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THE R.J. CHAMBERS COLLECTION: AN "ARCHIVIST'S" REVELATIONS OF 20th CENTURY ACCOUNTING THOUGHT AND PRACTICE

Abstract: A major, unique accounting archival source, the R.J. Chambers Collection comprises both hard copy and, utilizing cutting-edge search technology, internet accessible materials. From his academic beginnings, Chambers was an orderly person, an archivist of the extensive and varied evidence that underpinned his proposals for accounting reform.

Opening research areas for accounting biography, the development of accounting thought, the history of accounting institutions, prosopography, public sector accounting history, and comparative international accounting history are foremost amongst the myriad justifications for seeking to unravel the accounting history "lodes" in archives such as the Goldberg, Chambers, and Briloff Collections [Potter, 2003]. The archiving of the meticulously kept Chambers papers from 1947-1999 provides an opportunity for unfolding the background to events previously withheld from accounting history scholars. Professional episodes in relation to inflation accounting, standard setting, proposals to reform accounting education, and the like that appeared *prima facie* to be worth investigating are now open to scrutiny from a different angle, with a different type of evidence available in this Collection. This Collection provides a high degree of archival provenance. In particular, it represents an orderly retention of past documentation of what Chambers wrote, and perhaps uniquely for accounting historians, received; thus, providing an extensive window from which to examine the disorderly present environment of accounting.

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BACKGROUND

Raymond John Chambers (1917-1999) has been described by his 20th century peers as an “accounting pioneer” [Moonitz, 1982], an “intellectual giant of 20th century accounting thought” [Barton, 1982; Mathews, 1982; Staubus, 2003], truly a “Renaissance man.”¹ He was selected by Edwards [1994] as one of the “twentieth century accounting thinkers;” by Colasse [2005] as one of “*les grands auteurs en comptabilité*”; and, at the time of his admission, he was the only non-North American to be inducted into the Accounting Hall of Fame of Ohio State University. He achieved many other awards and recognitions as listed in Chambers’ *Aide Memoire*, which appeared in Vol. 6 of his collected works, reproduced in Chambers and Dean [2000a]. As Foundation Professor of Accounting (1960-1982) at The University of Sydney, Chambers founded and built what was to be known internationally as the Sydney school of accounting thought [Wells, 1976; AAA, 1977]. Together with Professor Louis Goldberg (University of Melbourne), Professor Russell Mathews (Australian National University), and other contemporaries, such as Professor Reg Gynther (University of Queensland) and Professor Ken Wright (University of Adelaide), Chambers pioneered scholarship in the teaching, learning, and research of accounting in Australian universities [Barton, 1982].

Chambers is probably best known for his proposed system of accounting, Continuously Contemporary Accounting (CoCoA), a summary of which is provided by Clarke and Dean [1996; Chatfield and Vangermeersch, 1996, pp. 109-111]. The belief in his system and academic tolerance may be gleaned from this quote from a previously unreported correspondence: “Co-CoA [like airplanes, etc] will rest on its functional superiority; if not today, then tomorrow, for all change takes time to be assimilated” [R.J. Chambers Collection, SUA P202, Item # 6258, June, 19, 1981].

To put some balance into this background, Chambers was certainly not without his critics. He had many debates in the literature with contemporaries such as Moonitz [1982], Ijiri [1967, 1982], Littleton [1953], Mattessich [1964, 1995, 2005], Staubus [1961], and Edwards and Bell [1961]. They gave “as good as they received” from him. A recent issue of *Accounting*

¹Giuseppe Galassi [1999], private correspondence with one of the authors

Education contained a forum on Chambers' ideas on education where again critics and supporters discussed those ideas.²

This work will demonstrate another previously unknown characteristic of Chambers. He was an archivist, and seemingly so from the beginning of his academic career. On November 15, 2004, the R.J. Chambers Collection (the Collection hereafter), Chambers' collected papers and related materials, was launched by the vice chancellor and principal of The University of Sydney, Professor Gavin Brown. The Collection is both in hard copy, stored in the Archives Unit of The University, and is internet accessible at [<http://chambers.econ.usyd.edu.au>]. Brown observed that Chambers not only wrote a substantial set of materials but he carefully ordered them, together with correspondences with other academics and interested parties, so that he and others would be able to access them easily.

The Collection's development and its features described below give insight into how this archive will provide an important missing link in what is known publicly regarding Chambers' contribution to the accounting literature and to the professional practicing community. There are expected to be several articles and monographs produced (see possible projects noted below in the conclusion).

