

## Accounting Historians Journal

A Publication of the Academy of  
Accounting Historians Section of the  
American Accounting Association

### MAIN ARTICLES

**The Roles of Accounting in Agro-Pastoral Settings: The Case of  
the Landed Estates of Prince Sambiase in the Mid-Eighteenth  
Century**

Valerio Antonelli, Emanuela Mattia Cafaro, Raffaele D'Alessio, and  
Michele Bigoni

**Reintroducing John Maurice Clark to the Accounting Academy**

Deirdre M. Collier

**John Stillé, Jr.: Accounting Records of a Successful 18th Century  
Philadelphia Merchant**

Dale L. Flesher, Andrew D. Almand, and Laurie A. Barfitt

**A Comprehensive Review of the Evolution of Accounting  
Standards for State and Local Government Pensions and Other  
Postemployment Benefits in The United States**

Dale L. Flesher, Craig Foltin, Gary John Previts, and Mary S. Stone

**Culture versus Structure: A Critical Perspective on the Role of  
Culture in Tax Evasion**

Robert Hutchinson

**Barber Conable: A Tribute to His Contributions to Tax Law and  
Lessons for Tax Education**

Joshua L. Simer and Tonya K. Flesher



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**Australians and New Zealanders Taking Their Accounting  
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