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RESEARCH NEEDS IN ACCOUNTING HISTORY

Abstract: Over 200 books and articles on accounting history published 1969-1977 are listed in an annotated bibliography and assessed in Part I. Part II makes the following suggestions for future research:

- (i) more bibliographies
- (ii) influence of the economic environment on accounting development
- (iii) "scientific revolutions" in accounting
- (iv) causes of changes in accounting practice
- (v) diffusion of accounting innovations
- (vi) more quantitative accounting history
- (vii) more biographies including collective biographies
- (viii) development of international accounting firms
- (ix) development of academic accounting.

This paper is divided into three parts: Part I surveys published works on accounting history during the last eight years; Part II contains suggestions for future research; the Appendix contains a select annotated bibliography of works on the history of accounting, 1969-1977. A bibliography for years prior to this was published by the author in his book *Management Accounting: An Historical Perspective*, London, Macmillan, 1969.

I. RESEARCH IN ACCOUNTING HISTORY 1969-1977

A quick glance through the bibliography (which lists well over 200 books and articles) reveals that many people have been writing about accounting history during the past few years and that the results have been published in a bewildering array of journals. The *Accounting Review* has continued to give generous space to the subject and it has been joined by many new journals. The following list of dates of first publication tells us quite a bit about the contemporary history of accounting:

- 1963 *Journal of Accounting Research*
- 1965 *Abacus*
- 1965 *International Journal of Accounting*

1969 *Journal of Business Finance (and Accounting)*

1970 *Accounting and Business Research*

1976 *Accounting, Organizations and Society*

1977 *The Accounting Historians Journal* (preceded by *The Accounting Historian*, 1974)

In their relatively short lives, most have published important historical material. Relevant articles also continue to appear in most of the professional accountancy journals.

But accounting history is by no means confined to accounting journals, or, indeed, to accountants. During the period under review, articles of interest have appeared in *The Economic History Review*, *Business History*, *Business History Review*, *History of Political Economy*, *Business Archives*, *Journal of European Economic History*, *Scripta Mercaturae* and, rather more unexpectedly, in *Nottingham Mediaeval Studies*, *Journal of Modern History*, *Scottish Historical Review*, the *Gutenberg-Jahrbuch*, *Speculum*, *Agricultural History Review*, *Archives*, and the *Kyoto University Economic Review*.

Of the books and articles classified as "General" in the bibliography the most useful are Chatfield's text book (1974) and his book of readings (1968). Stevelinck's catalogue of the 1970 exhibition in Brussels is a mine of useful information. The American Association's Committee on Accounting History (1970) has defined accounting history, although not to everybody's liking (Goldberg 1974). Ten Have's text in Dutch has been inaccessible to most of us and the English translation just published is greatly to be welcomed.

Little work has been done in Ancient Accounting, the most interesting article being Fu's "Governmental Accounting in China during the Chou Dynasty (1122 BC - 256 BC)" (1971).

Early Italian Accounting continues, for obvious reasons, to attract researchers. G. A. Lee (1972, 1973) has translated and studied the oldest European account book, a Florentine bank ledger of 1211. Peragallo has drawn our attention to Vigano's work on ledger balancing procedure, adjustments and financial statements. Yamey has investigated the intriguing bibliographical puzzle of Pacioli's *second* book on accounting (if it ever existed). Many important documents are reprinted by Melis (1972).

Historians and accountants alike have continued to extend our knowledge of early English and Scottish accounting. Worthy of special mention are Oschinsky's *Walter of Henley and other Treatises on Estate Management and Accounting* (1971), reviewed at

length by Harvey in the *Agricultural History Review* (1972); Kojima and Yamey's reproduction and commentary on Ympyn's "A notable and very excellent worrke" (1975); and Winjum's excellent and stimulating book on *The Role of Accounting in the Economic Development of England: 1500-1750* (1972).

It is obvious from the bibliography that a great deal of work is being done on early American accounting. No doubt bicentennial enthusiasm has had something to do with it! One can detect a tendency to argue that American accounting was less derivative from British than has been believed. A new book by Previt and Merino is eagerly awaited.

The history of early Japanese accounting also flourishes. It is only accessible to most of us, unfortunately, through the occasional English summary.

