

Louis Goldberg Manuscript Collection



The papers and archival material of Professor Louis Goldberg (1908 - 1997)

Background

Prior to his death in October 1997 Professor Louis Goldberg arranged for his extensive collection of papers to be housed at Deakin University Library.

The collection features the drafts, research material and notes used by Professor Goldberg in the preparation of his numerous publications. There is a large collection of articles on accounting methodology, education and the history of accounting, as well as some newspaper cuttings on accountants and various aspects of accounting. Miscellaneous personal professional material, ranging from journals, notes, reflections, and speeches to concert and conference programs, poetry, accounts and other papers also feature in the collection. They relate primarily to his academic life as an accounting educator and author. Due to his long acquaintance with the institution, there is also material relating to the University of Melbourne.

Although the collection mainly relates to Professor Goldberg's professional life, there is also a small but valuable amount of personal memorabilia such as primary school reports, certificates, and cards.

Project note and observations on the organisation of the collection

The cataloguing of the manuscript collection was sponsored by the Australian Society of Certified Practising Accountants and the Faculty of Business and Law, Deakin University. The initial sorting of the collection was done by librarians Peta Hanley and Janine Robertson, and the preparation and filing of the material was done by library assistants Rachel Stewart and Heather Wojcik. The project was supervised by Michelle Watson.

The manuscript collection was already partially organised when received by the Library, with the correspondence, drafts of books and bibliographies previously organised by Professor Goldberg. Other material, including Professor Goldberg's collection of articles on accounting and material relating to professional organisations, was scattered and decisions on how to organise this material were made by the cataloguers.

An effort has been made to keep all the papers written by Professor Goldberg (cited in Series 9) distinct from the materials that were used by him for his work, unless they are obviously directly related to a particular piece of work. A distinction has also been made between published and unpublished works, the latter consisting of many handwritten notes filed by Professor Goldberg.

Louis Goldberg was born in Melbourne on 22 February, 1908, the youngest of six sons. His parents had emigrated to Australia from Leeds, where they met after escaping political pogroms in Poland and Lithuania. He married Myrtle H. Silverman in 1938, and they had one daughter, Loretta, who is a well known pianist in New York. Myrtle died in 1969. In 1972 he married Jean M. Nethercote (nee Aitkenhead).

After attending Coburg High School, he completed his secondary education at University High School. In 1926 he enrolled as an undergraduate at Melbourne University in the Faculty of Economics and Commerce, where he studied part-time whilst working as a public accountant. He graduated from the University of Melbourne with a Bachelor of Commerce in 1930. He was awarded Research Scholar in Economics in 1931, Bartlett Research Scholar in 1932, and won the Commonwealth Institute of Accountants Thesis Award in 1937. He attained a Master of Commerce in 1938, and a Bachelor of Arts in 1948. Professor Goldberg received recognition outside of Australia when he was granted Rockefeller Foundation Travelling Fellow in 1955, and received the Fulbright Travel Award in 1963. He was also awarded a Doctor of Letters in 1967, and was elected a Fellow of the Academy of Social Sciences in Australia, in recognition of his contribution to the field, after the publication of his work, *An inquiry into the nature of accounting*, in 1965. In 1987 he was appointed as an Officer of the Order of Australia (A.O.)

He has been listed in *Who's who in Australia*, *Who's who in Australasia and the Far East*, *Who's who in the world*, *Who's who of contemporary achievement*, *Who's who of Australian writing*, *The international authors and writers who's who*, *The blue book*, *The dictionary of international biography*, *The writers' directory*, *Men of achievement*, *The world who's who of authors*, *Notable Australians*, and the *International book of honor*.

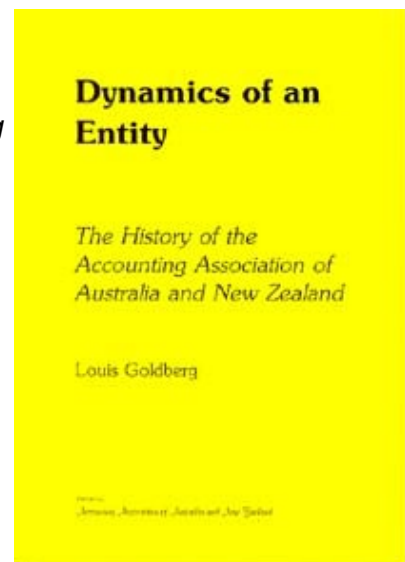
In addition to his teaching career, some of Professor Goldberg's other professional experiences included: public accounting - 1926-31 and 1937-41; cost accounting and control at Dunlop Rubber Co. - 1934-36; and war service as Officer-In-Charge of Estimates and Financial planning with Department of Air (Commonwealth of Australia) - 1942-46.

Professor Goldberg had a deep interest in all aspects of education, and made a significant contribution to the field of accounting education. His teaching career began at the University of Melbourne in 1931 when he was appointed as a part-time tutor in accounting, and he retained this position until 1945. He was appointed to a full-time position as lecturer in 1946, was promoted to Senior Lecturer in 1949, and then Associate Professor in 1957. He succeeded Sir Alec Fitzgerald as G.L. Wood Professor of Accounting, and became Head of the Department of Accounting in 1958, and Dean of the Faculty of Economics and Commerce in 1964. After retiring in 1973 he was conferred the title of Professor Emeritus, and continued to give research seminars. Other educational sojourns included Visiting Professor to -

Baruch School of Business Administration, New York (1963), University of Auckland (1967), University of Florida (1970), Western Australian Institute of Technology (1977), and Caulfield Institute of Technology (1978). He also contributed three years as external examiner to the University of Singapore (1966-68) and was Adjunct Professor, D. Syme School of Business, Monash University (1992-1995).

