

# The Accounting Historians Notebook

---

Volume 11  
Number 1 *Spring 1988*

Article 12

---

1988

## Two centuries of Australian accountants

Robert William Gibson

Follow this and additional works at: [https://egrove.olemiss.edu/aah\\_notebook](https://egrove.olemiss.edu/aah_notebook)

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

---

### Recommended Citation

Gibson, Robert William (1988) "Two centuries of Australian accountants," *The Accounting Historians Notebook*: Vol. 11 : No. 1 , Article 12.

Available at: [https://egrove.olemiss.edu/aah\\_notebook/vol11/iss1/12](https://egrove.olemiss.edu/aah_notebook/vol11/iss1/12)

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 [mmanuel@olemiss.edu](mailto:mmanuel@olemiss.edu).

Gibson: Two centuries of Australian accountants

# TWO CENTURIES OF AUSTRALIAN ACCOUNTANTS

by  
*Robert W. Gibson*  
*Deakin University*  
*Geelong, Victoria, Australia*

In this bicentenary year of Australia, it is appropriate to identify some of the accountants who have made notable contributions to the development of accounting in Australia. While it is tempting to match the numbers to the years, space is a limitation.

Any such historical review of accounting in Australia naturally falls into two parts. From 1788 to 1901 the continent was occupied by six sovereign colonies. Communications were poor and the rigours of coastal sailing such that the colonies developed largely as isolated communities. For the first ninety-eight years there was no organized group of accountants in any of the colonies. It is therefore not surprising that there is little documented evidence to draw upon about this first century. The second part of the review involves the federation movement and the creation as Edmund Barton, the first Prime Minister, put it of one nation for a continent. Just as the colonies had to politically coalesce so also did the colonial organizations of accountants have to come together and merge their interests to reach the stage of dominance now exercised by the Australian Society of Accountants (ASA) and the Institute of Chartered Accountants in Australia (ICAA). Those developments are inseparable from any attempt to salute those accountants who have left their mark on the profession.

The reader should take note of the small populations which existed in some of the states even as late as 1945. The historical advantage of the first settlement being in Sydney and the impact of the wealth from the gold rush in Victoria in the middle of the nineteenth century cannot be ignored. It is inevitable that this survey reflects a bias towards people from New South Wales and Victoria.

The post-colonial or federation period may also be regarded as made up of two quite different periods roughly defined by World War II. In the pre World War II period, the professional organizations were primarily concerned with securing a professional identity and eliminating "non professional" competitive practices. In Victoria there was a leavening of scholarship led by A. A. Fitzgerald which made the accountants in that state the intellectual leaders of the profession. In the period since World War II these roles have been reversed to a degree largely due to the emergence of new personalities in the professional organizations.

## COLONIAL ACCOUNTANTS

It is reasonable to conclude that knowledge of double entry bookkeeping, the basis of modern accounting development, arrived with the first fleet in 1788. The listings of occupations of those who arrived does not identify anyone as a bookkeeper or accountant. However,

travelling on the H.M.S. Sirius in the first fleet was John Palmer, the Pursar who later acted as the governor's secretary. In 1790 when the first government storekeeper Andrew Miller became ill and was to return to England, Palmer was appointed by Governor Phillip in Charge of the Commissariat (Australian Encyclopaedia, Vol.6, p.438). In the absence of any other financial institutions, the Commissariat issued notes and was effectively banker to the colony. It is reasonable to conclude that the commissariat records used double entry. The likelihood is that Palmer, like many junior naval officers, was taught bookkeeping at the naval college at Greenwich. Such instruction had been instituted after scandals at the time of William Pepys, of diary fame, involving embezzlement linked to the provisioning of naval vessels.

Captain John Macarthur, recognized as father of the Australian sheep industry, was for a time paymaster of his regiment. Surviving records of the New South Wales Corps cash book dated 1789-92 are sufficient to infer they were based on the Italian method of double entry.

When Governor Lachlan Macquarie issued his controversial charter to the founders of the Bank of New South Wales, he created the first corporate body in the colony of New South Wales and thus in the whole continent. The surviving records show that the bank used the double entry system even if the instruction in the technique came from a convicted embezzler John Croaker (Gibson, 1986).

