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Accounting History in the Early 1950s

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A colleague nearing retirement in an adjacent office began the protracted process of slowly purging materials from his on-campus repository of many years. His collection of accounting literature included a copy of the 1956 American Accounting Association booklet, *Index to The Accounting Review: 1951-1955*. Aware of our interest in accounting history, he presented the document to us.

Part I of the publication consists of a Subject Matter Index of The Accounting Review for volumes XXVI to XXX covering the five years of 1951 to 1955. On page 11, the category History reflects twelve articles on accounting history. The topics include: business income; auditing; public accounting in the United States (two articles); fixed assets; cost control; dates; ratios; accounts; British mercantile college; history

of accounting; and managerial accounting.

Two of the articles were published in 1951, one in 1952, two in 1953, three in 1954, and four in 1955. The authors include: H.T. Scovill; C.A. Moyer; James Don Edwards (two articles); D.A. Litherland; Paul Crossman; Sister Isadore Brown; A.C. Littleton (two articles); Stanley C. Helander; and Raymond de Roover. The article on “dates” did not list a corresponding author.

Exhibit 1, provides a bibliography of accounting history articles published in The Accounting Review for the years 1951 to 1955. This should be a helpful resource for accounting historians in their research efforts.

The category of History was bracketed by the categories of Graduate Courses and Humor.

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Thus, accounting history had a home in *The Accounting Review*

in the first half of the 1950s. It is also nice to know that humor also found its way into the journal.

Exhibit 1 History

An effort to define business income, by H. T. Scovill. XXVII, Oct. 1952, p.458-66.

Early developments in American auditing, by C.A. Moyer. XXVI, Jan. 1951, p.3-8.

Emergence of public accounting in the United States, 1748-1895, by James Don Edwards. XXIX, Jan. 1954, p.52-63.

Fixed asset replacement a half century ago, by D.A. Litherland. XXVI, Oct. 1951, p.475-80.

Genesis of cost control, by Paul Crossman. XXVIII, Oct. 1953, p. 522-7.

Historical dates in accounting. XXIX, July 1954, p.486-93.

Historical development of the use of ratios in financial statement analysis to 1933, by Sister Isadore Brown. XXX, Oct. 1955, p.686-7.

Logic of accounts, by A. C. Littleton. XXX, Jan. 1955, 45-7.

Malachy Postlethwayt's British mercantile college, 1755, by Stanley C. Hollander. XXVIII, July 1953, p.434-8.

New perspectives on the history of accounting, by Raymond de Roover. XXX, July 1955, p.405-20.

Old and new in management and accounting by A. C. Littleton. XXIX, April 1954, p.196-200.

Public accounting in the United States, 1896-1913, by James Don Edwards. XXX, April 1955, p.240-51.

Source: *Index to The Accounting Review: 1951-1955*, AAA, 1956, p. 11.