In the current unsettled environment of accounting, evidenced, for example, by the disputes regarding principles v. rules-based standards, the canons of accounting measurement, and the function of fair values in the new regime of International Financial Reporting Standards, the Collection is a unique historical source. For, unlike many historical enquiries in accounting in which hazy sources are accessed to explain a relatively unequivocal present state of affairs, the Collection, by virtue of its completeness, order, and comprehensiveness, provides a relatively unequivocal record of the state of past affairs with which to point to what is reasonably described as the hazy state of contemporary accounting thought and practice.

CHAMBERS: AN INSIDER OR FRINGE DWELLER?

There are many sources detailing various aspects of Chambers' life, including two *festschrift* issues of *Abacus* (December 1982 and October 2000). Chambers provided useful summaries in "An Accounting Apprenticeship" [1991] and in the introduc-

²The current authors [Clarke et al., 2005] contributed to that forum, as did Tinker [2005], Amernic, [2005], Mattessich [2005], and Lee [2005].

tory preface to the 1974 reprinting of *Accounting, Evaluation and Economic Behavior*. Those aspects have been augmented by the cataloguing of Chambers' full correspondence files (1947-1999) stored in the Collection.

What is unlikely to be well known, especially by younger accounting academics, is Chambers' role in lifting the status of accounting to that of an equal discipline in the learned halls of The University [Barton, 1982; Wolnizer and Dean, 2000; Clarke et al., 2005]. He fought for this recognition for half a century. Chambers [2000b] described his struggle on this and other fronts as being a "life on the fringe." His posthumously published "Early Beginnings: Introduction to Wisdom of Accounting" [2000c] recounts his early struggles in gaining an economics degree and an understanding of business, finance, and accounting. Accepting Chambers' view that he worked "on the fringe" may appear, *prima facie*, at odds with our belief that this Collection provides unique insights by an "inside observer" of many of the major events affecting accounting thought and practice in the 20th century. The following shows that there is scope for both to be correct.

Chambers [2000b] aptly captures his professional and practical experiences in respect of what he perceived to be the outcomes of those experiences. A perusal of many of the materials in the Collection shows clearly that Chambers observed firsthand the "inner workings" of the early professional attempts (1950s and 1960s) to have accounting accepted as a truly professional activity; he was also at the forefront of efforts by the Australian professional accountancy bodies to have graduate entry into the profession. He was a major proponent of the introduction of a "professional orientation" for new entrants to the profession's ranks. He fought unsuccessfully for the merger of Australia's two major professional bodies in the 1970s. He worked on many professional committees for over fifty years, particularly those dealing with education and the introduction of a more serviceable system of financial reporting to incorporate the effects of changes in prices and price levels. In this sense, Chambers was an "insider." The Collection reveals that, as an insider, his counsel was sought by Australian universities on all the early accounting professorial appointments in the 1960s and 1970s. His advice was also solicited for many overseas professorial appointments as well during that same period.³

³The first accounting professorial appointments occurred in the early to mid-1950s. These were followed by several more in the 1960s [see Mathews, 1982; Carnegie and Williams, 2001].

On the regulatory side, Chambers' voluminous critical works led to his appointment as chairman of the 1978 NSW Parliamentary Committee of Inquiry, "Company Accounting Standards." The Collection contains all of the expert evidence reports prepared by Chambers throughout the 1960s and 1970s, highlighting his close connection to business matters, leading business personalities, and members of the profession.

Significantly, the Collection also contains details of his overseas travels in the late 1950s through to the early 1990s, featuring his association with the international academy. At the Collection launch, Professor Gary Previts spoke and referred to Chambers as perhaps the world's first "geoaccountant." On those travels, he pursued his desire to have accounting thought and practice viewed as research and principles driven, rather than merely the product of rote learning and dogma.

Recent interest in Chambers' ideas is evident in the above-mentioned March 2005 issue of *Accounting Education*, including a forum on Chambers' [1999] provocative work, "The Poverty of Accounting Discourse." The forum confirms that his ideas continue to be considered and debated. In a similar way, the Collection seeks to ensure that academics in future decades will be able to access and debate his work, using evidentiary source material.

HISTORY AND NATURE OF THE COLLECTION

To create the second of The University of Sydney's Foundation Professors' series,⁴ the Archives Unit, the Accounting Foundation, the Faculty of Economics and Business within The University of Sydney, and CPA Australia combined to provide initial funding and other support to archive in the Collection all of Chambers' collected papers, with particular attention being given initially to his private correspondence.

