

# Accounting Historians Notebook

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## Guess who contest number five – again

Academy of Accounting Historians

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Accounting Historians: Guess who contest number five -- again

# GUESS WHO CONTEST NUMBER FIVE—AGAIN

Contest Number Five was apparently too difficult for you. There had been many entries for each of the preceding contests, but there were no legitimate entries for Number Five (A couple of Academy officers made guesses, but these were incorrect). Because of the lack of entries, the same picture appears again, but with additional clues.

As stated in the previous issue of THE NOTEBOOK, the individual pictured was a former president of the American Accounting Association (a fact that narrows the field to about 67 individuals). It was also stated that he was the author of many books and articles and has been cited as one of the greatest contributors to twentieth century accounting development. Since these clues were insufficient, I will add the following additional clues. The individual pictured was president of the American Accounting Association prior to 1950. That narrows the field to about 31 persons. The individual is now deceased. During his career as an educator he wrote at least 23 books (including what was to become the most widely adopted accounting textbook of all time). Despite this prolific outpouring from the pen of an accounting educator, he is probably best remembered as a practitioner.

The above clues are surely adequate to inform every reader who the individual is in the picture. If you are the first to send in the correct identification, you will receive a valuable prize. That prize is a copy of a book entitled THE NEW PRODUCT DECISION which was coauthored by Dale and Tonya Flesher. This book would cost you \$14.95 if you were to buy it from the National Association of Accountants.



GUESS WHO?

As in past contests, there will actually be two prizes awarded—one for the first correct entry from North America and one for the first correct entry postmarked outside of North America. This policy of issuing two prizes allows for the delay in the mail service of foreign members. All members of the Academy (except for officers and trustees) are eligible for the prizes.

### Additional Mystery and Time Limit

Unlike previous contests, this one is going to have a time limit. Winning entries must be postmarked prior to November 15, 1985. The reason for this deadline is because something is going to happen in December that will tell everyone who the individual in the picture is. Now, this is a real mystery—what could happen in December that would enable each and every one of you to identify the person pictured?

Put on your thinking caps and send your entry to Dale Flesher at the editorial address.