

Accounting Historians Notebook

Volume 23
Number 2 October 2000

Article 13

October 2000

Accounting historians notebook, 2000, Vol. 23, no. 2 (October) [whole issue]

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(2000) "Accounting historians notebook, 2000, Vol. 23, no. 2 (October) [whole issue]," *Accounting Historians Notebook*: Vol. 23 : No. 2 , Article 13.

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The Accounting Historians Notebook

Vol. 23, No. 2

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October, 2000

8TH WORLD CONGRESS OF ACCOUNTING HISTORIANS MADRID, SPAIN, JULY 19-21, 2000

The 8th World Congress of Accounting Historians met in Madrid, Spain, July 19-21, 2000, on the social science Campus of the Universidad Carlos III de Madrid. Accounting history as old as humanity itself has been enhanced with new subjects, new fields of interest, and new approaches. However, a variety of interests and new possibilities bring a little confusion and disorder. As a result, it is clear that the 8th World Congress of Accounting Historians is an essential event especially at the end of second millennium. Approximately 200 accounting historians representing 24 countries came to this academic event.

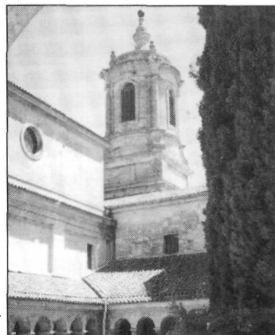
The World Congress of Accounting Historians is cosponsored by the Academy of Accounting Historians, and other accounting history organizations. The Asociación Española de Contabilidad y Administración de Empresas (AECA, Spanish Association of Accounting and Business Administration), through its Comisión de Historia de la Contabilidad (Commission of Accounting



History) and supported by the Colegio Central de Titulados Mercantiles y Empresariales (Central Institute of Graduates in Commerce and Business), served as organizers of the Congress. The Congress also received the cooperation of the six State Universities located in the Madrid area. Esteban Hernández Esteve served as the Convenor of the Congress.

On Thursday evening, those attending the Congress were treated to a special program and reception and a dinner at the Hosteria de Estudiante (students Tavern) of the University of Alcalá. The special program included a presentation by Basil S. Yamey on "Art and Accounting" and special music performed by students at the University.

On Saturday, about thirty persons made a special excursion to the monastery of Santo Domingo de Silos. During the tour of the monastery, the group was treated to a special showing of its library and accounting records of the monastery dating from the sixteenth and seventeenth centuries. The group also toured the city of Carvarubbas.



WORLD CONGRESS...continued on page 24

PRESIDENT'S MESSAGE

Although more than half the year has passed and we may all wonder where the time has gone, I am pleased to report that the Academy and its committees have made great strides in achieving their objectives for this year. Many of the charges have been completed and many more will be completed by the time of the annual business meeting in Columbus.

As a result of a discussion at the 1999 Business Meeting in Toronto, a Strategic Action Committee was established and given the charge to study and make recommendations concerning the reorganization of responsibilities of the Academy's officers. The Committee agreed that the objectives of any changes would be to (1) make the Academy more open to participation by all members worldwide; (2) reduce the number of years a potential presidential candidate must spend in an officer position; and (3) realign the duties of the President so that he or she has more time to spend on strategic planning.

With those guidelines in mind, the Committee recommended changing the offices of First and Second Vice-President to reflect functional areas of significance to the Academy. Their recommendation is to change these offices to the Vice-President of Communications and the Vice-President of Conferences and Partnerships. The Vice-President of Communications will have oversight for all of the Academy's publications including the redesigned Web page. The Vice-President of Conferences and Partnerships will identify sites for the annual research conference three years in advance and will establish a site arrangements committee for the conference. This very important change will free the President of some of the operating responsibilities and give him or her more time to do long-term planning. Information concerning these proposed changes, which will be voted on at the

November business meeting, were mailed to members in July.

The Website Technology Committee recommended that the Academy's Web page be redesigned. A redesign is in progress and should be ready by early next year. The Academy would like to move the publication of its newsletter to the Web page, which would help to reduce mailing and printing costs significantly. The new Web page should also facilitate better communication with Academy members.

The Education Committee has collected resource materials that can be used to integrate accounting history topics into the accounting curriculum. The materials, which include articles, case studies, books, and course syllabi, have been posted on the Academy's Web page. Members who have additional materials that they would like to share should contact Ross Tondkar, chair of the committee. Ross and his committee have done an admirable job collecting and organizing the materials. Be sure to take a look at them on the Web page.

A survey intended to obtain members' input about the Academy's future direction was mailed in February. Although we received responses from only 15 percent of the members, the insights and views received have been helpful. The Officers and Trustees agreed at the August meeting that the Academy needs to develop long-term budgets to guide its actions in the future. They also recommended that dues be increased by \$5 per year for individual and institutional members and by \$2.50 per year for student members. To facilitate long-term planning, the Financial Advisory Committee was asked to work with the President-Elect, the Treasurer, the Vice-Presidents, and the Chair of the Committee to Review Academy Operations and Communications to develop a set of long-

PRESIDENT...continued on page 37

**THE ACADEMY OF
ACCOUNTING HISTORIANS
2000-2001 FUNCTIONS**

Annual Research Conference

November 9-11, 2000
Hyatt on Capitol Square
Columbus, Ohio

**Meeting of Officers, Trustees, and
Committee Chairs**

November 11, 2000
Hyatt on Capitol Square
Columbus, Ohio

Spring Officer Trustee's Meeting

April 7, 2001 - 12:00 noon
Midwest regional AAA
St. Louis, MO

Officer's and Trustee's Meeting

August 14, 2001
Annual AAA Meeting
Atlanta, GA

Past President's Dinner

August 15, 2001 - 6:00 p.m.
Annual AAA Meeting
Atlanta, GA

Member Reception

August 15, 2001 - 8:00 p.m.
Annual AAA Meeting
Atlanta, GA

Annual AAH Research Conference

November 15-17, 2001
La Fonda Inn
Santa Fe, New Mexico

**THE ACCOUNTING
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HOME PAGE

<http://weatherhead.cwru.edu/accounting>
Webmaster: Gary J. Previts
Case Western Reserve University

CALL FOR PAPERS

Academy of Accounting Historians
2001 Research Conference
November 15-17, 2001, La Fonda
Santa Fe, New Mexico

WRITING ACCOUNTING HISTORIES: GENRES AND CONSTRUCTIONS

Organizers:

O. Finley Graves, Kansas State University
Joni Young, University of Mexico
Vaughan Radcliffe, Case Western Reserve University

Conference Theme: Through this conference, we are interested in exploring the *writing* of accounting histories. In particular, we are interested in:

- Methodological papers such as on oral history or archival history. What are the difficulties, demands, pleasures, and rewards of such work? What is the contribution of such work to our understanding of accounting and accounting practices?
- Papers that reflect on the literary aspects of accounting histories. How has the existing body of accounting history been framed? As protocol, comedy, tragedy, satire? How does the source of our materials influence our writing style? How does style differ across the various theoretical perspectives that have been brought to bear on accounting history? Has style made a difference in the reception of accounting history?
- Papers on the potentialities of writing accounting histories in the new millennium. Does the writing of accounting history remain a vital research endeavor? Are there ways in which the accounting historian's craft might be further developed to deepen the understanding of and demonstrate the significance of accounting history to a broader audience? Are there incipient new directions in accounting history research and how do they relate to established approaches?
- Papers on accounting history topics in general, preferably ones that illustrate different genres, methods, writing styles, or directions in accounting history research and that might stimulate discussion about the writing of accounting history as well as about the topic itself.

Submission of Papers: The deadline for submissions is June 15, 2001. Three copies of papers (double-spaced) and an abstract of 500 words or less should be submitted to:

Professor O. Finley Graves
Department of Accounting, 109A Calvin Hall
Kansas State University
Manhattan, KS 66506-0502
Phone: (785) 532-6184
Fax: (785) 532-5959
E-mail: fgraves@ksu.edu edu

Papers are subject to double blind review. Abstracts (but not papers) will be published in the *Proceedings* of the conference and on the Academy's Home Page.

Registration: Registration is \$100.00. Includes Thursday evening reception, Friday and Saturday continental breakfasts, Friday luncheon, and Friday evening dinner. Accompanying spouse/guest registration is \$35.00. Includes Thursday evening reception and Friday evening dinner. Registration forms should be returned to O. Finley Graves, Department of Accounting, 109A Calvin Hall, Kansas State University, Manhattan, KS 66506-0502. Payment may be made by check or VISA.

Hotel Accommodations: The conference will be held at La Fonda on the Santa Fe Plaza. The conference rate is \$139.00 single or double. Reservations should be made directly with the hotel at 1-800-523-5002 or (505) 982-5511 or by E-mail at reservations@lafondas-antafe.com. Be sure to reference the Academy of Accounting Historians. You may visit La Fonda at www.lafondasantafe.com.

Airport: Santa Fe, New Mexico, is served by the Albuquerque, New Mexico, airport. Three shuttle services (Gray Line (1-800-256-8991), Santa Fe (1-888-833-2300), and Sandia (1-800-273-8340)) operate between the Albuquerque airport and Santa Fe. Each shuttle stops at La Fonda. The cost in 2000 is \$50.00 round trip (\$40.00 for Sandia). The last shuttle leaves at approximately 10:00 p.m.

Academy of Accounting Historians
2001 Research Conference
Writing Accounting Histories: Genres and Constructions

Santa Fe, New Mexico, November 15-17, 2001

Name (Mr/Ms) _____ First Name _____

Affiliation _____

Address _____

Name of Accompanying Spouse/Guest _____

Tel. _____ Fax _____ E-mail _____

Payment: _____ \$100.00 registration _____ \$35.00 accompanying spouse/guest

Check enclosed VISA
My number is _____ valid until _____

Special meal requirements _____

You are requested to contact La Fonda directly for your hotel booking.

**THE NINTH WORLD CONGRESS OF
ACCOUNTING HISTORIANS
MELBOURNE, AUSTRALIA, July 30-August 2, 2002**

The 9th World Congress of Accounting Historians (WCAH) will be held in Melbourne in 2002. The recently held Congress in Madrid attracted almost 200 delegates from 23 countries drawn from all five continents. Deakin University is the host institution of the Congress. The Convenor is Professor Garry Carnegie of Deakin University.

The 9th WCAH will be held at Rydges Riverwalk Hotel, a specialist and popular conference venue on the banks of the Yarra River. With a cosmopolitan culture and regular direct flights connecting the city to most of the major centres around the world, Melbourne is an ideal centre for an international conference. While Melbourne is a dynamic city, it retains much of the charm and buildings of the nineteenth century during which time it was known as "Marvellous Melbourne". It is recognized as one of the most livable cities in the world, having a wide range of cultural, entertainment and sporting facilities. Melbourne has many fine eating establishments offering a wide array of gourmet delights to satisfy the most discerning taste.

The 9th WCAH is at the beginning of the twenty-first century. The next hundred years provide exciting opportunities to expand the influence and scope of accounting history research and thus to augment our knowledge of the international dimensions of accounting's past and present. For this Congress a series of research themes representing a number of the key interests of accounting historians has been adopted. It is, however, recognized that some scholars will be pursuing other facets of accounting's past, and such papers will also be welcomed.

CALL FOR PAPERS

Papers that embrace the following themes are encouraged:

- Professionalisation of accounting
- Cost and management accounting
- Financial reporting and accounting regulation
- Accounting in social institutions
- Comparative international accounting history
- Historiography

Papers which do not fall conveniently within one of these themes are also encouraged and will be considered for presentation.

Papers should be written in English and will be subject to a peer review process through the Program Technical Committee. Submissions in electronic form will be accepted.

Submission of Papers

Papers for the 9th WCAH should be submitted by 14 **January 2002** to:

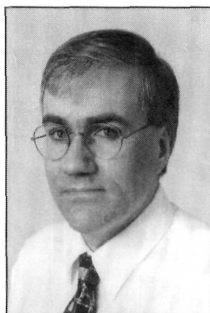
Garry Carnegie
Congress Convenor
School of Accounting and Finance
Deakin University
Geelong
Victoria 3217
AUSTRALIA
Email: 9WCAH@deakin.edu.au

Notification

Notification of papers accepted for inclusion in the 9th WCAH program will be completed by 14 **March 2002**.

Further details of the 9th WCAH will be progressively added to the Congress website: www.deakin.edu.au/wcah/

WALKER NEW EDITOR OF AHJ



Steve Walker assumes the position of Editor of the *Accounting Historians Journal* as of January 1, 2001. Steve is already accepting manuscripts for the June, 2001 issue.

