

The Accounting Historians Notebook

Volume 5
Number 2 *Fall 1982*

Article 5

1982

Fifth International Congress of Accountants -- 1938

James W. Jones

Follow this and additional works at: https://egrove.olemiss.edu/aah_notebook

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

Recommended Citation

Jones, James W. (1982) "Fifth International Congress of Accountants -- 1938," *The Accounting Historians Notebook*: Vol. 5 : No. 2 , Article 5.

Available at: https://egrove.olemiss.edu/aah_notebook/vol5/iss2/5

This Article is brought to you for free and open access by the Archival Digital Accounting Collection at eGrove. It has been accepted for inclusion in The Accounting Historians Notebook by an authorized editor of eGrove. For more information, please contact memanuel@olemiss.edu.

Fifth International Congress of Accountants—1938

FIFTH INTERNATIONAL CONGRESS OF ACCOUNTANTS—1938

by
James W. Jones,
Certified Public Accountant, Baltimore, Maryland

Editor's Note: Jimmy Jones is the proud owner of the four-volume set of Proceedings from the 1938 International Congress of Accountants held in Berlin. Since these volumes are so rare, it was felt describing their contents would be worthwhile. Jimmy obtained his volumes from a German acquaintance who discovered the Proceedings in a German used-book store.

The approach of the XIIth International Congress of Accountants to be convened in Mexico in October brings to mind some of those held in recent decades as well as prior assemblies. At the close of these Congresses, proceedings were published which took various forms. Some were comprehensive and others were condensed; one contained only 96 pages, mostly of photographs. However, there is a general belief that proceedings were not published for the Vth Congress held in Berlin in 1938. As a matter of record, some persons have stated that *no* publication was made; to which I took exception and so advised those with whom I could communicate. In the *Daily News* of the Xth at Sydney, in a review of prior assemblies, statistics were "not available" for the Vth with a footnote to the effect that such records were destroyed during World War II.

While there was considerable animosity toward the Germans for their national policies and some persons boycotted the Congress, nevertheless, there were 1600 participants at the Congress with 180 family members also in attendance. Delegates came from sixty-five countries. Sixty-four accounting and related organizations participated in the Vth Congress.

There were six delegates from the United States and an additional ten participants, and the wives of some of these men. Most of those listed were members of The American Institute of Accountants.

Delegates:

John F. Forbes
William H. Ball
Max Frederick
O. A. Grundmann
Edward A. Kracke
Arthur A. Lovibond

Participants:

Herman W. Bevis
Henry H. Buba
Anthony Grosfield
Werner Kruger
Henry G. Moeller
J. C. Scobie
Roger A. Boulogne
H. W. Hoflich
A. Seatree
Horst A. Wegener

The eight themes of the Congress papers were:

1. Matters Affecting the Accountancy Profession.
2. Business Planning.
3. Audit of Annual Accounts.
4. Company Law.
5. Auditing of Combines.
6. Auditing By and For Tax Authorities.
7. Other Auditing and Advisory Work.
8. Methods of Computing Cost and Control of Prices by Public Authorities.

Two additional lectures were presented: "German and American Theories on Accounting" and "International Comparison of Research Into, and Study of Business Co-operation." It may be observed that even then the profession was cognizant of its responsibilities. Two certified public accountants from the United States presented papers: Edward A. Kracke and John F. Forbes.

It is odd that other writers have not observed that the proceedings are reported in the *Accountants' Index*. It is surprising to note that learned educators have overlooked this event and the information contained in the papers. One can conclude that because the Congress was held in Germany, many of the lectures would be in European languages, which was so; and some omissions from the *Index* can be justified on the basis of language. However, staging of the Congress was entered in the *Accountants' Index*, Fifth Supplement, under International Congresses; p. 281.

CONTINUED

JONES: CONTINUED

Moreover, several articles in English have been reported in the Fifth Supplement, although they have not been reproduced in U.S. periodicals. It was seen that Kracke's presentation on "Consolidated Financial Statements" was printed in the *Journal of Accountancy*, December 1938, page 372-89, which noted the source. The same can be said of Forbes report, "Methods of Computing Cost and Control of Prices by Public Authorities." This was included also in the same issue of the *Journal*, p. 390-8. But, Lindern (Netherlands) reported on the same topic and while it was delivered in English and listed in the *Index*, p. 313, no U.S. magazine printed it.

Cooper's summation "Auditing of Concerns (combines)" was printed in *The Accountant* (English magazine) per *Index* p. 133; and Elliott's (Great Britain) paper on "Other Auditing and Advisory Work" is listed in 5th Supplement, p. 209, but no U.S. publications. Two papers delivered on "Company Law" by Griffith (Australia) and Loudon (Scotland) were identified with the V Internationaler Kongress Archiv, but no English publications were given in the 5th Supp. where these authors were found on pages 249 and 317. These references should suffice to establish publication of the Vth Congress proceedings.

After the war the accounting societies of Great Britain revived the International Congress with a superb presentation in London in 1952. Since then the Congress has been held every five years in host cities and countries around the world and it has been my pleasure to participate in these six exhilarating experiences.

Unsupported assertions contrary to fact should not be made but when recognized they should be contradicted. As historians, we should make efforts to locate and preserve data of commercial and accounting procedures, regardless of personal attitudes, which is the objective of this memo.



AICPA CENTENNIAL COMMITTEE NAMED

The hundredth anniversary year of the American Institute of Certified Public Accountants will begin with the 1986 annual meeting in Kansas City and conclude with the 1987 annual meeting in New York. By authorizing appointment of the committee at this early date, the AICPA Board of Directors has allowed adequate time for planning a meaningful and memorable program. The Board also provided funds to finance the activities of the committee.

At this time, what the committee needs are ideas on how best to mount the celebration. Anyone who has ideas for ways of celebrating the 1987 centennial should contact members of the committee. Those individuals who have been named to the committee are listed below:

William S. Kanaga, Chairman; Arthur Young
& Company
Kenneth S. Axelson; J. C. Penney Co.
John L. Carey; Retired
Samuel A. Derieux; Derieux, Baker,
Thompson & Whitt
John Lawler; Retired
Wallace E. Olson; Retired
Gary J. Previts; Case Western Reserve
University
Marvin L. Stone; Coopers & Lybrand
Donald J. Schneeman; AICPA Staff Aide

MARKETING HISTORY ANNOUNCEMENT

The Department of Marketing and Transportation Administration of Michigan State University and the American Marketing Association will hold a Workshop in Historical Research in Marketing on May 1-3, 1983. The purpose of the Workshop is to explore methodological and conceptual issues in the development of historical research in Marketing. For further information, please write Professor Stanley C. Hollander, Department of Marketing and Transportation Administration, Graduate School of Business Administration, Michigan State University, East Lansing, Michigan 48824.