He was an active member of many professional associations, including: Academy of Social Sciences of Australia; American Accounting Association; Australian Society of Certified Practising Accountants; Institute of Corporate Managers Secretaries and Administrators; and was made an Honorary Life Member of the Academy of Accounting Historians and the Accounting Association of Australia and New Zealand (AAANZ). He also served as chairman of the panel responsible for the syllabus and examination of Matriculation Accounting in Victoria, and served on the council and committees involved in the amalgamation of Melbourne Teacher's College and the Institute of Early Childhood Studies, to form the State College of Victoria.

Louis Goldberg's contribution to accounting theory and history was prolific, and included many papers, articles, pamphlets, reviews, lectures, speeches, conference papers, and chapters of books. He also wrote and co-authored several substantial and influential works, including: *A philosophy of accounting* (1939), which was later published as *An outline of accounting* (1957-), *Elements of accounting* (1947), *Accounting principles* (1946), *Classification of accounts and the planning of accounting systems* (1946), *Concepts of depreciation* (1960), *An inquiry into the nature of accounting* (1965), *Intermediate accounting* (with other authors under the editor A.A. Fitzgerald, 1948 -), editor of *Fitzgerald's accounting* (1967), *S. Vaidyanth Aiyar memorial lectures* (1971), *The florescent decade: accounting education in Australia 1945-1955* (1981), *An introduction to accounting method* (1984), *The TAC system: a computer-based system for teaching accounting method* (1984), *Dynamics of an entity: the history of the Accounting Association of Australia and New Zealand* (1987). *The florescent decade* and *Dynamics of an entity* were the result of Professor Goldberg's post-retirement work, to document the evolution of accounting in Australia.



Although Louis Goldberg was a very busy professional, scholar, writer and academic, he found time to be involved in community activities. He was an early member of the Friends of the Hebrew University, belonged to the Jewish Graduates Association, and competed at AJAX sporting carnivals. In the 1930's he was also involved in publishing a statistical and sociological survey of Jews in Australia. He was also closely involved in the SIDS Research Foundation, and served on the Executive Committee and the Research Advisory Committee between 1977 and 1980.

Professor Goldberg died on the 18 October 1997, aged 89 years.

Louis Goldberg Manuscript Collection

Manuscript material has been divided into numbered 'series', and further divided into specific folder numbers.

Series 1: [Correspondence](#)

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Series 11: [Testimonials and refereeing](#)

Series 12: [Notes of drafts and thoughts](#)

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- [Miscellaneous notes](#)

Series 13: [Notes on 78 Australian companies](#)

Series 14: [Card indexes/chronologies](#)

- [Book catalogue](#)
- [List of Professor Goldberg's publications](#)
- [Lists of references](#)
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- [Bibliography of accounting books](#)
- [Bibliography of "History of accounting"](#)
- [Australian books and pamphlets](#)

Series 15: [Papers](#)

- [Accounting and related works](#)
- [Bibliographies](#)
- [Humour](#)
- [Miscellaneous](#)
- [Conference papers](#)
- [Departmental notes from other institutions](#)
- [Theses from other institutions](#)
- [Newspaper cuttings](#)

Series 16: [Pamphlets](#)

- [Concert programs](#)
- [Miscellaneous](#)

Series 17: [Miscellaneous papers](#)

Series 18: [Catalogues](#)

- [Booksellers' catalogues](#)

- [Seed catalogues](#)

Series 1 : Correspondence

Professor Goldberg's correspondence is arranged in two separate sequences: the first by date, and the second by subject.

Provenance note: Professor Goldberg arranged his personal correspondence in these two sequences which have been maintained by the Library.

Correspondence by Date - 1937-1997

Date (1937-1972)	Series / Folder Number	Date (1973-1996)	Series / Folder no.
1937-1940	1.1	1973	1.27-1.28
1941-1945	1.2	1974	1.29
1951-1952	1.3	1975	1.30
1953-1954	1.4	1976	1.31
1955	1.5	1977	1.32
1956	1.6	1978	1.33
1957	1.7	1979	1.34-1.35
1958	1.8	1980	1.36-1.37
1959	1.9	1981	1.38-1.39
1960	1.10	1982	1.40
1961	1.11	1983	<i>None for this year</i>
1962	1.12	1984	1.41
1963	1.13-1.14	1985	1.42
1964	1.15	1986	1.43
1965	1.16	1987	1.44
1966	1.17	1988	1.45-1.46
1967	1.18-1.19	1989	1.47
1968	1.20	1990	1.48
1969	1.21-1.22	1991	1.49
1970	1.23-1.24	1992	1.50
1971	1.25	1993	1.51
1972	1.26	1994/95	<i>None for these years</i>
		1996	1.52

Correspondence by Subject - 1945-1995

Subject / Correspondent	Date	Series / Folder no.
Accounting academics in the 1980s (USA)	1980	1.53
Anderson, L.		1.53A