Steve is Professor of Accounting History at the University of Edinburgh and was Head of the Department of Accounting and Business Method from 1998 to 2000. He was born in King's Lynn, Norfolk, England in 1960 and graduated BA (Hons) in Economic History and Politics at the University of Kent. His doctoral thesis on recruitment to the chartered accountancy profession in Edinburgh was awarded by the University of Edinburgh in 1986 and published by Garland in 1998 as *The Society of Accountants in Edinburgh: A study of Recruitment to a New profession 1853-1914*. He subsequently trained as a chartered accountant with Ernst & Young and became a member of The Institute of Chartered Accountants of Scotland in 1991. On joining the Department of Accounting and Business Method in 1991 he continued to research in accounting history and also teaches a course in that subject. His work has appeared in journals such as: *The Accounting Historians' Journal*; *Accounting, Business and Financial History*; *Accounting History*; *Accounting, Auditing and Accountability Journal*; *Accounting, Organizations and Society*; *British Accounting Review*; *Critical Perspectives on Accounting*; and *Management Accounting Research*. He has also authored or joint

authored a number of monographs published by The Institute of Chartered Accountants of Scotland.

Steve was awarded the Basil Yamey Prize for the best paper in *Accounting, Business and Financial History* in 1993 and the AHSIG Prize for the best paper in *Accounting History* in 1996. In 1994 he became an academic fellow of the Institute of Chartered Accountants in England and Wales. He has recently guest edited or joint guest edited special issues of *Accounting, Business and Financial History* (on 'Histories of Accounting Professionalism,' 1999), *Accounting, Auditing and Accountability Journal* (on 'Accounting at Home', 2000) and *Accounting History* (on 'Accounting in Crises', 2000). He serves on the editorial boards of several journals and was recently appointed as the Convenor of the Scottish Committee of Accounting History of ICAS where he succeeds past-president of the Academy, Tom Lee. In 2001 he will be the AAA's Distinguished International Lecturer. His research interests include the history of the accountancy profession, accounting in social institutions, accounting in the home, costing in craft industries, and accounting and white-collar crime.

Steve has been editor-elect of *The Accounting Historians' Journal* since July and becomes editor on January 1, 2001. Papers should be submitted to him at:

Department of Accounting and
Business Method
University of Edinburgh
50 George Square
Edinburgh, Scotland, EH8 9JY, UK

MEMORIAL
THE LOST GIANT IN JAPAN
KYOJIRO SOMEYA (1923-2000)

The good is oft interred with their bones (Shakespeare)

Reviewed by
Hideki Murai (Nihon University)
Susumu Saito (Sakushin Gakuin University)
Yoshiro Kimizuka (Derikitsushin University, Emeritus)

Kyojiro Someya, Professor emeritus of Waseda University, died suddenly before dawn on January 3, 2000, as he neared the age of 77. He had completed the correction of proofs of his last book, *Accounting and Management of Cash Flow*, on the day before, but to our regret could not write the preface. His academic achievements were his brilliant activities at home and abroad and his publication of over 90 books, including 24 coauthored, and more than 200 papers.

It was a reflection of their remarkable



Happy Retirement Party
(taken by Kimizuka)



Two giants: east and west, and Kimizuka
(taken by Prof. S. Katsuyama at Tokyo)

contributions to the academic world that Professor Paul Garner and Professor Someya were awarded "Founder's Award" at the Paris meeting of International Association of Accounting Education and Research (IAAER) held in October 1997. It was so natural that four Japanese journals of accounting admired his imperishable fruits in their condolences.

Professor Someya graduated first on the list of the College of Commerce, Waseda

University, one of the traditional institutions, in 1946, but the breakout of the Pacific War called him to the army from the campus in 1943. He was engaged in auditing of the oil costs and received his commission as a paymaster second lieutenant. After the war, he resumed his study at the university and was appointed to the position of instructor in 1949, to assistant professor two years later, and the professor at the early age of 31, an exceptional promotion in Japanese universities.

Someya passed through the literally narrow gate, the first examination for Certified Public Accountant (CPA), in 1949, when CPAs were born for the first time in Japan. He received the Japan Accounting Association (JAA) Prize for his speech at the twentieth annual meeting in 1962. After ten years he was appointed dean of the college of Commerce of Waseda University, and the JAA members elected him director of JAA after four years. The certified electors chose him to be a member of the Science Council

of Japan, which resembles the Academy of Sciences in other countries, in 1981. Four years later the members elected him JAA president.

Nearly 800 friends happily toasted Professor Someya at the congratulatory party in 1994 when the professor retired from Waseda University, and the Emperor conferred him the third Order of the Rising Sun for his academic and social merits. An example of the academic merits was his taking the whole responsibility for the Sixth International Conference on Accounting Education at Kyoto in 1987, and an example of social merits was his self-sacrifice for many years as an adviser to the Japan Red Cross Society.

It is not easy for us to trace and summarize the enormous properties, which Professor Someya left. We will try to identify his contributions to the academic world, but we are obliged only to outline his practical activities in society, such as his service as an adviser to the five Japanese ministries and to organizations related to accounting.

Someya recollected in his book, "I find that almost inevitably my research is deeply rooted in the economic development in Japan over the past half century, beginning with economic construction in the post-war period and continuing through the surge in economic internationalization in the latter half of the 1960s" (*Japanese Accounting - A Historical Approach*, Oxford University Press, 1996, p. 1)(reviewed by D. AlHashim etc.). Judging from the seven memorial tributes dedicated to him in the journals, his distinguished services to accounting development may be mainly three: historical investigations, fund theory and international activities.

First, he concentrated his attention to historical research in Japan, in view of the scarcity in this field. The first catalog was *Modern Accounting - its course and literature* - published by JAA in 1978 in celebration of the centennial of introduction of the European bookkeeping. It listed books pub-

lished for the past century. It was 1873 when Alexander Allan Shand, who was a young British banker and an adviser to the Ministry of Finance then, prepared the first book of bank bookkeeping. Professor Someya edited *Accounting Literature Lists* in 1981, which included almost all papers made public during the above period. In the same year, we welcomed *The Locus of Japanese Accounting* (5 vols.), which he devoted to accomplishment. It selected valuable papers and documents from 1868 to 1945 and put them on record for the accounting juniors.

Then he completed *The Tide of Japanese Accounting* in 1984 (3 vols.). It covered the period from the end of the Pacific War (1945) to 1955. Three years later, *Prewar Steps of Financial Statements System in Japan* was issued from JAA, and he was the influential member of the ad hoc committee of JAA for the subject. As the president of JAA he planned and finished *The Fiftieth History of JAA* in 1987.

Waseda University from the Financial Viewpoint was born from his passion and diligence in 1992 (reviewed by Y. Kimizuka etc.). It is one of the oldest and authoritative universities in this country. This volume was a unique and original product and offered an interesting method to analyze a university history.

The last masterpiece is the survey of past growth of Japanese accounting, which was published by Oxford University as mentioned above. It identified the trends after the war so that readers might easily know the issues. One of the author's fundamentals was his "foreign pressure" theory, namely, the influence from the advanced countries ignited the accounting innovation in this country.

His theoretical stance enabled us to grasp the drastic reforms of the previous accounting principles and methods, as we experienced: the colorful modernization after the war, such as the enactment of many accounting principles after 1949, and the

MEMORIAL...continued on page 40

CALL FOR PAPERS

**The second Accounting History International Conference
OSAKA, August 8-10, 2001**

Accounting History is the journal of the Accounting History Special Interest Group of the Accounting Association of Australia and New Zealand. The conference will feature papers which comply with the editorial policy of the journal. *Accounting History* publishes quality historical papers that may be concerned with the establishment and development of accounting bodies, conventions, ideas, practices and rules. They should attempt to identify the individuals and the local, time-specific environmental factors which affected accounting, and should endeavor to assess accounting's impact on organizational and social functioning.

Conference papers will be accepted across a wide range of topics, using a variety of approaches including biography, prosopography, and business history through accounting records, institutional history, public sector accounting history, comparative international accounting history and oral history. The use of theoretical perspectives drawn from relevant disciplines such as sociology, economics and political theory is encouraged in conducting investigative, explanatory studies of accounting's past.

Submission of Papers

Papers for the conference should be submitted by March 15, 2001 to:

Dr Hiroshi Okano
Professor, Graduate School of Business
Osaka City University
3-3-138 Sugimoto Sumiyoshi
Osaka 558-8585
JAPAN
Email: okano@bus.osaka-cu.ac.jp

Notification

Notification of papers accepted for inclusion in the conference program will be made by May 15, 2001.

Conference information will be available through the conference web site at:
<http://www.ec.kagawa-u.ac.jp/~nakajima/>

Preliminary Program

Wednesday, August 8

Registration and opening reception

Thursday, August 9

Presentations throughout the day commencing at 9:00 am and concluding with the conference dinner in the evening.

Friday, August 10

Presentations throughout the day commencing at 9:00 am, with the conference concluding mid afternoon.

The conference program will feature:

- Two plenary sessions to be presented by internationally renowned accounting history scholars from Europe and North America.
- At least five thematic sessions for paper presentations.
- Breakfasts and lunches on both Thursday and Friday.

Further details of the program will be forwarded to all interested parties as soon as they are available. Such details will also feature on the Accounting History web site:
<http://www2.deakin.edu.au/acc-fin/JOURNAL/journal.htm>

Enquiries about the journal and its editorial policy should be directed to the Editor, Garry Carnegie, at Deakin University, email: carnegie@deakin.edu.au

Location

The conference will be held at Hotel New Otani, Osaka. Accommodation in the hotel

is available at these daily rates:

Single room	¥ 12,000
Twin room (1 person)	¥ 16,000
Twin room (2 persons)	¥ 18,000

Sponsored by Osaka City University

The second Accounting History International Conference will be held in the Japanese city of Osaka. Osaka has been a center of human habitation for 10,000 years and was the first capital of Japan from the seventh century. It has continued to be an economic and cultural center and today is a bustling international city and, as a traditional gateway to Japan, reflects many diverse cultures. Many historical buildings remain despite the heavy bombing during World War Two. It is renowned for traditional performing arts known as "kamigata" and its many religious and community festivals. The symbol of the city is Osaka Castle dating from 1583. It was constructed by Toyotomi Hideyoshi who unified the country after a long period of civil strife. The original building was burnt down and was reconstructed in 1931 by public subscription. Some other attractions well worth a visit include: The great bronze bell, well over 2,000 years old, originally used in ritual, became a symbolic token of traditional culture, and the ancient burial mound at nearby Sakai City, built in the fifth century by Emperor Nintoku, is the largest of its type in the world. The more modern EXPO

'70 Commemoration Park includes the National Museum of Ethnology, the National Museum of Art, and a Japanese garden. Another modern marvel of Osaka is the world class aquarium.

Since the old days Osaka has been called "kuidaore", literally meaning "bringing ruin upon oneself by extravagance in food". The city's delightful culinary attractions are due not only to Osaka's proximity to the sea and the mountains but as a maritime center it is able to import ingredients from many parts of Japan and overseas. It now boasts cuisine from around the world, and restaurants with a reputation for fine quality and attractive prices line the streets in the entertainment quarters. One of these areas is the theater and cinema district of Dotonbori, where the many illuminated signs reflected on the surface of the Dotonbori river at night is a well-known face of Osaka.

Organizing Committee

Conference Convenor

Dr Hiroshi Okano
Professor, Graduate School of Business
Osaka City University
Email: okano@bus.okano-cu.ac.jp

Secretary

Michiyasu Nakajima
Associate Professor, Faculty of
Economics
University of Kagawa
Email:nakajima@ec.kagawa-u.ac.jp

ENCOURAGE DOCTORAL STUDENTS
TO JOIN THE ACADEMY AT THE SPECIAL RATE
OF \$7.50 PER YEAR

CALL FOR MANUSCRIPTS

THE ACCOUNTING HISTORIANS JOURNAL

The Accounting Historians Journal encourages you to submit papers on subject matter related to the development of accounting thought and practice. Papers on biographical subjects and on historical method are also acceptable. Guidelines on research and a guide for submitting manuscripts may be found in *The Journal* or may be obtained from the Editor.

Manuscripts must be in English and of

acceptable style and organization for clarity of presentation. The manuscript should not exceed 7,000 words. An abstract of not more than 200 words should separately accompany the manuscript. More detailed information concerning additional requirements regarding style, content, and the submission requirements is included in the guidelines mentioned in the previous paragraph.

Submit Manuscripts to:

Steve Walker

Department of Accounting and Business Method,

University of Edinburgh

50 George Square

Edinburgh, Scotland, UK E118 9JY

PH: 131 650 8342

FAX: 131650 3833

Email: s.walker@ed.ac.uk



TAX HISTORY

RESEARCH CENTER FELLOWSHIPS

The Tax History Research Center (THRC), which is sponsored by the Academy of Accounting Historians and housed at The University of Mississippi, is offering research fellowships of up to \$1,000 for individuals wishing to conduct research at the THRC. The grant can be used only for lodging at the Alumni House Hotel at The University of Mississippi during the time the researcher is working at the THRC. Based on current room rates, the grant would pay for about four weeks of lodging at Ole Miss. Applications should be submitted at least two months in advance of the projected visit. Applications should include a cover letter and an approximately one page proposal explaining how the resources of the THRC would be useful in the applicant's research.

Both predoctoral and postdoctoral fel-

lowships will be considered. Fellowships would be particularly suitable for those on sabbatical or Summer leave.

The THRC has an extensive collection of tax services, congressional committee reports, books, journals, and other publications dating back to 1909, dealing with the federal income tax. Some state materials, primarily theoretical or policy oriented, are also available.

