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Academy of Accounting Historians

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HOURGLASS AWARD
TO FORRESTER

David A. R. Forrester of the University of Strathclyde is this year's recipient of the Hourglass Award for his work entitled Schmalenbach and After: A Study of the evolution of German business economics. Academy President Hanns-Martin Schoenfeld in making the award commented that Forrester had made a very comprehensive and in depth scholarly analysis of Schmalenbach's contribution to accounting and business administration which had previously been almost totally neglected in the English speaking world. Further, Forrester has succeeded extremely well in blending together a biography and a scholarly assessment of Schmalenbach's contribution. It is a "model case for historical writing."

Eugen Schmalenbach (1873-1955) was a professor at Cologne who came to have a profound influence on the development of accounting thought in Germany. Forrester writes that, "both in consultancy and in academic research, Schmalenbach sought practical purposes, and tried to clarify uses and objectives. But these were necessary not to deduce some theoretical and optimal model, but for his emotional pragmatism. He thus saw that lofty goals were most talked of by authoritarian states, and sensed that perfect adaptation to immediate or rationalized functions could be a threat to further evolution."

The book provides a historical perspective of such controversial issues as inflation adjusted financial statements, objectives of financial accounting, social accounting, conceptual framework for accounting, behavioral dimensions, and preferability of basic concepts of accounting rather than strict rules of procedure. After an appropriate introduction the book is organized by chapters to include—

Schmalenbach the Man
Commercial Education and Business Economics
Practical Accounting
Dynamic Accounting
Charts of Accounts
Costs and Prices
Finance, Capital and Labour
And Beyond

Jules W. Muis in his review of Schmalenbach and After, published in Accounting and Business Research, states that, "the book is accessible to anyone with a relatively advanced knowledge of economics, accounting or business finance. It should prove interesting not only to students and teachers in comparative accounting and accounting history but to all anxious to avoid repeating accounting history."

ACCOUNTING HALL OF FAME
ROBERT K. MAUTZ

The Ohio State University Accounting Hall of Fame on August 22, 1978, inducted into its ranks Robert K. Mautz. Dr. Mautz, a distinguished former professor at the University of Illinois and a just recently retired partner of Ernst & Ernst, is the thirty-eighth person to be awarded the honor. In responding to his induction, Dr. Mautz explained that he "fell into a career in accounting by happy accident" as he registered as an accounting major at the University of North Dakota "in the belief that it offered him the best possibility for a job at graduation." But the happy accident of entering the accounting profession "has provided an unending series of intellectually stimulating experiences, has provided challenges that have stretched my capabilities to the fullest, has provided unexpected, varied, and continuing opportunities for service, has provided contests with fine minds on both conceptual and applied issues, has provided associations with good people whose lives are examples of integrity and service, and has provided material rewards well beyond my needs."

THIRD INTERNATIONAL CONGRESS OF ACCOUNTING HISTORIANS
London 1980

According to word received from Professor R. H. Parker, the following decisions have been made concerning languages to be used at the Congress:

(a) papers may be submitted in English, French or German
(b) an English summary should be provided for all Congress papers
(c) English will be the language of all plenary sessions
(d) parallel sessions may be in English, French or German
(e) so far as possible, chairmen of parallel sessions should speak English plus French and/or German

The Congress will be held on August 16-18 at the London Business School, at Sussex Place, Regent's Park, London NW1 4SA.

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