This is a more generous interpretation than that adopted by Parker (1986, p.85). He refers to the 1823 ledger of Cooper and Levey and then observes.

The reference to debits and credits does not mean the Cooper & Levey's ledger was kept in double entry, which

was not commonly used in those years. Knowledge of double entry was, of course, available from Britain. Robert Campbell, the colony's first permanent merchant (from 1800), probably learned bookkeeping at the Grammar School in Greenock in the west of Scotland. Also born in Greenock was the Reverent J.D. Lang whose surviving ledger contains worked book-keeping exercises based on Robert Hamilton's *An Introduction to Merchandize*, a Scottish text first published in 1777.

From 1804 onwards private schools advertising in *The Sydney Gazette* included 'book-keeping according to the Italian mode' and 'merchants accompts' (ie-double entry) among the subjects they offered. There is a memorial plaque to one of these teachers, William Pascoe Crook (1775-1846), in the Uniting Church in Pitt Street, Sydney.

Among the early colonials whose biographies have been documented, there are few from the nineteenth century who can be identified with accounting.

The most notable in the early years was probably William Lithgow (1784-1864) who was educated at Edinburgh University and became a clerk in the army commissariat. He arrived in Sydney in 1824 to take charge of the accounts of the commissariat. He was given the post of auditor of colonial accounts on the recommendation of Governor Brisbane. His wide ranging involvement in the colony nearly caused him difficulties over delays in finalizing the accounts. Among other appoint-

ments he was a director of the Bank of New South Wales (Pike, 2:119-120).

The second half of the century provided more scope for the accountants' skills. John Hack (1805-1884) came to Australia in 1837 and was involved in a variety of contracting and farming enterprises. He was said to be too soft-hearted to be a successful pioneer. After the last of his reverses he became general accountant for the South Australian railways in 1870 (Pike 1:497).

Ebenezer Cooke (1832-1907) was trained in London and in 1862 arrived in south Australia to be accountant to the English and Australian Copper Co. He was later Commissioner of audit to the colony. He effectively established the government audit function under the Audit Act of 1882 which followed his work as Chairman of a Royal Commission (Pike, 3:450-451).

Joseph Fisher (1834-1907), born in Yorkshire, was successful in business and is recalled by the two yearly lectures in commerce he endowed at the University of Adelaide (Pike, 4:172-173).

Richard Ford (1837-1898), born at Liverpool, served with distinction as town clerk of Ballarat, first Secretary to the new Melbourne Harbor Trust Commission and Commissioner of Railways. He was later legal manager for the famous Collins House companies (Pike, 4:197-198). Lavington Glyde (1823-1890), born at Exeter, became a successful financier and parliamentarian in Adelaide (Pike, 4:257). Robert Gilfillan (1823-1909), a Scot, engaged in a variety of activity and in later life was a director and later auditor of the Australian Mutual Provident Society (Pike, 4:247).

The maturing of the colonies led to the rise to prominence of those who arrived as children and were educated locally. George Schoen Davies (1841-1910) was born in England but educated at Geelong

Grammar and commenced his career with the Geelong branch of the London Chartered Bank of Australia (Pike, 4:29-31). His brother Joseph Bartlett Davies (1843-1924), also educated at Geelong Grammar, became an accountant but was said to be led by his notorious younger brother (Pike, 4:29-31).

In due time those born in the colonies began to be identifiable as active accountants. Geoffrey Eagar (1818-1891) born at Sydney became the first branch accountant of the Bank of New South Wales. Here he had major influence on accounting practice as he did also on government activity when he served as legislator and later as civil servant (Pike, 4:125-126).

Alexander Cameron Macdonald (1828-1917) born at Campbelltown near Sydney called himself an accountant but also practiced as a surveyor. He was involved in many development activities in Geelong. As a staunchly patriotic Australian it is fitting that his most notable work was the formation of the Victorian branch of the Royal Geographical Society of Australasia (Pike, 5:144-145).

While these eleven individuals may hardly seem the making of a profession — they do indicate the character of a slowly growing band who were before the end of the century to seek public recognition by creating their own identifiable professional organizations.

Publishing of accounting literature in Australia in the nineteenth century was very limited. We note that John Scouller was not only one of the early authors but also probably the most adequately documented. His *Practical Book-keeping* went through six editions between 1880 and 1904 (Goldberg, 1977 and 1984 and Gynther, 1984).

