

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

Graeme W. Dean; Frank L. Clarke

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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.

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