Australian Encyclopaedia	1981 - 1987	1.54
Australian National University	1963	1.55
Bangkok holiday	1967	1.56
Bartholomew, Geoff	1966-1974	1.57
Beckhart, H.M.	1957-1963	1.58
Biographical details (Who's who, etc.)	1937-1997	1.59-1.60
Booksellers	1948-1975	1.61
Fulbright travel grant	1962-1963	1.62
Gibson, Robert W.	1961-1972	1.63
Gilbert, Lewis D.	1963	1.64
Japan	1970	1.65
Monash Uni., Syme Dept. of Accounting	1994-1995	1.66
Overseas applications	1951-1962	1.67
Owen, T.M.	1945-1956	1.68
Pennsylvania State University	1970	1.69
Property - Middle Rd., Sth. Camberwell	1957-1971	1.70
Property - Nash St., Glen Iris	1961-1962	1.71
Roseblum, L.	1963-1969	1.72
Royalties on books	1948-1949	1.73
Scandinavia	1970	1.74
Schrader, W.	1963-1966	1.75
Scotland	1970-1977	1.76
Smith, Frank P.	1951-1973	1.77
Solomons, D.	1955-1966	1.78
Stewart, W.	1955-1960	1.79
Sweet & Maxwell	1963	1.80
Vance, L.L.	1954-1968	1.81
Western Australia Institute of Technology	1970s	1.82
1/2 page drafts of letters	Various dates	1.83-1.84

Series 2 : Journals

The journals of Louis Goldberg began in 1953 and concluded in 1994. They are primarily a record of thoughts and ideas relating to the accounting profession, written on foolscap-sized note paper.

Provenance note: Professor Goldberg filed his journals in folders, in chronological order, an order which has been maintained by the Library.

Date	Series / Folder no.
1953	2.1

1954	2.2
1955	2.3
1956 - 1958	2.4
1959 - 1962	2.5
1963	2.6
1964 - 1966	2.7
1967 - 1969	2.8
1970	2.9
1971 - 1973	2.10
1974	2.11
1975 - 1977	2.12
1978	2.13
1979 - 1983	2.14
1984 - 1986	2.15
1987	2.16
1988	2.17
1989	2.18
1990	2.19
1991 - 1994	2.20

Series 3 : Personal papers

Included in the Personal Papers series is personal memorabilia such as the diary of daughter Loretta's first five years, cards, a number of photographs, copies of letters written between Louis and Loretta, and newspaper clippings.

Description	Series / Folder no.
Biographical questionnaire for <i>Dictionary of International Biography</i>	3.1
Cards	3.2
Minute of appreciation from Melbourne University	3.3
Financial accounts	3.4-3.13
Photocopy of a review article on, <i>Essays in honour of Louis Goldberg</i> , taken from <i>Accounting and Business Research</i> , Spring 1991	3.14
Photographs	3.15
References and curriculum vitae	3.16
Various newspaper cuttings	3.17
Diary of daughter Loretta's first 5 years	3.18
Assorted poetry	3.19

Photocopies of 26 letters mainly written between Loretta and Louis Goldberg	3.20
Silverman and Goldberg family trees	3.21
Letter to "darling Jennie wife"	3.22
Sound cassette entitled 'Appreciation of Lou Goldberg's life'	3.23
'Soundbridge: midi-grand piano, quartertone piano' by Loretta Goldberg, 1984 (CD -ROM	3.24
Folder of notes from Claudio Arran (notes by Loretta Goldberg, 1963)	3.25
'Sonatas and three fantasies for the piano' by Wolfgang Amadeus Mozart, New York : E.F. Kalmus [19--]	3.26
Curriculum vitae of Jean Goldberg, 1997	3.27

Series 4 : Education

This series includes school reports, university degrees, and exercise books ranging from primary to tertiary level.

- [School reports](#)
- [University degrees](#)
- [Exercise books and class notes](#)

School reports

Date	Report	Series / Book no.
1920 - 1923	Coburg High School reports	
1922	Junior swimming certificate	4.1
1924	University High School reports	

University degrees

Date	Degree	Series / Book no.
1938	University of Melbourne - Master of Commerce	
1948	Bachelor of Arts	4.2
1967	Doctorate of Letters	

Exercise books and class notes

Includes notes and class work from various subject areas at high school and university.

High school

Date	Subject	Series / Book no.
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1921-24 Homework - English	4.3
1922 History	4.4
1923 History	4.5
1924 History - The French Revolution	4.6
1924 History - Term 2	4.7
1924 History - British history from 1660	4.8
No date English literature	4.9

University

Melbourne University

Date Subject	Series / Book no.
1926 Economic history	4.10
Economic history	4.11
Economic history Vol. I	4.12
1927 Accountancy I	4.13
Economics 1 (Honours)	4.14
1928 Accounting II	4.15-4.16
Auditing	4.17
Economics II History of economic thought	4.18
Economics II Scope and method of economics	4.19
1928 Course notes and other loose notes and exercise book	4.20
European history C	4.21
European history C - Revision	4.22
Psychology logic ethics (Honours)	4.23
Psychology logic ethics (Honours) - Revision	4.24
1931 Accountancy III	4.25
Economics III B	4.26
1932 Modern political institutions - two exercise books and handwritten notes	4.27-4.29
Thesis B.A. (Hons) : Financial history of the City of Melbourne	4.30
1932 Notes and correspondence with Dr. Mauldon. Research topic. Arbitration.	4.31- 4.31A
1934 Investment III A (Hons)	4.32
1948 General science	4.33

Other material

Date Subject	Series / Folder no.
1935 Dunlop	4.34
1936 Machine rate costs Footscray Mills	4.35

Series 5 : Awards and certificates

This series includes awards and certificates from professional associations. Certificates 5e-5q, and 5s are located in a single folder. The certificates labelled from 5a-d, and 5r are framed, and therefore located separately on the shelves.

