

# Accounting Historians Notebook

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## 1988 membership committee named

Academy of Accounting Historians

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countant and had personal experiences of accounting work, he never looked down upon accounting or accountants. He rather made this appropriate comment, "Accounts must be recorded correctly and accurately." Nevertheless, after his death, many of his followers and some successors of his thought had conflicting viewpoints with their Old Master. They drove accounting into oblivion, rebuked it as a "Nothing," and made a lot of strange and querulous arguments about it. This obviously reflected their ignorance of accounting. More detrimentally, these thoughts and arguments, like a contagious disease, have infected generations even until now.

Confucius' contribution to accounting needs to be affirmed. In his times of more than 2,500 years ago, it is miraculous to have such profound an understanding of accounting as Confucius had.

In September 1949, Shu Yongzha, a senior statesman of Chinese accountants, attended the first meeting of the Chinese People's Political Consultation Conference. During that meeting, Premier Chou Enlai introduced him to Chairman Mao Zhedong by saying "This is Mr. Shu Yongzha, a famous certified accountant." Immediately, Chairman Mao warmly shook hands with Mr. Shu and, with a smile and in good humor, said, "You are a fellow worker of Confucius. Confucius was once an official of accounting who said 'Accounts must be recorded correctly and accurately.' Confucius was an accountant. However," continued Chairman Mao, "accounting work of our day is much more important than in the times of Confucius." The fact that Confucius was a worker and a forefather of Chinese accounting is an honor to all accountants. It also shows that accounting has a long history in China.

## 1988 MEMBERSHIP COMMITTEE NAMED

Academy president, Dale Flesher, has named 15 individuals to the 1988 Membership Committee. Dr. Rita Hull of Virginia Commonwealth University will chair the committee. The committee basically has only one charge — to increase the quantity of the Academy's membership. In addition to Dr. Hull, the membership of this year's committee includes:

- Robert Morgan, East Tennessee State University
- Dahli Gray, Notre Dame University
- Glenn Vent, Nevada—Las Vegas, Richard Fleischman, John Carroll University,
- George Murphy, University of Saskatchewan,
- Giuseppe Galassi, Parma, Italy, Edward W. Younkings, Wheeling College,
- Edward Becker, Nova University, Walker Fesmire, University of Michigan—Flint,
- Sandra Byrd, Southwest Missouri State University
- John W. Coker, Tennessee State University,
- John C. Gardner, Wisconsin—La Cross,
- Richard Macve, University College of Wales,
- G. A. Swanson, Tennessee Tech University.