

# Accounting Historians Notebook

---

Volume 27  
Number 2 *October 2004*

Article 6

---

October 2004

## St. Louis Exposition of 1904 and the Accountants' Congress, Sept 26-28: their history revised for 2004

David A.R. Forrester

Follow this and additional works at: [https://egrove.olemiss.edu/aah\\_notebook](https://egrove.olemiss.edu/aah_notebook)



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

---

### Recommended Citation

Forrester, David A.R. (2004) "St. Louis Exposition of 1904 and the Accountants' Congress, Sept 26-28: their history revised for 2004," *Accounting Historians Notebook*: Vol. 27 : No. 2 , Article 6.  
Available at: [https://egrove.olemiss.edu/aah\\_notebook/vol27/iss2/6](https://egrove.olemiss.edu/aah_notebook/vol27/iss2/6)

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](mailto:egrove@olemiss.edu).

## **The St. LOUIS EXPOSITION of 1904 and the ACCOUNTANTS' CONGRESS, Sept 26-28: Their History revised for 2004**

Dr. David A.R. Forrester,  
Glasgow G20 OAW

### *Abstract*

This two+-day congress of accountants was held in September, 1904 during the St. Louis International Exposition. The importance of the congress for the federation of certified accountants across the United States is here confirmed. But the opportunities and intellectual challenges exposed at St. Louis, as at earlier European expositions, featured little for these pragmatic practitioners. More seriously for those claiming that an international accounting congress series began at St. Louis, an examination of its planning, agenda and participation reveals an Anglo-Saxon bias which was natural for that time. This bias was countered only by one Dutch accountant who arrived late – but who promoted the “next” international accounting congress twenty-four years later in Amsterdam. Thus evidence is here offered which contests claims that are still widely made, that international accounting was importantly initiated at St. Louis. Rather St. Louis was a specially American event to be understood in relation and contrast to European accountancy, expositions, competitions and congresses.

### *Sources and Appellations*

The records at St. Louis of this Exposition have not been accessible from a distance. But for the Accountants' Congress, an official Record is available in deluxe or ordinary editions. The former contains the papers presented, comment and 26 portraits. More easily found is the ordinary edition with papers presented to the Congress which may be of special interest to historians on subjects such as municipal accounting, uniformity, revenues and receipts, invested capital, public service corporations, or auditing.

More recent reviews can be found in histories of the accounting profession in America. Previts & Merino (1979, p.166) for instance report on the congress, and reproduce a photograph of participants with individuals' names. John Carey (1969) also reports on the congress; but not with such degree of analysis as N.E. Webster (1954), who opens avenues and who hedges doubts on the internationalism of this congress, notably by the statistics and details which he gives of media coverage.

Personal insights of American participants may be found in retrospectives such as by J.T. Anjou, E. Reckitt and G. Wilkinson. (These are here referenced by page no. in Zeff (1988)'s very useful collection). Insights for instance are recorded in Reckitt's discourse, from the unsparing mosquitoes at St. Louis where the ambient temperature was seldom below F.100 degrees! (v.Zeff, op.cit, p. 285). Another aside from Mary Murphy (1961) notes that ladies were welcome only to Congress Dinners – or was Mary R. Ross a delegate with her husband?

Encyclopaedias document some quotations about St. Louis which are appended to this paper [Annex]; and contrast with the aura later accorded by accountants to their congress. The motivations of American accountants in calling the congress will be clarified, as also some of its effects on the development of their profession. But it may be challenging thus early to document how internationalist claims which were derived from the (almost incidental) Exposition venue. Thus Flint on "Accounting" in the authoritative Scots lawyers' Stair Encyclopaedia (1986) accepted an American initiative for (the first) international accounting congresses. More typically it is English-language texts on international accounting where in prefatory or institutional chapters are listed a “congress series” from St. Louis on.

Some wordings of uncriticised history. may be quoted. Thus Choi & Mueller (1992, p. 66) write of the most prestigious and elaborate of international congresses starting at St. Louis and "at present meeting every five years". Evans, Taylor and Holzmann (p. 9) qualify the statement that post-1904, congresses were held every five years, but "there was little continuity from the first to the next in Amsterdam". Alhashim and Arpan (1988, p. 40) assert that today's IFAC (*International Federation of Accountants*) is part of an organ called the International Congresses of Accounting formed in 1904 (op.cit. p.199). The same authors (1988, p. 60) suggest that post-1904, conferences have been held periodically in different

parts of the world. An unambiguous precedence is given to St. Louis in Kubin & Mueller's Bibliography (1973); and in Mueller's contribution to the *International Journal of Accounting*, 15,1 (Fall, 1979).

