

Accounting Historians Notebook

Volume 18
Number 2 *Fall 1995*

Article 13

October 1995

History in print [1994, vol. 18, no. 2]

Academy of Accounting Historians

Follow this and additional works at: https://egrove.olemiss.edu/aah_notebook



Part of the [Accounting Commons](#), and the [Taxation Commons](#)

Recommended Citation

Accounting Historians, Academy of (1995) "History in print [1994, vol. 18, no. 2]," *Accounting Historians Notebook*: Vol. 18 : No. 2 , Article 13.

Available at: https://egrove.olemiss.edu/aah_notebook/vol18/iss2/13

This Article is brought to you for free and open access by the Archival Digital Accounting Collection at eGrove. It has been accepted for inclusion in Accounting Historians Notebook by an authorized editor of eGrove. For more information, please contact egrove@olemiss.edu.

HISTORY IN PRINT

This section seeks to identify publication of books and articles on topics in accounting history which are not published by the Academy of Accounting Historians. Knowledge of this historical research should be useful to the members of the Academy. The editor appreciates your help in locating these items:

Hiroshi, Okano, "Archaeology and Genealogy: The Significance of M. Foucault in the Studies of Accounting and Accounting History," *Osaka City University, Business Review*, n6, (1995), pp.1-9.

Atsuo Tsuji and Paul Garner, Editors, *Studies in Accounting History: Tradition and Innovation for the Twenty-First Century*

(Westport, CT: Greenwood Publishing Group, Inc., 1995).

Year Book of Accounting History Association, Accounting History Association, Osaka, Japan, 1994, (Selected Items):

Akiko Fujita, "Materialistische Theory in France: A Study of the Positive Theory of Dumarchey."

Hideo Hisano, "After PACIOLI—DOUBLE ENTRY BOOKKEEPING: What it was—."

Katsumi Isutani, "The Practice of Capital Account—The Pathway to 'Summa.'"

Takemi Ono, "The Introduction of Consolidated Financial Statements and Firms' Accounting Policy for Consolidation in Japan."



THE SEIDMANS OF SEIDMAN & SEIDMAN

by

Richard Vangermeersch
University of Rhode Island

Philip K. Seidman (P.K.), at 88, is the last of the four Seidman brothers who founded the firm Seidman & Seidman (now BDO Seidman—the seventh largest accounting firm in the world). P.K. is still practicing as an attorney in Memphis, and we had the opportunity to meet there on June 16, 1995 to discuss the founders and the founding of the firm. To prepare for this interview, I studied (1) *75 Years of Total Involvement: A History of Seidman & Seidman*, (2) *A Time for Building: The Third Migration, 1880-1920* in the series *The Jewish People in America*, and (3) the *Accountants' Index* from 1920.

P.K. is the last of the second family of Louis Seidman, who had six children in Russia by his first wife and eight more after his first wife died, with his second wife, Fanny Goldfarb. Of these eight, five were born in Russia and three in the U.S., after

their arrival in 1899. All of the children of the first family ultimately came to the U.S. Louis and Fanny Seidman left the city of Kamenez-Podolsk in the "Pale of Settlement," in which Jewish people were compelled to live in Russia. The programs and the strict economic limitations placed on Jewish people were "push" factors for emigration; the "pull" factor of the golden shores of the U.S. was also a factor. P.K. said his oldest half-brother, Israel (born 1873), had preceded the second family to the U.S.

Louis Seidman had lost a leg and, hence, was unable to do the hard, physical labor expected from immigrants. Louis had been an instructor at a Hebrew Academy and was a noted discussant of the Talmud. "There seemed always to be a group of people around him to listen and discuss different issues," P.K. remembered. While his father