Fittingly, the Collection was launched in the Great Hall of The University of Sydney, a venue of some of Chambers' finest speeches. Chambers described the period to which the Collection relates as "perhaps the most eventful period in the history of accounting up to the terminal date [1985]. It was a period of substantial growth, of conglomeration on a large scale by

⁴Chambers was appointed in 1960 as the Foundation Professor of Accounting at The University of Sydney. The first in the Foundation Professors' archive series was the Philosophy Department's John Anderson Collection. Both collections are located within the Archives Unit on the fifth floor of Fisher Library.

mergers and takeovers, of intense multinational corporate development, of increasing use of modes of organization and methods of financing that were novel at the beginning of the interval [1946]" [Chambers and Dean, 1986, general preface].

The Collection had a lucky escape from destruction following several moves after Chambers officially retired in 1982. Physical moves continued in 1999 after Chambers' death. Many of the papers were boxed again and placed in rather insecure storage in a University-owned building that was scheduled to be demolished. The return to The University of Sydney of Peter Wolnizer as dean of the Faculty of Economics saw urgent manoeuvres to ensure the Collection was recovered from its several locations and recompiled in a similar form (layout of room, etc.) to when Chambers was researching. The Collection was saved from imminent destruction, which would have been a tragic loss not only for accounting historians, but also for the history of accounting. With the Collection thus saved, Graeme Dean assumed principal responsibility for managing the archiving and digitizing processes that have yielded the international accounting treasure that is the R.J. Chambers Collection. The entire project has been a collaboration by those who had worked closely with Chambers over an extended period of time.

The Collection comprises hard-copy files and approximately 20,000 catalogued summary items accessible within a full-text, searchable electronic repository (see below for details). The complete electronic archive is expected to be accessible to scholars and postgraduate students worldwide by the middle of 2006.

The Collection augments a recently launched archive of another Australian academic accounting pioneer, Louis Goldberg, so ably described in Potter's [2003] "The Louis Goldberg Collection at Deakin University: Exploring a Rich Foundation for Historical Research." Potter provides a useful framework to examine both the Chambers and Goldberg Archives, outlining several historiographic approaches [e.g., the "source-oriented" and "problem-oriented" approaches]. A smaller collection of papers of Russell Mathews also exists. Further, the collected papers of a contemporary U.S. iconoclast, Abe Briloff, are being made available at City University of New York. These, and hopefully more collections, will form an invaluable database for accounting historians to explore how accounting ideas underpinning current practice have been forged. Increasingly, that is becoming a pertinent issue as, arguably, practice effectively has changed little

since the 1930s. Yet, the incidence of criticisms of those practices recur, decade after decade, following, *inter alia*, the large unexpected crashes of the genre of Maxwell Communications, Enron, WorldCom, Vivendi, Parmalat, and HIH [Clarke et al., 2003].⁵ This is notwithstanding that practice is now governed by a plethora of accounting standards.

The Collection augments the different types of material contained in the Goldberg Collection. Whilst the latter is richer in "old manuscripts," the Chambers Collection has a more extensive contemporary book collection, especially in areas such as education generally and management education specifically, philosophy of science, accounting and financial management, auditing, financial statement analysis, and professional committee papers. It also has more extensive web-accessible material. Whilst both collections contain substantial correspondence items, the Chambers Collection has approximately three to four times the number. It includes letters not only sent by Chambers but also, it would appear, nearly all of the academic correspondence he received from contemporaries during 1947-1999.

The collections of Goldberg and some other contemporaries provide useful benchmarks for analyzing the "utility" of the R.J. Chambers Collection. There will be opportunities for researchers to cross check their sources, thereby reducing possible Collection bias, one of the main criticisms of research done on such biographical collections [Potter, 2003].

In contrast to many archives, a feature of the Collection is its provenance,⁶ the exceptionally good order that the material was in when Chambers died. He kept the items in chronological order and sometimes by topic or corresponding person. The Collection contains several photographs of the library *in situ*. This high degree of provenance makes the Collection unique as an accounting history source.

The physical dimensions of the Collection show the difficulties in maintaining his records. Chambers' library contained over 2,500 books, hard copies of over 2,500 articles, newspaper cuttings, etc. in his numerous filing cabinets. The correspondence files amounted to approximately 15,000 individual items or letters that Chambers wrote and received from 1947-1999,

⁵Other catalysts for criticisms include: asset stripping following takeovers in boom periods, as well as undervaluations and undercharges due to price and price level changes.

⁶"Provenance" is an archivist term that refers to the extent to which the environment from which an archive is created has been retained.

which, with grouping, has been reduced to around 12,500 entries in the electronic archive. Cabinets of myriad index cards contained the references that ultimately became the corpus of his *An Accounting Thesaurus: Five Hundred Years of Accounting* [Chambers, 1995].

