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Letters sell at auction; Papers Presented at AAA meeting

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LETTERS SELL AT AUCTION

Dr. Robert W. Gibson of Deakin University (Victoria, Australia) submitted the following news item which he clipped from the September 5, 1984, issue of the *London Daily Telegraph*. Dr. Gibson notes that this is a good example of the difficulties of keeping such archival collections together and available for study. Fortunately, copies are available in a British library.

LETTERS SELL FOR £53,000

The Corsini correspondence, a unique 17th century archive of international trading, the dispersal of which has been criticised by economic historians, was sold by Christie's in London yesterday for £53,816.

The 1,000 or more letters addressed to the Corsini brothers, Florentine merchants in Gracious or Gracechurch Street in the City of London between 1569 and 1601, were auctioned without reserve but in many cases bidding exceeded expectations.

The letters had been sent to the Corsinis by 340 different correspondents in England and across Europe. They were sold on behalf of an anonymous European nobleman and the best fetched several hundred pounds apiece.

Among them, a letter dispatched from Exeter by Jacomo Mannucci, an agent of Walsingham, dated 1581, referred to a pirate who had captured and then wrecked a ship carrying Corsini goods. It was estimated at £200 and went for £350.

Great fire

One of the most expensive lots, which more than trebled expectations when it made £700, was a letter from Plymouth 12 years later concerning a deal over a parcel of 253 elephants' teeth.

Other highlights included a letter about Newfoundland fish in short supply and "dearer than ever" which was knocked down for \$500, the same price as a note inviting one of the Corsinis to Sudeley Castle where Queen Elizabeth I was staying.

Mr. Robson Lowe, the auctioneer, said he understood the archive to be the only commercial one known to have survived the Great Fire in 1666 and it had been copied for future study by the manuscript department at the Guildhall Library.

The auction had brought the correspondence to life again, he said, and its dispersal to collectors and historians plus the record made of it was preferable to "its burial in its entirety in the cellars of a museum."

PAPERS PRESENTED AT AAA MEETING

Listed below are several accounting history papers which were presented at the American Accounting Association annual meeting in Toronto. Abstracts of the papers were published in the convention *Proceedings*.

Cunningham, Billie M. and Rasoul H. Tondkar, "An Historical Analysis of Selected Aspects of Antitrust Legislation as it Pertains to the Accounting Profession."

Flesher, Dale L. and Tonya K. Flesher, "Ivar Kreuger's Contribution to U.S. Financial Reporting."

Fleischman, Richard K. and R. Penny Marquette, "The Role of Accountancy in Municipal Reform: A History of Leadership in the Progressive Movement."

Jacobsen, Lyle, "Early Accounting Data Bases of the Pacific: Knotted Cords in the Ryukyu Islands."

Merino, Barbara D., "An Historical Analysis of the Implementation of Securities Legislation to Determine Regulatory Intent."

Moran, Mark J., "The Evolution of Government Regulation of Accounting Standard Setting."

Parker, Lee D., "An Historical Analysis of Ethical Pronouncements and Debate in the Australian Accounting Profession."

Taylor, Charles W. and James W. Davis, "The Historical Development of the Concept of A Relevant Range in Cost-Volume-Profit Analysis."

ODE TO AN EXPIRING LEDGER

So, my Ledger, you are filled! No rule, nor
pen,
Shall disturb your mouldering folios again.
Never more shall human beings in great
rages
Chase elusive Trial balances through your
pages;
And the undiscovered errors—not
corrected—
Will, I'm satisfied, now never be detected.
From *The Book-Keeper*, October, 1900.