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Gary John Previts

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Editorial

SYDNEY AND BEYOND

Writing now in the autumn of the Northern Hemisphere — and looking back a few short weeks to Sydney and the Fifth World Congress of Accounting Historians — it all seems so distant but ever more memorable. The efforts of Murray Wells, Alan Craswell and their colleagues at the University of Sydney (and from the Australian profession all the more) to host those of our number of over 120 registrants who attended sessions, were greatly appreciated.

We were able to reestablish and make new acquaintances with our colleagues from Poland, China, Japan, Australia, the United States, Canada, Norway, Spain, Italy, Finland, Sweden, Hungary, and New Zealand. The opportunity to celebrate Ed Peragallo's 80th birthday at the Congress was also very special.

The "Internationals" are now firmly organized to follow the tradition which is becoming established since the first Congress of 1970 hosted by Ernst Stevelinck. Mr. Stevelinck, who will now be Secretary Emeritus of the International Committee, has been succeeded by Professor Roberts of Georgia State University. Roberts is stepping down from his 15-year role as an officer and Secretary-Treasurer of the Academy and will assist the Conveners of Future Congresses in facilitating the increasing activities related to planning and coordinating functions of this type.

The International Committee, having met in Sydney decided to consider favorably a proposal from the Canadian accounting history delegation to sponsor the 7th Congress in 1996 at Queens University.

The 6th Congress has been planned and approved for some time to be held in Kyoto in August, 1992 under the sponsorship of Professors Kojima and Hirabayashi.

Furthermore, the Committee approved a proposal to plan a special international history conference to be sponsored jointly with the European Accounting Association in the Spring of 1994 in Venice. This event would serve to commemorate the quincentennial anniversary of the publication of Pacioli's *Summa*.

The pleasant memory of Sydney during a mild Southern Hemisphere winter is not all the Congress will be noted for of course. Perhaps most importantly it was the vigor, the rigor and the critical expositions which were most important. The presentations by traditional and critical historians in the same program along with key papers of Professors Someya (Japan), Chambers (Australia), Guo (Peoples Republic of China), and Jargua (Poland) suggest a new and even more promising era on the horizon of accounting history.

Gary John Previts
November, 1988
Cleveland, Ohio