

Accounting Historians Notebook

Volume 4
Number 2 *Fall 1981*

Article 2

Fall 1981

Hourglass award won by Tom Johnson

Academy of Accounting Historians

Follow this and additional works at: https://egrove.olemiss.edu/aah_notebook



Part of the [Accounting Commons](#), and the [Taxation Commons](#)

Recommended Citation

Accounting Historians, Academy of (1981) "Hourglass award won by Tom Johnson," *Accounting Historians Notebook*: Vol. 4 : No. 2 , Article 2.

Available at: https://egrove.olemiss.edu/aah_notebook/vol4/iss2/2

This Article is brought to you for free and open access by the Archival Digital Accounting Collection at eGrove. It has been accepted for inclusion in Accounting Historians Notebook by an authorized editor of eGrove. For more information, please contact egrove@olemiss.edu.

HOURGLASS AWARD WON BY TOM JOHNSON

H. Thomas Johnson of Western Washington University won this year's prestigious Hourglass Award for his contributions to the history of management accounting. The Hourglass Award is presented annually to a person (or persons) deemed to have made a noteworthy contribution to the study of accounting history. All previous winners have been the authors or editors of books. However, this year's award was made not for a book, but for a series of articles on the development of managerial accounting. Specifically, the award to Johnson was based on the following publications:

"Early Cost Accounting for Internal Management Control: Lyman Mills in the 1850's," *Business History Review* (Winter, 1972).

"Management Accounting in an Early Integrated Industrial: E.I. duPont de Nemours Powder Company, 1903-1912," *Business History Review* (Summer, 1975).

"The Role of Accounting History in the Study of Modern Business Enterprise," *The Accounting Review* (July, 1975).

"Management Accounting in an Early Multidivisional Organization: General Motors in the 1920's," *Business History Review* (Winter, 1978).

"Toward a New Understanding of Nineteenth-Century Cost Accounting," *The Accounting Review* (July, 1981).

Tom Johnson received his BA degree from Harvard University in 1960 and his MBA from Rutgers in 1961. In 1969, he received the Ph.D from the University of Wisconsin. Prior to his present position as professor of accounting at Western Washington University (in Bellingham), he held teaching positions at Washington State University and the University of Western Ontario. He was also with the Arthur Andersen & Co. audit staff in Boston for three years.

The 1981 Hourglass Award is the second major award Tom Johnson has received for his accounting history publications. In 1978, Tom received the Newcomen Award in Business History for his article that year in *Business History Review*. The Newcomen Award is given for the best article of the year published in the *Business History Review*.

Tom is an active member of numerous professional organizations. He has served both as a committee chairman and vice president of the

Academy of Accounting Historians, and at the recent annual meeting in Chicago, Tom was elected to the position of president of the Academy. He takes office on January 1, 1982.

Tom Johnson joins an elite group of scholars by winning the Hourglass Award. Previous winners of the award include some of the leading names in accounting history research. The previous Hourglass winners, and the publications that won them the award, are as follows:

1973—Steve Zeff, *Forging Accounting Principles in Five Countries*.

1974—Michael Chatfield, *A History of Accounting Thought*.

1975—Hanns-Martin W. Schoenfeld, *Cost Terminology and Cost Theory: A Study of its Development and Present State in Central Europe*.

1976—Osamu Kojima and Basil Yamey, for reproduction of Ympyn's: *A Notable and Very Excellent Worke* (1547).

1977—A. Van Severter, for translation of O. Ten Have's: *A History of Accountancy*.

1978—David A. R. Forrester, *Schmalenbach and After*.

1979—Murray Wells, *Accounting for Common Costs*.

1980—Gary John Previts and Barbara D. Merino, *A History of Accounting in America*.

1981—H. Thomas Johnson, for a series of articles on "The Development of Management Accounting."

DID YOU KNOW?

Tonya Flesher (University of Mississippi) brought to our attention the following anecdote which she uncovered while visiting a museum during the 1980 AAA annual meeting in Boston.

In 1839, William Underwood of Boston (the originator of Underwood Deviled Ham), who had pioneered the preservation of food in glass jars, switched to tin canisters. His bookkeeper, through a ledger abbreviation (can.) introduced a new word into the English language. Today, the word "can" is used to the almost total exclusion of the word canister. This is just another example of how accountants have influenced our daily lives.