

# The Accounting Historians Notebook

---

Volume 38  
Number 2 October 2015

Article 1

---

2015

## Behind the painting by A.C. Littleton in Shanghai

Academy of Accounting Historians

James L. Chan

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

Accounting Historians, Academy of and Chan, James L. (2015) "Behind the painting by A.C. Littleton in Shanghai," *The Accounting Historians Notebook*: Vol. 38 : No. 2 , Article 1.

Available at: [https://egrove.olemiss.edu/aah\\_notebook/vol38/iss2/1](https://egrove.olemiss.edu/aah_notebook/vol38/iss2/1)

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



# The Accounting Historians Notebook

Vol. 38, No. 2

© Academy of Accounting Historians

October 2015

## Behind the Painting by A.C. Littleton in Shanghai

James L. Chan\*

During a recent trip to China in part to find my familial roots, which turned out to be traceable to the Tang Dynasty (AD 618-907), I was reminded of my intellectual roots in America at the University of Illinois in Urbana-Champaign.

On June 2, 2015, I was given a tour of the China Accounting Museum (opened in November 2013) at the Lixin School of Accounting in Shanghai<sup>1</sup>. In its International Hall, I came face to face with an oil painting by A.C. Littleton, “my” Littleton. Perhaps in a breach of protocol, I

requested my host, Professor Song Xiaoming, to take the painting down from the wall to verify the authenticity of my claim. “There is a word ‘Wood’ on the backside,” I told him. He obliged: sure enough, inscribed in pencil were the words “after Robert Wood”. I explained that Littleton painted by the number, i.e. following numbered instructions, and therefore did not want to sign his own name. They seemed as surprised as I was, for the painting was donated by Professor Qu Xiaohui of Xiamen University. Following is the story behind the painting being at the museum:



I interviewed for a faculty position at Arizona State in Tempe, Arizona in November 1977. During my conversation with Professor William Huizingh, I told him about my Illinois intellectual heritage. During my 7 ½ years from freshman to Ph.D. (1968-1975), I took courses with a half dozen professors whose dissertations had been

*(Continued on page 6)*

(Continued from page 1)

supervised by Littleton. In particular, I was a research assistant to Professor Robert K. Mautz, and an administrative assistant to Dean V.K. Zimmerman. My dissertation chairman was James C. McKeown, later the A.C. Littleton Professor. Littleton's influence was so immense – after all, he directed the development of the first Ph.D. program in accountancy in the United States in 1938, and supervised 24 out of 26 Ph.D. dissertations until his retirement (Bedford, 1997; Accounting Hall of Fame citation, 1956) – that I felt being in the scholar's long shadow, as Zimmerman (1967) put it. Apparently impressed by my personal story, the next day Huizingh presented me the Littleton painting, saying: "Jim, I would like to give this to you as a gift." He most likely befriended A.C. Littleton when Littleton taught part-time for a time at Arizona State after his long faculty service at Illinois from 1915 to 1952. As indicated in his Accounting Hall of Fame citation, Littleton (1887-1974) took up painting in his retirement. The painting is a seascape patterned after the Canadian artist Robert Wood<sup>2</sup>, as he wrote on the backside. I accepted Professor Huizingh's generous gift and hung it in my office at Arizona State and later at the University of Illinois at Chicago for the next quarter of a century, until 2004.

Fast forward 25 years, during which I became immersed in government accounting education and research and returned to China for the first



The back of the painting showing the inscription, "after Robert Wood".

time in 1992 after my departure in 1963. In October 2004, I was invited to give a keynote speech at an accounting education conference at Xiamen University organized by Professor Qu Xiaohui. Since there were close ties between Xiamen and Illinois<sup>3</sup>, I decided to give the Littleton painting as a gift to my host. After expounding my *gongfu* tea (or *expresso* if you are a coffee drinker) theory of teaching<sup>4</sup>, I presented the painting to Professor Qu, director of the Center for Accounting Studies. A decade later, when the China Accounting Museum called for donations, she personally took the painting to Shanghai so that it could be preserved for posterity and be put on display.

