には関心が示されない。	簿記、財務会計。
地域別	①アメリカ, ②イギリス	①オーストラリア, ②アメリカ	①日本, ②アメリカ
時代別	近・現代(modern), 19~20 世紀	近・現代(modern), 19~20 世紀	中世末期から近・現代

ここから明らかなことは、AHJ と AH の両誌が会計プロフェッションや公的な側面に関心を寄せており、これらに対する問題意識の発露が比較的新しい時代区分に属するために、対象とする時代別の傾向は、わが国の『年報』に見出されるものよりも現代に近い。これは、先に述べたように、会計史研究者のバックグラウンド、さらに突き詰めればその出自につながる教育システムの差異から、研究者と職業会計人の両面を持つ欧米の研究者と、純粋な研究者が多いわが国との違い、また、高度専門職業人を養成する過程の中にある欧米のビジネススクールとその教育内容の位置づけの違いと見ることができよう。

地域別の傾向については、いずれもアメリカとイギリスに対する関心が高い。しかしながら、その意味するところは、AHJ と AH はそれぞれの母国ないし関係国の現状認識の分析あるいは教育資源として会計史が用いられているという解釈ができるかもしれない。イギリスとアメリカ、特にイギリスのビジネススクールでみられる科目名に“Development”という語を付された会計関係科目は、内容的には“History”であり、歴史的観点から現在のシステムを考える科目として構成されている。これは初期の経営史学がケースメソッドの基礎資源を提供した様相と軌を一にしているのかもしれないが、少なくともイギリス人の歴史好き、歴史重視の姿勢がそこに反映していることは間違いないであろう。

他方、わが国では、会計史を文字通り「歴史学」として確立する気概を持って「日本会計史学会」が創立され、大学の研究者を中心に活動が始まった。先に述べたように、わが国の研究者で職業会計人を兼務するものは相対的に少なく、まずは隣接諸科目である経済史や経営史に伍すべくその学問的体系化を図ることから始まったと考えられる。もちろん、学界をあげてこれに取り組んだというわけではなく、また、学部教育で会計史を教えることがほとんど期待されていなかったことから、実務的要請に従う必要もなく、研究者それぞれが個々の関心に基づいて研究を進め、その結果、中世イタリアの複式簿記生成史から現代に至るまでの数多くの研究成果を蓄積することとなった。ただし、残念ながら、海外への情報発信力（海外のジャーナルへの投稿と掲載）の弱さのために、これが海外において十分に認識されていないというのが現状である。

このことは、先の図表にも表れている。AHJ や AH に示される状況と異なり、わが国の研究は未だ個人の関心の範囲で行われ、全体としてのメッセージ性に乏しく、海外の学会との交流も少ないことから、いわゆる「ガラパゴス化」が起こっているとも考えられる。現状のままでは、これまでの優れた研究成果が埋もれてしまう可能性がある。

しかし、このことは、否定的側面だけではなく、独創性を持っているという意味でもあり、わが国に蓄積された研究成果を海外に積極的に情報発信し、その成果を共有することが強く求められているのである。

## [注]

- (1) 明治初期に出版された簿記解説書の多くが欧米の簿記書の翻訳ないし翻案であったとの同様に、曾田と海野の著作もまた欧米における先行研究に依拠したものないし抄訳そのものであった。しかし、一次史料の蒐集と分析が容易でなかった時代に、海外の先行研究に依拠するものではあったとしても、彼らの著作は、わが国における会計史研究の先駆的業績として高く評価されるべきものと考えられる。
- (2) 1973年に設立された The Academy of Accounting Historians は、1974年から機関誌として *The Accounting Historians* を刊行しており、*The Accounting Historians*



*Journal* は、前者を継承し誌名を改める形で 1977 年から刊行されている。本稿での分析には *The Accounting Historians* に掲載された研究論文等もその分析対象としている (See <http://www.aahhq.org/AHJ>) (最終閲覧 2015 年 5 月 29 日)。

- (3) See <http://ach.sagepub.com/> (最終閲覧 2015 年 5 月 29 日)
- (4) ただし、タイトルとアブストラクトに会計に関する表現がまったく含まれていない抽象的なものも存在し、これらは集計作業の中で排除されているが、その数は、AHJ において 954 編中 11 編 (データの捕捉率は 98.8%)、AH において 371 編中 4 編 (同 98.9%) である。
- (5) *Accounting History* は、「会計の、本質、役割、利用およびその影響について、批判的・説明的な歴史研究を称揚し、あらゆる組織形態にまたがる会計の歴史的展開に関する高品質な論考について、その発表の場を提供する専門的・国際的査読雑誌である」 (<http://ach.sagepub.com>) (最終閲覧 2015 年 5 月 29 日) としており、会計のバックグラウンドよりも職能を研究対象としていることが明らかである。
- (6) なお、本稿の分析では、共著論文は著者別にそれぞれ 1 本とカウントしている。
- (7) See <http://news-gazette.com/news/local/2009-03-15/urbanas-maureen-berry-Woman-world.html> (最終閲覧 2015 年 5 月 26 日)
- (8) See <https://weatherhead.case.edu/faculty/gary-previts/> (最終閲覧 2015 年 5 月 26 日)
- (9) See <http://st-andrews.ac.uk/management/aboutus/people/honoraryandvisiting/thomaslee/> (最終閲覧 2015 年 5 月 26 日)
- (10) See [https://www.sheffield.ac.uk/management/staff/josephine\\_maltby/index/](https://www.sheffield.ac.uk/management/staff/josephine_maltby/index/) (最終閲覧 2015 年 5 月 26 日)
- (11) 今日では、史観の相違による対立軸は、方法論という形で存在しているとも言える (See 清水[2005])。

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21		COMMON COSTS AND BUSINESS DECISIONS: AN HISTORICAL NOTE	Basil S. Yamey	Winter - Fall 1975	Vol. 2, No. 1/4
22		IT'S ABOUT TIME . . . PATHWAYS TO A NEW VISTA OF ACCOUNTANCY'S PAST	Gary John Previts	Winter - Fall 1975	Vol. 2, No. 1/4
23		WHO WAS WHO IN ACCOUNTING IN 1909?	Williard E. Stone	Winter - Fall 1975	Vol. 2, No. 1/4
24		ACCOUNTING FOR FOREIGN CURRENCY TRANSLATION: CURRENT PROBLEMS IN HISTORICAL	Konrad W. Kubin	Winter - Fall 1975	Vol. 2, No. 1/4
25		A SPECULATION ON THE ORIGINS OF ACCOUNTING	F. M. W. Hird	Winter - Fall 1975	Vol. 2, No. 1/4
26		ACCOUNTING HISTORY, THE ACCOUNTING HISTORIAN, AND THE FASB	William G. Shenkir	Winter - Fall 1975	Vol. 2, No. 1/4
27		FOR EXAMPLE . . . THE VALUE OF PRETENDING	Gary John Previts	Winter - Fall 1975	Vol. 2, No. 1/4
28		IN ALL MY YEARS	Eric L. Kohler	Winter - Fall 1975	Vol. 2, No. 1/4
29		HISTORICAL STUDIES IN RECENT YEARS IN JAPAN	Kojiro Nishikawa	Winter - Fall 1975	Vol. 2, No. 1/4
30		HISTORY AND HUMAN NATURE	Leonard Spacek	Winter - Fall 1975	Vol. 2, No. 1/4
31		THE ACCOUNTING HALL OF FAME	Thomas J. Burns	Winter - Fall 1975	Vol. 2, No. 1/4
32		IN ALL MY YEARS: ECONOMIC AND LEGAL CAUSES OF CHANGES IN ACCOUNTING	George Hillis Newlove	Winter - Fall 1975	Vol. 2, No. 1/4
33		"IT IS UP TO US."---ARNOLD J. TOYNBEE	Vahé Baladouni	Winter - Fall 1975	Vol. 2, No. 1/4
34		HISTORICAL VIGNETTE: BENJAMIN FRANKLIN ON ACCOUNTING	George J. Murphy	Winter - Fall 1975	Vol. 2, No. 1/4
35		IN ALL MY YEARS	Oswald Nielsen	Winter - Fall 1975	Vol. 2, No. 1/4
36		INTERIM REPORT OF THE RESEARCH COMMITTEE	Konrad W. Kubin	Winter - Fall 1975	Vol. 2, No. 1/4
37		HARRY CLARK BENTLEY (1877-1967)	Edward James Gurry	Winter - Fall 1975	Vol. 2, No. 1/4
38		JOSEPH E. STERRETT (1870-1934)	Barbara Dubis Merino	Winter - Fall 1975	Vol. 2, No. 1/4
39		PERRY MASON (1899-1964)	Roscoe Eugene Bryson Jr.	Winter - Fall 1975	Vol. 2, No. 1/4
40		ROBERT HIESTER MONTGOMERY (1872-1953)	Anthony T. Krzystofik	Winter - Fall 1975	Vol. 2, No. 1/4
41		Redovisningens utvecklingshistoria fran bildskrit tii dator (The Development of Accounting from the Hieroglyphs to the Computer) by Axel Grandell	Hans Johnson and Sandor Aszely	Winter - Fall 1975	Vol. 2, No. 1/4
42		My Life and Times by John B. Inglis	Richard A. Scott	Winter - Fall 1975	Vol. 2, No. 1/4
43		Cost Terminology and Cost Theory: A Study of its Development and Present State in Central Europe, Monograph 8 by Hanns-Martin W. Schoenfeld	M. C. Wells	Winter - Fall 1975	Vol. 2, No. 1/4
44		Accounting in Transition: Oral Histories of Recent U. S. Experience by Thomas J. Burns	Paul Frishkoff	Winter - Fall 1975	Vol. 2, No. 1/4
45		America's Impact on the World: A Study of the Role of the United States in the World Economy, 1750-1970 by William Woodruff	Robert MacKenzie	Winter - Fall 1975	Vol. 2, No. 1/4
46		Accounting in Scotland: A Historical Bibliography by Janet Pryce-Jones; R. H. Parker	Peter H. Knutson	Winter - Fall 1975	Vol. 2, No. 1/4
47		Corporate Financial Reporting - Public or Private Control by Robert Chatov	Robert H. Raymond	Winter - Fall 1975	Vol. 2, No. 1/4
48		Origin and Evolution of Double Entry Bookkeeping: A Study of Italian Practice from the Fourteenth Century by Edward Peragallo	Richard H. Homburger	Winter - Fall 1975	Vol. 2, No. 1/4
49		Evolution of Corporate Financial Statements in Japan (Nihon Zaimushohyo Seido no Tenkai) by Ichiro Katano	Kenji Hayashi	Winter - Fall 1975	Vol. 2, No. 1/4
50		DOCTORAL RESEARCH	Hans Johnson	Winter - Fall 1975	Vol. 2, No. 1/4
51		OTHER FEATURES	Robert N. Anthony, Andrew Barr, Myron S. Lubell, Paul Grady and Jimmy Jones	Winter - Fall 1975	Vol. 2, No. 1/4
52		DIRECT COSTING VS. ABSORPTION COSTING: A HISTORICAL REVIEW	Gyan Chandra and Jacob B. Paperman	Winter - Fall 1976	Vol. 3, No. 1/4
53		IN ALL MY YEARS-CLASSIFICATION OF ACCOUNTING SERVICES	Ralph S. Johns	Winter - Fall 1976	Vol. 3, No. 1/4
54		A TRIBUTE TO FEDERIGO MELIS	S. Paul Garner, Giovanni Padroni and Alvaro Martinelli	Winter - Fall 1976	Vol. 3, No. 1/4
55		HOW WRONG WAS SOMBART?	Kenneth S. Most	Winter - Fall 1976	Vol. 3, No. 1/4
56		IN ALL MY YEARS-NOTES ON HANDICAPPING	W. A. Paton	Winter - Fall 1976	Vol. 3, No. 1/4
57		DIGGING IN BOSTON'S ACCOUNTING DUMPS	William Holmes	Winter - Fall 1976	Vol. 3, No. 1/4
58		A PERSPECTIVE ON THE MEASUREMENT OF EARNINGS AND FASB POLICYMAKING	William G. Shenkir	Winter - Fall 1976	Vol. 3, No. 1/4
59		HUMAN RESOURCE ACCOUNTING: AN HISTORICAL PERSPECTIVE	J. David Spiceland and Hilary C. Zaunbrecher	Winter - Fall 1976	Vol. 3, No. 1/4
60		SUMMARY REPORT OF THE COMMITTEE ON GOALS AND OBJECTIVES: (Based on the meeting of the Committee in Atlanta, Georgia on August 21, 1976)	S. Paul Garner	Winter - Fall 1976	Vol. 3, No. 1/4
61		A SHORT HISTORY OF THE ECONOMIC DEVELOPMENT AND ACCOUNTING TREATMENT OF PENSION	Larry Kreiser	Winter - Fall 1976	Vol. 3, No. 1/4
62		EDWARD P. MOXEY, JR.	Adolph Matz	Winter - Fall 1976	Vol. 3, No. 1/4
63		JOHN McDONALD	Harvey Mann	Winter - Fall 1976	Vol. 3, No. 1/4
64		GEORGE SOULÉ	Vahé Baladouni	Winter - Fall 1976	Vol. 3, No. 1/4
65		WILLARD J. GRAHAM	R. E. Ziegler	Winter - Fall 1976	Vol. 3, No. 1/4
66		Accounting Practice and Procedure by Arthur Lowes Dickinson	Jack L. Krogstad	Winter - Fall 1976	Vol. 3, No. 1/4
67		Historical Accounting Literature Institute of Chartered Accountants in England	Adrian L. Kline	Winter - Fall 1976	Vol. 3, No. 1/4
68		A Short History of Accountants and Accountancy by Arthur H. Woolf	Kenneth O. Elvik	Winter - Fall 1976	Vol. 3, No. 1/4
69		Historical Studies of Double Entry Bookkeeping (Bokishi Kenkyu) by Osamu Kojima	Richard H. Homburger	Winter - Fall 1976	Vol. 3, No. 1/4
70		History and Survey of Accountancy by Wilmer L. Green	Horace R. Givens	Winter - Fall 1976	Vol. 3, No. 1/4
71		Lord Byron Accounts Rendered by Doris Langley Moore	Hans Johnson	Winter - Fall 1976	Vol. 3, No. 1/4
72		The First Sixty Years 1913-1973 Arthur Andersen & Co.,	S. J. Lambert	Winter - Fall 1976	Vol. 3, No. 1/4
73		Haskins & Sells: Our First Seventy-Five Years	Joyce C. Lambert	Winter - Fall 1976	Vol. 3, No. 1/4
74		Auditors: Their Duties and Responsibilities Under the Joint-Stock Companies Acts and the Friendly Societies and Industrial and Provident Societies Acts by Francis William Pixley	Bill D. Jarnagin	Winter - Fall 1976	Vol. 3, No. 1/4
75		DOCTORAL RESEARCH	Hans Johnson	Winter - Fall 1976	Vol. 3, No. 1/4
76		THE CALF PATH	-	Winter - Fall 1976	Vol. 3, No. 1/4
77		OTHER FEATURES	-	Winter - Fall 1976	Vol. 3, No. 1/4
78		SPECIAL PREFACE	M. ERNST STEVELINCK	Spring 1977	Vol. 4, No. 1
79		IN TRIBUTE TO H. R. HATFIELD	-	Spring 1977	Vol. 4, No. 1
80		"ZWEI PFADFINDER"	Henry Rand Hatfield	Spring 1977	Vol. 4, No. 1

81	THE RELEVANCE OF "ZWEI PFADFINDER"	Richard H. Homburger and Gary John Previts	Spring 1977	Vol. 4, No. 1
82	RECOLLECTIONS ABOUT FATHER	John G. Hatfield	Spring 1977	Vol. 4, No. 1
83	THE PISAN DOCUMENT OF PHILADELPHIA (La Carta Pisana di Filadelfia)	Tito Antoni	Spring 1977	Vol. 4, No. 1
84	THE INTRODUCTION OF WESTERN BOOKKEEPING INTO JAPAN	Kojiro Nishikawa	Spring 1977	Vol. 4, No. 1
85	DEVELOPMENT OF AN ACCOUNTING SYSTEM IN ANCIENT ATHENS IN RESPONSE TO SOCIO-ECONOMIC CHANGES	George J. Costouros	Spring 1977	Vol. 4, No. 1
86	BUSINESS VENTURES IN GENOA DURING THE TWELFTH CENTURY (1156-1158)	Alvaro Martinelli	Spring 1977	Vol. 4, No. 1
87	ACCOUNTING TEXTBOOKS IN SEVENTEENTH CENTURY ENGLAND - Chiefly About Collins' Work -	Osamu Kojima	Spring 1977	Vol. 4, No. 1
88	THE PRESERVATION OF SOURCE MATERIALS	Anna B. G. Dunlop	Spring 1977	Vol. 4, No. 1
89	THE EVOLUTION OF BUDGETARY ACCOUNTING THEORY AND PRACTICE IN MUNICIPAL ACCOUNTING FROM 1870	James H. Potts	Spring 1977	Vol. 4, No. 1
90	THE RECKONING BOARD AND TALLY STICK	Axel Grandell	Spring 1977	Vol. 4, No. 1
91	MANAGERIAL ACCOUNTING ON THE U.S. 1758 FRONTIER	Williard E. Stone	Spring 1977	Vol. 4, No. 1
92	Publishing in Boston, 1726-57. The Accounts of Daniel Henchman by Rollo G. Silver	William Holmes	Spring 1977	Vol. 4, No. 1
93	Management Accounting in Colonial America by Anthony J. Gambino; John R. Palmer	Edward N. Coffman	Spring 1977	Vol. 4, No. 1
94	An Accountants' Book Collection 1494-1930. Catalogue of the Antiquarian Collection of the Institute of Chartered Accountants of Scotland. Third edition by Anna B. G. Dunlop	Maureen H. Berry	Spring 1977	Vol. 4, No. 1
95	A History of Public Accounting in Maryland by Stephen E. Loeb; Gordon S. May	Horace R. Givens	Spring 1977	Vol. 4, No. 1
96	History of Bank Accounting in Japan by Ichiro Katano	Yoshio Fujita	Spring 1977	Vol. 4, No. 1
97	DOCTORAL RESEARCH	Hans Johnson	Spring 1977	Vol. 4, No. 1
98	RESEARCH NEEDS IN ACCOUNTING HISTORY	R. H. Parker	Fall 1977	Vol. 4, No. 2
99	ANALYSIS OF BOOKKEEPING AS A BRANCH OF GENERAL EDUCATION (1842)	Thomas Jones	Fall 1977	Vol. 4, No. 2
100	SOME INFLUENCES ON THE DEVELOPMENT OF COST ACCOUNTING	M. C. Wells	Fall 1977	Vol. 4, No. 2
101	AN EMERGING CONCEPT OF INCOME PRESENTATION	Jack E. Kiger and Jan R. Williams	Fall 1977	Vol. 4, No. 2
102	THE COMING OF AGE OF DOUBLE ENTRY: THE GIOVANNI FAROLFI LEDGER OF 1299-1300	Geoffrey A. Lee	Fall 1977	Vol. 4, No. 2
103	THE ACCOUNTANT'S RESPONSIBILITY FOR DISCLOSING BRIBERY: AN HISTORICAL NOTE	R. P. Brief	Fall 1977	Vol. 4, No. 2
104	O. TEN HAVE (1899-1974)	A. Van Severter	Fall 1977	Vol. 4, No. 2
105	A 13TH CENTURY AUDIT CASE	William Holmes	Fall 1977	Vol. 4, No. 2
106	A BIT OF ACCOUNTING HISTORY ADDING THE PAGES IN THE JOURNAL	Robert Haulotte, Ernest Stevelinck and Richard Homburger	Fall 1977	Vol. 4, No. 2
107	Business, Banking, and Economic Thought in Late Medieval and Early Modern Europe, Selected Studies of Raymond de Roover by Raymond de Roover; Julius Kirshner; Richard A. Goldthwaite	Edwin Bartenstein	Fall 1977	Vol. 4, No. 2
108	The History of Accountancy by O. ten Have; A. van Severter	Kathryn C. Buckner	Fall 1977	Vol. 4, No. 2
109	The Chicopee Manufacturing Company 1823-1915 by John Michael Cudd	Richard V. Calvasina	Fall 1977	Vol. 4, No. 2
110	Delia mercatura e del mercante perfetto (On Commerce and on the Perfect Merchant), Venice, 1573 by Benedetto Cotrugli	Ivan Turk	Fall 1977	Vol. 4, No. 2
111	The Evolution of Accounting in Canada by Harvey Mann	George J. Murphy	Fall 1977	Vol. 4, No. 2
112	The Late Nineteenth Century Debate over Depreciation, Capital, and Income by Richard P. Brief	Michael Chatfield	Fall 1977	Vol. 4, No. 2
113	DOCTORAL DISSERTATION ABSTRACTS	Hans Johnson	Fall 1977	Vol. 4, No. 2
114	THE EVOLUTION OF ACCOUNTING FOR CORPORATE TREASURY STOCK IN THE UNITED STATES	Norlin G. Rueschhoff	Spring 1978	Vol. 5, No. 1
115	INFLUENCE OF NINETEENTH AND EARLY TWENTIETH CENTURY RAILROAD ACCOUNTING ON THE DEVELOPMENT OF MODERN ACCOUNTING THEORY	J. L. Boockholdt	Spring 1978	Vol. 5, No. 1
116	A NEW PERSPECTIVE ON THE EVOLUTION OF DOUBLE-ENTRY BOOKKEEPING	John J. Williams	Spring 1978	Vol. 5, No. 1
117	AUDITING IN THE ATHENIAN STATE OF THE GOLDEN AGE (500-300 B.C.)	George J. Costouros	Spring 1978	Vol. 5, No. 1
118	THE OLDEST GERMAN BOOKKEEPING TEXT: A Commentary to Recognize the Neglected Contribution of Grammateus to Bookkeeping	Kiyoshi Inoue	Spring 1978	Vol. 5, No. 1
119	GRAMMATEUS REAPPEARS IN 1911	Williard E. Stone	Spring 1978	Vol. 5, No. 1
120	THE PRESIDENT'S REPORT (1889)	John Heins	Spring 1978	Vol. 5, No. 1
121	BENJAMIN GILLIAM'S BOOK - 1700	William Holmes	Spring 1978	Vol. 5, No. 1
122	History of Accounting Evolution in USSR (1917-1972) by V. A. Mazdorov	Yoshiro Kimizuka and Akira Mori	Spring 1978	Vol. 5, No. 1
123	The Bookkeeping Methods of the Edo Era in Japan by Kazuo Kawahara	Ryoji Inouye	Spring 1978	Vol. 5, No. 1
124	History of Development of Accounting in Japan; Development and Perspective of Accounting in Our Country by Shigeo Aoki	Torao Moteki	Spring 1978	Vol. 5, No. 1
125	Written Contributions of Selected Accounting Practitioners, Vol. 1: Ralph S. Johns by Ralph S. Johns	Dale L. Flesher	Spring 1978	Vol. 5, No. 1
126	Theory of Accounts by DR Scott	Joseph R. Oliver	Spring 1978	Vol. 5, No. 1
127	Pioneers of a Profession by James C. Stewart	M. J. R. Gaffikin	Spring 1978	Vol. 5, No. 1
128	The Accounting Hall of Fame: Profiles of Thirty-Six Members by Thomas J. Burns; Edward N. Coffman	Chris Luneski	Spring 1978	Vol. 5, No. 1
129	The Early Records of the Bankes Family at Winstanley by Joyce Bankes; Eric Kerridge	John Freear	Spring 1978	Vol. 5, No. 1
130	The West Riding Textile Industry, A Catalogue of Business Records from the Sixteenth to the Twentieth Century by Patricia Hudson	J. R. Edwards	Spring 1978	Vol. 5, No. 1
131	DOCTORAL DISSERTATION ABSTRACTS	Maureen H. Berry	Spring 1978	Vol. 5, No. 1
132	WANDERING INTO ACCOUNTING-NOTES ON WRITING CAREER	William A. Paton	Fall 1978	Vol. 5, No. 2
133	MANAGEMENT SCIENCE AND THE DEVELOPMENT OF HUMAN RESOURCE ACCOUNTING	Shahid L. Ansari and Diana T. Flamholtz	Fall 1978	Vol. 5, No. 2
134	STANDARD COSTING AND SCIENTIFIC MANAGEMENT	Rosalie C. Hallbauer	Fall 1978	Vol. 5, No. 2
135	"WHETHER MALCOLM'S IS BEST OR OLD CHARGE & DISCHARGE"	D. A. R. Forrester	Fall 1978	Vol. 5, No. 2
136	ON THE PRESENT AND FUTURE IMPORTANCE OF ACCOUNTING HISTORY	Wichita State University Accounting Research Seminar	Fall 1978	Vol. 5, No. 2
137	AN 18TH CENTURY ACCOUNTING PROJECTION FROM PLYMOUTH, MASSACHUSETTS	William Holmes	Fall 1978	Vol. 5, No. 2
138	MANAGEMENT ACCOUNTING LITERATURE: 1925 AND 1975	Wilber C. Haseman	Fall 1978	Vol. 5, No. 2
139	OUTLAY AND INCOME	Charles E. Sprague	Fall 1978	Vol. 5, No. 2
140	Historians' Fallacies by David Hackett Fischer	Orace Johnson	Fall 1978	Vol. 5, No. 2
141	History of the Accountancy Profession in India by G. P. Kapadia	Cadambi A. Srinivasan	Fall 1978	Vol. 5, No. 2
142	A History of Accounting Thought, Revised Edition by Michael Chatfield	Richard A. Scott	Fall 1978	Vol. 5, No. 2
143	The Institution of Public Accountants in Ancient Greece The Institute of Certified Public Accountants of Greece	Diana Flamholtz	Fall 1978	Vol. 5, No. 2
144	Geschichtliche Betrachtungen zur Bilanztheorie bis zum Allgemeinen deutschen Handelsgesetzbuch by Max Lion	Norlin G. Rueschhoff	Fall 1978	Vol. 5, No. 2
145	Index to Federal Tax Articles by Gersham Goldstein; Boris I. Bittker	Gary L. Maydew	Fall 1978	Vol. 5, No. 2
146	DOCTORAL RESEARCH	Maureen H. Berry	Fall 1978	Vol. 5, No. 2
147	CORPORATE ASSET REVALUATIONS: 1925-1934	Gadis J. Dillon	Spring 1979	Vol. 6, No. 1
148	NEW INSIGHTS FROM COST ACCOUNTING INTO BRITISH ENTREPRENEURIAL PERFORMANCE CIRCA 1914	Robert R. Locke	Spring 1979	Vol. 6, No. 1
149	EARLY ENCOUNTERS BETWEEN CPAs AND THE SEC	John L. Carey	Spring 1979	Vol. 6, No. 1
150	1794 MIDDLETOWN, DELAWARE -FROM ACCOUNTING RECORDS	Williard E. Stone	Spring 1979	Vol. 6, No. 1
151	ON MERCANTILE ACCOUNTING IN PRE-INDUSTRIAL IRAN	T. Khodadoust and Paul Frishkoff	Spring 1979	Vol. 6, No. 1
152	ACCOUNTING FOR LES FORGES DE SAINT-MAURICE 1730-1736	Harvey Mann	Spring 1979	Vol. 6, No. 1
153	BARTER BOOKKEEPING: A TENACIOUS SYSTEM	Dale L. Flesher	Spring 1979	Vol. 6, No. 1
154	GEORGE WASHINGTON AS AN ACCOUNTANT	Helen M. Cloyd	Spring 1979	Vol. 6, No. 1
155	A SHARECROP AGREEMENT OF THE 1830s	Thomas McDougal and Abner	Spring 1979	Vol. 6, No. 1
156	BAILY'S PARADOX	Richard P. Brief	Spring 1979	Vol. 6, No. 1
157	Asset Appreciation, Business Income and Price-Level Accounting: 1918-1935 by Stephen A. Zeff	Louis Goldberg	Spring 1979	Vol. 6, No. 1
158	The Chartered Accountant in Australia, Golden Jubilee Issue	Robert H. Raymond	Spring 1979	Vol. 6, No. 1
159	Thomson McLintock and Co. - The First Hundred Years by Rex Winebury	J. C. Lehane	Spring 1979	Vol. 6, No. 1
160	Medieval Finance: A Comparison of Financial Institutions in Northwestern Europe by Bryce Lyon; A. E. Verhulst	Ernest Enke	Spring 1979	Vol. 6, No. 1
161	Les Plus Anciens Comptes De La Ville De Mons (1279-1356). Tome 1. Tome 2. by Christiane Piérard	Frederic M. Stiner, Jr.	Spring 1979	Vol. 6, No. 1
162	Studies in the Historical Materials of Accounting by Osamu Kojima	Kohhei Yamada and Kazushige	Spring 1979	Vol. 6, No. 1