The history of the accountancy profession still tends to be written very much from the inside. Recent examples are Carey's two volume *Rise of the Accounting Profession* (1969, 1970) and Kapadia's *History of the Accountancy Profession in India* (1973). Detailed and fascinating though these are, one also welcomes the turning of a beadier and less loving eye on the professional bodies (see the article by Birkett and Walker in *Abacus*). Johnson and Caygill in an article in *Accounting and Business Research* (1971) deal with the neglected but important topic of the export of professional accountancy qualifications. The history of auditing is a much neglected area.

Three important articles on the history of cost accounting—Johnson on Lyman Mills (*Business History Review*, 1972), McKendrick on Josiah Wedgwood (*Economic History Review*, 1970) and Stone on Chorlton Mills (*Accounting and Business Research*, 1973)—suggest that, relying too much on the text books, accounting historians have underrated the cost accounting of 18th and 19th century firms. Central European developments have been chronicled by Schoenfeld (1974).

Some of the contemporary truisms of management accounting began as engineering techniques or even as the unheeded scribbles of economic theorists. The accounting historian should, but does not always by any means, delve into the histories of engineering and economic thought. In this connection see Gould's article on opportunity cost published, appropriately, in the *Baxter Festschrift* (1974) and the book by Parker (1969).

The present importance of corporate accounting and financial accounting theory has no doubt been part of the stimulus to publi-

cation of a number of important books and articles. The writings of Brief and Zeff can be especially recommended. Kitchen has illuminated the early history of British holding company accounting. Moonitz has used the historical record to back his thesis that a professional accounting body, acting by itself, cannot agree upon a set of accounting standards, much less enforce it in practice. Chatov's *Corporate Financial Reporting—Public or Private Control?* (1975) looks at well-known events from an unusual angle and challenges wide-held prejudices and assumptions—widely held, at least, by accountants.

Those harmless but useful drudges, the compilers of bibliographies and chronologies, have been very busy. In England, the Institute of Chartered Accountants in England and Wales has published *Historical Accounting Literature* (1975) and is continuing with supplements; in Scotland, the Scottish Committee on Accounting History of the Institute of Chartered Accountants of Scotland has produced two editions of *Accounting in Scotland*; in the United States, Zeff's chronology of significant developments in the establishment of accounting principles has been reprinted three times already.

II. SUGGESTIONS FOR FUTURE RESEARCH

What research *ought* we to be doing in accounting history? The views that follow are necessarily personal.¹ If they are controversial so much the better.

Whatever one's views as to the function of accounting history, it is undeniable that we need research tools and materials. We need, first of all, to know what primary and secondary sources exist and where they can be inspected. The compilers of bibliographies, the discoverers and preservers of accounting records of all periods and kinds will continue to merit our blessings. The records need not be old or written in dead languages. The Scottish Committee on Accounting History has, for example, started a modest collection of 19th and 20th century company annual reports. A welcome innovation also is the oral histories of recent U. S. experience collected in Thomas J. Burns (ed), *Accounting in Transition* (1974).

Accounting historians need to pose more explicitly the questions that they are trying to answer and the hypotheses they are trying to test. Sombart's hypothesis concerning the influence of double entry bookkeeping on the development of capitalism has stimulated

important research by Yamey, Winjum, Most, and others. We need an equivalent hypothesis about the influence of the economic environment on the development of accounting. I suggest as recommended and contrasted reading, chapter 11 of Littleton and Zimmerman's *Accounting Theory: Continuity and Change* (1962) and chapter 14 of Chambers' *Accounting, Evaluation and Economic Behavior* (1966). Littleton and Zimmerman (p. 254) find in accounting evolution a discernible pattern of continuity in the midst of change, a tendency for the ideas that persist to be rational ones and a demonstrated capacity of accounting to make substantial contributions to society. Chambers, I believe, would agree with none of these: "in accounting," he writes, "the tendency has been towards diffuseness of ideas and diversity of practices" (p. 359).

In a recent article (item 30 [a]) Murray Wells has suggested that financial accounting *thought* is undergoing a revolution. Following T. S. Kuhn's *The Structure of Scientific Revolutions* he sets out the identifiable steps of such a revolution:

1. Recognition of anomalies
2. A period of insecurity
3. Development of alternative sets of ideas
4. Identification of schools of thought
5. Domination of the new practices or ideas.

Given the political difficulties of initiating change in accounting practices he feels that the latter may well be an *evolutionary* rather than a revolutionary process.

