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## CURRICULUM VITAE

Born: August 9, 1922 in Trieste  
Nationality: Austrian  
Citizenship: Canadian and Austrian

Mother tongue: German  
Marital status: Married

**Note:** Particularly important items are underlined.

### SCHOOLING:

4 years elementary school in Vienna (Austria).  
4 years "Real-Gymnasium," Vienna.  
8 terms Engineering College, Vienna.  
8 terms Hochschule für Welthandel (Vienna School of Economics and Business Administration; now Wirtschaftsuniversität Wien).

Various courses at the Universität St. Gallen (Switzerland), at McGill University and Sir George William College (now Concordia University) in Montreal, at the University of Michigan in Ann Arbor (Mathematical Institute for Social Sciences (summer 1955) under Profs. Gerald Debreu (*Nobel laureate*), Harold W. Kuhn and other eminent scholars, and two terms (1961-1962) studying mathematics at the University of California in Berkeley.

### EXAMINATIONS AND DIPLOMAS:

1940            Engineering Certificate (Mechanical Engineering).  
1944            Awarded the degree of "Diplomkaufmann" (approx. M.B.A.) with "ausgezeichnet" (*summa cum laude*) at the Vienna School of Economics and Business Administration (Hochschule für Welthandel).  
**1945**            Awarded the degree of "Doktor der Wirtschaftswissenschaft" (Dr.rer.pol. - magna cum laude; Hochschule für Welthandel, Vienna).  
1957            Awarded the designation Certified Public Accountant (CPA Association of New Brunswick).  
1967            Awarded the designation Chartered Accountant (New Brunswick Institute of Chartered Accountants).  
1976-88        Member of the Institute of Chartered Accountants of British Columbia and of the Canadian Institute of Chartered Accountants.

### ACADEMIC POSITIONS:

1945-47        Research Associate of the Austrian Institute for Economic Research in Vienna; in charge of the International Trade Section (this Institute was founded by Professor F. Hayek; succeeding directors were O. Morgenstern, E. Wagemann, and J. Nemschak).

- 1947-52 Instructor of Commerce at the Rosenberg College in St. Gallen, Switzerland, collaborating with the University of St. Gallen.
- 1952-53 Evening-Demonstrator of the courses for Chartered Accountants at McGill University, Montreal.
- 1953-59 Head of the Department of Commerce and Professor (teaching Managerial Economics, History of Economic Analysis, Advanced Accounting and Cost Accounting) at Mount Allison University, Sackville, N.B. (appointed a Professor of Commerce and Economics in 1955).
- 1958-59 Visiting Associate Professor of Business Administration, Schools of Business Administration, University of California in Berkeley.
- 1959-67** Associate Professor of Business Administration (tenure), School and Graduate School of Business Administration, University of California in Berkeley; also teaching courses in "Macro-Accounting" and "National Income Analysis and Measurement" in the Department of Economics.
- 1965 Visiting Professor at the Free University of Berlin.
- 1965-66 Visiting Professor at the Institute of Business Administration of the University of St. Gallen (Switzerland).
- 1966-67** Professor of Economic Sciences (with Academic Chair) at the Ruhr Universität Bochum, West Germany, simultaneously with my position at the University of California.
- 1967-87** Professor in the Faculty of Commerce and Business Administration at the University of British Columbia, Vancouver, Canada; (from July 1, 1980 onwards distinguished "Arthur Andersen & Co. Alumni Professor of Accounting").
- 1970 Visiting Professor at the University of Canterbury, Christchurch, New Zealand (summer session).
- 1971 & 73 Visiting Professor (Summer Sessions) at the Austrian Academy of Management, Graz, Austria.
- 1976-78** Founder and Director of the Institute of Industrial Administration and Methodology (with Professorial Chair) of the University of Technology of Vienna (simultaneously with my professorship at UBC., Vancouver).
- 1978 Faculty Member of the 1978 Research Convocation at the University of Alabama.
- 1980-87** July 1, 1980 to December 31, 1987 distinguished "Arthur Andersen & Co. Alumni Professorship of Accounting" (UBC).
- 1988- Professor emeritus (UBC).
- 2004** Visiting Professor at the University of Málaga (Spain, October/November).