There were several stages in the archiving process. All entailed classification, metadata creation, and cataloguing of the material:

- The initial phase (2000-2002) focused on the cataloguing, boxing, and storing in acid-free archival boxes of the approximately 15,000 items that constituted more than fifty years of personal correspondence. The Archives Unit within The University of Sydney provided an archivist to undertake this task.
- Then followed (2002-2003) a more extensive recording of the residual of Chambers' resource materials – the 2,500 books in his personal library; the 2,500 journal articles, newspaper cuttings, and miscellany stored then in numerous filing cabinets; and his 20,000-odd card entries.
- During 2003-2004, another research assistant added metadata to Chambers' personal papers, providing indexing according to his *Chambers on Accounting* series and *Aide Memoire* classificatory schema. The various schemata are all described on the Collection website.
- Finally (March 2005-present), a consultant integrated all of the records into an electronic archive which offers full-text search, supports innovative search and extraction strategies, and is integrated to a publishing system (to be completed in a second stage) to create a "dynamic archive," allowing researchers to submit their research into the archive, whilst ensuring that we preserve provenance of the initial material. At this point the value of research undertaken will be dynamically linked with the original material to the benefit of those who follow. Also, the data were double-checked by a research assistant.

Below we provide a more detailed description of the various characteristics, some of which are briefly noted above.

CHAMBERS' PUBLISHED WORKS – COLLECTION INSIGHTS

Chambers' teaching and writing characteristically used analogies, drawn from economics, decision sciences, law, sociology, philosophy, psychology, art, the physical sciences, and lit-

erature, to illustrate the essence of the infelicities of which he complained in contemporary accounting, to explain the principles underpinning his preferred solutions and to elaborate the reasoning driving his analyses of contrary suggestions. Those illustrations were at his elbow. He perceived linkages between them and the legitimate methods and focuses of accounting, for they related to other critical elements influencing human endeavor, of which accounting too is part. In many ways, it is less remote a part than many of those for other disciplines since the focuses of accounting (decision making, economic activity, economic evaluation, monetary calculation, evaluation and assessment) are everyday events to a greater or lesser extent for virtually all.

A unique feature of the Collection is the lack of distinction it makes between those matters that elsewhere would normally be so classified to indicate their special relation to teaching or to research, or to the frequently drawn distinction between accounting theory and practice. In retrospect, it seems unlikely that he contemplated any real distinction between teaching and research, or between what constituted good theory and good practice.

His teaching was always peppered with examples and analogies drawn from his treasury, his analyses of them, his reasoning, and the supporting evidence. His written contributions, the output from his research, were the end product of an extensive learning process. Part of that process entailed "exposing" his ideas in discussion with his colleagues, his contemporaries, friend and foe alike, and his students. The other part was his penchant for sending copies of drafts of the proposed piece to scholars around the world for comment. Many of the resulting debates through correspondence between Chambers and accounting scholars; e.g., Barton, Baxter, Briloff, Galassi, Goldberg, Hansen, Ijiri, Littleton, Mathews, Mattessich, Moonitz, Onida, Paton, Shiobara, Someya, Spacek, Stamp, Staubus, Sterling, Sweeney, and many other European scholars, are preserved in the Collection. These provide not only insights into how Chambers' ideas were hewn and honed, but also insights into the development and firming up of the ideas of many correspondents, both those who held similar ideas and those who held to the contrary. By the time Chambers was in print, his thoughts had been well exposed, refined, tested, and rehearsed. His archive was not a mere museum of which he was the curator; it was his tool kit to which he was forever adding and from which he was forever learning.

As such, the Collection provides hitherto unpublished insights into some of the influences that shaped the refinement of those ideas, the support he received from colleagues, and the frustrations endured over an academic “odyssey” of more than fifty years. It augments the six volumes of *Chambers on Accounting* [1986, 2000a] which contain the distillation of Chambers’ published scholarship, other than that published in books, over a fifty year period.

Many of those published works addressed the pressing professional matters of his time. Almost without exception he corresponded with academic colleagues from many cognate disciplines, including law, economics, decision sciences, psychology, sociology, etc., with academics who shared and opposed his ideas and with the profession’s policy makers and policy followers. His published papers provide only limited insight to those ideas and their formulation. Meticulously kept papers from 1947-1999 provide a unique window into the background to so much of his work previously withheld from accounting scholars and practitioners. It is already apparent that the Collection is going to be the object of immediate inquiry by senior scholars, nationally and internationally, especially, it seems, those from the U.S. and the U.K. As Potter [2003] notes, such unpublished material provides insights of a hitherto unknown research lode. The types of positive research he suggested in respect to the Goldberg archive aptly apply to the Chambers Collection: “...biography, institutional history, prosopography, public sector accounting history, as well as comparative international accounting history.”