Whether or not Wells is right, there are a number of points arising which are well worth exploration by accounting historians. For example: are Kuhn's ideas relevant to accounting? (historians of economic thought have been discussing a similar problem for some time);² what has been the role of authority (statutory and otherwise) in the development of thought and practice?

One hypothesis that is worth looking at is that accounting *practice* only changes as a result of very strong external pressures such as a stock market crash, a major scandal or a major inflation and that even then its capacity to change is limited by lack of available accounting *theories* (or by the unsuitability of existing theories). American accounting was certainly changed by the events of 1929 onwards but it has never settled down because of the lack of any more satisfactory conceptual underpinning than attempts to rationalise the jumble of practices which grew up out of the auditors'

desires to combine objectivity with conservatism. British accounting in the past few years has been transformed by the combined impact of scandals and inflation. It remains to be seen whether "value to the business" will provide a satisfactory conceptual base in the post-Sandilands era.

We need more research into the diffusion of accounting innovations through time and space. Tritschler's article of 1970 (item 351[a]) deals with this problem but does not seem to have influenced accounting historians. Let me note here in passing the close links between accounting history and comparative accounting.³ Accounting practices and ideas move through several dimensions!

Curiously enough, there has been very little quantitative accounting history. More work is needed of the kind being done by Benston and Deakin (item 271 [b]) investigating the effect on the capital market of the 1934 Securities Acts in the USA.

Accounting historians should concentrate on accountants as well as on accounting; partly because accounting thought and practice are clearly not independent of *who* thought and *who* practiced; partly because accounting history is part of social history not just the history of a technique. We need to know a lot more about who the early professional accountants were and where they came from. Accountancy has produced a few men worthy of individual biographies (see especially the recent monographs published by the Georgia State University; items 319 (a), 326 (a), 326 (c)). Also required are *collective* biographies. The Scottish Committee on Accounting History has such a project in hand, in relation to Scottish chartered accountants (item 328 [a]). It would be of interest to find out who exactly the early leaders of the American profession were and to what extent they were immigrants (from Scotland? from England?) and to what extent they were native-born.

The most striking thing about the present structure of the accountancy profession compared with that of other professions is the existence of large international firms which are, by most definitions, in fact multinational corporations. Some have produced house histories but we need to know a lot more about their development. Why have some grown and some not? What has been their role in the diffusion of accounting innovations?

Finally, let us not forget ourselves! Have academics played any important role at all in the development of accounting? What are the reasons for the differing rates of growth of academic accounting in say, the USA, the UK and Australia?

These are, in my view, just some of the matters into which accounting historians should be researching. I have not tried to be comprehensive. Clearly there is plenty of work to be done!

FOOTNOTES

¹For suggestions made by other writers see *Report of the Committee on Accounting History*, Supplement to *The Accounting Review* 1970 and O. ten Have, *The History of Accountancy* (English translation, 1976), p. 109.

²See, for example, M. Blaug, "Kuhn versus Lakatos, or paradigms versus research programmes in the history of economics", *History of Political Economy*, VII (1975) 399-433.

³For an example see R. H. Parker, "Explaining National Differences in Consolidated Accounts", *Accounting and Business Research* (Summer, 1977).

APPENDIX

Select Bibliography of Works on the History of Accounting 1969 - 1977

This bibliography is a continuation of the one published in R. H. Parker, *Management Accounting: An Historical Perspective* (London, Macmillan, 1969), pp 75-126. It has been drawn up upon the same principles and the arrangement is the same, viz.:

- A. General
 - B. Ancient Accounting
 - C. Early Italian Accounting
 - D. Early Netherlands Accounting
 - E. Early French Accounting
 - F. Early English and Scottish Accounting
 - (i) Manorial, Household and Parochial Accounts
 - (ii) Mercantile Accounts
 - (iii) Government Accounts
 - G. Early Irish Accounting
 - H. Early German and Austrian Accounting
 - I. Early American Accounting
 - J. Early Australian Accounting
 - K. Early Japanese Accounting
 - L. Early Indian Accounting
 - M. Professional Accountancy
 - N. Cost and Management Accounting
 - P. Corporate Accounting
 - Q. Mechanised Accounting and Computers
 - R. Executorship Accounting
 - S. Financial Accounting Theory
 - T. Education
 - U. Terminology
 - V. Bibliographies, Biographies and Chronologies
 - W. Bank Accounting
 - X. Miscellaneous
- Index of Authors

