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ing Historians: Memorial: The late emeritus professor Kojima (1912-1989); Late emeritus professor Kojima (19

countants, 1945 - 1948. As busy as he was in his active years, he published the following books: Chain Store Accounting, 1924; Accounting for Retail Furniture Stores, 1926; How To Understand Accounting, 1928; Cost Accounting Problems (with R. S. Wilcox), 1931; and Accounting for a Meat Packing Business (with Dudley Smith), 1943. Ever a willing speaker when asked, Greer was a spell-binder of an orator whose skills made live material of dry subjects.

This concludes my reminiscing. Hopefully these thoughts will interest others in the lives of the great men who developed our profession in the early part of this century.

MEMORIAL THE LATE EMERITUS PROFESSOR KOJIMA (1912-1989)

Osamu Kojima, Emeritus Professor of Kwansei Gakuin University (Kobe, Japan), died on February 21, 1989, at the age of 76, at Osaka University Hospital. Last June he suffered a heart attack from which he appeared to have recovered, but he passed away after another attack. May he rest in peace.

In keeping with Professor Kojima's desire to have an accounting history course offered in many Japanese universities, he founded the Accounting History Association (AHA). He was the first president of the AHA and set the direction for the organization to follow.

Professor Kojima dreamed of participating in the Sixth World Congress of Accounting Historians in Kyoto in 1992. To our regret, he died before his dream could come true. His colleagues will attempt to carry out his plans.

One of Professor Kojima's major contributions was to examine accounting

history in Europe by studying original materials and documents. His methodology was unique; most researchers based their work on copies of materials available in Japan.

Most historical studies of accounting were based on investigation of bookkeeping in Italy. Professor Kojima, however, studied the influences of Italian bookkeeping in other countries, including England and Scotland, as a bridge to the history of modern accounting.

In addition, Professor Kojima emphasized the socioeconomical background in his study of accounting history. For example, he provided evidence to support the theory that the emergence of a bookkeeping procedure depends on socioeconomic conditions of the society. From his reading of secondary materials, he noted how merchants in early times managed their work.

Professor Kojima was also interested in the development of bookkeeping systems. He believed that because the development of accounting, divisions, and generalization of journals and ledgers have not yet been completely traced, the current structure of bookkeeping and its essential function cannot be explicitly understood.

At the time of his death, Professor Kojima's interest was accounting history in America in the 19th and 20th centuries. Submitted by: Yoshihiro Hirabayashi

Osaka City University (He will be the host of the 1992 World Congress of Accounting Historians)