#### **VARIOUS DISTINCTIONS, etc.:**

- 1958 Corresponding advisor of the University of the Punjab--Lahore (Pakistan).
- 1959-67 Founding Member and Faculty Council (together with C.W. Churchman, Roy Radner, and others) of the Center for Research in Management Science (University of California at Berkeley).
- 1961/62** Ford Foundation Fellow.
- 1964/65 Member of the "Committee for Courses in Electronic Data Processing" of the American Accounting Association.
- 1966/67 Co-director of the Institute of Management and Business Research of the Ruhr University Bochum, West Germany.

- 1968-70 Member of the Committee for Distributing Scholarships and Research Grants, Canadian Institute of Chartered Accountants.
- 1969/70** Awarded the distinguished "Erskine Visiting Fellowship" of the University of Canterbury, Christchurch, New Zealand (May-July, 1970), one of the highest distinctions this university awards. Previous Erskine Fellows were: The Professors G. Debreu (1969), and M. Moonitz (1968); furthermore the Professors Norton M. Bedford, Charles P. Kindleberger, and Abba Lerner, etc.
- 1969/70 Member of the Executive Committee of the Canadian Chapter of the American Accounting Association.
- 1969/70 Member of the Committee on Foundations of Accounting Measurement (AAA) under the chairmanship of Professor Y. Ijiri.
- 1969/70 Secretary-Treasurer of UBC International House.
- 1967-71 and 1973-74 Editor of the "Monograph and Reprint Series" of the Faculty of Commerce and Business Administration, UBC.
- 1970- Appointed associate editor of the Journal of Business Administration (UBC).
- 1971/72** Distinguished "Killam Senior Fellow" (UBC) and leave of absence.
- 1972 Guest of the University of Osaka, Japan (and presentation of lectures in Kyoto).
- 1972-87 Referee for the following journals: *The Accounting Review*, the *Journal of Accounting and Business Research*; since 1984 also for the *Canadian Journal of Business Administration* and for *Contemporary Accounting Research* as well as *Theory and Decision*.
- 1973** Recipient of the International "Literature Award 1972 of the American Institute of Certified Public Accountants" (in cooperation with the American Accounting Association) for notable contribution to the accounting literature in the English language area for 1972.
- 1976-79 Member of the Council to the Executives of the Association of University Instructors of Business Administration (West Germany).
- 1978-88** Member of the Electorate and Board of Nomination of the "Accounting Hall of Fame" (Ohio State University).
- 1979 Member of Consultative Group on Management and Administrative Studies of the Social Sciences and Humanities Research Council of Canada.
- 1980-** Elected as a Fellow (Accademico Ordinario) to the Accademia Italiana di Economia Aziendale (one of the national academies of the Republic of Italy, founded in 1813 and elevated to the status of a National Academy in 1928).
- 1980-87** Appointed to a Distinguished Chair (Arthur Andersen & Co.) of U.B.C. (see under "Academic Positions", p. 2).
- 1982 Listed and discussed as one of the twenty significant contributors to accounting thought in the twentieth century, in *The Development of Accounting Theory: Significant Contributors to Accounting Thought in the 20th Century*, edited by Michael Gaffikin and Michael Aitken (New York: Garland Publishing Co., 1982): Chapter 15, "Richard V. Mattessich's *Accounting and Analytical Methods*."
- 1981-82 Member of the Board of Governors of the School of Chartered Accountancy of the Institute of Chartered Accountants of British Columbia.
- 1981-Present On the Editorial Board of *Economia Aziendale*, a trimestrial journal published in English by the Accademia Italiana di Economia Aziendale.
- 1982-Present On the International Editorial Board of "Philosophy and Methodology of the Social Sciences" of the *Theory and Decision Library* (Dordrecht, Holland and Boston, Mass.:

- D. Reidel Co.).
- 1984-** Elected as a Corresponding Member to the Austrian Academy of Sciences (Philosophic Section)".
- 1984-90 Member of the Board of Directors of the Canadian Certified General Accountants' Research Foundation.
- 1986 Profiled in "The Contributions of Richard Mattessich" by G. Galassi, *Economia Aziendale* (August), pp. 149-1977).
- 1986 Profiled in *History of Accounting in Berkeley* by Maurice Moonitz (Berkeley: University of California), pp. 5, 56-58.
- 1987-90 and  
1997-Present On Editorial Board of *The Accounting Historians Journal* (USA).
- 1988-Present Professor emeritus of the University of British Columbia, Vancouver.
- 1988 Appointed by the President of the University of Alberta (Edmonton) to be Chairman of the Unit Review Committee to review the Department of Accounting of the University of Alberta.
- 1988 Invited to give a presentation at the University of Brisbane (August, 1988).
- 1988 Invited to give a presentation at "Internat. Conference on Praxeologies and the Philosophy of Economics" in Poland (Sept. 1988). I could not attend because of illness.
- 1988 Invited to give two presentations at the 5th World Congress of Accounting Historians in Sydney (Australia, August, 1988)
- 1989-1997 On to the International Advisory Board of *Praxiology* (previously published by the Polish Academy of Sciences).
- 1989-91 On the International Editorial Board (Comité Consultivo) of *Teuken--Revista de Invesigation Contable* (Argentina).
- 1990-Present On the Editorial Board of *Accounting, Business and Financial History* (U.K.).
- 1991** "Haim Falk Award for Distinguished Contribution to Accounting Thought" of the Canadian Academic Accounting Association.
- 1992 Presentation (upon invitation) of a series of papers at the City Polytechnic of Hong Kong), April/May.
- 1992 Visiting Professor (ca. 3 weeks, upon invitation) of the Economics Faculty of Chuo University, with further guest lectures at Waseda University and Takushoku University, all in Tokyo.
- 1992** Elected Life Member of the Academy of Accounting Historians.
- 1993 Elected Honorary Life Member of the Austro-Canadian Business and Professional Association of British Columbia.
- 1993 Appointed to the International Board of Advisors of The Canadian Certified General Accountants' Research Foundation.
- 1994 Presentation of a paper (invited by the University of Pisa and the Fondazione IBM Italia) on occasion of the 650th anniversary of the University of Pisa and in memory of Leonardo da Pisa Fibonacci (April).
- 1994 Presentation of an invited plenary address at the 17th Annual Congress of the European Accounting Association in Venice, celebrating the 500th anniversary of the publication of Luca Pacioli's *Summa*.
- 1994 "Profile of Richard Mattessich" by C. McWatters in J. Richard Edwards, ed., *Twentieth Century Accounting Thinkers* (London: Routledge), pp. 19-40.
- 1997** Awarded an Honorary Professorship from the Centro Universitario Francesco de Vitoria (Universidad Complutense de Madrid).