Although knowledge of colonial accountants and their work is slender, we can note that it was the sons of two book-

keeper/accountants who were among the leaders of the federation movement and became the first two Prime Ministers of Australia. These were Edmund Barton from New South Wales and Alfred Deakin from Victoria (Gibson, 1983). The colonials who founded the first associations of accountants and who were involved with the famous 1896 *Companies Act* in Victoria will be discussed within the context of the second part of this bicentenary salute to the famous.

### PROFESSIONAL ORGANIZATIONS

Although the fledgling organization does not appear to have left any specific impact, we must acknowledge the initiators of the first organization of accountants in Australia. This was the Adelaide Institute of Accountants formed at a meeting on 20 November 1885 and incorporated four months later. J.E. Thomas was prominent among the 18 founders and was a council member and secretary, after the first five years, until his death in 1920. He was followed as secretary by R.M. Steele who served for the following 31 years. They effectively maintained the organizational fabric in South Australia.

A much greater impact was made in the long run by the Incorporated Institute of Accountants in Victoria (IIAV) founded in 1887. This became the Incorporated Institute of Accountants Commonwealth of Australia in 1918 then the Commonwealth Institute of Accountants (CIA) in 1921 and provided through its membership the intellectual contribution to the ASA on its foundation. W. Crellin, the first president, acting as such for five years and J.H. Flack, one of the joint secretaries, started something substantial. For forty years this was the preeminent group of accountants until the Royal Charter attracted some of the more influential members in public practice across to the ICAA.

The Sydney Institute of Public Accountants

was established in 1894 and when it joined the Australasian Corporation of Public Accountants (ACPA) in 1908, the forerunner of the ICAA, established a preeminence of New South Wales influence in the ICAA which continues at present. One of the founders to leave his mark was H.B. Allard. It is not clear if Sir George Mason Allard, ten years his junior, was a brother or relative. Sir George along with Joshua Wise and Thomas Brentnall formed the trio of petitioners to whom the ICAA Royal Charter was issued in due course. Thomas Brentnall had been first president of the ACPA and continued in practice to the age of 91. He was undoubtedly proud to have been first president of both the ACPA and the ICAA and to hold the number one certificate issued by each organization. We shall return to him later.

In more recent time we must recognize G.E. Fitzgerald, the last President of the CIA before the creation of the ASA. The present day reader must conclude that this leader of the intellectual forces of the CIA stood aside for the president of the numerically larger Federal Institute of Accountants (FIA) to become first president of the ASA. C.R. Hicking thus became the only nominee in this tribute to be included because of membership of the Federal Institute of Accountants.

With limited historical perspective we may include in this list J.O. Miller. John Miller must be regarded as the primary influence in the development of what the ASA describes as the Professional Schedule. Later historians will be able to better assess its influence. We include it and its principal originator because it marks such a fundamental shift from seeing a professional organization as a restrictive trade association to become a marketing and promotional vehicle (ASA, 1983).

Consideration of the professional

organizations inevitably leads to identifying a group of administrators, many of whom were not accountants. The Brierley family in New South Wales provides a remarkable story based on managing organizations as an occupation (Gavens). Their contribution over 35 years to the Federal Institute was almost certainly a major force in establishing it as the organization with the largest membership though producing few other notable contributions. The ICAA was likewise served for 66 years by S.J. Carruthers and S.J.T. Walton. Particularly during the years of the latter the ICAA was dominated by a conservative Council. These administrative arrangements may well have contributed to the lack of intellectual consideration of accounting in the development of these organizations. On the other hand C.W. Andersen, Mary R. Garbutt, B.L. Horsley and Joan Manly (Anon 1973c) all served the CIA and ASA for about 30 years during a period when those organizations provided an avenue for the group led by A.A. Fitzgerald to exercise an outstanding intellectual leadership. Another ASA employee of profound influence, though not an accountant, was F.G. Dickinson who will be referred to later.

As though there were a professional seesaw between Sydney and Melbourne, the more prominent administrators in recent time have again been in Sydney. A.W. Graham and V. Prosser have both adopted a high profile on behalf of the ICAA and historians in the future will find fertile ground in their public utterances and publications.

