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Accountant as described in 1860 Sicily

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Garner: Accountant as described in 1860 Sicily

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INTERFACE will host the Sixteenth Annual Humanities and Technology Conference in Atlanta, Georgia on October 9-10, 1992. For information, contact: Dr. Mark Stevens or Dr. Pam McMahon, Humanities and Social Sciences, Southern College of Technology, 110 South Marietta Parkway, Marietta, GA 30060-2896.

INTERFACE brings together professionals from diverse fields such as engineering, technology, computer science, history, literature, and physics to discuss issues that cut across traditional disciplinary boundaries.



FOOTNOTES

The following represent short items submitted for your interest by the respective authors.

AN ACCOUNTANT AS DESCRIBED IN 1860 SICILY

by
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The fascinating historical novel by the Sicilian author, Giuseppe D. Lampedusa, entitled, *The Leopard*, vividly describes the feelings and final acceptance by the people of Sicily of the consolidation of the various kingdoms and provinces of the Italian Peninsula into one kingdom under the rule of King Victor Emmanuel. There is an unusual scene and description of an accountant on pages 44 and 45 of the book.

A prince of Sicily named Fabrizio had engaged as his accountant the services of Don Ciccio Ferrara. In this episode of the novel, the Prince has asked the accountant to come to his mansion and make a report. Lampedusa describes the episode in these words:

But he (the Prince) was soon exiled from these stellar realms. In came Don Ciccio Ferrara, the accountant. He was a scraggy

little man who hid the deluded and rapacious mind of a "liberal" behind reassuring spectacles and immaculate cravats. That morning he looked brisker than usual; obviously, the same news which had depressed Father Pirrone (the spiritual advisor to the Prince) had acted as a tonic on him. "Sad times, Your Excellency," he said after the usual ritual greetings. "Big troubles ahead, but after a bit of bother and a shot or two things will turn out for the best; then glorious new days will dawn for this Sicily of ours; if it weren't that so many fine lads are sure to get killed, we should be really pleased."

The Prince grunted and expressed no opinion. "Don Ciccio," he said then, "the Querceta rents needs looking into; we haven't had a thing from them for two years."

"The books are all in order, Excellency." It was the magic phrase. "I only have to

write to Don Angelo Mazza to send out collectors; I will prepare the letter for your signature this very day."

He went to turn over the huge registers. In them, with two year's delay, were inscribed in minute writing all the Salina accounts, except for the really important ones. When he was alone again, the Prince waited a little before soaring back through the clouds. He felt irritated not so much by the events themselves as by the stupidity of Don Ciccio, whom he sensed at once to represent the class which would now be gaining power. "What the fellow says is the very contrary of the truth. Regretting the fine lads who're sure to die!"

Lampedusa refers to the battles led by Garibaldi, who is usually given much credit for unifying Italy. The interpretation of this scene regarding the character of the Don Ciccio and Fabrizio is of course left to you.

THE HOPEDALE COMMUNITY AND COCOA

by

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There have been numerous publications providing historical support for Professor Ray Chambers' proposed means of asset valuation — CoCoA (Continuously Contemporary Accounting). Wells and Dean [1982] compiled an anthology of writings from the Twentieth Century and some earlier works, which advocate the adoption of selling price valuations. Chambers and Wolnizer [1991] provide evidence that during the early Nineteenth

Century in the United Kingdom, selling prices were considered paramount to providing a "true and correct view" of financial affairs. In addition, several publications have provided a historical view of accounting methods utilized by religious communes. Faircloth's article about the importance of accounting to the Shakers [1988] and the expose by Flesher and Flesher on the managerial accounting of the Rappites [1979] are examples. This note shall attempt