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Note of sadness

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for the 500th anniversary celebration. The September 1992 "pilot" pilgrimage is scheduled around Sansepolcro's annual "Palio" festival, which features medieval crossbow competitions, performances by the world-famous Flag Throwers of Sansepolcro, as well as, the festival feasting and revelry. The festival will provide a great environment in which to retrace the footsteps of Luca Pacioli and his many illustrious contemporaries.

The tentative schedule begins with a September 8 departure from the USA to Rome and ends on September 14 at a cost of \$1,150 based on double occupancy. For information or registration, contact The Pacioli Society, Albers School of Business, Seattle University, Seattle, WA 98122 or call (206) 296-5690.

ASSOCIATION OF BUSINESS HISTORIANS

The Association of Business Historians was established in Britain during 1990. It is the first business history society in Britain and is based on the Business History Conference of the United States. Professor Derek Oddy was elected its first President. The Association now has more than 150 members and has expressed interest in encouraging more membership, especially from the United States. The Association held its first conference in Glasgow on September 27-28, 1991 with the theme of "Business in Crisis." Information and application for membership may be made to Dr. Mary Rose, Membership Secretary, Association of Business Historians, Department of Economics, The Management School, Lancaster University, Lancaster LA1 4YX.

A NOTE OF SADNESS

The seasons of human experience, as those of nature, speak of light and darkness, of joy and sadness, of life and death. Thus, it must be that we suffer the loss of personal and professional friends. Let us remember these for their contributions.

WILLIAM A. PATON

Dr. William A. Paton passed away on April 26, 1991 at the age of 101. Dr. Paton was certainly among the pioneers of modern accounting theory, education, and the profession of accountancy. He was a prolific writer and devoted professor. His contributions might be illustrated in his many publications, in his involvement with the many organizations in which he participated and in the case of the American Accounting Association, helped to found, and in the many awards and recognitions received for his achievements such as the 1987 award from the American Institute of Certified Public Accountants as "Accounting Educator of the Century." However, the greatest contribution is certainly illustrated by the lives of some 20,000 students and thousands of colleagues that he touched during his tenure.

MICHAEL J. MEPHAM

Mike Mepham died on September 30, 1991, after illness courageously borne, and life well lived as husband, father, teacher, and scholar. Formerly Dean of Heriot-Watt Business School, Edinburgh, Mike was a prolific author, including such as *Accounting Models* and *Accounting matrices*. He was an indefatigable researcher, especially of 18th Century Scottish accounting, as illustrated by *Accounting in Eighteenth-Century Scotland*, published by Garland Publishing. Remember his example!

by D.A.R. Forrester

ORACE E. JOHNSON

Orace Johnson, professor of accountancy at the University of Illinois, passed away on November 1, 1991 in Urbana. After serving in the U.S. Coast Guard and U.S. Navy in World War II, Orace received a Bachelor of Arts Degree in Journalism from Oklahoma Baptist University in 1949. While continuing graduate work in journalism at the University of Oklahoma, he worked as a reporter for the *Daily Oklahoman* in Oklahoma City.

Orace completed the Master of Business Administration in 1962 and doctoral degree in 1966 at the School of Business at the University of Chicago. He joined the faculty of the University of Illinois as the director of the doctoral program after

servicing in positions at the University of Illinois Medical School in Chicago, University of Missouri, and Ohio State University. Orace was currently researching the development of accounting standards as evidenced by court decisions since 1620. His wide ranging interests included active membership in the national Country Dance and Song Society and service as a caller and choreographer of American Contra dances, serving as the chairman of the Senate Conference on Conduct Governance and member of the Philisophy Club at the University, and as member of several organizations including the American Accounting Association, Academy of Accounting Historians, and the American Society of Political and Legal Philosophy.



CONTRIBUTIONS TO THE DEVELOPMENT OF COST AND MANAGERIAL ACCOUNTING

Based on the clues provided, unscramble these seven sets of letters to spell the last names of seven individuals. [See page 24 for solutions.]

ESHS

Break-even chart

WSELI

Factory overhead

RHSIAR

Direct costing

NVTESI

Capital budgeting

NGEARR

Evolution of Cost Accounting to 1925

TMACEFLE

First modern cost accounting book

ILMWLASI

Flexible budget

Submitted by
Dr. Andrew D. Sharp
Assistant Professor
Spring Hill College