

STEPHEN A. ZEFF

Keith Anderson Professor of Accounting
Jesse H. Jones Graduate School of Business
Rice University
6100 Main Street
Houston, TX 77005-1892

Office telephone: (713) 348 6066 with voice mail Office fax: (713) 348 6296

E-mail: sazeff@rice.edu Homepage: <http://www.ruf.rice.edu/~sazeff>

Personal Data: Born on July 26, 1933 in Chicago, Illinois

Languages: English, conversational Spanish, and some Dutch

EDUCATION

- **B.S.(Business) with honors, University of Colorado, June 1955.** Major field: accounting. Honors thesis title: “Collective Bargaining vs. the Conspiracy Doctrine and the Injunction in the United States: Until 1932.” (Chairman, Dallas L. Jones)
- **M.S., University of Colorado, June 1957.** Major field: management; minor field: accounting. Thesis title: “Some Aspects of Labor Mobility Among Manufacturing Workers in the Denver Labor Market, 1956-1957.” (Chairman, Otis Lipstreu)
- **M.B.A., University of Michigan, June 1960.**
- **Ph.D., University of Michigan, February 1962.** Major field: business administration; subfields: accounting, industrial relations and management, and economics. Thesis title: “A Critical Examination of the Orientation Postulate in Accounting, with Particular Attention to Its Historical Development.” (Chairman, William J. Schlatter, assisted by Herbert E. Miller)

HONORARY DEGREES

- **Doctor of Economics *honoris causa*, Turun kauppakorkeakoulu** (Turku School of Economics and Business Administration), Turku, Finland, May 1990.
- **Doctor of Letters *honoris causa*, University of Waterloo**, Waterloo, Ontario, Canada, June 2010.
- **Doctor of Economic and Management Sciences *honoris causa*, Universidad de Alcalá**, Alcalá de Henares, Spain, November 2011.

TEACHING/MENTORING AWARDS

Tulane University

John H. Stibbs Award for Outstanding Faculty Contribution to Student Programs (conferred by the Student Senate), 1968.

Howard W. Wissner Award for Excellence in Teaching, Graduate School of Business Administration, 1968-69.

The E.J. Rovira, Sr. Award for Outstanding Contributions to the Accounting Profession, 1973 and 1974.

Rice University

George R. Brown Award for Superior Teaching, 1983, 1984, 1986 and 1993.

Nicolas M. Salgo Distinguished Teacher Award, 1990.

The Mentor Recognition Award (conferred by the Student Association), 1990-91.

Award for Superior Teaching, Jesse H. Jones Graduate School of Administration, 1985 and 1987.

Outstanding Associate Award, nominated by the master of Sid W. Richardson College and conferred by the President, received each year from its inception in 1986-87 to 1995-96.

INVITED LECTURESHIPS AND ADDRESSES

Arthur Andersen & Co. Lecture, University of Edinburgh, November 1970.

Pacioli Society Lecture, The University of Sydney, June 1972, March 1998, May 2012.

Australian Society of Accountants' Research Lecture, University of Melbourne, October 1972.

American Accounting Association's Distinguished International Visiting Lecturer in Latin America (in eight countries), May-July 1977, all 30 lectures delivered in Spanish.

Distinguished Accounting Lecture, University of New Mexico, November 1977.

Stanford Lecture in Accounting, Price Waterhouse Foundation, Stanford University, June 1978.

Peat, Marwick, Mitchell & Co. Lecture, Pace University, 1986.

Keynote Address, Australian Society of Accountants (South Australian Division) Jubilee Congress, Adelaide, August 1986.

Keynote Address, Fall Swearing-in Ceremony for new CPAs, conducted by the Texas State Board of Public Accountancy, Austin, November 1986.

Bateman Lecture, University of Western Australia, September 1986 and May 2008, and Bateman Breakfast speaker, May 2008.

Hylton Lecture, Wake Forest University, October 1988.

Distinguished Lecture, McMaster University (Canada), March 1991.

Inaugural Lecture as Professor of Financial Accounting Research, Rijksuniversiteit Limburg (State University of Limburg), The Netherlands, June 1994.

Stephen A. Zeff--3

Coopers & Lybrand Lecture, University of Wales, Aberystwyth, May 1996.

Invitation Special Lecture, University of Melbourne, May 2001.

Grant Thornton Lecture, Kansas State University, May 2002.

Emanuel Saxe Lecture, Baruch College, The City University of New York, April 2006.

Peter Edwards Memorial Lecture, South Australian Division of CPA Australia, Adelaide, May 2008.

Ken Spencer Memorial Lecture, Financial Reporting Council, Sydney, Australia, May 2008.

Sapienza 2009 Lecture in Accounting, Sapienza Università di Roma, Rome, April 2009.

Presidential Scholar Lecture, American Accounting Association annual meeting, Denver, Colorado, August 2011.

Inaugural XRB Lecture, XRB Occasional Lecture Series, External Reporting Board, Wellington, New Zealand, February 2012.

Keynote Address, 74. Jahrestagung des Verbandes der Hochschullehrer für Betriebswirtschaft e.V. (VHB), Bozen/Bolzano, Italy, May 2012.

Keynote Address, 16th anniversary seminar of the Korea Accounting Standards Board, Seoul, South Korea, September 2015.

Tony Dale Memorial Lecture, External Reporting Board, New Zealand, in Dunedin, Wellington and Auckland, October 2016.

Keynote Address, AASB/AUASB Dinner to Celebrate 50 Years of Australian Standard Setting, Melbourne, Australia, May 2017.

Keynote Address, annual conference of the Canadian Academic Accounting Association, Calgary, Alberta, June 2018.

Opening Address, 5th UnB International Congress on Accounting and Governance, Universidade de Brasília, Brazil, December 2019.

Yuji Ijiri Lecture on the Foundations of Accounting, 45th annual congress of the European Accounting Association, Espoo, Finland, May 2023.

INVITED PARTICIPATION IN DOCTORAL CONSORTIA

Member of Distinguished Visiting Faculty, Doctoral Consortium of the American Accounting Association, 1975, 1978, 1979, 1981 and 1987.

Member of the Distinguished Resident Faculty, Doctoral Consortium of the American Accounting Association, 1984.

Member of the Faculty, Doctoral Colloquium of the European Accounting Association, 1985 and annually from 1987 to 2000.

Member of the Faculty, AAA/Deloitte/J. Michael Cook Doctoral Consortium, 2007.

PROFESSIONAL AWARDS AND DISTINCTIONS

Stephen A. Zeff--4

Recipient of Certificate of Merit, 1958-59, National Association of Accountants and Ann Arbor Chapter, N.A.A.

Recipient of United States Steel Foundation Dissertation Fellowship, 1960-61.

Invited by the American Accounting Association's Research Review Committee to be one of four recent doctoral recipients to summarize findings of dissertation at the AAA's 1962 annual meeting.

Recipient of Paul C. Taylor Author's Trophy, New Orleans Chapter, N.A.A., 1964.

Recipient of Haskins & Sells Foundation Faculty Fellowship, 1964.

Invited in September 1964 by the American Accounting Association's executive committee to write a 50-year history of the Association.

Designated as a member of the Chilean delegation to the Jornadas Iberoamericanas de Contabilidad, held in Madrid in September 1967.

Senior Fulbright Scholar (honorary), Australian-American Educational Foundation, 1972.

Recipient of the President's Hourglass Award, The Academy of Accounting Historians, 1973 and 2001 (for meritorious contribution to literature on accounting history).

Fellow of Accounting Researchers International Association, 1975 to mid-1990s (Secretary-Treasurer 1977-79, President 1991-93).

Deering Fellow, London Business School, June-July 1981.

Designated as an honorary member of the Accademia Italiana di Economia Aziendale, 1981 (reaffirmed in 2007).

Elected to honorary membership in the Texas Society of Certified Public Accountants, 1985.

Elected to life membership in the Accounting Association of Australia and New Zealand (today the Accounting and Finance Association of Australia and New Zealand), by its executive committee in November 1986.

Designated as Accountant of the Year – Educator, Nu Chapter of Beta Alpha Psi, University of Colorado, Boulder, 1987.

Designated as Accountant of the Year – Educator, Alpha Eta Chapter of Beta Alpha Psi, University of Michigan, 1988.

Recipient of the Outstanding Accounting Educator Award, American Accounting Association, 1988.

Designated as Accountant of the Year – Educator, national Beta Alpha Psi, 1989.

Recipient of research grant from the Limperg Instituut, The Netherlands, 1990-91.

Elected to honorary membership in the Japanese Association of International Accounting Studies, 1991.

Recipient of the Diploma de Honor al Mérito Profesional, awarded by the Asociación Interamericana de Contabilidad, September 1995 (presented in May 1997).

Recipient of the Outstanding International Accounting Educator Award, International Accounting Section of the American Accounting Association, 1999.

Recipient of award for "excellence" in 1999 from *The Accounting Historians Journal*, for the article, "The Evolution of the Conceptual Framework for Business Enterprises in the United States."

Inducted as the 70th member of the Accounting Hall of Fame, established in 1950 at The Ohio State University, August 2002.

Awarded the title, ICAS Honorary Research Fellow, by the Council of the Institute of Chartered Accountants of Scotland, October 2002 (conferred in March 2003).

Recipient of the Basil Yamey Prize by *Accounting, Business & Financial History* for the best article in Volume 13 (2003) of the journal (conferred in August 2004).

Recipient of the 2006 Max Block Distinguished Article Award for Informed Comment, from the New York State Society of Certified Public Accountants for the article, "The Evolution of U.S. GAAP: The Political Forces behind Professional Standards."

Recipient of the Thomas J. Burns Biographical Research Award, Academy of Accounting Historians, 2008.

Elected to honorary membership in CPA Australia, the largest professional accounting body in the country, by its board of directors in February 2009 (first honorary member from outside of Australia).

Elected to honorary membership in the Institute of Chartered Accountants in England and Wales, by its Council in April 2009 (fourth honorary member and first American).

Recipient of the inaugural Anthony G. Hopwood Award for Academic Leadership, presented by the president of the European Accounting Association, Tampere, Finland, May 2009.

Recipient of award from the Jesse H. Jones Graduate School of Business "For His Distinguished Career as an Accounting Scholar and Educator," in Denver during a reception and dinner at the AAA annual meeting, August 2011.

Recipient of the inaugural IFAC International Gold Service Award from the International Federation of Accountants, Berlin, Germany, November 2011.

Elected Socio de Honor (the first honorary membership accorded to a non-Spaniard) by the Asociación Española de Contabilidad y Administración de Empresas, April 2012; conferred in February 2013 in Madrid, Spain.

Inducted as Corresponding Academic into the Reial Acadèmia de Doctors (today the Royal European Academy of Doctors), Barcelona, Spain, July 2014 (first non-European to be so honored).

Invited to be the Don Trow Research Fellow by the School of Accounting and Commercial Law, Victoria University of Wellington, New Zealand, September/October 2016.

Recipient of the Lifetime Service Award from the American Accounting Association, August 2017.

Recipient of Best Paper Award – First Place from the *Accounting Historians Journal* for "Accounting Textbooks as Change Agents: Finney's *Intermediate* and Finney and Miller's *Intermediate* from 1934 to 1958," June 2016 issue; conferred in August 2017.

Recipient of Best Paper Award – Award for Excellence from the *Accounting Historians Journal* for "An Introduction to Corporate Accounting Standards: Detecting Paton's and Littleton's Influences," June 2018 issue; conferred in August 2019.

Invited in 2020 by Rice University's Jones Graduate School of Business to make two video presentations for the School's archive, drawing on my lifetime of research, The first was produced in January 2023, and the second was produced in May 2023.

Invited in September 2022 by the President of the European Accounting Association to deliver the Yuji Ijiri Lecture on the Foundations of Accounting at the EAA congress in May 2023 in Finland.

Creation in October 2023 of the Stephen A. Zeff Digital Library at Rice University (<https://business.rice.edu/stephen-zeff-digital-library>).

Designated by the AAA's Academy of Accounting Historians as recipient of its Life Membership Award for 2024.

Invited by the American Accounting Association to do a one-hour interview on video in December 2024, as a former editor of *The Accounting Review*, in connection with the celebration of the 100th anniversary of the *Review*; will form part of a podcast.

Recipient of the Lifetime Contribution to International Accounting Literature Award for 2024-2025, by the AAA's International Accounting Section, conferred at the Section's midyear meeting in January 2025, in Miami, Florida.

Recipient of a plaque showing vistas of the University of Michigan campus with signatures of all the Michigan Ross accounting faculty as well as of the Ross School of Business dean, in recognition of, and with thanks for, the commissioned article, "Evolution of Accounting at the University of Michigan: 1901 to 2024," in June 2026.

Listed in *Who's Who in the South and Southwest*.

Listed in *Who's Who in America*.

Listed in *Who's Who in Finance and Business*.

Listed in *Who's Who in American Education*.

Listed in *International Directory of Business and Management Scholars and Research*.

Formerly listed in *American Men and Women of Science*.

TEACHING EXPERIENCE

Regular Appointments

Instructor in Accounting (full-time, including summers), **University of Colorado**, 1955-57.

Teaching Fellow, Instructor, and Lecturer in Accounting (all part-time), **University of Michigan**, 1958-61.

Assistant Professor of Accounting, 1961-63; Associate Professor of Accounting, 1963-67; Professor of Accounting, 1967-77; W. R. Irby Professor of Accounting, 1977-78, **Tulane University**. Also, Lecturer in the School of Law (part-time), 1969-77.

Professor of Accounting, 1978-79; Herbert S. Autrey Professor of Accounting, 1979-2013; Professor of Managerial Studies, 1996-2004; Professor of Accounting/Keth Anderson Professorship in Business, 2013-17; Keth Anderson Professor of Accounting, since 2017, **Rice University**.

Visiting and Adjunct Appointments

Visiting Associate Professor of Business Administration, University of California, Berkeley, Summer and Fall Semesters 1964 and Summer Semester 1965.

Visiting Associate Professor of Accounting, University of Chicago, Summer Quarter 1966.

Visiting Professor of Accounting, Escuela de Graduados en Administración, Instituto Tecnológico y de Estudios Superiores de Monterrey, Mexico, Fall Semester 1969.

Stephen A. Zeff--7

Special Lecturer in Accounting (with rank of professor), Monash University, Australia, First and Second Semesters 1972.

Visiting Professor of Accountancy, Victoria University of Wellington, New Zealand, May-August 1976.

Visiting Professor of Business Administration, Harvard Business School, July 1977-June 1978.

Visiting Professor of Accounting and Information Systems, Northwestern University, June-September 1982 and June-August 1983.

Visiting Professor of Accounting, The University of Texas at Austin, Fall Semester 1986.

Visiting Professor, Vrije Universiteit te Amsterdam (Free University, Amsterdam), The Netherlands, July-December 1990 and July-December 1991.

Adjunct Professor, University of Houston Law Center, Spring Semester 1995.

Short-term Visits

Lecturer, Escuela de Administración, Universidad Católica de Chile, Santiago, June-July 1974.

Visiting Professor of Accounting, Macquarie University, Australia, June 1984.