The December 1982 and the October 2000 issues of *Abacus* were devoted to reflections of contemporaries on Chambers’ contribution to accounting thought and practice.⁷ Arguably, his influence has not been fully appreciated by modern-day accountants, by neither those in practice nor those in academe. A recent autobiographical article by one of Chambers’ contemporaries and at-times critic, George Staubus [2003, p. 179], goes some way to redressing the balance. He includes the observation in the subsection, “My Greatest Intellectual Debts,” that “Chambers [had] the ‘greatest’ intellectual effect on him.” As noted in

⁷As well as the October 2000 *Abacus festschrift*, there is the *Abacus* 1982 “Special Issue” celebrating Chambers’ “official” retirement from The University of Sydney. A special forum in the March 2005 issue of *Accounting Education* paid tribute to Chambers’ contribution to accounting education.

the Background, there are many others who have sung Chambers' praises and many who have critiqued his ideas.

But, it may have surprised some that Chambers' contributions were made against enormous resistance, both academically and professionally. His posthumously published 1992 contribution "Life on the Fringe – An Accounting Odyssey" [2000b] explains an in-depth involvement in the teaching of accounting, his research into accounting, the confronting head-on of the problems that beset conventional accounting, and his participation in the management of the profession. Consider also the following observations made in a whimsical-cum-serious speech delivered upon his appointment as a senior lecturer in accounting in 1953 (Chambers Collection, SUA P202, Item #10770):

Outside these walls certainly, and inside them perhaps, the accountant is a curious figure. Technical people find him hard to endure; he is rather too thrifty in business matters to be hail fellow well met. In fact they say it runs in his veins: some their hearts don't beat, they click like cash registers: and I have heard of one business executive who in high disdain observed Accountants – they walk just like men. Now there may be something pathological about accountants that the school of medicine might be interested in. The accountants also have their rituals, doctrines and dogmas which is something they have in common with the churchmen; they have their mumbo jumbo, their abracadabra and their folk lore which may interest the anthropologist. And what they do with money symbols I'm sure would intrigue the mathematician.

Those observations would seem to sit equally well in the post-Enron era with the current ongoing debates about accounting measurement, fair value, and standards, whether they should be principles or rules-based.

From day one of his academic career, Chambers [Chambers Collection, SUA P202, Item #141, 1955 correspondence] was keen to rid accounting thought and practice of its myriad dogma, to replace them "with a sound theoretical, may I say academic foundation to the subject." Notwithstanding, he was always kept at arms length by those he sought most to inform, those more concerned about protecting their reputations, elevating the importance of their product, and enhancing their social status. As he put it, he was "on the fringe." His documented

experiences provide insights into how ideas do, or do not, get on to the regulatory agendas.

DETAILED CHARACTERISTICS OF THE COLLECTION

This section provides an overview of (1) how the Collection is arranged, the schemata used, (2) how it can be accessed, and (3) the prospect for a “dynamic archive.” These characteristics provide a window into the environment in which Chambers plied his trade, allowing researchers to immerse themselves in his various time-dependent “knowledge spheres.”

Schemata: Retaining its provenance, the Collection’s physical items are ultimately catalogued for electronic search purposes primarily. It uses an extended Dublin Core metadata set, allowing for easy extraction of search strategies based on different contexts. The Collection comprises four main areas:

I. **Published Works:** About 300 records of his published works are classified using his autobiographical system. In the early 1970s, Chambers began collecting and summarizing all his published works, the forerunner of his *Autobibliography* [1976] monograph, published by the International Centre for Research in Accounting. It contained paragraph-level summaries of his published works in chronological order. All articles are catalogued to Dublin Core with abstracts and, where possible, articles are included either in full or as an integrated, searchable, full-text index as determined by copyright constraints.

II. **Unpublished Works:** Over 12,000 records, mainly correspondence, are classified using Chamber’s schemata of “On Accounting,” “*Aide Memoire*,” and “Series,” developed by the Sydney University archivist in line with Chambers’ files. This material has been further indexed using extended Dublin Core to cater for recipient (the receiver of the correspondence), organization (the organization of the recipient or writer), and theme (an overarching classification based on major thematic concepts). Finally, as the material is currently in physical format primarily, the metadata has been extended to cater for the eventual on-going digitization of material based on a researcher’s use and requirement, offering details of original status, pagination (size and number), cost of digitization, and copyright management.

Within the Unpublished Works, there are further schemata supporting extended metadata elements of:

III. **Series:** A classification prepared by a professional archivist

who, upon examining his personal correspondence and related materials, identified a 66 item schema that Chambers had explicitly or implicitly used to store the materials on shelves in his work office. The schema reflects faithfully how Chambers had catalogued those materials.