Fellowship applications should be sent to:

Dr. Tonya K. Flesher, Director

Tax History Research Center

School of Accountancy

The University of Mississippi

University, MS 38677

For more information call Dr. Flesher at (662) 915-5731 or (662) 234-3969.

A.C. LITTLETON: ANECDOTES OF AN ACCOUNTING LEGEND

by

Lorraine Gilbert, Case Western Reserve University

In the October, 1999 issue of *The Accounting Historians Notebook* (Gilbert, 1999), a paper based on a biographical research assignment in a doctoral class at Case Western Reserve University was presented. The objective of the biographical research assignment was to identify, through multiple interviews, what situations or events in the life of Ananias Charles Littleton motivated him and resulted in his becoming an accounting legend. Although Littleton was the subject of the assignment, the paper focused on experiences and observations in conducting qualitative historical research.

The purpose of this paper is to provide greater insights of A. C. Littleton as a person through anecdotes collected from selected interviews. In general, an interview is a conversation that has a structure and a purpose and therefore becomes a careful questioning and listening strategy with the objective of obtaining thoroughly tested knowledge. Thus, in interviewing various individuals who had in some capacity known Littleton, a picture of Littleton that was as real as possible was created. The interviews used in this paper are from individuals who were former students or colleagues at the University of Illinois, as well as from his son, Robert Scott Littleton, and his daughter, Barbara Littleton Combs.

The Littleton Interviews

Most of the individuals interviewed did not want to analyze Littleton's writings or how societal norms might have influenced his personality, which in turn, may have been reflected in his writings. Rather, most people wanted to discuss anecdotes, events and stories that had taken place during Littleton's time. Thus, it became apparent to me, to my disappointment, that these inter-

views would not provide the immediate and definitive information necessary to do a critical analysis of the genesis of Littleton's philosophy as revealed through his writings. Six interviews are reported in this paper. They are: Joseph DeMaris, Vernon K. Zimmerman, Robert Mautz, Maurice Moonitz, Robert Scott Littleton and Barbara Littleton Combs.

The DeMaris Interview

Joseph DeMaris may have known Littleton the most personally of all former students and colleagues interviewed. He was able to provide a good balance of both the positive and negative attributes of Littleton's character and personality. DeMaris began writing his dissertation under Littleton but due to Littleton's retirement, he completed his dissertation under the direction of Cecil A. Moyer. The conversation with DeMaris probably is the interview that provided the greatest insights into what may have been Littleton's motivations in defining accounting. He said that many people laughed at Littleton because they thought that it was funny to have a PhD program in bookkeeping. To them, accounting simply meant "bean-counting." Such laughter deeply hurt Littleton, and it therefore became Littleton's personal quest to build a theoretical base for accounting so that accounting could become an acceptable and respectable field of study. DeMaris believes this situation caused Littleton's inner drive of defining accounting. Furthermore, Littleton was very critical of accounting because of the abuses of accounting during the 1920s and 1930s prior to the emergence of the SEC. This "criticism" may also have ignited the fire in Littleton to zealously take on the battle to make accounting a respectable field of study.

DeMaris recalled many fond memories of Littleton and stated that he would never forget the time that he spent with Littleton. He said that he would often enter Littleton's office with a specific idea in mind and 45 minutes later would come out with a completely different idea. Littleton apparently had such an influence on people. DeMaris said that due to Littleton's interest in any country other than a free enterprise country, Littleton encouraged him to learn the Russian language. It seems that DeMaris and Littleton shared a common interest in the Russian accounting system. DeMaris further adds that Littleton was an intellectual, a forward-looking scholarly individual who challenged him in many ways.

Similarly, DeMaris was quite frank in regards to Littleton's negative characteristics. Although Littleton was well organized as a teacher, he was not especially dynamic. Littleton would rarely discuss his research and writings during his lectures. DeMaris provided additional anecdotes that can be found in Gilbert (1997) *A. C. Littleton: The Personal Portrait of a Scholar*.

The Zimmerman Interview

Vernon K. Zimmerman maintained a private collection of many of Littleton's teaching and research materials. The initial conversation dealt with the book that he and Littleton had written together entitled *Accounting Theory: Continuity and Change*. Zimmerman was very pleased about the outcome of the book, and he thought Littleton had felt the same way. However, Zimmerman never really went into details about the book. He recommended viewing the 1965 videotape in which Littleton was being interviewed by both he and Cecil Moyer (from *The Distinguished Accountants Videotape Series* available from Dale Flesher of the Ole Miss School of Accountancy) that would provide some insights into Littleton's philosophy as it related to this book.

Zimmerman recounted some of the stories that Littleton had told him. For exam-

ple, when Littleton was about 17 or 18 years of age, he worked on the railroad. There, Littleton had irritated some "big fella" who threw a wrench at him! Zimmerman recalled the days when Littleton and Hiram Scovill worked together and became friends. He describes the time when Littleton and Scovill went to a church-related bake-sale. Littleton very much enjoyed the cake that had been baked by Bonnie, his wife-to-be. So, Littleton bid on the cake and won. A year later, Littleton and Bonnie were married. Zimmerman spoke of when Littleton, as an aged and frail man, was walking to a banquet being held in his honor and was extremely nervous about attending. He had fallen on the ice and was so mad at himself because he had fallen on the ground that he cursed - something he would seldom do since he was a very religious man. But, since Littleton was constantly trying to improve himself, such a small setback as falling on the ice would really upset him.

Apparently Littleton and Zimmerman had shared a special bond throughout their lives. Zimmerman described it as "a father and son relationship". Zimmerman said that Littleton found the Episcopalian Book of Prayers so beautiful. According to Zimmerman, introspection and beauty are what defined Littleton, in addition to, aloofness, shyness, and always feeling ill-at-ease at cocktail parties because he simply did not have the gift of gab. Littleton definitely enjoyed nature. With a small group of friends, Littleton would go to Minnesota to fish. There, Littleton, in addition to being the cook for the group, would spend time enjoying his hobby of painting.

Zimmerman provides an account of the professional aspects of Littleton and the University of Illinois. Zimmerman spoke about the "power-house of Illinois" referring to six individuals: Hiram T. Scovill, Lloyd Morey, Edward J. Filbey, A. C. Littleton, Charles F. Schlatter, and Henry H. Baily (For an in-depth description of this powerhouse

A. C. LITTLETON...continued on page 33

TAX HISTORY FOUNDATION AND MUSEUM, INC. A NEW RESOURCE FOR ACCOUNTING, COMMERCIAL, AND ECONOMIC HISTORY

CHICAGO — APRIL 17, 2000—

With tax season 2000 at an end, a new resource, the Tax History Foundation and Museum, reminds us that the United States has decades of accounting, commercial, and economic development history from which we can learn. The mission of the newly formed Tax History Foundation and Museum, says Executive Director H. Elliott Lipschultz, is "to encourage the study of accounting, commercial, and economic history by examining technological change and commercial development." According to Lipschultz, the Foundation may also examine the history of how CPAs help clients increase their networks over time, how entrepreneurs and business professionals use technology to make a profit, and how the government's role as a taxing entity has influenced these networks and profits over the years.

The Foundation will function primarily through its web site, www.taxhistoryfoundation.org. "We will utilize the Foundation's website to publish a scholars' journal and quarterly newsletter. And it will also contain an interactive, educational museum," Lipschultz says. "This Internet allows us to provide historical information 24 hours a day to students, scholars, industry members, and anyone else who is researching, or is interested in, the history of accounting, taxes and other topics."

The goal of the Foundation's website is to become a point of reference for all those interested in its multi-disciplinary exploration of the study of accounting, commerce, and economics and their niche in history. Lipschultz says the Foundation has issued a "Call for Papers" on topics related to "Technological Change and Commercial Development," and selected scholars' papers will be published on the Foundation's website. More information about submitting

papers may be found at www.taxhistoryfoundation.org

Currently, the Foundation's website displays a reproduction of Form 1040A from 1943, when "pay-as-you-go withholding" was first introduced. More facts figures and documents such as this will be displayed on the website in the near future. The Museum's website will feature demonstrations and explanations of technological inventions in commercial development, such as the typewriter on which Queen Anne granted a patent to Henry Mill, an engineer, on January 7, 1714. Another example of the type of technology which may be illustrated is Alexander Graham Bell's 1876 receiver. "The Internet," says Lipschultz, who was trained to teach grades 6-12 at Illinois State University and who obtained teacher certification from the State of Illinois, "offers us a great opportunity to expand learning opportunities for our school age children."

"The Tax History Foundation and Museum's headquarters in Northfield, Illinois, is open to the public and features a reading room with 350 volumes of tax law as well as many secondary source reading materials in accounting, commercial, and economic history. A complete bibliography of the library contents will be available on the website in the near future.

The Foundation is forming volunteer committees to assist with the development of the organization and creation of its scholarly journals, quarterly newsletters, and planned future seminars and symposiums. Membership is available at various levels and commitments. More information and an application for membership in the Tax History Foundation and Museum may be found at, www.taxhistoryfoundation.org, or by calling H. Elliott Lipschultz at 847-446-5829. Mr. Lipschultz may also be contacted through e-mail at adoniram@taxhistoryfoundation.org.

NEWS AND NOTES

What do you think?

The Officers and Trustees of the Academy have discussed from time to time in past years the question of publishing *The Accounting Historians Notebook* on the Academy's Website. We would not be the first organization to place its official newsletter on the web. The editors of *The Notebook* would like to know what do you think. No attempt has been made here to identify all of the advantages or disadvantages due to publishing *The Notebook* only on the Academy's Website.

A number of benefits to such a move have been suggested. The most obvious benefit is a significant reduction in the cost of setup, printing, and mailing which have increased in recent years. Publishing on the website could provide information on a more timely basis because the time taken to print and mail copy, two months or more, would be eliminated. Additionally, parts of the website could be updated more frequently.

The receipt of *The Notebook* has been a part of membership since the early years of the Academy. Abandonment of the printed copy in the form we have become accustomed would be a major change. Editorial policy regarding content may also need to be modified. Questions remain about institutional member's response to not receiving printed documents, at least in the current form.

Please let us know what you think about publishing *The Notebook* on the web rather than providing the hard copy currently published. Your views and reasons are of particular importance in helping us make the best decision for the Academy. Your Email response to ACCELS@langate.gsu.edu will be greatly appreciated. If you prefer, call at 404-651-4452 or write to:

Elliott Slocum
School of Accountancy
Georgia State University
P.O. Box 4050
Atlanta, Georgia 30302.

Fleischman and Tyson Edit US Accounting, History and Historiography

Accounting, Business & Financial History is a major journal which covers the areas of accounting, business and financial history. A special issue, (Volume 10, No.2) entitled "US Accounting, History and Historiography," was guest edited by Richard K Fleischman and Thomas Tyson.

Contents include:

The foundations of modern cost management: the life and work of Albert Fink

Jan Richard Heier

Parallels between US and UK cost accountancy in the World War I era

Richard K. Fleischman,
Thomas N. Tyson

In search of E. I. DuPont de Nemours & Company: the perils of archival research

Roxanne T. Johnson

T Coleman Andrews: crusader for accountability in government

Susan E. Morecrofi, Edward N.
Coffman, Daniel L. Jensen

Accounting Practices of the St. Joseph Lead Company: 1864-1900

Glen Vent, Ronald A. Milne

The changing genderization of the accounting workforce in the US, 1930-1990

Charles W. Wootton,
Barbara E. Kemmer

If you are interested in subscribing to *Accounting, Business & Financial History*, please contact Routledge, Taylor & Francis Ltd, Customer Services Department, Rankine Road, Basingstoke, Hants RG24 8PR, UK, Tel: + 44 (0)1256 813002, Fax: + 44 (0)1256 330245 or Routledge, Taylor & Francis Ltd, Customer Services Department, Chestnut Street, 8th Floor, Philadelphia, PA 19106, USA, Tel: + 1 215 625 8900, Fax: + 1 215 625 2940.

John Richard Edwards Edits Book

The History of Accounting: Critical Perspectives on Business and Management, edited by John Richard Edwards, has been constructed from 68 previously published works. The book is divided into four separate volumes dealing with the following broad subject areas:

- Volume I: Method and theory (18 items)
- Volume II: Recording and reporting (18 items)
- Volume III: Cost and management accounting (17 items)
- Volume IV: Professionalisation of accounting (15 items)

The History of Accounting comprises the work of 72 different authors published between 1971 and 1998, helping to reveal the history of accounting to date but only in certain countries of the world. The countries principally researched are the United States and the United Kingdom, and the effect of this focus is to achieve a more consistent presentation of ideas and practices. The book also contains comparative international analysis, mainly between the United Kingdom and the United States and between the United Kingdom and France.

A significant feature of the study of accounting history in recent years has been the emergence of a widening range of theoretical approaches. The editor's aim has been to try to ensure that writers from these different traditions are fairly represented including Foucauldians, Marxists, Weberians and Neo-classicists.