Professor of Financial Accounting, Rijksuniversiteit Limburg (now Universiteit Maastricht – Maastricht University), The Netherlands, for three-week periods in 1993-95; inaugural lecture as Professor of Financial Accounting Research given on June 3, 1994.

Visiting Professor, Universiteit Nijenrode (Nijenrode University), The Netherlands, for short periods in 1994-97 (now Nyenrode Business Universiteit).

UNIVERSITY ADMINISTRATIVE AND COMMITTEE ASSIGNMENTS

Tulane University

Member, University Senate Committee on Student Affairs, 1963-64

Member, University Senate, 1966-69

Member, Center for Latin American Studies, 1967-78

Chair, University Senate Committee on Student Affairs, 1967-69

Member, Search Committee for Dean of Students, 1975-76

Member, University Senate Committee on Athletics, 1976-77

Graduate School of Business Administration:

Chair, Research and Library Committee, 1963-64, 1965-66

Chair, Research Committee, 1966-68

Member, Executive Committee, 1965-68

Chair, Professional Accounting Option, 1968-74

Faculty Vice President, Beta Alpha Psi, 1974-77

Member, Search Committee for Dean, 1975

Member, Curriculum Committee, 1976-77

Rice University

Coordinator, Managerial Studies Program, 1980-82

Director, Managerial Studies Program, 1982-99

Prebusiness Adviser in the Office of Student Affairs, 1983-2000

Member, Rice University Athletics Committee, 1985-89

Member, University Council, 1987-91

Member, Faculty Council, 1987-91 (Secretary, 1987-89; Speaker, 1989-90)

Member, Promotion and Tenure Committee, 1987-91

Member, Committee on Examinations and Standing, 1987-92

Associate, Sid W. Richardson College, 1979-96 (Executive Associate, 1987-96)

Divisional Adviser for the Social Sciences, Sid W. Richardson College, 1988-96

Member, Committee on Compliance of the Ten Year Self-Study, 1993-94

Executive Assistant to the Director of Academic Advising, 1996-2000

Member, Graduate Council, 1998-2000

Member, Committee on Scholarships and Awards, 2002-06; Committee on Fellowships and Awards, 2006-24, 2025-

Co-Chair, Task Force on Faculty and Shared Governance, 2004-05

Chair, Faculty Senate Committee on the Academic Calendar, 2005

Member, Faculty Senate Working Group on Exceptions for University-sponsored Events During the Dead Period, 2005-06

Member, Envision Grant Selection Committee, Leadership Rice, 2010-11.

Member, Pass/Fail working group of the Faculty Senate, 2019.

Jesse H. Jones Graduate School of Administration/Management/Business:

- Chair, Bibliothecal Acquisitions Committee 1978-80
- Director of the Accounting Degree Program, 1980-84
- Director of Undergraduate Accounting, 1984-2004
- Member, Search Committee for Dean, 1986-87
- Chair, Curriculum and Standards Committee, 1992-93
- Chair, Academic Standards Committee, 1997-2005
- Director, Business Bound 1998-99
- Member, Committee on Faculty Research, 2000-02, 2009-10
- Member, Undergraduate Program Oversight Committee (since 2013, the Undergraduate Business Program Committee), 2007-16
- Chair, Committee on Faculty Research, 2008-09
- Faculty liaison to the Business Information Center, 2008-21
- Member, Honor Code Committee, 2009-12
- Member, Faculty Council, 2011-17
- **Member, MAcc Relaunch Committee, later Advisory Committee (2013-19), re-formed in 2026**

- **MAcc Program Committee; since 2019**
- Member, Undergraduate Business Steering Committee, 2021-22
- **Member, Academic Standards Committee, 2022-24, 2025-**

PRINCIPAL RESEARCH INTERESTS

Historical development of financial accounting thought, institutions and practices.

Comparative historical development of the accounting profession and of the standard-setting process.

RESEARCH AND PUBLICATION IN PROGRESS

“The Displacement of Single Numbers by Ranges and Probability Distributions in the Financial Reporting Package,” with Sudipta Basu; in early going.

“A Note on FASB Board Member Dissents to *Statements of Financial Accounting Standards*,” submitted to a journal.

PROFESSIONAL MEMBERSHIPS

Beta Alpha Psi (1953); Delta Sigma Pi (1953); Beta Gamma Sigma (1955); American Accounting Association (life member since 1953); Institute of Management Accountants, formerly National Association of Accountants (1956-2015); American Economic Association (life member since 1957); American Association of University Professors (1961-2012); The Institute of Management Sciences (1963-66); Financial Analysts of New Orleans (1963-66); Omicron Delta Kappa (1968); British Institute of Management (1970-73); American Institute for Decision Sciences (1970-74); Financial Executives International, formerly Financial Executives Institute (1971-2013); Accounting and Finance Association of Australia and New Zealand, formerly Accounting Association of Australia and New Zealand (since 1972; life member since 1986); The Academy of Accounting Historians (since 1973); Massachusetts Society of Certified Public Accountants (associate member 1977-90); European Accounting Association (since 1978); Accademia Italiana di Economia Aziendale (honorary member since 1981, reaffirmed in 2007); International Association for Accounting Education and Research (1984-87); British Accounting Association (1984-97); Texas Society of Certified Public Accountants (honorary member since 1985); Southern African Accounting Association (1985-89); Canadian Academic Accounting Association (1985-2007); Houston Chapter of the Texas Society of Certified Public Accountants (1989-2000); Japanese Association for International Accounting Studies (honorary member since 1991); Asociación Española de Contabilidad y Administración de Empresas (2000-02), Socio de Honor since 2012); CPA Australia (honorary member since 2009); The Institute of Chartered Accountants in England and Wales (honorary fellow since 2009); and Chartered Accountants Worldwide Network USA, formerly Association of Chartered Accountants in the United States (since 2017).

COMMITTEE ASSIGNMENTS IN PROFESSIONAL ORGANIZATIONS

American Accounting Association

- Member of the Committee on Southwest Group Meeting, 1963, 1969-70.
- Member of the Committee on International Accounting, 1964-65.
- Chairman of the Committee to Gather Historical Materials, 1964-67.
- Member of the International Liaison Committee, 1966-68.
- Chairman of the Committee on Accounting History, 1968-69.
- Member of the Executive Committee, 1969-71, 1977-80, and 1984-87 (Chairman, 1985-86).
- Chairman of the Arrangements Committee for the 1974 AAA Annual Meeting, 1973-74.
- Member of the Editorial Consulting Committee for *Obtaining Agreement on Standards in the Accounting Profession*, by Maurice Moonitz, Studies in Accounting Research 8, 1973-74.
- Member of the Committee on Concepts and Standards—External Financial Reports, 1974-76.
- Member of the Committee on the Association's Resource Allocations, 1976-77.
- Member of Council, 1978-82 and 1984-87 (Chairman, 1985-86).
- Member of the Advisory Board, International Accounting Section, 1976-79 and 1983-86.
- Member of the Nominations Committee, International Accounting Section, 1986-87.
- Member of the Editorial Consulting Committee for *Essays in Accounting Theory*, by Carl Thomas Devine, Studies in Accounting Research 22, 1983-84.
- Member of the Publications Committee, 1984-85 and 1987-90.
- Chairman of the By-laws Committee, 1986-88.
- Member of the Nominations Committee, 1986-89 (Chairman, 1988-89) and 2000-01.
- Member of the Task Force to Comment on the Treadway Commission Report, 1987.
- Member of the Advisory Committee on the 75th Anniversary History Project, 1988-91.
- Chairman of the Senior Faculty Consortium Review Committee, 1992-93.
- Member of the Committee on the International Accounting Educator Award, International Accounting Section, 1993-94.
- Member of the International Faculty Exchange Committee, 1994-95 and 1998-99.
- Chairman of the Distinguished International Lecturers Committee, 2000-01.
- Chairman of the Professionalism and Ethics Committee, 2002-03.
- Member of the Doctoral Consortium Committee, 2006-07.
- Chairman of the Committee on the International Accounting Educator Award, International Accounting Section, 2007-08.
- Member of the AAA Centennial Task Force, 2011-13.
- Member of the Planning Committee for the 100th Anniversary of *The Accounting Review*, 2023-25.

Member of the 2026 Lifetime Contribution to International Accounting Literature Award Committee, International Accounting Section, 2025-26.

Other organizations

Member of Program Committee, Association for Education in International Business, 1969-70.

Member of subcommittee on interim financial reporting of Management Accounting Practices Committee, National Association of Accountants, 1970-71.

Member of International Committee for Accounting Cooperation, 1970-75.

Member of Standing Committee on Accounting Education, American Institute of Certified Public Accountants, 1971.

Member of Board of Nominations of The Ohio State University's Accounting Hall of Fame, 1974-82 and 1998-2001.

Member of Board of Trustees of the Academy of Accounting Historians, 1974-80.

Member of Accounting Award Committee, The Alpha Kappa Psi Foundation, 1975-78.

Member of Academic Relations Committee, New Orleans Chapter of the Financial Executives Institute, 1976-77.

Member of Executive Committee and Coordinator for North America, European Accounting Association, 1981-2004; member of the Board, 2005-09.

Member of Independent Selection Committee (Doctoral Dissertation Fellowships), Arthur Andersen & Co., 1981-85.

Member of Visitation Committee for Accounting Accreditation, American Assembly of Collegiate Schools of Business, 1986-89.

Member of Publications Committee, European Accounting Association, 1990-99.

Member of Research Committee, The Institute of Chartered Accountants of Scotland, 1991-2002.

Member of Scientific Committee for the 26th Annual Congress of the European Accounting Association (Sevilla, 2003), 2002-03.

Member of Scientific Committee for the 27th Annual Congress of the European Accounting Association (Praha, 2004), 2003-04.

Member of the Critical Review Group for the Principles versus Rules project, The Institute of Chartered Accountants of Scotland, 2005-06.

EXECUTIVE POSITIONS IN PROFESSIONAL ORGANIZATIONS

Director of Education, American Accounting Association, 1969-71.

Editor, *The Accounting Review*, 1978-83.

President-elect, American Accounting Association, 1984-85.

President, American Accounting Association, 1985-86.

MEMBERSHIP ON ADVISORY PANELS

Member of Director's Consultative Committee, International Centre for Research in Accounting, and the International Register for Research in Accounting and Finance, University of Lancaster, Lancaster, England, 1972-73.

Member of Advisory Screening Committee on Business Administration and Management, Council on International Exchange of Scholars (Senior Fulbright-Hays Program), 1973-76 (Chairman, 1974-76).

Member of Appointing Committee for Chairs in Accounting and Finance, University of Lancaster, 1975-77.

Member of National Advisory Forum, Beta Alpha Psi, 1979-82.

Member of Advisory Committee on International Investment, Technology and Development (and its Working Group on Accounting Standards), U.S. Department of State, 1979-89.

Member of Academic Accountants Panel of the Accounting Standards Committee (United Kingdom and Ireland), 1987-90.

Member of Financial Accounting Standards Advisory Council (Financial Accounting Foundation), 1988-91 (member of steering committee, 1988-91).

Public member of Planning Committee of the Auditing Standards Board, American Institute of Certified Public Accountants, 1989-92.

Member of Academic Panel of the U.K. Accounting Standards Board, 1991-2012; of the Corporate Reporting Council of the U.K. Financial Reporting Council, 2012-2020.

Member of the Academic Panel, The Professional Oversight Board for Accountancy, Financial Reporting Council (United Kingdom), 2004-05.

Member of the Advisory Committee of the Financial Reporting Faculty of the Institute of Chartered Accountants in England and Wales, for its annual Information for Better Markets conference, 2011-22.

EXECUTIVE EDITORIAL POSITIONS

Book Review Editor, *The Accounting Review*, 1962-66 and 2006-15.

Founder and Managing Editor, *Boletín Interamericano de Contabilidad* (Inter-American Accounting Newsletter), founded in 1968 to improve communications in Latin America, Spain, and Portugal among accounting professors and professionals. Issued quarterly, written in Spanish, had an estimated circulation of 20,000, underwritten by grants totaling \$37,000 from the American Institute of Certified Public Accountants and the U.S. Agency for International Development until 1971, when it was transferred to the Instituto Mexicano de Contadores Públicos as the newsletter of the Asociación Interamericana de Contabilidad. Today, the Asociación publishes it as the *Boletín Electrónico AIC al Día*. Edited the first 11 issues of the *BIC*, from November 1968-January 1969 to May-July 1971.

Editor, *The Accounting Review*, 1977-82.

Reviews Editor, *Accounting Horizons*, 1995-97.

Book Review Editor, *The International Journal of Accounting*, 1997-2003.

Associate Editor, *Accounting Horizons*, 2011-14. Deputized by the co-editors of *Accounting Horizons* to solicit, review, and edit ten memorial articles for recently deceased accounting leaders to be published in the journal, 2008-14.

Editor, "Routledge Historical Perspectives in Accounting" series, Taylor & Francis Books Ltd, London, 2004-12.

ADVISORY EDITORIAL POSITIONS

Past

Advisory Editor, "Classics Series," Holt, Rinehart and Winston, Inc., 1963-67.

Member, Editorial Advisory Board, *Abacus*, 1968-77.

Member, Comité Consultivo, *Finanzas Latinoamericanas*, published in Santiago, Chile, 1969-70.

Member, Editorial Advisory Board, *International Register of Research in Accounting & Finance* (UK), 1972-74.

Member, Editorial Board, *Indian Journal of Accounting*, published in Varanasi, India, 1973-95.

Member, Advisory Board, *Managerial Finance* (UK), 1974-2007.

Member, Editorial Board, "The Development of Contemporary Accounting Thought," Arno Press, Inc., 1974-78.

Member, Editorial Advisory Board, *Accounting, Auditing & Accountability Journal*, 1986-97.

Editorial adviser, *The British Accounting Review*, 1986-98; member, Editorial Board, 1998-2013.

Editorial consultant, *Pacific Accounting Review*, 1988-91.

Member, Editorial Board, *The Accounting Historians Journal*, 1988-94 and 1995-2012.

Member, Editorial Policy Board, *The International Journal of Accounting*, 1989-2001 and 2005-15.

Member, Editorial Board, *Accounting, Business and Financial History* (UK), 1989-93; Editorial Advisory Panel, 1993-2005, Editorial Board, 2005-13; journal name changed to *Accounting History Review* in 2011.

Editorial adviser, *Corporate Accounting International*, 1991-92.

Member, Editorial Advisory Board, *The European Accounting Review*, 1991-2011.

Editorial adviser, *Accounting Education: An International Journal* (UK), 1991-2022.

Member, Conseil d'orientation, *Comptabilité – Contrôle – Audit* (France), 1994-2002.

Member, Scientific Committee, *The Journal of Management and Governance* (Italy), 1995-2000.

Member, Editorial Advisory Board, *Accounting Forum* (Australia), 1996-2009.

Member, Consejo Científico, *Revista de Contabilidad* (Spain), 1997-2006.

Member, Editorial Advisory Panel, *Accounting History* (Australia), 1997-2012.

Member, Editorial Board, *Accounting and Finance* (Australia & New Zealand), 1998-2011.