More recently and subsequent to the 8<sup>th</sup> World Congress of Accounting Historians in Madrid, 2000, Vangermeersch of Rhode Island has campaigned for studies of every accounting conference to focus in St. Louis, 2004. Useful details were made available on Website including Governor Frances' costings of the whole exposition! Excerpts from the papers are there given, as well as hints of the critical presentation which follow here. But it is not only the claims for precedence of St. Louis as an international which must be challenged. Also and perhaps more tendentially we will claim that at this national congress with guests was displayed a professional narrowness which came to be accepted in subsequent accountants' congresses with untold opportunities lost

Earlier and other European congresses were documented years ago by Mm. Stevelick and Pinceloupe. After some further investigation, the facts were presented at seminars in Madrid (1892), Portsmouth (1987), Syracuse (1983) by this accounting historian subsequent to an extended over-view of "Conventions, Fairs and Truth-transfers" in history for the European Accounting Association at St. Gallen (1983). My Paper on European congresses was published variously in Forrester, 1991, 1992, 1996, and 1998. But claims to priority for St. Louis must encounter the evidence which calls in doubt the seriousness of its international pretensions or achievements!

Common appellations for the St. Louis event were called in doubt by the evidence of Samuels and Pypier in the *Accounting Historians' Journal* (1985). Their case that St. Louis was a "national" rather than an international event is founded on the quite limited participation from Britain or Canada. Silent support must be gained also from a listing of the countries never invited to participate. But in what follows astonishing consequences are seen in the particular and quite unnecessary failures to invite Germans or French *academic* accountant who were active at the Exposition itself!

Mention may be made now of problems in tracing possible participants in 1904 using European archives. Thus the Librarian of the Institute of Chartered Accountants in England and Wales searched professional records in vain to locate the *Commis-saire* at the French pavilion (Bywater). More surprisingly, Mrs. M. Hertzberger-van Aalst at the Royal NIVRA Library, Amsterdam could retrieve only one

document on van Dien (referenced here as "NIVRA"). Other sources are available however for his roles at St. Louis, Amsterdam and New York

If St. Louis was a "nationalist" rather than a truly international gathering, then some disfavour of British CAs by their American collaborators for at least the following dozen years will be noted. More clearly one must see how non-"Anglo-Saxon" accounting was ignored early in the 19<sup>th</sup> Century (even though Italian origins were praised), Elucidating but compressing facts, extended consequences might be suggested from studies of other congresses. Yet the ethos there variously shown should not be interpreted only in the nationalisms or professional jealousies of ensuing decades. This nationalism and mere professionalism will now be complemented by evidence on the idealism and internationalism of the global expositions of those years.

Some 330 diverse groups met during the St. Louis Exposition.(Vangermeersch,2003) The attractor for most visitors must have been the pavilions and the displays, each with a particular message and all together informing integrationist and trans-national ideals. At the Paris *Exposition Universelle* of 1900 an international association for the advancement of Science, Arts and Education had been established by the Scot Geddes and the Belgian Otlet. They found there "an intellectual feast and a moral substitute for war", and hoped to do similar work at Glasgow in 1901 and St. Louis, 1903 (Mairet,p.107). We shall record Governor Francis' eloquent invitation to the accountants to look round and wider. But otherwise the record shows that the participants at St Louis remained unaware of the programmes, the persons and displays which were pertinent for their own profession! And a preference for prose, immediate purposes and personal exposure has characterised accountants' gatherings since. A hint of different possibilities, however, may be derived from the *Journees* organised in symbiosis with the Great Brussels Exposition. There despite the Cold War met accountants from East and West, to be challenged by Ernst Stevellingck to a most detailed and authoritative agenda for accounting historians. Future generations thus attend now on our study of a century, but they will note reliance as sources on both hard and soft evidence (rich rag-bag?) where the latter supports opportunities forgone or conclusions painful to our pride and prejudice!

#### *A Century to be Celebrated*

Long-lived Institutions deserve study by the historian - and celebration perhaps with expectation and

(Continued on page 14)

(Continued from page 13)

caution. The precise anniversaries of memorable and originating events may be anticipated; and celebrations may be planned by those who conserve traditions. An elapse of time-spans deserves respect, however. After a hundred years, much of the original turmoil and contest may have faded. Rosy pictures may be preferred, at least temporarily, of final and intervening developments and of their inauguration. The original participants will be long dead, and new, direct evidence is unlikely to emerge.