### PROFESSIONAL EDUCATION

For over half a century a major activity of professional organizations was the conduct of examinations. Even when educational institutions were involved in accounting education it was usually to prepare candidates for the professional examinations. Two figures stand out.

Thomas Brentnall wrote that he held the only complete set of papers for the fifty years he was involved for the ACPA and ICAA (Brentnall, p.65). A.W. Cleveland was for many years chairman of examiners for the IIAV. He was president of the IIAV in 1899, 1900, 1908, 1909, 1911, 1912 and 1915. It is doubtful if anyone else matched these records when length of service and the importance of the examinations in the context of the times are taken into account.

L.A. Braddock was President of the ASA when the move was made to graduate entry to that organization. This had a fundamental impact on the role of the educational institutions which Braddock as head of school at the South Australian Institute of Technology must have well understood. When the history of the ICAA professional year is written it may identify individuals who have filled a key role in that development.

A reference to professional education would be incomplete without including a "temporary Australian" in the person of Professor W.J. Vatter. His report into accounting education for the ASA led to the decision to move to graduate entry. One could suggest that no other person has had such an obvious impact on accounting in Australia.

Professional examinations spawned an array of coaching colleges including the ubiquitous Hemingway Robertson Institute. Among those running such colleges who left some imprint in the literature were Curtis Reid and Speck in Melbourne and Yorston in Sydney. We will refer to the latter two again.

### EDUCATIONAL INSTITUTIONS

Discussion of the earlier system of professional examinations and the move to graduate entry leads to a consideration of individuals in the educational institutions. Thanks to a series of articles in the *Australian Accountant*, the *Accounting*

*History Newsletter*, a series in the earlier *Newsletter* of the Australian Association of Teachers of Accounting, and Professor Goldberg's monograph *The Florescent Decade*, this is a reasonably well documented aspect of the Australian accounting story.

The outstanding pioneers of an adequate professional academic education were A.A. Fitzgerald and E.V. Nixon who introduced the course at Melbourne University in 1929. Fitzgerald in this and many other activities provided a brilliant intellectual leadership. As Goldberg himself documents, the great development after World War II involved himself, R.J. Chambers, Russell Matthews and Reg Gynther in the four major universities then existing. W. Nicholls in Tasmania and R.H. Parker in W.A. were involved in smaller scale developments. Bryan Smyth started out with the Sydney Technical College and finished as professor in the largest school in the country at the University of New South Wales. In the non-university sector, key rolls were filled by Keown at the Royal Melbourne Institute of Technology and by Braddock at the South Australian Institute of Technology. The records of individual institutions show the contribution of others but most were followers and refiners rather than the initiators in the manner of the "seven greats" of the forties and fifties.

In the field of education we must include the influence of the teaching skills of Professor W.J. Stewart. Elsewhere I have documented the influence of his methods on accounting education in Australia (Gibson, 1984, p.239).

### RESEARCH

Universities are by nature centers of both teaching and research. It is therefore logical to move from one of these to the other. At another time I have explained the paucity of research in Australia prior to World War II and suggested reasons for

this. However, the outstanding example from that period was A.A. Fitzgerald. References have already been made to the intellectual leadership shown by the CIA largely due to Fitzgerald. Zeff puts it thus:

A.A. Fitzgerald, who was editor of *The Australian Accountant* from 1936 to 1954, wrote several books and scores of articles, and lectured in the University of Melbourne from 1925 to 1958. A recurring theme in his many writings is the importance of examining overseas writings, particularly those in America and England. His interpretations of developments abroad, notwithstanding a separation of 10,000 miles from their venue, were unerring and incisive. It would be no exaggeration to say that Fitzgerald was the intellectual leader of the Australian accounting profession for more than three decades (1973, p.30).

It must be regarded as remarkable that the small academic community of the late fifties and early sixties could boast the names of R.J. Chambers, L. Goldberg and Russell Matthews. All of these published widely and were among the best known scholars on the international scene of accounting.

About 1970 a series of articles by Ray Ball and Philip Brown appeared. While the primary research was done at the University of Chicago, they had received their initial training in an Australian university and until recently were both back in Australia. A less justifiable claim to Australian credit would be the development of positive theory by Ross Watts, an expatriate Australian at the University of Rochester. Similarly the outstanding work by expatriates Foster and Leftwich could

justify their inclusion in this list.