Association	Date	Award	Series / Folder no.
AAANZ	1961-62	Pewter plate - <i>Commander of Theory</i>	5a
	1962	<i>Appreciation of services as President</i>	5b
	No Date	<i>Life Membership certificate</i>	5c
Academy of Accounting Historians	1989	<i>Life Membership plaque</i>	5d
Australasian Institute of Secretaries	1937	<i>Certificate of Admission as an Associate</i>	5e
Australian Institute of Cost Accountants	1959	<i>Certificate of membership</i>	5f
Australian Society of Accountants	1952	<i>Certificate of membership as an associate</i>	5g
	1953	<i>Certificate of membership as a fellow</i>	5h
Beta Alpha Psi - National Accounting Fraternity	1955	<i>Certificate of initiation into the Lambda chapter</i>	5i
	1970	<i>Certificate of initiation into the Upsilon chapter</i>	5j
Commonwealth Institute of Accountants	1931	<i>Certificate of License</i>	5k
	1937	<i>Certificate of Associate Membership</i>	5l
Institute of Corporate Managers, Secretaries and Administrators	1989	<i>Certificate of membership as an associate</i>	5m
Masons	1929	Free Masons of Victoria - <i>Certificate of admission</i>	5n
	1932	Mark Master Masons of Victoria - <i>Degree of Mark Master</i>	5o
National Society of Accounting	1981	<i>50 Year membership certificate</i>	5p
Royal Chartered Institute of Secretaries	1947	<i>Certificate of admission as associate</i>	5q

Victorian Government	1938	<i>License to Act as an Auditor for Companies</i>	5r
	1939	<i>Certificate of competency - Municipal Auditor</i>	5s

Series 6 : Lecture materials and University reports

- [Melbourne University](#)
- [Other universities](#)

Melbourne University

This series includes material used by Professor Goldberg whilst lecturing at the University of Melbourne. There is also a sequence of material collected by the Professor from other Melbourne University departments, including papers relating to guest lectures that he gave, as well as some miscellaneous material relating to Professor Goldberg's term at the University.

Provenance note: The title given under 'Lecture notes' is generally the title that L.G. wrote on the original manila folder that housed the notes. Otherwise the title was supplied by the cataloguer.

Accounting classes

Lecture notes

	Series / Folder no.
1st Year Accountancy	6.1
1st Year Basic accounting method	6.2
1st Year Budgeting and costing	6.3
1st Year Companies	6.4
1st Year Fiduciary and governmental	6.5
1st Year Financial management	6.6
1st Year Introduction, history	6.7
1st Year Partnership	6.8
1st Year Preparation of reports/adjustments	6.9
1st Year Recording	6.10
Accountancy 2A	6.11
Accountancy 2B	6.12
Accountancy 3	6.13
Cost accountancy	6.14
Accountancy C6 Asset valuation and income determination	6.15
Accountancy D1	6.16
Assorted exercises and data processing exercises	6.17
General lecture notes	6.18

Faculty seminar. Lecture	6.19
Faculty seminar and course notes - various	6.20-6.22

Other Melbourne University departments

Notes	Series / Folder no.
Melbourne University. Department of Psychology.	6.23
Melbourne University. Department of Industrial Science.	6.24
Melbourne University. Faculty of Engineering. Lectures given in accounting for engineers. (Extension Committee)	6.25
Melbourne University. Law School. Lectures for the Company Law class.	6.26

Miscellaneous University papers

Date	Notes	Series / Folder no.
1938-1973	Programs from Conferring Ceremonies, 1938, 1948, 1967, 1973 Other Services Richard Downing, 1975, Afternoon party, 1958	6.27
1945-1973	Correspondence re appointments, salaries, long service leave and visits to other institutions	6.28
1946-1972	Letters and papers as lecturer/Professor at Melbourne University	6.29
1948-1972	Staff seminars Correspondence and memos regarding organisation of the seminars	6.30
1952-1973	Notes regarding The Chair in Accounting, from its formation to Professor Goldberg's successor Administrative memos, notes	6.31
1962-1973	Supervision of Masters of Commerce students. Notes for individual students	6.32
1962-1968	Giblin Library	6.33
1964	Petition by students regarding the Accountancy 2B class	6.34
1964	Notes on Departmental discussion on education	6.35
1973	Fitzgerald Appeal. Memorial to Sir Alexander Fitzgerald and G.E. Fitzgerald Correspondence and notes	6.36
1973	Retirement dinner from the G.L. Wood Chair of Accounting Correspondence and notes	6.37
1975	Faculty of Economics and Commerce - A history	6.38
1984	Essay by Chris Gilberstein	6.39
1985	Faculty of Economics and Commerce. Committee Meeting minutes	6.40
1990	Research report by Christopher J. Grainger	6.41

	Alumni	6.42
1992	Newspaper cuttings regarding the Crest of Melbourne University	6.43
	Essay by Tim Heaton, Winner of the 1994 Louis Goldberg Essay Award	6.44
1994	Selected student examinations and essays	6.45
	Portrait of D.B. Copland	6.45a
	Portrait of L.F. Giblin	

Other Universities

This series includes Professor Goldberg's notes and papers relating to other universities, including visiting guest lecturer/speaker positions, and papers submitted by students.

