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Memorial: The late life-member Kojiro Nishikawa (1896-1990); Late life-member Kojiro Nishikawa (1896-1990)

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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 University, 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.

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
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