

## Accounting Historians Journal

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

### MAIN ARTICLES

#### **Evolution of Other Comprehensive Income**

Robert Bloom

#### **A Historical Assessment of a Key Auditor Independence Policy: Auditing Your Own Work**

John D. Keyser

#### **U.S. Public Accounting Practice and Intergenerational Occupation Transfer 1850–1870**

Diane H. Roberts

### SALMAGUNDI

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William H. Black

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David N. Herda and John N. Herda



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# Accounting Historians

Journal

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