As Visiting Lecturer

Date / Place	Notes	Series / Folder no.
1967 Auckland	Notes for lectures.	6.46
	Background information on the University and department.	6.47
1970 Florida	Course outlines, procedures and student results.	6.47
	Letter re leave of absence from Melbourne University.	6.47
	Papers submitted by students of Accounting 608.	6.48
1970 Baruch	City College of the City University of New York, Bernard M. Baruch School of Business and Public Administration.	6.49
	Course guides, lecture notes, examinations and tests	6.50
	General administrative notes, Minutes of staff meetings	

Monash University

Date	Notes	Series / Folder no.
1993	Notes regarding merger of David Syme Faculty of Business and Faculty of Economics Commerce and Management	6.51
Various	Notes, department notes, memorandum and research seminars	6.52
1994- 1996	Notes and correspondence Research seminars	6.53

Caulfield Institute of Technology

Date	Notes	Series / Folder no.
1981	Course material - Business Communication ADM121	6.54

Series 7 : Other professional work

This series relates to reports and correspondence with professional bodies other than University departments.

Notes	Dates covered	Series / Folder no.
Commonwealth Institute of Accountants/Australian Society of Accountants, Board of Examiners Correspondence relating to examination	1950-1954	7.1
Demolition Expenses. Notes, transcripts, and correspondence relating to a court case in which Professor Goldberg advised.	1967	7.2
Department of Air . Papers written.	1941	7.3
HSC Examiner	1966, 1980	7.4
Matriculation Board of Examiners Correspondence and details relating to the matriculation examinations	1947-1965	7.5
Municipal Audits. Statements of Shires to audit, correspondence and accounts	1942	7.6
RACV. Investigation into road financing. Notes and correspondence	1962	7.7
Singapore Polytechnic, External examiner Correspondence relating to the position and arrangements for travel.	1966-1968	7.8
Newsletter of the Singapore Polytechnic Society of Commerce.		

Series 8 : Associations

This series contains material relating to the various associations that Professor Goldberg was involved with, including agendas, reports, correspondence, proceedings of conferences, seminars and other papers related to the particular association.

Association	Notes	Date	Series / Folder No.
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Academy of Accounting Historians	Correspondence	1970-1997	8.0a-8.0b
Academy of the Social Sciences in Australia (ASSA)	Information booklet; Lecture program	1991	8.1
	Minutes, memorandum and correspondence	1975-1994	8.2-8.21
Accounting Association of Australia and New Zealand (AAANZ)	Accounting History Committee	1969-1978	8.22
	Conference papers (for years 1976, 1977, 1979, 1983, 1985, 1993)	1976-1993 (incomplete)	8.23-8.29
	Minutes, memorandum, etc. (years 1981 and 1990 missing)	1975-1994 (incomplete)	8.30-8.44
	Newsletters, meeting agendas, etc.; Draft letter re. "forward plan"		8.45
Australian Accountancy Research Foundation (AARF)	Accounting and Auditing Research Committee		
	Minutes of meetings and draft for paper - "Concepts and objectives of financial statements" by George J. Staubus and W.J. Kenley		8.47-8.48
	"Comparison of accounting measurement systems" by C.J. Warrell (paper presented to the Committee)		8.49
	Exposure draft for "Financial reporting by segments"		8.50
	Exposure draft for "Proposed guidelines for the form and standard of Commonwealth undertakings"		8.51
	Seminars program		8.52
Australian Association of University Teachers of Accounting - (AAUTA)	Formation and constitution of AAUTA (for years 1954, 1955, 1958-1964, 1973)	1954-1973 (incomplete)	8.53-8.54
	Notes, agenda		8.55
	Correspondence re. Abacus		8.56
	Correspondence with R.J. Chambers		8.57
	Conference - Papers presented, 1964	1964	8.58
	Conference - University of Newcastle, 1968	1968	8.59
	Conference, 1969	1969	8.60

	Conference - Canterbury, New Zealand, 1971	1971	8.61
	Conference paper, 1980	1980	8.62
	"Some notes on the early years ." by Stephen Zeff Paper from conference		8.63
Australian Society of Accountants	Annual research lectures, 1950-1990 (for years 1950, 1958, 1968, 1972, 1973, 1975, 1981, 1985, 1990)	1950-1990 (incomplete)	8.64- 8.71
	Assorted papers for consideration and comments by ASA		8.72
	Comments on the integration of professional bodies		8.73
	Convention; Dinner and notes		8.74
	List of titles in the ASA Central Library		8.75- 8.76
	Programs for conferences, seminars and discussions		8.77
	Seminars/Lectures/Workshops by ASA		8.78
Australian Society of Security Analysts	Various reports	1969	8.79
Centre for Independent Studies	Correspondence and newsletters		8.80
Chartered Accountants Research Society	Continuing education	1967-1968	8.81
Commonwealth Institute of Accountants	Meetings on Terminology	1939, 1951	8.82
Other various associations	Conference details; Invitations to various events	1920-1995	8.83
Sudden Infant Death Syndrome (SIDS)	Miscellaneous	1977-1980	8.84
X-3 Study Group	Notes		8.85

Series 9 : Papers relating to published works

This series contains drafts, notes, galley proofs and other miscellaneous material relating to articles, books, and reviews written by Professor Goldberg. The reviews and books are arranged alphabetically by title, whilst the Articles have been arranged according to date.