One must expect also that over such a long period, changes in expectation and in historical method itself will have occurred, for instance in appreciations of the political and social environments for the actors and at the event celebrated. More particularly, celebrants of the origins of institutions or of a profession will surely be influenced by the breadth or narrowness of their training and interests. Indeed by our present study and for the present occasion - with or without the discovery of new documents or comparable material - some obdurate loyalties and accepted perspectives may be challenged and change.

Such methodological generalities introduce here our sections which treat of the history and location of the Exposition; the learning and intellectual possibilities from the pavilions and displays (especially that by Britain); the importance of professional and academic congresses held during this "Fair"; the triumph of pragmatism; the contrast of international and nationalist professional goals. The final question is "What and when were the hereafters to St. Louis, 1904?"

#### *St. Louis and the French*

The Accountants' Congress was biased predominantly towards the Anglo-American professionalism of that time. They met at *St. Louis* but gave apparently no attention to the king of France, from 1226 to 1270, who had earned renown at home and canonisation from his leadership of two crusades. The financing of these crusades was entrusted to Italians, aided by the meticulous banking of the Templars throughout Europe (Picquet, *passim*; Forrester, 1999, p.152). From at least that Century, French bankers and Notary recorders were accorded a proper status (Forrester, 1999, p.36)

French expansion across the Atlantic in the 17<sup>th</sup> Century encircled New England. In the North, St. Lawrence was colonised, while settlement up the Mississippi was called *Louisiana* after Louis XIV. A Northerly settlement was named after *Saint Louis*. All the Middle-west colonies were sold by Napoleon to the United States in 1803.

Prosperity through the older and new united states grew during the following Century to the point where an international exposition was planned. Precedents at Chicago and in Paris were very much in mind; but when American accountants chose St. Louis for their congress, they ignored the Europeans.

French accountants like others in the Continent had their guild rights and privileges abolished at the Revolution. Thereafter practitioners and professors took the lead in organising provincial, national or indeed international concertation. Founded one year after the English Institute, a *Societe academique de Comptabilite* achieved respect, amending its title to *Societe Francais de Comptabilite* without any change of preconcern with education and qualifications. Noteworthy is that in 1905, members of the *SFC* voted to retain their "liberal" status rather than seek the state recognition and regulation so proudly achieved in England, America and Holland (cf. Pinceloupe, *passim*).

As early as January, 1900, Americans could have known of French accounting. Readers of the professional journal, *Accountics*, found in its columns a careful description of the Paris World's Fair which must attract considerable attention everywhere.

"The daily papers recently contained a list of the congresses which are to be assembled in Paris on different dates during the progress of the exhibition. These congresses are upwards of one hundred in number, and for their convenience a special building has been assembled in which several assemblies may meet at the same time. Broadly speaking, there is a congress provided for nearly every branch of science and art, education and labour. With this said, however, we are obliged to admit that the exception proves the rule, for we fail to find in the list anything that relates specifically to accounting".

The Editor then asked if accountants were never to be represented at such expositions. He argued that professional developments in America were surely not yet complete, so that co-operation and participation could be aided in this way. The hopes of this editor, Mr. Kittredge were not fully achieved before his death in April, 1903.

Kittredge and others could have known of the success of international accounting congresses in Paris in 1889 and at Lyons in 1895. And they should have known that local accounting support was lacking for a

special congress during the Paris Exposition of 1900. Instead a very well supported competition was held. Where others had their artefacts judged, eighty authors from 12 nations lodged accounting entries. (Pinceloup, I, p.49).

Success on this scale earned only scorn from the (London) *Accountant*. (Apr.20,1901) to which we must return. And this and other literary competitions should put in perspective the St. Louis jury which met in September to judge four accountants' entries. The winner W. A. Staub received a cheque for \$50. His essay on the conduct of an audit was read to the congress - while a loving cup was presented to Wilkinson for organising the congress (Zeff, ed., p.140).