The text is intended to have a number of applications. These include a range of readings suitable for graduate and postgraduate courses on accounting history and background literature for courses on financial accounting, accounting theory, management accounting, auditing, etc.. The volumes are also designed to provide an initial source of reference for students undertaking a doctoral thesis in the area of accounting history and for existing members of faculty who decide to develop their research into this area. The

book also provides a coverage of accounting history adequate to meet most of the needs of business historians whose research encompasses financial matters.

The History of Accounting: Critical Perspectives on Business and Management (ISBN 0 415 19025-8), is published by Routledge, price £425. Contact: Maryellen James, Routledge, Freepost, Andover, Hants SPIO 5BR, UK.

Academy Receives Rare Collection of Auditing Books

The Academy's National EDP Auditing Archival Center at the University of Mississippi received a donation from Michael P. Cangemi of an extensive Library of over 250 books on EDP Auditing and Internal Auditing. The Library includes many of the early books on Information Systems Auditing (some of which are autographed). It also includes Mr. Cangemi's published works including his book on Internal Audit Department Procedures, all of the issues of *IS CONTROL Journal* containing his column (over 12 years) and his co-authored video-based course on EDP Auditing.

Michael Cangemi is the president and chief operating officer of Etienne Aigner Group, Inc. of Edison New Jersey.

Mr. Cangemi learned about the EDP Audit Archive at Ole Miss in 1991 during a joint project with then doctoral student, Tommy Singleton, who wrote his dissertation on EDP Auditing history. Dr. Tonya Flesher, then dean of the Ole Miss School of Accountancy, along with Dr. Singleton (now at the University of North Alabama), had formed the National EDP Audit Archival Center to house the books and papers donated by the pioneers of EDP auditing in North America.

Dr. Dale Flesher, Professor and Associate Dean of the School of Accountancy, and director of the National EDP Auditing Archival Center, calls the

NEWS AND NOTES...continued on page 42

ACCOUNTING HISTORY: INTERNATIONAL PERSPECTIVES

A Colloquium

International Perspectives was held at Drexel University on August 13, 2000, and sponsored by the Academy of Accounting Historians and Drexel University. Approximately 45 people attended this event. Alan Mayper and Barbara Merino are to be congratulated for their excellent work in developing the Colloquium. A special appreciation is extended to Drexel University who cosponsored and provided facilities for the program.

Program

Keynote Speaker: David Cairns - "The Evolution and Achievements of the International accounting Standards Committee - Some Myths, Realities and Questions"

Paper Presentations: concurrent sessions A and B

A: "Financing the Civil War: The Office of Internal Revenue and the Use of Revenue Stamps" by Gary Giroux and Sharon Jones

"Dombey - An Archetypical or An Atypical Victorian Financier: A Dickensian View" by Mara Koplin and Robert Williams

Discussants: Kevin Brown and Patti Mills

B: "Internal Control: Some 18th Century Antecedents" by Ralph Tower, Jr. and Robert Moffie

"Auditor reviews of interim financial information in South Africa: Discourse of the history of developments and their implications" by WJJ Botha

Discussants: Dick Fleischman and Charlie Smith

Panelists: Richard Briston, Michael Gaffikin, Gary Previts, Alan Richardson

Panel Session: "Internationalization of Accounting Practice, Education and Research: Future Opportunities From An Historical Perspective"

Paper Presentations: concurrent sessions C and D

C: "Evolving Technologies and the Work of the Accounting Historian" by Leonard Goodman and Dan Palmon

"Budgetary Rhetoric: The 20th Century Watershed" by Lee Parker

Discussants: Ram Sriram and Richard Vangermeersch

D: "An Historical Investigation of the Origins of the United Kingdom's Financial Reporting Review Panel" by Alan Styles

"Relating Foreign Currency Accounting Standards to Local Factors In the UK, The US, Australia and Canada" by Barbara Wheeling

Discussants: Prem Sikka and Finley Graves

Call for Papers
American Accounting Association and Schmalenbach-
Gesellschaft für Betriebswirtschaft e. V.
2001 Conference on Cross-Border Business Combinations
and Strategic Alliance

The American Accounting Association (AAA) and the Schmalenbach-Gesellschaft für Betriebswirtschaft e. V. (SG) announce a conference on cross-border business combinations and other alliances, to be held at Humboldt University in Berlin on June 22-25, 2001. The conference is also supported by Humboldt University, the European Accounting Association (EAA), the International Association of Education and Research (IAAER) and the Verband der hochschullehrer für Betriebswirtschaft e. V. (German Association of Business Administration Professors).

This conference is the third in a series of cross-border accounting research and teaching conferences jointly sponsored by the AAA and other organizations with similar missions. The objectives of the 2001 conference are to increase understanding of the accounting, economic, regulatory, and educational issues raised by cross-border business combinations and other alliances, and to encourage future research and teaching related to these issues. The planning committee invites the submission of papers (theoretical, empirical-archival, empirical-experimental, field studies, or historical analyses) and teaching materials. Topics that might be addressed include issues related to cross-border

business combinations and strategic alliances but are not limited to such as follows:

- Motivations for forming alliances and for undertaking business combinations.
- Factors determining the success or failure of business combinations and alliances.
- Mechanism for ensuring accountability and control in business combinations and alliances.
- Implications for financial reporting and disclosure.
- New business models and markets emerging from business combinations and alliances.
- Implications for accounting education of the increasing incidence of business combinations and alliances.

Papers and educational materials should be e-mailed as a word attachment to AAAhq@packet.net or surfaced mailed (three, one-sided, double-spaced copies) to CrossBorder Conference Committee, American accounting Association, 5717 Bessie Drive, Sarasota, FL 34233

The deadline for submission is January 15, 2001. Selection will be finalized by April 2, 2001.

WANTED
MANUSCRIPTS AND ITEMS OF INTEREST

Anyone wishing to submit short article manuscripts, notes, cartoons, shaggy dog stories, letters to the editor, or other items to THE ACCOUNTING HISTORIANS NOTEBOOK should send the material for consideration to the editor, Elliott L. Slocum, School of Accountancy, Georgia State University, P.O. Box 4050, Atlanta, GA 30302.

ST. MATTHEW FROM AN ACCOUNTING PERSPECTIVE

by
Andrew D. Sharp, Spring Hill College

St. Matthew is the patron saint of accountants, tax collectors, bankers, customs officers and security guards. He was originally called Levi; however, this follower of Jesus took the name Matthew-the gift of Yahweh-when called to be a disciple. St. Matthew's feast day is celebrated on September 21st.

The Conversion

Other than what is recorded in the Bible-that he was a tax collector by profession-very little is known of the life of St. Matthew with the exception that he authored a gospel [Attwater, 1993]. He was the son of Alphaeus, worked as a publican-tax collector-for the Romans in Capernaum, and was of the Jewish race. Then, a conversion occurred as St. Matthew left the despised tax collector profession at the call of Jesus to be a disciple. Thus, St. Matthew the tax collector, turned disciple. As a result, St. Matthew's old trade was traded-in for a new service. The accountant was promoted to evangelist, and his ledgers and registers gave way to his gospel. He became a follower of Jesus.

The Gospel of St. Matthew

The Gospel of St. Matthew was written many years ago. Farmer [1978] submits this gospel was written in the second half of the first century. According to Eliade [1987], it was probably written in the last quarter of the first century in Syrian Antioch. Others estimate St. Matthew authored his gospel between the years 40 and 50 in Palestine [Catholic Information Network, 1996]. A 1997 report [Catholic Online] reflects that the gospel was composed in Aramaic-the Hebrew tongue-between 42 and 50, or even later, yet prior to 70. Thus, there is a fair amount of consistency among the four

sources as to when the Gospel of St. Matthew was written.

The Tax Collector

Eliade [1987] reports that, during St. Matthew's time, tax collectors were viewed as serious sinners. Private entrepreneurs purchased the right from the government to collect taxes. These aggressive businessmen were able to generate enormous profits to the detriment of the public.

The Catholic Information Network [1996] reveals similar thoughts regarding tax collectors during the first century. Most people living in those early years disliked the tax collectors. In the land of Palestine, tax collectors were quick to bully people and falsify records. Although a few tax collectors were mild and honest, they were still viewed as being legally impure and social outcasts. Customs and road tolls were calculated and collected based on an unclear tariff that enabled the customs officer to exercise a degree of profitable freedom. This trade was extremely lucrative and highly pursued. The character of the officer determined how honestly or dishonestly the trade was practiced.

The Accountant

Through the years, accountants and accounting have been characterized by many people as being overly boring and technical, as well as filled with endless amounts of details, numbers and exact procedures. Thus, the elements of flair, humor and side stories appear to be missing from the tell-it-like-it-was accounting profession. The Gospel of St. Matthew reflects some of these characteristics associated with accountants.

St. Matthew's gospel, through the eyes of Farmer [1978], is extremely correct and concise; moreover, such style makes it indeed suitable for public reading. Biblical scholars

at Catholic University [1967] observe that St. Matthew's writing style is dry and spare while covering only the doctrinal points at issue. In recording the events of his time, St. Matthew retained a common source in its direct, original simplicity. The refining hand of St. Matthew is reflected nicely through his solid, workmanlike-to the point of being elegant-use of the Greek language. In addition, portions of his gospel are overflowing with details.

St. Matthew's gospel is a structured presentation of sermons and discourses. The Catholic Information Network [1996] describes the Gospel of St. Matthew as being very orderly and nearly ledger-like. St. Matthew's mathematical tendencies are visible with a specific arithmetical neatness: five talents-unit of money-(ch. 25); five loaves (ch. 14); five disputes with the Pharisees (chs. 12, 15, 16, 23); seven principal divisions that comprise his gospel; seven parables of the Kingdom (chs. 13, 21, 25); probable number of seven Beatitudes (ch. 5); seven woes of the Pharisees (ch. 23); seven invocations of the Lord's Prayer (chs. 6, 7, 11, 18). On the financial side, St. Matthew includes the coverage of the Temple tax incident in his gospel replete with the technical issues of indirect tax and poll tax (ch. 17). St. Mark and St. Luke fail to include the Temple tax incident in their gospels. Thus, this is a sign of the customs officer's-St. Matthew's-special knowledge of finances and unique way of seeing things.

The Stereotype

While some people debate whether accounting is an art or a science, Farmer [1978] observed how St. Matthew has been depicted in works of art. Paintings of St. Matthew reflect characteristics that are many times attributed to accountants. In his role

of evangelist, he is presented as a gospel writer positioned at his desk with an angel guiding his writing hand or holding his ink container. As an Apostle, St. Matthew is presented with a money bag or slotted-top money box in hand. Painting from the late Middle Ages portrayed St. Matthew donning eye glasses as a means of aiding him in the reading of his books of account. Thus, St. Matthew was viewed as accountant-like by the artists.

Conclusion

The Gospel of St. Matthew (ch. 6) refers to the birds in the sky who do not sow or reap, and never did a day's calculation while on earth. St. Matthew put this into practice as he surrendered his worldly possessions to become one of the twelve Apostles. He left the tax collecting business and never returned to it. Yet, accounting survived as the Gospel of St. John (ch. 13) reports that Judas kept the accounts for the twelve Apostles.

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HISTORY IN PRINT

An increasing amount of research in accounting history is being published throughout the world in various books and periodicals other than those published by the Academy. The editors of *The Notebook* provide this section to identify accounting history research that may be of interest and use by members of the Academy. We encourage you, the readers of *The Notebook*, to advise us of many such publications in an effort to provide the broadest coverage and recognition of accounting history research.

Abacus, Vol.36, No.1 (2000), (Selected Items):

Craig, Russell. "Some Artisans and Artefacts of Accounting in Colonial Australia, 1788-1828." pp.91-107.

Forrester, David AR. "Wilhelm Rieger and Cash Accounting: An Essay in Controversial Ideas."

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Lopez, Jose Ramon Garcia. "Banking merchants and banking houses: the hidden key to the workings of the Spanish banking system in the nineteenth century." pp.37-56.

Matthews, Derek. "Oral history, accounting history and an interview with Sir John Grenside." pp.57-84.

Noke, Christopher. "No value in par: a history of the no par value debate in the United Kingdom." pp.13-36.

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Beelde, Ignace De. "Financial reporting in Belgium: case studies on collieries,

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Fleischman, Richard K. and Thomas N. Tyson. "The interface of race and accounting: the case of Hawaiian sugar plantations, 1835-1920." pp.7-32.

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The Excellent technical program of the Congress is presented as follows:

Welcome and Presentation

Francisco Marcellan,

Vice-Rector of the Universidad Carlos III of Madrid

Jose Barea, President of AECA



Hernandez, Barea, Marcellan

Gary J. Previts, The Academy of Accounting Historians

Esteban Hernandez, Congress Convenor

Plenary Session I

Gary J. Previts

"Global Accounting History. Scholarship in the New Millenium."

Parallel Sessions (A)

A-1 Chairman: Manuel J. Benavente Rodrigues

"Harvey Stuart Chase (1861-1946). A Progressive in an Accountant's Clothes and Much More than the Father of Stuart Chase."

Vangermeersch, Richard

"Translating the Translator: Ympyn Christoffels' Three Books on Accounting (1543-1547)."