163	A Study of Accounting History in China by Lien-Sheng Lu	Rosita S. Chen	Spring 1979	Vol. 6, No. 1
164	Cunard and the North Atlantic 1840-1973, A History of Shipping and Financial Management by Francis E. Hyde	Maureen H. Berry	Spring 1979	Vol. 6, No. 1
165	Robert H. Montgomery: A Pioneer Leader of American Accounting by Alfred Robert Roberts	Dale A. Buckmaster	Spring 1979	Vol. 6, No. 1
166	DOCTORAL RESEARCH	Maureen H. Berry	Spring 1979	Vol. 6, No. 1
167	COST ACCOUNTING AN INSTITUTIONAL YARDSTICK FOR MEASURING BRITISH ENTREPRENEURIAL PERFORMANCE, CIRCA 1914	Robert R. Locke	Fall 1979	Vol. 6, No. 2
168	DEVELOPMENT OF CORPORATE ACCOUNTING IN AUSTRALIA	Robert W. Gibson	Fall 1979	Vol. 6, No. 2
169	DISTRIBUTION COST ANALYSIS METHODOLOGIES, 1901 -1941	Paul F. Anderson	Fall 1979	Vol. 6, No. 2
170	ON THE LIFE OF LUCA PACIOLI	Akira Nakanishi	Fall 1979	Vol. 6, No. 2
171	AN 1870 CORPORATE AUDIT COMMITTEE	Thomas E. McKee	Fall 1979	Vol. 6, No. 2
172	Schmalenbach and After: A Study of the Evolution of German Business Economics by David A. R. Forrester	Konrad W. Kubin	Fall 1979	Vol. 6, No. 2
173	Il Bilancio di una Azienda Laniera del Trecento [The Financial Statement of a Cloth Manufacturer During the Fourteenth Century.] by Tito Antoni	Alvaro Martinelli	Fall 1979	Vol. 6, No. 2
174	Die Casa di S. Giorgio: Genueser Finanzwesen mit besonderer Beruecksichtigung der Casa di S. Giorgio, II by Heinrich Stevking	Norlin G. Rueschhoff	Fall 1979	Vol. 6, No. 2
175	Transportation Costs and Costing 1917-1973: A Select Annotated Chronological Bibliography by Emanuel Benjamin Ocran,	David B. Vellenga	Fall 1979	Vol. 6, No. 2
176	History of Public Accounting in the United States by James Don Edwards	Frederic M. Stiner, Jr.	Fall 1979	Vol. 6, No. 2
177	Soulé's New Science and Practice of Accounts. Seventh Edition Enlarged, 1903 by Geo [rge] Soulé	James J. Linn	Fall 1979	Vol. 6, No. 2
178	DOCTORAL RESEARCH	Maureen H. Berry	Fall 1979	Vol. 6, No. 2
179	THE WALTHAM SYSTEM AND EARLY AMERICAN TEXTILE COST ACCOUNTING 1813-1848	-	Fall 1979	Vol. 6, No. 2
180	FREDERICK WINSLOW TAYLOR'S CONTRIBUTIONS TO ACCOUNTING	David M. Porter	Spring 1980	Vol. 7, No. 1
181	PETER DUFF: ACCOUNTANT AND EDUCATOR	Rosita S. Chen and Sheng-Der Pan	Spring 1980	Vol. 7, No. 1
182	THE MIDDLESEX CANAL-AN ANALYSIS OF ITS ACCOUNTING AND MANAGEMENT	Horace R. Givens	Spring 1980	Vol. 7, No. 1
183	PARTNERSHIP ACCOUNTING IN A NINETEENTH CENTURY MERCHANT BANKING HOUSE	Linda H. Kistler	Spring 1980	Vol. 7, No. 1
184	THE ACCOUNT CHARGE AND DISCHARGE	Edwin J. Perkins and Sherry Levinson	Spring 1980	Vol. 7, No. 1
185	ASSET VALUATION: AN HISTORICAL PERSPECTIVE	William T. Baxter	Spring 1980	Vol. 7, No. 1
186	Robert Oliver and Merchantile Bookkeeping in the Early Nineteenth Century by Stuart W. Bruchey	Thomas A. Ratcliffe and Paul	Spring 1980	Vol. 7, No. 1
187	Deloitte & Co. 1845-1956	Robert Bloom	Spring 1980	Vol. 7, No. 1
188	Chaucer Life-Records by Martin M. Crow; Clair C. Olson	Hans V. Johnson	Spring 1980	Vol. 7, No. 1
189	Partitari Maiorchini del "Lou dels Pisans" Relativi al Commercio del Pisani nelle Baleari (1304-1322 e 1353-1355) by Tito Antoni	Vahe Baladouni	Spring 1980	Vol. 7, No. 1
190	Accounting in the Golden Age of Greece: A Response to Socioeconomic Changes by George J. Costouros	Tito Antoni	Spring 1980	Vol. 7, No. 1
191	Current Cost Accounting: Identifying the Issues by G. W. Dean; M. C. Wells	Frederic M. Stiner, Jr.	Spring 1980	Vol. 7, No. 1
192	Written Contributions of Selected Accounting Practitioners, Vol. 2: Paul Grady by Vernon K. Zimmerman	Araya Debessay	Spring 1980	Vol. 7, No. 1
193	Management and Consulting: An Introduction to James O. McKinsey by William B. Wolf	Ray Anderson	Spring 1980	Vol. 7, No. 1
194	FINANCIAL REPORTING TECHNIQUES IN 20 INDUSTRIAL COMPANIES SINCE 1861 by Richard Vangermeersch	Tonya K. Flesher	Spring 1980	Vol. 7, No. 1
195	Littleton's Contribution to the Theory of Accountancy. Research Monograph No. 62 by Kathryn C. Buckner	Earl K. Littrell	Spring 1980	Vol. 7, No. 1
196	DOCTORAL RESEARCH	Maureen H. Berry	Spring 1980	Vol. 7, No. 1
197	FREDERICK WINSLOW TAYLOR'S CONTRIBUTIONS TO COST ACCOUNTING	Rosita S. Chen and Sheng-Der Pan	Fall 1980	Vol. 7, No. 2
198	PUBLIC ACCOUNTING IN 1929	Alan P. Mayer-Sommer	Fall 1980	Vol. 7, No. 2
199	SOME ASPECTS OF AUDITING EVOLUTION IN CANADA	George J. Murphy	Fall 1980	Vol. 7, No. 2
200	THE NEW YORK SCHOOL OF ACCOUNTS- A BEGINNING	Elliott L. Slocum and Alfred R. Roberts	Fall 1980	Vol. 7, No. 2
201	ACCOUNTING IN THE BIBLE	Robert L. Hagerman	Fall 1980	Vol. 7, No. 2
202	The American Business Manual by Edward M. Carney	Dale L. Flesher and Tonya K.	Fall 1980	Vol. 7, No. 2
203	The Proper Distribution of Expense Burden by A Hamilton Church	Jackson F. Gillespie	Fall 1980	Vol. 7, No. 2
204	Monograph #2: John Raymond Wildman, 1878-1938 by Gary John	Richard F. Taylor	Fall 1980	Vol. 7, No. 2
205	Reviewed work(s): George O. May: A Study of Selected Contributions to Accounting Thought by Henry Francis Stabler	William G. Mister	Fall 1980	Vol. 7, No. 2
206	Issues in Accountability No. 3: The Great Canal that Linked Edinburgh, Glasgow & London	Maureen H. Berry	Fall 1980	Vol. 7, No. 2
207	DOCTORAL RESEARCH	-	Fall 1980	Vol. 7, No. 2
208	INTERNAL CONTROL FOR OTTOMAN FOUNDATIONS	Turgut Var	Spring 1981	Vol. 8, No. 1
209	THE DEVELOPMENT OF UNIVERSITY AND PROFESSIONAL ACCOUNTANCY EDUCATION IN NEW ZEALAND	M. J. R. Gaffikin	Spring 1981	Vol. 8, No. 1
210	THE EVOLUTION OF APB OPINION NO. 17 ACCOUNTING FOR INTANGIBLE ASSETS; A STUDY OF THE U.S. POSITION ON ACCOUNTING FOR GOODWILL	Wesley T. Andrews, Jr.	Spring 1981	Vol. 8, No. 1
211	THE DEVELOPMENT OF AUDITING STANDARDS IN AUSTRALIA	Robert W. Gibson and Roger Arnold	Spring 1981	Vol. 8, No. 1
212	THE ACCOUNTING RECORDS OF THE EAST INDIA COMPANY	Vahé Baladouni	Spring 1981	Vol. 8, No. 1
213	NOTE ON THE FIRST RECORDED AUDIT IN THE BIBLE	Harry Zvi Davis	Spring 1981	Vol. 8, No. 1
214	anagerial Innovation at General Motors by Alfred D. Chandler, Jr.	Daniel A. Wren	Spring 1981	Vol. 8, No. 1
215	Pioneers in Modern Factory Management by Alfred D. Chandler, Jr.	Michael F. Pohlen	Spring 1981	Vol. 8, No. 1
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246	DOCTORAL RESEARCH	Maureen H. Berry	Fall 1981	Vol. 8, No. 2
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263	ASSET REVALUATION AND COST BASIS: CAPITAL REVALUATION IN CORPORATE FINANCIAL REPORTS	Shizuki Saito	Spring 1983	Vol. 10, No. 1
264	THE EARLY DEBATE ON FINANCIAL AND PHYSICAL CAPITAL	T. A. Lee	Spring 1983	Vol. 10, No. 1
265	SEARCHING FOR ACCOUNTING PARADIGMS	Michel W. E. Glautier	Spring 1983	Vol. 10, No. 1
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278	Editorial	Maureen H. Berry	Spring 1983	Vol. 10, No. 1
279	BUSINESS GOODWILL: CONCEPTUAL CLARIFICATION VIA ACCOUNTING, LEGAL AND ETYMOLOGICAL PERSPECTIVES	Edward N. Coffman	Fall 1983	Vol. 10, No. 2
280	THE ACCOUNTANT-HISTORIANS OF THE INCAS	John K. Curtis	Fall 1983	Vol. 10, No. 2
281	USE OF KNOTTED STRING ACCOUNTING RECORDS IN OLD HAWAII AND ANCIENT CHINA	John A. Yeakel	Fall 1983	Vol. 10, No. 2
282	ACCOUNTING IN THE EARLY YEARS OF THE EAST INDIA COMPANY	Lyle E. Jacobsen	Fall 1983	Vol. 10, No. 2
283	PROFESSIONAL ETHICS OF CPAS IN TAX PRACTICE: AN HISTORICAL PERSPECTIVE	Vahé Baladouni	Fall 1983	Vol. 10, No. 2
284	ANTECEDENTS OF THE INCOME TAX IN COLONIAL AMERICA	Barry C. Broden and Stephen E. Loeb	Fall 1983	Vol. 10, No. 2
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293	PLANNING AND CONTROL IN THE 19th CENTURY ICE TRADE	William S. Hopwood and Karen S. Hreha	Spring 1984	Vol. 11, No. 1
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298	THE BEHAVIOURAL IMPACT OF BUDGETS: EARLY ACCOUNTING CONTRIBUTIONS	John J. Glynn	Spring 1984	Vol. 11, No. 1
299	THUS SPAKE THE RABBI - THE FIRST INCOME TAX?	Lee D. Parker	Spring 1984	Vol. 11, No. 1
300	A COMMENT ON SOME REMARKS BY HISTORIANS OF COST ACCOUNTING ON ENGINEERING CONTRIBUTIONS TO THE SUBJECT	Harvey Mann	Spring 1984	Vol. 11, No. 1
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313		Anthony T. Krzystofik	Spring 1984	Vol. 11, No. 1

314	DOCTORAL RESEARCH	Maureen H. Berry	Spring 1984	Vol. 11, No. 1
315	Editorial	Kenneth S. Most	Fall 1984	Vol. 11, No. 2
316	FRAMEWORKS OF AMERICAN FINANCIAL ACCOUNTING THOUGHT: AN HISTORICAL PERSPECTIVE TO 1973	Gary John Previts	Fall 1984	Vol. 11, No. 2
317	THE PENSION ACCOUNTING MYTH	Mary S. Stone	Fall 1984	Vol. 11, No. 2
318	EARLY CANADIAN FINANCIAL STATEMENT DISCLOSURE LEGISLATION	George J. Murphy	Fall 1984	Vol. 11, No. 2
319	CYCLICAL ASPECTS OF TWENTIETH CENTURY AMERICAN ACCOUNTING	Michael James Dailey	Fall 1984	Vol. 11, No. 2
320	EPISODES IN THE AUSTRALIAN TAX ACCOUNTING SAGA	Robert W. Gibson	Fall 1984	Vol. 11, No. 2
321	ETYMOLOGICAL OBSERVATIONS ON SOME ACCOUNTING TERMS	Vahé Baladouni	Fall 1984	Vol. 11, No. 2
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323	GEORGE C. MATHEWS: AN EARLY COMMISSIONER OF THE SEC	William D. Cooper	Fall 1984	Vol. 11, No. 2
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325	THE IDEAS OF STUART CHASE ON WASTE AND INEFFICIENCY	Robert Bloom and Hans Heymann	Fall 1984	Vol. 11, No. 2
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338	ACCOUNTING IN ANCIENT TIMES	Ernest Stevelinck and Kenneth S. Most	Spring 1985	Vol. 12, No. 1
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340	THE NINETEENTH CENTURY INCOME TAX IN THE SOUTH	William D. Samson	Spring 1985	Vol. 12, No. 1
341	SPIRALING UPWARD: Auditing Methods As Described By Montgomery And His Successors	John H. Myers	Spring 1985	Vol. 12, No. 1
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343	THE 1904 CONGRESS OF ACCOUNTANTS: NATIONAL OR INTERNATIONAL?	J. M. Samuels	Spring 1985	Vol. 12, No. 1
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359	FINANCIAL REPORTING FOR THE GEORGIA COLONY	John H. Engstrom and Randolph A. Shockley	Fall 1985	Vol. 12, No. 2
360	THE HISTORY OF ADVERTISING BY ACCOUNTANTS	Thomas D. Wood and Anne J. Sylvestre	Fall 1985	Vol. 12, No. 2
361	THE ROLE OF STOCK DIVIDENDS IN DEFINING INCOME, DEVELOPING CAPITAL MARKET RESEARCH AND EXPLORING THE ECONOMIC CONSEQUENCES OF ACCOUNTING POLICY DECISIONS	James J. Tucker, III	Fall 1985	Vol. 12, No. 2
362	BARTER: DEVELOPMENT OF ACCOUNTING PRACTICE AND THEORY	Williard E. Stone	Fall 1985	Vol. 12, No. 2
363	FINANCIAL ADMINISTRATION OF ANCIENT ASHANTI EMPIRE	Kwame Afosa	Fall 1985	Vol. 12, No. 2
364	JAMES O. MCKINSEY	Tonya K. Flesher and Dale L.	Fall 1985	Vol. 12, No. 2
365	Double Entry by Single by Frederic William Cronhelm	Raymond T. Holmes, Jr.	Fall 1985	Vol. 12, No. 2
366	Fraudulent Accounting and Fraud in Accounts by Lawrence Robert Dicksee	William G. Mister	Fall 1985	Vol. 12, No. 2
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373	DOCTORAL RESEARCH	Maureen H. Berry	Fall 1985	Vol. 12, No. 2
374	Guest Editorial: ON WRITING FOR THE JOURNAL	Louis Goldberg	Spring 1986	Vol. 13, No. 1
375	THE EVOLUTION OF FINANCIAL STATEMENT INDEXATION IN BRAZIL	Timothy S. Doupnik	Spring 1986	Vol. 13, No. 1
376	FINANCIAL REPORTING IN THE EARLY YEARS OF THE EAST INDIA COMPANY	Vahé Baladouni	Spring 1986	Vol. 13, No. 1
377	A CHRONOLOGY OF THE DEVELOPMENT OF CORPORATE FINANCIAL REPORTING IN CANADA: 1850 TO	George J. Murphy	Spring 1986	Vol. 13, No. 1
378	THE USE OF INTEREST AS AN ELEMENT OF COST IN GERMANY IN THE 16TH AND 17TH CENTURIES	Nasuhi Bursal	Spring 1986	Vol. 13, No. 1
379	THE CLASSICAL MODEL OF CONTROL IN THE ACCOUNTING LITERATURE	Lee D. Parker	Spring 1986	Vol. 13, No. 1
380	A GENEALOGY OF TODAY'S CONTRIBUTORS TO ACCOUNTING RESEARCH	Mark E. Haskins and David D.	Spring 1986	Vol. 13, No. 1
381	ACCOUNTING CONTROL: AN HISTORICAL NOTE	M. J. Mephram	Spring 1986	Vol. 13, No. 1
382	REVIEW ESSAY	O. Finley Graves	Spring 1986	Vol. 13, No. 1
383	Precision and Design in Accountancy by F. Sewell Bray	Edward N. Coffman	Spring 1986	Vol. 13, No. 1
384	Dicksee's Contribution to Accounting Theory by Richard P. Brief	Walker Fesmire	Spring 1986	Vol. 13, No. 1
385	International Auditing: A Comparative Survey of Professional Requirements in Australia, Canada, France, West Germany, Japan, the Netherlands, the UK and the USA by Leslie G. Campbell	O. Ronald Gray	Spring 1986	Vol. 13, No. 1
386	A Summary of the Principal Legal Decisions Affecting Auditors by Hugh Cocks	Raymond T. Holmes, Jr.	Spring 1986	Vol. 13, No. 1
387	The History of Interest Approximations by G. A. Hawawini; V. Ashok	Charles E. Boynton IV	Spring 1986	Vol. 13, No. 1
388	Prophets of Regulation by Thomas K. McCraw	Robert Bricker	Spring 1986	Vol. 13, No. 1
389	On A Cloth Untrue: Inflation Accounting - The Forward Way by D. R. Myddleton	B. A. Coda	Spring 1986	Vol. 13, No. 1
390	Professional Accountants by Beresford Worthington	Katherine S. Moffeit	Spring 1986	Vol. 13, No. 1
391	CAPSULE COMMENTS: Research Sources	Barbara D. Merino	Spring 1986	Vol. 13, No. 1
392	DOCTORAL RESEARCH	Maureen Berry	Spring 1986	Vol. 13, No. 1
393	EDITORIAL	Kenneth S. Most	Fall 1986	Vol. 13, No. 2
394	THE MANY FACES OF LUCA PACIOLI: ICONOGRAPHIC RESEARCH OVER THIRTY YEARS	Ernest Stevelinck	Fall 1986	Vol. 13, No. 2
395	SHAKER ACCOUNTING RECORDS AT PLEASANT HILL: 1830-1850	Larry Kreiser and Philip N. Dare	Fall 1986	Vol. 13, No. 2
396	THE NORTHERN STEAMSHIP COMPANY: THE DEPRECIATION PROBLEM IN THE NINETEENTH CENTURY	J. B. Tabb and C. S. Frankham	Fall 1986	Vol. 13, No. 2
397	THE INCEPTION AND EVOLUTION OF FINANCIAL REPORTING IN THE PROTESTANT EPISCOPAL CHURCH IN THE UNITED STATES OF AMERICA	G. A. Swanson and John C. Gardner	Fall 1986	Vol. 13, No. 2
398	FINANCIAL REPORTING AND STEWARDSHIP ACCOUNTING IN SIXTEENTH-CENTURY SPAIN	Patti A. Mills	Fall 1986	Vol. 13, No. 2
399	ACCOUNTING FOR GOLD AND SILVER MINES: THE DEVELOPMENT OF COST ACCOUNTING	Glenn Vent	Fall 1986	Vol. 13, No. 2