- 1997** Elected Honorary Member of the Italian Society of Accounting Historians.
- 1998** Received a *Doctor honoris causa* ( *economía y empresariales*) from the University of Madrid (Complutense), Spain ((presentation of a paper “Acerca de lo que he intentado hacer en mi labor de Investigación, dónde pude que haya acertado y dónde he fracasado”, published in *Revista de Contabilidad* 1 (2): 113-127. For translations see below under “Journal publications”: in English: *Asia-Pacific Journal of Accounting*, June 1999; in Italian: *Contabilitd e Cultura Aziendale*, January 2001).
- 1998-Present On the Scientific Advisory Board of *Revista de Contabilidad* (of the Asociación Española de Profesores Universitarios de Contabilidad, Spain).
- 2000 Received honorary Insignia of the Asociación Española de Profesores Universitarios de Contabilidad (ASEPUC).
- 2000 Founding member (and on the Editorial Board) of the *International Journal of Accounting Literature* (Rohtak, India).
- 2001 Founding member (as and on the Editorial Advisory Board) of *Revista de Filosofía y Epistemología de las Ciencias Economicas* (Universidad de Buenos Aires, Argentina).
- 2001 Appointed to the Editorial Advisory Board of the *British Accounting Review*
- 2003** Recipient of the highest research award (the Hourglass Award) of the Academy of Accounting Historians (November).
- 2004 Appointed to the Editorial Board of *Revista Internacional Legis de “Contaduría y Auditoría”* (Columbia and other Latin American countries).
- 2004** - present Second appointed to the Board of Nominations of the Accounting Hall of Fame (Ohio State University).
- 2004 Invitation to give the “Inaugural Presentation” at the International Conference GAT III on General Accounting Theory—Towards Balanced Development, in Krakow (Poland), May 28-May 31, 2005. (Had to be cancelled on my part for reasons of health, but the paper was presented on my behalf by Prof. M. Dobija of the University of Krakow).
- 2005 Editorial Board of *De Computis* (an e-journal of Accounting History)
- 2006** Received a Dr.hon.causa from the University Montesquieu, Bordeaux IV (France) on May 5, 2006 (Presentation of a paper "La diversité des courants de recherche en comptabilité, évaluation et représentation")
- 2006** Received a Dr.hon.causa from the University of Málaga (Spain) on May 18, 2006 (2006 (Presentation of a paper "¿Qué le ha sucedido a la Contabilidad?)).

#### **BOOKS (by R. V. Mattessich):**

- Kostenstelle Kraftzentrale* (book manuscript only) Vienna 1943: Master thesis (Diplomarbeit).  
A cost analysis of power centres in manufacturing industries.
- Die Industrielle Produktionsumstellung*, Vienna, 1945: Doctoral Dissertation. An analysis of changes in the industrial structure of Germany.
- Simulation of the Firm Through a Budget Computer Program*. Homewood, Illinois: R.D. Irwin, Inc., 1964, 192 pp. (reprinted in 1979, still available from the Books on Demand Series: [wwwlib.umi.com/bod](http://wwwlib.umi.com/bod) or [jeanette.oberle@il.proquest](mailto:jeanette.oberle@il.proquest)) anticipating, by almost twenty years, major elements of such bestselling microcomputer programmes as VISI-CALC, SUPER-CALC, LOTUS-1-2-3, etc.