Lanero, Juan J.

"On the 'Genesis of Managerialism' and the Related Debate. Accounting and Accountability in the Society of Jesus in Sicily (16th-17th Centuries)."

Quattrone, Paolo.

"Evolving Technologies and the Work of the Accounting Historian."

Goodman, Leonard

Palman, Dan

A-2 Chairman: Luca Zan

"The Historical Change of Valuation Methods for Goods Remaining Unsold."

Watanabe, Izumi

"The Beginnings of Official Accounting Education in Spain: Cadiz 1799-1804."

Donoso Anes, Jose A.

Arquero Montano, Jose Luis

"A Chronology of Calculation: Accounting, History and Accounting History."

Jeacle, Ingid

O hOrgartaigh, Ciaran

O hOrgartaigh, Margaret

"The Measurement Debate in Australia - An Antiquity of the Accounting."

Kurtovic, Annamaria

Cooper, Kathie

A-3 Chairman: Dale L. Flesher

"A study of the interrelationship between business, management organisation and accounting developments: budgets and budgetary control in Britain between the wars."

Boyns, Trevor

Edwards, John Richard

Matthews, Mark

"The Role of Accounting in the Twenty-First Century. An Essay to the Emerging Nations."

Cosenza, Jose

Paulo

"Accounting History and Sectorial History. Tobacco rents in Spain in the XVIIIth Century."

Garate, Montserrat

De Luxan, Santiago



Cosenza

"Ownership Structure, Firms' Strategy and Accountability: The Case of the



Marta Macias

Privatisation of the Spanish Tobacco Monopoly (1887-1896)."

Macias, Marta

A-4 Chairman: Hiroshi Okano

"The Origins of Cost Accounting in Italy: The Case of

'Manifattura Ginori.' (1737-1896)."

Antonelli, Valerio

Cerbioni, Fabrizio

Parbonetti, Antonio

"History of A History: Differing Stories Regarding the Emergence of the U.S. Accounting Profession 1880 to 1900."

McMillan, Keith P., S.J.

"Accounting in the Empire of the Sun."

Serra Negra, Carlos Alberto

Serra Negra, Elizabete Marinho

"Salvador de Solorzano: A Critique of his Work." Luna Luque, Francisco Javier

A-5 Chairman: Thomas N. Tyson

"Born the Wrong Time-Interviews with New Zealand Women who Became Chartered Accountants Between the Late 1930s and the Early 1950s."

Emery, Michelle

Hooks, Jill

Stewart, Ross

"The Influence Dumarchey's Positive Theory of Accountancy in the Structuring of the Portuguese Accounting Point of View."

Marques de Almeida, Jose Joaquim

Da Costa Marques, Maria da

Conceicao

"Comparative Analysis of Canada and Australia: Reaction of the Meat-Packing Industry to World War I Constraints to Normal Trade."

McWatters, Cheryl S.

Foreman, Peter F. W.

"Govern(mentality), Mapping Diversity and Accounting: The Influence of the Enlightened People in Two Spanish Cases (1761-1777)."

Alvarez-Dardet Espejo, Concha

Banos Sanchez-Matamoros, Juan

Carrasco Fenech, Francisco

Gutierrez Hidalgo, Fernando

Symposiums

1- *Contributions of Accounting History to Accounting and History*: Basil S. Yamey, London School of Economics, U.K. (Co-ordinator); Richard H. Macve, London School of Economics, U.K.; Pedro Tedde, Banco de Espana, Spain; Gabriel Tortella, Universidad de Alcala de Henares, Spain; Richard Vangermeersch, University of Rhode Islands, Kingston, U.S.A.

2- *Multidisciplinarity in Accounting History*: Jorge Tua, Universidad Autonoma de Madrid, Spain (Co-ordinator); Antonio Miguel Bernal, Universidad de Sevilla, Spain; Dale L. Flesher, University of Mississippi, U.S.A.; Jose Antonio Gonzalo, Universidad de Alcala, Spain; Hiroshi Okano, Osaka City University, Japan; Luca Zan, Universita degli Studi di Bologna, Italy.

Parallel Session (B)

B-1 Chairman: Jose A. Gonzalo

"Two Samples of the Recording Methods Used in Accounting Systems of the Ottoman Empire in 16th Century."

Guvemli, Oktay

"The 1847-1848 Crisis and the Accounting Regulation of Limited Companies in the Middle of the 19th Century in Spain."

Bernal Llorens, Mercedes

"The Mysticism of an Accounting Technique—from Saint Catherine to the 'Modern Profets.'"

Catturi, Giuseppe

"Some Aspects of Eighteenth Century Portuguese Manufacturing Accounting: The Case of Companhia da Fabrica das Sedas-

2nd Administration (1745-1747)."

Carvalho, Jose Manuel de Matos
Calado Cochicho, Joaquim Antonio
Benavente Rodrigues, Manuel Jose
Cavaleiro Paixao, Judite

B-2 Chairman: Gary J. Previts.

"History of the Spreadsheet: From Matrix Accounting to Budget Simulation and Computerization."

Mattessisch, Richard
Galassi, Giuseppe

"Management Reputation and Accounting Decisions in a Nineteenth Century Company: The Case of Aguera Stores (1822-1829)."

Capelo, Maria Dolores
Alvarez-Dardet, Concha

"The Accounts of the Livestock of the Monastery of Guadalupe, 1597-1784: Inventories, 'Profits' and Expenses, and Cost of Opportunity."

Llopis Agelan, Enrique
Fidalgo Cervino, Esther
Mendez Picazo, M^a Teresa

"The Poverty of Desire: Towards a Genealogy of Accounting and Consumer Credit."

Jeacle, Ingrid
Walsh, Eammon J.

B-3 Chairman: John R. Edwards

"Financial Accounting Standard Board: International Harmonization Environment Now and After."

Cuadrado Ebrero, Amparo
Garcia Jara, Elisa

"Accounting Observations in Summa de Tratos y Contratos de Mercaderes by Friar Thomas de Mercado-1571."

Zapata, Miguel
Guerrero de la Vega, Jose Maria

"A Contribution to the History of Accounting in Portugal."

Rocha, Armandino
Rocha Gomes, Delfina Rosa da

"Organizational Change and Accounting:

The Gunpowder Monopoly in New Spain (1757-1787)."

Nunez Torrado, Miriam

B-4 Chairman: Trevor Boyns

"The Canadian Audit Market in the First Half of the Twentieth Century."

Richardson, Alan J.

"The No. 8 Ledger of Don Francesc de Agullana (1599-1605)."

Passola, Josep M.

"The Historical Development of Cost Accounting and the Technological Progress, Until 1914."

Bernardo, Mauro Santo

"Budgetary Rhetoric: The 20th Century Watershed."

Parker, Lee D.

B-5 Chairman: Garry Carnegie

"Foucault, Accounting History and Income: Determining the Economic Status of Indigenous Australians."

Alagiah, Ratnam
Gaffikin, Michael
Ratnatunga, Janek

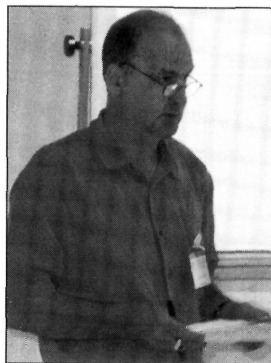
"The Influence of the Accountant on British Business Performance from the Late Nineteenth Century to the Present Day."

Matthews, Derek

"Accounting in a Racist Society: The Hawaiian Sugar Plantations, 1835-1920."

Fleischman, Richard K.

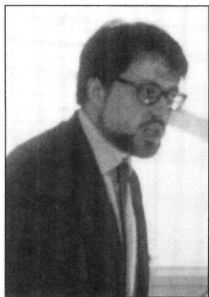
Tyson, Thomas N.



Derek Matthews

"Setting the Context for the Modern Accounting Profession: Audit, Accountability and the College of Rasonati in the Venetian Republic (XIII-XVI Century)."

Zambon, Stefano



Stefano Zambon

Parallel Session (C)

C-1 Chairman: Edward N. Coffman

"The Development of Financial Reporting in Ireland."

Clarke, Peter

"Accountant Doctrine of the XVIII Century and their Influence on the Projects of Accountant Reform at the Time."

Donoso Anes, Alberto

"Changes in the Meaning and Implication of Unethical Behavior by Accountants."

Kantor, Jeffrey

Warner, Brenda

C-2 Chairman: Anne J. van der Helm

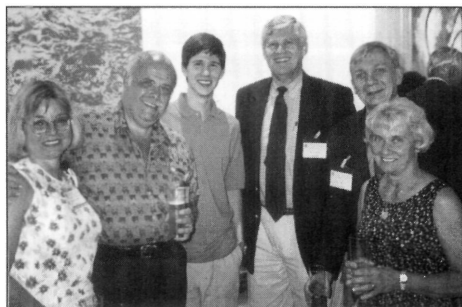
"Coals from Newcastle: Alternative Histories of Cost and Management Accounting in North-East Coal Mining During the British Industrial Revolution."

Fleischman, Richard K.

Macve, Richard H.

"The Contribution of Bishopric Incomes in Vacant Periods to Amortization of Royal Vouchers at the end of the 18th Century and the Early 19th Century."

Calvo Cruz, Mercedes



"Corporate Governance and Financial

Reporting: The Lessons of the Dutch VOC (Dutch East Indian Company)."

Volmer, F.G.

C-3 Chairman: Jorge Tua

"The Significance of Production and Cost Theory for Costing Systems in the 19th and 20th Centuries."

Schweitzer, Marcell

"Logismography and the Thought of Giovanni Rossi a Philosopher of Accountancy."

Tanzi, Anna

"The Recovery of Production Activities at the Company Harinera La Montserrat Following the End of the Spanish Civil War."

Benito Mundet, Helena



C-4 Chairman: Stefano Zambon

"The Management of San Germano-Cassino at Today-Between the 15th and the 16th Centuries."

Serra, Luigi

"Quality Management, Discipline and Making Decisions Process: The Study of a Case."

Gutierrez Hidalgo, Fernando

Romero Funez, Dominga

"Extinction of 'Erario Regio' in 1832 (The Ancient Portuguese Exchequer)."

Benavente Rodrigues, Manuel Jose

C-5 Chairman: Gary Spraakman

"The Genesis of Professional Organisation in England."

Walker, Stephen P.

"Scientific Management Accounting in the Iron and Steel Industry - A Study of Accounting Discontinuity."

Edwards, John Richard

"The Contribution of Oliver Castaner to the Auditing Profession."

Ruiz Blanco, Silvia

C-6 Chairman: R.

Vangermeersch

"Reporting Practices of United States Rubber Company, 1893-1917: an Exploratory Analysis."

Slocum, Elliott L.

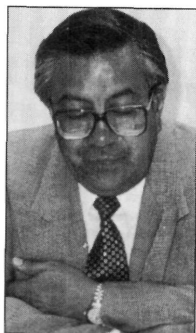
"Bookkeeping in Mexico (XIX Century) Based in Textbooks."

Millan Torres,

Rosendo

"A White-Collar Profession: African-American Certified Public Accountants since 1921."

Hammond, Theresa



Millan Torres



Theresa Hammond

Plenary Session II

Yannick Lemarchand

"A Century of Research into Accounting History in Continental Europe."

Parallel Session (D)

D-1 Chairman: Carlos

Mallo

"Accounting and Slavery. The English Company of the South Sea Accounts (1713-1722)."

Donoso Anes, Rafael

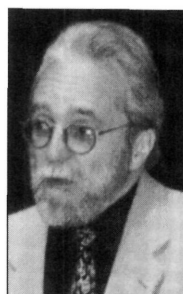
"Accounting History in Australia: A Survey of Published Works, 1975-1999."

Carnegie, Garry

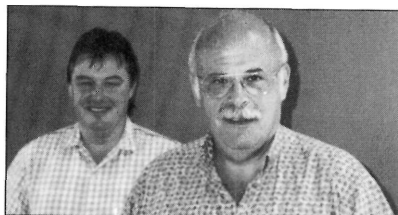
Potter, Brad N.

D-2 Chairman: R. H. Macve

"The Development of British and Canadian Coal-Mining Enterprise: A Comparative



Yannick Lemarchand



David Oldroyd and Richard Fleischman

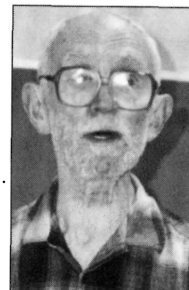
Study of Costing Methods."

Fleischman, Richard K.

Oldroyd, David

"A Scots Baroque Accounting Test. Being a Study of the Idea Rationaria (1683) and its Author, Robert Colinson."

Forrester, David A.R.



David Forrester

D-3 Chairman: Marc

Nikitin

"The Liquidation of Upper Clyde Shipbuilders Ltd: A Case of Government Involvement in a Limited Liability Company 1967-1971."

Shackleton, Ken

"Moneychanger and his Wife: From Scholastics to Accounting."

Santos, Manuel

D-4 Chairman: Peter Clake

"Testing the Relevance Lost Paradigm: Does Academic Management Accounting Lag Practice?"