Behind the Littleton painting also lies a story of American influence on Chinese accounting. After receiving his MBA from Harvard University in 1922 and Ph.D. in economics from Columbia University in 1924, Pan Shulun (1893-1985) returned to Chi-

(Continued on page 7)

## **IN MEMORIUM: Former Director of AAH Alabama Corporation ROBERT KEE (1945-2015)**

Dr. Robert Carl "Bob" Kee, age 70, of Tuscaloosa, passed away on October 1, 2015, at Hospice of West Alabama. Services were held at 11 a.m. Saturday, October 3, 2015, at Sunset Funeral Home with Pastor Charles Lenn and Ricky Elmore officiating and Sunset Funeral Home, a Dignity Memorial Provider, directing

Dr. Kee was preceded in death by his parents, Carl and Josephine Kee. Survivors include his wife, Gypsy Kee; step-daughters, Christy Ricker, Kim Junkin (Ricky) and Amanda Daniel; two step-grandsons, Ryan Junkin (Kristyn) and Drew Junkin; one step-granddaughter, Torey Acker (Todd); two step-great-grandsons, Landon Acker and Maddox Junkin; three sisters, Mary Jo Holyfield, Linda Brasfield (Lane) and Alice Trentham; two brothers, Raymond Kee (Shirley) and



Frank Kee (Teresa); and a number of nieces and nephews.

Dr. Kee received the degree of Doctor of Business Administration with a major in accounting from Florida State University and taught accounting at the University of Alabama for 33 years. Dr. Kee was a devout Christian and his faith sustained throughout his illness.

---

*(Continued from page 6)*

na to found the Lixin (meaning: establishing credibility) accounting firm, and later added a school and a publishing house with the same name. Even as China was engulfed in a bitter civil war, he found the serenity to translate the 1940 Paton and Littleton classic *An Introduction to Corporate Accounting Standards*

(Pan, 1949). Pan is revered as “the father of modern accounting in China” (Shao and Chen, 2014). The Pan and Littleton legacies have endured: Professor Song gave me a copy of his recent translation of Littleton’s even earlier 1933 book *Accounting Evolution to 1900* (Song, 2014).

*(Continued on page 11)*

(Continued from page 7)

Soon after my visit, Song and his associates embarked on another research expedition to the 2000-year-old Dunhuang caves on the Silk Road. I wish I could join them, but discovering Littleton in Shanghai was good enough for me, for now.

<sup>1</sup><http://www.camuseum.org.cn>. I am using the literal translation of the Chinese name of the institution (立信会计学院) because it better reflects its heritage; its formal name in English is the Shanghai Lixin University of Commerce (<http://english.lixin.edu.cn/>).

<sup>2</sup>Canadian painter Robert E. Wood (1919-1980), [http://en.wikipedia.org/wiki/Robert\\_E.\\_Wood\\_\(Canadian\\_painter\)](http://en.wikipedia.org/wiki/Robert_E._Wood_(Canadian_painter)), not to be confused with another Robert E. Wood (born 1971), also a Canadian painter.

<sup>3</sup>In around 1988, Professor V.K. Zimmerman talked to me about visiting Xiamen University as part of his cooperation with the accounting faculty there. Unfortunately the June 4, 1989 Tiananmen tragedy happened, and I did not pursue that possibility further until 2002 when I was appointed Consulting Professor at Xiamen University.

<sup>4</sup>A student's mind has finite capacity at a point in time so that teachers should impact knowledge in concentrated dosage.

## References

- "Ananias Charles (A. C.) Littleton," (1956) Accounting Hall of Fame citation, <http://fisher.osu.edu/departments/accounting-and-mis/the-accounting-hall-of-fame/membership-in-hall/ananias-charles-littleton>.
- Bedford, Norton M. (1997), *A History of Accountancy at the University of Illinois, Urbana-Champaign* (Urbana-Champaign, IL: Center for International Education and Research in Accounting).
- Bedford, Norton M. and Richard E. Ziegler (1975), "The Contributions of A.C. Littleton to Accounting Thought and Practice," *The Accounting Review*, Vol. L, No. 3, pp. 435-443.
- Pan, Shulun (1949), Chinese translation of W.A. Paton and A.C. Littleton, *An Introduction to Corporate Accounting Standards* (Shanghai: Lixin Accounting Press).
- Song, Xiaoming (2014), Chinese translation of A.C. Littleton, *Accounting Evolution to 1900* (Shanghai: Lixin Accounting Press).
- Shao, Ruiqing, and Chen Chunhua (2014), "Pan Shulan: Father of Modern Chinese Accounting," *Journal of Accounting Museum*, Vol. 1 pp. 36-42.
- Zimmerman, V.K. (1967), "The Long Shadow of a Scholar," *International Journal of Accounting Education and Research*, Spring, pp. 1-20.

\*James L. Chan, Professor Emeritus of Accounting at the University of Illinois at Chicago (since 2008), is Distinguished Overseas Professor at Peking University and at Shandong University of Finance and Economics, and Professor by Special Appointment at the Research Institute of Fiscal Science, China. He received his B.S. (1971), Master of Accounting Science (1973), and Ph.D. in Accountancy (1976) from the University of Illinois at Urbana-Champaign. The author thanks Qu Xiaohui and Chen Chunhua for their helpful comments.