A. GENERAL

- 3(a) CHATFIELD, M., *A History of Accounting Thought* (Hinsdale, Ill., The Dryden Press, 1974) vi + 314 pp.
In three parts: development of basic accounting methods; accounting analysis in the industrial era; a history of accounting theory. Strong on recent, especially American, developments. Good end of chapter bibliographies.
- 3(b) CHATFIELD, M., *Contemporary Studies in the Evolution of Accounting Thought* (Belmont, Calif., Dickenson Publishing Co., 1968) viii + 423 pp.
Thirty-one important articles, all previously published except 'English Medieval Bookkeeping, Exchequer and Manor' by the editor.
- 3(c) COMMITTEE ON ACCOUNTING HISTORY, Report of the Committee on Accounting History [of the American Accounting Association], *Accounting Review, Supplement to Vol. XLV* (1970) 52-64.
Defines accounting history, claiming that its ends are both intellectual and utilitarian; sets out nine topics deserving attention; includes an appendix, Sources of Accounting History, by R. M. Homburger.
- 5(a) ETOR, J. R., 'Some Problems in Accounting History, 1830-1900', *Business Archives*, XXVIII (1973) 38-46.
Argues *inter alia* that accountants "had human faces . . . we cannot fully understand their thinking and achievements without some appreciation of their personalities and the way they earned their living".
- 6(a) FRISHKOFF, P., 'Capitalism and the Development of Bookkeeping: a Reconsideration', *International Journal of Accounting*, V (1970) 29-37.
Discusses the influence of capitalism on bookkeeping.
- 7(a) GLAUTIER, M. W. E., 'The Idea of Accounting: A Historical Perspective', *Accountant's Magazine*, LXXVII (1973) 437-442.
Suggests that the aim of a study of accounting history should be to seek to trace the continuous thread of accounting developments.
- 7(b) GOLDBERG, L., 'The Development of Accounting', *Australian Accountancy Student*, II (1949) 3-8, 51-9, 99-107, 146-54, reprinted in Gibson, C. J., Meredith, G. G. and Peterson, R. *Accounting Concepts. Readings* (Melbourne, Cassell Australia, 1972) pp. 4-37.
A concise survey.
- 7(c) GOLDBERG, L., 'The Future of the Past in Accounting', *Accountant's Magazine*, LXXVIII (1974) 405-410.
Accounting history helps us to understand the past, gives us an appreciation of how current practices and problems came into being and helps to put them into perspective.
- 9(a) GRANDELL, A., *Redovisningens utvecklingshistoria fran bildskrit tii dator* (in Swedish) (Abo, 1972) 121 pp.
Development of accounting from hieroglyphs to the computer. Reviewed in *The Accounting Historian*, Winter 1975.
- 12(a) TEN HAVE, O., *De Geschiedenis van het Boekhouden* (Wassenaar, Delwel, 1973) 122 pp. Translated by A. van Seventer as *The History of Accountancy* (Palo Alto, Calif., Bay Books, 1976) 113 pp.
A general history of bookkeeping and accounting. The English translation has a foreword by B. S. Yamey.
- 14(a) JOHNSON, H. T., 'The Role of Accounting History in the Study of Modern Business Enterprise', *Accounting Review*, L (1975) 444-50.
Argues that accounting historians can contribute significantly to the understanding of the development of big business.