MacDonald, Laura D.

Richardson, Alan J.

"Accounting and Management of Charity Organizations in XVI Century in Toledo."

Jimenez Montanes, M^a Angela

Villaluenga de Gracia, Susana

D-5 Chairman: Giuseppe Galassi

"The Evolution of Accounting from the Perspective of Management Theories."

Robles Junior, Antonio

Pereira Robles, Laura

"Spain at the Accounting Crossroads of the XVI Century. A Journal on Double-Entry

Bookkeeping in 1581.”

Martin Lamouroux, Fernando

D-6 Chairman: Antonio M. Bernal

“Professionalisation Reconsidered: Race, Creed and Politics as Factors in the Development of the Accounting Profession in Ireland.”

O’Regan, Philip

Murphy, Brian

“A Hundred Year of Life of *Rivista Italiana di Ragioneria e di Economia Aziendale*,”

Antinori, Carlo

Symposiums

3- Accounting History Journals Editors

John Richard Edwards, Editor of *Accounting, Business and Financial History*, University of Wales, U.K. (Co-ordinator).

Trevor Boyns, Joint Editor of *Accounting, Business and Financial History*, University of Wales, U.K.

Garry D. Garnegie, Editor of *Accounting History*, Deakin University, Victoria, Australia.

Richard F. Fleischman, Editor of *The Accounting Historians Journal*, John Carroll University, Cleveland, Ohio, U.S.A.

Lee D. Parker, Editor of *Accounting, Auditing and Accountability Journal*, University of Adelaide, Australia.



4- Teaching of Accounting History.

Carlo Antinori, Università degli Studi di Parma, Italy (Co-ordinator).

Edward N. Coffman, Virginia Commonwealth University, Richmond, U.S.A.

Rafael Donoso, Universidad de Sevilla, Spain.

Giuseppe Galassi, Università degli Studi di Parma, Italy.

Stephen Walker, Edinburgh University, U.K.

Parallel Sessions (E)

E-1 Chairman: Stephen P. Walker

“Administration and Control of the Municipal Granaries in the Second Half of the Eighteenth Century: The Case of the Granary in Estepa.”

Trigos Jurado, M^a Jose

“Using Accounting to Manage: A Case of Railroad Managerial Accounting in 1850s.”

Flesher, Dale L.

Previts, Gary John

Samson, William D.

E-2 Chairman: M^a A. Jimenez

“Examining the Incentives vs. Bureaucratic Controls Orthodoxy: A Case Study of Fur Trade Strategic Moves and Reactions.”

Spraakman, Gary

“Explaining Change in Spain During the Second Half of the Eighteenth Century Using Institutional Theory.”

Gutierrez Hidalgo, Fernando

Nunez Torrado, Miriam

E-3 Chairman: R.K. Fleischman

“The Chapel and the Counting House: Is There a Place for Religion in Accounting History?”

Williams, Robert

Funnell, Warwick

“Accounting, Auditing Accounts and Other Mechanisms for Controlling Expenditure in the Spanish Royal Household During the Early Modern Period.”

Jurado Sanchez, Jose

E-4 Chairman: Gabriel Tortella

“The Birth of Modern Public Sector Accounting in France and the Influence of Count Mollien on Public Sector Accounting in Italy and Britain.”

Nikitin, Marc

“Mining Activity in the La Carolina (Jaen-Spain) Bowl in the 19th and 20th Centuries through the Accounting Practices. The Case of the Mining Company El Guindo-Los Gundos. Research Objectives and Historical-Legislative Context.”

Alvarez Lopez, Jose Maria Carlos
Garrido Gonzalez, Luis
Lillo Criado, Juan Luis

E-5 Chairman: Montserrat Garate
“Observations on Capital and Income in Early Company Accounting.”

Rowles, Tom

“Monastic Accountancy in the XVIII Century: The Case of the Silos Monastery.”

Tua Pereda, Jorge
Mate Zadornil, Lorenzo
Prieto Moreno, Begona

E-6 Chairman: Pedro Tedde
“The Empire Strikes Back? An Exploration of Centre-Periphery Interaction between the ICAEW and Accounting Associations in the Self-governing Colonies of Australia, Canada and South Africa, 1880-1907.”

Fong Chua, Wai
Poullaus, Chris

“Short Historic Retrospective of the Development of the Brazilian Accounting in the Axis Rio de Janeiro/Sao Paulo.”

Ricardino Filho, Alvaro Augusto

Plenary Session III

Basil S. Yamey “Art and Accounting.”

Parallel Sessions (F)

F-1 Chairman: Basil S. Yamey

“Costing Theory and Practice: The Case of the British Chemical Industry, c.1880-c.1940.”

Boyns, Trevor
Edwards, John Richard
Matthews, Mark



Rubín Córdoba

“The Beginning of the Double Entry Method in the City Council of Seville 1570.”

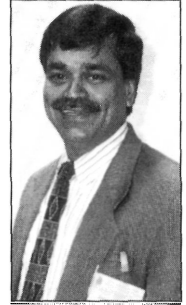
Rubín Córdoba,
Fernando

Mallado Rodríguez, Jose Antonio
“Ragioneria...e i ragionieri (The Accountancy ... And the Accountants).”

Russo Basilico,
Letterio

“Early 20th Century Accounting Information and Stock Prices: an Investigation of Ripley’s Main Street and Wall Street.”

Sivakumar, Kumar N.



Kumar Sivakumar

F-2 Chairman: Yannick Lemarchand
“Controlling Government Expenditure: The Pioneering 1921-22 Geddes’ Axe’ Committee.”

Burrows, Geoffrey H.

“The Development of the Economic Concept of Human Capital and its Implications for Human Resource Accounting.”

Carper, William Brent

“Ochoa Perez de Salinas: The Banker of the Catholics Kings (1498-1500).”

Molero Lopez, Juan Jose
Sevillano Martín, Francisco Javier
Suarez Bilbao, Fernando

“Struggling for Accountability: An Accounting Microhistory.”

Abraham, Anne

F-3 Chairman: Leandro Canibano
“Mediology: An Historical Challenge to Social and Material Structures of Accounting Transmission.”

McWatters, Cheryl S.

Bouchard, Bruno

“A Wolfram in Sheep’s Clothing: Economic Warfare in Spain and Portugal, 1940-1944.”

Caruana, Leonardo
Rockoff, Hugh
"Role of a Business School (ESCA) in the Development of Accounting in Mexico."
Rodriguez Alvarez, M^a de los Angeles
"Dottor Sarava's 'Instituzione de mercanti' and Antonio Maria Venusti's 'Compendio utilissimo, in the merchantile economy and arithmetic of XVI century."
Amaduzzi, Antonio
Servalli, Stefania

F-4 Chairman: Alan J. Richardson
"La Riegola de libro"
Helm, Anne J. van der
Postma, Johanna
"Accounting Aspects of the Work of Benedikt Kotruljevic (Benedetto Cotrugli)."
Stipetic, Vladimir
Juric, Durdica
"Accounting Teaching in 'Aula de Comercio' (1759-1844)."
Pires Caiado, Antonio C.
"The Accountancy of the Royal Society of Mathematics of Madrid."
Puell de la Villa, Jesus

F-5 Chairman: Lee D. Parker
"Tribalism and Accountancy. The Interwining of Race in a Professionalisation Project."
Annisette, Marcia
"Neither True Nor Fair? - The Case of Hidden Reserves in Swedish and German Accounting."
Dahlgren, Jorgen
"Arthur Young and Agricultural Accounting."
Juchau, Roger
"The Balance Sheet of the German Stock Corporations. Some Inquires up to the Law of the Law of 30 January 1937."
Martinez Tapia, Ramon
Martinez Cuevas, Maria Encarna
F-6 Chairman: Esther Fidalgo
"The Accountant Profession: A Creation of

the Occident?"
Fendri-Kharrat, Souhir
"Lorenzo de Minico's Work: Innovative Aspects in the Evolution of Accounting in Italy Dating from the First Half of the Twentieth Century."
Cavazzoni, Gianfranco
Mari, Libero Mario
Bartocci, Luca
"Luca Pacioli: The Origins of Accountancy as a Science."
Cavazzoni, Christian
"Origin, Evolution, Up-to-Dateness of Accounting Principles Meanings."
Cagno, Pierluca di Turco, Mario



Richard Fleischman

Plenary Session IV
Richard F. Fleischman
"The Contribution of Archival Research towards Evaluating the Theory/Practice Schism in Cost Accounting Theory."

Closing
Leandro Canibano, Vice-President of AECA.
Salvador Carmona, Dean of the Faculty of Social and Juridical Sciences, Universidad Carlos III of Madrid.
Edmundo Hernandez, Vice-President of Colegia Central de Titulados Mercantiles y Empresariales.
Esteban Hernandez, Congress Convenor.



A FAREWELL TO RUSSELL LLOYD MATHEWS

Professor Russell Mathews, one of pillars of accounting education in Australia, passed away on March 1, 2000, after a long illness, at the age of 79 years. When the predecessor of the Accounting Association of Australia and New Zealand was formed in the early sixties, there were three appointments to chair of Accounting in Australia: Raymond Chambers at Sydney, Louis Goldberg at Melbourne and Professor Russell Mathews at Adelaide. These three made the first vigorous submission to the Australia Federal Government on behalf of accounting education in Australian universities. Professor Mathews in 1990-91 chaired the major enquiry into accounting education for the Australia Government. The death of Russell Mathews is truly worth noting in terms of his contributions not only to accounting theory, but also to all matters to do with taxation and fiscal federalism.

It is not easy to summarize all of his academic contributions. His remarkable contributions to financial accounting theory, particularly with reference to inflation accounting, accounting education, fiscal federalism, taxation theory and policy, and public expenditure theory and policy, were profound and prolific. Professor Mathews was the author of some 43 books, official reports and over 250 articles spanning a period exceeding 50 years.

Along with his academic work, Professor Mathews was involved in Federal-state relations and advised on all matters to do with taxation and fiscal federalism. He served on the Commonwealth Grants Commission from 1972 to 1990 and was the principal author of most of its reports; and on several other Government committees dealing with taxation and federalism, both in Australia and overseas. He was Chairman of the Commonwealth Government's Review of the Accounting Discipline in Higher Education 1990-91.

Professor Mathews always combined accounting, economics and finance in his academic work. He was a firm believer in normative approaches to academic inquiry; and in particular, in Keynesian macroeconomics and Galbraithian public sector expenditures. According to his two major books – *Public Investment in Australia* (1996), and *The Public Sector in Jeopardy* (with B.Grewal, 1997) – he was an advocate of macroeconomic management in public sector and argued the need for expenditure on public sector infrastructure facilities, including health and education.

Besides his brilliant academic and professional work, his service in the Australia Army in World War II should be remembered. He rose to the rank of captain and was wounded several times resulting in a severe leg injury which persisted throughout his life. He later wrote his battalion history, *Militia Battalion at War* (1961).

His wonderful genius and personality impressed many people who worked with him. Also, he was a gentleman full of sincerity, with a tender heart, and a devoted family man. Professor Mathews will be truly missed by his family and friends, and remembered as a great scholar, government adviser, soldier and a perfect gentleman.

A.C. LITTLETON...continued from page 14
and its influence at the University of Illinois, see Bedford's 1997 *A History of Accountancy at the University of Illinois at Urbana-Champaign*). Here, Zimmerman spoke about the development of the accounting program at the University of Illinois. He spoke about how course descriptions, course requirements, teaching loads, etc., had changed over the years at Illinois. He also added that it was Littleton, more than anyone else that had molded him as well as a whole generation of graduate students at the University of Illinois in Accounting.

The Mautz Interview

Robert Mautz was very open, talkative, and seemed to really love telling stories about Littleton and Paton. Mautz displayed a tremendous respect for Paton and Littleton and had fond memories of Littleton. He had been both a student and colleague of Littleton. He described Littleton as a very private and retiring individual and said that Littleton never really liked his name because "Ananias" in the Bible meant "thief." Mautz said that somehow Littleton always seemed to forget that another meaning of "Ananias" was "a man of exemplary talent." Mautz said laughingly that perhaps Littleton was aware of this second meaning of his name but that in his mind, "a man of exemplary talent" may have been synonymous with "thief" thereby ensuring his dislike of his first name?

Mautz said that Littleton would get so wrapped up in his work that he would become unaware of his surroundings and, at times, lose sight of other individuals' viewpoints. He described Littleton as essentially the PhD program, and a student had to make it with Littleton or else the student would not make it at the University of Illinois. However, Mautz quickly added that Littleton was fair and had no favorites. Littleton simply judged people on their writings and exams. Littleton was always ready to help in terms of editing papers. He

had a tremendous impact upon students, but according to Mautz, Littleton probably never recognized the influence he may have had on students, including himself.