French representation was never invited at the Accountants' Congress, sought although it was available at the St. Louis French pavilion where M. Lourdelet, Honorary President of the French *Societe academique*, was *Commissaire Generale* (Pinceloupe, p. 57). An Anglo-Saxon bias was also evident where certain terms were preferred during the proceedings of the congress: - The title "Certified Public Accountant or Public Accountant". was defended by Platt of California, who poured scorn on the French title of *expert-accountant* which he found as uncongenial as "expert-lawyer". Clients, he said, were the best judges of expertness (Proceedings, p.111).

Thus American accountants sought some harmonisation of their own profession while scorning the patronage of St. Louis and in ignorance of the vigour of the French profession and teachers who had pioneered accounting so successfully and internationally before. Untold consequences followed also from apparent blindness to the feast available on the site where they met.

#### *All Human Knowledge*

We now must show the wide knowledge available at St. Louis before and during the exposition. Even here Anglo-Saxon professionalism seems to have over-ridden an evolving empiricism. Science, the arts and education were all to be displayed and developed according to Governor Francis, the chief organiser of the Exposition in his introductory challenge to the accountants. There would never again be a truly universal exposition, he claimed; nor had there been before such an attempt to systematise and disseminate all human knowledge (Proceedings, p.21). The organisers had first undertaken a sub-classification of knowledge, and then invited contributions from world experts in each topic. Reference was not made to Melville Dewey's comprehensive Library classification, nor to the derived Decimal classifications for

knowledge developed by Paul Otlet and La Fontaine in 1904. Their UDC codings were. to be subsequently adapted for accounting (Forrester, 1996b, p.99, etc).

Francis made no reference to early initiatives by St. Louis Hegelians who had published a *Journal of Speculative Philosophy* from 1867. More immediately, he promised long-term outcomes from the 1904 "assemblage of the Solons of the world". He referred especially to the immediately preceding International Congress of Arts and Sciences, which has been hailed as prompting and foreseeing the ensuing eclipse of both Germanic idealism and historicism. (Herbst, passim). German thought and institutions had pervaded American academic institutions till then, but were now to be progressively displaced by the pragmatism of William James and John Dewey. Such a change would only be welcomed in a profession which relied on English-style schooling and apprenticeships. At St. Louis, Wilkinson reviewed CPA momentum in terms of Darwinian survival achieved by straight-gate exams. CPA "degrees" and their profession were to be assured by high moral standards (Proceedings, 96). But otherwise and as aftermath of the congress, we can anticipate remarks by Dr. Meade of Wharton who claimed that his institution had no counterpart abroad - like pie and beans (Webster, p.307). The unimportance apparently accorded to professional ethics, methodologies and training could have been alleviated through German influences or by German representation at St. Louis. But there was none!

Two missed opportunities may be noted. Henry Hatfield was the humanist and accounting educator who had closest contacts with German authors and teachers. (Zeff, 1999); Yet In Spring 1904 he travelled from Chicago to Berkeley, and his papers reveal no knowledge of the congress. Why did he keep away from St. Louis? There was however a German professor at hand. During that Summer, Professor Jastrow undertook a study-tour of American Business Schools to obtain ideas for the new Berlin Commercial College (Redlich). There were thus representatives neither of French *Comptables* nor of German economists or *Wirtschaftspruefer*

Despite long and close exchanges between American and German academics over the years, no invitations were made to the newly established German commercial colleges to contribute their strengths in paedagogics, accounting techniques, social responsibility, etc (Schneider, 1987, passim). Nor was there opportunity to learn of the new German graduate organisations where research and loyalty were concen-

(Continued on page 16)

(Continued from page 15)

trated as much as in professional organisations (Locke,p.212).

### *The Expositions*

A potential broadening of the St. Louis experience from words to exhibits was commended to the accountants. Governor Francis commended the virtues of friendly competition and the rivalries of peace Education and patriotism, he held to be the foundations of society. - Visitors could learn more here than in books. A month spent with these exhibits should be worth more than ten months at school! Three weeks here would give greater pleasure than a tour round the world! Governor Francis noted that Germany had offered more exhibits than any foreign country before (Proceedings, p.19). But it is the UK displays to which the reader is now invited, observing time lags!

The invitations to the accountants' congress of 1904 were issued only months before. Exhibitors on the other hand required much longer notice. Indeed the Exposition date was postponed from 1903 to give proper time for preparations. World-wide participation was then invited: artefacts, displays and pavilions had to be prepared, shipped and erected. The participation could be by countries, institutions and proud persons.

