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Iannone, Carol: News Articles (1991)

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1991

# Iannone, Carol: News Articles (1991): Letter to the Editor 04

Peter Shaw

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course I'm talking about. Used book sales are a mental business of text-remember, artists are remunerated each time it is played, and in any form or derivative authors attempt to profit by selling a license to use. They retain ownership of the program and even the right to imagine a text-licensed, and each time it is sold, a license fee is paid to the owner of the

laws are written for those who generate, own, and use intellectual property, the only people to be the lawyers who have to resolve disputes between people that should have been in court in the first

**JON M. DUFF**  
Professor of Technical Graphics  
Bowdoin University, Main Campus  
West Lafayette, Ind.

*rig standards  
of accounting*

**FOR:**  
E. Buchanan's criticism  
Financial Accounting Stan-  
dard's proposed statement  
tating for contributions  
ig Changes Pose a Seri-



TOM TILTON

to College Fund Rais-  
on, April 24) is warrant-  
e are more fundamental  
objecting to this proposal  
e gives.  
the proposed statement  
by what is supposed to  
counting organization, it  
outing. A fundamental  
concept is that transac-

tions that relate to operating activi- ties should be treated differently from those that relate to changes in an organization's capital. For exam- ple, a pledge for a contribution to an annual alumni fund is an operating transaction, which should be treated differently from a pledge to provide endowment. The accounting board makes no such separation.

If the board had done so, it would not have proposed the treatments that Buchanan criticizes. For exam- ple, pledges for capital purposes are what are called "executory con- tracts," and accounting does not recognize executory contracts. Contri- butions for endowment, plant, and works of art do not enter into the measurement of the current year's income, and how they are treated, therefore, doesn't much matter. The basic principle is that the benefits of recording them should exceed the cost of doing so.

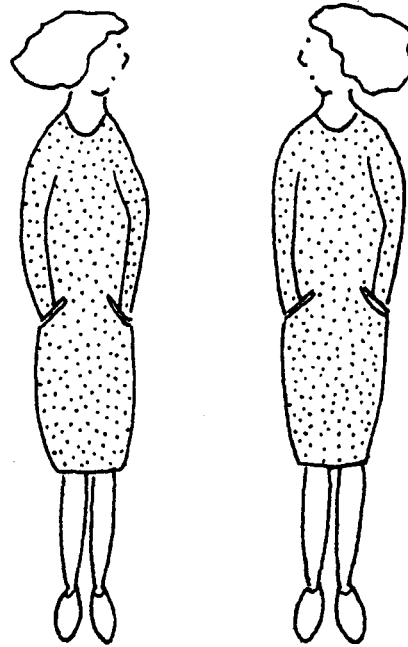
Buchanan incorrectly stresses the alleged differences between non- profit accounting and business ac- counting. I challenge him to name a single significant difference in the way the two types of organizations should treat operating transactions. The differences relate almost entirely to the treatment of capital contribu- tions, which are rarely found in busi- ness organizations.

**ROBERT N. ANTHONY**  
Professor Emeritus  
Harvard Business School  
Harvard University  
Boston

*Intolerance of dissent  
reflected in letters*

**TO THE EDITOR:**

In attacking my analysis of the Modern Language Association's op- position to the nomination of Carol Iannone to the National Council on the Humanities ("How Non-Ideolog- ical Has the Opposition Been to Nominee to National Humanities Council?" Opinion, May 1), six past presidents of the organization level charges (Letters to the Editor, May 22) that one might expect concerning a tract co-authored by Girolamo Savonarola and Joseph R. McCarthy: "scurrilous," a "shameful personal attack," "a grossly unjust attack," impatient of "facts or moderation," "distorts the record and character of Phyllis Franklin," "cannot openly argue the merits of a case without irrelevant accusations," like "the cruel work of desperate and immoral people." None of these charges is, or



CB

TIMES WERE WHEN I USED  
TO THINK WE HAD SO MUCH  
IN COMMON, YOU AND I.

THE CHRONICLE OF HIGHER EDUCATION

CHRIS BURKE

can be, illustrated. Instead, Caroline Heilbrun turns from them to a gratu- itous defense of Phyllis Franklin. Un- like the editor of P.M.L.A., Heilbrun rather insultingly volunteers, Frank- lin is not required to be "a highly qualified scholar." In contrast, I gave no assessment of my own about Franklin's scholarship, but wrote that "My guess would be that she was qualified" for her job (italics in original).

Anyone who still believes that the academics currently in power toler- ate dissent should compare the calcu- lated insults and reckless charges di- rected at me by Caroline Heilbrun and her fellow past presidents with my original *Chronicle* article.

**PETER SHAW**  
Professor of Humanities  
St. Peter's College  
Jersey City, N.J.

er of the Presidency and a masterful orchestration at the time of the re- lease of the report. Mr. Alexander paraded President Bush from meet- ing to meeting. And, more comically, politicians and educators are falling over themselves to comment on it.

Why waste time commenting on nothing when more meritorious and promising reforms, led by the Theo- dore Sizars and Linda Darling-Ham- monds, exist?

**HENRY L. FERNANDEZ**  
Director, Peace Corps Fellows Program  
Teachers College  
Columbia University  
New York City

*Souped-up history  
is worth sampling*

**TO THE EDITOR:**

Reading about Gertrude Himmel- farb's Jefferson Lecture ("In Jeffer- son Lecture, Historian Assails New Approaches to Studying the Past," May 1) brought to mind the occasion when my father first sampled vichy- soise. "It's not soup," he declared. "soup is supposed to be hot!" He simply denied that soup might be anything other than what he had grown up with.

So likewise, Ms. Himmelfarb, with her critique of the new history. She takes issue not with the quality or execution of the various social his-

*We should 'return'  
Bush's 'America 2000'*

**TO THE EDITOR:**

Lukewarm praise for President Bush's education plan, "America 2000: An Education Strategy," is much more than this initiative de- serves ("Bush Proposes 'Populist Crusade' to Reform Education: Col- leges Would Help to Develop Schools, Train Adults," April 24).

When I read the 34-page report, it left me wondering where the 400

ALL NEW  
BEST SELLER