IIIa. On Accounting: In their general preface [Vol. 1, *Management and Finance*, 1985] to the six-volume set, *Chambers on Accounting*, editors Chambers and Dean observed:

The selection includes direct contributions to professional and academic periodicals, the prepared scripts of a number of conference papers and other addresses published in professional and academic journals, conference proceedings or otherwise, a number of published pieces, and a selection of texts of addresses and submissions to inquiries not otherwise published. Within this selection there are a series of papers on observed accounting practices, on the generation and content of recommendations and standards devised or endorsed by professional and other organizations. There are series on information generation, measurement, communication, and choice. There are series on basic ideas, theories, and theory construction and on research in accounting education. But the individual pieces in any of these series may appear at widely separated dates; some pieces could quite properly fall into any one of several of the above groups; and ideas first treated in one setting have been used or developed in other settings. The division of the materials of selection was intended to minimize mere repetition, but that intention was moderated where it seemed desirable to indicate the origin or development of some specific theme. The volume titles are indicative of the general themes of each, but within each the arrangement is chronological.

IIIb. *Aide Memoire*: This classification is based on what was designed by Chambers following his official retirement in 1982. As noted in the preface of Vol. 6 of Chambers and Dean [2000], Chambers' *Aide Memoire* gives in chronological order the places and circumstances which gave rise to the contents of Vols. 1-VI of *Chambers on Accounting* and to other publications and unpublished material over some 60 of the most turbulent years in the history of accounting. The contents of Vols. I-V were grouped by material content. The references in the *Aide Memoire* ease access to any item reproduced in Vols. I-VI.

IIIc. Recipient/Writer: the recipients of letters written by Chambers and the writers of material to Chambers

IIIId. Organization: the organization of individuals to whom Chambers wrote and from whom he received material

IVa. Personal Library Book Listings: About 2,500 records of material from his personal library have been classified according to the Chambers library system. Chambers maintained an extensive collection of books over his academic and professional life. Correspondence in the late 1940s and early 1950s in the Chambers Collection reveal that he was arguably one of the first Australian accounting academics to seek overseas books on accounting and cognate discipline matters to inform his theoretical ideas about a “better system of accounting.” Those books were also classified on his office shelves using an abridged Dewey classificatory schema, retained in this Collection. His 2,500 book collection entails great breadth, covering education, decision making generally, communication, economics, accounting, law, ethics, business biography, psychology, metrology, philosophy, and scientific methods.

IVb. Personal Reading Material: Thousands of records of material from his filing cabinets are referenced using an abridged Dewey-type classificatory system developed by Chambers. This part of the Collection is testimony to Chambers’ obsession with order. Having maintained an extensive set of professional and academic material for many years, the system he developed was to be the antecedent of what appeared as the schema for arranging nearly 6,000 (of approximately 20,000 available) items in his magnum opus, *An Accounting Thesaurus: Five Hundred Years of Accounting* [1995]. This aspect is described in detail in Clarke [1996].

Access: The archive website serves as a reflection on Chambers as an individual, educator, mentor, and researcher. It provides details about his seminal work on a comprehensive theoretical foundation for a style of accounting, CoCoA. Once the archive is accessed, the user is presented with the ability to review with ease the records based on the major metadata elements (e.g., title, creator, date, publication) over the major groupings – Published Material, Unpublished Material, Personal Library Book Listings, and Personal Reading Material. Further, the archive supports two main search strategies: (1) standard searching with keywords or advanced Boolean searching using different

metadata elements; and (2) phrase (context) searching wherein the user is presented with a comprehensive list of phrases within the material (including metadata) based on the input of a single keyword. The researcher can thus understand the context in which words are used. Finally, there is the ability to search by date, allowing a chronological view of what was happening in different periods.

The archive will also eventually support an innovative extraction tool which will allow researchers to extract the results of their work as in overview, summary, and page format as an e-book that can be downloaded and used off-line as a basis for their research. The archive is developed using a mixture of open source and managed source products. It uses Unicode and supports numerous data types, including audio and video.

A Future Dynamic Archive: Classifying the archive “dynamic” is perhaps a somewhat curious, and certainly novel, notion for an archive. But the archive has been developed so as to be integrated in the future with a publishing system that will allow researchers to integrate the information extracted from the archive with their research and then to resubmit that work back as an e-book to a parallel archive for inclusion in an overall repository.

These archival characteristics, especially the classifications, provide insights into Chambers’ ordered nature and the breadth of his scholarship. Clearly, he was a voracious, insatiable reader on myriad aspects of human endeavor, always looking for different angles from which to address what he saw as the fundamental issues in commerce in general and in accounting thought and practice in particular.

