The American Accounting Association was founded in 1916 as the American Association of University Instructors in Accounting. Its present name was adopted in 1936. The Association is a voluntary organization of persons interested in accounting education, research, and practice.

Membership in the Association is available at the following annual rates.

Full membership:
The membership dues of $230.00 include Accounting Education News and the online selection of all three Association-wide journals: The Accounting Review, Accounting Horizons, and Issues in Accounting Education. (This does not include Section journals.) Full members may also opt to receive hard copies of AAA journals for an additional cost:

- The Accounting Review ................................................................. with Print Option $45.00 Total U.S. $270.00
- Accounting Horizons ................................................................ with Print Option $25.00 Total U.S. $250.00
- Issues in Accounting Education .................................................. with Print Option $25.00 Total U.S. $250.00
- All three Association-wide journals ........................................... with Print Option $95.00 Total U.S. $320.00

Associate membership:
Full-time students are eligible for associate membership at $50.00, which includes Accounting Education News and access to all three Association-wide journals: The Accounting Review, Accounting Horizons, and Issues in Accounting Education. (This does not include Section journals.) Members may also opt to receive hard copies of AAA journals for an additional cost. (Teaching Notes for Issues in Accounting Education are not available to students.)

- The Accounting Review ................................................................. with Print Option $45.00 Total U.S. $95.00
- Accounting Horizons ................................................................ with Print Option $25.00 Total U.S. $75.00
- Issues in Accounting Education .................................................. with Print Option $25.00 Total U.S. $75.00
- All three Association-wide journals ........................................... with Print Option $95.00 Total U.S. $145.00

In addition, AAA Section journals Accounting Historians Journal, Accounting and the Public Interest, Behavioral Research in Accounting, Journal of Emerging Technologies in Accounting, The Journal of the American Taxation Association, Journal of Financial Reporting, Journal of Forensic Accounting Research, Journal of Information Systems, Journal of International Accounting Research, The ATA Journal of Legal Tax Research, and Journal of Management Accounting Research are available to all AAA members. Full members may belong to one or more Sections: Academy of Accounting Historians; Accounting, Behavior and Organizations; Accounting Information Systems; Accounting Programs Leadership Group; American Taxation Association; Auditing; Diversity; Financial Accounting and Reporting; Forensic Accounting; Gender Issues and Worklife Balance; Government and Nonprofit; International Accounting; Management Accounting; Public Interest; Strategic and Emerging Technologies; Teaching, Learning and Curriculum; and Two-Year College. Each Section assesses its own dues, which are collected by the Association.

Inquiries concerning membership, subscriptions, advertisements, permissions, and other matters related to the Association (other than submission of manuscripts) should be sent to American Accounting Association, 9009 Town Center Parkway, Lakewood Ranch, FL 34202. Telephone: (941) 921-7747 • Fax: (941) 923-4093 • Email: Info@aaahq.org.

Notice of change of address should be mailed at least eight weeks in advance to ensure undelayed receipt of Accounting Historians Journal. There is no submission fee for the journal. Manuscripts should be submitted in electronic form. Detailed instructions can be found at http://ahj.allentrack.net. The editorial offices can be reached using the information below:

William H. Black, Editor
University of North Georgia
Email: ahjeditor@ung.edu

Editorial Office
Brittany Amboyan
Phone: (941) 556-4120
Fax: (941) 923-4093
Email: Brittany.Amboyan@aaahq.org

Accounting Historians Journal is indexed in Emerging Sources Citation Index (Web of Science) and Scopus.
Main Articles

The Account Books of the Soranzo Fraterna (Venice 1406–1434) and Their Place in the History of Bookkeeping
Maria Ryabova ................................................................. 1

Asset Impairment and Depreciation before the 15th Century
Mikhail Kuter, Marina Gurskaya, Angelina Andreenkova, and Ripsime Bagdasaryan ......................... 29

An Introduction to Corporate Accounting Standards: Detecting Paton’s and Littleton’s Influences
Stephen A. Zeff ........................................................................ 45

Does Stewardship Still Have A Role?
Anthony D. Miller and David Oldroyd ......................................................... 69

From Theatrical to Scientific Reviewing: The Case of Nikolay Blatov (1875–1942)
Irina Lvova and Dina Lvova ......................................................... 83

Accounting History Research Topics—An Analysis of Leading Journals, 2006–2015
Gary P. Spraakman and Martin Quinn ................................................. 101

A Historical Study of the First 30 Years of Accounting Horizons
Stephen A. Zeff and Thomas R. Dyckman ........................................... 115

Salmagundi

Salmagundi
Gloria Vollmers ........................................................................ 133

My Accounting Theory Seminar
Stephen A. Zeff ........................................................................ 135