- Accounting and Analytical Methods--Measurement and Projection of Income and Wealth in the Micro- and Macro-Economy*. Homewood, Illinois: R.D. Irwin, Inc., 1964, 552 pp. (Reprinted in 1977 and 1979; still available from the "Accounting Classics Series" of Books on Demand: [wwwlib.umi.com/bod](http://wwwlib.umi.com/bod) or [jeanette.oberle@il.proquest](mailto:jeanette.oberle@il.proquest); German translation in 1970; Japanese transl. in 1972-75; Spanish translation in 2002—see also below).
- Der Computer im Dienste der Unternehmungsführung*, W. Busse von Colbe and R. Mattessich, eds., Gütersloh: Bertelsmann Universitätsverlag, 1968. 191 pp.
- Harvard-Fälle aus der Praxis des betrieblichen Rechnungswesens*, collected by R.N. Anthony; edited and translated by R. Mattessich, Gütersloh: Bertelsmann Universitätsverlag, 1969, 346 pp.
- Matrix Accounting* (in Japanese). Together with A. W. Corcoran, et al. My contribution comprises three chapters, pp. 17-151, out of 220 pp. Translated by S. Koshimura. Tokyo: Daisan Shuppan, Ltd., 1969.
- Die Wissenschaftlichen Grundlagen des Rechnungswesens*, Düsseldorf: Bertelsmann Universitätsverlag, 1970. 306 pp.
- Topics in Accounting and Planning*, edited by R. Mattessich, with contributions by: N.M. Bedford; R. Byrne; A. Charnes; W.W. Cooper; N. Dopuch; T.F. Keller; K.O. Kortanek; R.J. Niehaus; and D. Solomons. Vancouver: UBC, 1971.
- Japanese translation of *Accounting and Analytical Methods*. Tokyo: Dobunkan Ltd., 1972 (Vol. 1), 1975 (Vol. 2). Translated under the direction of Prof. S. Koshimura, then President of the Yokohama State University, as *Kaikei to bunsekiteki hoho jokan*,) 2 vols. 1972-1975)
- Reprint edition of *Accounting and Analytical Methods*, in the "Series of Accounting Classics" Houston: Scholars Book Co., 1977, 552 pp.; with Preface to the Second Edition and Errata Sheet.
- Instrumental Reasoning and Systems Methodology--An Epistemology of the Applied and Social Sciences*, Dordrecht, Holland and Boston: D. Reidel & Co., 1978. 396 pp. (will soon again be available from the (UMI) Books on Demand Series: [wwwlib.umi.com/bod](http://wwwlib.umi.com/bod) or [jeanette.oberle@il.proquest](mailto:jeanette.oberle@il.proquest);
- Reprint of *Accounting and Analytical Methods* (unchanged) in the Series, "Outstanding Financial Reprints", Ann Arbor: University Microfilms International, 1977; still available as a book or microfilm.
- Reprint of *Simulation of the Firm Through a Budget Computer Program* in the Series, "Reprinted on Demand", Ann Arbor: University Microfilms International, 1979; available as a book or microfilm.
- Paperback edition of *Instrumental Reasoning and Systems Methodology*, Dordrecht-Holland and Boston, Reidel Co., 1980.
- Co-author, with Laurent Picard, Chairman, et al., *University Management Education and Research: A Developing Crisis*. Ottawa: SOCIAL SCIENCES AND HUMANITIES RESEARCH COUNCIL OF CANADA, 1980. 81 pp.
- Modern Accounting Research: History, Survey, and Guide* (edited and co-authored by R. Mattessich), Vancouver, B.C.: Canadian Certified General Accountants' Research Foundation, 1984, 487 pp.; With a Foreword by Y. Ijiri, and contributions by S. Baiman, J.E. Butterworth, C.J. Christenson, T.R. Dyckman, G.A. Feltham, M. Gibbins, N.H. Hakansson, J. Joyce, R.S. Kaplan, R. Libby, S. Sunder, D.B. Thornton, W.J. Vatter, R.L. Watts, M.C. Wells, J.L. Zimmerman, and others. Second and third (reprint) editions

of this work published in 1989 and 1992 respectively.

*Accounting Research in the 1980's and Its Future Relevance*, a supplementary volume to *Modern Accounting Research* edited and co-authored by R. Mattessich with contributions by R.K. Atiase, Stanley Baiman, Michael Gibbins, R.S. Kaplan, J.A. Ohlson, A.J. Richardson, D.B. Thornton, S. Tse, and John Wilson (Vancouver B.C.: Canadian CGA Research Foundation, 1991).

*Les recherche comptable dans les années 80 et sa pertinence future*, translated (from the above stated publication) by Murielle Arsenault, Vancouver BC: Canadian CGA Research Foundation, 1993.

*Critique of Accounting--Examination of the Foundations and Normative Structure of an Applied Discipline* (Westport CT: Quorum Books, Greenwood Publishing Group, Inc., 1995).

*Foundational Research in Accounting--Professional Memoirs and Beyond*, Tokyo: Chuo University Press, 1995).

*The Beginnings of Accounting--Accounting Practice in the Middle East (from 8000 B.C. to 2000 B.C.) and Accounting Thought in India (ca. 300 B.C. and the Middle Ages)*, New York: Garland Publishing, Inc. 2000.