Member, Management Board, *Australian Accounting Review*, 1998-2012.

Member, Editorial Board, *Journal of Accounting and Public Policy*, 1998-2013.

- Member, Editorial Advisory and Review Board, *Accounting and the Public Interest*, 2000-13.
- Member, Editorial Board, *Canadian Accounting Perspectives*, 2000-13 (since 2007, *Accounting Perspectives*)
- Member, Editorial Board, *Indonesian Management & Accounting Research*, 2001-03.
- Member, Editorial Board, *The Journal of International Accounting Research*, 2001-07.
- Member, Editorial Board, *Accountancy Business and the Public Interest*, 2001-07.
- Member, Editorial Advisory Board, *Financial Reporting, Regulation and Governance* (Australia), 2003-09.
- Consulting Editor, *International Journal of Accounting, Auditing and Performance Evaluation* (Bahrain), 2006-13.
- Member, Editorial Board, *International Journal of Managerial and Financial Accounting* (Italy), 2008-2013.
- Consultant to the Co-Editors of *Accounting Horizons* on the publication of memorials, 2009-11; Associate Editor, 2011-14. Solicited, reviewed, and edited ten memorials which were published from September 2010 to March 2014.
- Member, Editorial Advisory and Review Board, *Accounting Horizons*, 1994-97 and 2002-03; member, Editorial Board, 2006-11.
- Ad hoc reviewer for *The Accounting Review*, *Journal of Accounting Research*, *Abacus*, *Social Science Quarterly*, *Auditing: A Journal of Practice & Theory*, *The Australian Accountant*, *The CPA Journal*, *Issues in Accounting Education*, *Accounting Horizons*, *The Accounting Historians Journal*, *Journal of Accounting and Public Policy*, *Accounting History*, *Critical Perspectives on Accounting*, *Journal of Accounting Education*, and *Schmalenbach Business Review*; also for the National Science Foundation, Social Sciences and Humanities Research Council of Canada, Oxford University Press, Routledge, and the Centre for Business Performance of the Institute of Chartered Accountants in England and Wales.

Current

- Member, Board of Editorial Referees, *Accounting and Business Research* (UK), 1982-2012; Editorial Advisory Board since 2013.
- Member, Consejo de Redacción (Editorial Board), *Revista Española de Financiación y Contabilidad* (Spanish Journal of Finance and Accounting), since 1995.
- Member, Editorial Board, *Indian Accounting Review*, since 1996.
- Member, Editorial Board, *Accounting Research Journal* (Australia), since 1998.
- Member, Consell Assessor (subsequently Editor Asociado), *Revista de Contabilidad y Dirección* (Spain), since 2003.
- Member, Editorial Committee (now Editorial Board), *Accounting in Europe*, since 2003.
- Member, Editorial Advisory Board, *Journal of Applied Research in Accounting and Finance* (Australia), since 2006.
- Member, International Editorial Board, *Revista Internacional Legis de Contabilidad & Auditoría* (Colombia), since 2011.

Stephen A. Zeff--15

Member, Editorial Board, *Revista Contabilidade & Finanças (The Accounting and Finance Review)* (Brazil), since 2011.

Member of the Scientific Committee, *Rivista di Contabilità e Cultura Aziendale* (now *ACCOUNTING AND CULTURES - Rivista della Società Italiana di Storia della Ragionieri*) (Italy), since 2012.

Member, Editorial Board, *Australian Journal of Management*, since 2012.

EXTERNAL EXAMINER ON DOCTORAL DISSERTATIONS

“Accounting for Goodwill and its Effect on Social and Enterprise Economy,” by B. K. Basu – University of Calcutta (1969).

“The Historical Development and Operational Form of Corporate Reporting Regulation in Japan,” by Jill Lorraine McKinnon – Macquarie University (1984).

PUBLICATIONS

Books and monographs

Uses of Accounting for Small Business, Bureau of Business Research, University of Michigan, 1962, 67 pp.

(editor with T.F. Keller) *Financial Accounting Theory: Issues and Controversies*, McGraw-Hill Book Company, 1964, 456 pp.

The American Accounting Association – Its First Fifty Years, AAA, 1966, 96 pp.; reprinted by AAA in 1991.

(editor with A. Rappaport and P.A. Firmin) *Public Reporting by Conglomerates: The Issues, the Problems, and Some Possible Solutions*, Prentice-Hall, Inc., 1968, 156 pp.

(editor) *Business Schools and the Challenge of International Business*, Tulane Graduate School of Business Administration, 1968, 292 pp.

(editor with T.F. Keller) *Financial Accounting Theory II: Issues and Controversies*, McGraw-Hill Book Company, 1969, 458 pp.

Forging Accounting Principles in Five Countries: A History and an Analysis of Trends, Stipes Publishing Co., 1972, 332 pp.; Chapter IV, Canada, was reprinted in Murphy (ed.), *A History of Canadian Accounting Thought and Practice*, Garland Publishing, 1993. Downloadable by chapters from SSRN. Republished as a Routledge Revival in 2016. A Japanese translation of Chapter III, United States, has been authorized.

Forging Accounting Principles in Australia, Australian Society of Accountants, 1973, 67 pp.; reprinted in Parker (ed.), *Accounting in Australia: Historical Essays*, Garland Publishing, 1990.

(editor with T.F. Keller) *Financial Accounting Theory I: Issues and Controversies*, McGraw-Hill Book Company, second edition, 1973, 622 pp.

(editor and author of introductory essay) *Asset Appreciation, Business Income and Price-Level Accounting: 1918-1935*, Arno Press, 1976.

(editor) *Selected Dickinson Lectures in Accounting 1936-1952*, Arno Press, 1978.

- A Critical Examination of the Orientation Postulate in Accounting, with Particular Attention to Its Historical Development*, Arno Press, 1978, 234 pp. [Ph.D. dissertation]
- (editor with J. Demski and N. Dopuch) *Essays in Honor of William A. Paton: Pioneer Accounting Theorist*, Division of Research, Graduate School of Business Administration, The University of Michigan, 1979, 217 pp.
- Forging Accounting Principles in New Zealand*, Victoria University Press, 1979, 88 pp.
- (editor) *Accounting Principles Through the Years: The Views of Professional and Academic Leaders, 1938-1954*, Garland Publishing, 1982, 475 pp.
- (compiler and editor) *The Accounting Postulates and Principles Controversy of the 1960s*, Garland Publishing, 1982, 574 pp.
- (editor with M. Moonitz) *Sourcebook on Accounting Principles and Auditing Procedures: 1917-1953*, Garland Publishing, 1985, 1,104 pp. (2 vols.).
- (editor with T.F. Keller) *Financial Accounting Theory: Issues and Controversies*, McGraw-Hill Book Company, third edition, 1985, 660 pp.
- (editor) *The U.S. Accounting Profession in the 1890s and Early 1900s*, Garland Publishing, 1988, 585 pp.
- (with F. van der Wel and K. Camfferman) *Company Financial Reporting: A Historical and Comparative Study of the Dutch Regulatory Process*, North-Holland, 1992, 410 pp.
- (with B.G. Dharan) *Readings and Notes on Financial Accounting: Issues and Controversies*, McGraw-Hill Book Company, fourth edition, 1994, 782 pp.
- (editor with D. Solomons) *Accounting Research, 1948-1958, Volume 1: Selected Articles on Accounting History*, Garland Publishing, 1996; and *Accounting Research, 1948-1958, Volume 2: Selected Articles on Accounting Theory*, Garland Publishing, 1996; 510 pp.
- (compiler and coauthor of introductory notes, with R.H. Parker) *Milestones in the British Accounting Literature*, Garland Publishing, 1996, 418 pp.
- (with B.G. Dharan), *Readings & Notes on Financial Accounting: Issues and Controversies and Instructor's Manual*, The McGraw-Hill Companies, fifth edition, 1997, 671 and 139 pp.
- Henry Rand Hatfield: Humanist, Scholar, and Accounting Educator*, JAI Press Inc./Elsevier, 2000, 515 pp.
- (with K. Camfferman) *Financial Reporting and Global Capital Markets: A History of the International Accounting Standards Committee, 1973-2000*, Oxford University Press, 2007, 676 pp. (A Chinese translation was published in 2025)
- (editor) *Principles before Standards: The ICAEW's 'N Series' of Recommendations on Accounting Principles 1942-1969*, ICAEW Financial Reporting Faculty, 2009, 189 pp.
Downloadable at <http://www.icaew.com/en/technical/financial-reporting/information-for-better-markets/ifbm-reports/principles-before-standards>.
- (with D.G. Trow), *Accounting Education and the Profession in New Zealand: Profiles of the Pioneering Academics and the Early University Accounting Departments 1900-1970*, New Zealand Institute of Chartered Accountants, 2010, 98 pp.
- (with R.H. Parker and M. Anderson) *Major Contributors to the British Accountancy Profession: A Biographical Sourcebook*, The Institute of Chartered Accountants of Scotland, 2012, 137 pp. Downloadable at <http://icas.org.uk/parker/>.

(with K. Camfferman) *Aiming for Global Accounting Standards: The International Accounting Standards Board, 2001-2011*, Oxford University Press, 2015, 662 pp. (A Chinese translation was published in 2025.)

(editor) *Memorial Articles for 20th Century American Accounting Leaders*, Routledge, 2016, 429 pp.

(with C. Fowler and C. Cordery) *Celebrating One Hundred Years: Accounting and Commercial Law at Victoria University of Wellington (1912-2011) and Beyond*, Victoria University of Wellington, 2020, 209 pp.

Chapters/Sections in books

“Accounting Associations,” in Küpper and Wagenhofer (eds.), *Handwörterbuch Unternehmensrechnung und Controlling* (Germany, 4th edition, 2002), pages 10-19.

“Political Lobbying on Accounting Standards—National and International Experience,” Chapter 9 in the 9th edition of Nobes and Parker, *Comparative International Accounting* (UK: FT Prentice Hall, 2006); revised and resubtitled “US, UK and International Experience” as Chapter 10 in the 10th edition published in 2008; further revised as Chapter 11 in the 11th edition published in 2010, again revised as Chapter 10 in the 12th edition published in 2012, and yet again revised for the 13th edition published in 2016. This chapter, again revised and now numbered 11, appears in 14th edition published in 2020. The publisher has decided not to revise again.

“Development of Accounting Standards,” Chapter 30 in volume 1 of the *Handbook of Key Global Financial Markets, Institutions, and Infrastructure* (Elsevier, 2013).

“The Descent of the Accounting Profession,” *RAD Tribuna Plural: La revista científica*, Monográfico Número 1 (Barcelona: Reial Acadèmia de Doctors / Universitat de Barcelona), 2/2014, pages 91-104.

“Global Financial Reporting from Worldwide and American Perspectives,” in *Global Financial Reporting: The Past, Present and Likely Future* (Poland: Nieoczywiste Publishers on behalf of the Department of Accounting, Faculty of Management, University of Łódź, 2018), pages 63-113.

Anthologies

Accounting Standards Setting: Theory and Practice (Beijing: Public Finance and Economics Publisher, 2005), 396 pp. – 14 articles in English, which were translated into Chinese on the initiative of the Ministry of Finance.

Insights from Accounting History: Selected Writings of Stephen Zeff (Routledge, 2010), 522 pp.

Lectures

A Perspective on the US Public/Private-Sector Approach to Standard Setting and Financial Reporting, University of Limburg, 1994, 38 pp.

Academic and Professional Accounting Journals: Whence, Why and Whither? 1996 Coopers & Lybrand Lecture, The University of Wales, Aberystwyth, 38 pp.

Major reports

- (draftsman) "Business Administration" (pages 35-70), in *The Professional School and World Affairs*, published by the University of New Mexico Press for Education and World Affairs, 1968.
- (principal draftsman) Report of the AAA Committee on Accounting History, *The Accounting Review*, Supplement to Vol. XLV, 1970.
- (draftsman, with eight others) *Statement on Accounting Theory and Theory Acceptance*, American Accounting Association, 1977, 61 pp.
- (co-author, as member of the Research Committee) *Auditing into the Twenty-first Century*, The Institute of Chartered Accountants of Scotland, 1993, 63 pp.

Major articles

- "Standard Costs in Financial Statements—Theory and Practice," *N.A.A. Bulletin*, April 1959; reprinted in Anton and Firmin (eds.), *Contemporary Issues in Cost Accounting: A Discipline in Transition* (Houghton Mifflin, 1966, 1972), and in Parker (ed.), *Accountancy: A Sourcebook of Readings* (Pitman, 1971).
- "Legal Dividend Sources: A National Survey and Critique," *The New York Certified Public Accountant*, November and December 1961.
- "Replacement Cost: Member of the Family, Welcome Guest, or Intruder?" *The Accounting Review*, October 1962; reprinted in Dean and Wells (eds.), *Current Cost Accounting: Identifying the Issues* (ICRA/University of Sydney, 1978, 1979), and in Wolk (ed.) *Accounting Theory* (Sage Publications, 2009).
- "Episodes in the Progression of Price-Level Accounting in the United States," *The Accountants' Magazine*, April 1964; reprinted in *Illinois CPA*, Autumn 1964, in Langhout (ed.), *Aspects of Accounting and Auditing*, vol. 1 (Balkema, 1965), and in Chatfield (ed.), *Contemporary Studies in the Evolution of Accounting Thought* (Dickenson, 1968).
- (with W.D. Maxwell) "Holding Gains on Fixed Assets—A Demurrer," *The Accounting Review*, January 1965.
- (with R.L. Fossum) "An Analysis of Large Audit Clients," *The Accounting Review*, April 1967.
- "El Proceso de Desarrollo de Principios Contables en México," *Dirección y Control*, febrero de 1971.
- "Forging Accounting Principles in Canada," *Canadian Chartered Accountant*, May and June 1971.
- "1926 to 1971 Chronology of Significant Developments in the Establishment of Accounting Principles in the United States," in Rappaport and Revsine (eds.), *Corporate Financial Reporting: The Issues, the Objectives and Some New Proposals* (Commerce Clearing House, Inc., 1972); reprinted in Zeff and Keller (see above), 1973; reprinted with updatings in *Journal of Accounting Research*, Spring 1972, and in Burns (ed.), *Accounting in Transition: Oral Histories of Recent U.S. Experience* (The Ohio State University, 1974); reprinted with further updatings in Parker and Lee (eds.), *The Evolution of Corporate Financial Reporting* (Thomas Nelson and Sons Limited, 1979).

