

# RAY CHAMBERS AND ERNEST WEINWURM – SCHOLARS IN UNISON ON MEASUREMENT IN ACCOUNTING

Graeme W. Dean; Frank L. Clarke

[+ Author & Article Information](#)

*Accounting Historians Journal* (2010) 37 (2): 1–37.

<https://doi.org/10.2308/0148-4184.37.2.1>

Views 

Share 

Tools 

Cite 

Drawing on new evidence (Napier, 2002), we examine how ideas on measurement in accounting developed in the 1950s and 1960s. We show that for the question of measurement to be addressed properly, there is a need to consider the function of accounting. The analysis of private correspondence between Professors Ray Chambers (Sydney University, Australia) and the U.S.'s Ernest Weinwurm (DePaul University, Chicago) reveals that those ideas were nurtured in a way not previously disclosed. We provide unequivocal insights into how the latter, a scholar relatively unknown in accounting, mentored the former through the maturation of Chambers' accounting measurement ideas following his 1955 a "Blueprint for a Theory of Accounting" and 1957 "Detail for a Blueprint" articles, his theory matters in general, and other matters in particular being considered by the profession's standard-setters especially in the U.S. The analysis reinforces the differing notions of what accounting researchers perceived as "scientific," from the so-called "Golden Age" theorists' [Nelson, 1973] reasoned thinking based on observations of the commercial foundations within which accounting sits, to the narrower notions emerging from theorists within the economic capital-markets paradigm.

This content is only available via PDF.

© 2010 American Accounting Association

You do not currently have access to this content.

**Sign in**

Don't already have an account? [Register](#)

**Member Login**

[Skip to Main Content](#)

[Log in](#)

Pay-Per-View Access  
\$25.00

**AAA Members: Please log in for free access to content. Note, Teaching Notes are a full member benefit and are not available to student members.**

 [Buy This Article](#)



[View Metrics](#)

### Citing Articles Via

Google Scholar

CrossRef (8)

### Email Alerts

Article Activity Alert

Publish Ahead of Print Alert

New Issue Alert

[Information for Authors](#)

[Authorship Policy](#)

[Plagiarism Policy](#)

[Data Integrity Policy](#)

[Citing Corrected Articles Policy](#)

[Minimizing Overlapping Decision Rights Policy](#)

[Prior Publication Policy](#)



---

[Cookie Policy](#)   [Accessibility](#)   [Terms & Conditions](#)   [Get Adobe Acrobat Reader](#)

© Copyright 1998 - 2025 American Accounting Association. All rights reserved.