400	A CHRONOLOGICAL REVIEW OF THE AUTHORITATIVE LITERATURE ON INTERPERIOD TAX ALLOCATION: 1940-1985	Frank R. Rayburn	Fall 1986	Vol. 13, No. 2
401	THE RECENT HISTORY OF CORPORATE AUDIT COMMITTEES	Brenda S. Birkett	Fall 1986	Vol. 13, No. 2
402	WILLIAM O. DOUGLAS ON THE TRANSFER OF THE SECURITIES AND EXCHANGE COMMISSION'S AUTHORITY FOR THE DEVELOPMENT OF RULES FOR FINANCIAL REPORTING	Robert Chatov	Fall 1986	Vol. 13, No. 2
403	THE MONETARY SYSTEM, TAXATION, AND PUBLICANS IN THE TIME OF CHRIST	Alan D. Campbell	Fall 1986	Vol. 13, No. 2
404	WHERE'S THE "R" IN DEBIT?	W. Richard Sherman	Fall 1986	Vol. 13, No. 2
405	AN ACCOUNTANT IN THE BOLIVIAN JUNGLE	John Freear	Fall 1986	Vol. 13, No. 2
406	ACCOUNTING MEASUREMENT AND CAPACITY LIMITS OF TECHNOLOGICAL DEVICES	Harry Zvi Davis	Fall 1986	Vol. 13, No. 2
407	THE TWILIGHT OF INCOME MEASUREMENT: TWENTY-FIVE YEARS ON	David Solomons	Spring 1987	Vol. 14, No. 1
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411	THE EVOLUTION OF VOLUNTARY HEALTH AND WELFARE ORGANIZATION ACCOUNTING: 1910-1985	Mary Alice Seville	Spring 1987	Vol. 14, No. 1
412	MUNICIPAL ACCOUNTING REFORM c. 1900: OHIO'S PROGRESSIVE ACCOUNTANTS	Richard K. Fleischman and R. Penny Marquette	Spring 1987	Vol. 14, No. 1
413	THE PROBATIVE CAPACITY OF ACCOUNTS IN EARLY-MODERN SPAIN	Patti A. Mills	Spring 1987	Vol. 14, No. 1
414	The American Institute of Certified Public Accountants: A Century of Progress and Commitment to the Accountancy Profession	James Don Edwards	Spring 1987	Vol. 14, No. 1
415	A Synopsis of Essays on Historical Accounting Topics Published in the Centennial Issue of the Journal of Accountancy	Edward N. Coffman	Spring 1987	Vol. 14, No. 1
416	1986 Accounting Hall of Fame Induction: Robert N. Anthony	Robert M. Trueblood, Thomas J. Burns and ROBERT NEWTON ANTHONY	Spring 1987	Vol. 14, No. 1
417	EDITORIAL	GJP	Spring 1987	Vol. 14, No. 1
418	REVIEW ESSAY: HISTORICAL METHODS - POST MODERNIST ANALYSIS	Barbara D. Merino	Spring 1987	Vol. 14, No. 1
419	Accounting in England and Scotland 1543-1800 by B. S. Yamey; H. C. Edey; H. W. Thomson	Patti A. Mills	Spring 1987	Vol. 14, No. 1
420	Professional Ethics of Public Accounting by John L. Carey	Robert Bricker	Spring 1987	Vol. 14, No. 1
421	CAPSULE COMMENTS: Research Sources	B. D. Merino	Spring 1987	Vol. 14, No. 1
422	DOCTORAL RESEARCH	MAUREEN H. BERRY	Spring 1987	Vol. 14, No. 1
423	THE DARK AGES OF COST ACCOUNTING: THE ROLE OF MISCUES IN THE LITERATURE	George J. Staubus	Fall 1987	Vol. 14, No. 2
424	ANTE-BELLUM BANK ACCOUNTING - A CASE STUDY: The New Orleans Savings Bank In The 1830s	Joseph R. Razek	Fall 1987	Vol. 14, No. 2
425	THE INFLUENCE OF TAX LEGISLATION ON FINANCIAL ACCOUNTING: A STUDY OF THE TIMBER INDUSTRY, 1905-1925	Robert C. Elmore	Fall 1987	Vol. 14, No. 2
426	CAPITAL MAINTENANCE: A NEGLECTED NOTION	Oscar S. Gellein	Fall 1987	Vol. 14, No. 2
427	PREHISTORIC ACCOUNTING AND THE PROBLEM OF REPRESENTATION: ON RECENT ARCHEOLOGICAL EVIDENCE OF THE MIDDLE-EAST FROM 8000 B.C. TO 3000 B.C.	Richard Mattessich	Fall 1987	Vol. 14, No. 2
428	1987 Accounting Hall of Fame Induction	Thomas J. Burns, Yuji Ijiri and Philip Leroy Defliese	Fall 1987	Vol. 14, No. 2
429	THE AMERICAN ASSOCIATION OF PUBLIC ACCOUNTANTS (1908)	Thomas Cullen Roberts and James G. Cannon	Fall 1987	Vol. 14, No. 2
430	A COMMENTARY ON CPAs IN 1908	Harry T. Magill	Fall 1987	Vol. 14, No. 2
431	REVIEW ESSAY: SOME EIGHTEENTH CENTURY ACCOUNTING TREATISES	George J. Murphy and BARBARA D. MERINO	Fall 1987	Vol. 14, No. 2
432	Origins of Enterprise: Business Leadership in the Industrial Revolution by Katrina Honeyman	Geoffrey T. Mills	Fall 1987	Vol. 14, No. 2
433	A Manuscript of China's History of Accounting by D. Y. Kuo; Kov	Lucy C. Lee	Fall 1987	Vol. 14, No. 2
434	Charles Ezra Sprague by Helen Scott Mann	Araya Debessay	Fall 1987	Vol. 14, No. 2
435	The Historical Development and Operational Form of Corporate Reporting Regulation in Japan by Jill L. McKinnon	Lawrence R. Hudack	Fall 1987	Vol. 14, No. 2
436	Letter to the Editor	Adolph Matz	Fall 1987	Vol. 14, No. 2
437	DOCTORAL RESEARCH	MAUREEN H. BERRY	Fall 1987	Vol. 14, No. 2
438	LEGAL ACCEPTANCE OF ACCOUNTING PRINCIPLES IN GREAT BRITAIN AND THE UNITED STATES: SOME LESSONS FROM HISTORY	Jean Margo Reid	Spring 1988	Vol. 15, No. 1
439	THE NATURE AND FUNCTION OF COST KEEPING IN A LATE NINETEENTH-CENTURY SMALL BUSINESS	Thomas Tyson	Spring 1988	Vol. 15, No. 1
440	TRENDS IN THE EVOLUTION OF SCHOLARLY ACCOUNTING THOUGHT: A QUANTITATIVE EXAMINATION	Miklos A. Vasarhelyi, Da Hsien Bao and Joel Berk	Spring 1988	Vol. 15, No. 1
441	THE EVOLUTION OF THE UNITARY TAX APPOINTMENT METHOD	Nancy Foran and Dahli Gray	Spring 1988	Vol. 15, No. 1
442	THE RISE IN THE PRICE OF WHEAT FOR THE "BAKERY IN THE STREET OF THE FISHMARKET" IN THE CITY OF LIMA 1812-1821	John T. S. Melzer	Spring 1988	Vol. 15, No. 1
443	A. A. FITZGERALD ON THE "PRINCIPLES OF ACCOUNTING"	Louis Goldberg	Spring 1988	Vol. 15, No. 1
444	A REPRINT OF PRINCIPLES OF ACCOUNTING	A. A. Fitzgerald	Spring 1988	Vol. 15, No. 1
445	REVIEW ESSAY	Edward Arrington	Spring 1988	Vol. 15, No. 1
446	Accounting and Auditing: Thoughts on Forty Years in Practice and Education by William D. Hall	Robert J. Kirsch	Spring 1988	Vol. 15, No. 1
447	A New Approach to Management Accounting History by H. Thomas Johnson	Joseph R. Razek	Spring 1988	Vol. 15, No. 1
448	Kreuger: Genius and Swindler by Robert Shaplen	Dale L. Flesher	Spring 1988	Vol. 15, No. 1
449	DOCTORAL RESEARCH	MAUREEN H. BERRY	Spring 1988	Vol. 15, No. 1
450	SELECT BIBLIOGRAPHY OF WORKS ON THE HISTORY OF ACCOUNTING 1981-1987	R. H. Parker	Fall 1988	Vol. 15, No. 2
451	INFLUENCES FROM EARLY ACCOUNTING LITERATURE ON CONTEMPORARY RESEARCH	Robert J. Bricker	Fall 1988	Vol. 15, No. 2
452	THE IMPORTANCE OF ACCOUNTING TO THE SHAKERS	Archie Faircloth	Fall 1988	Vol. 15, No. 2
453	A CONTENT COMPARISON OF ANTEBELLUM PLANTATION RECORDS AND THOMAS AFFLECK'S ACCOUNTING PRINCIPLES	Jan Richard Heier	Fall 1988	Vol. 15, No. 2
454	THE SCOTTISH ENLIGHTENMENT AND THE DEVELOPMENT OF ACCOUNTING	Michael J. Mephram	Fall 1988	Vol. 15, No. 2
455	FOREWORD TO C. C. MARSH'S 1835	Terry K. Sheldahl	Fall 1988	Vol. 15, No. 2
456	A LECTURE ON THE STUDY OF BOOK-KEEPING, WITH A BALANCE SHEET	C. C. MARSH	Fall 1988	Vol. 15, No. 2
457	1988 ACCOUNTING HALL OF FAME INDUCTION	Thomas J. Burns and NORTON MOORE BEDFORD	Fall 1988	Vol. 15, No. 2
458	Editorial: SYDNEY AND BEYOND	Gary John Previts	Fall 1988	Vol. 15, No. 2
459	EDITOR'S CORRECTION TO VOLUME 15, NO. 1, SPRING, 1988	-	Fall 1988	Vol. 15, No. 2
460	The History of Accounting Thought [Istocia razvitija buchgalterskovo ucieta] by Jaroslaw W. Sokolow	Alicia Jaruga	Fall 1988	Vol. 15, No. 2
461	Depreciation and Replacement Policy by J. L. Meij	Doris M. Cook	Fall 1988	Vol. 15, No. 2
462	The Contributions of Alexander Hamilton Church to Accounting and Management by Richard Vangermeersch	Akhil Kumar	Fall 1988	Vol. 15, No. 2
463	CANADA'S ACCOUNTING ELITE: 1880-1930	Alan J. Richardson	Jun-89	Vol. 16, No. 1
464	LEGISLATIVE HISTORY OF THE ALLOWANCE OF LIFO FOR TAX PURPOSES	Morton Pincus	Jun-89	Vol. 16, No. 1
465	THE STANDARDIZATION OF MINE ACCOUNTING	Glenn Vent and Ronald A. Milne	Jun-89	Vol. 16, No. 1
466	ACCOUNTING "REVOLUTIONS" IN JAPAN	Kyujiro Someya	Jun-89	Vol. 16, No. 1
467	THE LIFE OF BARTOLOMÉ SALVADOR DE SOLÓRZANO: SOME FURTHER EVIDENCE	Esteban Hernández Esteve	Jun-89	Vol. 16, No. 1
468	A NOTE: GRAVES, SWEENEY AND GOLDMARKBILANZ - WHITHER SWEENEY AND SCHMIDT'S TAGESWERTBILANZ?	Graeme Dean and Frank L. Clarke	Jun-89	Vol. 16, No. 1
469	H. K. HATHAWAY ON PRODUCT COSTING: RELEVANT ISSUES OF CONTEMPORARY CONCERN	Robert A. Seay and Roger C. Schoenfeldt	Jun-89	Vol. 16, No. 1
470	Audit Qualifications in Australia 1950 to 1979 by Allen Craswell	Roland L. Madison	Jun-89	Vol. 16, No. 1
471	Reporting Fixed Assets in Nineteenth-Century Company Accounts by J. R. Edwards	Hans V. Johnson	Jun-89	Vol. 16, No. 1
472	Dynamics of an Entity: The History of the Accounting Association of Australia and New Zealand by Louis	Michael J. R. Gaffikin	Jun-89	Vol. 16, No. 1
473	A History of Cooper Brothers & Co.: 1854 To 1954	Jan R. Heier	Jun-89	Vol. 16, No. 1

474	Towards a Theory and Practice of Cash Flow Accounting by T. A. Lee	Robert Bloom	Jun-89	Vol. 16, No. 1
475	The Essential Alfred Chandler: Essays Toward a Historical Theory of Big Business by Thomas K. McGraw	George Slater	Jun-89	Vol. 16, No. 1
476	VIDEOTAPE OF INTERVIEWS WITH EMERITUS PROFESSOR LOUIS GOLDBERG, 1986 by Lee D. Parker	R. H. Parker	Jun-89	Vol. 16, No. 1
477	Beta Alpha Psi, From Omega to Zeta Omega: The Making of a Comprehensive Fraternity, 1946-1984 by Terry K. Sheldahl	Louella Moore	Jun-89	Vol. 16, No. 1
478	Financial Accounting Milestones in the Annual Reports of United States Steel Corporation (The First Seven Decades) by Richard Vangermeersch	R. A. Bryer	Jun-89	Vol. 16, No. 1
479	A KUHNIAN INTERPRETATION OF THE HISTORICAL EVOLUTION OF ACCOUNTING	Barry E. Cushing	Dec-89	Vol. 16, No. 2
480	EARLY ACCOUNTING: THE TALLY AND CHECKERBOARD	W. T. Baxter	Dec-89	Vol. 16, No. 2
481	THE IRONY OF "THE GOLDEN AGE" OF ACCOUNTING METHODOLOGY	Tom Mouck	Dec-89	Vol. 16, No. 2
482	MEDIEVAL TRADERS AS INTERNATIONAL CHANGE AGENTS: A COMPARISON WITH TWENTIETH CENTURY INTERNATIONAL ACCOUNTING FIRMS	Larry M. Parker	Dec-89	Vol. 16, No. 2
483	1989 MANUSCRIPT AWARD: A HISTORICAL ANALYSIS OF DEPRECIATION ACCOUNTING: THE UNITED STATES STEEL EXPERIENCE	Sarah Auman Reed	Dec-89	Vol. 16, No. 2
484	A HISTORY OF THE ACADEMY OF ACCOUNTING HISTORIANS 1973-1988	Edward N. Coffman, Alfred R. Roberts and Gary John Previts	Dec-89	Vol. 16, No. 2
485	1989 ACCOUNTING HALL OF FAME INDUCTION: YUJI IJIRI	William W. Cooper, Thomas S. Burns, Yuji Ijiri and Robert M. M.	Dec-89	Vol. 16, No. 2
486	MEMORIAL: THE LATE EMERITUS PROFESSOR KOJIMA (1912-1989)	Yoshihiro Hirabayashi	Dec-89	Vol. 16, No. 2
487	THE ACCOUNTANT AND THE INVESTOR	George O. May	Dec-89	Vol. 16, No. 2
488	Economic Accounting by Diran Bodenhorn	Catharine M. Lemieux	Dec-89	Vol. 16, No. 2
489	Hierarchy, History, and Human Nature: The Social Origins of Historical Consciousness by Donald E. Brown	Jenice P. Stewart	Dec-89	Vol. 16, No. 2
490	CHAMBERS ON ACCOUNTING: MOTS AGAINST THE CURRENT	Chris Poullaos	Dec-89	Vol. 16, No. 2
491	"Historia de la Contabilidad en España" (The History of Accounting in Spain). Special issue of Revista Española de Financiación y Contabilidad by Esteban Hernández-Esteve	Salvador Carmona	Dec-89	Vol. 16, No. 2
492	Understanding Accounting in its Social and Historical Context (The Case of Cost Accounting in Britain, 1914-1925) by Anne Loft	Victoria Beard	Dec-89	Vol. 16, No. 2
493	Capitalism & Arithmetic: The New Math of the 15th Century by Frank J. Swetz	Maurice S. Newman	Dec-89	Vol. 16, No. 2
494	Accounting Literature in Non-Accounting Journals: An Annotated Bibliography by P. Tantral	Robert J. Bricker	Dec-89	Vol. 16, No. 2
495	Art & Accounting by Basil S. Yamey	Stephen D. Strange	Dec-89	Vol. 16, No. 2
496	WHAT IS PUBLISHABLE ACCOUNTING HISTORY RESEARCH: AN EDITORIAL VIEW	Dale L. Flesher and William D. Samson	Jun-90	Vol. 17, No. 1
497	CHARACTERISTICS OF THE WORK OF LEADING AUTHORS OF THE ACCOUNTING REVIEW, 1926-1945	Robert J. Fleming, Samuel P. Graci and Joel E. Thompson	Jun-90	Vol. 17, No. 1
498	AN EARLY ATTEMPT AT BALANCE SHEET CLASSIFICATION AND FINANCIAL REPORTING	Vahé Baladouni	Jun-90	Vol. 17, No. 1
499	ACCOUNTING FOR LABOR IN THE EARLY 19TH CENTURY: THE U.S. ARMS MAKING EXPERIENCE	Thomas Tyson	Jun-90	Vol. 17, No. 1
500	COST ACCOUNTING AT KESWICK, ENGLAND, c. 1598-1615: THE GERMAN CONNECTION	John Richard Edwards, George Hammersley and Edmund Newell	Jun-90	Vol. 17, No. 1
501	A WORLD WAR II COST ACCOUNTING ASSIGNMENT	Dixon Fagerberg, Jr.	Jun-90	Vol. 17, No. 1
502	CREATING AN ACCOUNTING CULTURE IN THE CLASSROOM	David R. Koeppen	Jun-90	Vol. 17, No. 1
503	Economists and the Economy: The Evolution of Economic Ideas 1600 to the Present Day by Roger Backhouse	Alistair M. Preston	Jun-90	Vol. 17, No. 1
504	Congress and the Income Tax by Barber B. Conable	Adrianne E. Slaymaker	Jun-90	Vol. 17, No. 1
505	The Memoirs of Edwin Waterhouse: A Founder of Price Waterhouse by Edgar Jones	Michael J. Mephram	Jun-90	Vol. 17, No. 1
506	George Washington's Expense Account by Marvin Kitman	James H. Potts	Jun-90	Vol. 17, No. 1
507	Five Years Hard! Memoirs of an Articled Clerk 1928-1933 by Charles Kohler	John Freear	Jun-90	Vol. 17, No. 1
508	The Evolution of Selected Annual Corporate Financial Reporting Practices in Canada 1900-1970 by George J. Murphy	John K. Courtis	Jun-90	Vol. 17, No. 1
509	Education for the Mercantile Counting House: Critical and Constructive Essays by Nine British Writers, 1716-1794 by Terry K. Sheldahl	G. A. Swanson	Jun-90	Vol. 17, No. 1
510	The Historical Development of Management Accounting by Atsuo Tsuji	Takashi Oguri	Jun-90	Vol. 17, No. 1
511	Managerial Accounting by William J. Vatter	Thomas Tyson	Jun-90	Vol. 17, No. 1
512	MUTUAL SELF INTEREST - A UNIFYING FORCE: THE DOMINANCE OF SOCIETAL CLOSURE OVER SOCIAL BACKGROUND IN THE EARLY PROFESSIONAL ACCOUNTING BODIES	Moyra J. M. Kedsle	Dec-90	Vol. 17, No. 2
513	CHARLES LAMB: A MAN OF LETTERS AND A CLERK IN THE ACCOUNTANT'S DEPARTMENT OF THE EAST INDIA COMPANY	Vahé Baladouni	Dec-90	Vol. 17, No. 2
514	THE NATURAL BUSINESS YEAR: A SHIFT FROM PROACTIVE TO REACTIVE BEHAVIOR BY ACCOUNTANTS	Richard Vangermeersch and Mark Higgins	Dec-90	Vol. 17, No. 2
515	THE ORIGINS AND DEVELOPMENTS OF FRENCH COSTING SYSTEMS (AS REFLECTED IN PUBLISHED LITERATURE)	H. Peter Holzer and Wade Rogers	Dec-90	Vol. 17, No. 2
516	SETTING UP AN INDUSTRIAL ACCOUNTING SYSTEM AT SAINT-GOBAIN (1820 - 1880)	Marc Nikitin	Dec-90	Vol. 17, No. 2
517	THE DEVELOPMENT OF MANAGERIAL ACCOUNTING IN GERMANY: A HISTORICAL ANALYSIS	A. G. Goenberg and H. M. W. Schoenfeld	Dec-90	Vol. 17, No. 2
518	THE DEVELOPMENT OF THE JUDICIAL DEFINITION OF MATERIALITY	LuAnn Bean and Deborah W. Thomas	Dec-90	Vol. 17, No. 2
519	1990: ACCOUNTING HALL OF FAME INDUCTION: CHARLES T. HORNGREN	Sidney Davidson, Thomas J. Burns and CHARLES THOMAS HORNGREN	Dec-90	Vol. 17, No. 2
520	Accounting and Industrial Relations: Some Historical Evidence on Their Interaction by Philip D. Bougen	Roxanne T. Johnson	Dec-90	Vol. 17, No. 2
521	Passions Within Reason: The Strategic Role of the Emotions by Robert H. Frank	Eric W. Noreen	Dec-90	Vol. 17, No. 2
522	Historiska studier i folkliv, handelsteknik och redovisning by Axel Grandell	Sten Jönsson	Dec-90	Vol. 17, No. 2
523	The Rise of Statistical Thinking, 1820-1900 by Thomas M. Porter	James J. Tucker, III	Dec-90	Vol. 17, No. 2
524	Working Paper Series Volume 4 (Working Papers 61-80) by Rasoul H. Tondkar; Edward N. Coffman	Marilynn Collins	Dec-90	Vol. 17, No. 2
525	The Society of Accountants in Edinburgh 1854-1914 by Stephen P. Walker	Richard K. Fleischman	Dec-90	Vol. 17, No. 2
526	MAINTAINING ACCOUNTING AS THE PARAMOUNT INTEREST IN ACCOUNTING RESEARCH: RE-EXAMINING THE CONTRIBUTIONS OF DR SCOTT	Mark A. Covaleski and Mark W. Dirsmit	Jun-91	Vol. 18, No. 1
527	BRANCH ACCOUNTING: EVIDENCE FROM THE ACCOUNTING RECORDS OF THE NORTH AMERICAN MORAVIANS	Gary D. Burkette, Michael P. Riordan and Diane A. Riordan	Jun-91	Vol. 18, No. 1
528	THE ETHICS OF DISCLOSURE IN COMPANY FINANCIAL REPORTING IN THE UNITED KINGDOM 1925-1970	Ian C. Stewart	Jun-91	Vol. 18, No. 1
529	THE CHICAGO, ROCK ISLAND AND PACIFIC RAILROAD COMPANY: AN EXAMINATION OF CONTINGENT LIABILITIES OF 1903-1904	Roger Daniels and Dale L. Flesher	Jun-91	Vol. 18, No. 1
530	A Review Essay: The Savings and Loan Crisis	James Schaefer	Jun-91	Vol. 18, No. 1
531	The Prediction of Corporate Bankruptcy: A Discriminant Analysis by Edward I. Altman	Ahmed El-Zayaty	Jun-91	Vol. 18, No. 1
532	Accountability of Local Authorities in England and Wales 1831-1935 by Hugh M. Coombs; J. R. Edwards	R. H. Jones	Jun-91	Vol. 18, No. 1
533	Legal Regulation of British Company Accounts 1836-1900 by J.R. Edwards	Bruce La Rochelle	Jun-91	Vol. 18, No. 1
534	When the Machine Stopped (A Cautionary Tale from Industrial America) by Max Holland	Patti A. Mills	Jun-91	Vol. 18, No. 1
535	The Book-keeper and the American Counting Room, (New York: 1880-1884), 4 Volumes by Seiden R. Hopkins	Gary John Previts	Jun-91	Vol. 18, No. 1
536	Luca Pacioli, Unsung Hero of the Renaissance	Victoria Beard	Jun-91	Vol. 18, No. 1
537	Regulation in Perspective: Historical Essays by Thomas McCraw	Geoffrey T. Mills	Jun-91	Vol. 18, No. 1
538	Financial Reporting to Employees: From Past to Present by Lee D. Parker	Anne Loft	Jun-91	Vol. 18, No. 1
539	Accounting in Australia - Historical Essays by Robert H. Parker	Hekinus Manao	Jun-91	Vol. 18, No. 1
540	Relevance Rediscovered (An anthology of 25 significant articles from the NACA Bulletins and Yearbooks 1919-1929) by Richard Vangermeersch	Lamont F. Steedle	Jun-91	Vol. 18, No. 1
541	THE 1947 FRENCH ACCOUNTING PLAN: ORIGINS AND INFLUENCES ON SUBSEQUENT PRACTICE	Anne Fortin	Dec-91	Vol. 18, No. 2