*Comptabilidad y Métodos Analíticos—Medición y Proyección del Ingreso y la Riqueza en la Microeconomía y en la Macroeconomía* (Spanish version of *Accounting and Analytical Methods*, translated by Prof. Carlos L. García Casella and Prof. María del Carmen Rodríguez de Ramirez). Buenos Aires: LA LEY, 2002.

*La Representación Contable y el Modelo de Capas-Cebolla de la Realidad: Una Comparación con las "Ordenes de Simulacro" de Baudrillard y su Hiperrealidad*, Monograph of the Asociación Española de Contabilidad y Administración de Empresas (AECA), Madrid, 2004 (Spanish translation and extension of my paper "Accounting Representation and the Onion Model of Reality: A Comparison with Baudrillard's Orders of Simulacra and his Hyperreality", *Accounting, Organization and Society* 28, 5, July 2003, pp. 443-470).

### **In Preparation for 2007:**

*TWO-HUNDRED YEARS OF ACCOUNTING RESEARCH: An international survey of personalities, ideas, and publications from about 1800 to 2000* (a comprehensive book, partly based on some of my previous historical papers, occasionally in co-authorship) covering accounting research in some 20 countries in detail and over a dozen further countries in lesser details..

### **CONTRIBUTIONS TO BOOKS AND PROCEEDINGS:**

Contribution of Chapter 11, pp. 123-145, to *Readings in the Theory of Accounting*, edited by Carl Devine, Djakarta: University of Indonesia, 1962.

Contribution of a Chapter on "Opportunities for Research in Accounting-Mathematical Applications," pp. 100-106, in *Proceedings of the International Conference on Accounting Education*, Urbana: University of Illinois, 1962.

Contributions of excerpts, pp. 44-45 and 219-226, to *The Mathematical Dimensions of Accountancy*, T.H. Williams and C.H. Griffin, Cincinnati: South-Western Publishing Co., 1964.

Contribution of Chapter 2, "Operations Research and Accounting Methods," pp. 14-24, to *Management Operations Research*, N.L. Enrick, New York: Holt, Rinehart and Winston,

