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Do you know?

Louis Goldberg

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DO YOU KNOW?

Professor Louis Goldberg seeks an answer to a minor puzzle concerning the identification of another Gilman. The following represents Professor Goldberg's observations and question. If you have the answer, you may communicate it to the editor and to Professor Goldberg.

Recently, I was glancing at a pamphlet entitled, "Business Analysis," published in Chicago in 1929 by the International Accountants Society, Inc., a division of the Alexander Hamilton Institute. It is, in effect, a promotional document for undertaking the study course provided by the Society.

On page 2 of the pamphlet, the "Organization" of the Society is provided which includes a list of directors. Among the list of directors is the name and information, "Stephen Gilman, B.Sc., C.P.A. Member of the Advisory Board, International Accountants Society, Inc., and author of *Principles of Accounting, Analyzing Financial Statements, etc.*" This provides a clear identification of this person as the

subsequent author of *Accounting Concepts of Profit*, which had a great impact on accounting thought for many years.

Below the Board of Directors, there is a list of Active Faculty which includes the name of Paul W. Pinkertin, C.P.A., who, along with W.A. Paton, Gilman tendered thanks in his Preface to *Accounting Concepts of Profits* for having read the entire manuscript and for giving helpful comments.

Next, the Advisory Board of the Society is listed, and my minor puzzle develops. Among those listed is Stephen Gilman, B.Sc., C.P.A. and Stephen W. Gilman, LL.D., C.P.A. Who is Stephen W. Gilman? Does this represent two references to the same person? Is this just a printer's error?

Likely a simple explanation exists. If anyone can provide additional information to satisfy my curiosity of what may appear a matter of trivial interest, I would greatly appreciate your help.

SEMINAR ON ACCOUNTING AND AUDITING TAIWAN AND CHINA MEET

Reported by
Professor Wen Shuo, Director
Yong-You Institute of Accounting and Auditing Research

Taiwan and China came together for a seminar on accounting and auditing on July 5, 1991. This six-day meeting was held at the Friendship Hotel in Beijing and was the first in 42 years. The seminar was co-sponsored by the Yong-You Institute of Accounting and Auditing Research in

Beijing, the Management Accounting Association, and the Institute of Certified Public Accountants of Taiwan.

The seminar included 37 scholars and practitioners of accounting and auditing from Taiwan, more than 80 from China, and 25 reporters. Dr. Stephen Yam of the