The British display at St. Louis was organised well beforehand by a Commission chaired by the Prince of Wales. Informative presentations were special features, as by the Fabian Society, the Law Society and the Statistical Society which exhibited their reports, syllabuses and exam papers. A display of special interest was that on UK Education, Commerce and Industry which included items from all universities (and also from the present author's former employer, the West of Scotland Technical College). Favourable mention was made of Belcher's designs for the headquarters of the Institute of Chartered Accountants of England and Wales (founded 1880) This display was awarded a Grand Prize. If such riches from very many countries were exposed at St. Louis, there is no evidence of their being appraised by the accountants who had come for three stifling days with limited, professional purpose.

### *The Politics of a Profession*

At the start of the 20<sup>th</sup> Century, there was rivalry between the strong, New York ("Associated") accountants with others who had recently joined a Federation. In the latter, Wilkinson of Illinois played a leading role and sought support in every state. Duplicate membership was indeed frequent with the numerous American Association of CPAs and the New

York State Society. A simplification of allegiances was a goal shared notably by Montgomery of New York and Wilkinson of Illinois, and a brief congress seemed an attractive way of achieving this goal during the St. Louis Fair.

Both trans-Atlantic links and tensions may be noted as they emerged, before, during and after the congress. From at least 1889, American had been surprised and curious at the number of English and Scots accountants who arrived to represent prominent UK accounting firms in America. (Anjou v. Zeff, ed.p.52). These British accountants now campaigned for a consolidation of the American profession such as had been achieved in part by Chartered accountants in England and Wales in 1880. Thus A. Lowes Dickinson of Price-Waterhouse headed the planning committee while actual arrangements were shared with his fellow-partner, G.O. May. The role of Britons is further seen with A.A. Gillies who had come from Manchester or with Farquhar MacRae who presided over the New York State Society until June,1904 but who then resigned when that body withdrew from membership of the Federation. John B. Niven CA, CPA was a member of both the Association and the New York Society, and was accepted as representing UK accountants at St. Louis (Webster, p. 299; T.A. Lee, 2002). But the St. Louis initiatives by these immigrants aroused resistance among native American accountants, as we will record in aftermath.

### *International ambitions*

If the goals for the American accounting profession in those first years of the 20<sup>th</sup> Century are evident, then promptings for a wider internationalism may be reviewed again. Mr Kittredge's openness to the Paris precedent may be contrasted with the snide remarks printed by the (London) *Accountant* for its English, colonial and America readership. Its readers were informed in April 20, 1901 of a congress that did not in fact take place! The editorial read –

What this International Congress of Accountants is about we are in the dark, but for the reason that our Continental friends are somewhat fond of big titles, we should certainly regard the matter as being one-eyed in view of the fact that so far as we know, no delegates from what must be regarded as the headquarters and in fact the home of accountancy proper, viz., England, have been invited to attend.

The invitations to participate at St. Louis went neither to governments nor to individuals. Some British

accounting bodies seem to have been selected and invited late. In February 1904, *The Accountant* felt that the event could ensure wider recognition for the Public Accountant profession in America; but by July 23<sup>rd</sup> it asserted that many invitations had gone out only two months before for what could be "the first international congress with the presence of a UK representation". But Scots and Irish accountants and smaller UK bodies felt unable to attend, probably owing to the short notice. Most sent best wishes

Such limited British support earned praise at St. Louis. The Scots institute was hailed as the oldest professional institution; while the representative of the English institute (which had coalesced in 1880) received a special welcome. Francis Pixley, (ex-Pres. ICA E&W) and James Martin of the Incorporated Society were met on their arrival in New York on 21<sup>st</sup> September. Those arriving from the UK for the event could join friends who had emigrated earlier, also fellow-partners in the nascent global firms.

A larger Canadian delegation had less far to travel - from Montreal (4) and Toronto (2). One of Scots origin came from Windsor. A detailed count of attendees at the Congress by Samuels & Piper, (p.103) lists eighty-one from the United States (two with strong UK connections), seven from Canada and two from the UK.

Readers who are fully informed may be able to attach names and countries of origin or domicile to the faces in the group photograph. If this took place on the final-day of the congress, then E. van Dien, and his wife could be included on their arrival from the Netherlands. They had been welcomed to New York on 22nd September (Webster, p. 304), but reached St. Louis late indeed. To his query why the Dutch professional body NIVRA had not been invited, he was told that special invitations were given "only to English-speaking accountants". He had to acknowledge that he came on his own account (Bywater). He was admitted nevertheless to congress events and to the Dinner in New York before sailing home. Perhaps the delay before he called another congress was prompted by his reception in 1904.