- 1965.
- Contribution of a chapter on "The Impact of Electronic Data Processing and Management Science upon Accounting Theory," pp. 511-534, in *Modern Accounting Theory*, 2nd ed. Edited by Morton Backer, Englewood Cliffs, New Jersey: Prentice-Hall, Inc., 1966.
- Contribution of two chapters, pp. 614-625 and 636-654, to *Management Information, a Quantitative Accent*, in T.H. Williams and C.H. Griffin, eds., Homewood, IL: R.D. Irwin, Inc., 1967.
- "Messung und Bewertung" and "Wirtschaftlichkeit des Rechnungswesens," pp. 1105-1110 and 1928-1931, two contributions to *Handwörterbuch des Rechnungswesens*, in Erich Kosiol, ed., Stuttgart: C.E. Poeschel Verlag G.m.b.H., 1967.
- Contribution of two chapters, pp. 88-109 and 412-422, to Readings in cost accounting, budgeting and control, 3rd ed., William E. Thomas, ed. (sponsored by the American Accounting Association), Cincinnati: South-Western Publishing Co., 1968.
- "Systemsimulation und neue Aufgaben des betrieblichen Rechnungswesens," pp. 171-191, in *Der Computer im Dienste der Unternehmensführung*, Edited by W. Busse von Colbe and R. Mattessich. Gütersloh: Bertelsmann Universitätsverlag, 1968.
- "Neue erkenntnistheoretische Probleme der Betriebswirtschaftslehre," pp. 17-32, in *Betriebswirtschaftliche Forschung in internationaler Sicht* (an International work on Business Administration representing 30 authors from 14 different countries), in H. Kloidt, ed., Berlin: Duncker & Humblot, 1969.
- "Graduate Studies in Business Administration--A Comparative Analysis," in *Proceedings of the 1968 Annual Conference of the Association of Canadian Schools of Business Administration*, Canada, 1969.
- "Some Thoughts on the Epistemology of Accounting," pp. 46-53, in *Proceedings of the Second International Conference on Accounting Education*, London 1970.
- "New Contributions to the Set-Theoretical Formulation of Accounting and Management Information Theory," pp. I-19 to I-53, in *Proceedings of the Annual Meeting of the Canadian Association of Administrative Schools*, Kingston, Ontario, 1973.
- Contribution of Chapter 23, "On the Perennial Misunderstanding of Asset Measurement by Means of 'Present Values,'" pp. 250-253, in *Accounting Concepts*, in C.J. Gibson, G.G. Meredith, and R. Peterson, eds., Melbourne, N.S.W.: Cassel Australia Ltd., 1972.
- Invited contribution, "Rechnungstheorie: Allgemeine Theorie des Rechnungs-Informationswesens," pp. 3332-3334, to the *Handwörterbuch der Betriebswirtschaftslehre*, in E. Grochla, ed., Stuttgart: C.E. Poeschel Verlag, 1974.
- "Information Economics and the Notion of 'MIS'," pp. 342-364, in *Information Systems and Organization Structure*, in E. Grochla and N. Szyperski, eds., New York: De Gruyter, 1975.
- "Epistemological Consequences of Artificial Intelligence and Systems Research," pp. V-85 to V-86, in *Contributed Papers of the International Congress of Logic, Methodology and Philosophy of Science*, London, Ontario: University of Western Ontario, 1975.
- "Normative versus Positive Systems: On the Relation between Normativity, Teleology, and Mentalistic Aspects," pp. 221-231, in *Proceedings of the 8th International Congress of Cybernetics*, Namur: International Association of Cybernetics, 1977.
- Reprint of "Zur Klärung des Problems der 'Wertfreiheit von Wissenschaften': Ein Lösungsversuch im Wege der Systemanalyse," pp. 389-416, in *Auffassungen und Wissenschaftsziele der Betriebswirtschaftslehre*, in M. Schweitzer, ed., Darmstadt: Wissenschaftliche Buchgemeinschaft, 1978.