CHAMBERS – ARCHIVIST *PAR EXCELLENCE*

The scale and systematic nature of this Collection reveals Chambers to be an accomplished archivist. Perhaps following the approach of the late 16th/early 17th century British empiricist, Sir Francis Bacon, Chambers arguably saw value in storing his voluminous collection of materials on accounting and cognate disciplines in “a goodly huge cabinet.” A commentator on an earlier draft of this piece noted that the early amassing and ordering of items begs the question of why this was undertaken from the beginning of Chambers’ academic career. Was it ego driven? Who knows? Possibly it is indicative of his commitment to lifelong learning. It is clear from the

correspondence he had with others that, although confident of his own reasoning, he was always sufficiently humble intellectually to stand corrected if presented by a more formidable array of evidence than his own or with superior argument.

But, there are some plausible explanations in the Collection itself for its detailed classificatory order. Several correspondence items reveal that Chambers was directly involved in the formation of the NSW Division of the Business Archives Council of Australia in the early 1950s. Indeed, Chambers was its first treasurer, a position he held from many years. Later he would become the national body's secretary. As likely as not, his exposure to and interest in those business archives was a natural by-product of this venture. Perhaps a contiguous explanation for his early desire to have order is Chambers' lifelong interest in mathematics, exemplified by his fascination with Euclidian geometry. Chambers sought to bring order, by "shuffling things" systematically, and through that archiving process, he sought a better understanding of the relationship between accounting and its context. Perhaps, equally likely, it was driven by his passion for accounting and a desire to rid it of its infelicities. His early interest in seeking order contrasted with what he saw as a chaotic accounting world of accounting thought and practice. Hence, likely as not, imposing order to his ever burgeoning tool kit was crucial were he to achieve a better understanding of the "nature of things," including especially the function of accounting.

Whatever his motivations, Chambers was extremely ordered in keeping a hard-copy record of the development of his initial ideas on the issues he addressed over the following 50 years, and the basis upon which they became modified or further entrenched and honed to emerge in the literature. So, what eventually appeared in print, in a congress plenary, or in a mere talk to a professional body, Rotary Club, or student orientation function, invariably was not "first thoughts," but his current state of thinking, shaped by the extensive exposure of his ideas in a wide variety of settings.

Those who were colleagues of Chambers within his Department of Accounting will attest that it was always difficult to argue with him and emerge with other than a feeling of having learned something new. Frequently this meant exposure to an angle that had not been in your mind previously or an historical insight into the issue of which you had not been aware. The many who engaged him in debate in the staff common room in the Merewether Building, the heartland of The Univer-

sity of Sydney's Faculty of Economics at that time, the accountants, economists, political scientists, economic historians, and the statisticians were visibly struck by the extent of his knowledge of their discipline, its core theorems, current practices, contemporary dilemmas, disputes, arguments, and counter-arguments.

Those who were his colleagues were aware that his extensive library included books and journals relating to each of those disciplines. They also were aware of the large card system he maintained to house his references, quotes, and the like for invariably he could quickly direct us "go and read this" or confront us with a "you haven't dealt with..." as he rattled off a list of relevant literature much of which we were unaware. It was also common knowledge amongst his colleagues that he scoured the financial pages of newspapers and financial bulletins every day and marked up items to be processed by his research assistant to be included in an extensive, classified cuttings file that was kept in blue folders or in his extensive filing cabinets, all of which have been retained but for those blue folders. This helps to explain how seemingly within a few moments he could come up with numerous examples of the matters in issue. Whereas in debate his opponents could produce one or two examples, almost invariably Chambers could produce a more substantial array, frequently both contemporary and historical. It is a reasonable suspicion that few colleagues were aware of the enormity, extent, or the order of the sources he archived, and why he was always, almost instantaneously, so "well informed."

Kohn [1989]⁸ has made the point that the chance of scientific discovery is increased by the extent to which a researcher's mind is "honed" to the making of connections between matters not otherwise perceived to be related. This is possibly what Rozak [1986]⁹ had in mind with his notion of master ideas. Chambers indeed dealt with master ideas [1955, 1962, 1966], the absence of which Hirsch [1987]¹⁰ complained in his explanation of cultural illiteracy. Chambers' *Accounting Thesaurus* [1995] not only illustrates that he pursued his scholarship in a manner consistent with the ideas of Kohn, Rozak, and Hirsch, but beyond

⁸Kohn explains how hitherto unmade connections were forged only with a mind prepared through exposure to a wide variety of knowledge.