- [Reviews](#)
- [Articles](#)
- [Books](#)

9 Reviews

Containing published reviews written by Professor Goldberg.

Title	Series/Folder no.
Book Reviews 1934- 1985	9.1
Comments on Accounting History	9.2
Comments on conference papers	9.3
Comments on papers. Australian Accountant, June 1948	9.4
Sybil Motely, 1971	
Foreword for "Graded questions : first stage accounting / by J.F. Dyall and C.A. Hulls, 1962	9.5
Letters to the editor - The accountant, 1956	9.6
Letters to the editor - Australian Accountant 1953, 1954, 1957, 1976	9.7
Letters to the editor - Chartered Accountant in Australia, 1966	9.8
Letters to the editor - Financial forum, 1993	9.9

9A Articles

The notes, drafts, research material and correspondence relating to articles written by Professor Goldberg are arranged by the date the article was published.

Date	Article	Material	Series / Folder no.
1935	<i>Principles of company accounting</i> , Commonwealth Accountants Students Society,	Typed copy of article	9.1A

December 1935	<i>The transport problem in Victoria</i> , The Economic Record	Notes, draft, typed copy of article and reprint of article	9.2A
September 1936	<i>The Australian Jewish population</i> , The Australian Jewish News.	Typed copy of article and published article	9.3A
February 1940	<i>Types of cost accounting</i> , Australian Accountant	Typed copy of paper.	9.4A
June 1941	<i>Cost</i> , The Australian Accountant,	Typed copy of article and photocopy of article	9.5A
July 1944	<i>The Entity theory of accounting</i> , The Australian Accountant	Typed copy of paper and photocopy of published article.	9.6A
July 1945	<i>Accounting conventions</i> , Australian accountant	Typed copy of paper	9.7A
1946	<i>On writing something</i> , The Margin	Draft and published article	9.8A
November 1947	<i>The Presentation of financial statements</i> , The Record	Copy of published paper	9.9A
September 1947	<i>Some aspects of partnership accounting</i> , Australian Accountancy students <i>The teaching of accountancy. Series of seven articles.</i>	Published article	9.10A
1946-1947	1. Should accounting be taught in schools, Sept. 1946 2. The functions of accounting, Oct. 1946 3. The theoretical background for teaching accountancy, Nov. 1946 4. The accounting equation and its application, Jan 1947 5. The function, preparation and presentation of accounting reports, Feb/Mar 1947 6. The interpretation of accounting reports, Apr. 1947 7. The theory of cost accounting, May 1947	Typed copies of papers and some published copies of the papers	9.11A

January 1948	<i>The teaching of accountancy answers to questions,</i> The Australian Accountant.	Copy of the paper	9.12A
August 1948	<i>Form and content of company financial statements,</i> The Australian Accountant	Published article	9.13A
		Photocopies of the four articles	9.14A
		Typescript	9.15A
		Research and correspondence	9.16A
		General survey and outline	9.17A
		Earliest times	9.18A
		Greece-Rome	9.19A
1949	<i>The Development of accounting</i> (series of four articles) The Australian Accountancy student	Emergence of double entry	9.20A
		Pacioli	9.21A
		Antiquity of auditing	9.22A
		Early costing	9.23A
		3 Centuries	9.24A
		19th century accounting	9.25A
		19th century statutes	9.26A
		19th century European thought	9.27A
		20th century	9.28A
		Problems of present & future	9.29A
January 1949	<i>Holding companies in Australia,</i> ANZAAS Meeting, Hobart	Typed copies of paper	9.30A
October 1949	<i>The Successful merchant,</i> The Australian Accountant	Typed copy and photocopies of published article	9.31A
November 1949	<i>The place of accounting in secondary education,</i> <i>Educational magazine.</i>	Typed copy of article	9.32A
December 1950	<i>The publication of Accountancy books in Australia,</i> AUTA Newsletter	Typed copy of paper	9.33A
October 1951	<i>The Funds statement reconsidered,</i> The Accounting Review	Typed copy of paper and reprints of article from publisher.	9.34A
April 1952	<i>A Distinction between "Profit" and "Income",</i> Accounting Research	Typed copy of paper and publishers reprints	9.35A
October 1952	<i>Some early Australian accounting records,</i> The Australian Accountant,	Notes, drafts, source material, photocopy of published article, reprint from publisher and correspondence with publisher	9.36A
April 1953	<i>The exposition of fundamental accounting theory,</i> The Accounting Review	Typed copy of paper.	9.37A