- “The Rise of ‘Economic Consequences’,” *Stanford Lectures in Accounting 1978*, Graduate School of Business, Stanford University, [1979]; abridged version published in *Journal of Accountancy*, December 1978. The former was reprinted in Zeff and Keller 1985 (see above under Books), in Zeff and Dharan 1994 (see above under Books), and in Zeff, “Political Lobbying on Accounting Standards” (see below). The latter was reprinted in Pound (ed.), *The Development of Accounting Principles – A Study of Diversity*, AFM Exploratory Series No. 6 (Armidale, NSW, Australia: University of New England, 1979); in Bloom and Elgers (eds.), *Accounting Theory & Policy: A Reader* (Harcourt, Brace Jovanovich, 1981, 1987); in McCullers and Schroeder, *Accounting Theory: Text and Readings* (Wiley, 1982; with Clark, 1987; in Needles and Julius (eds.), *Study Guide to Accompany “Financial Accounting”* (Houghton Mifflin 1983); in Schroeder and Clark, 1995), in Burns and Hendrickson (eds.), *The Accounting Sampler* (McGraw-Hill, 1986); in Anderson (ed.), *Readings in Canadian Financial Reporting* (Clarence Byrd, 1988); in Bloom & Elgers (eds.), *Foundations of Accounting Theory and Policy: A Reader* (Dryden, 1995); in Jones, Romano and Ratnatunga (eds.), *Accounting Theory: A Contemporary Review* (Sydney: Harcourt Brace, 1995); and in Zeff and Dharan 1997 (see above under Books).
- “Paton on the Effects of Changing Prices on Accounting, 1916-55,” in Zeff, Demski and Dopuch (see above under Books).
- “Evolución de la Teoría Contable. La Investigación Empírica,” *Administración de Empresas* (Argentina), abril de 1982; reprinted in *Contaduría Universidad de Antioquia*, marzo de 1985, and in *Revista de Investigación Contable TEUKEN*, IV trimestre de 1988.
- “Truth in Accounting: The Ordeal of Kenneth MacNeal,” *The Accounting Review*, July 1982; reprinted in Edwards (ed.), *Twentieth-Century Accounting Thinkers* (London: Routledge, 1994), and in Edwards (ed.), *The History of Accounting: Critical Perspectives on Business and Management* (London: Routledge, 2000).
- “Towards A Fundamental Rethinking of the Role of the ‘Intermediate’ Course in the Accounting Curriculum,” in Jensen (ed.), *The Impact of Rule-Making on Intermediate Financial Accounting Textbooks* (The Ohio State University, 1982).
- (with S.-E. Johansson) “The Curious Accounting Treatment of the Swedish Government Loan to Uddeholm,” *The Accounting Review*, April 1984; reprinted in Zeff and Keller 1985 (see above under Books).
- (with T.R. Dyckman) “Two Decades of the *Journal of Accounting Research*,” *Journal of Accounting Research*, Spring 1984.
- “Some Junctures in the Evolution of the Process of Establishing Accounting Principles in the U.S.A.: 1917-1972,” *The Accounting Review*, July 1984; reprinted in *The Accountants Digest*, June 1985, in Bloom and Elgers (eds.), *Issues in Accounting Policy: A Reader* (Dryden, 1995), and in Ketz (ed.), *Accounting Ethics* (Routledge, 2006).
- “Big Eight Firms and the Accounting Literature: The Falloff in Advocacy Writing,” *Journal of Accounting, Auditing & Finance*, Spring 1986.
- “Leaders of the Accounting Profession: 14 Who Made a Difference,” *Journal of Accountancy*, May 1987.
- “Recent Trends in Accounting Education and Research in the USA: Some Implications for UK Academics,” *The British Accounting Review*, June 1989.
- “Arthur Andersen & Co. and the Two-Part Opinion in the Auditor’s Report: 1946-1962,” *Contemporary Accounting Research*, Spring 1992.

- "The Politics of Accounting Standards," *Economia Aziendale*, August 1993.
- "The Regulation of Financial Reporting: Historical Developments and Policy Recommendations," *De Accountant* (The Netherlands), November 1993; reprinted in Walton (ed.), *Country Studies in International Accounting – Europe* (Elgar, 1996).
- (with K. Camfferman) "The Contributions of Theodore Limperg Jr (1879-1961) to Dutch Accounting and Auditing," in Edwards (ed.), *Twentieth-Century Accounting Thinkers* (London: Routledge, 1994).
- "A Perspective on the U.S. Public/Private-Sector Approach to the Regulation of Financial Reporting," *Accounting Horizons*, March 1995; reprinted in Zeff and Dharan 1997 (see above under Books); reprinted in French translation in *Revue Française de Comptabilité*, March and April 1995 and in *Mélanges en l'Honneur du Professeur Jean-Claude Scheid* (Ordre des Experts Comptables, February 2005); reprinted in Spanish translation in *Contaduría Universidad de Antioquia*, marzo-septiembre de 1995; for earlier version, see same title under Lectures, above.
- "A Study of Academic Research Journals in Accounting," *Accounting Horizons*, September 1996; adapted and updated from *Academic and Professional Accounting Journals: Whence, Why and Whither?* (see Lectures, above).
- "The U.S. Senate Votes on Accounting for Employee Stock Options" in Zeff and Dharan 1997 (see above under Books); reprinted with a new introduction as "Playing the Congressional Card on Employee Stock Options: A Fearful Escalation in the Impact of Economic Consequences Lobbying on Standard Setting," in Cooke and Nobes (eds.), *The Development of Accounting in an International Context: A Festschrift in Honour of R. H. Parker* (London: Routledge, 1997).
- "The Early Years of the Association of University Teachers of Accounting: 1947-1959," *The British Accounting Review*, June 1997 (Special Issue).
- "The Coming Confrontation on International Accounting Standards," *The Irish Accounting Review*, Autumn 1998; posted on the database of PricewaterhouseCoopers' global corporate reporting group, December 1998; also in Spanish: "Normas Internacionales de Contabilidad – Confrontación Futura," *Accountability: Desarrollo, Productividad, Interdisciplinariedad* (Colombia), enero-febrero de 1999; "Confrontación Futura sobre Normas Internacionales de Contabilidad," *InterAmérica* (journal of the Asociación Interamericana de Contabilidad), abril-junio de 1999, and in *Enciclopedia de Contabilidad* (Bogotá: Panamericana Editorial, 2002), capítulo 22; extracts published as "The SEC: Rampant Speculation but What Happens Next?" in *Accounting & Business* (UK), February 1999; modified version published as "The IASC's Core Standards: What Will the SEC Do?," *The Journal of Financial Statement Analysis*, Fall 1998.
- (with W. Buijink and K. Camfferman) "'True and Fair' in the Netherlands: *inzicht* or *getrouw beeld*?" *The European Accounting Review*, Vol. 8, No. 3 (1999); reprinted in Nobes (ed.), *Developments in the International Harmonization of Accounting* (Elgar, 2004).
- "The Evolution of the Conceptual Framework for Business Enterprises in the United States," *The Accounting Historians Journal*, December 1999; reprinted in Fleischman (ed.), *Accounting History* (Sage Publications, 2005) and in Wolk (ed.) *Accounting Theory* (Sage Publications, 2009); published in Spanish translation as "La Evolución del Marco Conceptual para las Empresas Mercantiles en Estados Unidos," *Revista Española de Financiación y Contabilidad*, No. 100 (Extraordinario 1999) and, with a slight revision, in Tua (coordinador), *El Marco Conceptual para la Información Financiera: Análisis y Comentarios*

- (Madrid: Asociación Española de Contabilidad y Administración de Empresas, 2000), and in *Revista Legis del Contador* (Colombia), octubre-diciembre de 2000.
- “John B. Canning: A View of His Academic Career,” *Abacus*, February 2000.
- (with G. Whittington) “Mathews, Gynther and Chambers: Three Pioneering Australian Theorists,” *Accounting and Business Research*, Summer 2001.
- “The Work of the Special Committee on Research Program,” *Accounting Historians Journal*, December 2001.
- “‘Political’ Lobbying on Proposed Standards: A Challenge to the IASB,” *Accounting Horizons*, March 2002; also in *Indian Accounting Review*, December 2002; reprinted in Nobes (ed.), *Developments in the International Harmonization of Accounting* (Elgar, 2004) and in Wolk (ed.) *Accounting Theory* (Sage Publications, 2009).
- “Du Pont’s Early Policy on the Rotation of Audit Firms,” *Journal of Accounting and Public Policy*, January/February 2003.
- (with K. Camfferman) “‘The Apotheosis of Holding Company Accounting’: Unilever’s Financial Reporting Innovations from the 1920s to the 1940s,” *Accounting, Business & Financial History*, July 2003.
- “How the U.S. Accounting Profession Got Where It Is Today: Part I,” *Accounting Horizons*, September 2003; “How the U.S. Accounting Profession Got Where It Is Today: Part II,” *Accounting Horizons*, December 2003; reprinted in Ketz (ed.), *Accounting Ethics* (Routledge, 2006); the “Conclusion” section was reproduced in *CA Magazine* (Scotland), July 2004.
- “The Evolution of U.S. GAAP: The Political Forces Behind Professional Standards,” *The CPA Journal*, January and February 2005; earlier version posted on Deloitte’s IAS PLUS Website, July 2004; also posted in Japanese translation on Website of Akira Yokoyama, CPA, Tokyo (<http://www.hi-ho.ne.jp/yokoyama-a/usgaap.htm>).
- “The Primacy of ‘Present Fairly’ in the Auditor’s Report,” *Accounting Perspectives*, Vol. 6, No. 1 (2007); posted in the Emanuel Saxe Digital Media Library and on the Emanuel Saxe Lecture Series website (<https://guides.newman.baruch.cuny.edu/c.php?g=188488&p=1243427>).
- “The SEC Preempts the Accounting Principles Board in 1965: The Classification of the Deferred Tax Credit Relating to Installment Sales,” *Accounting Historians Journal*, June 2007.
- “The SEC Rules Historical Cost Accounting: 1934 to the 1970s,” *Accounting and Business Research*, International Accounting Policy Forum Issue (2007).
- “Some Obstacles to Global Financial Reporting Comparability and Convergence at a High Level of Quality,” *The British Accounting Review*, December 2007.
- “IFRS Developments in the USA and EU, and Some Implications for Australia,” *Australian Accounting Review*, December 2008. Also delivered as the Ken Spencer Memorial Lecture, on May 28 2008 in Sydney, Australia, and posted at http://www.frc.gov.au/reports/other/ken_spencer_2008.asp, the website of the Australian Government’s Financial Reporting Council.
- (with C. Nobes) “Auditors’ Affirmations of Company Compliance with IFRS around the World: An Exploratory Study,” *Accounting Perspectives*, Vol. 7, No. 4 (2008); reprinted in Nobes (ed.), *Current Debates in International Accounting* (Elgar, 2010).
- “The Contribution of the Harvard Business School to Management Control, 1908-1980,” *Journal of Management Accounting Research*, 2008 special issue.

- (with K. Camfferman) "The Formation and Early Years of the Union Européenne des Experts Comptables, Economiques et Financiers (UEC), 1951-1963 – or: How the Dutch Tried to Bring Down the UEC," *Accounting, Business & Financial History*, November 2009.
- (with V.S. Radcliffe) "Accounting and Auditing Activities of the Ontario Securities Commission from the 1960s to 2008 – Part 1: 1960s to 1985," *Accounting Perspectives*, Vol. 9, Issue 1 (2010).
- (with C.W. Nobes) "Has Australia (or Any Other Jurisdiction) 'Adopted' IFRS?" *Australian Accounting Review*, June 2010.
- (with V.S. Radcliffe) "Accounting and Auditing Activities of the Ontario Securities Commission from the 1960s to 2008 – Part 2: The First Four Chief Accountants, 1986-1996," *Accounting Perspectives*, Vol. 9, Issue 2 (2010).
- "The Evolution of the IASC into the IASB, and the Challenges It Faces," *The Accounting Review*, May 2012; published in Spanish translation, "La Evolución del IASC al IASB, y los Retos que Enfrenta," *Contaduría Universidad de Antioquia*, enero-junio 2012, and in Portuguese translation, "A Evolução do IASC para o IASB e os Desafios Enfrentados," *Revista Contabilidade & Finanças*, December 2014.
- "The Objectives of Financial Reporting: A Historical Survey and Analysis," *Accounting and Business Research*, International Accounting Policy Forum Issue, Vol. 43, No. 4 (2013).
- (with T.R. Dyckman) "Some Methodological Deficiencies in Empirical Research Articles in Accounting," *Accounting Horizons*, September 2014. (posted on SSRN)
- (with V. Radcliffe and S. Gunz) "Accounting and Auditing Activities of the Ontario Securities Commission, 1960s to 2008 – Part 3: The Fifth Chief Accountant, 1996-2008," *Accounting Perspectives*, Vol. 13, Issue 4 (Winter 2014).
- "The Wheat Study on Establishment of Accounting Principles (1971-72): A Historical Study," *Journal of Accounting and Public Policy*, March-April 2015. (posted on SSRN)
- "Funds Statements: The Accounting Principles Board was Twice behind the Curve," *Accounting Historians Journal*, December 2015. (posted on SSRN)
- (with T.R. Dyckman) "Accounting Research: Past, Present and Future," *Abacus*, December 2015. (posted on SSRN)
- "The Trueblood Study Group on the Objectives of Financial Statements (1971-73): A Historical Study," *Journal of Accounting and Public Policy*, March-April 2016. (posted on SSRN)
- "Accounting Textbooks as Change Agents: Finney's *Intermediate* and Finney and Miller's *Intermediate* from 1934 to 1958," *Accounting Historians Journal*, June 2016. (posted on SSRN)
- (with C. Nobes) "Have Canada, Japan and Switzerland Adopted IFRS?" *Australian Accounting Review*, September 2016. (posted on SSRN)
- (with R.P. Magee) "Lawrence Revsine: Influential Teacher and Author," *Accounting Horizons*, December 2016.
- "The Influence of Price Waterhouse & Co. on the CAP, the APB, and in the Early Years on the FASB," *Accounting Historians Journal*, December 2016. (posted on SSRN)

- (with K. Camfferman) "The Challenge of Setting Standards for a Worldwide Constituency: Research Implications from the IASB's Early History," *The European Accounting Review*, Vol. 27, Issue 2 (May 2018). (posted on SSRN)
- "The Omnipresent Influence of the SEC in the Work of the Accounting Principles Board, 1959-1973," *Journal of Accounting and Public Policy*, May-June 2018.
- "An Introduction to Corporate Accounting Standards: Detecting Paton's and Littleton's Influences," *Accounting Historians Journal*, June 2018. (posted on SSRN)
- (with T.R. Dyckman) "A Historical Study of the First 30 Years of *Accounting Horizons*," *Accounting Historians Journal*, June 2018. (earlier version posted on SSRN)
- (with R.F. Baskerville) "The Curious Reaction to an Auditor's Adverse Opinion: A Case Study from 1976," *Pacific Accounting Review*, Vol. 30, No. 4 (2018).
- "The Early Years of the Financial Accounting Foundation and the Financial Accounting Standards Board, 1972 to 1980: The 'Special Relationship' with the AICPA," *Journal of Financial Reporting*, Fall 2018. (posted on SSRN)
- (with T.R. Dyckman) "Important Issues in Statistical Testing and Recommended Improvements in Accounting Research," *Econometrics* (online journal), published on May 8, 2019 (Vol. 7, No. 2, June 2019 issue) accessible at: <https://doi.org/10.3390/econometrics7020018> (posted on SSRN) Reprinted in Kim and Bhatti (eds.), *Towards a New Paradigm for Statistical Evidence* (MDPI, 2021).
- "A Personal View of the Evolution of the Accounting Professoriate," *Accounting Perspectives*, Fall 2019. (posted on SSRN)
- (with T.R. Dyckman) "*Accounting and Business Research: The First 50 Years, 1970-2019*," *Accounting and Business Research*, Vol. 50, No. 4 (June 2020).
- (with M.E. Persson) "Donald T. Nicolaisen: An Internationalist SEC Chief Accountant (1944-2019)," *Accounting Horizons*, June 2020. (posted on SSRN)
- "The FASB's Approach Toward Reviewing, Conducting and Sponsoring Academic Research and to Engaging Academics," *Accounting Horizons*, September 2021. (posted on SSRN)
- "Evolution of U.S. Regulation and the Standard-Setting Process for Financial Reporting: 1930s to the Present," *Foundations and Trends® in Accounting*, vol. 15, No. 3 (2021). (posted on SSRN)
- "The IAPC's International Auditing Guidelines and its Controversial IAG 13 on the Auditor's Report," *Accounting and Business Research*, Vol. 52, No. 1 (2022). (posted on SSRN)
- (with P.D. Wedemeyer) "Organization and Development of Arthur Andersen & Co.'s Public Review Board – The Minow Years, 1974-1983," *Accounting Horizons*, June 2023. (earlier version posted on SSRN)
- (with K. Becker, H. Daske and C. Pelger) "IFRS Adoption in the United States: An Analysis of the Role of the SEC Chairs," *Journal of Accounting and Public Policy*, May-June 2023.
- "AirTouch Communications' Innovative Disclosure: 'Proportionate Financial Data'," *Accounting Historians Journal*, June 2023.
- "Tracing Intellectual Origins in Accounting," *Accounting Historians Journal*, June 2024. (posted on SSRN)

