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Accounting Historians: Hourglass award won by Richard Brief
**HOURGLASS AWARD WON BY
RICHARD BRIEF**

Richard P. Brief, a professor at New York University, is this year's recipient of the prestigious Hourglass Award for his contributions to the history of accounting thought. The Hourglass Award is presented annually to a person(s) who has made a significant contribution to the study of accounting history.

Professor Brief received both his bachelors and masters degrees from Dartmouth College. He received his Ph.D. from Columbia University in 1964. Prior to going into Academe, Brief worked for Arthur Andersen & Co. in New York. He has also taught at Columbia University, City College of New York, and Brooklyn College. Brief has been a visiting professor at Dartmouth and at Catholic University of Rio de Janeiro. He is a long-time member and former president of the Academy of Accounting Historians.

Dr. Brief's contributions that won him the Hourglass Award included his publication of many articles in the field of accounting history and the editing of 196 classic accounting books which have been reprinted by Arno Press and Garland Publishing Co. Brief was the advisory editor for three series of books, totalling 156 volumes, published by Arno Press from 1976 to 1980. An additional forty volumes have recently been published by Garland Publishing. Through his efforts, Brief has made available to the average person those works which either would not have been available at all, or available only at prohibitively high prices. Indeed, Brief's editorial activities may have done more to advance the study of accounting history than has the work of any other individual before him. Professor Brief is certainly deserving of the Hourglass Award.

In addition to his editorial activities, Brief has also published numerous books and articles that have advanced the cause of accounting history and its development. The publications listed below have been selected from Brief's long resume as those of most interest to accounting historians.

PUBLICATIONS

Books:

Nineteenth Century Capital Accounting and Business Investment (New York: Arno Press 1976)

Editor, *The Late Nineteenth Century Debate Over Depreciation, Capital and Income* (New York: Arno Press 1976)

Editor, *Selections from the 1903 Encyclopedia of Accounting* (New York: Arno Press 1978)

Editor, *Dicksee's Contribution to the Development of Accounting Theory and Practice* (New York: Arno Press 1980)

Articles and Communications:

"Nineteenth Century Accounting Error," *Journal of Accounting Research* (Spring 1965)

"The Origin and Evolution of Nineteenth-Century Asset Accounting," *Business History Review* (Spring 1966)

"A Late Nineteenth Century Contribution to the Theory of Depreciation," *Journal of Accounting Research* (Spring 1967)

"Depreciation and Capital Gains: A 'New' Approach" (with J. Owen), *The Accounting Review* (April 1968)

"Depreciation Theory in Historical Perspective," *The Accountant* (December 6, 1970); also reprinted in *The Malta Accountant* (December 1970) and *Gestion Comptable* (March-April 1971)

"The Accountant's Responsibility in Historical Perspective," *The Accounting Review* (April 1975)

"A Note on 'Rediscovery' and the Rule of 69," *The Accounting Review* (October 1977)

"The Accountant's Responsibility for Disclosing Bribery: An Historical Note," *Accounting Historians Journal* Autumn 1977)

"Matching, Valuation and Earnings: The Continuing Debate," *The Relevance of History to Contemporary Accounting Issues*, a report on a seminar presented by the Ross Institute (January 1978)

"An Early Contribution to Accounting for Foreign Exchange" (coauthor), *Accounting Journal* (Autumn 1978)

"Baily's Paradox," *Accounting Historians Journal* (Spring 1979)

"Cumulative Financial Statements" (coauthor), *The Accounting Review* (July 1980); abstracted in *CFA Digest* (Spring 1981)

"Hicks on Accounting," *Accounting Historians Journal* (Spring 1982)

Richard Brief 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*.

HOURLASS: *Continued*

WHO IS GOING TO PISA?

- 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."
- 1982—Williard Stone, for a series of articles on "American Accounting History."

The Fourth International Congress of Accounting Historians will be held in Pisa, Italy, from August 23-27, 1984 (this is the week following the AAA convention in Toronto). As mentioned in earlier announcements, this promises to be the finest meeting for accounting historians ever held anywhere. In addition to outstanding papers from some of the leading accounting history researchers in the world, there are plans for a bus trip to Luca Pacioli's hometown.

According to the latest news release from the organizers in Pisa, they have received advance registrations from over 125 individuals, including at least 38 from the United States, 26 from Italy, 12 from Brazil, 8 from Australia, 8 from Great Britain, and 6 from Venezuela. Other countries so far represented included Belgium, Canada, Colombia, South Korea, Ecuador, Finland, France, West Germany, Japan, Greece, India, Holland, Spain, and Hungary.

Those from the United States who are planning to attend should make their intentions known to the Academy secretary, Al Roberts at Georgia State University. As was discussed at the annual meeting, it might be possible to obtain lower priced group airfares if enough individuals were interested in leaving at the same time from either New York or Atlanta. Thus, if you American members are planning to go to Pisa, please let Al Roberts know as soon as possible.

And, if you are one of those individuals who has not yet decided whether or not to attend, think about it some more. After, all, how often do you get the opportunity for a tax deductible trip to Italy? Surely, the teaching and research skills of all members would be enhanced by a trip to the birthplace of modern accounting. To obtain more information about the Pisa Congress, write to: Professor Tito Antoni, c/o Facolta di Economia e Commercio, dell'Universita degli Studi di Pisa, Pisa, ITALY.

T. COLEMAN ANDREWS DIES

T. Coleman Andrews, a former Internal Revenue Service commissioner and presidential candidate, died on October 15, 1983, at the age of 84, in Richmond, Virginia. In 1920, Mr. Andrews became the nation's youngest certified public accountant. During his lifetime he served in many government positions including chief accountant for the North African Economic Board in 1943 and IRS commissioner in 1953. After serving as commissioner for two years, he returned to Richmond to become president of the troubled American Fidelity and Casualty Co.

Soon after leaving the IRS, Andrews began a personal crusade against the income tax system. His attacks soon attracted attention from conservative groups looking for a presidential candidate to lead their protest against the two established parties. Thus, in 1956, Andrews came the closest of any CPA in history to become president when he finished third behind Eisenhower and Stevenson. In later years, Andrews supported George Wallace for the presidency. He was also one of the twelve co-founders of the archconservative John Birch Society. During his lifetime, T. Coleman Andrews served on a number of boards including those of the American Institute of Accountants, the Virginia Society of CPAs, and the Panama Canal Company.