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Carnegie: Louis Goldberg, -Professor emeritus, the University of Melbourne

LOUIS GOLDBERG—PROFESSOR EMERITUS, THE UNIVERSITY OF MELBOURNE

On October 18, 1997, Dr. Louis Goldberg, Professor Emeritus, The University of Melbourne, passed away at the age of eighty-nine. Dr. Goldberg's interest and support of accounting history spans more than five decades. He was awarded Life Membership in the Academy of Accounting Historians in 1989 and served on the editorial board of *The Accounting Historians Journal*. He was also a long-time member of the Accounting History Special Interest Group of the Accounting Association of Australia and New Zealand.

Dr. Goldberg began his academic career in 1931 at The University of Melbourne as a part-time tutor and was appointed to a lectureship in accounting in 1946. During this period, he obtained experience in public accounting, cost accounting, and governmental accounting. Dr. Goldberg became the first full-time professor of accounting in Australia with the appointment in 1958 as the G.L. Wood Professor and Head of Department of The University of Melbourne. "Professor Emeritus" was awarded at his retirement in 1973.

Dr. Goldberg's many contributions to literature include *An Inquiry into the Nature of Accounting* (1965) in which he expounded his "commander theory" of resources, *A Philosophy of Accounting* (1939), and *The Elements of Accounting* coauthored with V. R. Hill. His long-standing interest in account-

ing history and education led to the publishing of *The Florescent Decade, Accounting Education in Australia 1945-1955* (1981), *Dynamics of an Entity: The History of the Accounting Association of Australia and New Zealand* (1987), and several articles in *The Australian Accountant*, *Accounting in Australia*, *Accounting and Business Research*, *Accounting History Newsletter*, and *The Accounting Historians Notebook*.

A respected teacher and scholar, Dr. Goldberg helped establish the Australian Association of University Teachers of Accounting, forerunner of the Accounting Association of Australia and New Zealand (AAANZ). He served as president of AAANZ in 1962 and was awarded Life Membership in 1983. He was awarded the Order of Australia "for service to education, particularly in the field of accounting." Recently, he placed his accounting books, pamphlets, and journals which he collected during his career from many countries at Geelong Woolstores Campus of Deakin University where "The Louis Goldberg Collection" will be available for use by students and academics.

Accounting, accounting education, and accounting history in Australia and the world have benefited from Dr. Goldberg's influence and many contributions. He will be missed.

(Garry D. Carnegie, Deakin University, Based on "Vale Louis Goldberg," *Accounting History*, NS Vol 2, No 2 (1997): 7-8.)

BUSINESS HISTORY CONFERENCE, 1999

Dr. Gary Previts is working with Dr. Larry Neal, President of the Business History Conference to include two sessions on accounting history at the 1999 conference. Possible issues include regional discrepancies in GAAP develop-

ment, accounting procedures for philanthropic and not-for-profit organizations, and how corporations account for social benefits. Please contact Gary at (216) 368-2074 or E-mail: gjp@po.cwru.edu for dates and details.