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IN MEMORIAL TO AN ACCOUNTING HISTORIAN

Dr. Richard H. Homburger

Dr. Richard H. Homburger, a charter member of the Academy and a member of the 1970 AAA History Committee, passed away in 1991. Dr. Gary Previts, Case Western University, said of Dr. Homburger, "His works were among those that sustained and encouraged historians in the years before the Academy was formed." During his lifetime he made many valuable contributions to the accounting profession and accounting history, and it is because of these contributions that he is being recognized now.

Dr. Homburger was born in Karlsruhe, Germany on August 15, 1914. He became a banker there, but during Hitler's reign, Dr. Homburger and his wife fled from Germany. Dr. Ralph Estes, a colleague at Wichita State University, wrote that this escape from Nazi Germany in the 1930s left Dr. Homburger with a deep distrust of authoritarian regimes and is perhaps why he became a card-carrying member of the ACLU and a devoted Unitarian when he arrived in the United States.

Dr. Homburger completed his studies at the Sorbonne in 1934 and received his J.D. from the Faculty of Law & Political Science, University of Zurich in 1937. He then later furthered his education with a M.S. from the Graduate School of Business at Columbia University in 1946. After receiving his M.S., Dr. Homburger became the head of the business administration department at West Virginia State College and served there from 1946-1956. In 1956 he moved to Wichita State where he became first an associate professor of accounting and in 1961 a professor. Dr. Homburger became the Coordinator of Graduate Studies in

Accounting and Business Education for Wichita State in 1967 and continued to serve until his retirement in 1979.

Dr. Homburger was described by Ralph Estes as "a delightful colleague who had a pixie-ish, low-key sense of humor that could produce wonderful surprises." Dr. Estes also wrote that Dr. Homburger's graduate "accounting theory" class was more like a seminar in accounting history because a business school could accept an accounting theory class but would have been confused by a class on accounting history.

Dr. Homburger authored several professional publications over the years. Dr. Douglas Sharp, also a colleague at Wichita State, provided along with other information, a selected list of Dr. Homburger's many publications. Notably among the first were "Study of History-Gateway to Perspective" and "Forfeited Capital Stock Subscriptions" in the *Accounting Review* in 1948 and 1949, respectively. His other publications include "Sources of Accounting History," *Supplement to 1979 Accounting Review Supplement*, "The Audit of Historical Records as a Learning Device in Studying Environmental and Socio-Economic Influences on Accounting," Working Paper #2, *Academy of Accounting Historians*, 1974, "English Translation of Paper on the Development of Auditing in Germany, by Rose-Elizabeth Gassman," Working Paper #4, *Academy of Accounting Historians*, 1974, and "English Translation of Paper on the State of Bookkeeping in Upper Germany at the Time of the Fuggers & Welsers, by Prof. Dr. Hermann Kellenbenz," Working Paper #7, *Academy of Accounting Historians*, 1974.



AHRC RECEIVES FIRST OF BEAMER PAPERS

Elmer G. Beamer, retired partner of Deloitte, Haskins & Sells, sent the first installment of papers donated to the Accounting History Research Center. Included are files related to the 1969 *Report of the Committee on Education and Experience Requirements for CPAs*. This was commonly known as the "Beamer Report". Among the major recommendations were the recognition of *Horizons for a Profession* as the basis for

delineating the common body of knowledge for beginning CPAs, and the need for five years of college study to obtain the common body of knowledge. Copies of articles on education requirements written by Beamer and some materials related to his years at Haskins & Sells and DH&S were also included. Also of interest, were binders that contained photos and short bios of partners of H&S (e.g., Foye, Carter, Queenan, and others).