542	TRACING THE EVOLUTION OF RESEARCH IN THE ACCOUNTING REVIEW THROUGH ITS LEADING AUTHORS: THE 1946-1965 PERIOD	Robert J. Fleming, Samuel P. Graci and Joel E. Thompson	Dec-91	Vol. 18, No. 2
543	AN EXPLORATORY STUDY OF EARLY EMPIRICISM IN U.S. ACCOUNTING LITERATURE	Dale Buckmaster and Kok-Foo Theang	Dec-91	Vol. 18, No. 2
544	SUBSTANCE AND SEMANTICS IN THE AUDITOR'S STANDARD REPORT	Stevan K. Olson and Charles W. Wootton	Dec-91	Vol. 18, No. 2
545	THE PROCESS OF ACCOUNTING INNOVATION: THE PUBLICATION OF CONSOLIDATED ACCOUNTS IN BRITAIN IN 1910	John Richard Edwards	Dec-91	Vol. 18, No. 2
546	ACCOUNTING RECORDS OF QUAKERS OF WEST FALMOUTH, MASSACHUSETTS (1796-1860): AN ANALYSIS	Jayne Fuglister and Robert Bloom	Dec-91	Vol. 18, No. 2
547	A HISTORY OF POOLING OF INTERESTS ACCOUNTING FOR BUSINESS COMBINATIONS IN THE UNITED STATES	Frank R. Rayburn and Ollie S. Powers	Dec-91	Vol. 18, No. 2
548	REVIEW ESSAY: Professional Foundations and Theories of Professional Behavior	Tom Lee	Dec-91	Vol. 18, No. 2
549	Accounting for Life by Henry Benson	Thomas J. Burns	Dec-91	Vol. 18, No. 2
550	Fiscal Accounts of Catalonia under the Early Count-Kings (1151-1213) by Thomas N. Bisson	Patti A. Mills	Dec-91	Vol. 18, No. 2
551	Coming Into the Light (A Study of the Development of a Professional Association for Cost Accountants in Britain in the Wake of the First World War) by Anne Loft	Moyra J. M. Kedsleie	Dec-91	Vol. 18, No. 2
552	THE DEVELOPMENT OF "THE BIG EIGHT" ACCOUNTING FIRMS IN THE UNITED STATES, 1900 TO 1990	Charles W. Wootton and Carel M. Wolk	Jun-92	Vol. 19, No. 1
553	USING HISTORICAL ANNUAL REPORTS IN TEACHING: LETTING THE PAST BENEFIT THE PRESENT	Joel Amernic and Ramy Elitzur	Jun-92	Vol. 19, No. 1
554	A HISTORICAL REVIEW OF THE ACCOUNTING TREATMENT OF RESEARCH AND DEVELOPMENT COSTS	Paul E. Nix and David E. Nix	Jun-92	Vol. 19, No. 1
555	1991 ACCOUNTING HALL OF FAME INDUCTION: RAYMOND J. CHAMBERS	Murray Wells, Daniel L. Jensen and Raymond John Chambers	Jun-92	Vol. 19, No. 1
556	The Institute of Internal Auditors: 50 Years of Progress Through Sharing by Dale L. Flesher	Frank E. Ryerson III	Jun-92	Vol. 19, No. 1
557	The Costing Heritage: Studies in Honor of S. Paul Garner by O. Finley Graves	Jack Ruhl	Jun-92	Vol. 19, No. 1
558	Replacement Costs and Accounting Reform in Post World War I German by Finley Graves; Graeme Dean; Frank	Dieter Schnedier	Jun-92	Vol. 19, No. 1
559	An Analysis of the Early Record Keeping in the DuPont Company 1800-1818 by Roxanne T. Johnson	Harvey Mann	Jun-92	Vol. 19, No. 1
560	The Closure of the Accounting Profession by T. A. Lee	Kathie Cooper	Jun-92	Vol. 19, No. 1
561	Accountancy Comes of Age: The Development of an American Profession, 1886-1940 by Paul J. Miranti.	Joni Young	Jun-92	Vol. 19, No. 1
562	The Rise of Financial Capitalism: International Capital Markets in the Age of Reason by Larry Neal	Christopher J. Napier	Jun-92	Vol. 19, No. 1
563	The Growth of Arthur Andersen & Co. 1928-1973: An Oral History by Leonard Spacek	Stephen A. Zeff	Jun-92	Vol. 19, No. 1
564	1992 Vangermeersch Manuscript Award: THE NATURE AND ENVIRONMENT OF COST MANAGEMENT AMONG EARLY NINETEENTH CENTURY U.S. TEXTILE MANUFACTURERS	Thomas Tyson	Dec-92	Vol. 19, No. 2
565	THE INTRODUCTION OF "ARABIC" NUMERALS IN EUROPEAN ACCOUNTING	John W. Durham	Dec-92	Vol. 19, No. 2
566	AN ANALYSIS OF THE TOWN OFFICER (1791-1815): THE EARLIEST AMERICAN TREATISE ON MUNICIPAL ACCOUNTING?	Loren A. Wenzel, Stanley D. Tonge and Peter L. McMickle	Dec-92	Vol. 19, No. 2
567	AN AUSTRALIAN ATTEMPT TO INTERNATIONALIZE ACCOUNTING PROFESSIONAL ORGANIZATIONS	John J. Gavens and Robert W. Gibson	Dec-92	Vol. 19, No. 2
568	CHINESE DOUBLE-ENTRY BOOKKEEPING BEFORE THE NINETEENTH CENTURY	Z. Jun Lin	Dec-92	Vol. 19, No. 2
569	GOVERNMENT/BUSINESS SYNERGY: EARLY AMERICAN INNOVATIONS IN BUDGETING AND COST ACCOUNTING	R. Penny Marquette and Richard K. Fleischman	Dec-92	Vol. 19, No. 2
570	INCOME SMOOTHING IN ACCOUNTING AND BUSINESS LITERATURE PRIOR TO 1954	Dale Buckmaster	Dec-92	Vol. 19, No. 2
571	Continuing Research on the Savings and Loan Crisis: A Review Essay	James Schaefer	Dec-92	Vol. 19, No. 2
572	The Overseas Trade of London Exchequer Customs Accounts 1480-1 by H. S. Cobb	Hans J. Dykxhoorn	Dec-92	Vol. 19, No. 2
573	Accounting Methodology and the Work of R. J. Chambers by M. J. R. Gaffikin	Chris Poullaos	Dec-92	Vol. 19, No. 2
574	Accounting Research in the 1980s and its Future Relevance by Richard Mattessich	Anne Fortin	Dec-92	Vol. 19, No. 2
575	Selected Writings by Maurice Moonitz	Michael Chatfield	Dec-92	Vol. 19, No. 2
576	Relevance Rediscovered, Volume II by Richard Vangermeersch	Lamont F. Steedle	Dec-92	Vol. 19, No. 2
577	THE SAVINGS AND LOAN DEBACLE: THE CULMINATION OF THREE DECADES OF CONFLICTING REGULATION, DEREGULATION, AND RE-REGULATION	Geanie W. Margavio	Jun-93	Vol. 20, No. 1
578	THE "REVOLUTION" IN FINANCIAL REPORTING THEORY: A KUHNIAN INTERPRETATION	Tom Mouck	Jun-93	Vol. 20, No. 1
579	EVOLUTION OF CONCEPTS OF MINORITY INTEREST	Myrtle W. Clark	Jun-93	Vol. 20, No. 1
580	INTERNAL CONTROL: HOW IT EVOLVED IN FOUR ENGLISH-SPEAKING COUNTRIES	David Hay	Jun-93	Vol. 20, No. 1
581	1992 ACCOUNTING HALL OF FAME INDUCTION: DAVID SOLOMONS	Stephen A. Zeff, Herbert S. Autrey, Thomas J. Burns and David Solomons	Jun-93	Vol. 20, No. 1
582	Accounting History 1976-1986: An Anthology by Peter Boys; John Freear	Sudarwan	Jun-93	Vol. 20, No. 1
583	A History of British Financial Accounting by Junichi Chiba	Yozo Sakaguchi	Jun-93	Vol. 20, No. 1
584	The Rise of The Corporate Commonwealth by Louis Galambos; Joseph Pratt	Nandini Chandar	Jun-93	Vol. 20, No. 1
585	Bill and Ruth Cooper and Their Friends by Yuji Ijiri; Rona A. Watts	Rodney K. Rogers	Jun-93	Vol. 20, No. 1
586	The History of the Financial Control Function of Local Government Accounting in the United Kingdom by R. H.	Leon Hay	Jun-93	Vol. 20, No. 1
587	Modern Accounting Research: History, Survey, and Guide by Richard Mattessich	Stephen J. Young	Jun-93	Vol. 20, No. 1
588	Bastion of Commerce in the City of Kings: The Consulado de Comercio de Lima 1593-1877 by John T. S.	Stephen F. Larabee	Jun-93	Vol. 20, No. 1
589	Methodology and Method in History, A Bibliography by Lee D. Parker; O. Finley Graves	Michael J. R. Gaffikin	Jun-93	Vol. 20, No. 1
590	Before Writing, Volume 1, From Counting to Cuneiform by Denise Schmandt-Besserat	Cigdem Solas	Jun-93	Vol. 20, No. 1
591	Relevance Rediscovered, Volume III by Richard Vangermeersch	Lamont F. Steedle	Jun-93	Vol. 20, No. 1
592	Company Financial Reporting: A Historical and Comparative Study of the Dutch Regulatory Process by S. A. Zeff; F. VanderWel; C. Camfferman	Kathleen E. Sinning	Jun-93	Vol. 20, No. 1
593	1993 Vangermeersch Manuscript Award: HISTORY OF FINANCIAL REPORTING MODELS FOR AMERICAN COLLEGES AND UNIVERSITIES: 1910 TO THE PRESENT	Ken W. Brown	Dec-93	Vol. 20, No. 2
594	THE EVOLUTION OF THE PROFIT CONCEPT: ONE ORGANIZATION'S EXPERIENCE	Cheryl McWatters	Dec-93	Vol. 20, No. 2
595	INSIDER TRADING AND ACCOUNTING REFORM: THE COMSTOCK CASE	Glenn A. Vent and Cynthia Birk	Dec-93	Vol. 20, No. 2
596	ACCOUNTING FOR DISTRIBUTION COSTS IN THE DENNISON MANUFACTURING COMPANY DURING THE 1920S AND 1930S	Gloria Lucey Vollmers	Dec-93	Vol. 20, No. 2
597	DR SCOTT'S CONCEPTUAL FRAMEWORK	Carol Lawrence and Jenice P. Stewart	Dec-93	Vol. 20, No. 2
598	THE DEVELOPMENT OF GOVERNMENT ACCOUNTING: A CONTENT ANALYSIS OF THE JOURNAL OF ACCOUNTANCY, 1905 TO 1989	Gary John Previts and Richard E. Brown	Dec-93	Vol. 20, No. 2
599	THE GERMAN ACCOUNTING PROFESSION - 1931 AND BEFORE: A REFLECTION OF NATIONAL IDEOLOGIES	Mary E. Harston	Dec-93	Vol. 20, No. 2
600	HISTORICAL INSTANCES OF INNOVATIVE ACCOUNTING PRACTICES IN THE CHINESE DYNASTIES AND	Maxwell Aiken and Wei Lu	Dec-93	Vol. 20, No. 2
601	DATA PROCESSING TECHNOLOGY AND ACCOUNTING: A HISTORICAL PERSPECTIVE	Robert Kee	Dec-93	Vol. 20, No. 2
602	WRITING AN ACCOUNTING OR BUSINESS HISTORY: NOTES TOWARD A METHODOLOGY	Maurice Duke and Edward N. Coffman	Dec-93	Vol. 20, No. 2
603	ACCOUNTING HISTORY AND EMPIRICAL RESEARCH	Barbara D. Merino and Alan G. Mayer	Dec-93	Vol. 20, No. 2
604	Quantitative Methods for Historians by Howard Jarausch; Kenneth Hardy	Stephen J. Young	Dec-93	Vol. 20, No. 2
605	U.S. Accounting History 1965-1990, Proceedings of The Accounting Hall of Fame Conference, November 20-21, 1992 by Thomas J. Burns	Richard Vangermeersch	Dec-93	Vol. 20, No. 2
606	Local Authority Accounting Methods, Problems and Solutions, 1909-1934 by Hugh M. Coombs; J. R. Edwards	Rowan Jones	Dec-93	Vol. 20, No. 2
607	GOODBYE TO MY FRIEND PACIOLI	Ernest Stevelinck	Jun-94	Vol. 21, No. 1
608	COMMENTS ON SOME OBSCURE OR AMBIGUOUS POINTS OF THE TREATISE DE COMPUTIS ET SCRIPTURIS BY LUCA PACIOLI	Esteban Hernández-Esteve	Jun-94	Vol. 21, No. 1
609	EARLY ACCOUNTING IN NORTHERN ITALY: THE ROLE OF COMMERCIAL DEVELOPMENT AND THE PRINTING PRESS IN THE EXPANSION OF DOUBLE-ENTRY FROM GENOA, FLORENCE AND VENICE	Geoffrey T. Mills	Jun-94	Vol. 21, No. 1

610	THE DOUBLE-ENTRY BOOKKEEPING METHOD APPLIED IN SPAIN TO ACCOUNT FOR TRANSACTIONS RELATED TO THE MINTING PROCESS OF GOLD AND SILVER IN THE SIXTEENTH CENTURY	Rafael Donoso Anes	Jun-94	Vol. 21, No. 1
611	THE ACCOUNTING SYSTEM PRACTICED IN THE NEAR EAST DURING THE PERIOD 1220-1350 BASED ON THE BOOK RISALE-I FELEKIYYE	Cigdem Solas	Jun-94	Vol. 21, No. 1
612	MEDIEVAL TRADERS AS INTERNATIONAL CHANGE AGENTS: A COMMENT	Michael Scorgie	Jun-94	Vol. 21, No. 1
613	THE NATURE AND INFLUENCE OF MANAGERIAL ACCOUNTING DURING THE NEW SOUTH MOVEMENT: THE CASE OF A CHARLESTON PRINTER	Roger B. Daniels and Linda M. Plunkett	Jun-94	Vol. 21, No. 1
614	A HISTORICAL ANALYSIS OF THE "MARRIAGE TAX PENALTY"	John Brozovsky and A. J. Cataldo,	Jun-94	Vol. 21, No. 1
615	THE DEVELOPMENT OF ACCOUNTING AND INTERNAL CONTROL FOR THE NATIONAL LAND SYSTEM OF THE USA	Michael P. Schoderbek	Jun-94	Vol. 21, No. 1
616	THE CHANGING FORM OF THE CORPORATE ANNUAL REPORT	Tom Lee	Jun-94	Vol. 21, No. 1
617	INITIAL EFFORTS OF KENNETH W. STRINGER TO DEVELOP A STATISTICAL SAMPLING PLAN	James J. Tucker, III	Jun-94	Vol. 21, No. 1
618	THE INSTITUTIONAL EFFECTS OF LEADERSHIP: THE UNITED STATES GENERAL ACCOUNTING OFFICE AND ITS AUDIT REPORT REVIEW PROCESS	Onker N. Basu	Jun-94	Vol. 21, No. 1
619	1993 ACCOUNTING HALL OF FAME INDUCTION: RICHARD T. BAKER	Ray J. Groves, Thomas J. Burns and Richard T. Baker	Jun-94	Vol. 21, No. 1
620	IMPRESSIONS OF A SCHOLARLY GENTLEMAN: PROFESSOR LOUIS GOLDBERG	Lee D. Parker	Dec-94	Vol. 21, No. 2
621	ACCOUNTING INNOVATIONS: THE IMPLICATIONS OF A FIRM'S RESPONSE TO POST CIVIL WAR MARKET DISRUPTIONS	Rodney R. Michael and Larry D. Lankton	Dec-94	Vol. 21, No. 2
622	THE STATE OF PROFESSIONALISM IN INTERNAL AUDITING	DAVID C. BURNS, JAMES W. GREENSPAN and CAROLYN HARTWELL	Dec-94	Vol. 21, No. 2
623	ACCOUNTING HISTORY AND GOVERNMENTAL INQUIRIES: AN EXPERIMENT IN ADVERSARIAL ROLEPLAY	R. J. CRAIG and A. J. GREINKE	Dec-94	Vol. 21, No. 2
624	RETROSPECTIVE: COSTING PIONEERS: SOME LINKS WITH THE PAST	David Solomons	Dec-94	Vol. 21, No. 2
625	1994 ACCOUNTING HALL OF FAME INDUCTION: ROBERT SPROUSE	Charles T. Horngren, Thomas J. Burns and Robert T. Sprouse	Dec-94	Vol. 21, No. 2
626	Accounting for Success: A History of Price Waterhouse in America 1890-1990 by David Grayson Allen; Kathleen McDermott	Paul J. Miranti, Jr.	Dec-94	Vol. 21, No. 2
627	The Continuing Debate Over Depreciation, Capital and Income by Richard P. Brief	Paul Shoemaker	Dec-94	Vol. 21, No. 2
628	Recurring Issues in Auditing: Professional Debate 1875-1900 by Roy A. Chandler; John Richard Edwards; British Audit Practice 1884-1900: A Case Law Perspective by Roy A. Chandler; John Richard Edwards	Howard F. Stettler	Dec-94	Vol. 21, No. 2
629	Historical Perspectives of Selected Financial Accounting Topics by Edward N. Coffman; Rasoul H. Tondkar; Gary John Previts	Paul Solomon	Dec-94	Vol. 21, No. 2
630	A History of Financial Accounting by J. R. Edwards	William J. Schrader	Dec-94	Vol. 21, No. 2
631	A History of Canadian Accounting Thought and Practice by George J. Murphy	Cheryl S. McWatters	Dec-94	Vol. 21, No. 2
632	The Hidden Dimensions of Annual Reports: Sixty Years of Social Conflict at General Motors by Marilyn Kleinberg Neimark	R. H. Parker	Dec-94	Vol. 21, No. 2
633	Inside the Business Enterprise: Historical Perspectives on the Use of Information by Peter Temin	Richard K. Fleischman	Dec-94	Vol. 21, No. 2
634	Anatomy of a Fraud: Inside the Finances of the PTL Ministries by Gary L. Tidwell	Joni J. Young	Dec-94	Vol. 21, No. 2
635	Enterprise and Technology: The German and British Steel Industries, 1865-1895 by Ulrich Wengenroth	J. R. Edwards	Dec-94	Vol. 21, No. 2
636	THE USE OF ACCOUNTING INFORMATION IN GOVERNMENTAL REGULATION AND PUBLIC ADMINISTRATION: THE IMPACT OF JOHN R. COMMONS AND EARLY INSTITUTIONAL ECONOMISTS	Mark A. Covaleski, Mark W. Dirsmith and Sajay Samuel	Jun-95	Vol. 22, No. 1
637	THE 1826 CONTRACT FOR CONSTRUCTION OF FACILITIES AT THE PENSACOLA NAVAL STATION AND ITS IMPLICATIONS FOR HISTORICAL RESEARCH USING AGENCY THEORY	O. Ronald Gray and Richard V. Calvasina	Jun-95	Vol. 22, No. 1
638	THE EARNED INCOME CREDIT: HISTORICAL PREDECESSORS AND CONTEMPORARY EVOLUTION	A.J. Cataldo II	Jun-95	Vol. 22, No. 1
639	THE HISTORICAL CONTEXT OF PROFESSIONAL IDEOLOGY AND TENSION AND STRAIN IN THE ACCOUNTING PROFESSION	Sivakumar Velayutham and Hector Perera	Jun-95	Vol. 22, No. 1
640	A CITATIONAL ANALYSIS OF THE ACCOUNTING EDUCATION LITERATURE, 1956-1990	George O. Gamble, Gordon Otto and Ladelle M. Hyman	Jun-95	Vol. 22, No. 1
641	RETROSPECTIVE: PAUL FRANKLIN GRADY	Wesley T. Andrews, Jr.	Jun-95	Vol. 22, No. 1
642	Mary E. Murphy's Contributions to Accountancy by Margaret Hoskins	Leslie S. Oakes	Jun-95	Vol. 22, No. 1
643	Studies in Cash Flow Accounting and Analysis (Aspects of the Interface between Managerial Planning, Reporting and Control and External Performance Measurement) by G. H. Lawson	Kathryn A. S. Lancaster	Jun-95	Vol. 22, No. 1
644	Financial Reporting for Nonprofit Organizations: A Fresh Look by Robert K. Mautz	Denise Nitterhouse	Jun-95	Vol. 22, No. 1
645	Proud of the Past: 75 Years of Excellence Through Leadership 1919-1994 by Grant U. Meyers; Erwin S. Koval	Richard Vangermeersch	Jun-95	Vol. 22, No. 1
646	Accounting History: Some British Contributions by R. H. Parker; B. S. Yamey	Jeremy Cripps	Jun-95	Vol. 22, No. 1
647	Making the Australian Chartered Accountant by Chris Poullaos	Moyra J. Kedsle	Jun-95	Vol. 22, No. 1
648	Howling Wolf and the History of Ledger Art by Joyce M. Szabo	Basil S. Yamey	Jun-95	Vol. 22, No. 1
649	BRITISH COST ACCOUNTING DEVELOPMENT: CONTINUITY AND CHANGE	John Richard Edwards, Trevor Boyns and Malcolm Anderson	Dec-95	Vol. 22, No. 2
650	IRVING FISHER AND THE MECHANISTIC CHARACTER OF TWENTIETH CENTURY ACCOUNTING THOUGHT	Tom Mouck	Dec-95	Vol. 22, No. 2
651	THE CELY SHIPPING ACCOUNTS: ACCOUNTABILITY AND THE TRANSITION FROM ORAL TO WRITTEN	Keith Hooper	Dec-95	Vol. 22, No. 2
652	THE ROLE OF ACCOUNTING IN PUBLIC EXPENDITURE AND MONETARY POLICY IN THE FIRST CENTURY AD ROMAN EMPIRE	David Oldroyd	Dec-95	Vol. 22, No. 2
653	EDWARD WILD: ADVOCATE OF SIMPLIFICATION AND AN ORGANISED PROFESSION IN COLONIAL AUSTRALIA	Garry D. Carnegie and Scott A. Varker	Dec-95	Vol. 22, No. 2
654	Accounting as Social and Institutional Practice by Anthony G. Hopwood; Peter Miller	Ross E. Stewart	Dec-95	Vol. 22, No. 2
655	Annotated Bibliography of Russian Language Publications on Accounting 1736-1917 by Wolodymyr Motyka	Marc I. LeBow	Dec-95	Vol. 22, No. 2
656	The Death of Economics by Paul Omerod	Scott A. Stradley	Dec-95	Vol. 22, No. 2
657	Economics without Time.-A Science Blind to the Forces of Historical Change by Graeme Donald Snooks	Christopher J. Napier	Dec-95	Vol. 22, No. 2
658	Policing Accounting Knowledge: The Market for Excuses Affair by Tony Tinker; Tony Puxty	Alan J. Richardson	Dec-95	Vol. 22, No. 2
659	Setting Standards for Financial Reporting: FASB and the Struggle for Control of a Critical Process by Robert Van Riper	Dean Neu and Eric Powrie	Dec-95	Vol. 22, No. 2
660	VERIFICATION PROCEDURES USED IN TWO INVENTORY COUNTS IN NEW SPAIN, 1596-1597	David Baron	Jun-96	Vol. 23, No. 1
661	ACCOUNTING FOR IDLE CAPACITY: ITS PLACE IN THE HISTORICAL COST LITERATURE AND CONJECTURE ABOUT ITS DISAPPEARANCE	Gloria Vollmers	Jun-96	Vol. 23, No. 1
662	PATTERNS OF RESEARCH PRODUCTIVITY AND KNOWLEDGE CREATION AT THE ACCOUNTING REVIEW: 1967 - 1993	Jacci L. Rodgers and Paul F. Williams	Jun-96	Vol. 23, No. 1
663	WARREN W. NISSLEY: A CRUSADER FOR COLLEGIATE EDUCATION	Elliott L. Slocum and Alfred R. Roberts	Jun-96	Vol. 23, No. 1
664	RETROSPECTIVE: ANDREW BARR: LONGEST SERVING SEC CHIEF ACCOUNTANT	Gary John Previts and Dale L. Flesher	Jun-96	Vol. 23, No. 1
665	1995 ACCOUNTING HALL FAME INDUCTION: WILLIAM W. COOPER	Thomas J. Burns	Jun-96	Vol. 23, No. 1
666	RESEARCH AND PRACTICE IN CONTEMPORARY ACCOUNTING	W. W. COOPER	Jun-96	Vol. 23, No. 1
667	Biblioteca Storica di Ragioneria ed Economia Aziendale	A. Amaduzzi and G. Cavazzoni	Jun-96	Vol. 23, No. 1
668	Accounting Innovation: Municipal Corporations 1835-1935 by Hugh M. Coombs; John Richard Edwards	Jean E. Harris	Jun-96	Vol. 23, No. 1
669	Twentieth-Century Accounting Thinkers by John Richard Edwards	Maureen Berry	Jun-96	Vol. 23, No. 1
670	Critique of Accounting: Examination of the Foundations and Normative Structure of an Applied Discipline by Richard V. Mattessich	Thomas N. Tyson	Jun-96	Vol. 23, No. 1
671	The Struggle for Status: A History of Accounting Education by Glenn Van Wyhe	Harold Q. Langenderfer	Jun-96	Vol. 23, No. 1
672	VOLUNTARY DISCLOSURE IN A NINETEENTH CENTURY AMERICAN CORPORATION: THE DEMISE OF MANAGERIAL INFORMATION AS A SIGNIFICANT ELEMENT OF FINANCIAL REPORTING	Rodney R. Michael	Dec-96	Vol. 23, No. 2
673	THE INSTITUTE OF CHARTERED ACCOUNTANTS OF ONTARIO (ICAO) AND THE EMERGENCE OF ETHICAL	Dean Neu and Lubna Saleem	Dec-96	Vol. 23, No. 2