- 17(a) KOJIMA, O., *Historical Studies of Double-Entry Bookkeeping* (Kyoto, Daigakudo Shoten Ltd., 1975) 305 pp. (250 pp. Japanese, 55 pp. English summary).
Includes contributions by Wasaburo Kimura, Katsuji Yamashita, Katsumi Izutani, Etsuzo Kishi, Sadao Takatera (see item 146[a]) and Chōzo Muto. Thirteen plates.
- 22(a) LYON, B. and VERHULST, A., *Mediaeval Finance. A Comparison of Financial Institutions in Northwestern Europe* (Bruges, De Tempel, 1967) 101 pp.
Includes a description of the comital system of accounting and a comparison of the financial records of Flanders and England. See also Verhulst, A. and Gysseling, M., *Le Compté Général de 1187, connu sous le nom de "Gros Brief", et les institutions financières du comté de Flandre au XII^e siècle* (Brussels, Palais des Académies, 1962) 238 pp.
- 23(a) MOST, K. S., 'Sombart's Propositions Revisited', *Accounting Review*, XLVII (1972) 722-34.
An outline of Sombart's position and Yamey's criticisms (items 32, 33) with Most's own interpretation of the evidence.
- 24(a) ODDY, D. J., 'Ealing Business History Seminar: Accounting in the Nineteenth Century', *Business History*, XVI (1974) 175-182.
Includes a lengthy summary of a paper by G. A. Lee (item 298(b)).
- 24(b) O'KEEFFE, B., *Development of accounting ideas: genesis — 1932. A collection of articles* (Footscray, Victoria: Footscray Institute of Technology, 1973) [Photographic reproductions].
Includes articles by de Roover, Kats, Peragallo, Yamey and others.
- 27(a) PREVITS, G. J., 'In Pursuit of Historical Knowledge — A View from America', *Indian Journal of Accounting*, III (1973) 36-45.
Argues the importance of 'was' as well as 'is' and 'ought to be' in accounting education.
- 28(a) STEVELINCK, E. (ed.), *La comptabilité à travers les âges* (Brussels, Bibliothèque Royale Albert I^{er}, 1970) 240 pp. + 6 plates.
Catalogue of the exhibition organised on the occasion of the first international conference of accounting historians. Nine page introduction by Raymond De Roover. Very detailed annotations by the editor with excellent bibliographic references.
- 30(a) WELLS, M. C., 'A Revolution in Accounting Thought?', *Accounting Review*, LI (1976) 471-82.
The implications for accounting of Kuhn's theory of scientific revolutions.
- 36(b) YAMEY, B. S., 'Notes on Double-Entry Bookkeeping and Economic Progress', *Journal of European Economic History*, IV (1975) 717-723.
Casts doubt on the conclusions of Lane, Kellenbenz and others on the economic significance of the double entry system.

B. ANCIENT ACCOUNTING

- 37(a) COSTOUROS, G. J., 'Development of Banking and Related Bookkeeping Techniques in Ancient Greece (400-300 B.C.)', *International Journal of Accounting*, VIII (1973) 75-81.
- 38(a) FU, P., "Governmental Accounting in China during the Chou Dynasty (1122 B.C.-256 B.C.)", *Journal of Accounting Research*, IX (1971) 40-51.
The philosophy and pattern of accounting in China was largely determined during the Chou dynasty.

- 38(b) GLAUTIER, M. W. E., 'Roman Accounting: the Influence of Socioeconomic Factors on the Development of Accounting Concepts', *International Journal of Accounting*, VIII (1973) 59-74.
Concludes that the Roman contribution to the progress made towards the development of modern accounting techniques was not significant.
- 43(a) KEISTER, O. R., 'The Influence of Mesopotamian Record-keeping', *Abacus*, VI (1970) 169-181.
A discussion of the earliest commercial record-keeping developments.

C. EARLY ITALIAN ACCOUNTING

- 50(a) ANTONI, T., *Il Libro dei Bilanci di una Azienda Mercantile del Trecento (il libro della Ragione di Biagio e Guido Delle Broche, dal 1326 al 1356)* (Pisa, Colombo Cursi, 1967) 280 pp.
Accounting in 14th century Pisa; on pp. 137-275 the accounting documents are reproduced, transcribed and discussed.
- 50(b) ANTONI, T., *Fabio Besta. Contributo alla Conoscenza degli Studi Aziendali* (Pisa, Colombo Cursi, 1970) 179 pp.
The life, works and thought of a leading accountant and accounting historian. A list of Besta's principal works is given on pp. 58-60.
- 50(c) ANTONI, T., 'Costi e Prezzi del Ferro in Pisa alla Fine del Trecento', *Bollettino Storico Pisano*, XL-XLI (1971-72) 75-105.
- 50(d) ANTONI, T., 'Le scuole di abaco a Pisa nel secolo XIV', *Economia e Storia*, (1973) 333-338.
- 50(e) ANTONI, T., 'Tre precursori nella storia della ragioneria: Leonardo Fibonacci, Luca Pacioli, Fabio Besta', *Revista Italiana di Ragioneria e di Economia Aziendale*, (1974) 148-166.
- 50(f) CLARKE, D. A., 'The first edition of Pacioli's "Summa de arithmetica" (Venice, Paganinus de Paganinis, 1494)', *Gutenberg - Jahrbuch*, (1974) 90-92.
A discussion of the printing dates of the three settings.
- 55(a) DE ROOVER, R., *Business, Banking, and Economic Thought in Late Medieval and Early Modern Europe* (ed. J. Kirshner) (Chicago: University of Chicago Press, 1974) viii + 833 pp.
Includes reprints of articles on accounting history in *Business History Review* (1958) (item 65), *Speculum* (1941) (item 246) and Littleton and Yamey (1956) (item 20); also a bibliography of De Roover's writings.
- 62(a) LEE, G. A., 'The Oldest European Account Book: a Florentine Bank Ledger of 1211', *Nottingham Mediaeval Studies*, XVI (1972) 28-60.
A translation with introduction and notes followed by a discussion of the place of the ledger in the history of accounting.
- 62(b) LEE, G. A., 'The Florentine Bank Ledger Fragments of 1211: Some New Insights', *Journal of Accounting Research*, XI (1973) 47-61.
A review of the main findings from the fragments translated in item 62(a).
- 62(c) LEE, G. A., 'The Development of Italian Bookkeeping 1211-1300', *Abacus*, IX (1973) 137-155.
Traces the lines of evolution from the ledger of 1211 to the emergence of double entry, or approximations thereto, about 1300.
- 63(a) MELIS, F., *Documenti per la storia economica dei secoli XIII-XIV, con una nota di Paleografia Commerciale e cura di Elena Cecchi* (Florence, Leo Olschki, 1972) 628 pp.
Includes many documents (reproduced and transcribed) of interest to accounting historians.