- (with S. Hoffmann) “‘American Bookkeeping’ in the Late Nineteenth and Early Twentieth Centuries *Which Was Not American*,” *Accounting History Review* 34 (1-2), 2024.
- (with T.E. Cooke and K.P. McMeeking) “Voluntary and Mandatory Reporting: A Continuum of Disclosure,” *Pacific Accounting Review* 36 (5), November 2024.
- (with H. Daske, C. Pelger and K. Becker) “Political Ideology Shapes Reporting Regulation: SEC Commissioners’ Views on IFRS for U.S. Issuers,” published online by the *Journal of International Financial Management & Accounting*.
- “Impact of the Tax Law on GAAP: 1909 to the 1950s,” *Accounting Historians Journal*, June 2025 (posted on SSRN)
- “Evolution of Accounting at the University of Michigan: 1901 to 2024,” *Accounting Historians Journal*, December 2025. (posted on SSRN)
- (with P.D. Wedemeyer and M.E. Persson) “Robert K. Mautz (1915-2002): A Thought Leader in Accounting and Auditing,” *Accounting Historians Journal*, December 2025. (posted on SSRN)
- “Political Lobbying on Accounting Standards in the U.S., in the U.K. and at the IASB/IASB,” *Foundations and Trends® in Accounting*, Vol. 20, No. 1 (2025). (posted on SSRN)
- “Stephen Gilman (1887-1959): An Accounting Scholar,” *Accounting Historians Journal*, June 2026. (posted on SSRN)
- (with C.W. Nobes and C. Stadler) “Affirmations of Compliance with IFRS: A Study of Financial Statements and Audit Reports,” forthcoming in *The British Accounting Review*. (posted on SSRN)

Minor articles published in refereed journals

- (with K.J. Boudreaux) “A Note on the Measure of Compensation Implicit in Employee Stock Options,” *Journal of Accounting Research*, Spring 1976.
- “In Appreciation of Ray Chambers, an Australian Original,” *Abacus*, December 1982.
- “Does the CPA Belong to a Profession?,” *Accounting Horizons*, June 1987; reprinted in *The Accountant’s Magazine*, October 1987, in *Today’s CPA*, January-February 1988, and in *Accountancy*, February 1988.
- “Economic Consequences in Intermediate Textbooks: A Review After Eight Years,” *Issues in Accounting Education*, Fall 1988.
- (with W.W. Cooper) “Kinney’s Design for Accounting Research,” *Critical Perspectives on Accounting*, March 1992.
- “International Accounting Principles and Auditing Standards,” in *L’Azienda di Fronte ai Processi di Internazionalizzazione* (Editrice Clueb, 1993); also in *The European Accounting Review*, September 1993.
- “Some Reflections on *Company Financial Reporting*: An American in the Netherlands,” *The European Accounting Review*, December 1993.
- “Does Accounting Belong in the University Curriculum?,” *Issues in Accounting Education*, Spring 1989; reprinted in Baril and Roof (eds.), *Essays in Changing Accounting Education* (James Madison University, 1994).
- “David Solomons (1912-1995) – An Appreciation,” *Accounting and Business Research*, Autumn 1995; reprinted in Parker, Zeff and Anderson, *Major Contributions to the British Accountancy Profession: A Biographical Sourcebook* (Edinburgh: The Institute of Chartered Accountants of Scotland, 2012).

- "Independence and Standard Setting," *Critical Perspectives on Accounting*, October 1998; reprinted in Ketz (ed.), *Accounting Ethics* (Routledge, 2006).
- "An American View on CLERP," *Australian Accounting Review*, November 1998.
- (with T.R. Dyckman) "The Future of Financial Reporting: Removing It from the Shadows," *Pacific Accounting Review*, December 1999/January 2000 (Millennium Edition). Polish translation appeared under the title, "Przyszłość sprawozdawczości finansowej: wyciąganie jej z cienia," in *Monitor Rachunkowości i Finansów*, September 2000.
- "The First 25 years of the European Accounting Association: An American View," *The European Accounting Review*, Vol. 11, No. 1 (2002).
- (with K. Camfferman and F. van der Wel) "A Retrospective on *Company Financial Reporting* After 10 Years," *Maandblad voor Accountancy en Bedrijfseconomie* (Netherlands), November 2002.
- "U.S. GAAP Confronts the IASB: Roles of the SEC and the European Commission," *North Carolina Journal of International Law and Commercial Regulation*, Summer 2003.
- "A Comment on Brown's 'The Financial Milieu of the IASB and AASB'," *Australian Accounting Review*, July 2006.
- "The Membership of the Accounting Principles Board," *Research in Accounting Regulation*, Vol. 19 (2007).
- "The ICAEW's Recommendations on Accounting Principles and Secrecy of Process," *Accounting and Business Research*, International Accounting Policy Forum Issue, Vol. 40, No. 3 (2010).
- "A Comment on 'Delegation'," *Accounting in Europe*, June 2010.
- (with K. Camfferman) "Comment on 'A Political Economy of Accounting Standard Setting'," *Journal of Management and Governance*, Vol. 15, No. 2 (2011).
- "Accounting for Initial Franchise Fee Revenue: When a Journal Article in 1970 Constituted GAAP in the Eyes of the SEC," *Research in Accounting Regulation*, Vol. 24, No. 1 (2012).
- "Some Historical Reflections on 'Have Academics and the Standard Setters Traded Places?'" *Journal of Accounting, Economics and Law: A Convivium*, March 2014.
- "The IASB and FASB Stumble over the Annuity Method of Depreciation," *Accounting in Europe*, June 2014. (posted on SSRN)
- "An Annotated Bibliography of Published Writings on the U.S. Accounting Principles Board, 1959-1973," *Accounting Historians Journal*, December 2016.
- "Instilling Historical Perspective and a Critical Faculty in the First Undergraduate Course in Financial Accounting," *Issues in Accounting Education*, August 2018.
- (with J.A. Gonzalo Angulo) "¿Cómo Denominar al *goodwill* en Español?: Una Propuesta Unificadora," *Revista AECA* (Spain), septiembre 2019; reprinted in *Revista Internacional Legis de Contabilidad y Auditoría* (Colombia), enero-marzo 2020.
- "Australians and New Zealanders Taking their Accounting Doctorate in the United States," *Accounting Historians Journal*, December 2019.

- “Three Big 8 Audit Firms Notify the AICPA in 1970 of Their Lack of Confidence in the Accounting Principles Board,” *Accounting Historians Journal*, December 2021.
- “Arthur Andersen & Co. Thrice Petitioned the SEC to Reform Accounting Principles and Practice, 1954-1965,” *Accounting Historians Journal*, June 2022. (posted on SSRN)
- “A Note on the SEC’s Decision in 1964 to Remove Differences between Its Filing Requirements and Companies’ Annual Reports to Shareholders,” *Accounting Historians Journal*, December 2022.
- “When An Audit Firm was Listed as ‘Accounting Consultants’ in a Canadian Annual Report: The Case of Imperial Tobacco Company of Canada, Limited,” forthcoming in *Accounting Perspectives* (posted online in March 2026).
- “Profiles of U.S. University Accounting Programs Published from 1957 to 1983 in Two House Organs by Arthur Andersen & Co.,” forthcoming in *Accounting Historians Journal* (posted online in July 2026).

Other articles, notes and comments

- “Right of Offset vs. Uniform Partnership Act in Winding-Up Process,” *The Accounting Review*, January 1957.
- “The Movement of Manufacturing Workers to Denver,” *Colorado Business Review*, June 1957. [drawn from M.S. thesis]
- “‘Price-level’ Should be Taught...in the Introductory Course,” The Teachers’ Clinic, *The Accounting Review*, October 1961.
- “Debating Accounting Theory,” The Teachers’ Clinic, *The Accounting Review*, July 1963.
- “A First Guide to the Literature of Accounting,” in Zeff and Keller (see above under Books), 1964 and revised in 1973.
- “The Balance Sheet and Income Statement – Analytically Coordinate,” *N.A.A. Bulletin*, February 1964.
- “Preparation for the Accounting Profession in the United States of America,” *Accountancy*, April 1964.
- “Discussion Comments,” in Jaedicke, Ijiri, and Nielsen (eds.), *Research in Accounting Measurement* (American Accounting Association, 1966).
- “Discussion of ‘Development of Accounting Principles’ by Blough,” in *Berkeley Symposium on the Foundations of Financial Accounting* (Schools of Business Administration, University of California, Berkeley, 1967).
- “Accounting Journals in Business School Libraries,” The Teachers’ Clinic, *The Accounting Review*, January 1968.
- “Adjustments of Financial Statements to Reflect Variations in the Purchasing Power of Money in Periods of Inflation,” *Journal UEC*, January 1968.
- “Some American Observations on the Preparation of Articled Clerks,” *Education Newsletter* (of the Institute of Chartered Accountants in England and Wales), January 1968.
- “Qu’est-ce Que la Déontologie Comptable?,” *Echo* (Association Nationale des Comptables de Belgique), 1 (1968), pp. 15-16.

- "Un Boletín Informativo para el Campo de Contabilidad," *Memoria* de la Novena Conferencia de Facultades y Escuelas de Comercio, Contabilidad y Administración de la República Mexicana (julio de 1968).
- "Comments on the NIDA Program," *The International Journal of Accounting Education and Research*, Fall 1968.
- "A Brief History of the Accounting Profession & Accounting Education in the United States of America," *CAPA: Sixth Conference of Asian and Pacific Accountants – Souvenir Journal* (1970).
- (with J.G. Rhode) "Comments on 'A Ranking of Accounting Programs'," Education and Professional Training, *The Journal of Accountancy*, December 1970.
- "Comments on 'Varieties of Accounting Theory'," in Stone (ed.), *Foundations of Accounting Theory* (Accounting Department, University of Florida, Gainesville, 1971).
- "Growing Importance of Positive Standards to Assure Reliable Accounting," *The Australian Financial Review*, October 17, 1972, pp. 38-39.
- (with M.S. Henderson) "Auditing the Auditor's Report," *The Chartered Accountant in Australia*, January 1973.
- "Comments by Directors on Auditors' Qualifications," *The Australian Accountant*, March 1973; reprinted in the first and second editions of Harding and Cooper (eds.), *Readings and Case Studies in Auditing* (Melbourne: Law Book Co., 1978 and 1983).
- "Developing Accounting Principles: A Summary Review and Analysis of the U.S. Experience," *Journal of Contemporary Business*, Spring 1973; reprinted in Burns and Hendrickson (eds.), *The Accounting Sampler* (McGraw-Hill, 1976).
- (with T.R. Hofstedt) "Closing the Communications Gap: The Practitioner and the Researcher," *The Accountant's Magazine*, January 1974. Spanish translation appeared under the title, "Le Brecha de la Comunicación: El Investigador y el Profesionista," in *Contaduría Pública*, mayo de 1973, and in *Administración de Empresas*, noviembre de 1974.
- "Comments on 'Accounting Principles – How They are Developed'," in Sterling (ed.), *Institutional Issues in Public Accounting* (Scholars Book Co., 1974).
- (with M. Torres) "Mexico: Some Recent Developments in Accounting Standards," *The Accountant's Magazine*, May 1974.
- "F.R.M. de Paula," *The Accounting Historian*, October 1974; reprinted in *Developments in Accounting*, by F.R.M. de Paula (Arno Press, 1978 reprint edition) and in *The Accounting Historians Journal*, Vols. 1-3, 1974-76 (1981).
- "Special Report: AAA Convention" (unsigned), *Journal of Accountancy*, October 1974.
- (with J.G. Rhode) "Comments on 'A New Ranking of Accounting Faculties and Doctoral Programs'," *Journal of Accountancy*, February 1975.
- (with H. Ovando Z.) "Inflation Accounting and the Development of Accounting Principles in Chile," *The Accountant's Magazine*, June 1975.
- "Response" to a paper by Robert T. Sprouse, in *Economic Calculation Under Inflation* (Liberty Press, 1976); reprinted as "The Impact of Inflation on Accounting: A Review of Ten Countries," *Managerial Finance*, Vol. 2, No. 2 (1976).

