

# Accounting Historians Notebook

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## Mea culpa -- Mea Maxima culpa!

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Stevelinck: Mea culpa -- Mea Maxima culpa!  
**MEA CULPA — MEA MAXIMA CULPA!**

by  
**Ernest Stevelinck**

*"A pur always finds one more pur who purifies him."*

I have received a copy of a somewhat harsh letter addressed to the editor of *The Accounting Historians Notebook*, Dale L. Flesher, who might now regret having printed a biographic article about Albert Dupont. Mr. James W. Jones of Baltimore, a very careful reader of *The Notebook* and a knowledgeable accounting historian, pointed out, quite correctly, that the International Accountants Congress was held in Amsterdam in 1926. Not in 1929 as was erroneously stated in the article.

Some explanation may be in order. After many and persistent requests on my part, I finally received from the son of Albert Dupont seventeen full pages of biographical information about his father. After struggling with the problems of multiple Spanish railroad lines prior to 1918, the exact size of Continental and Spanish gauges at that date, familiarization with members of his family, and so forth, I came across the following passage: "Notons encore qu'au Congres des Experts-Comptables a Amsterdam en 1929, Albert Dupont prononce quelque mots pour plaider en faveur de l'Histoire de la Comptabilite." (Also note that during the Congress of Expert [Public] Accountants held in Amsterdam in 1929, Albert Dupont said a few words in defense of accounting history.)

As an accounting historian, I should have verified the date but I did not. I will never forgive myself for this gross negligence. Especially since I have a complete card index relating to all of the accounting congresses.

I am culpable and plead no extenuating circumstances, but I am in good company. Both Alfred R. Roberts and Dale L. Flesher

who edited and/or partially translated the article also missed this error. It was up to James W. Jones, CPA, to re-establish the truth.

So, dear reader, before you do anything else, quickly go to page 27 of *The Accounting Historians Notebook* (Vol. 9, No. 2—Fall 1986) to line 37 of the first column (I hope I have counted correctly) and, with red ink, change the last number of the date from 9 to 6. The younger generations should not be subjected to "gross misstatements of fact" in so authoritative a publication as *The Accounting Historians Notebook*.

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