- 67(a) VIGANÓ, E., *La Tecnica del Bilancio di Verificazione nell'Opera dei Primi Trattatisti* (ed. Amodeo, D.) (Naples, Francesco Giannini & Figli, 1968).
Discussed in Peragallo, E., "A Commentary on Viganó's Historical Development of Ledger Balancing Procedures, Adjustments and Financial Statements During the Fifteenth, Sixteenth, and Seventeenth Centuries, *Accounting Review*, XLVI (1971) 529-534.
- 67(b) YAMEY, B. S., 'Luca Pacioli's "Scuola Perfetta": A bibliographical puzzle', *Gutenberg - Jahrbuch*, (1974) 110-116.
A discussion of Pacioli's supposed book of 1504.
- 67(c) YAMEY, B. S., 'Two Typographical Ambiguities in Pacioli's "Summa" and the Difficulties of its Translators', *Gutenberg - Jahrbuch*, (1976) 156-161.

E. EARLY FRENCH ACCOUNTING

- 88(a) HARRIS, R. D., 'Necker's *Compte Rendu* of 1781: A Reconsideration', *Journal of Modern History*, XLII (1970) 161-183.
A discussion of the first public accounting of the royal finances of the French monarchy.
- 89(a) JENNINGS, R. M., and TROUT, A. P., 'Internal Control — Public Finance in 17th Century France', *Journal of European Economic History*, I (1972) 647-660.
- 91(a) MOUREAUX, P., *Les comptes d'une société charbonnière à la fin de l'Ancien Régime. (La société à Haine-St-Pierre - La Hestre)* (Brussels, Palais des Académies, 1969) 249 pp.
Late 18th century coal mining accounts from Hainaut.
- 91(b) PIERARD, C. (ed.), *Les plus anciens comptes de la ville de Mons (1279-1356)* Tome 1 (Brussels, Palais des Académies, 1971) xlvii + 785 pp. Tome 2 (Brussels, Palais des Académies, 1973) 213 pp (indexes) + 5 pp of plates.
A reproduction and brief discussion of the accounts of the *comptes de la massarderie* and *comptes échevinaux*.

F. EARLY ENGLISH AND SCOTTISH ACCOUNTING

(i) Manorial, Household and Parochial Accounts

- 95(b) DAVIES, R. R., 'Baronial Accounts, Incomes and Arrears in the Later Middle Ages', *Economic History Review*, 2nd ser. XXI (1968) 211-229.
Stresses the importance of the account of arrears and the "valor" (digest of accounts). For an example of the latter see Jack R. I. (ed.), *The Grey of Ruthin Valor* (Sydney University Press, 1965) ix + 158 pp.
- 99(a) HARVEY, P. D. A., 'Agricultural Treatises and Manorial Accounting in Medieval England', *Agricultural History Review*, XX (1972) 170-182.
A detailed review of Oschinsky (item 111(b)).
- 99(b) HARVEY, P. D. A., 'The Pipe Rolls and the Adoption of Demesne Farming in England', *Economic History Review*, 2nd ser. XXVII (1974) 345-359.
Some problems in interpreting medieval accounts.
- 100(a) HOCKEY, S. F. (editor), *The Account-Book of Beaulieu Abbey* (London, Royal Historical Society, Camden Fourth Series, vol 16, 1975) vi + 348 pp. HOCKEY, S. F. (editor) (with an introduction by HARVEY, P. D. A. and HOCKEY, S. F.), *The Beaulieu Cartulary* (Southampton University Press, Southampton Records Series, vol 17, 1974) lxxix + 276 pp.