- "Systems Methodology and Accounting Research," pp. 270-286, in *Collected Papers of the American Accounting Association's Annual Meeting*, 1977 Sarasota, Florida: AAA, 1978.
- "Betriebswirtschaftslehre, Konstruktivismus, und Systemmethodologie," pp. 291-300, in *Betriebswirtschaftslehre als normative Handlungswissenschaft*, in H. Steinmann, ed., Wiesbaden: Gabler, 1978.
- "Axiomatisierungsversuche des Rechnungswesens im Lichte neuer erkenntniskritischer Entwicklung," pp. 159-172, in *Quantitative Ansätze in der Betriebswirtschaft*, in H. Müller-Merbach, ed., Munich: Vahlen, 1978.
- "An Evaluation of the 'Statement of Accounting Theory and Theory Acceptance,'" pp. 597-600, in *Collected Papers of the American Accounting Association's Annual Meeting*, 1978., Sarasota, Florida: AAA, 1979.
- "Konfliktresolution in der Wissenschaft--Zur Anwendung der Methode von Thomas Kuhn, Sneed und Stegmüller in den Sozial- und Wirtschaftswissenschaften", pp. 253-272, in *Unternehmensbezogene Konfliktforschung--methodologische und forschungsprogrammatische Grundfragen*, in G. Duglos, ed., Stuttgart: Poeschel Verlag, 1979.
- "Instrumental Aspects of Accounting," in *Accounting for a Simplified Firm Owning Depreciable Assets: Seventeen Essays and a Synthesis Based on a Common Case*, in R.R. Sterling and A.L. Thomas, eds., Houston: Scholars Book Co., 1979, pp. 335-351.
- "What Effect has the Time Period Assumption Upon Disclosure?--A Questionable Question and Its Meaningful Alternative," pp. 55-68, in *1978 Accounting Research Convocation*, in J.J. Davies, Tuscaloosa: University of Alabama, 1979.
- "Knowledge and Utility: Structural Interrelations from a Systems Point of View," Sections 10-12, pp. 104-107, in *Contributed Papers of the 6th International Congress of Logic, Methodology and Philosophy of Science*. Hanover: 1979.
- "Management Accounting: Past, Present and Future," pp. 209-240, in *Management Accounting 1980: Proceedings of the University of Illinois' Management Accounting Symposium*, in Peter Holzer, ed., Urbana-Champaign: University of Illinois, 1980. Other contributors are: C. Argyris; N. Bedford; A. Charnes; C.W. Churchman; W.W. Cooper, etc.
- "On the Essence of Basic and Applied Research in the Administrative and Other Instrumental Sciences," pp. 61-81, in Appendix G of *University Management Education and Research: a Developing Crisis*, in Picard, Mattessich, et al., eds., Ottawa: SSHRCC, 1980.
- "Outline of the Framework for a Research Program of Financial Accounting", *Study Paper, Series (No. 1)* of the Canadian Certified General Accountants Research Foundations (1980).
- "The Market Value Method According to Sterling," reprinted in *The Development of Accounting Theory: Significant Contributors to Accounting Thought in the 20th Century*, in M. Gaffikin and M. Aitken, eds., New York: Garland Publishing, 1982, pp. 226-245.
- "Towards a General and Axiomatic Foundation of Accountancy", reprinted in *The Accounting Postulates and Principles Controversy of the 1960s*, in Stephen Zeff, ed., New York: Garland Publishing, 1982.
- "Memorandum of December 30, 1963, to M. Moonitz," reprinted in *The Accounting Postulates and Principles Controversy of the 1960s*, in Stephen Zeff, ed., York: Garland Publishing, 1982.
- "Axiomatic Representation of the Systems Framework: Similarities and Differences Between Mario Bunge's World of Systems and My Own Systems Methodology," reprinted in

- General Systems Yearbook 1982*, Vol. 27, pp. 171-195, in R.K. Ragade, ed., Louisville, Kentucky: Society for General Systems Research, 1983.
- "Information Economics and Agency Theory: Philosophic Aspects," in *Abstracts*, Vol. 5 (Sections 10 and 11), pp. 194-198, of the 7th International Congress of Logic, Methodology and Philosophy of Science, Salzburg, 1983.
- "Cybernetics and System Theory: A Search for Identity." In *The Study of Information: Interdisciplinary Messages*, pp. 445-452, in Fritz Machlup and Una Mansfield, eds., New York: Wiley & Sons, Inc., 1983.
- "System Theory and Information Science: Further Considerations." In *The Study of Information: Interdisciplinary Messages*, pp. 555-559, in Fritz Machlup and Una Mansfield, eds., New York: Wiley & Sons, Inc., 1983.
- "Information Economics, Team Theory, and Agency Theory." In *The Study of Information: Interdisciplinary Messages*, pp. 625-630, in Fritz Machlup and Una Mansfield, eds., New York: Wiley & Sons, Inc., 1983.
- "Agency Information Analysis and the New Science of Management Decisions," invited presentation (International Federation of O.R. Societies) in *Operational Research 1984--Reprints Part II*, in J.P. Brans, ed., Amsterdam: North-Holland Publishing Company, 1984, pp. 989-1001. Also published in *Operational Research 1984* (Proceedings of the 10th Triennial IFORS Congress 1984), in J.P. Brans, ed., North-Holland: Elsevier Science Publishers B.V., 1984, pp. 77-89.
- "The Scientific Approach to Accounting", pp. 1-20, in *Modern Accounting Research: History, Survey, and Guide*, in R. Mattessich (1984).
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