Outside the educational institutions the singularly most important contributor to research has been Dr. John Kenley. We will return to him later in another context.

## PUBLISHING

A brief reference was made earlier to nineteenth century publishing. Academic stimulation, teaching and research will inevitably lead to writing and publishing. Authors of textbooks potentially can have a more lasting impact than most authors and become more widely known. Goldberg has provided a convenient summary of the origins of an indigenous textbook literature. He outlines the pioneering roles of Barton, Schumer, Scott and himself.

With two major publishers in Australia it is not surprising that the traditional New South Wales/Victoria division can be found. The Law Book Co. stable included R.K. Yorston, B.L. Smyth and S.R. Brown whose texts became the Australian equivalent of the American Finney and Miller. R.A. Irish's text on auditing was the universal guide to aspiring accountants. Other Law Book Co. authors included R.J. Chambers. Is there a hint of jealousy in suggesting that Butterworths eschewed the pedestrian student need and gave preference to a range of more adventurous subject titles from their stable of authors which included the master of all things A.A. Fitzgerald, his brother G.E. Fitzgerald, V. Solomon, A.E. Speck and Vic Gole. While others have followed these well worn tracks with texts for the high volume market, at least three more recent authors deserve mention for being first with texts on modern finance theory and accounting theory. These are of course G. Peirson, R. Bird and M.S. Henderson who are, or were at various times, at one of our newer universities—Monash.

In the field of periodicals or journals two names stand out. One is A.A. Fit-

gerald who crafted the *Australian Accountant* into one of the great accounting journals using his editorial post to cajole and push the accounting profession forward (Syme, 1983). The other is F.G. Dickinson a nonaccountant who filled the same editorial role from 1957 to 1972 (Anon, 1973, p.31). He nurtured young and aspiring authors and cultivated the continued support of his well known authors.

Another group of writers who deserve mention are the compilers of the special taxation and legal sections of both the *Australian Accountant* and the *Chartered Accountant in Australia*. In the former, JAL Gunn provided the tax section between 1936 and 1955 and then D.G. Wilkins until 1982. In the latter, Challoner provided a similar series from 1950 to 1986. Gunn also provided a legal section for a decade (Anon, 1955). A wider range of columnists have been involved in this area except that Professor D.G. Nash has been contributing to the *Australian Accountant* for a quarter of a century. This group of authors was almost certainly among the most widely read in the accounting profession.

Newspaper journalism about business and accounting is a relatively modern phenomena. One outstanding writer to emphasize accounting issues in the late sixties and early seventies was Ashley McKeown. While others have followed with less comprehensive coverage he was the first to provide for public discussion of accounting issues. Uniquely among journalists at the time he had the advantage of being a qualified accountant (Zeff, p. 54).

## ACCOUNTING PRACTICES

For the first hundred years of Australian accounting it would be unlikely to expect to find any evidence of discussion of substantial issues in accounting. Income taxes were unknown, public companies



were few in number and shares were held by very few investors. One area of investment activity had been the uniquely Australian device of the no liability company for deep lead gold mining. The modern era of accounting development could be said to have been ushered in with the Victorian *Companies Act* of 1896. It was a member of the IIAV, C.M. Holmes, who was responsible for the suggestion of the proprietary company with the privilege of non disclosure. This suggestion was gladly taken up and pursued into law by Sir Frederick Sargood, a member of the upper house.

The introduction of the technique of consolidations involved a number of accountants who might be identified via the companies which pioneered this technique. The incorporation of it as a statutory requirement in the Victorian *Companies Act* 1938 is owed most to G.E. Fitzgerald. Not only was he the prime advocate but subsequently with Speck became the author of one of the pioneering texts on the subject.

Any professional concern about auditing standards was not evident until after World War II. When the matter was raised there was little general interest and it was due to the personal endeavours of F.E. Trigg that a set of formulated standards was ultimately established by the ICAA (Gibson and Arnold, 1981).

A major force for improving the presentation of annual reports has been the AIM Annual Report Awards. One driving force behind its inception in 1950 was T.S. Owens, an accountant and Chairman of the Finance Panel of the Sydney Division of the Australian Institute of Management. Both he and Sir Keith Yorston (q.v.) were associated with the award for 33 years.