- (with D.G. Trow) "Recent Developments in Financial Reporting in New Zealand," *The Accountant's Magazine*, September 1976.
- "Discussion of 'Roy and MacNeill Plus Ten'," in Skadden (ed.), *Accounting Education: New Horizons for the Profession* (The Council of Arthur Young Professors, 1977).
- "Forging Accounting Principles in New Zealand: An Analysis and Criticism," *The Accountants' Journal*, June 1977.
- Comment on an article by Hayes, *The Accounting Journal*, Winter 1977-78.
- Comment on General Motors' constant dollar accounting, *Journal of Accountancy*, October 1979; reproduced in Coffman and Jensen (eds.), *Philip L. Defliese: A Collection of His Writings* (The Accounting Hall of Fame, 1999).
- "A Comment on Robert K. Elliott and Walter Schuetze's 'Regulation of Accounting: Practitioner's Viewpoint'," in Abdel-khalik (ed.), *Government Regulation of Accounting and Information* (University Presses of Florida, 1980).
- "The Promise of Historical Research in Accounting: Some Personal Experiences," in Nair and Williams (eds.), *Perspectives on Research: 1980 Beyer Consortium* (Graduate School of Business, University of Wisconsin, Madison, 1980).
- "Debate on the Role of Accounting," *World Accounting Report*, October 1980.
- "Setting Accounting Standards in the United Kingdom – An American View," in Leach and Stamp (eds.), *British Accounting Standards: The First 10 Years* (Woodhead-Faulkner, 1981).
- "Teaching Financial Accounting in an Era of Proliferating Pronouncements: Some Approaches and Trends in the U.S.A." (published together with the transcript of the presentation at the congress) in *SASUTA 85*, proceedings of the Eighth Congress of the Southern African Society of University Teachers of Accounting (University of Natal, 1986); updated and expanded, "A Critical Commentary on Some Recent Trends in Accounting Education and Research in the United States," in Helbling, Boemie, and Glaus (eds.), *Revision und Rechnungslegung im Wandel* (Zürich: Schweizerische Treuhand- und Revisionskammer, 1988).
- "Education for the Professional Accountant – Discussion," in Rivera and Kubin (eds.), *International Conference on Accounting Education, October 14-16, 1982, Monterrey, Mexico* (University of Notre Dame, 1987).
- "Setting Accounting Standards—Some Lessons from the US Experience," *The Accountant's Magazine*, December 1987 and January 1988. Also in Spanish: "Importancia de los Principios de Contabilidad Generalmente Aceptados en el Contexto Internacional: Algunas Lecciones de la Experiencia Estadounidense," in *Ponencias y Comunicaciones del IV Congreso de la Asociación Española de Contabilidad y Administración de Empresas* (Barcelona: Banca Catalana, 1987), and in Cea García (ed.), *Lecturas Sobre Principios Contables* (Madrid: Asociación Española de Contabilidad y Administración de Empresas, 1989).
- "The Surge of Academic Journals in Accounting – Boon or Bane?," *Accounting Education News*, May 1988.
- "Setting the UK Standards," *World Accounting Report*, May 1989.
- "The English Equivalent of 'Geef een Getrouw Beeld'," *De Accountant* (The Netherlands), October 1990; reprinted in Parker and Nobes, *An International View of True and Fair Accounting* (Routledge, 1994), in Parker, Wolnizer and Nobes (eds.), *Readings in True and*

- Fair* (Garland, 1996), and in Walton (ed.), *Country Studies in International Accounting – Europe* (Elgar, 1996).
- “Is the SEC at a Turning Point on Accounting Standards?,” FASB Viewpoints, *Status Report No. 215* (Financial Accounting Series, No. 097), November 30, 1990; reproduced in *Benefits, Costs, and Consequences of Financial Accounting Standards* (FASB, 1991).
- “The Significance of the Comparative Study in International Accounting,” *Bulletin of the Japanese Association for International Accounting Studies*, 1990.
- “Professionalism,” in Denham (ed.), *Ethical Responsibility in Business and the Accounting Profession: Issues, Opportunities and Education* (University of Alberta, 1991).
- “An American Views the VU,” *Economisch Bulletin* (Vrije Universiteit), 1991/1992, No. 8.
- “The Decline of Professionalism,” *De Accountant* (The Netherlands), January 1992.
- “An American View on Standard Setting in the Netherlands,” in *Financial Reporting in the Nineties: Regulation and Innovation at a Crossroads* (Deventer: Foundation for Annual Reporting/Kluwer Bedrijfswetenschappen, 1992).
- “Goodwill,” *The New Palgrave Dictionary of Money & Finance* (Macmillan, 1992, revised in 2001).
- “Introduction,” 1992 Accounting Hall of Fame Induction of David Solomons, *The Accounting Historians Journal*, June 1993.
- “Some Thoughts on an Agenda for Historical Accounting Research in the Netherlands,” *Maandblad voor Accountancy en Bedrijfseconomie*, March 1994; also in *fma-Kroniek* 1993 (Erasmus Universiteit Rotterdam, 1993).
- “The Struggle for Openness,” *Corporate Accounting International*, May 1995; rewritten as “Time to Set a Standard for Gaining Public Trust,” *Accountancy Age*, July 27, 1995.
- “La Educación Contable en el Hemisferio Occidental: Nueva Dimensión del Contador Público en su Desempeño Profesional de Cara al Siglo XXI,” *Suma*, junio de 1995; also in *Revista Española de Financiación y Contabilidad*, abril-junio de 1995, and in *I Foro Internacional de la Contaduría Pública: La Contaduría Pública Frente a los Retos de la Globalización e Internacionalización de la Economía* (Santafé de Bogotá: CONFECOP, 1995).
- “Comments” in *Accountancy Training for the Future: The Need to Develop Interpersonal Skills* (NIVRA/Universiteit Nijmegen, 1995).
- “Good So Far, But Difficult Decisions Ahead,” *Accountancy* (UK), October 1995.
- “It’s All Right for Real People to Have Theories Too,” *Accountancy* (UK), May 1996.
- “Paton, William Andrew (1889-1991),” in M. Warner (ed.), *International Encyclopedia of Business and Management* (London: Routledge, 1996), pp. 3998-4003; slightly revised version in the second edition (London: Thomson Learning, 2002); initial version reprinted in M. Warner (ed.), *The IEBM Handbook of Management Thinking* (London: International Thomson Business Press, 1998).
- (with B.G. Dharan) “The Continuing Relevance of Constant Dollar and Current Value Accounting” in Zeff and Dharan 1997 (see above under Books).
- “Whither the Independent Audit?” *Chartered Accountants Journal* (New Zealand), February 1998.

- (with K. Camfferman and W. Buijink) "The Royal NIVRA's Adoption of IFAC's Recommended Auditor's Report: An Alternative View," *De Accountant* (Netherlands), January 1999.
- "El Informe de Auditoría y el 'Principio Fundamental' de la Imagen Fiel," *Boletín AECA* (Spain), abril-julio de 1999.
- "The Increasing Importance of Current Values in Accounting: A Comment on the ASB's Revised Draft on Principles," in Hookana-Turunen (ed.), *Tutkija, Opettaja, Akateeminen Vaikuttaja Ja Käytännön Toimija: Professori Reino Majala 65 Vuotta* (Turku School of Economics and Business Administration, 1999); and in Mumford and Page (eds.), *Trying Again: Proceedings of the ACCA Conference on the ASB's Revised Draft Statement of Principles* (ACCA, 1999); also published as "Sitting on the Fence," *Accountancy International* (UK), July 1999; abridged version in *Accountancy* (UK edition), July 1999.
- "Contabilidad Internacional en los Planes de Estudio y en la Investigación," *Accountability: Desarrollo, Productividad, Interdiscipliniedad* (Colombia), marzo-abril de 1999; also in *InterAmérica* (journal of the Asociación Interamericana de Contabilidad), julio-septiembre de 1999, and in *Enciclopedia de Contabilidad* (Bogotá: Panamericana Editorial, 2002), capítulo 22.
- "What is the SEC Looking For?" *World Accounting Report*, April 2000.
- "The Multiple Roles of Academic Accounting Organizations," in Boritz (ed.), *The Canadian Academic Accounting Association: 25 Years of Progress* (Toronto: CAAA, 2001).
- (with M. Granof) "Unaccountable in Washington," op-ed article, *The New York Times*, January 23, 2002, p. A23 (published also in the *International Herald Tribune*, *Houston Chronicle*, *The Straits Times*, and other newspapers; reprinted on the web site of the AEI-Brookings Joint Center for Regulatory Studies).
- (with D. Guy) "Retired Audit Firm Partners on Boards: Independence Considerations," *Director's Monthly*, February 2002; reprinted in abridged form in *Accountancy*, March 2002; reprinted in *The CPA Journal*, July 2002.
- (with M. Granof) "Open the Andersen Archives to Find Way Out of Today's Mess," op-ed article, *Houston Chronicle*, April 7, 2002, pp. 1C, 4C.
- (with M. Granof) "Generally Accepted Accounting Abuses," op-ed article, *The New York Times*, June 28, 2002.
- (with M. Granof) "Fiscal Shell Games, Government-Style," op-ed article, *Los Angeles Times*, August 18, 2002.
- "Lobbying and the IASB," *World Accounting Report*, September 2002.
- "Response" in Accounting Hall of Fame booklet, *Remarks, Citation, and Response*, August 15, 2002.
- "Some Possible Implications of Heightened Regulatory Enforcement of Accounting Standards for a Principles-based Approach to Setting the Standards," *Members Newswire*, European Accounting Association, 1.2 (March 2003). (Accessible at <http://www.eaa-online.org/userfiles/File/issue2mar2003.pdf>.)
- "Congress Stirring the Pot Again?" *World Accounting Report*, April 2003.
- "What Does EFRAG Want?" *World Accounting Report*, March 2004.
- "Dangerous Precedent," *World Accounting Report*, April 2005.

- "Finland: IFRS Arrangements," *World Accounting Report*, May 2005.
- "The Entity Theory of Recording Goodwill in Business Combinations: Old Stuff," guest editorial, *The CPA Journal*, October 2005.
- "Norwegian Controls," *World Accounting Report*, December 2005.
- "The Two-Part Audit Opinion," *World Accounting Report*, November 2006.
- "Academic Members on Standard-Setting Bodies," *World Accounting Report*, March 2008.
- (with M. Granof) "Research on Accounting Should Learn from the Past," *The Chronicle of Higher Education*, March 21, 2008; reprinted in *In the Public Interest*, the newsletter of the Public Interest Section of the American Accounting Association, Spring 2012.
- Remarks upon the induction of Anthony G. Hopwood into the Accounting Hall of Fame, August 4, 2008; in *Remarks, Citation, and Response* (Accounting Hall of Fame, The Ohio State University, 2008).
- "A Very Secret Affair," *Accountancy*, February 2010.
- (with K. Camfferman) "Looks Can Be Deceiving," *Accountancy*, October 2010.
- "Mis Aportaciones a la Investigación en Contabilidad," in *Solemne Acto Académico de Investidura como Doctor Honoris Causa*, Universidad de Alcalá, November 24, 2011, pages 38-52.
- "Alicja Anna Jaruga 1928-2011," *EAA Newsletter*, December 2011.
- "Lobbying on Lessee Accounting in 1972-73, and the Role of the SEC," *World Accounting Report*, August/September 2012.
- Statement of Stephen A. Zeff, Rice University, submitted to the PCAOB prior to its Public Meeting on October 18, 2012.
- Remarks upon the induction of Sir David Philip Tweedie into the Accounting Hall of Fame, August 5, 2013; in *Remarks, Citation, and Response* (Accounting Hall of Fame, The Ohio State University, 2013).
- "'In the Literature' but Wrong: Switzerland and the Adoption of IFRS," guest editorial in the January-February 2016 issue of *Journal of Accounting and Public Policy*.
- "Taking Stock of Convergence," *World Accounting Report*, July 2017.
- "Contemplating the Origin of Decision-Usefulness," *The Accounting Historians Journal*, December 2017.
- "My Accounting Theory Seminar," preamble to my Accounting Theory course syllabus, which was invited for publication by the editor of the *Accounting Historians Journal*; June 2018.
- "The Development of the Association over 40 Years: Building an International Research Community," in *Reflections on the 40 Year History of the European Accounting Association* (EAA, 2018).
- "Remembering William Andrew Paton, Jr. (1925-2018)," *The Accounting Historians Notebook*, April 2019.
- "In Memory of Curtis Reed Parker (1928-2017)," *The Accounting Historians Notebook*, April 2019.

“The Birth of an International Business School,” *Freeman Business* (Tulane University), Winter 2020.

“ISSB or EFRAG: Whose Sustainability Standards Will Be Adopted?” *By All Accounts* (ICAEW), posted online on August 25, 2023.

(with K. Becker, H. Daske and C. Pelger) “How Political Ideology Stalled SEC’s IFRS Adoption,” *The CLS Blue Sky Blog* (Columbia Law School), posted online on March 28, 2025.

“Cash Flow Statements: The Direct or Indirect Method?” *By All Accounts* (ICAEW), posted online on August 20, 2025.

“The First Advocacy of Professional Schools of Accounting,” *Accounting Historians Notebook*, April 2025, p. 16.

Sundry brief articles in *World Accounting Report* and *International Accounting Bulletin*. Longer articles in *WAR*: February 2001 (two), March 2004, and August-September 2012.

Editor’s columns and reports in *Accounting Education News*: November 1978, May 1979, November 1979, October 1980, October 1981, March 1982 and October 1982.

President’s Messages in the October and November 1985, and the January, March, May and June 1986 issues of *Accounting Education News*.

“Review of the Reviews Section,” *Accounting Horizons*, December 1997.

“Closing Note,” *The Accounting Review*, May 2015.

Forewords to the reissue of Sweeney’s *Stabilized Accounting* (1964) and of Hatfield’s *Accounting: Its Principles and Problems* (1971); to *Un Enfoque Moderno Aplicado a la Auditoría de Estados Financieros*, by Gabriel Heffes (Mexico, 1974); to *The Definition and Recognition of Liabilities*, by Jean St.G. Kerr (Australia, 1984); to *Accounting and Culture*, edited by Barry E. Cushing (1987); to *Standard Setting for Financial Reporting*, edited by David Solomons (1987); to the fifth and sixth editions of *UK GAAP: Generally Accepted Accounting Practice in the United Kingdom*, by Mike Davies, Ron Paterson and Allister Wilson (U.K., 1997, 1999); to *Reporting on Solvency and Cash Condition*, by Janice A. Loftus and Malcolm C. Miller (Australia, 2000); to the seventh edition of *UK & International GAAP*, by Allister Wilson, Mike Davies, Matthew Curtis and Greg Wilkinson-Riddle (U.K.); to *Contemporary Issues in Financial Reporting: A User-Oriented Approach*, by Paul Rosenfield (Routledge, 2006); to *Profitability, Accounting Theory and Methodology*, by Geoffrey Whittington (Routledge, 2007); to *Financial Reporting in the UK: A History of the Accounting Standards Committee, 1969-1990*, by Brian A. Rutherford (Routledge, 2007); to *Financial Accounting and Equity Markets*, by Philip Brown (Routledge, 2013); to Paul B.W. Miller, Paul R. Bahnson and Rodney J. Redding, *The FASB: The People, the Process, and the Politics*, fifth edition (Sigel Press, 2016); and to *IFRS in a Global World: International and Critical Perspectives on Accounting*, edited by Didier Bensadon and Nicolas Praquin (Springer, 2016).

Prefaces to *An Index to the Accounting Review 1926-1978*, by Gary John Previts and Bruce Committe (AAA, 1980), to *Essays in British Accounting Research*, edited by Michael Bromwich and Anthony G. Hopwood (U.K., 1981), and to the projected Japanese translation of Chapter III, United States, in *Forging Accounting Principles in Five Countries*.

Prologue to *La Investigación Empírica en Contabilidad: La Hipótesis de Eficiencia del Mercado*, by Jorge Tua Pereda (Spain, 1991).

Obituaries in *Accounting Education News* and/or on AAA's "In Memoriam" website

"David Solomons (1912-1995)," March 1995; a variant appeared as "In Memory of a Statesman: David Solomons (1912-1995)" in *The Accounting Historians Notebook*, Spring 1995; another variant appeared in Chatfield and Vangermeersch (eds.), *The History of Accounting: An International Encyclopedia* (New York: Garland Publishing, 1996), pp. 539-540.

"Reed Karl Storey (1926-1999)," Early Fall 1999.

"Paul Kircher (1915-1999)," Early Fall 1999.