Mautz said that his relationship with Littleton reached a turning point when, on one of those rare occasions, Littleton spoke about his research to the class. The Paton and Littleton monograph entitled *An Introduction to Corporate Accounting Standards* was the topic of conversation. Littleton gave a copy of the monograph to his students in class. Mautz found the monograph interesting and actually had comments to add to it. He approached Littleton with his comments, and as Littleton was reading through them, he looked up at Mautz from his desk and said "You know, this is very exciting!" According to Mautz, from that point on, a great father and son relationship between he and Littleton developed and lasted a lifetime. Mautz knew that Littleton must have really liked him because during one summer, Littleton actually gave him the key to his cabin in the woods.

Mautz is the only person interviewed who actually tried to describe the relationship between Littleton's world of accounting and his every day life. Mautz believed that Littleton approached his life in terms of accounting: efforts expended were equal to cost and expenses, and accomplishments were equated with revenues. Additional insights regarding this interview are provided in Gilbert (1997) *A. C. Littleton: The Personal Portrait of a Scholar*.

The Moonitz Interview

Maurice Moonitz, like Robert Mautz, was most willing to talk about Littleton, although his memories may not have been as fond as those of Mautz. He certainly respected both Paton and Littleton. Moonitz said that the story of Littleton really begins with Paton and Littleton being on a train in the early 1930s. At that time, Paton was at Michigan, and Littleton was at Illinois. Littleton was very much interested in

accounting history, and due to a discussion he had with Paton while on the train, Littleton decided to write his 1933 book entitled *Accounting Evolution to 1900*.

Moonitz discussed Littleton's invitation to teach the summer session at Berkeley when Professor Henry Rand Hatfield retired in 1937. It was at this time that Moonitz first met Littleton. He said that the students very much respected Littleton. However, there was an uneasiness in their relationship with him, especially since Littleton had no sense of humor. Moonitz said that he always felt that Littleton did not trust him and a fellow doctoral student. An incident that still stands out in Moonitz's mind is the time when he and the other student were proctoring an exam for Littleton. At the moment they had picked up the blue books (exams) from the students, Littleton grabbed the exams from them as if the Berkeley graduate students could not be trusted. This incident is still very vivid in Moonitz's mind, and he still feels, to this day, that the entire situation could have been handled better. Later on in their lives, in 1965, Littleton and Moonitz were pulled together by Paton who asked them to edit *Significant Accounting Essays*. Moonitz really did not have much to say about this collaboration except that overall, things had gone well. Moonitz and Littleton had not been close friends.

Moonitz spoke of the 1940 Monograph that Paton and Littleton had written entitled, *An Introduction to Corporate Accounting Standards*. The monograph contained mostly Littleton's view of Accounting, whereas Paton's view was essentially nonexistent. Paton may have regretted this collaboration with Littleton because the Monograph was biased against his view of Accounting. Moonitz spoke of a tragic accident and death of Paton's child in 1938, and that Paton was not himself for a long time due to his grief. This may explain why Paton agreed to the final draft of the monograph.

The Robert Scott Littleton Interview

Scott Littleton (Littleton's son) said that Littleton's father and uncle moved to Bloomington, Illinois, where they eventually worked for the railroad. Scott described Littleton's father as "a great guy who helped people in the neighborhood," and a very hard worker who provided for his family and their working-class home. However, Littleton's mother, in comparison, would often criticize neighbors and therefore was not as likeable as his father.

Scott said that it was Hiram Scovill who suggested to Littleton that he should become an accounting professor. However, he was unable to provide additional insights about Littleton's work or factors which might have motivated him. He never took the time to really discuss issues, emotions, and feelings with his father. He hardly knew what his father did as a professor at the University of Illinois, nor did he really understand what his father's philosophy was in regards to accounting and life. Scott remarked that he now wished he had taken the time to know more about his father.

Scott confirmed Littleton's love of the outdoors and said that in the late 1920s or early 1930s, Littleton began to enjoy canoeing, hiking and camping. Sometimes, Littleton and a close friend of his, named Pembroke Brown, would go on 30 mile hiking trips. Brown would often go on Littleton's and Scott's canoe trips. Scott remembers Brown as being a "whimsical, quiet, jolly person who was a lot of fun to have around!" During one canoe trip, Scott remembered his father telling him that he "had found the outdoors too late in life." Scott said he remembered this conversation because he had never felt close to his father until that moment, and it was a view of Littleton that he had not seen before. Littleton eventually built a log cabin on an isolated lot on the northern shore of Lake Superior. Scott described it as their "rustic motel" in "canoe country."

Scott spoke of some more personal traits of his father. Littleton was not very interested in money, but rather did things for the love of doing them. Littleton taught himself painting and to play the guitar. Littleton also loved to make speeches. Scott said that his father had "the professor syndrome," implying that once his father started talking, he could lecture for hours. However, this does not imply that he was a social type. Littleton was cordial with both family members and people from school, but nothing more. Littleton would never begin his day without attending the Episcopalian Church. From there, he would walk to work everyday (A round trip to and from work would be about 1.5 miles) so that he could reflect upon life.

In contrast, Scott said that his mother, Bonnie, was a socializer and that his mother completely understood Littleton. He could be impatient and therefore could lose his temper. These temper tantrums were often directed at himself and not at others. Scott's wife, Donna, agreed that Bonnie was the complete opposite of Littleton. Bonnie was very loving and affectionate, allowed people to get close to her, and was completely open and giving. Donna said that Littleton, on the other hand, was more aloof, formal, and not very loving.

Donna said that Littleton did not like to teach undergraduate classes because he believed that the students were not dedicated enough. He most often taught graduate students. Littleton had a lot of pride in his work, and he was completely dedicated to his work. In fact, Donna stated that Littleton constantly had a dictionary at his side and would like to use big words in his writing. Scott also noted that his father had served as an Assistant Dean for about a year, and that his father hated this job because he did not like to deal with student problems.

The Barbara Littleton Combs Interview

Barbara Littleton Combs (Littleton's daughter) said that a high school English

teacher motivated Littleton by telling him that he was college material. As a result, Littleton began to consider pursuing higher education. After accumulating money to go to college by working on the railroads, he did go to college and received his bachelor's degree. Barbara said that Littleton had tremendous powers of concentration and ability to write. It was Hiram Scovill who recognized Littleton's ability and his potential for graduate studies. Scovill, upon arriving at university of Illinois, persuaded Littleton to come for a year to gain experience in teaching and to see if he would like it. Littleton must have loved it for he never left. Littleton received his PhD in Economics, but he always believed that he needed a PhD in Accounting. Barbara further added that Littleton's motivation was to make accounting more than mere bookkeeping, and he believed this could be achieved through history and theory.

Barbara confirmed what her brother had said about Littleton's parents. She said there was no real closeness between Littleton and his parents. According to her, Littleton was an "only child," and therefore his behavior throughout life was typical of, what she calls, "the only child syndrome." Littleton was not very socially skilled and would generally speak only with people from school because he could discuss accounting. Students may have been more like his children to him than she and her brother, Scott. She said that his father was quiet, very serious, a disciplinarian, loved the outdoors, very systematic, logical, conservative, not giving, non-hands-on type of person, totally intellectual, and non-emotional. Barbara said that when Littleton's father died, Littleton was essentially expressionless. She said that he sat at a table for hours thumbing through a bunch of papers without really looking at them and without ever saying a word. However, contrary to what Scott's wife had said, Barbara feels that her father's impatience dwindled with age. In other words, Barbara feels that Littleton mellowed with age and became more

patient, tolerant, and interested in what the grandchildren learned and how they learned. Barbara thinks that Littleton may have enjoyed his grandchildren much more than he ever enjoyed his own children.

Final Thoughts and Comments

Ananias Charles Littleton significantly contributed to the development of accounting thought and education. Although much has been written about Littleton's accomplishments, relatively little has been written about the person and aspects of his life that may have influenced or motivated him. The interviews included in this paper provide some personal information through anecdotes which help us better understand Littleton as a person.

Littleton was an only child raised in a working-class home. He was not close to his parents and apparently developed the traits of self-reliance. A high school English teacher apparently influenced him to attend college. Littleton's father did not discourage him from going to college, but could not provide him with financial support. Thus, Littleton worked for the railroad during his high school years to finance his college education. After graduating from the University of Illinois with a bachelor's degree, Littleton worked in public accounting for three years, where he met Hiram Scovill.

Scovill is credited with encouraging Littleton to become an academic. Littleton obtained a PhD degree from the University of Illinois and was totally dedicated to accounting. Criticism of accounting and graduate studies in accounting likely motivated Littleton's personal quest to develop a theoretical foundation for accounting which would justify it as an acceptable and respectable field of study. He apparently approached life through accounting.

Though impatience and possessing a temper, he usually focused outbursts on himself in response to a mistake or failure. His focus on self-reliance led him to teach him-

self several languages, to paint, and play the guitar. In his later years he enjoyed the outdoors life of hiking, canoeing and camping. In this setting and among friends, he seemed to be comfortable.

Littleton became a dominant figure in accounting education, particularly in the graduate accounting program, at the University of Illinois. He was more comfortable with graduate students. Littleton was not a dynamic teacher, but his dedication to accounting education had a profound affect on doctoral students. It is likely that Littleton did not recognize the contributions he made to these students. Some described their relations with him as a "father and son relationship." He apparently was closer to some students and colleagues than he was to his own children.

Littleton was very religious, but did not display love easily. He was not comfortable at large gatherings or parties because he did not have the gift of gab. Thus, he was described as aloof, shy, nervous, formal, quiet, conservative, disciplinarian, and non-emotional. Perhaps as suggested by some, his dependence on self-reliance during his youthful years contributed to these character traits. However, in small groups, more informal settings, and with certain doctoral students and colleagues, Littleton displayed a rather different character.

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Zimmerman, Vernon. Telephone Interview with Lorraine L. Gilbert on March 19, 1995 and March 20, 1995.



PRESIDENT...*continued from page 2*

term budgets and present them at the November meeting. The dues recommendation also will be voted on by the membership at the annual business meeting.

The Academy already has had one successful research conference this year. Alan Mayer, Barbara Merino, and Janet Trewin deserve accolades and many thanks for organizing the Accounting History Colloquium, which was held at Drexel University during the AAA national meeting in Philadelphia. The colloquium was well attended and considered to be a great success by those who participated. The Academy is very grateful to Drexel University for the use of its facilities and its financial support of the colloquium. The Academy intends to hold similar colloquia at AAA meetings in the future.

I hope that many of you will be able to

attend the Academy's annual research conference, which will be held on November 9-11, 2000, in Columbus, Ohio. The conference is being co-sponsored this year with the Accounting Hall of Fame and will help to celebrate the Hall of Fame's 50th Anniversary. Dan Jensen and the Program Committee have done a wonderful job organizing plenary and concurrent sessions that focus on the challenges and achievements in accounting during the 20th century. A copy of the program is included in this issue of the newsletter.

I hope to see many of you in November and/or hear from you concerning the future direction of the Academy.

Kathleen Sinning
Kathleen.sinning@wmich.edu

CALL FOR PAPERS
SEVENTH CONFERENCE ON ACCOUNTING AND
MANAGEMENT HISTORY
SAINT-NAZAIRE (UNIVERSITY OF NANTES-FRANCE),
MARCH 22-23, 2001

**Association Francaise de Comptabilite,
Institut Universitaire de Technologie de
Saint-Nazaire, Centre de Recherche en
Gestion Nantes-Atlantique**

The seventh Conference will take place in Saint-Nazaire, a city whose history as an industrial centre and a port began in the middle of the nineteenth century, with the early development of transatlantic shipping traffic. Today, the ports of Saint-Nazaire and its near neighbour, Nantes, together form the leading port complex on the French Atlantic coast. The most significant feature of industrial activity associated with the port of Saint-Nazaire is that represented by the Chantiers de I, Atlantique Corporation, one of the most significant European shipyards which is especially renowned for its prestigious cruising ships. The company was created in 1861 by the Pereire brothers, under the corporate name of Chantiers de Penhoet, and it has a long and fascinating history. Under Charles de Freminville, co-founder in 1926, with Henri Fayol's son, of the Comite National de I, Organisation Francaise (CNOF), the company was one of the first in France to experiment with the methods of scientific management.

This maritime and industrial past of Saint-Nazaire will constitute the background for the Conference. Thus, papers specifically dealing with management and accounting aspects of the history of sea-linked activities, shipbuilding and sea trade are especially encouraged. However, as with previous con-

ferences, papers covering other topics, irrespective of methodology or period studied, will be considered for inclusion in the conference program.

Simultaneous translation will be available during conference sessions, so papers may be presented in French or English. Offers of papers (in English or French) should be sent before 1 November 2000. Abstracts, without full papers, will be considered for inclusion, but priority will be given to complete papers. If accepted, a definite version of the paper must be sent to the organizers before 31 January 2001.

Proposals have to be sent to:

Bernard Fioleau
Institut Universitaire de Technologie
Departement Gestion logistique et transport
58 rue Michel-Ange
44606 Saint-Nazaire Cedex
Tel/Fax. 33 (0) 2 40 14 17 69
mail to: fioleau@sc-eco.univ-nantes.fr

Registration fee

Registration before February 15, 2001

AFC Member	550FF
Students	300FF
Other participants	650FF

Registration after February 15, 2001

AFC Member	650FF
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Other Participants	750FF

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MEMORIAL...continued from page 9

present radical internationalization, so-called "Accounting Big Bang". We can remark that the old-fashioned accounting thought and practice existed in those days on the reverse of the medal, which is his creative theory. In addition, we wish to remark that the breakthrough from the conventions could be realized on the basis of the positive attitude from our own motive, in order to catch up the world standards, which has driven the Japanese society to the development until now.