#### *The Congress Programme*

The programme for "**The First Congress of Accountants**" reads as follows:

Monday, Sept. 26 –

- a.m. - Introductory Session - Call to Order as per plan of Committee on Arrangements by A. Lowes Dickenson.
- Election of Permanent Chairman

Address - The Louisiana Purchase Exposition by David R Francis, Pres.

Opening Address by Joseph E. Sterrett, Permanent Chairman

#### LUNCHEON at the Tyrolean Alps

p.m. - Municipal Accounts and Reports: History of Movement for Uniformity By Harvey Stuart Chase

The Municipal Balance Sheet by Henry Walter Wilmot

Revenues & Expences, Receipts and Disbursements by Frederick A. Cleveland

Appropriations in respect to Accounting" by Ernest Reckitt

#### Evening—RECEPTION at Hamilton Hotel

Tuesday, Sept. 27 –

a.m. - Practice and Organisation in Canada by John Hyde

The CPA Movement, Future of the Profession by G. Wilkinson

#### LUNCHEON at Administration Building

p.m.- Invested Capital, before and after Investment by Francis William Pixley

Uniformity in determining Profits of Public Service Corporations with rates regulatable by municipalities" by Robert Hester Montgomery

#### Evening - Banquet at Mercantile Club

Wednesday Sept. 28 –

a.m. - The Profits of a Corporation by Arthur Lowes Dickenson

The Mode of Conducting an Audit by Walter Adolph Staub

(Webster, p.298)

Not listed was the Governor's invitation to widen the intellectual horizons of these professionals. The agenda concentrated on matters of concern at that time, with reference often to politics world-wide. More narrowly treated were profit-measurement in corporations and groups (AL Dickenson) or Investment tracability (Pixley). Uniformity was considered applicable in municipal accounting, but also in different countries and under diverse regimes. The Canadian situation was described, while Wilkinson contrasted the reform problems for Britain's colonies with that which were faced in America's 45 states (Zeff,

(Continued on page 18)

(Continued from page 17)

ed., p. 124). James Martin mentioned how a reform bill supported by accountants in Victoria, Australia, was frustrated by "Working classes" (Zeff, ed., p.100). He instanced the opportunities which had been newly opened after the annexation of the Transvaal after the Boer War. In such limited respects, there were international references or examples, for the chief challenges were those facing the American accounting profession.

#### *The Aftermath*

As the visitors from overseas were dined before they set sail, one might look for indicators of success for an "international" event. But tensions soon surfaced, despite Pixley's assurances to the Congress that the Saxon race was always honest and straightforward in its dealings (Proceedings.p.141). Specific complaint was voiced by Goodloe against some English immigrants whose professional incompetence was damaging (Zeff, ed.,p.115). And long subsequent to St. Louis, in 1906, Dickinson and Sells were excluded from promotion to the presidency of the American Association of Public Accountants because they were British like so many of its members (Carey,p.399). No British CA was appointed President of that body until 1916! (Previts & Merino, p. 500).

The UK Chartered bodies long favoured entry by apprenticeship. A responsibility for professional training emerges in America only slowly after St. Louis where no attention had been given to the *Societe academique* or to the new German colleges of commerce. In relation to the congress, *The Accountant* (Apr.9,1904) had voiced a preference for practice over theory or doctrine: the meeting at St. Louis should be for practitioners (excluding committees and professors?) Thus whatever professional pragmatism was learnt in America from John Dewey and William James, there was also an import from British accounting. And with the pragmatism came a phobia of educators (Webster, p. 307).

Some training responsibilities had been handed over by the New York Association in 1904 Dean Johnson and Dr. Meade of the Wharton School. We have noted the latter's claim at the Farewell Dinner that his institution had no counterpart abroad, for it had evolved from American necessities like breakfast beans, pie and special shirt-buttoning (Webster,p.307)!

In America of course, Business training was offered widely; and through those Schools American accountants received a collegiate education more widely than any welcomed in Britain or her Empire.

Nevertheless at St. Louis opportunities were missed for inter-action with artefacts, displays and often clashing *Weltanschauungen*. Non-Anglo-American professionals were simply excluded, despite the venue chosen of an international exposition. If there be great loss discernible at the cradling of American accountancy institutions, there was perhaps an early but enduring confirmation of Anglo-Saxon partnerships.