"Robert Newton Anthony 1916-2006," Winter 2007.

"Sid Davidson," Fall 2007.

"Robert Thomas Sprouse 1922-2007," Winter 2008.

"Maurice Moonitz," Fall 2009.

"John Campbell (Sandy) Burton 1932-2010," Fall 2010.

"Eldon S. Hendriksen 1917-2001," Winter 2010.

"Charles Thomas Horngren 1926-2011," Winter 2012.

"Edgar Owen Edwards 1919-2010," Summer 2012.

"Gordon Shillinglaw 1925-2012," Summer 2012.

"Wilton Thomas Anderson 1916-2012," Summer 2013.

"Herbert Elmer Miller 1914-2012," Summer 2013.

"Adolf Jan Henri Enthoven 1928-2013," Summer 2013.

(with Y. Ijiri and J. Glover) "William Wager Cooper 1914-2012," Fall 2013.

"George Roudebush Catlett (1917-2013)," Summer 2014. (Reprinted in *The Accounting Historians Notebook*, October 2014.)

Arthur Ramer Wyatt 1927-2017, Late Fall 2017.

"Richard Lee Brummet (March 16, 1921 – July 25, 2017)," Winter 2018.

(with J. Ronen) "George Hans Sorter (1927-2019)," Summer 2019.

"Richard Victor Alvarus Mattessich (August 9, 1922 - September 30, 2019)," Fall 2019.

"Peter Arthur Firmin 1924-2024," posted on the AAA's website in December 2024.

"Philip D. Bougen (1954-2025)," posted on the AAA's website in June 2025.

Editorials in *The Accounting Review*

"On Communicating the Results of Research," April 1978.

"The Process of Editorial Review," July 1978.

"Notes and Comments," January 1979.

"Theory and 'Intermediate' Accounting," July 1979; reprinted in Jensen (ed.), *The Impact of Rule-Making on Intermediate Financial Accounting Textbooks* (The Ohio State University,

1982), and in Anderson, St. Pierre and Benke (eds.), *Essays on Accounting Education* (James Madison University, [1987]).

“‘Intermediate’ and ‘Advanced’ Accounting: The Role of ‘Economic Consequences’,” October 1980; reprinted in Jensen (ed.), *The Impact of Rule-Making on Intermediate Financial Accounting Textbooks* (The Ohio State University, 1982), and in Anderson, St. Pierre and Benke (eds.), *Essays on Accounting Education* (James Madison University, [1987]).

“A Retrospective,” January 1983.

Book reviews

The Accounting Concept of Realization, by Floyd W. Windal. *The Accounting Review*, October 1962.

Security Analysis: Principles and Technique, by Benjamin Graham, David L. Dodd and Sidney Cottle. *The Accounting Review*, October 1963.

The Measurement of Property, Plant, and Equipment in Financial Statements, by Robert T. Sprouse. *The Accounting Review*, January 1965.

Accounting and the Law: A Collection of Essays, by Sidney I. Simon. *The Accounting Review*, October 1966.

Corporate Financial Reporting in a Competitive Economy, by Herman W. Bevis, and *The Elusive Art of Accounting: A Brash Commentary on Financial Statements*, by Howard Ross. *The Journal of Finance*, March 1967.

The History of the Institute of Chartered Accountants in England and Wales & Its Founder Bodies, 1870-1965, by Harold Howitt. *Business History Review*, Spring 1969.

The Nature and Stages of Accounting Development in Latin America, by Edward L. Elliott. *The Journal of Accountancy*, October 1969.

Readings in International Accounting, edited by Kenneth B. Berg, Gerhard G. Mueller and Lauren M. Walker. *Abacus*, December 1969.

The Rise of the Accounting Profession: From Technician to Professional, 1896-1936, by John L. Carey. *Business History Review*, Autumn 1970.

The Rise of the Accounting Profession: To Responsibility and Authority, 1937-1969, by John L. Carey. *Business History Review*, Autumn 1971.

Accounting for Business Lawyers, by Ted J. Fiflis and Homer Kripke. *Tulane Law Review*, December 1971.

Accounting Concepts: Readings, by C.J. Gibson, G.G. Meredith and R. Peterson. *The Australian Accountant*, August 1972.

Corporate Financial Reporting: Public or Private Control? by Robert Chatov. *Abacus*, December 1976.

Contemporary Issues in Cost and Managerial Accounting: A Discipline in Transition, edited by Hector R. Anton, Peter A. Firmin and Hugh D. Grove. *The Bankers Magazine*, March-April 1979.

The Accounting Profession: Years of Trial, 1969-1980, by Wallace E. Olson. *World Accounting Report*, February 1983.

- European Financial Reporting: 5. Spain*, by P.J. Donaghy and J. Laidler. *Accounting and Business Research*, Summer 1983.
- The Development of Accounting Theory: Significant Contributions to Accounting Thought in the 20th Century*, by Michael J.R. Gaffikin and Michael J. Aitkin. *The Accounting Review*, October 1983.
- Research Register 1984*, edited by R.W. Perks. *Accounting and Business Research*, Autumn 1984.
- Contemporary Accounting Thought*, edited by M.J.R. Gaffikin. *The Chartered Accountant in Australia*, September 1984.
- European Contributions to Accounting Research: The Achievements of the Last Decade*, edited by Anthony G. Hopwood and Hein Schreuder. *Accounting and Business Research*, Autumn 1985.
- Interpreting US Financial Statements*, by Christopher Nobes. *The Accountant's Magazine*, June 1989.
- Selected Papers on Accounting, Auditing and Professional Problems*, by Edward Stamp, and *Edward Stamp: Later Papers*, edited by Michael J. Mumford. *The Accounting Review*, January 1990.
- Understanding Accounting in a Changing Environment*, by Anthony Hopwood, Michael Page and Stuart Turley. *Accounting, Auditing & Accountability Journal*, Vol. 4, No. 1 (1991).
- The Growth of Arthur Andersen & Co. 1928-1973: An Oral History*, by Leonard Spacek. *The Accounting Historians Journal*, June 1992.
- Encyclopaedia of Accounting*, edited by George Lisle. *The Accounting Review*, October 1992.
- The FASB Conceptual Framework Project 1973-1985: An Analysis*, by Pelham Gore. *Accounting, Business and Financial History*, Vol. 4, No. 2 (1994).
- Setting Standards for Financial Reporting: FASB and the Struggle for Control of a Critical Process*, by Robert Van Riper. *The Accounting Review*, July 1995.
- The Future of the Accounting Profession: A Global Perspective*, by Kenneth S. Most. *Accounting Education: An International Journal*, September 1995.
- Leonard M. Savoie: Words from the Past, Thoughts for Today*, edited by Donald E. Tidrick. *Accounting and Business Research*, Autumn 1996.
- Normas Contables Argentinas*, by Enrique Fowler Newton. *Issues in Accounting Education*, August 1998.
- Financial Reporting the Pacific Asia Region*, edited by Ronald Ma. *Accounting and Business Research*, Winter 1998.
- Applying International Accounting Standards*, by David Cairns. *The European Accounting Review*, Vol. 8, No. 4 (1999).
- Foundations for the Future: The AICPA from 1980 to 1995*, by Philip B. Chenok with Adam Snyder. *Accounting and Business Research*, Spring 2001.
- The History of Accounting: Critical Perspectives on Business Management*, edited by John Richard Edwards. *The International Journal of Accounting*, Vol. 36, No. 1 (2001).

The Murphy-Kirk-Beresford Correspondence 1982-1996: Commentary on the Development of Financial Accounting Standards, edited by Robert J. Bricker and Gary J. Previts. *Accounting and Business Research*, Vol. 32, No. 4 (2002).

Is Fair Value Fair? Financial Reporting from an International Perspective, edited by Henk Langendijk, Dirk Swagerman and Willem Verhoog. *Pacific Accounting Review*, June 2003.

A White-Collar Profession: African American Certified Public Accountants since 1921, by Theresa A. Hammond. *Journal of Southern History*, November 2003.

More Than a Numbers Game: A Brief History of Accounting, by Thomas A. King. *The CPA Journal*, April 2007.

The Routledge Companion to Accounting History, edited by John Richard Edwards and Stephen P. Walker. *Accounting, Business & Financial History*, March 2010.

More Accounting Changes, by Robert H. Herz. *The International Journal of Accounting*, June 2018.

Sundry short reviews (capsule commentaries) in *The Accounting Review* (1962-66 and 2007-14), *The Accountants' Magazine* (1964-67), *Accountants' Journal* (N.Z.) (1963-67), *Boletín Interamericano de Contabilidad* (1968-71) and *The International Journal of Accounting* (1998-2002).

Article review

"Conventions, Doctrines and Commonsense," by R.J. Chambers. *The Journal of Accountancy*, July 1964.

Unpublished papers

"On the Uses of History in Accounting Research" (1965).

"Current Value Accounting," prepared for Clarkson, Gordon & Co., Toronto (August 1975).

(with T. Dyckman) "The Impact of Using Inappropriate Procedures to Neutralize for Inflation in Recent Executive Compensation Studies" (2001) – posted on SSRN.

"Robert McDowell Thrall (1914-2006)."

(with N. Fargher and C. Ikin) "Observed Differences Across Big 4 Firms in Timely Compliance with an Amended Audit Standard." Earlier version under a different title is posted on SSRN.

Published correspondence

"Corrections for Zeff Article," *The New York Certified Public Accountant*, April 1962, p. 230.

(with P.A. Firmin and A. Rappaport) "Standards for Management Service," *The Journal of Accountancy*, May 1964, p. 33.

"Disagreement on Deferred Taxes," *The Journal of Accountancy*, June 1966, p. 24.

Auditor's opinion on segmental information, *The Journal of Accountancy*, July 1968, pp. 24, 26.

"In Memoriam," *The Accountant*, March 27, 1975, p. 415.

"Breaking Tradition," *CAMagazine*, July 1975, p. 6.

"Entity Theory School," *The Australian Accountant*, June 1976.

"What's Happened to the Recommendations?" *Accountancy*, September 1979, p. 86.

(with R.G. May) "CPA Examination Dates Questioned," *Accounting Education News*, May 1982, p. 5.

"First CPA Elected to Congress," *Journal of Accountancy*, February 1989, p. 16.

"What Business School?" *Fortune*, January 29, 1990, p. 160.

"John W. Queenan, Remembered," *Journal of Accountancy*, September 1992, p. 13.

Letter to the FASB, reprinted in Zeff and Dharan 1994 (see above under Books), pp. 539-541.

"Tales of Early Discussion on Rules of Goodwill," *Accountancy Age*, August 4, 1994, p. 11.

Editorial correspondence relating to Watts and Zimmerman's "The Demand for and Supply of Accounting Theories: The Market for Excuses" (1979), reproduced in Tinker and Puxty (eds.), *Policing Accounting Knowledge: The Market for Excuses Affair* (Markus Wiener/Paul Chapman, 1995), pp. 79-81, 85-88.

"How Was Created the Inter-American Accounting Bulletin? Some Biographical Information About How it was Developed," letter to James Wesberry Jr. reproduced in *Boletín Interamericano* (of the Asociación Interamericana de Contabilidad), julio-agosto de 1995, pp. 11-12.

"Accounting for Inflation," *Accountancy Age*, September 4, 1997.

Response to the New York State Society of Certified Public Accountants about self-interested lobbying of the IASB, posted on iasplus.com, March 21, 2009.

(with T.R. Dyckman) "Good Science Depends on the Replication of Findings," letter to the editor of *The Wall Street Journal*, June 15, 2015.

(with T.R. Dyckman) "It May be Time to Change the College Tenure System," letter to the editor of *The Wall Street Journal*, August 21, 2015.

"Ahead of the SEC," *CPA Magazine* (Canada), June 2017.

RECENT PRESENTATIONS

2018

"The Decline of Professionalism," at the Symposium on the Future of Professionalism, sponsored by CPA Canada and the Professional Accounting Centre of the University of Toronto, Toronto, Ont., Canada, opening address (May)

"Challenges that Lay Ahead of the IASB," Taras Shevchenko National University of Kyiv, Kyiv, Ukraine, lecture (Jun)

"Doing International Accounting History Research: Evolution of the IASC and IASB," at the Workshop on Modernization, Westernization and Democratization of Public Financial Management, Taras Shevchenko National University of Kyiv, Kyiv, Ukraine, keynote lecture (Jun)

"A Critical View of the Evolution of the Accounting Professoriate," annual conference of the Canadian Academic Accounting Association, Calgary, Alberta, keynote speech (Jun)

"Challenges that Lay Ahead of the IASB" and "The Benefit of Interviewing in Accounting Research," XIV International Accounting Research Symposium, Fundación Ramón Areces, Madrid, Spain, lecture (Jun)

"Diverging Conceptual Frameworks: Does it Matter?" American Accounting Association annual meeting, Washington DC, panel presentation (Aug)

"The Early Years of the Financial Accounting Foundation and the Financial Accounting

- Standards Board, 1972 to 1980: The ‘Special Relationship’ with the AICPA,” 14th Workshop on European Financial Reporting (EUFIN), Stockholm, Sweden, presentation in concurrent session (Aug)
- “Challenges that Lay Ahead of the IASB,” University of Łódź, Poland, workshop for students and faculty (Sep)
- “Usefulness of the IASB’s 2018 Conceptual Framework,” Annual Conference of University Accounting Departments in Poland, Łódź, Poland, lecture in concurrent session (Sep)
- “Bringing History into the Classroom,” 2018 Accounting Education Conference of the Texas Society of CPAs, Richardson, Texas, plenary lecture (Oct)
- “Usefulness of the IASB’s 2018 Conceptual Framework,” London, presentation to the academic panel of the Financial Reporting Council/Corporate Reporting Council (Nov)
- “The Future of Corporate Reporting,” Financial Reporting Council, London, England, roundtable (Dec)

2019

- “The Benefit of Interviewing in Accounting Research,” Universität Bayreuth, Germany, PhD seminar on accounting research (Jun)
- “A Critical View of the Evolution of the Accounting Professoriate,” Universität Bayreuth, Germany, PhD/MSc seminar on accounting research (Jun)
- “Challenges that Lay Ahead of the IASB,” Universität Bayreuth, Germany, BSc lecture (Jun)
- “Challenges that Lay Ahead of the IASB,” Otto-Friedrich-Universität Bamberg, Germany, MSc lecture (Jun)
- “The Future of the IASB and Financial Reporting,” Otto-Friedrich-Universität Bamberg, Germany, research seminar on international accounting and auditing (Jun)
- “Bringing History into the Classroom,” Accounting History Pathways: Topics and Methods, History Section, AAA annual meeting, San Francisco, keynote lecture (Aug)
- “The Age of Divergence? The Future of FASB and the IASB,” AAA annual meeting, San Francisco, panelist in concurrent session (Aug)
- “The Benefit of Interviewing in Accounting Research,” Universität Mannheim, Germany, seminar (Sep)
- “A Personal View of the Evolution of the Accounting Professoriate,” University of Bristol, England, seminar (Nov)
- “Doctoral Research Projects on Accounting,” Universidade de Brasília, Brazil, seminar (Dec)
- “The Benefit of Interviewing in Accounting Research,” 5th UnB International Congress on Accounting and Governance, Universidade de Brasília, Brazil, seminar (Dec)
- “The Future of the IASB and Corporate Reporting,” 5th UnB International Congress on Accounting and Governance, Universidade de Brasília, Brazil, opening address (Dec)
- “The Benefit of Interviewing in Accounting Research,” Universidade de São Paulo, Brazil, seminar (Dec)

2020

- “Where do GAAP and IFRS Come From?” presentation to the Masters of Accounting students, Rice University, seminar (Nov) – via Zoom

2021

“Oral History Research – Best Practices and Lessons Learned,” AAA annual meeting,
concurrent panel presentation (Aug) – via Zoom

2022

“Evolution of U.S. Regulation and the Standard-Setting Process for Financial Reporting: 1930s to the Present,” Nord University, Bodø, Norway, seminar (May) – via Zoom

2023

“Tracing Intellectual Origins in Accounting,” Yuji Ijiri Lecture on Foundations of Accounting, 45th annual congress of the European Accounting Association, Espoo, Finland (May)

“*Accounting and Business Research: The First 50 Years, 1970-2019*,” opening lecture, Conference to Mark 50 Years of *Accounting and Business Research*, University of Bristol, Bristol, England (Jul).