⁹To Rozak, master ideas underpinned lesser manifestations in workable, day-to-day practices.

¹⁰Hirsch's complaint was that a chronic unawareness of everyday events, facts, and general information constrained one's capacity to think.

that, Chambers provides insight into what underpins the accumulation of argument and counter-argument, confirming and refuting examples, as well as the understanding of the origins, history, and development of the ideas and practices of accounting and cognate disciplines. Comprising only approximately a 25% selection of the contents of his card index, the *Thesaurus* displays the breadth and depth of the knowledge upon which he drew to make these connections that formed the basis for his adjudication on the ideas and practices of accounting.

CONCLUSIONS

The Collection contains both the background to the distillation of Chambers' ideas and hitherto unpublished insights into some of the influences that shaped the refinement of those ideas, the support received from his colleagues, and the frustrations endured over his academic odyssey. Many of Chambers' published works addressed the pressing professional matters of his time. An extensive correspondence with academic colleagues from disciplines including law, economics, psychology, and sociology, many of who shared and many who opposed his ideas, as well as the profession's policy makers and policy followers, is the backdrop to Chambers' published works. His writings provide only limited insight to those ideas and their formulation.

The physical and electronic archiving of meticulously kept papers provides a unique opportunity for unfolding the background to so much previously withheld from accounting scholars and practitioners. Various professional episodes in relation to inflation accounting, standard setting, accounting education reform proposals, and the like that appeared *prima facie* to be worth investigating now become feasible with evidence available in this database. That accounting historians are now able to explore via the internet issues that have underpinned many of the developments in accounting thought and practice in the later half of the 20th century is a fitting legacy from Chambers, archivist *par excellence*.

This article seeks to bring to the attention of scholars worldwide this immense, newly created historical database. As noted, Potter's [2003] overview of the Goldberg Collection reveals several possible research avenues that such a biographical collection provides. Some possibilities from the Chambers Collection are illustrated through the following *bon mots*:

- Numerous unpublished formal submissions made by Chambers to many organizations, professional and legislative, over many decades appear in the Collection.

- Multiple items reveal Chambers' leading role in ensuring that accounting was accepted as a legitimate university discipline. They provide insights into Chambers published works [1987, 1999] and those of his reviewers [Amernic, 2005; Lee, 2005; Mattessich, 2005; Tinker, 2005]. In particular, many show his drive for accounting is not to be perceived as simply an invariant code of accepted practices or a process of learning by rote that is passed on uncritically to ensuing decades of students and practitioners.

- Augmenting the point above, influences in the area of curriculum development, inquiry, and critical thinking are shown in the Collection to have been worldwide.

- Further to that point, over 25 years of correspondence reveal the impact on Chambers of a relatively unknown U.S. accounting academic, Ernest Weinwurm. Particularly revealing is Weinwurm's correspondence with Chambers generally, but specifically, their deliberations on theory and measurement. Weinwurm apparently opened doors for Chambers into the U.S. decision sciences literature in the 1960s and an appointment to the Executive Committee of TIMS, the leading U.S. management science body.

- A fruitful episode in Chambers' professional career is the virtually complete set of correspondence on the formation, professional crisis, and alleged "conspiracy of silence" associated with the 1978 NSW government-appointed Accounting Standards Review Committee and its report, *Company Accounting Standards*.

- There are several larger correspondence files with some of Chambers' contemporaries, each worthy of a separate study, for the windows they open to the development of accounting thought.

- Chambers' role in the attempts of Australia's emerging professional bodies to gain university recognition is evident from the myriad correspondence between Chambers and professional representatives over the period of the Collection.

- Chambers' frustrations in founding *Abacus* are well documented and were the source of Wells' [2000] account.

- Chambers' [2000b] perceptions of a "life on the fringe" are evident everywhere in the Collection, as is the support from one of his fellow market price advocates, Sterling [1970].

- Unusual engagements, such as the observation of a leading U.K. economist, G.L.S. Shackle, who lamented that he had completed a major economics treatise before he had had an opportunity to read Chambers' magnum opus, *Accounting*,

Evaluation and Economic Behavior [1966], and the dialogue between a Melbourne mathematician examining the logic of Chambers' system, contain a rich vein of interdisciplinary enquiry.

But there are many more possibilities. Potter [2003] notes that there has been a dearth of studies of intellectual accounting pioneers. The Chambers, Goldberg, and other contemporaries' collections certainly ensure that there should be much work to add to that hitherto untapped research area. Clearly, Potter's review and our brief summary above suggest that there will be many other projects awaiting researchers' interest and perspicacity in unravelling the lode to be mined in the R.J. Chambers Collection.

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