#### *St. Louis, the first accounting congress?*

The world fairs or expositions of the 19<sup>th</sup> and 20<sup>th</sup> Centuries were numerous, yet formed no planned or regular series. Very different were the Olympic Games which were resurrected in 1896 in Athens and have been held subsequently every four years - at Paris in 1900, St. Louis in 1904, London in 1906,etc. The series is remarkable; but the St. Louis Games were noteworthy for the failure of the sea- transport arrangements made for the European athletes. American competitors won most of the trophies!

The follow-on for the St. Louis Accountants' Congress came 22 years later! Invitations for a (second) international congress in Amsterdam were issued in 1926 by the Dutch accountant who had come so late to St. Louis. No reasons have merged for the years of delay, nor for the choice by van Dien of 1926 for another Congress.

One notes however that there were many distinguished European contributors, but four only came to Amsterdam from New York. Among these, only one, R. H. Montgomery had been a participant at St. Louis. Moreover neither the printed Proceedings at Amsterdam nor Montgomery's Paper on "Legislation for the Profession" make reference to the prior event!

It is unnecessary to rehearse the further congresses of this "series", At New York in 1929 van Dien was Honorary President along with J. E. Sterret. Moreover on that occasion he presented an informative survey of public accounting in Continental Europe (Murphy, p. 559; NIVRA). He died while in hiding in Occupied Amsterdam, 24<sup>th</sup> March, 1944.

Thus evidence has been adduced for a critiques of the St. Louis Congress and indeed of the long delayed "series" which play an important role in the evolution and mythology of the American and global accounting professions. That mythology has been challenged from the history of Continental accounting, and from internal evidence relating to participants and non-participations! From a study of a three-day event we have looked back to precedents, and forward in a review of alternative traditions, envisioning what



might-have-been in the *longue duree* of a Century of time.

*Annex I - Some Quotations about St. Louis* contrasting with the aura later attributed by accountants

1839 – Capt. Fred. Marryat – “It is the nearest to the Black Hole of Calcutta of any city I have sojourned in...The flies are 50 to the square inch...Day and night melting like half-breeds of Jupiter to become tributary streams to the Mississippi”

1879 – W. Whitman:– “Its American electricity goes well with its German phlegm”

1883 – Mark Twain quoting a resident in Hannibal – “Account for it? There aint any accounting for it except if I had a damn fool. I would ship him to St. Louis. It is the noblest market in the world for that kind of prophet!”

1945 - AB Sterling -- “Meet me in St. Louis, Louis/ Meet me at the Fair.../ We will dance the Houchee-koochee/ I will be your tootsies, wootsie/ If you will met me in St. Louis, Louis” [Sung Judy Garland, +1969]

196?? - Henry Miller – The Air-conditioned Nightmare – “St. Louis which is called a city but which is in fact a stinking corpse like...”

#### References

AlHashim D.D. & Arpan J.S. a) - International Dimensions of Accounting (Boston, 1988)

Bywater Michael F. - Letter to the present author on St. Louis, etc. 7/iv/1988

Carey J.L. - The Rise of the Accounting Profession (AICPA, 1969) especially Accounting Practice at the Turn of the Century in Zeff, ed. P.399ff

Choi F.D.S. & Mueller G.G. - International Accounting (Prentice-Hall, 1992)

Evans T.G., Taylor M.E. & Holzmann C. - International Accounting and Reporting (MacMillan, 1985)

Flint D. - "Accounting" The Stair Encyclopaedia, vol. I (Edinburgh, 1986)

Forrester D.A.R. - (1991) - International Accountants' Congresses - their history rewritten. Working Paper 91/032 - The University of Strathclyde

(1992) - *Historia Revisada de los Congresos internacionales de Contabilidad - Revista Espaniola de Financiacion y Contabilidad*, Sept.

(1996) - European Accounting Congresses: a review of their history. European Accounting Review, 5:1; pp. 91-103 (also in op. 1998, p.205)

(1996b) Paul Otlet and Decimalised Codes of Accounts - Paper to 7th International Congress of Accounting History, Kingston, Ont.