May 1953	<i>Some queries on depreciation.</i> Paper given at Seminar , and ASA Research lecture. Also given as Commonwealth Institute of Accountants Research Lecture in Canberra, 1955	Typed copy of paper and correspondence regarding conference.	9.38A
1954	<i>Depreciation and capital erosion,</i> Australian Accountancy Progress	Draft, typed copy of paper and correspondence.	9.39A
July 1955	<i>Concepts of depreciation,</i> The Accounting review, <i>Depreciation in published company reports,</i> Accounting Research.	Typed copy of paper and précis	9.40A
July 1955	Also ASA Research lecture, delivered at the University of Queensland, 30th September 1954.	Reprint, typed copies of paper and correspondence regarding research lecture	9.41A
January 1956	<i>The Word "Stock",</i> The Australian Accountant	Typed copy of article and photocopies of published articles	9.42A
October 1956	<i>Taxation and Inflation : A Suggestion,</i> The Australian Accountant	Draft, typed copies and reprint of published article	9.43A
July 1957	<i>Jeremy Bentham, Critic of Accounting Method,</i> Accounting Research	Notes, drafts, source material, galley proofs, photocopies of reprint from publishers and correspondence with publisher.	9.44A
1958	<i>The Province of accounting,</i> GL Wood Memorial Lecture, University of Melbourne	Notes, drafts, typed copies of paper and photocopies of paper	9.45A
1958	<i>Influences of economic forces in accounting,</i> Australian Society of Accountants 1958 Convention, Sydney	Typed copies of paper	9.46A
January 1959	<i>Assumptions in discussions on depreciation,</i> The Australian Accountant. Reprint.	Draft, and photocopy of published article	9.47A
1960	<i>The Development of accounting standards or principles,</i> Asian and Pacific Accounting Convention, Melb 1960.	Typed copy of paper with amendments, correspondence regarding conference.	9.48A

September 1961	<i>Accountancy teaching in the University of Melbourne</i> , AAUTA News Bulletin	Typed copy of paper	9.49A
October 1961	<i>The Word provision</i> , The Chartered Accountant in Australia	Typed copy of article	9.50A
November 1961	<i>The American Association of University Instructors in accounting</i> , AAUTA News Bulletin	Draft and original newspaper copy of article.	9.51A
April 17 1963	<i>On anything you like</i> , The Times Literary Supplement <i>The Present state of accounting theory</i> , Accounting Review.		9.52A
July 1963	Presidential Address AAUTA, Aug. 1962 Workshop in Accounting Research, University of Chicago. May 1963.	Drafts, typed copy of both article and paper and reprint of published article.	9.53A
July 1964	<i>How rational is rationale?</i> , The New York Certified Public Accountant	Typed copy of article and photocopies of published article	9.54A
1964	<i>Depreciation and Obsolescence</i> , Address to Valuers Convention	Typed copy of paper with notations and correspondence.	9.55A
	<i>University education for the accountancy profession</i> , The accounting frontier by R.J. Chambers et.al.	Typed copies of chapter and photocopies of the published book	9.56A
September 1965	<i>A Note on current assets</i> , Abacus Also written for the Criminal Investigation Branch of the Victoria Police.	Drafts, typed copies of paper, research into subject and correspondence	9.57A
1965	Theory of cost functions, AAUTA conference.	Drafts	9.58A
1966	<i>Some complexities of depreciation</i> , The Singapore Accountant. Address to ASA Hobart, Launceston 1964.	Draft and typed copies of article	9.59A
August 1966	<i>A thought about examinations</i> , Pharmacy magazine		9.60A
1967	<i>The unit of activity</i> , The Singapore Accountant.	Drafts and typed copies of article	9.61A

	(Based on Chapter 8 of " An inquiry into the nature of Accounting, 1965).		
June 1968	<i>An investigation into shareholder attitudes</i> , The Australian Accountant	Typed copies of paper and questionnaire and reprints from publisher	9.62A
June 1968	<i>Comment on consolidated statements</i> , The Australian Accountant	Drafts and copy of the article.	9.63A
June 1968	<i>Communication</i> , (Guest Editorial) The Australian Accountant	Drafts and typed copy of the article.	9.64A
August 1968	<i>Contracts with publishers</i> , Presented at AAUTA Convention , University of Newcastle.	Drafts and copies of extracts from the paper. Contracts with publishers regarding Professor Goldberg's previous books. Correspondence regarding the Conference.	9.65A
December 1969	<i>Depreciation : a critical comment</i> , The Accountants magazine. Reprinted in C.J.Gibson, G.G. Meridith R. Peterson. (1972) <i>Accounting concepts</i> .	Drafts, typed copies of article, galley proof, and photocopy of published article and correspondence.	9.66A
November 10 1969	<i>Obituary. Sir Alexander Fitzgerald</i> , University of Melbourne Gazette	Draft and published article.	9.67A
1969	<i>A note on humanism in accounting</i> , Singapore Accountant	Drafts and typed copies of article.	9.68A
		Research and notes	
		Copies of paper and article.	9.69A
		Correspondence and lecture details	9.70A
		Typescript	9.71A
	<i>Company auditors reports</i> , 30th Annual Research	Introduction notes	9.72A
	Lecture, University of Melbourne, 30th October 1969. Published in Australian Society of Accountants Bulletin. Presented in India, 1970.	Draft	9.73A
April 1970		Qual'ns reported in the newspaper	9.74A
		Published qualifications	9.75A
		Unpublished qualifications	9.76A
		Share prices	9.77A
		Sample of 138 companies	9.78A
		Sample of delisted companies	9.79A
		Function of auditors reports	9.80A
		Institute statement	9.81A
			9.82A

