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Request for nominees for contributors to accounting thought

Richard G.J. Vangermeersch

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A REQUEST FOR NOMINEES FOR CONTRIBUTORS TO ACCOUNTING THOUGHT

by
Richard Vangermeersch
University of Rhode Island

I would like to share with you an idea expressed to me by Professor Paul A.M. Van Philips of the University of Amsterdam. Professor Van Philips said that an outstanding weakness of accounting is that we do not have a book equivalent to Joseph Schumpeter's *History of Economic Analysis*. We have no one place to send students and practitioners of accounting for the rich heritage of accounting writers.

There are some signs of a movement to begin to develop this heritage. Two excellent beginnings are Leinicke and D. Fleisher's "The Leading Contributors to Accountancy" and Barton's "What Constitutes a Classic in Accounting Literature," both published in *The Accounting Historians Notebook*. Professor Chris Lefebvre of the University of Leuven presented me with a copy in French of Vlaeminck's *Histoire et Doctrines de la Comptabilite*, which also was a start at something like Schumpeter's work. However, the work is in French and I, like too many others, am too oriented to my own language.

I would like to use this letter as a starting point for the collection of nominees from our members throughout the world on contributors to accounting thought. This collection ideally should show no language bias, even though our membership does not include accounting historians in China and the USSR for instance. I hope our members would submit to me a list of nominees with a

brief notation as to why the individual was such an important contributor to accounting thought. I would like to present this list at either our 1985 or 1986 Annual Meeting and then explore the possibilities of choosing the most significant and then asking the person who made the nomination to prepare a paper on the nominee's contributions to accounting thought.

The first step is to start the nomination process. I think the process could be a very rewarding one. Send your nominations to Dr. Richard Vangermeersch at the Department of Accounting, University of Rhode Island, Kingston, Rhode Island 02881.

MANUSCRIPTS AND SHAGGY DOG STORIES

Anyone wishing to submit article manuscripts, short notes, cartoons, shaggy dog stories, letters to the editor, or other filler to THE ACCOUNTING HISTORIANS NOTEBOOK should send the material to the editor, Dale L. Fleisher, School of Accountancy, University of Mississippi, University, MS 38677.