674	SAMUEL J. BROAD'S CONTRIBUTIONS TO THE ACCOUNTING PROFESSION	Gary John Previts and Thomas R. Robinson	Dec-96	Vol. 23, No. 2
675	RENDERING THE UNFAMILIAR INTELLIGIBLE: DISCOVERING THE HUMAN SIDE OF ACCOUNTING'S PAST THROUGH ORAL HISTORY INTERVIEWS	Thomas Tyson	Dec-96	Vol. 23, No. 2
676	Management Control in a Voluntary Organization: Accounting and Accountants in Organizational Contest by Peter Booth	Rodney R. Michael	Dec-96	Vol. 23, No. 2
677	A Landmark in Accounting Theory: The Work of Gabriel A. D. Preinreich by Richard P. Brief	Dee Ann Ellingson	Dec-96	Vol. 23, No. 2
678	An Accounting Thesaurus: 500 Years of Accounting by R. J. Chambers	Gary John Previts	Dec-96	Vol. 23, No. 2
679	The New York State Society of Certified Public Accountants: Foundation for a Profession by Julia Grant	Mary E. Harston	Dec-96	Vol. 23, No. 2
680	Shaping the Accountancy Profession: The Story of Three Scottish Pioneers by T. A. Lee	Richard Fleischman	Dec-96	Vol. 23, No. 2
681	Foundational Research in Accounting: Professional Memoirs and Beyond by Richard Mattessich	Thomas R. Robinson	Dec-96	Vol. 23, No. 2
682	Keynes by Robert Skidelsky	Joni J. Young	Dec-96	Vol. 23, No. 2
683	Accounting Research, 1948-1958, Volume 1, Selected Articles on Accounting History by David Solomons; Stephen A. Zeff; Accounting Research, 1948-1958, Volume II, Selected Articles on Accounting Theory by David Solomons; Stephen A. Zeff	Joann Noe Cross	Dec-96	Vol. 23, No. 2
684	AGENT'S REPUTATION, ACCOUNTING AND COSTING IN ORGANISATIONAL CONTROL STRUCTURES	Tom McLean	Jun-97	Vol. 24, No. 1
685	EVOLUTION OF PROFESSIONAL ENFORCEMENT IN TEXAS: AN EXAMINATION OF VIOLATIONS AND ANTECEDENTS OF MODERN EARNINGS MANAGEMENT RESEARCH: INCOME SMOOTHING IN LITERATURE, 1954-1965	Mary E. Harston and Sandra T. Dale Buckmaster	Jun-97	Vol. 24, No. 1
686	EARLY EFFORTS OF THE U.S. PUBLIC ACCOUNTING PROFESSION TO INVESTIGATE THE USE OF STATISTICAL SAMPLING	James J. Tucker, III and Frank C. Lordi	Jun-97	Vol. 24, No. 1
688	THE INFLUENCE OF SCOTTISH ACCOUNTANTS IN THE UNITED STATES: THE EARLY CASE OF THE SOCIETY OF ACCOUNTANTS IN EDINBURGH	T. A. LEE	Jun-97	Vol. 24, No. 1
689	ACCOUNTING HALL OF FAME INDUCTION: Citation and Response: CHARLES ARTHUR BOWSHLER	Daniel L. Jensen, Arthur R. Wyatt and Charles A. Bowscher	Jun-97	Vol. 24, No. 1
690	ACCOUNTING HALL OF FAME INDUCTION: Remarks, Citation and Response: DONALD JAMES KIRK	Paul Kolton, Daniel L. Jensen and Donald James Kirk	Jun-97	Vol. 24, No. 1
691	ACCOUNTING HALL OF FAME INDUCTION: Citation and Response: WILLIAM HENRY BEAVER	Charles T. Horngren, Daniel L. Jensen and William H. Beaver	Jun-97	Vol. 24, No. 1
692	ACCOUNTING HISTORY: THE CONTRIBUTION OF OSAMU KOJIMA	John K. Courtis	Jun-97	Vol. 24, No. 1
693	Accounting Theory by W. T. Baxter	Jeanette M. Sanfilippo	Jun-97	Vol. 24, No. 1
694	The History of Accounting: An International Encyclopedia by Michael Chatfield; Richard Vangermeersch	Michael Gaffikin	Jun-97	Vol. 24, No. 1
695	T. Coleman Andrews: A Collection of His Writings by Edward N. Coffman; Daniel L. Jensen	Robert Bloom	Jun-97	Vol. 24, No. 1
696	Accounting History From the Renaissance to the Present: A Remembrance of Luca Pacioli by T. A. Lee; A. Bishop; R. H. Parker	Kathleen Cooper	Jun-97	Vol. 24, No. 1
697	Accounting, a Multiparadigmatic Science by Ahmed Riahi-Belkaoui	Nola Buhr	Jun-97	Vol. 24, No. 1
698	Eighteenth-Century Book-keeping: Twelve Encyclopedia Articles by Terry K. Sheldahl	Robert Williams	Jun-97	Vol. 24, No. 1
699	THE USE OF HISTORICAL DATA IN ACCOUNTING RESEARCH: THE CASE OF THE AMERICAN SUGAR REFINING COMPANY	Robert Bricker and Kevin Brown	Dec-97	Vol. 24, No. 2
700	DEFINING AUDITORS' RESPONSIBILITIES	Joni J. Young	Dec-97	Vol. 24, No. 2
701	A REEXAMINATION OF THE DEVELOPMENT OF THE ACCOUNTING PROFESSION - CRITICAL EVENTS FROM 1912-1940	Ram S. Sriram and Gloria Vollmers	Dec-97	Vol. 24, No. 2
702	ARCHIVAL RESEARCHERS: AN ENDANGERED SPECIES?	Richard K. Fleischman and Thomas N. Tyson	Dec-97	Vol. 24, No. 2
703	INFORMING HISTORICAL RESEARCH IN ACCOUNTING AND MANAGEMENT: TRADITIONS, PHILOSOPHIES, AND OPPORTUNITIES	Lee D. Parker	Dec-97	Vol. 24, No. 2
704	In MEMORIAM: MARY ELLEN DECOSTE	-	Dec-97	Vol. 24, No. 2
705	S. PAUL GARNER: ACCOUNTANCY'S AMBASSADOR TO THE WORLD	Gary John Previts and William D. Samson	Dec-97	Vol. 24, No. 2
706	A History of Corporate Finance by Jonathan Barren Baskin; Paul J. Miranti	Raj Aggarwal	Dec-97	Vol. 24, No. 2
707	Accounting History Newsletter 1980-1989 and Accounting History 1989-1994 by Garry D. Carnegie; Peter W. Wolnizer	Michael E. Scorgie	Dec-97	Vol. 24, No. 2
708	The Measure of Realty: Quantification in Western Europe, 1250-1600 by Alfred W. Crosby	Richard K. Fleischman	Dec-97	Vol. 24, No. 2
709	Disorder and Harmony: 20th Century Perspectives on Accounting History, Selected Papers from the Seventh World Congress of Accounting Historians, CGA-Canada Research Foundation Research Monograph Number 23 by Alan J. Richardson	Vaughan Radcliffe	Dec-97	Vol. 24, No. 2
710	Japanese Accounting: A Historical Approach by Kyojiro Someya	Robert Bloom	Dec-97	Vol. 24, No. 2
711	Studies in Accounting History: Tradition and Innovation for the Twenty-First Century by Atsuo Tsuji; Paul Garner	Thomas N. Tyson	Dec-97	Vol. 24, No. 2
712	RECENT INSIGHTS INTO MESOPOTAMIAN ACCOUNTING OF THE 3RD MILLENNIUM B.C. - SUCCESSOR TO TOKEN ACCOUNTING	Richard Mattessich	Jun-98	Vol. 25, No. 1
713	IN MEMORIAM: PROFESSOR LOUIS GOLDBERG	Lee D. Parker	Jun-98	Vol. 25, No. 1
714	THE FORGOTTEN ACCOUNTING ASSOCIATION: THE INSTITUTE OF ACCOUNTS	George C. Romeo and Larissa S.	Jun-98	Vol. 25, No. 1
715	POINT / COUNTERPOINT	-	Jun-98	Vol. 25, No. 1
716	JOHN JOHNSON'S LETTERS: THE ACCOUNTING ROLE OF TUDOR MERCHANTS' CORRESPONDENCE	David Oldroyd	Jun-98	Vol. 25, No. 1
717	THE RISE AND FALL OF DEBIT-CREDIT BOOKKEEPING IN CHINA: HISTORY AND ANALYSIS	Shimin Chen	Jun-98	Vol. 25, No. 1
718	A LABOR-BASED EXPLANATION FOR ACCOUNTING INNOVATION IN A LATE NINETEENTH CENTURY AMERICAN CORPORATION	Rodney R. Michael and Paul A. Nelson	Jun-98	Vol. 25, No. 1
719	TOWARDS AN INSTITUTIONAL ANALYSIS OF ACCOUNTING CHANGE IN THE ROYAL TOBACCO FACTORY OF SEVILLE	Salvador Carmona, Mahmoud Ezzamel and Fernando Gutiérrez	Jun-98	Vol. 25, No. 1
720	ACCOUNTING HALL OF FAME 1997 INDUCTION: Remarks, Citation, and Response: JOHN CAMPBELL BURTON	Donald J. Kirk, Daniel L. Jensen and John C. Burton	Jun-98	Vol. 25, No. 1
721	ACCOUNTING HALL OF FAME 1997 INDUCTION: Citation: THOMAS JUNIOR BURNS	Daniel L. Jensen	Jun-98	Vol. 25, No. 1
722	Una Contribución a la Historia de la Contabilidad. Análisis de las Prácticas Contables Desarrolladas por la Tesorería de la Casa de la Contratación de las Indias en Sevilla, 1503-1717 by Rafael Donoso-Anes	Esteban Hernández-Esteve	Jun-98	Vol. 25, No. 1
723	New York State Society of CPAs: Celebrating a Century of Integrity	Julia Grant	Jun-98	Vol. 25, No. 1
724	Accounting and Science: Natural Inquiry and Commercial Reason by Michael Power	Paul F. Williams	Jun-98	Vol. 25, No. 1
725	Economic Influences on the Development of Accounting in Firms by George J. Staubus	Robert J. Bricker	Jun-98	Vol. 25, No. 1
726	Leonard M. Savoie: Words from the Past, Thoughts for Today by Donald E. Tidrick	Daniel L. Jensen	Jun-98	Vol. 25, No. 1
727	1997 Vangermeersch Manuscript Award Winner: THE SCIENCE OF ACCOUNTS: BOOKKEEPING ROOTED IN THE IDEAL OF SCIENCE	Keith P. McMillan	Dec-98	Vol. 25, No. 2
728	LABOR AND COSTING: THE EMPLOYEES' DILEMMA	Stephen P. Walker and Falconer Mitchell	Dec-98	Vol. 25, No. 2
729	THE DEVELOPMENT OF TAXATION IN THE BIBLE: IMPROVEMENTS IN COUNTING, MEASUREMENT, AND COMPUTATION IN THE ANCIENT MIDDLE EAST	Manuel L. Jose and Charles K. Moore	Dec-98	Vol. 25, No. 2
730	INCOME TAX ALLOCATION: THE CONTINUING CONTROVERSY IN HISTORICAL PERSPECTIVE	Sally M. Schultz and Roxanne T. Johnson	Dec-98	Vol. 25, No. 2
731	THE FIRST WISCONSIN ACCOUNTANCY BILL: AN HISTORICAL PERSPECTIVE	Joann Noe Cross	Dec-98	Vol. 25, No. 2
732	FROM ACCOUNTING TO NEGATIVE NUMBERS: A SIGNAL CONTRIBUTION OF MEDIEVAL INDIA TO FOLLOW-UP TO: "RECENT INSIGHTS INTO MESOPOTAMIAN ACCOUNTING OF THE 3RD MILLENNIUM B. C.:"	Richard Mattessich	Dec-98	Vol. 25, No. 2
733	CORRECTION TO TABLE 1	-	Dec-98	Vol. 25, No. 2
734	THE FASB'S ACCOMPLISHMENTS TO DATE: ONE PARTICIPANT'S VIEWS	Dennis R. Beresford	Dec-98	Vol. 25, No. 2
735	A HISTORY OF THE ACADEMY OF ACCOUNTING HISTORIANS: 1989-1998	Edward N. Coffman, Alfred R. Roberts and Gary John Previts	Dec-98	Vol. 25, No. 2

736	DESCRIPTION, OBJECTIVITY, AND A ROBUST PLURALISM: A REPLY TO FLEISCHMAN AND TYSON	Thomas N. Tyson and Terry K. Sheldahl	Dec-98	Vol. 25, No. 2
737	Pastoral Accounting in Colonial Australia: A Case Study of Unregulated Accounting by Garry Carnegie	Jan R. Heier	Dec-98	Vol. 25, No. 2
738	Corporate Collapse: Regulatory, Accounting and Ethical Failure by Frank L. Clarke; Graeme W. Dean; Kyle G. What is Past is Prologue: Cost Accounting in the British Industrial Revolution, 1760-1850 by Richard K. Fleischman; Lee D. Parker	Peter Foreman	Dec-98	Vol. 25, No. 2
739	Trade Associations and Uniform Costing in the British Printing Industry, 1900-1963 by Stephen P. Walker; Falconer Mitchell	Gweneth Norris	Dec-98	Vol. 25, No. 2
740	1996 Vangermeersch Award Winner: THE TELLING POWER OF CCA — A NEW ZEALAND ORAL HISTORY	Gary P. Spraakman	Dec-98	Vol. 25, No. 2
741	THE DEVELOPMENT OF AMERICAN SHIP-ACCOUNTING PRACTICES TO 1900: A COMPARATIVE STUDY OF THREE VESSELS	Rachel F. Baskerville	Jun-99	Vol. 26, No. 1
742	"DISCOVERING" INDIGENOUS PEOPLES: ACCOUNTING AND THE MACHINERY OF EMPIRE	Jan Richard Heier	Jun-99	Vol. 26, No. 1
743	HISTORIOGRAPHY, CAUSALITY, AND POSITIONING: AN UNSYSTEMATIC VIEW OF ACCOUNTING HISTORY	Dean Neu	Jun-99	Vol. 26, No. 1
744	LESSONS FOR POLICY MAKERS FROM THE HISTORY OF CONSUMPTION TAXES	David Oldroyd	Jun-99	Vol. 26, No. 1
745	USING DISTRIBUTION COSTS IN DECISION MAKING AT THE DENNISON MANUFACTURING COMPANY, 1909 TO 1949	Steve C. Wells and Tonya K.	Jun-99	Vol. 26, No. 1
746	ACCOUNTING HALL OF FAME 1998 INDUCTION: Remarks, Citation, and Response: ARTHUR RAMER WYATT	Gloria Vollmers	Jun-99	Vol. 26, No. 1
747	A History of Accountancy at the University of Illinois at Urbana-Champaign by Norton M. Bedford; Accountancy at Ole Miss: A Sesquicentennial Salute by Dale L. Fleisher; The University of Virginia's McIntire School of Commerce, The First Seventy-Five Years 1921-1996 by William G. Shenkir; William R. Wilkerson	Donald E. Kieso, Jerry J. Weygandt, Daniel L. Jensen, Donald E. Kieso, Jerry J. Weygandt and Arthur R. Wyatt	Jun-99	Vol. 26, No. 1
748	A History of Accountancy in the United States: The Cultural Significance of Accounting, 2nd edition by Gary John Previts; Barbara Dubis Merino	Kevin F. Brown	Jun-99	Vol. 26, No. 1
749	Accounting for Steam and Cotton: Two Eighteenth Century Case Studies by Robert B. Williams	Richard G. Vangermeersch	Jun-99	Vol. 26, No. 1
750	Accounting Evolution in China, 1949 to 1994 (Chugoku no kigyokaikeiseido) by Xie Shaomin	Joann Noe Cross	Jun-99	Vol. 26, No. 1
751	ROBERT MORRIS AND REPORTING FOR THE TREASURY UNDER THE U.S. CONTINENTAL CONGRESS	Yang Yuyi, Hiroshi Kawakita and Yoshiro Kimizuka	Jun-99	Vol. 26, No. 1
752	MANAGEMENT ACCOUNTING AT THE HISTORICAL HUDSON'S BAY COMPANY: A COMPARISON TO 20TH CENTURY PRACTICES	Michael P. Schoderbek	Dec-99	Vol. 26, No. 2
753	MANAGEMENT ACCOUNTING PRACTICE AND PRICE CALCULATION AT BOULTON AND WATT'S SOHO FOUNDRY: A LATE 18TH CENTURY EXAMPLE	Gary P. Spraakman	Dec-99	Vol. 26, No. 2
754	THE EVOLUTION OF THE CONCEPTUAL FRAMEWORK FOR BUSINESS ENTERPRISES IN THE UNITED STATES	Robert Williams	Dec-99	Vol. 26, No. 2
755	LABOR'S CHANGING RESPONSES TO MANAGEMENT RHETORICS: A STUDY OF ACCOUNTING-BASED INCENTIVE PLANS DURING THE FIRST HALF OF THE 20TH CENTURY	Stephen A. Zeff	Dec-99	Vol. 26, No. 2
756	Total Capacity Management: Optimizing at the Operational, Tactical, and Strategic Levels by C.J. McNair; Richard Vangermeersch	Leslie S. Oakes, Mark A. Covaleski and Mark W. Dirmsmith	Dec-99	Vol. 26, No. 2
757	The Development of Accounting in an International Context: A Festschrift in Honour of R. H. Parker by T. E. Cooke; C. W. Nobes	Gloria L. Vollmers	Dec-99	Vol. 26, No. 2
758	Voluntary Annual Report Disclosure by Listed Dutch Companies 1945-1983 by Kees Camfferman	Bob R. C. J. Van den Brand	Dec-99	Vol. 26, No. 2
759	Japanese Management Accounting: A Historical and Institutional Perspective by Hiroshi Okano	Peter J. Clarke	Dec-99	Vol. 26, No. 2
760	EXPLORING THE CONTENTS OF THE BALTIMORE AND OHIO RAILROAD ANNUAL REPORTS: 1827-1856	Hideki Murai	Dec-99	Vol. 26, No. 2
761	THE DAWNING OF THE AGE OF QUANTITATIVE/EMPIRICAL METHODS IN ACCOUNTING RESEARCH: EVIDENCE FROM THE LEADING AUTHORS OF THE ACCOUNTING REVIEW, 1966-1985	Gary John Previts and William D. Samson	Jun-00	Vol. 27, No. 1
762	WERE ISLAMIC RECORDS PRECURSORS TO ACCOUNTING BOOKS BASED ON THE ITALIAN METHOD? KNOWING MORE AS KNOWING LESS? ALTERNATIVE HISTORIES OF COST AND MANAGEMENT ACCOUNTING IN THE U.S. AND THE U.K.	Robert J. Fleming, Samuel P. Graci and Joel E. Thompson	Jun-00	Vol. 27, No. 1
763	PLURALISTIC APPROACHES TO KNOWING MORE: A COMMENT ON HOSKIN AND MACVE	Omar Abdullah Zaid	Jun-00	Vol. 27, No. 1
764	ACCOUNTING HISTORY AND THE EMPEROR'S NEW CLOTHES: A RESPONSE TO "KNOWING MORE AS KNOWING LESS? . . ."	Keith W. Hoskin and Richard H. Macve	Jun-00	Vol. 27, No. 1
765	ACCOUNTING HALL OF FAME 1999 INDUCTION: Remarks, Citation, and Responses: J. MICHAEL COOK	Trevor Boyns and John Richard Edwards	Jun-00	Vol. 27, No. 1
766	ACCOUNTING HALL OF FAME 1999 INDUCTION: Remarks, Citation, and Responses: RAY J. GROVES	Thomas N. Tyson	Jun-00	Vol. 27, No. 1
767	A SOCIAL NETWORK ANALYSIS OF THE FOUNDERS OF INSTITUTIONALIZED PUBLIC ACCOUNTANCY	Oscar Gellein, Daniel L. Jensen and J. Michael Cook	Jun-00	Vol. 27, No. 1
768	ACCOUNTABILITY AND RHETORIC DURING A CRISIS: WALT DISNEY'S 1940 LETTER TO STOCKHOLDERS	Dennis R. Beresford, Daniel L. Jensen and Ray J. Groves	Jun-00	Vol. 27, No. 1
769	BUILDING THE CANADIAN CHARTERED ACCOUNTANCY PROFESSION: A BIOGRAPHY OF GEORGE EDWARDS, FCA, CBE, LLD, 1861-1947	Thomas A. Lee	Dec-00	Vol. 27, No. 2
770	ANSON O. KITTREDGE: EARLY ACCOUNTING PIONEER	Joel H. Amernic and Russell J.	Dec-00	Vol. 27, No. 2
771	THE ROLE OF DEPRECIATION AND THE INVESTMENT TAX CREDIT IN TAX POLICY AND THEIR INFLUENCE ON FINANCIAL REPORTING DURING THE 20TH CENTURY	Alan J. Richardson	Dec-00	Vol. 27, No. 2
772	BIBLICAL BASIS OF FORTY-YEAR GOODWILL AMORTIZATION	George C. Romeo and Larissa S.	Dec-00	Vol. 27, No. 2
773	PUBLISHING PATTERNS IN SPECIALIST ACCOUNTING HISTORY JOURNALS IN THE ENGLISH LANGUAGE, 1996-1999	Beth B. Kern	Dec-00	Vol. 27, No. 2
774	The Role of Accounting in the Economic Development of England by James Ole Wrigum; Securities Regulation and the New Deal by Michael E. Parrish; Cost Terminology and Cost Theory: A Study of its Development and Present State in Central Europe by Hanns-Martin W. Schoenfeld; Lord Byron Accounts Rendered by Doris	Hugo Nurnberg	Dec-00	Vol. 27, No. 2
775	EXCERPTS FROM AHJ, VOLUME 1, NUMBERS 1-4, 1974	Garry D. Carnegie and Brad N. Potter	Dec-00	Vol. 27, No. 2
776	EXCERPTS FROM AHJ, VOLUME 2, NUMBERS 1-4, 1975	Cheryl S. McWatters	Dec-00	Vol. 27, No. 2
777	EXCERPTS FROM AHJ, VOLUME 3, NUMBERS 1-4, 1976	Marc J. Epstein	Dec-00	Vol. 27, No. 2
778	AN ARCHIVAL INVESTIGATION OF A LATE 19TH CENTURY ACCOUNTING INFORMATION SYSTEM: THE USE OF DECISION AIDS IN THE AMERICAN PRINTING INDUSTRY	Hugh Hughes	Dec-00	Vol. 27, No. 2
779	INTERNAL AUDIT AT THE HISTORICAL HUDSON'S BAY COMPANY: A CHALLENGE TO ACCEPTED HISTORY	M.C. Wells	Dec-00	Vol. 27, No. 2
780	SMALL-TIME ACCOUNTING: A 19TH CENTURY MEAT MERCHANT IN MAINE	Hans Johnson	Dec-00	Vol. 27, No. 2
781	THE LADY AND THE ACCOUNTS: MISSING FROM ACCOUNTING HISTORY?	Roger B. Daniels and Jesse Beeler	Jun-01	Vol. 28, No. 1
782	TECHNOLOGICAL INNOVATIONS AND THE WORK OF THE ACCOUNTING HISTORIAN: SOME KEY ISSUES	Gary Spraakman	Jun-01	Vol. 28, No. 1
783	ACCOUNTING HISTORY: A SURVEY OF ACADEMIC INTEREST IN THE U. S.	Gloria Vollmers and Darlene Bay	Jun-01	Vol. 28, No. 1
784	ACCOUNTING HALL OF FAME 2000 INDUCTION: Remarks, Citation, and Response: JOEL S. DEMSKI	Linda M. Kirkham and Anne Loft	Jun-01	Vol. 28, No. 1
785	ACCOUNTING HALL OF FAME 2000 INDUCTION: Remarks, Citation, and Response: CHARLES W. HASKINS	Leonard Goodman and Dan Palmon	Jun-01	Vol. 28, No. 1
786	ACCOUNTING HALL OF FAME 2000 INDUCTION: Remarks, Citation, and Response: SHAUN F. O'MALLEY	Elliott L. Slocum and Ram S. Sriram	Jun-01	Vol. 28, No. 1
787	ACCOUNTING HALL OF FAME 2000 INDUCTION: Remarks, Citation, and Response: ROSS M. SKINNER	Charles T. Horngren, Daniel L. Jensen and Joel S. Demski	Jun-01	Vol. 28, No. 1
788	RAYMOND J. CHAMBERS' CONTRIBUTIONS TO THE DEVELOPMENT OF ACCOUNTING THOUGHT	J. Michael Cook and Daniel L. Jensen	Jun-01	Vol. 28, No. 1
789	AN IMPERIAL CONNECTION? CONTRASTING ACCOUNTING PRACTICES IN THE COAL MINES OF NORTH-EAST ENGLAND AND NOVA SCOTIA, 1825-1900	Robert L. Brown, Daniel L. Jensen and Shaun F. O'Malley	Jun-01	Vol. 28, No. 1
790		Robert T. Rutherford, Daniel L. Jensen and Ross M. Skinner	Jun-01	Vol. 28, No. 1
791		Abdulmalik A. Al-Hogail and Gary J. Previts	Dec-01	Vol. 28, No. 2
792		Richard K. Fleischman and David Oldroyd	Dec-01	Vol. 28, No. 2

