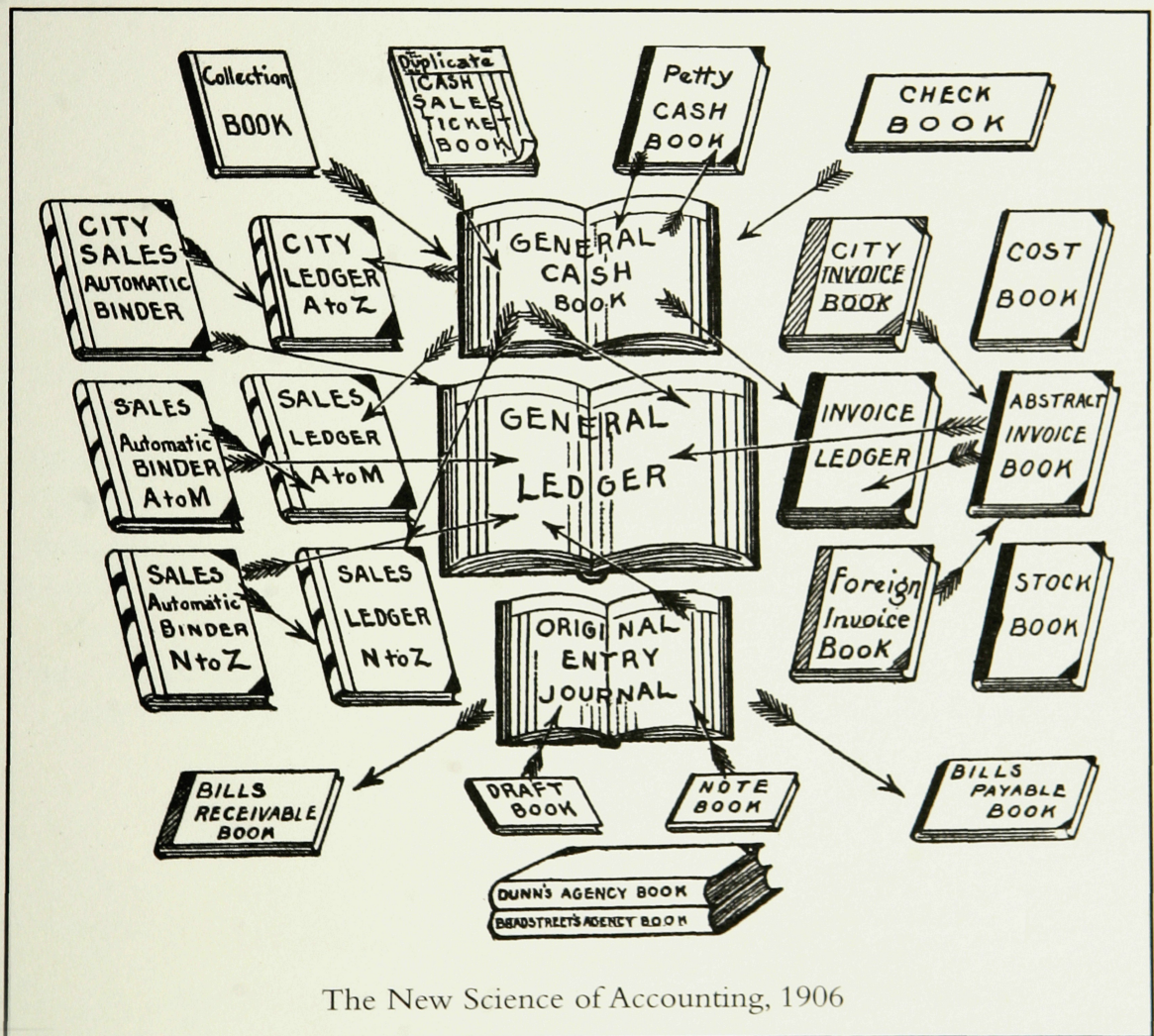


BUSINESS HISTORY REVIEW

SPRING 2006



Cover: Section from an illustration in George Soulé, Soulé's New Science and Practice of Accounts (New Orleans, 1906), p. 9. Source: Historical Collections, Baker Library, Harvard Business School. An article in this issue by Jeffrey Fear and Christopher KobraK traces the evolution of accounting practices in the United States and Germany in the twentieth century. See "Diverging Paths: Accounting for Corporate Governance in America and Germany."



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