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Academy life members

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Accounting Historians: Academy life members



GARNER



KOJIMA



NISHIKAWA



STEVELINCK

ACADEMY LIFE MEMBERS

The by-laws of The Academy permit two classes of membership: regular and life. They stipulate that "Scholars of distinction in accounting history may be designated life members. Selection of such members shall be made by a committee of members and Trustees appointed by the President of The Academy and its recommendations shall be subject to approval by the Board of Trustees."

In March 1981, Dick Brief (then President of The Academy) asked Vern Zimmerman and Al Roberts to serve as the committee. They proposed Paul Garner, Osamu Kojima, Kojiro Nishikawa and Ernest Stevelinck as the nominees for life membership. These members would be entitled to full voting rights and other privileges pertaining to The Academy, they would be granted full remission of annual dues, and each would be presented with a suitable plaque. At its August 1981 meeting, the Trustees unanimously approved these four scholars for admission as life members of The Academy of Accounting Historians.

Paul Garner, was born in Yadkinville, North Carolina, August 15, 1910. He holds A.B. and A.M. degrees from Duke University, a Ph.D. from the University of Texas, a D.Ec. (Hon.) from Pusan National University (Korea), and an LL.D. (Hon.) from the University of Alabama. He was Dean, School of Business Administration, University of Alabama from 1954-1971, and is presently Dean Emeritus. During his active and distinguished career he has been President of the American Accounting Association (1951) and President of the American Assembly of Collegiate Schools of Business (1964-65). He has been a distinguished faculty lecturer in colleges and universities throughout the world and has served on committees of numerous national and international accounting and educational organizations. Paul Garner is the author of *Evolution of Cost Accounting to 1925* and has been co-author on nine accounting texts and readings books. In addition, he has been a contributor to numerous journals and proceedings on the subjects

of accounting, international accounting education, and accounting history.

Osamu Kojima, was born in Osaka, Japan, May 20, 1912. He holds a B. Comm. from Kwansai Gakuin University and a D.B.A. from Kobe Daigaku University. He was Professor of Accounting at Kwansai Gakuin University from 1953 to 1981 when he became Professor Emeritus. In April 1982, he was appointed Professor of Accounting at Kinki Daigaku University and teaches undergraduate and graduate courses in accounting history. In addition to two texts on commercial and industrial accounting, Osamu Kojima published five books on accounting history between 1961 and 1978 in Japanese. Their titles in English are: *A Study on the Historical Development of Double-entry Bookkeeping*, 1961; *On the History of Bookkeeping*, 1964; *History of Accounting In England*, 1971; *History of Bookkeeping* 1973; and *Studies in the Historical Materials of Accounting*, 1978. With Basil S. Yamey, he edited and reproduced the very rare Ympyn's *A Noteable and Very Excellent Woorke* (1547) in 1975, and James Peele's *The Pathe waye to perfectnes in th'accomptes of Debitour and Creditour* (1569) in 1980. He was an organizer of the Accounting History Association of Japan and elected its first president in June 1982.

Kojiro Nishikawa was born in Osaka, Japan, September 5, 1896. He graduated from Kobe National University in 1920 and worked for Mitsubishi Trading Company in U.S. Branches. Later he was a director and Comptroller of Mitsubishi Oil Company in Tokyo. During his academic career he lectured at Keio University Graduate School from 1962 to 1969 and was a professor and lecturer at Nihon University from 1964 to 1980. He holds a Doctor of Commerce degree from Nihon University (1973). His excellent collection of Japanese books on bookkeeping from 1870 to 1890 and other rare accounting and

Continued

given).” These mature men in responsible positions, and others in the 1928 yearbook, attest to education in named schools, such as Kentucky Normal School, New York University, University of Georgia, University of Wisconsin, and University of Pennsylvania.

business manuscripts were donated to the Hitotsubashi University Library in 1982. Kojiro Nishikawa has written extensively on the introduction of bookkeeping in Japan. The English titles of some of these writings are: *William C. Whitney and His Influence on The Early Development of Bookkeeping in Japan*, 1959; *Introduction of Double-entry Bookkeeping in Japan by Vincent E. Broga in 1870s*, 1960; “Origin of Shand’s System of Bookkeeping in Japan,” 1956; “The Early History of Double-Entry Bookkeeping in Japan,” 1956; and *A Collection of Annotations and Facsimile Reprints of the Sixteen Earliest Books on Bookkeeping in Japan*, 1982. In addition he has published working papers, articles, and delivered many papers on accounting history.

Ernest Jean Leon Stevelinck, was born in Brussels, Belgium, May 5, 1909. He has been an expert accountant since 1933 and a charter member and administrator of several organizations of expert accountants. Included in his many personal decorations are: the medal of Paris; designation as a Laureat du travail; and appointment as a Knight of three National Orders. His involvement in education is best represented by his membership on the Superior Council of the Belgian National College of Expert Accountants from 1962 to 1974. Even though M. Stevelinck retired from practice in 1974, he is still President of the Belgium National Committee of Accounting Historians; Secretary of the International Committee of Accounting Historians, and Editor-in-chief of *La Revue Trimestrielle Belge de la Comptabilite et de L’Informatique*. He has published numerous articles on accounting and accounting history, is the author of *La Compabilite a Travers Les Ages-* (1970), and, with Robert Haulotte, published (in French) the book *Luca Pacioli: His Life and His Work* (1975). He organized and hosted the First Symposium of Accounting Historians, Brussels in 1970.



Webster,⁴ in his “AAPA - Its First Twenty Years” covers its concern with founding the New York School of Accounts. He quoted from the Williams report (p. 168) “. . . the necessity for such a college in this country cannot be too strongly urged, for only by this means will the public accountant acquire dignity and power commensurate with the onerous duties he is called on to perform and the vast responsibilities he incurs.” References are made to a College of Accounts in conjunction with the University of the State of New York and activities thereto appertaining.

In chapter 37, p. 202, Webster recites data on other schools of the period; Theodore Koehler’s New York School of Accounts about 1897; Frederick S. Tipson, National School of Accounts, 1900; The School of Commerce, Accounts and Finance of New York University, 1900; Universal Business Institute, 1904; and Pace Institute of Accountancy, 1906.

Conclusion

Interested readers and historians from other areas of the country may wish to amplify this commentary on the early schools of accounting. Suffice it to say, there were a large number of schools offering programs in accounting both prior to and contemporaneous with the Washington School. This article is not intended to discredit Newlove or the Washington School. However, the Washington School seemingly offered nothing that was original or unique. Almost every large city probably had a similar program.

¹Bentley, *Bibliography of Works on Accounting by American Authors*, 1934.

²The author attended this college in the early twenties.

³“Accountants in the Commerce of Baltimore Prior to the Civil War” - published in *Proceedings of the Thirtieth Annual Meeting, AAA Southeast Regional Meeting*, April 27, 28, 29, 1978.

⁴Norman E. Webster, *The American Association of Public Accountants, Its First Twenty Years* American Institute of Accountants, 1954).