793	THE RECOGNITION AND VALUATION OF CURRENT ASSETS ON THE BALANCE SHEET IN THE UNITED STATES, 1865-1940	Carol Normand and Charles W. Wootton	Dec-01	Vol. 28, No. 2
794	THE CANADIAN AUDIT MARKET IN THE FIRST HALF OF THE TWENTIETH CENTURY	Alan J. Richardson	Dec-01	Vol. 28, No. 2
795	THE WORK OF THE SPECIAL COMMITTEE ON RESEARCH PROGRAM	Stephen A. Zeff	Dec-01	Vol. 28, No. 2
796	ACCOUNTING FOR JUSTICE: ENTITLEMENT, WANT AND THE IRISH FAMINE OF 1845-7	Warwick Funnell	Dec-01	Vol. 28, No. 2
797	WERE ISLAMIC RECORDS PRECURSORS TO ACCOUNTING BOOKS BASED ON THE ITALIAN METHOD? A COMMENT [with Response]	Christopher W. Nobes and Omar Abdullah Zaid	Dec-01	Vol. 28, No. 2
798	THE LEGITIMIZING POWER OF FINANCIAL STATEMENTS IN THE SALVATION ARMY IN ENGLAND, 1865-1892	Helen Irvine	Jun-02	Vol. 29, No. 1
799	"HOW IT ESSENTIALLY WAS": TRUTH CLAIMS IN HISTORY AND ACCOUNTING	Ciarán Ó hÓgartaigh, Margaret Ó hÓgartaigh and Ingrid Jeacle	Jun-02	Vol. 29, No. 1
800	ACCOUNTING AND REDISTRIBUTION: THE PALACE AND MORTUARY CULT IN THE MIDDLE KINGDOM, ANCIENT EGYPT	Mahmoud Ezzamel	Jun-02	Vol. 29, No. 1
801	DEFINING "PROFITS" FOR BRITISH INCOME TAX PURPOSES: A CONTEXTUAL STUDY OF THE DEPRECIATION CASES, 1875-1897	Margaret Lamb	Jun-02	Vol. 29, No. 1
802	TAX FAIRNESS IN ELEVENTH CENTURY ENGLAND	John McDonald	Jun-02	Vol. 29, No. 1
803	THE OLDEST WRITINGS, AND INVENTORY TAGS OF EGYPT	Richard Mattessich	Jun-02	Vol. 29, No. 1
804	A COMPARATIVE STUDY OF ACCOUNTING ADAPTATION: CHINA AND JAPAN DURING THE NINETEENTH CENTURY	Pak K. Auyeung	Dec-02	Vol. 29, No. 2
805	Vangermeersch Manuscript Award Winner, 2001: PRIVATIZATION AND MANAGEMENT ACCOUNTING SYSTEMS CHANGE: THE CASE OF THE 19TH CENTURY SPANISH TOBACCO MONOPOLY	Marta Macías	Dec-02	Vol. 29, No. 2
806	THE PERSONAL ACCOUNT BOOKS OF SIR WALTER SCOTT	Sam McKinstry and Marie Fletcher	Dec-02	Vol. 29, No. 2
807	PROFESSIONAL DOMINANCE: THE RELATIONSHIP BETWEEN FINANCIAL ACCOUNTING AND MANAGERIAL ACCOUNTING, 1926-1986	Alan J. Richardson	Dec-02	Vol. 29, No. 2
808	HENRY RAND HATFIELD AND ACCOUNTING BIOGRAPHY	Tom Lee	Dec-02	Vol. 29, No. 2
809	THE HISTORIAN AS AUDITOR: FACTS, JUDGMENTS AND EVIDENCE	Christopher J. Napier	Dec-02	Vol. 29, No. 2
810	IN MEMORIAM: ALEXANDER HAMILTON CHURCH'S SYSTEM OF 'SCIENTIFIC MACHINE RATES' AT HANS RENOLD LTD., c.1901 - c.1920	Trevor Boyns	Jun-03	Vol. 30, No. 1
811	POUND FOOLISH PENNY WISE' SYSTEM: THE ROLE OF ACCOUNTING IN THE IMPROVEMENT OF THE RIVER TYNE, 1800-1850	Susie Brackenborough	Jun-03	Vol. 30, No. 1
812	INTERNAL CONTROLS IN THE TALMUD: THE JERUSALEM TEMPLE	Robert Fonfeder, Mark P. Holtzman and Eugene Maccarrone	Jun-03	Vol. 30, No. 1
813	CORPORATISM, LIBERALISM AND THE ACCOUNTING PROFESSION IN PORTUGAL SINCE 1755	Lúcia Lima Rodrigues, Delfina Gomes and Russell Craig	Jun-03	Vol. 30, No. 1
814	Vangermeersch Manuscript Award Winner, 2002: BECOMING PROFESSIONAL: CHINESE ACCOUNTANTS IN EARLY 20TH CENTURY SHANGHAI	Yin Xu and Xiaoqun Xu	Jun-03	Vol. 30, No. 1
815	AN ACCOUNTANT'S EDUCATION	George J. Staubus	Jun-03	Vol. 30, No. 1
816	THE DEVELOPMENT OF A BELGIAN ACCOUNTING CODE DURING THE FIRST HALF OF THE 20TH CENTURY	Ignace De Beelde	Dec-03	Vol. 30, No. 2
817	AUDITING AND AUDIT FIRMS IN GERMANY BEFORE 1931	Lisa Evans	Dec-03	Vol. 30, No. 2
818	THE IMPACT OF WORLD WAR II ON COST ACCOUNTING AT THE SPERRY CORPORATION	Richard K. Fleischman and R. Penny Marquette	Dec-03	Vol. 30, No. 2
819	ACCOUNTABILITY AND FINANCIAL CONTROL AS 'PATRIOTIC' STRATEGIES: ACCOMPTANTS AND THE PUBLIC ACCOUNTS COMMITTEE IN LATE 17TH AND EARLY 18TH - CENTURY IRELAND	Philipp O'Regan	Dec-03	Vol. 30, No. 2
820	ASSETS IN ACCOUNTING: REALITY LOST	Sarah J. Williams	Dec-03	Vol. 30, No. 2
821	QUESTIONS OF TAXATION FRAMED AS ACCOUNTING HISTORICAL RESEARCH: A SUGGESTED APPROACH	Margaret Lamb	Dec-03	Vol. 30, No. 2
822	THE ROOTS OF MODERN CAPITALISM: A MARXIST ACCOUNTING HISTORY OF THE ORIGINS AND CONSEQUENCES OF CAPITALIST LANDLORDS IN ENGLAND	Rob Bryer	Jun-04	Vol. 31, No. 1
823	ACCOUNTING AND THE PURSUIT OF UTOPIA: THE POSSIBILITY OF PERFECTION IN PARAGUAY	Warwick Funnell	Jun-04	Vol. 31, No. 1
824	POLITICAL SUPPRESSION OR REVENUE RAISING? TAXING NEWSPAPERS DURING THE FRENCH REVOLUTIONARY WAR	Lynne Oats and Pauline Sadler	Jun-04	Vol. 31, No. 1
825	OBSERVATIONS ON MONEY, BARTER AND BOOKKEEPING	William T. Baxter	Jun-04	Vol. 31, No. 1
826	SINGLE-ENTRY ACCOUNTING IN EARLY AMERICA: THE ACCOUNTS OF THE HASBROUCK FAMILY	Sally M. Schultz and Joan Hollister	Jun-04	Vol. 31, No. 1
827	FINANCIAL CRISES AND THE PUBLICATION OF THE FINANCIAL STATEMENTS OF BANKS IN SPAIN, 1844-	Mercedes Bernal Lloréns	Dec-04	Vol. 31, No. 2
828	ECONOMIC CLASS, SOCIAL STATUS, AND EARLY SCOTTISH CHARTERED ACCOUNTANTS	Tom Lee	Dec-04	Vol. 31, No. 2
829	CORPORATISM AND UNAVOIDABLE IMPERATIVES: RECOMMENDATIONS ON ACCOUNTING PRINCIPLES AND THE ICAEW MEMORANDUM TO THE COHEN COMMITTEE	Masayoshi Noguchi and John Richard Edwards	Dec-04	Vol. 31, No. 2
830	ANCIENT MESOPOTAMIAN ACCOUNTING AND HUMAN COGNITIVE EVOLUTION	Tom Mouck	Dec-04	Vol. 31, No. 2
831	KAUTILYA ON THE SCOPE AND METHODOLOGY OF ACCOUNTING, ORGANIZATIONAL DESIGN AND THE ROLE OF ETHICS IN ANCIENT INDIA	Balbir S. Sihag	Dec-04	Vol. 31, No. 2
832	ACCOUNTING SYSTEMS AND RECORDING PROCEDURES IN THE EARLY ISLAMIC STATE	Omar Abdullah Zaid	Dec-04	Vol. 31, No. 2
833	WRITING ACCOUNTING AND MANAGEMENT HISTORY. INSIGHTS FROM UNORTHODOX MUSIC	Luca Zan	Dec-04	Vol. 31, No. 2
834	THE EFFECT OF REGULATION ON STATEMENT DISCLOSURES IN THE 1915 MOODY'S MANUALS	Jeffrey J. Archambault and Marie Archambault	Jun-05	Vol. 32, No. 1
835	AN ACCOUNTING HISTORY OF CAPITAL MAINTENANCE: LEGAL PRECEDENTS FOR MANAGERIAL AUTONOMY IN THE UNITED KINGDOM	Dean Ardern and Maxwell Aiken	Jun-05	Vol. 32, No. 1
836	THE ROARING NINETIES: ACCOUNTING HISTORY COMES OF AGE	Richard K. Fleischman and Vaughan S. Radcliffe	Jun-05	Vol. 32, No. 1
837	COST AND MANAGEMENT ACCOUNTING IN PRE-INDUSTRIAL REVOLUTION SPAIN	Fernando Gutierrez, Carlos Larrinaga and Miriam Núñez	Jun-05	Vol. 32, No. 1
838	CONTROL, CONFLICT AND CONCESSION: CORPORATE GOVERNANCE, ACCOUNTING AND ACCOUNTABILITY AT BIRMINGHAM SMALL ARMS, 1906-1933	Roger Lloyd-Jones, Myrddin J. Lewis, Mark D. Matthews and Josephine Maltby	Jun-05	Vol. 32, No. 1
839	IS TIME SPENT, PASSED OR COUNTED? THE MISSING LINK BETWEEN TIME AND ACCOUNTING HISTORY	Paolo Quattrone	Jun-05	Vol. 32, No. 1
840	WILLIAM D. SAMSON (1947-2005)	-	Dec-05	Vol. 32, No. 2
841	William Donald Samson Memorial to an Accounting Historian, Scholar and Friend	DALE L. FLESHER and GARY JOHN PREVITS	Dec-05	Vol. 32, No. 2
842	CONSTRUCTING THE 'WELL QUALIFIED' CHARTERED ACCOUNTANT IN ENGLAND AND WALES	Malcolm Anderson, John Richard Edwards and Roy A. Chandler	Dec-05	Vol. 32, No. 2
843	Vangermeersch Manuscript Award Winner, 2003: ACCOUNTING'S USES IN EXPLOITATIVE HUMAN ENGINEERING: THEORIZING CITIZENSHIP, INDIRECT RULE AND BRITAIN'S IMPERIAL EXPANSION	Shanta S. K. Davie	Dec-05	Vol. 32, No. 2
844	THE BORDÁZAR MEMORANDUM: COST CALCULATION IN SPANISH PRINTING DURING THE 18TH CENTURY	Jesús Martínez Guillén	Dec-05	Vol. 32, No. 2
845	THE ROLE OF ACCOUNTING PRACTICES IN THE DISEMPOWERMENT OF THE COAHUILTECAN INDIANS	Sarah A. Holmes, Sandra T. Welch and Laura R. Knudson	Dec-05	Vol. 32, No. 2
846	SHOWING A STRONG FRONT: CORPORATE SOCIAL REPORTING AND THE 'BUSINESS CASE' IN BRITAIN, 1914-1919	Josephine Maltby	Dec-05	Vol. 32, No. 2
847	ACCOUNTING FOR A DISAPPEARANCE: A CONTRIBUTION TO THE HISTORY OF THE VALUE ADDED STATEMENT IN THE UK	Chris Pong and Falconer Mitchell	Dec-05	Vol. 32, No. 2
848	ACCOUNTING, COERCION AND SOCIAL CONTROL DURING APPRENTICESHIP: CONVERTING SLAVE WORKERS TO WAGE WORKERS IN THE BRITISH WEST INDIES, C. 1834-1838	Thomas N. Tyson, David Oldroyd and Richard K.	Dec-05	Vol. 32, No. 2
849	ACCOUNTING IN HISTORY	Stephen P. Walker	Dec-05	Vol. 32, No. 2
850	IN MEMORIAM: CELEBRATING THE LIFE OF BILL SAMSON	-	Jun-06	Vol. 33, No. 1
851	EARLY AMERICAN CORPORATE REPORTING AND EUROPEAN CAPITAL MARKETS: THE CASE OF THE ILLINOIS CENTRAL RAILROAD, 1851-1861	Dale L. Flesher, Gary J. Previts and William D. Samson	Jun-06	Vol. 33, No. 1