We must, however, point out that the Japanese merchants in seventeenth century, independently of the European style, accordingly, without any "foreign pressure", invented the peculiar double-entry book-keeping method.

One of Someya's immortal achievements was the manufacture of historical information for the sake of accounting education and research in this country.

Second, no Japanese accountant will deny that Professor Someya is the pioneer of fund accounting. He emphasized the vital importance of business fund and the need of fund statements in his paper as early as in 1950. Then passed 49 years, and the listed Japanese companies now must publish Cash Flow Statements after April 1, 1999, when they close accounts.

The process of Someya's fund theory is noteworthy. He clarified the classification of fund: cash, working capital and business capital in 1950 when the concept of fund was not always defined even in U.S.A. His fund statements implied the summarized statements of financial conditions and were drawn up from the two balance sheets of an enterprise.

His idea arose from the vicious inflation at that time as taxes and dividends absorbed money from the business based on paper or nominal profits. In the following year, he suggested the fund statement be added to the financial statements at the Kanto Regional Meeting of JAA. He pursued this

topic throughout his life. Professor Someya was really the prophet of fund accounting.

Third, the international activities of Professor Someya were extensive. He was the first author of the item, *International Accounting*, in the Accounting Dictionary in Japan in 1968. Two years after, he edited and wrote the book, *Economic Internationalization and Modern Accounting - the path of international accounting* -, which was the initial literature on the topic in this country.

Overseas operations of Japanese concerns were active from the 1960s, and the International Accounting Standards Committee was formed in 1973. His *International Accounting - the new province of business accounting* - was published in 1978. It was revised in 1984, when he led the establishment of the Japanese Association for International Accounting Studies and became its president.

Someya's other international activities were versatile. They included his toil to hold the Sixth International Conference on Accounting Education successfully at Kyoto in 1992, which was the first academic meeting of accounting in Japan. His endeavor to develop friendly relations with Chinese academics and the translation of his book into the Korean language in 1980 are noted achievements.

Professor Someya was the leading pilot who played an indispensable theoretical and practical role in the spheres of international accounting, fund accounting, and international activities. He had been our trustworthy star in his pilgrimage, in the turns of the tide of the accounting evolution.

Someya's unprecedented works would probably suggest that he was blessed with a sound body. But, the fact was just the opposite. As beauty and honesty seldom agree, so brain and health are rarely compatible. He was obliged to tread a thorny path. He was hospitalized eleven times and underwent six operations!

The monumental and abundant harvests of his research were not a miracle but might

be cultivated on the following grounds. First was his ruling passion for constant study. His asceticism almost kept him from having a chat or joining the drinking party even with his colleagues. His word for life was "time never returns". Second, he could rely on the golden supporter, namely, he had a valuable helper in his wife. Mrs. Chieko assisted him to fight with their two enemies of mind and body: both the hardship to solve the issues and the incessant attack by diseases.

In his youth, his rational character and wonderful genius impressed on people a forbidding dignity. However, the years wore away his angularity like a rolling stone in a rapid stream. He was a gentleman full of sincerity and frankness with a tender heart and enchanted the many people he met. In fact

his mottoes, carved on the silver Chinese lion on his desk, were "Being indebted to others, aid them and not expect reward". The result was his education of disciples in universities amounting to over 50 and many graduates from his seminar working as CPAs or the like.

Of particular note, he donated his land, adjoining to Waseda University, to the university in 1988, which was estimated at about 900 million yen at that time. The "Someya International House" for foreign visitors to the university was established on the basis of the noblest spirit of his family who donated to his Alma Mater heartily.

"When comes such another!" (Shakespeare)
Otani, Osaka.



THE ACADEMY OF ACCOUNTING HISTORIANS 2001 VANGERMEERSCH MANUSCRIPT AWARD

In 1988, The Academy of Accounting Historians established an annual manuscript award to encourage young academic scholars to pursue historical research. An historical manuscript on any aspect of the field of accounting, broadly defined, is appropriate for submission.

Eligibility: Any accounting faculty member, who holds a full-time appointment and who received his/her masters/doctorate within seven years previous to the date of submission, is eligible to be considered for this award.

Guidelines: Coauthored manuscripts will be considered (if at least one coauthor received his/her masters/doctorate within the last seven years). Manuscripts must conform to the style requirements of the *Accounting Historians Journal*. Previously published manuscripts or manuscripts under review are not eligible for consideration. Six copies of each manuscript should be submitted by **June 15, 2001**, to the chair of the Manuscript Award Committee: Professor Richard K. Fleischman, Department of Accountancy, John Carroll University, University Heights, OH 44118, USA.

Award: The author will receive a \$1,000 (U.S.) stipend and a plaque to recognize his/her outstanding achievement in historical research. In the case of coauthored manuscripts, the junior faculty member(s) will receive (share) the cash award, and all authors will receive a plaque. The winning manuscript will be published in the *Accounting Historians Journal*. The award will be presented at the Academy's 2001 annual business meeting.

NEWS AND NOTES...continued from page 17
Cangemi donation a significant one. "Included are virtually every book published on the subject of information systems auditing during the past two decades. Adding the Cangemi collection to what already existed in the library makes Ole Miss the best source in the world to research the development of information systems auditing. We already had virtually everything published between 1955 and 1980, plus the unpublished papers of most of the pioneers in the field." Dr. Flesher estimates that the value of the Cangemi donation is around \$9,000.

Mr. Cangemi stated that "one of the treasures of my life is the acceptance of my IS Audit and Internal Auditing Library by the National EDP Auditing Archival Center, at The University of Mississippi, and the establishment of the Michael P. Cangemi Collection. Even before I entered college, I was given a book to read on Internal Auditing in the stock brokerage industry. After completing my BBA in Accountancy Practice at Pace University, joining an International Accounting Firm and passing the CPA exam - my Library began to grow."

"My four years on Wall Street, beginning in High School at Merrill Lynch and continuing while a full time university student, opened my eyes to the blooming world of technology before us. I took every technology course available to an accounting major. At Ernst & Young I was selected for extensive computer training and added EDP Auditing to my practice specializations. Being right behind the EDP Audit pioneers enabled me to read and collect the early volumes on the subject."

"Joining The Information Systems Audit & Control Association (formerly called the EDP Auditors Association) expanded my access to early works. Moving to Phelps Dodge Corporation in 1980 as Director of Internal Audit prompted me to become active with the Institute of Internal

Auditors leading to over 10 years of service on their Research Board and the IIA Research Foundation Board of Trustees. Again, reading and collecting."

"I searched out books on auditing, audit management and IS audit for my collaboration with Peter Reed, now Chief Auditor of Steelcase, Inc., when he asked me to co-author *Auditing in a Contemporary Computer Environment* and while compiling my book *Managing the Audit Function - A Procedures Manual*. Once colleagues learned of my collection, more books were sent to me. As Editor in Chief of *IS CONTROL* since 1987, authors and publishers sent volume after volume, which I read, enjoyed and catalogued. A complete set of *IS CONTROL Journals*, containing my column Issues and Comments, has been included in the Library. I was given a number of Audit Classics as friends retired."

"After 8 years as Executive Vice President and CFO of Etienne Aigner Group, Inc. in 1999, I was promoted to President and COO. The time was right to pass on my collection of audit and IS audit books. It is truly one of my lifetime honors to have my collection preserved and put to use at The University of Mississippi's National EDP Auditing Archival Center. The honor of having a complete collection maintained along with my personal works is a treasure."

Prior to joining Etienne Aigner, Cangemi was a partner at BDO Seidman, and formerly worked at Phelps Dodge and with Arthur Young & Co (now Ernst & Young). He is a member of the American Institute of CPAs (AICPA), the New York State Society of CPAs, the Financial Executives Institute (FEI), the Information Systems and Control Association (ISACA), and the Institute of Internal Auditors (IIA), where he is a trustee of the Research Foundation. Michael and his wife, Maria, have two children and live in Edison, NJ, and Beach Haven, NJ.

Academy of Accounting Historians Strategic Action Committee

The Strategic Action Committee was given the charge to study and make recommendations concerning the reorganization of responsibilities of AAH officers. The Committee met on Friday, April 14, 2000, at the Crowne Plaza Hotel in Indianapolis, Indiana to consider the charge. Those present at the meeting were: Ashton Bishop (Chair), Dale Flesher, Finley Graves, Sarah Holmes, Gary Previts, Bill Samson, Elliott Slocum, Alan Richardson, and Kathleen Sinning.

The Committee agreed that the objectives of any recommended changes should be to (1) make the Academy more open to participation by all members worldwide; (2) reduce the number of years a potential presidential candidate must spend in an officer position, and (3) realign the duties of the President so that he or she has more time to spend on strategic planning.

The Committee makes the following recommendations:

1. The offices of the First Vice-President and Second Vice-President should be changed to reflect functional areas of significant importance to the Academy. Hereafter, these offices should be referred to as the Vice-President of Communications and the Vice-President of Conference and Partnerships.
2. The responsibilities of the First and Second Vice-Presidents as noted in the March 20, 2000, Operating Policies and Procedures Manual should be reassigned to other officers and committees. (See revised manual.)
3. The duties of the Vice-President of Communications should be to:
 - a. Oversee the *Accounting Historians Journal*, the *Notebook*, the Academy's Web page, and the Monograph Series.
 - b. Oversee the selection of new editors of the *Journal*, *Notebook*, and the Monograph Series according to the policies developed by the Publications

Committee. (*Note: this responsibility may be deleted once the Publications Committee has developed the procedures for selection of new editors.*)

- c. Oversee the transition of new editors according to the policies developed by the Publications Committee.
 - d. Oversee the transition of the *Notebook* to the Web.
 - e. Develop a policy concerning the types of materials that the Academy will publish on its Web page.
4. The duties of the Vice-President of Conferences and Partnerships should be to:
- a. Identify potential sites for the annual research conference three years in advance and bring the recommended sites to the Officers and Trustees for their approval.
 - b. Identify potential co-sponsors for the annual research conference.
 - c. Establish a site arrangements committee for the annual research conference. The site arrangements committee will remain in service for three years.
 - d. Determine the themes of other accounting history conferences so that the theme is not duplicated by the Annual Research Conference.
 - e. Liaison with the World Congress Committee so that the Academy has a voice in the Congress arrangements.
5. The Vice-President positions should be allocated a budget to enable the Vice-Presidents to carry out their responsibilities. The budgets shall be based on the expenditures proposed by the Vice-Presidents and approved by the Officers and Trustees.

2002 Research Conference Plans Changed

Bill Samson reports a change in location of the 2002 Research Conference. Because of the 2002 World Congress of Accounting Historians meeting scheduled for Australia, the Academy's research conference in 2002 will be held in San Antonio, Texas, rather than Herstmonceux Castle, East Sussex,

United Kingdom. The San Antonio meeting will be Tuesday, August 13, 2002, and precede the American Accounting Association's annual convention. The theme for the Academy's 2002 research conference

is "Accounting: Across Time, Distance and Disciplines." More information regarding the 2002 Research Conference will be provided at a later date.

CALL FOR PAPERS

MANAGEMENT ACCOUNTING AS SOCIAL AND INSTITUTIONAL PRACTICE

Increasingly, the role of management accounting in both shaping and being shaped by its social and institutional context is being recognized and underscored. Management accounting as social and institutional practice, as opposed to objective technique, is particularly discernible in historical research. Historical studies reveal how management accounting serves to create and foster social and institutional arrangements across both space and time. As historians examine management accounting in its contexts, we shed greater light on the intertwining of accounting within organisational and social life. Social and institutional practices do not emerge in a vacuum. Rather, these practices emerge as a result of the impacts of differing historical developments and point-in-time events. Across time and space, management accounting alters the organisational terrain and is implicated in relationships of power and domination. Moreover, management accounting is understood increasingly as a calculative force within the organisation, as compared to a neutral, objective documentor of events and activities.

The objective of this special issue of *Accounting History* is the examination of social and institutional practice, with a view to articulating the role of management accounting in constituting and re-constituting the organisation. Submissions are sought which explore themes in historical perspective such as:

- the comparative international study of management accounting technology and discourse;
- the constitutive role of management accounting as relationships of power and domination;
- the accountability implications of management accounting practices;
- the transformative agenda of management accounting;
- the evaluative nature of management accounting across both space and time;
- the change across space and time in the calculative rationales and expertise of management accounting.

Case studies (of a single entity or of more than one entity) are particularly encouraged. This special issue of *Accounting History* is scheduled to appear in November 2002. Submitted papers will be refereed in the usual way. Submissions (three copies) should be forwarded by 15 February 2002 to:

Cheryl S. McWatters, Faculty of Management
McGill University, 1001 Sherbrooke Street West
Montreal, Quebec H3A 1G4 CANADA