The last three decades saw an awakening concern about accounting standards. The limited effort made to copy English

recommendations in the late forties could hardly deserve to earn credit in this survey of individual contributors to the profession. The efforts of T.A. Hiley, President of the ICAA, on this matter matched those of Trigg on auditing standards but did not fall on fertile soil. Likewise K.N. Stonier as Committee Chairman helped set things moving in the ICAA. Within the ASA some of the persuaders who helped create the necessary climate included L.A. Braddock, G. Bottrell and A. Donnelly.

Setting accounting standards reminds us of the importance of support staff. It was the absence of such support which Zeff shows helped hold back developments with the ICAA. The first secretary and second research director of the Australian Accounting Research Foundation (AARF) was W.J. Kenley. The range of materials produced by him rank him as undoubtedly the most prolific researcher yet in Australia outside the universities. A less obvious role was filled by Dr. Bruno Feller. In recent years the work of the foundation has been directed by Kevin Stevenson who seems destined to be ranked with some of the long standing incumbents of equivalent positions overseas.

One avenue through which accountants may influence accounting practice particularly in the public sector is by participation in boards of enquiry, royal commissions etc. There have been some notable examples of this. Sir Gordon Allard participated in enquiries into the NSW Public Service and Public Service Board, Lands Dept., Public Works Dept. and the Territory of New Guinea. Sir Edwin Nixon was on the Royal Commission on the Monetary and Banking Systems and involved in munitions production management. As well as other lesser roles, Sir Alexander Fitzgerald was on the Royal Commission on Water Supply, Chairman

Commonwealth Grants Commission and on the Committee of Inquiry into the Commercial Accounts of the Post Office. More recently, Professor Matthews made a detailed enquiry into taxation and changing prices. Regrettably the only positive government action arising from this enquiry, which was to introduce the Trading Stock Valuation Adjustment, became part of taxation law for just two years (Gibson, 1984). These positions tend to reflect more directly on the professional association links of the individuals than is the case with the numerous accountants filling important managerial roles in the private sector.

## WOMEN

In this day and age it is mandatory to attempt to identify the role of women who may well have been overlooked. We cannot rewrite history and create a role which did not exist. The truth is that it was not until 1918 that women were admitted to the IIA forerunner of the CIA, not until 1925 to the Federal Institute, and not until 1927 did the rules of the predecessor of the ICAA permit female members. It is not surprising that women did not achieve the prominence of those already discussed but the future will be different.

Miss Jean St. G. Kerr was among the first full time academic accountants quite apart from being the first woman appointed as a lecturer in accounting in an Australian university. With the professional organizations it was only in the last decade that women occupied elected office. Mrs. Davis of South Australia was the first member of a state council of the ASA in 1972 followed by Miss Feige in Queensland and Mrs. Sherry in Victoria in 1974. Although not the first council member, Elizabeth Alexander was the first woman Victorian president in 1984 and is currently National Deputy President of the ASA. Margaret Jackson was appointed to a casual vacancy on the Victorian State

Council of the ICAA in 1985 to be the first to join any State Council of the ICAA. On the executive side, it should be noted that Miss B. Pimlott was South Australian Registrar for the ASA from 1970-1981.

Miss Annie Peters in 1947 became a partner in Barraclough Fitts and Co., an antecedent of Touche Ross. Elizabeth Alexander became the first woman partner of the firm of Price Waterhouse. Other women conducted professional practices in their own right and the Secretary of at least one of our large manufacturing companies was a woman before affirmative action arrived. The efforts of many of these women have so far gone unrecorded and unheralded.

## CONCLUSION

This survey has deliberately been most selective in identifying those accountants to whom we owe a debt of gratitude. A count shows that 50 persons have been identified as important contributors with another 37 filling walk-on or bit parts. Sufficient primary research has not yet been done to be sure of the coverage of this survey. It is a reflection of what we are presently aware of and invites us to make further enquiries into particular parts of this two centuries of accounting and accountants in Australia.