852	USING A WHITE-COLLAR PROFESSION IN ACCOUNTING COURSES: APPROACHES TO ADDRESSING DIVERSITY	William D. Samson, Cheryl L. Allen, Richard K. Fleischman and Ida B. Robinson-Backmon	Jun-06	Vol. 33, No. 1
853	ACCOUNTING TECHNIQUES IN KOREA: 18TH CENTURY ARCHIVAL SAMPLES FROM A NON-PROFIT ASSOCIATION IN THE SINITIC WORLD	Seong Ho Jun and James B. Lewis	Jun-06	Vol. 33, No. 1
854	AMERICA'S RAILROAD DEPRECIATION DEBATE, 1907 TO 1913: A STUDY OF DIVERGENCE IN EARLY 20th CENTURY ACCOUNTING STANDARDS	Jan R. Heier	Jun-06	Vol. 33, No. 1
855	THE STOCKHOLDER REVIEW COMMITTEE OF THE CHESAPEAKE AND OHIO CANAL COMPANY, 1828-1857: EVIDENCE OF CHANGES IN FINANCIAL REPORTING AND CORPORATE GOVERNANCE	Robert W. Russ, Gary J. Previts and Edward N. Coffman	Jun-06	Vol. 33, No. 1
856	THE R.J. CHAMBERS COLLECTION: AN "ARCHIVIST'S" REVELATIONS OF 20th CENTURY ACCOUNTING THOUGHT AND PRACTICE	Graeme W. Dean, Peter W. Wolnizer and Frank L. Clarke	Jun-06	Vol. 33, No. 1
857	ACCOUNTING FOR INTERNED JAPANESE-AMERICAN CIVILIANS DURING WORLD WAR II: CREATING INCENTIVES AND ESTABLISHING CONTROLS FOR CAPTIVE WORKERS	Thomas N. Tyson and Richard K. Fleischman	Jun-06	Vol. 33, No. 1
858	"THE ROARING NINETIES": A COMMENT ON THE STATE OF ACCOUNTING HISTORY IN THE UNITED STATES	Garry D. Carnegie	Jun-06	Vol. 33, No. 1
859	"IT'S OYSTERS, DEAR!" PROFESSOR CARNEGIE'S PRESCRIPTION AND THE SEEMING FATE OF ACCOUNTING HISTORY IN THE UNITED STATES	Vaughan S. Radcliffe	Jun-06	Vol. 33, No. 1
860	ACCOUNTING REPRESENTATION AND THE SLAVE TRADE: THE GUIDE DU COMMERCE OF GAIGNAT DE L'AULNAIS	Cheryl S. McWatters and Yannick Lemarchand	Dec-06	Vol. 33, No. 2
861	AUDITOR SWITCHING AND THE GREAT DEPRESSION	Alan J. Richardson	Dec-06	Vol. 33, No. 2
862	FROM TICKING TO CLICKING: CHANGES IN AUDITING TECHNIQUES IN BRITAIN FROM THE 19th CENTURY TO THE PRESENT	Derek Matthews	Dec-06	Vol. 33, No. 2
863	F.E. VIGARS' STATION BOOK-KEEPING: A SPECIALIST AUSTRALIAN TEXT ENABLING THE ADAPTATION AND TRANSFER OF ACCOUNTING TECHNOLOGY	Garry D. Carnegie, Peter Foreman and Brian P. West	Dec-06	Vol. 33, No. 2
864	THE CREATION OF THE INSTITUTE OF CHARTERED ACCOUNTANTS OF INDIA: THE FIRST STEPS IN THE DEVELOPMENT OF AN INDIGENOUS ACCOUNTING PROFESSION POST-INDEPENDENCE	Shraddha Verma and Sidney J. Gray	Dec-06	Vol. 33, No. 2
865	DIGITIZING THE ACCOUNTING HISTORIANS JOURNAL: A SHORT HISTORY	Royce D. Kurtz, David K. Herrera and Stephanie D. Moussalli	Dec-06	Vol. 33, No. 2
866	FRANK MUST MARRY MONEY: MEN, WOMEN, AND PROPERTY IN TROLLOPE'S NOVELS	Janette Rutterford and Josephine Maltby	Dec-06	Vol. 33, No. 2
867	THE SEC PREEMPTS THE ACCOUNTING PRINCIPLES BOARD IN 1965: THE CLASSIFICATION OF THE DEFERRED TAX CREDIT RELATING TO INSTALLMENT SALES	Stephen A. Zeff	Jun-07	Vol. 34, No. 1
868	THE END OF BETTERMENT ACCOUNTING: A STUDY OF THE ECONOMIC, PROFESSIONAL, AND REGULATORY FACTORS THAT FOSTERED STANDARDS CONVERGENCE IN THE U.S. RAILROAD INDUSTRY, 1855-1888	Jan R. Heier and A. Lee Gurley	Jun-07	Vol. 34, No. 1
869	EARLY COST ACCOUNTING PRACTICES AND PRIVATE OWNERSHIP: THE SILK FACTORY COMPANY OF PORTUGAL, 1745-1747	José Matos Carvalho, Lúcia Lima Rodrigues and Russell Craig	Jun-07	Vol. 34, No. 1
870	THE EMERGENCE OF MECHANICAL ACCOUNTING IN THE U.S., 1880-1930	Charles W. Wootton and Barbara E. Kemmerer	Jun-07	Vol. 34, No. 1
871	THE PRINTING OF PACIOLI'S SUMMA IN 1494: HOW MANY COPIES WERE PRINTED?	Alan Sangster	Jun-07	Vol. 34, No. 1
872	MAURICE STANS' VIEWS ON SOCIAL RESPONSIBILITY IN THE ACCOUNTING PROFESSION	G. Stevenson Smith	Jun-07	Vol. 34, No. 1
873	STRAW MEN AND OLD SAWS - AN EVIDENCE-BASED RESPONSE TO SY & TINKER'S CRITIQUE OF ACCOUNTING HISTORY	Thomas N. Tyson and David Oldroyd	Jun-07	Vol. 34, No. 1
874	2006 Vangermeersch Award Winner: PATTERNS OF PREJUDICE: SOCIAL EXCLUSION AND RACIAL DEMARCATION IN PROFESSIONAL ACCOUNTANCY IN KENYA	S. Sian	Dec-07	Vol. 34, No. 2
875	ACCOUNTANTS IN THE BRITISH CENSUS	John R. Edwards and Stephen P. Walker	Dec-07	Vol. 34, No. 2
876	KING JOHN'S TAX INNOVATIONS - EXTORTION, RESISTANCE, AND THE ESTABLISHMENT OF THE PRINCIPLE OF TAXATION BY CONSENT	Jane Frecknall Hughes and Lynne Oats	Dec-07	Vol. 34, No. 2
877	AN ANALYSIS OF THE EVOLUTION OF RESEARCH CONTRIBUTIONS BY THE ACCOUNTING REVIEW, 1926-	Jean L. Heck and Robert E. Jensen	Dec-07	Vol. 34, No. 2
878	THE GEOGRAPHY AND IDEOLOGY OF ACCOUNTING: A CASE STUDY OF DOMINATION AND ACCOUNTING IN A SUGAR REFINERY IN AUSTRALASIA, 1900-1920	Jill J. Hooks and Ross E. Stewart	Dec-07	Vol. 34, No. 2
879	LYMAN MILLS AND ITS ENCOUNTER WITH PUBLIC ACCOUNTANTS' INVENTORY COSTING CIRCA 1920	Dajiro Fujimura	Dec-07	Vol. 34, No. 2
880	AN ANALYSIS OF PUBLISHING PATTERNS IN ACCOUNTING HISTORY RESEARCH IN ITALY, 1990-2004	Lino Cinquini, Alessandro Marelli and Andrea Tenucci	Jun-08	Vol. 35, No. 1
881	THE DEVELOPMENT OF ACCOUNTING IN EUROPE IN THE ERA OF SCIENTIFIC MANAGEMENT: THE ITALIAN ENGINEERING CONGLOMERATE, ANSALDO, 1918-1940	Valerio Antonelli, Trevor Boyns and Fabrizio Cerbioni	Jun-08	Vol. 35, No. 1
882	EARLY BOOKS ON INVESTING AT THE DAWN OF MODERN BUSINESS IN AMERICA	Joel E. Thompson	Jun-08	Vol. 35, No. 1
883	THE MARKET FOR LUCA PACIOLI'S SUMMA ARITHMETICA	Alan Sangster, Gregory N. Stoner and Patricia McCarthy	Jun-08	Vol. 35, No. 1
884	THE LEDGER OF ANN DEWITT BEVIER (1762-1834), EARLY AMERICAN ESTATE MANAGER AND MOTHER	Sally M. Schultz and Joan Hollister	Jun-08	Vol. 35, No. 1
885	STATE AND LOCAL GOVERNMENT ACCOUNTING IN 19th CENTURY AMERICA: A REVIEW OF THE	Stephanie D. Moussalli	Jun-08	Vol. 35, No. 1
886	PROFESSIONAL LEADERSHIP AND OLIGARCHY: THE CASE OF THE ICAEW	Masayoshi Noguchi and John Richard Edwards	Dec-08	Vol. 35, No. 2
887	A LETTER FROM A TEENAGE ACCOUNTING CLERK IN 1846: A HIDDEN VOICE IN A MICRO-HISTORY OF MODERN PUBLIC ACCOUNTANCY	Thomas A. Lee	Dec-08	Vol. 35, No. 2
888	A STUDY OF THE IMPACT OF SPECIAL INTEREST GROUPS ON MAJOR TAX REFORM: AGRICULTURE AND THE 1913 INCOME TAX LAW	Douglas K. Barney and Tonya K. Flesher	Dec-08	Vol. 35, No. 2
889	ACCOUNTING FOR THE STAMP ACT CRISIS	Lynne Oats and Pauline Sadler	Dec-08	Vol. 35, No. 2
890	CONTRIBUTIONS OF JOSEPH HARDCASTLE TO ACCOUNTING THEORY	George C. Romeo and James J. McKinney	Dec-08	Vol. 35, No. 2
891	AN ANALYSIS OF THE BURSARS' ACCOUNTS AT DURHAM CATHEDRAL PRIORY, 1278-1398	Alisdair Dobie	Dec-08	Vol. 35, No. 2
892	"EFFECTIVE" GENEALOGICAL HISTORY: POSSIBILITIES FOR CRITICAL ACCOUNTING HISTORY RESEARCH	Norman B. Macintosh	Jun-09	Vol. 36, No. 1
893	INTERNATIONALIZING THE FRENCH AUDITING PROFESSION	Ignace De Beelde, Nathalie Gonther-Besacier and Alain Mikol	Jun-09	Vol. 36, No. 1
894	ACCOUNTANTS' RESPONSIBILITY FOR THE INFORMATION THEY REPORT: AN HISTORICAL CASE STUDY OF FINANCIAL INFORMATION	Ellen J. Lippman	Jun-09	Vol. 36, No. 1
895	AUDITORS' INDEPENDENCE: AN ANALYSIS OF MONTGOMERY'S AUDITING TEXTBOOKS IN THE 20TH	Hossein Nouri and Danielle	Jun-09	Vol. 36, No. 1
896	NEPALESE GOVERNMENTAL ACCOUNTING DEVELOPMENT IN THE 1950s AND EARLY 1960s: AN ATTEMPT TO INSTITUTIONALIZE EXPENDITURE ACCOUNTING	Pawan Adhikari and Frode Mellemvik	Jun-09	Vol. 36, No. 1
897	MAKING ACCOUNTING HISTORIANS	Jayne Bisman	Jun-09	Vol. 36, No. 1
898	IN MEMORIAM, A SCOTTISH EULOGY: DAVID A. R. FORRESTER (1928-2009)	Sam McKinstry	Dec-09	Vol. 36, No. 2
899	AN AMERICAN MEMORIAL TO DAVID A. R. FORRESTER	Dale L. Flesher	Dec-09	Vol. 36, No. 2
900	2007 Vangermeersch Award Winner: "THE BEST BRAINS OF THE PUBLIC ACCOUNTING WORLD": THE RESTRICTED MEMBERSHIP OF THE ARMY ACCOUNTANCY ADVISORY PANEL, 1942-1945	Phillip E. Cobbin	Dec-09	Vol. 36, No. 2
901	CONCEPTUAL NATURE OF THE CORPORATE INCOME TAX	Hugo Nurnberg	Dec-09	Vol. 36, No. 2
902	OUTLIERS IN THE PROFESSIONAL PROJECT OF VICTORIAN PUBLIC ACCOUNTANCY: DAVID SOUTER ROBERTSON, CHARTERED ACCOUNTANT	Thomas A. Lee	Dec-09	Vol. 36, No. 2
903	ACCOUNTING AND CONTROL IN THE PERSEPOLIS FORTIFICATION TABLETS	Gloria L. Vollmers	Dec-09	Vol. 36, No. 2
904	CORPORATE GOVERNANCE IN THE 19TH CENTURY: EVIDENCE FROM THE CHESAPEAKE AND OHIO CANAL COMPANY	Robert W. Russ, Gary John Previts and Edward N. Coffman	Dec-09	Vol. 36, No. 2
905	20TH CENTURY PUBLICATIONS ON COST ACCOUNTING BY SPANISH AUTHORS PREVIOUS TO THE STANDARDIZATION ACT (1900-1978)	Daniel Carrasco Díaz, Esteban Hernández-Esteve, María Jesús Morales Caparrós and Daniel Sánchez Toledano	Dec-09	Vol. 36, No. 2
906	THE CRÉDIT LYONNAIS IN FRANCE (c.1871-1918): USING CASH FLOW ANALYSIS TO ASSESS RISK IN	Nicolas Praquin	Jun-10	Vol. 37, No. 1



907	ON HIS MAJESTY'S SECRET SERVICE: ACCOUNTING FOR THE SECRET SERVICE IN A TIME OF NATIONAL PERIL 1782-1806	Warwick N. Funnell	Jun-10	Vol. 37, No. 1
908	FINANCIAL REPORTING IN 1920: THE CASE OF INDUSTRIAL COMPANIES	Jeffrey J. Archambault and Marie E. Archambault	Jun-10	Vol. 37, No. 1
909	A CONTINGENCY THEORY PERSPECTIVE ON MANAGEMENT CONTROL SYSTEM DESIGN AMONG U.S. ANTE-BELLUM SLAVE PLANTATIONS	Louis J. Stewart	Jun-10	Vol. 37, No. 1
910	SPROUSE'S WHAT-YOU-MAY-CALL-ITS: FUNDAMENTAL INSIGHT OR MONUMENTAL MISTAKE?	Sudipta Basu and Gregory B. Waymire	Jun-10	Vol. 37, No. 1
911	RAY CHAMBERS AND ERNEST WEINWURM – SCHOLARS IN UNISON ON MEASUREMENT IN ACCOUNTING	Graeme W. Dean, Frank L. Clarke and R. J. Chambers	Dec-10	Vol. 37, No. 2
912	Accounting and Financial Reporting by a Late 18th Century American Charity	Roger B. Daniels, Mike Braswell and Jesse D. Beeler	Dec-10	Vol. 37, No. 2
913	DEVELOPMENT OF MODERN AUDITING STANDARDS: THE STRANGE CASE OF RAYMOND MARIEN AND THE FRAUD AT INTERSTATE HOSIERY MILLS, 1934-1937	Jan R. Heier, Maria A. Leach-López and Marcia A. Leach-López	Dec-10	Vol. 37, No. 2
914	CHANGING LEGITIMACY NARRATIVES ABOUT PROFESSIONAL ETHICS AND INDEPENDENCE IN THE 1930'S "JOURNAL OF ACCOUNTANCY"	Diane H. Roberts	Dec-10	Vol. 37, No. 2
915	PATTERNS OF ACCOUNTING HISTORY LITERATURE: MOVEMENTS AT THE BEGINNING OF THE 21ST CENTURY	Juan Baños-Sánchez-Matamoros and Fernando Gutiérrez-Hidalgo	Dec-10	Vol. 37, No. 2
916	THE MARKET FOR LUCA PACIOLI'S SUMMA DE ARITHMETICA: SOME COMMENTS	Basil S. Yamey	Dec-10	Vol. 37, No. 2
917	"I Ask the Profession to Stand Still": The Evolution of American Public Accountancy, 1927-1962	Doron, Michael E.	1-Jun-11	Vol. 38, No. 1
918	From Mellmott to Madoff: History in the (Re) Making	Sy, Aida; Tinker, Tony	1-Jun-11	Vol. 38, No. 1
919	The First External Auditors of the Hudson's Bay Company, 1866	Spraakman, Gary F.	1-Jun-11	Vol. 38, No. 1
920	The Role of Financial Accounting in Investing in 1870s America	Thompson, Joel E.	1-Jun-11	Vol. 38, No. 1
921	Tracing the Development of Accounting Thought by Analyzing Content, Communication, and Quality in Accounting Research over Time	Badua, Frank A.; Previts, Gary John; Vasarhelyi, Miklos A.	1-Jun-11	Vol. 38, No. 1
922	Accounting on English Landed Estates during the Agricultural Revolution-A Textbook Perspective	Edwards, John Richard	1-Dec-11	Vol. 38, No. 2
923	Earnings Management among Firms during the Pre-SEC Era: A Benford's Law Analysis	Archambault, Jeffrey J.; Archambault, Marie E.	1-Dec-11	Vol. 38, No. 2
924	Farmers, Politics, and Accounting: The History of Standard Values-An Accounting Convenience or Political Arithmetic?	Hooks, Jill; Stewart, Ross E.	1-Dec-11	Vol. 38, No. 2
925	In Defense of Pacioli	Sangster, Alan; Stoner, Greg N.; McCarthy, Patricia	1-Dec-11	Vol. 38, No. 2
926	Too Young to Have a History? Using Data Analysis Techniques to Reveal Trends and Shifts in the Brief History of Accounting Information Systems	Badua, Frank A.; Watkins, Ann L.	1-Dec-11	Vol. 38, No. 2
927	Two-Currency, Nostro and Vostro Accounts: Historical Notes, 1400-1800	Yamey, Basil S.	1-Dec-11	Vol. 38, No. 2
928	Brief Note from the New Editor	Vollmers, Gloria	1-Jun-12	Vol. 39, No. 1
929	The Evolution of the Relationship between the US Financial Accounting Standards Board and the International Accounting Standard Setters: 1973-2008	Kirsch, Robert J.	1-Jun-12	Vol. 39, No. 1
930	The Old Du Pont Company's Accounting System Lasting a Hundred Years: An Overlooked Accounting System	Fujimura, Dajiro	1-Jun-12	Vol. 39, No. 1
931	The Victory of the Prussian Railway "Dynamic" Accounting over the Public Finance and Patrimonial Accounting Models (1838-1884): An Early Illustration of the Appearance of the Second Stage of Capitalist Financial Accounting and a Testimony against the Agency and the Market for Excuses Theories	Richard, Jacques	1-Jun-12	Vol. 39, No. 1
932	Examining Frank Adair Jr. as an African American CPA Pioneer: A Historical Note	Hollingsworth, Keith	1-Dec-12	Vol. 39, No. 2
933	How a Medieval Friar Forever Changed Finance	-	1-Dec-12	Vol. 39, No. 2
934	In Antitrust We (Do Not) Trust	Colvin, Christopher L.	1-Dec-12	Vol. 39, No. 2
935	In Memorium	-	1-Dec-12	Vol. 39, No. 2
936	Locating the Source of Pacioli's Bookkeeping Treatise	Sangster, Alan	1-Dec-12	Vol. 39, No. 2
937	Objectives of Financial Reporting, Aboriginal Cost, and Pooling of Interests Accounting	Nurnberg, Hugo	1-Dec-12	Vol. 39, No. 2
938	Pacioli's Forgotten Book: The Merchant's Ricordanze	Sangster, Alan; Stoner, Greg; De Lange, Paul; O'Connell, Brendan; Scataglini-Belghitar, Giovanna	1-Dec-12	Vol. 39, No. 2
939	Personal Accounts, Account Books and Their Probative Value: Historical Notes, C. 1200 to C. 1800	Yamey, Basil S.	1-Dec-12	Vol. 39, No. 2
940	Account Books of the Imperial WAQFS (Charitable Endowments) in the Eastern Mediterranean (15Th to 19th Centuries)	Orbay, Kayhan	1-Jun-13	Vol. 40, No. 1
941	Donaldson Brown (1885-1965): The Power of an Individual and His Ideas over Time	Flesher, Dale L.; Previts, Gary John	1-Jun-13	Vol. 40, No. 1
942	Railroad Audits: Some Arrived Ahead of Schedule	Feeney, Kevin	1-Jun-13	Vol. 40, No. 1
943	Salmagundi	-	1-Jun-13	Vol. 40, No. 1
944	The AIA's Special Bulletin Series and Its Early Guidance on Tax Issues Related to Depreciation, 1920-1929	Lang, Teresa Kay; Heier, Jan	1-Jun-13	Vol. 40, No. 1
945	Historical Development of the Financial Reporting Model for State and Local Governments in the United States from Late 1800s to 1999	Patton, Terry K.; Hutchison, Paul D.	1-Dec-13	Vol. 40, No. 2
946	Popular Accounting History: Evidence from Post-Enron Stories	Carnegie, Garry D.; Napier, Christopher J.	1-Dec-13	Vol. 40, No. 2
947	Railroad Investing and the Importance of Financial Accounting Information in 1880s America	Thompson, Joel E.	1-Dec-13	Vol. 40, No. 2
948	Richard Brief's Contributions to Accounting Thought: Enlivening Accounting History	Bloom, Robert	1-Dec-13	Vol. 40, No. 2
949	The Relationship between Religious Beliefs and the Accounting and Economic Practices of a Society: Evidence from the Dead Sea Scrolls	Herda, David N.; Reed, Stephen A.; Bowlin, William F.	1-Dec-13	Vol. 40, No. 2
950	The Whiskey Tax of 1791 and the Consequent Insurrection: "A Wicked and Happy Tumult"	Krom, Cynthia L.; Krom, Stephanie	1-Dec-13	Vol. 40, No. 2
951	Accounting History as a Local Discipline: The Case of the Italian-Speaking Literature (1869-2008)	Antonelli, Valerio; D'Alessio,	1-Jun-14	Vol. 41, No. 1
952	Historical Evolution of the Balance Sheet in the People's Republic of China	Yang, Shizhong; Yang, Ruining; Lin, Z. Jun	1-Jun-14	Vol. 41, No. 1
953	Preparing an Accounting Professional: The Articles of Clerkship (1892-1897) of George Oliver May	Flesher, Dale L.; Previts, Gary J.	1-Jun-14	Vol. 41, No. 1
954	The Crisis and Fair Values: Echoes of Early Twentieth Century Debates?	Markarian, Garen	1-Jun-14	Vol. 41, No. 1

## Accounting History 文献目録

	論文タイトル	著者名	出版年月等	巻号
1	Change agents and the dissemination of accounting technology: Wales' basic industries, C.1750 - C.1870	Trevor Boyns, John Richard Edwards	May-96	1
2	Accountability and decision-making in feudal England: Domesday Book revisited	Andy Godfrey, Keith Hooper	May-96	1
3	A theoretical primer for evaluating and conducting historical research in accounting	Richard K. Fleischman, Patti A. Mills, Thomas N. Tyson	May-96	1
4	The professionalisation of accounting: A review of recent historical research and its implications	Brian P. West	May-96	1
5	Book Review: Extraordinary popular delusions and the madness of crowds & Confusión de confusiones	Jim Reiss	May-96	1
6	Book Review: Called to account: A history of Coopers & Lybrand in Australia	Rod Johnson	May-96	1
7	The criminal upperworld and the emergence of a disciplinary code in the early chartered accountancy profession	Stephen P. Walker	Nov-96	2
8	Production planning in seventeenth century China	Michael E. Scorgie, Xu-Dong Ji	Nov-96	2
9	Transaction cost economics and nineteenth century fur trade accounting: relevance of a contemporary theory	S. Paul Roy, Gary Sprakman	Nov-96	2
10	The transfer of cost accounting institutions to New Zealand	Ray H. Anderson	Nov-96	2
11	Book Review: Disorder and harmony: 20th century perspectives on accounting history	Ken Shackleton	Nov-96	2
12	Book Review: Making the Australian chartered accountant	Brad N. Potter	Nov-96	2
13	Accounting in Anglo-Saxon England: context and evidence	David Oldroyd	May-97	1
14	Inscribing the workers: an experiment in factory discipline or the inculcation of manners?: A case in context	Robert Williams	May-97	1