(1998) - An Invitation to Accounting History (Strathclyde Convergencies)

Garner P. - Letter re D.A.R.F. 1996 with commendation and his experience supra 16/viii/1996

Herbst J. - The German Historical School in American Scholarship (Cornell, 1965)

Kubin & Mueller - A Bibliography of International Accounting (Seattle, 3<sup>rd</sup> edn, 1973)

Lee T.A. - The Contribution of A.T. & J.B. Niven. Accounting and Business Research, 32, 2, 2002

Locke R.R. - The End of the Practical Man (Jai Press, 1984)

McKinstry S. - Status Building: Some Reflections on the architectural History of Chartered Accountants' Hall. London Accounting, Organisation and Society, 22, 8, 1997

Mairet P. - Pioneer of Sociology: Patrick Geddes (Lund, 1957)

Merino B. - An Analysis of the Development of Accounting Knowledge – A pragmatic approach – The Internat. Conference on Accounting and the Humanities, Iowa, Sept. 1989

Mommen M. - Le Plan Comptable International, 2 vols (1961-2, Brussels)

Murphy, M. - The Seven International Congresses of Accountants: Accounting Review, Oct. 1961

NIVRA - Dezer Dagen on Emmanuel van Dien - NIVRA berichten, June, 1968, p. 104

Nobes C. & Parker R.H. - Comparative International Accounting (Pitman, 1991)

Picquet J. - Les Templiers, les Banquiers ay Moyen Age (Hachette, 1939)

Pinceloupe C.-C. - Comptes et Comptables Contemporains (2 vols, EDI, Nice, 1978)

Previts G. & Merino B. - A History of Accounting in America (NY, 1979) Proceedings of the Congress of Accountants, St. Louis, 1904

Redlich F. - “Academic Education for Business.” Business History Rev. Vol. 31, 1957.)

Report of his Majesty's Commissioners for the St. Louis International Exhibition along with a Catalogue of Exhibits, (HMSO, 1904)

(Continued on page 26)

## Recognized for Accounting History Education Innovation

### William Samson—2003

Bill Samson, University of Alabama, was presented the 2003 Innovation in Accounting History Education Award at The Academy of Accounting Historians' 2003 Research Conference in Denton, Texas. This award is presented to an individual for developing and implementing innovative methods and techniques of incorporating accounting history in the teaching of accounting. Bill was selected by the awards committee, from several worthy projects, for his integrating of accounting history in his undergraduate and graduate courses. He had been recognized with a similar award from the American Taxation Association in the past.

### David Oldroyd—2004

David Oldroyd, University of Newcastle, was recognized awarded the 2004 Innovation in Accounting History Education Award by the Academy of Accounting Historians at its Annual Meeting in Oxford, Mississippi. David has recently become the interim head of the department at the University of Newcastle and has taken remarkable strides there to make it one of the leading bastions of accounting history in the United Kingdom. He has also taken the lead in making his institution a likely host for the 2008 World Congress of Accounting Historians. The Chair of the Selection Committee writes:

The project submitted comprises the Accounting Change module that is offered as a final year elective for undergraduates. The main aim of the module is to help students develop a critical understanding of the historical processes that have helped shape and continue to shape the practice of accounting. Equally important is the wish to stimulate interest in the topic, and to encourage students to consider a research career as an accounting historian.

The award was accepted for Oldroyd by Shanta Davie, his colleague at Newcastle on Tyne.

---

*(Continued from page 19)*

Samuels J.M. - International Accounting with special ref. To Internat. Stds (Croon-helm, 1985)

Samuels J.M. & Piper A.G. - The 1904 Congress of Accountants - national or international? Academy of Accounting Historians Journal (Spr.1985)

Stevelinck E & Haulotte R - *Etudes historiques et theoriques de la comptabilite* in Le Comptable et la Comptabilite en 1958 :Brussels Expo.

Webster N.E. - The American Association of Public Accountants: its first Twenty Years (AIA, 1954/ Garland)

Wilkinson G. - The CPA Movement and the Future of Public Accounting in the USA (Congress paper,1904)

Vangermeersch - A Road-map for 2004 (privately circulated)

Vlaemminck J-H - Histoire et Doctrines de la Comptabilite (Brussels, 1956 & later)

Zeff, S. - Leaders of the Accounting Profession in The Journal of Accountancy, AICPA 1987 Centennial edition

- (ed) The US Accounting Profession in the 1890s and early 1900s (Garland, 1988) reproducing articles by Anjou, Reckitt, Wilkinson,

- Henry Rand Hatfield: Humanist, Scholar and Accounting Educator (Jai Press, 2000) .

- Letters to D.A.R.F. of 21/i/ & 11/ii/2002