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Yoshiro Kimizuka

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MEMORIAL

THE LATE LIFE-MEMBER

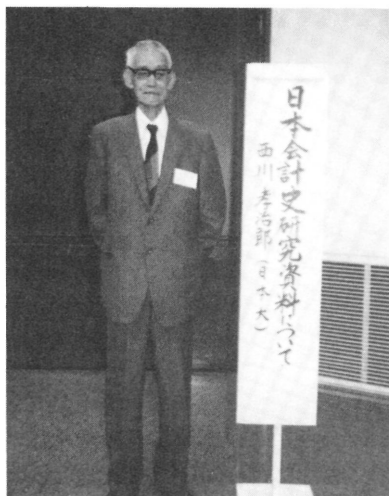
KOJIRO NISHIKAWA (1896-1990)

*And one man in his time plays many parts
(Shakespeare)*

Kojiro Nishikawa, former Professor of the College of Commerce, Nihon University, passed away on August 28, 1990, as he neared the age of 94. Nishikawa was graduated from Kobe Commercial College (present Kobe University) in 1920 and began his career as an employee of Mitsubishi Corporation, one of the largest trading companies in Japan. In 1931, Professor Nishikawa became the head of the accounting section of Mitsubishi Oil Company, Ltd. As a young merchant, Nishikawa worked at the Seattle and New York branches of Mitsubishi Corporation. In 1943 at 47 years of age, Paymaster Second Lieutenant Nishikawa was called into the army. Excluding the 2 years and 8 months in Java during the War, he was a businessman until 1964. Mitsubishi Oil had promoted him to the positions of treasurer and director.

There is no accounting for tastes. As a person, Nishikawa was born with a collection mania. From his youth, he gathered Japanese books of double-entry bookkeeping which were first issued in 1873. He burned the midnight oil to research them. His hobby entranced him and provided the entry for him into academic circles. He was called "the well of the study in the Japanese accounting history from the introduction of Western bookkeeping method into Japan." Yet most accountants neglected the significance of this theme. His ceaseless efforts and strict attitude towards this study made him an authority on accounting history. The College of Commerce, Keio Gijuku Univer-

sity, invited him to be a part-time lecturer from 1952 to 1968. Nihon University appointed him as a professor of the College of Commerce in 1964, where he taught until 1980.



Dr. Nishikawa before his speech "On the Data of Study In Japanese History" at the JAA Annual Meeting.

Nishikawa unveiled hidden records and wrote many books and papers in accounting history. *The Story of Japanese Bookkeeping History*, published in 1971, was his masterpiece. In the same year, Nihon Shinbun-sha, noted publisher of business newspapers, bestowed a reward upon him for his distinguished services to the "Publication Culture." The Japan Accounting Association prize was awarded him for his study of William C. Whitney, which he wrote in 1959 when he was still an auditor. William C. Whitney

Nishikawa's career in the business world accounts for his refined manner, while his devotion of long standing to the truth contributed to his dignified appearance. The treasure house of old accounting literature published in the West at the Library of the College of Commerce at Nihon University including the first and second editions of Pacioli's book, as well as the "Nishikawa Collection," and the golden reserve of old Japanese accounting books, which were donated by him to the Library of Hitotsubashi University, commemorate the immortal fame of Kojiro Nishikawa. We shall never forget his achievements in the inquiry of accounting history. Some researchers are following his footsteps in continuing efforts to unearth the value of this underdeveloped field.

SUBMITTED BY: Yoshiro Kimizuka, Sakushin Gakuin University, former Professor of Nihon University.

Scholar residents in, originally from, or who have recent experience of, countries in Africa, Arabia or Asia are invited to submit articles, notes or book reviews to the *Afro-Asian Journal of Accounting* whose first issue will be in late 1991.

The principal objective of the new journal is to air issues of particular concern to the Afro-Asian region in the fields of accounting, auditing, taxation and financial control. Articles may be empirical, model building, surveys of comparative practice, reports of teaching experiences or appositely theoretical. Notes should be reports of empirical work, including pilot studies or teaching points. Books reviewed must be explicitly targeted at audiences within the Afro-Asian region. Articles should be between 2,000 and 5,000 words all inclusive, notes and book reviews less than 1,500 words. References should be in *Accounting Review* style.

The journal will follow a double blind refereeing process. The submitted piece will be appraised by the editor for relevance to the principal journal objective. It will be passed to a regional or country editorial board member for appraisal of its value in highlighting regional concerns. It will also be reviewed by an expert in the discipline area concerned. The whole process is guaranteed to generate a reply to the author in no more than six months.

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Managing Editor:
Gabriel D. Donleavy
Hong Kong University Business School
Hong Kong University
HONG KONG
Fax: 852 858 5614
Email: GDON@HKUCC.BITNET