15	Judicial views on auditing from the nineteenth century	Roy A. Chandler	May-97	1
16	The Australasian method for recording share issues: origins, adoption and institutionalisation	Rod Johnson,Brad Potter	May-97	1
17	Send three and fourpence: Some reflections on oral $\bar{n}$ and other $\bar{n}$ history	Louis Goldberg	May-97	1
18	Book review: Power, progress and profit: A history of the Australian accounting profession	Robert H. Parker	May-97	1
19	The Foundation: A history of the Australian Accounting Research Foundation, 1966-1991	Terry Heazlewood	May-97	1
20	The New York State Society of Certified Public Accountants $\bar{n}$ foundation for a profession	Chris Poullaos	May-97	1
21	Military influences on the evolution of public sector audit and accounting 1830-1880	Warwick Funnell	Nov-97	2
22	Roger North: gentleman, accountant and lexicographer	Robert H. Parker	Nov-97	2
23	The impact of naval experience on accounting in colonial Australia from 1788 to 1792	Michael E. Scorgie,James A. Reiss	Nov-97	2
24	Cost accounting practices at precious metal mines: a comparative study, 1869-1905	Glenn Vent,Ronald A. Milne	Nov-97	2
25	Transportation of double entry bookkeeping to early New South Wales	Michael E. Scorgi,Carmel Capitanio	Nov-97	2
26	Book review: Foundational research in accounting: professional memoirs and beyond	Cheryl S. McWatters	Nov-97	2
27	Book review: International bibliography of business history	Thomas N. Tyson	Nov-97	2
28	Book review: Corporate collapse: regulatory, accounting and ethical failure	Carmel Capitanio	Nov-97	2
29	Book review: A history of corporate finance	Darren Henry	Nov-97	2
30	Book review: Bibliographical calendarium of accounting in Poland (XVIth- XIXth Century)	George Plocinski	Nov-97	2
31	Book review: Cheques and balances: memoirs of a banker	Rod Johnson	Nov-97	2
32	UK joint stock companies legislation 1844-1900: accounting publicity and "mercantile caution"	Josephine Maltby	May-98	1
33	More sherry and sandwiches? Incrementalism and the regulation of late Victorian bank auditing	Stephen P. Walker	May-98	1
34	The laws of accounting in late nineteenth century Britain	Robert A. Bryer	May-98	1
35	The emergence of the UK auditor resignation legislation	John Dunn,Prem Sikka	May-98	1
36	Efficient accounting systems: justifying US accounting practice in an unregulated commercial environment	Keith P. McMillan, S.J.	May-98	1
37	Accounting, accountability and cost efficiency at the Commonwealth of Australia Clothing Factory, 1911-1918	Peter Foreman,Thomas N. Tyson	Nov-98	2
38	Did dividends dictate depreciation in British coal companies 1864 - 1914?	Marianne V. Pitts	Nov-98	2
39	Transaction cost economics as a predictor of management accounting practices at the Hudson's Bay Company, 1860 to 1914	Gary Spraaakman,Robert Davidson	Nov-98	2
40	Accounting thought, practice and legislation: early Canadian evidence	Cheryl S. McWatters	Nov-98	2
41	Book review: Professional reconstruction: the co-ordination of the accountancy bodies 1930 - 1957	Brad Potter	Nov-98	2
42	Book review: The great wave: price revolutions and the rhythm of history	Adam Steen	Nov-98	2
43	Book review: Charlie D - The story of the legendary bond trader	Darren Henry	Nov-98	2
44	Jurisdictional contests between accountants and lawyers: the case of off-balance sheet finance 1985-1990	Christopher K.M. Pong	May-99	1
45	Creative compliance and behaviour in response to mandatory changes in accounting policy: three cases from pre-Dearing Britain	Brian A. Rutherford	May-99	1
46	Lifting stones: a place for microhistory in accounting research?	Robert B. Williams	May-99	1
47	The measurement of nineteenth century accounting error: cases from the British coal industry 1864-1900	Trevor J. Baldwin,Robert H. Berry	May-99	1
48	A response to Lou Goldberg's concerns about oral history	Geoff H. Burrows	May-99	1
49	Eulogy delivered at the funeral of Raymond John Chambers, 17 September 1999	Peter W. Wolnizer	Nov-99	2
50	Historiography for the new millennium: adventures in accounting and management	Lee D. Parker	Nov-99	2
51	The power of words: explaining recent accounting reforms in the Australian public sector	Brad Potter	Nov-99	2
52	UK companies legislation: accounting publicity and mercantile caution: a response to Maltby	Stewart Jones	Nov-99	2
53	Accounting does not involve!: a reply to Jones	Josephine Maltby	Nov-99	2
54	The interface of race and accounting: the case of Hawaiian sugar plantations, 1835-1920	Richard K. Fleischman,Thomas N. Tyson	May-00	1
55	The legal status of account books in colonial America	Charles W. Wootton,Mary Virginia Moore	May-00	1
56	The development of management accounting at the Hudson's Bay Company, 1670-1820	Gary Spraaakman,Alison Wilkie	May-00	1
57	Financial reporting in Belgium: case studies on collieries, 1900-1950	Ignace De Beelde	May-00	1
58	Rate of return reporting by Victorian Government public trading authorities: 1985 to 1992	Graeme Wines,Alicia Nicolson	May-00	1
59	The crisis of 1847-1848 and the regulation of company accounting in Spain	Mercedes Bernal Lloréns	Nov-00	2
60	Was the Companies Act 1947 a response to a national crisis?	Josephine Maltby	Nov-00	2
61	Principals and agents in crisis: reforms of accounting and audit at Lloyd's, 1982-1986	David Gwilliam,Richard Macve, Geoffrey Meeks	Nov-00	2
62	Between anarchy and authority: the New Zealand Society of Accountants' management of crisis, 1989-1993	Michael G. Keenan	Nov-00	2
63	Auditors versus third parties and others: the unusual case of the Spanish audit liability "crisis"	Emiliano Ruiz Barbadillo,Christopher Humphrey,María Antonia García	Nov-00	2
64	9th World Congress of Accounting Historians	-	Nov-00	2
65	Seventh Conference on Accounting and Management History Saint-Nazaire	-	Nov-00	2
66	Vale Russell Mathews, AO CBE	Scott Henderson	May-01	1
67	On the social history of accounting: The Bank Auditby Bruce Marshall	Brian P. West	May-01	1
68	The transfer of accounting technology: a study of the Commonwealth of Australia government factories, 1910-1916	Peter Foreman	May-01	1
69	An historical framework for the Federal taxation of dividend and interest payments in the US	Robert J. Walsh	May-01	1
70	The birth of a modern public sector accounting system in France and Britain and the influence of Count Mollin	Marc Nikitin	May-01	1
71	The first professors of accounting in Australia	Garry D. Carnegie,Brian G. Williams	May-01	1
72	Accounting history and accounting progress	Christopher J. Napier	Nov-01	2
73	In praise of the "other" William Armstrong: a nineteenth century British engineer and early management consultant	Marianne V. Pitts	Nov-01	2
74	Cost accounting in eighteenth century Spain: the Royal Textile Factory of Ezcaray	Maria Begoña Prieto-Moreno,Carlos Larrinaga-González	Nov-01	2
75	A more vigorous prosecution of public works: the reforms of the Indian Public Works Department	John Black	Nov-01	2
76	A former management accountant reflects on his journey through the world of cost management	H. Thomas Johnson	May-02	1
77	The military origins of the French management accounting model: a return to the mechanisms of accounting change	Yannick Lemarchand	May-02	1
78	Leslie Arthur Schurer: Australian cost accounting crusader and historian	Ray H. Anderson	May-02	1
79	Accounting for the estates of deceased travellers: an example of early Spanish double entry bookkeeping	Rafael Donoso Anes	May-02	1
80	The interface of race and accounting: a comment and an extension	Geoff Burrows	May-02	1
81	The interface of race and accounting: a reply to Burrows	Richard K. Fleischman,Thomas N. Tyson	May-02	1

82	Born at the wrong time? An oral history of women professional accountants in New Zealand	Michelle Emery,Jill Hooks,Ross Stewart	Nov-02	2
83	Making a cast-iron case: accountants and the Carron lawsuits of the 1850s and 1860s	Sam McKinstry,Kirsten Wallace,A. Iain Fleming	Nov-02	2
84	A counter-example in the development of Great Lakes shipping: the case of Kingston Shipping Company Limited	Cheryl S. McWatters	Nov-02	2
85	Accrual accounting in the public sector: the case of the New South Wales government	Mark Christensen	Nov-02	2
86	Henry Rand Hatfield (1866-1945): the triumphs and travails of an academic accounting pioneer	Robert H. Parker	Nov-02	2
87	History from accounting's margins: international research on race and gender	Theresa Hammond	May-03	1
88	An historical perspective on mergers and acquisitions by major US accounting firms	Charles W. Wootton,Carel M. Wolk,Carol Normand	May-03	1
89	Contractual relationships and accounting change: the case of Aguera Wholesalers, 1770-1835	Concha Álvarez-Dardet,Mariló Capelo	May-03	1
90	The accounting system of the Venerable Society of the Living and the Dead of Parma in medieval times	Alberto Bisaschi	May-03	1
91	Louis Goldberg and A Journey into Accounting Thought	Geoff H. Burrows	May-03	1
92	The Louis Goldberg Collection at Deakin University: exploring a rich foundation for historical research	Bradley N. Potter	Nov-03	2
93	Black Swan records, 1921 to 1924: from a swanky swan to a dead duck	Ivo de Loo,David Davis	Nov-03	2
94	Accounting, economic development and financial reporting: the case of three pre-Civil War US railroads	Dale L. Flesher,William D. Samson,Gary J. Previts	Nov-03	2
95	Uniform accounting periods: an historical review and critique	Robert Luther	Nov-03	2
96	Substance but not form: capital taxation and public finance in New Zealand, 1840-1859	Keith C. Hooper,Kate Kearins	Nov-03	2
97	Confronting moral issues from accounting's dark side	Richard K. Fleischman	Feb-04	1
98	Victorian parsimony and the early champions of modern public sector audit	Warwick Funnell	Feb-04	1
99	An examination of early US twentieth century first-year accounting textbooks	Robert J. Fleming,Samuel P. Graci,Joel E. Thompson	Feb-04	1
100	Barter accounting in the US during the late eighteenth and early nineteenth centuries	Robert Bloom,John Solotko	Feb-04	1
101	The Bookkeepers' Beneficial Association of Philadelphia: an early signal in the United States for a professional organisation	George C. Romeo,Bruce A. Leauby	Jul-04	2
102	Monetising human life: slave valuations on US and British West Indian plantations	Richard K. Fleischman,David Oldroyd,Thomas N. Tyson	Jul-04	2
103	"Clowns of no account"? Reflections on the involvement of four Irishmen in the commercial life of the Colony of New South Wales, 1788-1818	Russell Craig,Ciarán Ó Hó gartaigh,Margaret Ó Hó gartaigh	Jul-04	2
104	Financing New Zealand 1860-1880: Maori land and the wealth tax effect	Keith Hooper,Kate Kearins	Jul-04	2
105	"An ignorant set of men". An episode in the clash of the legal and accounting professions over jurisdiction	Phillip McClelland,Patricia Stanton	Jul-04	2
106	Book review: The Institute of Accounts: Nineteenth century origins of accounting professionalism in the United States	Brian P. West	Jul-04	2
107	Accounting history research and its diffusion in an international context	Salvador Carmona	Nov-04	3
108	Origins and evolution of Chinese writing systems and preliminary counting relationships	Wei Lu,Max Aiken	Nov-04	3
109	The Portuguese School of Commerce, 1759-1844: a reflection of the "Enlightenment"	Lúcia Lima Rodrigues,Delfina Gomes,Russell Craig	Nov-04	3
110	Re-examining the determinants of barter accounting in isolated communities in colonial societies	Garry D. Carnegie	Nov-04	3
111	A personal account book of Joseph E. Bell: a record of survival in nineteenth century rural America	Gloria Vollmers,Thomas Tyson	Nov-04	3
112	Book review: Towards the Great "Desideratum": the unification of the accounting bodies in England 1870-1880	Warwick Funnell	Nov-04	3
113	Naming and branding: accountants and accountancy bodies in the British Empire and Commonwealth, 1853-2003	Robert H. Parker	Mar-05	1
114	Archival research and the lost worlds of accounting	Aida Sy,Tony Tinker	Mar-05	1
115	The interface of disciplinary practices and accounting: the case of the Royal Tobacco Factory of Seville, 1761-1790	Domi Romero Fúnez	Mar-05	1
116	Theorising professionalisation: a model for organising and understanding histories of the professionalising activities of occupational associations of accountants	W. P. Birkett,Elaine Evans	Mar-05	1
117	Book Review: Unaccountable: how the accounting profession forfeited a public trust	Garry D. Carnegie	Mar-05	1
118	Information, institutions and agency: the crisis of railroad finance in the 1890s and the evolution of corporate oversight capabilities	Nandini Chandar,Paul J. Miranti	Jul-05	2
119	A revisitiation of the "audit expectations gap": judicial and practitioner views on the role of the auditor in late-Victorian England	Eu-Jin Teo,Phillip E. Cobbin	Jul-05	2
120	Reaction to World War I constraints to normal trade: the meat-packing industry in Canada and Australia	Cheryl S. McWatters,Peter Foraman	Jul-05	2
121	The story of Bernard F. Shields: the first professor of accountancy in the UK	Peter Clarke	Jul-05	2
122	Using William the Conqueror's accounting record to assess manorial efficiency	John McDonald	Jul-05	2
123	The search for "true north" in corporate financial reporting	Tom Lee	Jul-05	2
124	Audit failure, litigation, and insurance in early twentieth century Britain	Roy A. Chandler,Nadine Fry	Nov-05	3
125	A century of debate for internal controls and their assessment: a study of reactive evolution	Jan R. Heier,Michael T. Dugan, David L. Sayers	Nov-05	3
126	Accounting: in crisis or ascendancy?	Indra Abeysekera	Nov-05	3
127	Saving Chrysler: the use and non-use of accounting information by the US Congress	Timothy J. Fogarty,Mark W. Dieremith	Nov-05	3
128	Book Review: Corporate collapse: accounting, regulatory and ethical failure	Geoff Burrows	Nov-05	3
129	Book Review: Inside Arthur Andersen: shifting values, unexpected consequences	Garry D. Carnegie	Nov-05	3
130	The professional journal as a signal of movement to occupational ascendancy and as legitimization of a professional project: the early history of The Accountant's Magazine 1897-1951	Thomas A. Lee	Feb-06	1
131	Accounting and power: evidence from the fourteenth century	Angelo Riccaboni,Elena Giovannoni,Andrea Giorgi,Stefano Moscadelli	Feb-06	1
132	Using William the Conqueror's accounting record to assess manorial efficiency: a critical appraisal	Keith Hooper	Feb-06	1
133	Analysing historical data: a justification of the use of quantitative methods	John McDonald	Feb-06	1
134	Depreciation theory in the 1960s	F. K. Wright	Feb-06	1
135	Book Review: Critical and historical studies in accounting	Phillip E. Cobbin	Feb-06	1
136	Accounting and religion: a historical perspective	Salvador Carmona,Mahmoud Ezzamel	May-06	2
137	Accounting at the boundaries of the sacred: the regulation of the Spanish brotherhoods in the eighteenth century	Concha Álvarez-Dardet Espejo,Jesús D. López Manjón,Juan Baños Sánchez-Matamoros	May-06	2
138	Towards a genealogy of wealth through an analysis of biblical discourses	C. Richard Baker	May-06	2
139	A Biblical statement of accountability	Benzion Barlev	May-06	2
140	Hallowed treasures: sacred, secular and the Wesleyan Methodists in New Zealand, 1819-1840	Carolyn Cordery	May-06	2
141	The accounting records of the Monastery of Silos throughout the eighteenth century: the accumulation and management of its patrimony in the light of its accounts books	Begoña Prieto,Lorenzo Maté,Jorge Tua	May-06	2

142	Creating a supranational institution: the role of the individual and the mood of the times	Claude Bocqueraz, Peter Walton	Aug-06	3
143	Professional closure by proxy: the impact of changing educational requirements on class mobility for a cohort of Big 8 partners	Rachel F. Baskerville	Aug-06	3
144	Bookkeeping in the sixteenth-century building yard of the Castello of Crotona: an accountancy and architectural analysis	Riccardo Mussari, Bruno Mussari	Aug-06	3
145	Ernest Adams Ltd: the demise of a family business	Alan J. Robb, Yvonne P. Shanahan, Beverley R. Lord	Aug-06	3
146	People and periods untouched by accounting history: an ancient Yoruba practice	Marcia Annisette	Nov-06	4
147	The first 10 years of Accounting History as an international refereed journal: 1996–2005	Brian Williams, Graeme Wines	Nov-06	4
148	Cross-border competition and the professionalization of accounting: the case of Sri Lanka	P. W. Senarath Yapa	Nov-06	4
149	Using accounting records to enhance an understanding of a seventeenth-century Italian feudal community: the case of the Commune of Penne (1664–90)	Massimo Sargiacomo	Nov-06	4
150	Charity financial reporting regulation: a comparative study of the UK and New Zealand	Carolyn J. Cordery, Rachel F. Baskerville	Feb-07	1
151	Minsky's financial instability hypothesis, information asymmetry and accounting information: the UK financial crises of 1866 and 1987	Paul Barnes	Feb-07	1
152	State intervention in commercial education: the case of the Portuguese School of Commerce, 1759	Lúcia Lima Rodrigues, Russell Craig, Delfina Gomes	Feb-07	1
153	From social policy to economic policy: taxation incentives for retirement income savings in New Zealand (1910–2005)	Lisa Marriott, Carolyn Fowler	Feb-07	1
154	Book Review: Accounting for war: financial control of the British Army 1846–1899	Thomas N. Tyson	Feb-07	1
155	Professional "brand", personal identity and resistance to change in the Canadian accounting profession: a comparative history of two accounting association merger negotiations	Alan J. Richardson, D.G. Brian Jones	May-07	2
156	Advising on the Act: the UK Companies Act Consultative Committee and Accountancy Advisory Committee 1948–72	Christopher Noke	May-07	2
157	The development of actuarial-based pension accounting at the Bell System, 1913–40	Nandini Chandar, Paul J. Miranti, Jr	May-07	2
158	Book review: Asbestos House: the secret history of James Hardie Industries: Gideon Haigh Scribe Publications, Melbourne, 2006	Laurie Webb	May-07	2
159	Editorial: International Perspectives on Race and Gender in Accounting's Past: An Introduction	Marcia Annisette	Aug-07	3
160	Recounting a difficult past: a South African accounting firm's "experiences in transformation"	Theresa Hammond, Patricia J. Arnold, Bruce M. Clayton	Aug-07	3
161	The culpability of accounting in perpetuating the Holocaust	Ellen J. Lippman, Paula A. Wilson	Aug-07	3
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163	The "hidden" history of accounting in Japan: a historical examination of the relationship between Japanese women and accounting	Naoko Komori	Aug-07	3
164	Stitching it up: accounting and financial control at J & P Coats Ltd, c1890–1960	Kirsten W. Kininmonth, Sam McKinstry	Nov-07	4
165	The 1770s, a lively decade for quality control: the case of the Royal Tobacco Factory of Seville	Fernando Gutierrez, Domi Romero	Nov-07	4
166	The Elting and Hasbrouck store accounts: a window into eighteenth-century commerce	Joan Hollister, Sally M. Schultz	Nov-07	4
167	Exploring the dimensions of the international accounting history community	Garry D. Carnegie, Lúcia Lima Rodrigues	Nov-07	4
168	The "Proper Trust of Liberty": economical reform, the English constitution and the protections of accounting during the American War of Independence	Warwick Funnell	Feb-08	1
169	"Controlling" as an academic discipline: the development of management accounting and management control research in German-speaking countries between 1970 and 2003	Utz Schäffer, Christoph Binder	Feb-08	1
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172	Book review: Financial reporting in the UK: a history of the financial accounting standards committee 1969–1990 Brian Rutherford Routledge, Oxford, ISBN 978-0-415-39421-5	Terry Heazlewood	Feb-08	1
173	Mary Addison Hamilton, Australia's first lady of numbers	Kathie Cooper	May-08	2
174	The origins of auditor liability to third parties under United States common law	C. Richard Baker, Deborah Prentice	May-08	2
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178	Book review: More than a numbers game: a brief history of accounting: Thomas A. King John Wiley & Sons, Hoboken, NJ, 2006, xiii and 242 pp	Christopher Napier	May-08	2
179	Strategies in the development of accounting history as an academic discipline	Alan J. Richardson	Aug-08	3
180	"Working rules for financial statements" and pre-Second World War financial reporting of Japanese industrial firms: the case of chemical firms	Masayoshi Noguchi, Michiyasu Nakajima	Aug-08	3
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182	Elucidating needs, lifestyles, and community: researching a late eighteenth-century account book from Lexington, Virginia	Robert Bloom, John Solotko	Aug-08	3
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204	Book review: Profitability, accounting theory and methodology: The selected essays of Geoffrey Whittington: Geoffrey Whittington Routledge, Abingdon, 2007, x + 464pp. ISBN: 978-0-415-37644-0	David Gilchrist	Aug-09	2
205	Book review: The development of the American public accountancy profession T.A. Lee Routledge, Oxford, 2006, 192 pp. ISBN: 978-0-415-40394-8	Roy Chandler	Aug-09	2
206	Book review: Wisdom from the podium: A history of the CPA Australia – University of Melbourne annual research lecture Geoff Burrows Melbourne University Publishing, 2008, 269 pp. ISBN: 978-0-522-85592-0	Jayne Bisman	Aug-09	2
207	Accounting History Special Interest Group	Warwick Funnell	Aug-09	2
208	Academy of Accounting Historians	Margit F. Schoenfeld, Hanns Martin W. Schoenfeld	Aug-09	2
209	A general overview of perspectives and reflections on accounting's past in Europe	Elena Giovannoni, Angelo Riccaboni	Nov-09	3
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222	Book review: Corporate ownership and control: British business transformed: Brian R. Cheffins Oxford University Press, Oxford, 2008, 448 pp. ISBN: 978-0-199-23697-8	Graeme Wines	Feb-10	1
223	15th Management and Accounting History Conference: Université Paris-Dauphine 25–26 March 2010	–	Feb-10	1
224	22nd Cardiff Business School ACCOUNTING & BUSINESS HISTORY RESEARCH UNIT ANNUAL CONFERENCE at Cardiff University, 6–7 September 2010: ANNOUNCEMENT OF CONFERENCE AND CALL FOR PAPERS	–	Feb-10	1
225	Accounting and the State: Special issue based on papers from the sixth Accounting History International Conference Wellington, New Zealand, 18–20 August 2010	–	Feb-10	1
226	Accounting and the Military	Warwick Funnell, Michele Chwastiak	May-10	2
227	The British navy's 1888 budgetary reforms	Phillip E. Cobbin, Geoff H. Burrows	May-10	2
228	So many controls; so little control: The case of Isaac Henderson, Navy Agent at New York, 1861–4	Alan P. Mayer-Sommer	May-10	2
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236	Book review: The Routledge Companion to Accounting History: J.R. Edwards and S.P. Walker Routledge, Abingdon, 2008, 640 pp. ISBN: 978-0-415-41094-6	Carolyn Fowler	Aug-10	3
237	Book review: Women and their money 1700–1950: Essays on women and finance: A. Laurence, J. Maltby and J. Rutterford, eds. Series: Routledge International Studies in Business History, ISBN: 978-0-415-41976-5	Margaret Lightbody	Aug-10	3
238	Book review: Estates, enterprise and investment at the dawn of the Industrial Revolution: Estate management and accounting in the north-east of England, c.1700–1780: David Oldroyd Ashgate (Ashgate Modern Economic and Social History Series), Aldershot, 2007, xi + 217 pp. ISBN: 978-0-7546-3455-3	David Gilchrist	Aug-10	3
239	Call for Papers: XVITH Conference of Accounting and Management History XVIe Journées D' Histoire de la Comptabilité et du Management	–	Aug-10	3
240	Observations on the changing language of accounting	Lisa Evans	Nov-10	4
241	Saint Anna's Hospital in Ferrara, Italy: Accounting and organizational change during the Devolution	Enrico Bracci, Laura Maran, Emidia Vagnoni	Nov-10	4
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249	A research note on accounting in Brazil in the context of political, economic and social transformations, 1860–1964	Lúcia Lima Rodrigues, Paulo Schmidt, José Luis dos Santos, Pedro Cezar Dutra Fonseca	Feb-11	1
250	Elaine Evans and Roger Juchau Colleges of advanced education in Australia – a lasting legacy: A history of accounting education in Australian colleges of advanced education. Lightning Source Inc, 2009, ISBN: 978-3-639-14548-9	Robert W. Gibson	Feb-11	1

251	Stephen Zeff (ed.), Principles before standards: The ICAEW's "N Series" of recommendations on accounting principles 1942–1969. ICAEW September 2009. ISBN: 978–1–84152–820–5	Terry Heazlewood	Feb-11	1
252	Indigenous peoples in the accounting literature: Time for a plot change and some Canadian suggestions	Nola Buhr	May-11	2
253	Cite and seek: Exploring accounting history through citation analysis of the specialist accounting history journals, 1996 to 2008	Jayne Elizabeth Bisman	May-11	2
254	Accounting at the London School of Economics: Opportunity lost?	Christopher J. Napier	May-11	2
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261	The perseverance of Pacioli's goods inventory accounting system	Greg Stoner	Aug-11	3
262	Publishing patterns of accounting history research in generalist journals: Lessons from the past	Juan Baños Sánchez–Matamoros,Fernando Gutiérrez Hidalgo	Aug-11	3
263	Book review: C Poulaos and S Sian (eds) Accountancy and empire: The British legacy of professional organization, Routledge: London, 2010, 263 + xiv pp.: 9780415457712 (hbk)	Thomas A. Lee	Aug-11	3
264	Book review: Songho Ha The Rise and Fall of the American System: Nationalism and the Development of the American Economy, 1790–1837, Pickering and Chatto (Publishers) Ltd: London, 2009, 184 pp.: ISBN: 978–1–85196–999–9	Edward J. Perkins	Aug-11	3
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266	Does academic management accounting lag practice? A cliometric study	Laura D. MacDonald,Alan J. Richardson	Nov-11	4
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271	Summa DB: A research note about an Italian accounting history database	Valerio Antonelli,Raffaele D'Allesio	Nov-11	4
272	The sixth Accounting History International Conference: 18–20 August, 2010, Wellington, New Zealand	–	Nov-11	4
273	Change agents, not storytellers! Report on the second Accounting History International Emerging Scholars' Colloquium (ZAHIESC)	Utz Schäffer	Nov-11	4
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[2015.5.29 1204]