2024

“University of Chicago’s Ph.D. Graduates Lead the Way,” presenter, Rice Accounting PhD Alumni Conference, Rice University, Houston (Jun).

“On Henry Rand Hatfield (1866-1945),” presented on author’s behalf by Jon Glover, 21st Annual CMU Accounting Mini Conference, Carnegie Mellon University, Pittsburgh (Aug)

2025

“Tapping into a Perishable Resource in Accounting Research,” lecture given at the midyear meeting of the AAA’s International Accounting Section, Florida International University, Miami, Florida (Jan)

“Some Concerns over the Accounting Research Literature,” presenter, Rice Accounting PhD Alumni Conference, Rice University, Houston (Jun).

2026

“Jurisdictional Failures to Affirm Companies’ Factual Compliance with IFRS,” presented on author’s behalf by Kees Camfferman, 48th annual congress of the European Accounting Association, Prague, Czech Republic (May).

RECENT TEACHING

Rice University (semesters)

Financial Accounting (BUSI 305): Fall 2013 (2 sections), Fall 2014 (2 sections), Spring 2015, Spring 2016 (2 sections), Spring 2021, Fall 2021 (2 sections), Fall 2022, Fall 2023, Fall 2024, Fall 2025

Corporate Financial Reporting: US GAAP & IFRS (MGMT 606): Spring 2014

Accounting Theory (MACC 591): Spring 2017, Spring 2018, Spring 2019, Spring 2020

Accounting Theory (MGMT 591): Spring 2016, Spring 2020

Independent Study on Standard Setting for Accounting (BUSI 499): Spring 2016

Issues in Financial Reporting III (MACC 513): Spring 2017, Spring 2018, Spring 2019, Spring 2020, Spring 2021, Spring 2022, Spring 2023, Spring 2024, Spring 2025, Spring 2026

Accounting and Auditing Regulation (MACC 503): Spring 2017, Spring 2018, Spring 2019, Fall 2026

Institutional and Academic Foundations of Accounting (MACC 592): Fall 2022, Fall 2023

FULL-TIME EMPLOYMENT OUTSIDE OF EDUCATION

Consultant to the National Accounting Department, Clarkson, Gordon & Co., Toronto, May-August 1975.

OTHER CONSULTING

Consultant to J. Ray McDermott, Inc., New Orleans, in the preparation of its 1968 annual report to stockholders.

Consultant to the Department of Accounting, Virginia Polytechnic Institute and State University (February 1970), and the Department of Accounting, Virginia Commonwealth University (July 1973), in regard to their respective libraries' collections of accounting titles.

Consultant to CLADEA (Comité Latinamericano de Decanos de Escuelas de Administración), 1968-71.

Consultant to the Centro de Formación Empresarial, Quito, Ecuador on the possible establishment of a course of studies in accounting and finance, January 1974.

Consultant and lecturer, Escuela de Administración, Universidad Católica de Chile, Santiago, June-July 1974.

Consultant to the University of Colorado-Boulder on the Self Study of its College of Business and Administration, February-March 1984.

Consulting Professor, Shanghai University of Finance & Economics, June 1990.

International Research Adviser, The Institute of Chartered Accountants of Scotland, 1991-2002.

Consultant to the Public Oversight Board of the AICPA's SEC Practice Section, June 1992.

Member of the Personnel Committee, Department of Public and Business Administration, University of Cyprus, June 1996.

Advisor to the Accounting Panel of the Higher Education Funding Council for England, 1996 and 2001 (Research Assessment Exercises).

Consultant to the Ministry of Finance, Kingdom of the Netherlands, 1999-2000.

Member of the Board of International Advisers, Jönköping International Business School, Jönköping University, Sweden, 2002-07.

Member of the External Review Team for the Department of Management, University of Toronto Mississauga, 2007.

Consultant to the Financial Accounting Foundation on the FASB's history, 2009.

SUBMISSION TO GOVERNMENT INQUIRY

"A Note on the Role of Any Proposed Federal Regulatory Body and the Improvement of Financial Reporting," to the Senate Select Committee on Securities and Exchange, The Parliament of the Commonwealth of Australia, August 1972 (with Philip Brown and Roy Lourens).

SUBMISSIONS TO INQUIRIES

2011: submissions to the Securities and Exchange Commission (July 1) on its work plan for considering a move to IFRS for domestic registrations, to the Public Company Accounting Oversight Board (July 11) on Rulemaking Docket Matter No. 34 on the content of the auditor's report, and to the joint consultation of the UK Government's Department for Business, Innovation and Skills and the Financial Reporting Council (December 22) on the future existence of the Accounting Standards Board.

ORAL TESTIMONY

2012: Oral testimony at public meeting of the Public Company Accounting Oversight Board, accompanied by a written statement, October 18 at Rice University (via Zoom from Amsterdam).

MISCELLANEOUS

Summer employment during college years:

Accounts payable clerk, The Borden Company, Chicago (1952, 1953)

Auditor's assistant, Stanley W. Mize, CPA, Chicago (1954, 1955)

Research Assistant (half time), 1957-58; Research Associate (part time), 1959; Business Manager (part-time), 1959-61, Bureau of Industrial Relations, University of Michigan.

Designed the problems and solutions for most of the chapters in the fifth editions of Finney and Miller's *Principles of Accounting, Intermediate* and *Principles of Accounting, Advanced*, published in 1958 and 1960, respectively.

Appointed Honorary Deputy Civil Sheriff of Orleans Parish by Harold J. "Tookie" Gilbert, Civil Sheriff of Orleans Parish, New Orleans, Louisiana, October 1964.

Director of the Conference on Education for International Business, Tulane University, November-December 1967.

Director of the AAA Symposium on Behavioral Science Research in Accounting, New Orleans, October 1970.

Originator and supervising chairman of the International Conference on Standard Setting for Financial Reporting, held in Princeton, New Jersey in August 1986.

Developer and leader of a one-week, 1.5-hour credit course, MGMT 787 *International Business Briefing*, MBA for Executives program, Rice University, in 2000 (visits to Singapore and Ho Chi Minh City) and 2001 (visits to Budapest and Dublin).

Lecturer on accounting subjects, in English or Spanish, before university, professional and management groups in Puerto Rico, Mexico, Costa Rica, Panama, Colombia, Peru, Ecuador, Venezuela, Paraguay, Chile, Argentina, Brazil, Canada, Northern Ireland, Scotland, Wales, England, Ireland, France, Luxembourg, Germany, Italy, Switzerland, Austria, Belgium, Netherlands, Spain, Portugal, Malta, Cyprus, Greece, Turkey, Romania, Czech Republic, Slovenia, Poland, Ukraine, Russia, Norway, Iceland, Denmark, Sweden, Finland, Australia, New Zealand, Fiji, Singapore, Hong Kong, Taiwan, Philippines, Thailand, China, India, Japan, South Korea, Kuwait, Egypt, Kenya, Nigeria, Botswana, Zimbabwe, South Africa, Israel, and the United States.

Moderator of panel session in Burns (ed.), *U.S. Accounting History: 1965-1990* (Columbus: Academy of Accounting Historians and The Ohio State University, 1993).

Edited dialogue in Burns (ed.), *Accounting in Transition: Oral Histories of Recent U.S. Experience* (The Ohio State University, 1974); reproduced in Coffman and Jensen (eds.), *Philip L. DeFliese: A Collection of His Writings* (The Accounting Hall of Fame, 1999).

Edited dialogue in Jensen (ed.), *Challenge and Achievement in Accounting during the Twentieth Century* (The Accounting Hall of Fame, 2002).

Edited panel presentation and dialogue in *Accountancy in Turmoil: Picking Up the Pieces, A Panel Discussion* (School of Accountancy, Daniels College of Business, University of Denver, 2002).

Reporter on the U.S. and Latin America for *World Accounting Report*, 1976-96.

Reporter for *World Accounting Report*, 2000-16.

Reporter for *International Accounting Bulletin*, 1983-95.

Columnist for *Corporate Accounting International*, 1995.

Moderator of 43-minute videocassette, "Current Value and GPL Accounting: A Conversation with John C. Burton and Robert T. Sprouse" (American Accounting Association, 1976). Accessible at <http://www.sechistorical.org/museum/oral-histories/a-d/> under the heading, John C. Burton.

Contributor to *Kohler's Dictionary for Accountants*, 6th Edition, edited by Cooper and Ijiri (Prentice-Hall, 1983).

Contributor to the October 2025 issue of *The Accounting Historians Notebook*, page 9.

"International Harmonization of Accounting Standards: The Forces at Play" (outline of presentation), in Choi and Mueller, *International Accounting* (Prentice-Hall, Inc., 1984), pp. 471-473.

Lectures reported in *Rostra economica*, magazine of the Faculteit der Economische Wetenschappen en Econometrie aan de Universiteit van Amsterdam, January 1991; in *Chartered Accountants Journal of New Zealand*, July 2001; and in *Balans* (Sweden), April 2002.

Course syllabi and doctoral consortium outlines reproduced in Burns (ed.), *Accounting Trends* (McGraw-Hill), various issues between 1967 and 1993.

"Historical Resources for U.S. Accounting Academics and Doctoral Students," in 7th Annual Accounting Research Symposium booklet, Brigham Young University, November 11-13, 2010.
(http://www.byuaccounting.net/mediawiki/index.php?title=Historical_Resources_for_U.S._Accounting_Academics_and_Doctoral_Students)

Visiting Scholar, The Judge Institute of Management Studies and Wolfson College, University of Cambridge, England, April-June 2004.

Member of Committee on Professional Standards of Arthur Andersen & Co., Chicago, June-July 1983.

Profiled in "Stephen A. Zeff: Editor, Author, Educator, Advisor," in *Jones Journal* (Rice University), Spring/Summer 1982, pp. 2-4.

Profiled in Chatfield and Vangermeersch (editors), *The History of Accounting: An International Encyclopedia* (New York: Garland Publishing, 1996), pp. 618-619.

Profiled in Accounting Hall of Fame booklet, *Remarks, Citation, and Response*, August 15, 2002.

Profiled in *Majandusarvestus ja Rahandus* [Accounting and Finance], Leksikon, part II: M-Y, by Jaan Alver and Lehte Alver (Tallinn, Estonia: Deebet, 2011).

Report on the celebratory dinner and presentations in recognition of 50 years as an academic, in *The Parliament*, published by the Jones Graduate School of Business' accounting group, Fall 2011.

"A Tribute to Professor Stephen A. Zeff," by Thomas R. Dyckman and Wil C. Uecker, *Accounting Education: An International Journal*, February 2011; reproduced in Wilson (ed.), *The Routledge Companion to Accounting Education* (Routledge, 2014).

"Stephen Zeff – 90 años de actividad, Felicidades," por Leandro Cañibano, in *AECA 141*, marzo 2023, p. 63.

Included in "125 People of Impact in Accounting: Leaders Who Left a Mark on the Profession," *Journal of Accountancy*, June 2012.

Conducted a lengthy interview with Carman G. Blough in January 1967, and donated the transcript in June 2021 to the Securities and Exchange Commission Historical Society for inclusion in its Oral Histories.

Donated a 20-year Cold War collection of the monthly Czech journal *Účetnictví* plus collections of documents of the U.K. Accounting Standards Committee to the University of Manchester Library.

Donated thousands of historical documents, mainly relating to the work of the U.S. Accounting Principles Board, to the AICPA Library at the University of Mississippi; the library has labeled these donated materials as the "Stephen A. Zeff Collection."

Donated many hard-copy speeches by Securities and Exchange Commission officials, including especially Chief Accountants, to the SEC Historical Society, which are now digitized in the Papers section of its website.

Deposited many personal papers in the Woodson Research Center, Rice University, as part of the Stephen A. Zeff Accounting History Papers.

Published interviews:

In *Boletín del Instituto Mexicano de Contadores Públicos, A.C.*, octubre de 1968.

In *Accountancy Age* (U.K.), May 7, 1971.

In *Kigyo Kaikei* (Japan), February 1973.

In *Accountants Weekly* (U.K.), July 3, 1981.

In *The Accountants' Journal* of the New Zealand Society of Accountants, August 1984.

In the *Weekend Argus* (Cape Town, South Africa), "Guard Against Commercialism, Auditors Warned," Business section, July 13, 1985, page 1.

In *The West Australian*, September 10, 1986, page 67.

In *Business Review Weekly* (Australia), September 19, 1986, page 143.

In *Revision & Regnskabsvaesen*, of the Foreningen af Statsautoriserede Revisorer, Denmark, No. 8 – August 1990.

In an audiocassette, "Decline in Professionalism," produced by the New Zealand Society of Accountants, July 1992, extracts from which appeared in *Accountants' Journal*, September 1992.

Stephen A. Zeff--44

In *COMagazine*, published by the student society COMAX at the Rijksuniversiteit Limburg (State University of Limburg), The Netherlands, January 1996.

In *Houston Business Journal*, November 21-27, 1997.

In *Rice News*, November 18, 1999 and March 1, 2001.

In *Balans*, magazine of Föerningen Auktoriserade Revisor (FAR), Sweden, April 2002.

In *Innova*, magazine of the student society of the Handelshøgskolen i Bodø, Norway, June 2002.

In *Control in Internationaal Perspectief* (Amsterdam: Controllers Instituut, November 2004).

In *Accountancy* (U.K.), August 2009.

In Newsletter AECA, *Actualidad Contable*, No. 47 – febrero 2010 (Spain).

In the *Annual Report 2025* of the Paton Center, Ross School of Business, The University of Michigan, p. 23.

Sundry interviews on radio (on the BBC in England and Northern Ireland, and in Australia) and television (in Australia, New Zealand, China, and Spain), and many quotations and mentions in the print media in the U.S. and overseas. Coauthor of two op-ed columns in *The New York Times*, one in the *Houston Chronicle*, and one in the *Los Angeles Times*.

CLUBS

Harvard Club of New York City, The Athenæum (London).

August 2026