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American Accounting Association 1978 regional meetings

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Accounting Historians: American Accounting Association 1978 regional meetings
AMERICAN ACCOUNTING ASSOCIATION
1978 REGIONAL MEETINGS

NORTHEAST
Hartford, Connecticut
March 17, 1978

Panel Discussion -
"Aspects of Early Accounting
and Auditing"
Moderator -
Stephen A. Zeff, Harvard University
Panelists -
William Holmes, Peat, Marwick, Mitchell
& Company (Boston)
Ross Watts, University of Rochester
Richard P. Brief, New York University

MID-ATLANTIC
Seton Hall University
South Orange, New Jersey
March 30-April 1, 1978

"Preliminary Considerations in the Development of a Theory of Accounting History," by Horace R. Givens

"Panel on Accounting History"

Chairman -
Horace R. Givens, West Virginia
University

Panelists -
Edward N. Coffman, Virginia Commonwealth University
Jay H. Coats, West Virginia University

SOUTHEASTERN
Appalachian State University
Boone, N.C.
April 27, 1978

Development and Use of Quantitative Methods as Applied to Historical Research

Chairman -
A. R. Roberts, Georgia State University

Panelists -
Gary M. Fink, Georgia State University
"Quantitative Methods in Historical Research: The State of the Art."
Richard Sylla, North Carolina State University
"An Application of Quantitative Methods to Economic History."

MONOGRAPH NO. 1

A Reference Chronology of Events Significant to the Development and Accountancy in the United States, by Knight, Previts, and Ratcliffe is now in stock. A complimentary copy is free to those Academy members who did not previously receive one. Additional copies are \$3.00 each.

MIDWEST
Chicago, Illinois
April 6, 1978

Chairman -
Ken Elvik, Iowa State University
"A History of U.S. Treasury Stock Practice and Its Accounting Consequences"
Norlin G. Rueschhoff, University of Notre Dame
Discussant - John H. Smith, University of Iowa
"Historical Perspective and Future Direction in Accounting: Some Observations"
James F. Gaertner, University of Notre Dame
David N. Ricchiute, University of Notre Dame

Discussant - Robert H. Raymond, University of Nebraska—Lincoln

"Private Accountability for Public Contracts: An Historical Perspective"
Maureen H. Berry, University of Illinois

Discussant - Charles B. Handy, Iowa State University

"An Historical Analysis of the Financial Reports: Chrysler Corporation, 1907-1960"

Barbara D. Merino, New York University

Discussant - Frederick Neumann, University of Illinois

WESTERN
Pasadena, California
May 5, 1978

Accounting History - Some Problems in Managerial Accounting

Chairperson -
Diana Flamholtz, Loyola Marymount University

"The Origin of Budgeting for Planning and Control"

George Costouros, San Jose State University

"The Importance of Schmalenbach for the Development of Management Accounting in Germany"

A. van Seventer, San Francisco State University

"Management Science and the Development of Human Resource Accounting: An Historical Perspective"

Shahid Ansari, University of California at Los Angeles

Diana Flamholtz, Loyola Marymount University

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topics. He was much concerned about maintaining the internal consistency and coordination of a total body of thought.

Certain themes are recurrent in all of Littleton's writings. Ever conscious of the role of history and its influence in the development of accounting ideas, Littleton looked to history as a source of guidance for present practices and ideas. He viewed change as a continuing element in the evolutionary development of accounting as a discipline responsive to change and need. He emphasized continuously the interrelationship between theory and practice. The theory of accounting is rooted in transactions reflecting actions and experiences. Theory and practice are inseparably connected; therefore, accounting is a practical art. In his continuing discussions of the historical cost concept, Littleton repeatedly stressed the necessary choice among alternatives; the choice between the use of cost or value in income determination.

An Introduction to Corporate Accounting Standards, coauthored with W. A. Paton and published in 1940, has been noted (by Eldon S. Hendriksen, *Accounting Theory*, Revised, 1970) as the single most significant contribution of its period to the development of accounting theory. It is likely that no single United States' accounting publication has been cited so often or esteemed so highly. It has been a staple in courses in accounting theory since its publication and has thereby influenced accounting teaching and research.

Structure of Accounting Theory, published in 1953, grew out of Littleton's seminars, thinking, and writing over a twenty year period. It can be viewed as a culmination of his considered thought.

It is apparent that 302 articles, editorials, comments, discussions, bulletins, papers, and book reviews written and presented in various accounting journals from 1926 to 1966 constitute a conspicuous contribution to the literature of accounting. A broad spectrum of topics were covered although the bulk were basic, continuing topics of interest and importance to the field of accounting.

After graduation with a degree in business administration from the University of Illinois in 1912, Littleton worked with the public accounting firm of Deloitte, Plender, Griffith and Co. in Chicago, Illinois from 1912-1915. In 1915 he returned to his alma mater as an accounting instructor. He received a Master of Arts degree in economics in 1918, an Illinois CPA certificate in 1919, and a Doctor of Philosophy degree in 1931. His doctoral thesis was later developed into *Accounting Evolution to 1900* for which Littleton received an award from the Grand Chapter of Beta Alpha Psi for the most noteworthy contribution to accounting literature in 1934.

During his years at the University of Illinois, up to retirement in 1952, Littleton served as the first Dean of the College of Commerce and 20 years as assistant director of the bureau of business research in addition to his teaching, research, and writing articles. He is widely credited as a primary force in the inauguration and development of the doctoral level graduate program in accountancy under which the first Doctor of Philosophy degree in Accounting in the United States was conferred in 1939.

The list of graduate students who wrote under Littleton's supervision includes the names of many who have become prominent in the profession, notable writers in various areas of accounting, as well as many academicians and educators.

Littleton's most extensive activities with professional organizations were with the American Accounting Association and its predecessor organization. He was Acting Director of Research during 1938 and co-director from 1939-1942. He was president of the Association in 1943 and served as chairman of the editorial board for *The Accounting Review* from 1943-1946. It appears he used the editorial section and "The Accounting Exchange" column as a sounding board for his views.

Littleton was the third national president (1927-1929) of Beta Alpha Psi which was founded in 1919. His recognition by various groups is indicative of his impact upon members of the groups and others. In 1954 he was awarded the American Accounting Association's Alpha Kappa Psi Award for his many contributions to his profession. He was elected to the Accounting Hall of Fame in 1956.

1978 REGIONAL MEETINGS

(Continued from page 4)

SOUTHWEST
Dallas, Texas
March 10, 1978

Chairman -

Hans Johnson, University of Texas,
San Antonio

"Stages of Influence of the New York
Stock Exchange on Accounting
Principles"

Robert H. Raymond, University of
Nebraska—Lincoln

"The Role of Fact and Interpretation in
the Evolution of the Auditing Method"

Florence R. Sneed, North Texas State
University

"Interim Financial Reporting in the
United States — 1900 to Present"

Bill D. Jarnagin, The University of Tulsa

Discussants -

Brother George F. Malecek, St. Mary's
University

Ralph W. Estes, Wichita State University

Richard V. Calvasina, Mississippi State
University