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Accounting history in the early 1950s

Andrew Sharp
Rachel E. Kass

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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. Hellander; 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.

*(Continued on page 3)*
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**