- The 13th century account-book is described by Harvey as "perhaps the most extraordinary monument to survive of the early history of accounting in England: a volume containing a specimen annual account not only for each of the abbeys, manors and granges, but also for every officer or servant who had funds entrusted to his care, some fifty different accounts in all, interspersed with rules and tables for checking the accuracy of the accounts and the honesty of the officials" (*Cartulary*, p. xvi) but in his opinion that there is no doubt that these are "real, not artificial, accounts" (*Account-Book*, p.9).
- 107(a) MOST, K. S., 'New Light on Mediaeval Manorial Accounts', *Accountant*, CLX (1969) 119-21.
Some 'modern' aspects of manorial accounting.
- 111(b) OSCHINSKY, D., *Walter of Henley and other Treatises on Estate Management and Accounting* (Oxford, Clarendon Press, 1971) xxiv + 504 pp.
Includes a valuable chapter on Treatises on Accounting and an appendix containing extracts (in Latin) from such manuscript treatises.
- 111(c) OSCHINSKY, D., 'Notes on the Editing and Interpretation of Estate Accounts: Part I', *Archives* IX, (1969) 84-89, Part II, IX (1970) 142-152.
A clear and authoritative discussion with useful footnote references. Points out the need for a national catalogue of extant estate accounts.
- 113(a) ROSS, R., 'The Accounts of the Stewards of the Talbot Household at Blakemere: an Example of Medieval Accounting Practice', *Abacus*, IV (1968) 51-72.
An illuminating article; the footnotes contain many useful references.
- 114(a) SEARLE, E. and ROSS, R., *Accounts of the Cellarers of Battle Abbey 1275-1513* (Sydney University Press, 1967) 199 pp.
Contains a bibliography of printed monastic domestic accounts.
- (ii) Mercantile Accounts
- 124(b) CROSSLEY, D. W. (ed.), *Sydney Ironworks Accounts 1541-1573* (London, Royal Historical Society, Camden Fourth Series, vol. 15, 1975) 269 pp.
The accounts were kept on the charge and discharge system and include stock accounts and calculations of 'clear gain'.
- 128(a) HANHAM, A., "'Make a Careful Examination" — Some Fraudulent Accounts in the Cely Papers', *Speculum*, XCVIII (1973) 313-324.
Fraud in the accounts of a 15th century English wool merchant.
- 138(a) KOJIMA, O. and YAMEY, B. S. (eds.), "'A notable and very excellent woorke'" (Kyoto, Daigakudo Shoten, 1975) 73 pp. + unpagged reproduction and illustrations.
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- 141(a) MEPHAM, M. J. and STONE, W. E., 'John Mair, M. A.: Author of the First Classic Book-keeping Series', *Accounting and Business Research* (Spring 1977) 128-134.