## REFERENCES

- Gibson, R.W., (1971), *Disclosure by Australian Companies*, M.U.P. Melbourne.
- Gibson, R.W., (1984), 'The Role of Australian Universities in Developing and Spreading Accounting Ideas' in *Fourth International Congress of the History of Accountancy, Proceedings*, University of Pisa, Pisa, 1984.
- Goldberg, Louis, (c.1985), *The Florescent Decade*, AANZ, Melbourne.
- [Kenley, W.J.], (1964), *History of the Australian Society of Accountants and its Antecedent Bodies 1887 to 1962*, ASA, Melbourne.
- Walton, S.J.T., (c.1976), *History of the Institute of Chartered Accountants in Australia and its Antecedent Bodies*, The Institute, Sydney, 5 vols. Mimeo.
- Zeff, Stephen A., (1973), *Forging Accounting Principles in Australia*, ASA Bulletin, No.14, ASA,

Melbourne.

## STEVELINCK HONORED

David A. R. Forrester of Glasgow recently sent a copy of the October 1987 issue of the newsletter of the Order of Expert Accountants of Belgium. It was noted on the first page that "Two administrators of the Order (of Expert Accountants), eminent professionals in the practice of accounting, will be named by His Majesty (the King of Belgium) as Officers of the Crown: Robert Houlotte and Ernest Stevelinck."

"This distinction represents...the crowning of careers devoted entirely to the development and teaching of the science of accounting and to their works on the history of accounting in the world."

Mr. Stevelinck is a Life member of The Academy and convened the First International Symposium of Accounting Historians, held in Brussels in 1970. In 1987 he was the recipient of the Hourglass Award for his contribution to accounting history literature.

It was also noted in the newsletter that several days after receiving the Order of the Crown, Mr. Houlotte died. While he was not a member of The Academy, he was a prolific author in the areas of accounting practice and accounting history. He was the co-author, with Mr. Stevelinck, of the book *Luca Pacioli: Sa Vie Sa Deuvre*. This was the first modern translation of Pacioli's *Summa* into French. It also contained a large section on Pacioli's life.

- Anon, (1955), 'Editorial, Thirty Years Service', *Australian Accountant*, 43, p.31.
- Anon, (1973a), Frank Dickinson, *Australian Accountant*, 43, p.31.
- Anon, (1973b), 'Lyall A. Braddock', *Australian Accountant*, 43, p.25.
- Anon, (1973c), 'Joan Manly', *Australian Accountant*, 43, p.31.
- Australian Society of Accountants, (1983), 'The Professional Schedule' supplement to *Australian Accountant*, 53.
- Barrie, C.A., (1986), *Letter to R.W. Gibson*, 16 December.
- Brentnall, Thomas, (1938), *My Memories*, Robertson & Mullens, Melbourne.
- Gavens, John, 'The Brierley Family: A Notable Contribution to the Australian Accounting Profession', unpublished article.
- Gibson, R.W., (1983), 'Accountants and Nation Builders', *Accounting History Newsletter*, No.6, pp.2-4.
- Gibson, R.W., (1984), 'Episodes in the Australian Tax Accounting Saga', *Accounting Historians Journal*, 11, pp.77-100.
- Gibson, Robert, (1986), 'Early Double Entry Records in Australia', *Accounting History Newsletter*, No. 13, pp.5-6.
- Gibson, R.W. and Arnold, Roger, (1981), 'The Development of Auditing Standards in Australia', *Accounting Historians Journal*, 8, pp.51-66.
- Goldberg, Louis, (1977), 'The Search for Scouller: An Interim Report', *Accounting and Business Research*, No.27, pp.221-235.
- Goldberg Louis, (1984), 'The Rest of John Scoullar', *Accounting History Newsletter*, No.8, pp.17-38.
- Gynther, Merle, (1984), 'Some Brief Speculations on Scouller's Place in the History of Accounting in Australia', *Accounting History Newsletter*, No.8, pp.39-41.
- Parker, R.H., (1986), 'History of Accounting, Accounting in Australia', *Australian Accountant*, pp.85-86.
- Pike, Douglas (General Editor), *Australian Dictionary of Biography*, Melbourne University Press.
- Schumer, L.A., (1985), 'A Note from L.A. Schumer', *Accounting History Newsletter*, No.10, p.9.
- Syme, B.T., (1983), 'The Fitzgerald Editorials', *Accounting History Newsletter*, No.6, pp.12-24.