- 141(b) PALMER, F. A., *The Blacksmith's Ledgers of the Hedges Family of Bucklebury. Berks., 1736-73* (University of Reading, Institute of Agricultural History Research Paper, No. 2, 1970) 12 pp.
- 141(c) PARKER, R. H., 'The First Scottish Book on Accounting: Robert Colinson's *Idea Rationaria* (1683)', *Accountant's Magazine*, LXXVIII (1974) 358-61.
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- 148(b) WINJUM, J. O., 'Accounting in its Age of Stagnation', *Accounting Review*, XLV (1970) 743-761.
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- 166(b) MURRAY, A. L., 'The pre-Union Records of the Scottish Exchequer', pp. 169-183 of Ranger, F., (ed.), *Prisca Munimenta* (University of London Press, 1973).
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- 166(c) MURRAY, A. L., 'The Comptroller, 1425-1488', *Scottish Historical Review*, LII (1973) 1-29.
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- 177(b) KORZENDORFER, A., and WERNER, Th. G., 'Fragment des Schuldbuches der Augsburger Welser von 1554 bis 1560', *Scripta Mercaturae* (I/2, 1969) 109-151.
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- 184(a) WINKEL, H., 'Die Entwicklung des Kassen - und Rechnungswesens im Fürstlichen Hause Thurn und Taxis im 19. Jahrhundert', *Scripta Mercaturae*, (I/1973) 3-19.
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- 188(b) COLEMAN, A. R., SHENKIR, W. G., and STONE, W. E., 'Accounting in Colonial Virginia', *Journal of Accountancy*, CXXXVIII (July 1974) 32-43.
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- 188(c) GAMBINO, A. J. and PALMER, J. R., 'American Accounting Practices — Circa 1776', *Management Accounting* (U.S.A.), LVII (June 1976) 53-56.
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- 190(a) JOHNSON, H. V., 'Merchant-Accountants', *Management Accounting* (USA), LVIII (October 1976) 57-61.
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- 190(b) KELLEY, E. M., 'Financial accounting and reporting: from simple bookkeeping to being awash in a sea of disclosure', *Financial Executive* (July 1976) 12-22.
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- 190(d) KREISER, L., 'Early American Accounting', *Journal of Accountancy*, CXLII (July 1976) 77-80.
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- 190(g) PREVITS, G. J., 'Origins of American Accounting', *C.P.A. Journal*, XLVI (May 1976) 13-17.
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- 190(h) PREVITS, G. J., 'The Accountant in our History: a Bicentennial Overview', *Journal of Accountancy*, CXLII (July 1976) 45-51.
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- 242(a) CHATFIELD, M., 'The Origins of Cost Accounting', *Management Accounting* (U.S.A.), LII (June 1971) 11-14.
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- 248(a) ELNICKI, R. A., 'The Genesis of Management Accounting', *Management Accounting* (U.S.A.), LII (April 1971) 15-17.
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- 248(b) FELLER, R. E., 'Early Contributions to Cost Accounting', *Management Accounting* (U.S.A.), LV (December 1973) 12-16, 27.
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- 248(c) FREEAR, J., 'Robert Loder, Jacobean Management Accountant', *Abacus*, VI (1970) 25-38.
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- 256(c) PARKER, R. H., *Management Accounting: an Historical Perspective* (London, Macmillan, 1969) 167 pp.
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- 269(b) BENSON, H., 'The Story of International Accounting Standards', *Accountancy*, LXXXVII (July 1976) 34-39.
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- 269(e) BURNS, T. J. (ed.), *Accounting in Transition: Oral Histories of Recent U.S. Experience* (Columbus, Ohio, College of Administrative Science, The Ohio State University, 1974) 305 pp.
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- 273(c) EVANS, E. J., *Prospectuses and Annual Reports: An Historical Look at Rule Development* (Armidale, N.S.W., New England Accounting Research Study, No. 3, 1974) 78 pp.
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- 277(a) KATANO, I., *Nihon Zaimushohyo Seido no Tenkai* [in Japanese] (Tokyo, Dobun-Kan, 1968) 269 pp.
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- 277(e) PARRISH, M. E., *Securities Regulation and the New Deal* (New Haven, Yale University Press, 1970) 270 pp.
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- 277(g) PREVITS, G. J., 'American Accountancy, An Overview, 1900-1925', *Business and Economic History*, 2nd ser. IV (1975) 109-119.
- 277(h) ROBERTS, A. R., 'American Accountancy, An Overview, 1875-1900', *Business and Economic History*, 2nd ser. IV (1975) 98-108.

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- 293(c) BRIEF, R. P. (ed.), *The Late Nineteenth Century Debate over Depreciation, Capital and Income* (New York, Arno Press, 1976).
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- 293(e) BRIEF, R. P., 'Depreciation Theory in Historical Perspective', *Accountant*, CLXIII (1970) 737-39.
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- 295(a) CLARKE, F. L., 'A Closer Look at Sweeney's Stabilised Accounting Proposals', *Accounting and Business Research* (Autumn, 1976) 264-275.
- 296(a) ELVIK, K. O., 'Acquisition Cost Versus Revaluation: a Historical Perspective', *International Journal of Accounting*, IX (1974) 155-167.
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- 301(a) MOONITZ, M., 'Three Contributions to the Development of Accounting Principles Prior to 1930', *Journal of Accounting Research*, VIII (1970) 145-155.
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