March 1970	<i>Varieties of accounting theory, and Foundations of Accounting Theory</i> , Papers presented at the Accounting Theory Symposium, University of Florida, 1970.	Typed copies of paper.	9.83A
1970	<i>The Social responsibilities of chartered accountants</i> , Presented in India 1970.	Typed copy of paper.	9.84A
1970	<i>Accounting principles - problems of authority and control</i> , Presented in India		9.85A
			9.86A
October 1972	<i>Empirical research in accounting</i> , Comment on paper, Proceedings of 3rd. International. conference on Accounting Education.	Drafts and typed copy of article.	9.87A
1973	<i>Accountancy</i> , (article for The New Australian Encyclopedia), 1973.	Typed copy of the article.	9.88A
1974-1975	<i>Patterns of accounting activities</i> , The Emanuel Sax Distinguished Lectures in Accounting, Baruch.		9.89A
October 1974	<i>The Future of the past in accounting</i> , Paper presented to AAANZ Conference, The Accountants Magazine.	Typed copies of article, reprint from the publisher and correspondence regarding conference details.	9.90A
1975	<i>Non-Accounting for accountants</i> , submitted to The Accounting Review.	Draft and correspondence with publisher.	9.91A
December 1976	<i>Some outlandish propositions on Inflation and inflation accounting</i> , The Australian Accountant. Also at Workshops at the University of Queensland and the University of Newcastle, 1976.	Draft and typed copies of paper presented at the conference and typed copies of article, galley proofs, photocopy of published article and published article.	9.92A
June 7 1977	<i>Some doubts on CCA</i> , The Australian 7/6/77.	Typed copy of article, newspaper clipping of published article and correspondence. 1/2 page notes	9.93A
September 1977	<i>Know your library</i> , Accounting History, The Australian accountant.	Drafts	9.94A

1977	<i>The Search for Scoullier: an interim report.</i> Paper presented at AAANZ Conference Melb., Aug. 1975. Also in Accounting and Business research , Summer 1977.	Notes, drafts, typed copies of articles, photocopies of the published article. Research and correspondence regarding research for article. correspondence with publishers and correspondence regarding conference.	9.95A- 9.96A
1977	<i>The Accountant as scientist,</i> Paper presented to AAANZ 1977 Conference, Macquarie University & Kuring-gai CAE, 1977.	Drafts, notes and copies of papers.	9.97A- 9.98A
1977/78	<i>Education for accountancy,</i> Australian Accountant, April 1977. Also in Letters Jan/Feb 1978.	Drafts, typed copy of article and photocopy of published article and letter.	9.99A
September 1979	<i>The Pleasing art,</i> The Australian accountant. Also submitted to Accounting Historians Journal.	Drafts, typed copy of paper, photocopy of published article.	9.100A
1980	<i>Dilemmas of accounting education,</i> Essays in honor of Trevor R. Johnston.	Typed copies of article and photocopies of published article.	9.101A
December 1980	<i>Accounting and history,</i> The Australian Accountant.	Letters and Drafts, Galley Proofs and Photocopy.	9.102A
1981	<i>One cheer for the commander.</i> Published ~ 1981.	Draft and typed copy of paper 1/2 page notes	9.103A
Autumn 1982	<i>Murray's science of accountship,</i> Accounting and Business Research	Drafts, source materials, typed copies of articles, correspondence regarding source material and correspondence with the publisher. 1/2 page notes	9.104A
1983	<i>Accountancy,</i> Article in Australian Encyclopedia	Typed copy of article.	9.105A
November 1983	<i>Counsel to ladies: Investment advice of ninety years ago,</i> Accounting and Finance	Typed copies and photocopy of published article	9.106A
1983	<i>The Rest of John Scouller,</i> Paper presented to AAANZ Conference, Brisbane, 1983. Accounting History	Notes, drafts, typed copies of paper and reprint from publisher of article. Research into Scouller, correspondence regarding research and correspondence	9.107A- 9.109A

	Newsletter, Winter, 1984 Reproduced in Accounting in Australia (Ed. R.H. Parker), 1983.	regarding AAANZ conference and details of travel etc. Scouller - Correspondence and articles for further research into John Scouller. 1985	
February 1985	<i>Exploring inflation - a suggestion</i> , ASSA News,	Typed copy of paper, previous notes which led to paper and correspondence.	9.110A
Spring 1985	<i>John Caldwell Colt: a notorious accountant</i> , Accounting Historians Journal,	Notes, drafts, source material, typed copies of article and photocopies of article. Correspondence with sources of reference material and publisher.	9.111A- 9.112A
1985-87	<i>Some reflections on accounting education</i> . Some brief 'speculations' on Scouller's place in the history of accounting in Australia.	Drafts and typed copies of paper.	9.113A- 9.114A
1985			9.115A
Spring 1986.	<i>Writing for the journal</i> , Guest Editorial, Accounting Historians Journal	Typed copy of article and photocopies of published article.	9.116A
1988.	<i>Accountancy</i> , The Australian Encyclopedia, 5th ed.	Typed copy of article.	-
1988	Principles of Accounting, (Fitzgerald, A.A.) 1938, Australian Accountant.- photocopy. Review by Goldberg in The Accounting Historians Journal, V15, (1)	Article, 1/2 page notes, draft, correspondence, notes.	9.117A
Spring 1991.	<i>Reflections upon a few pages of Cronhelm</i> , The Accounting Historians Note book	Typed copies of article	9.118A
1991	<i>On something about Gilman</i> , Accounting History	1/2 pg. notes, typed copy of article	9.119A
July 1993	<i>A Cautionary fable</i> , Letter to the editor re AARF, Financial forum	Drafts and Letter.	9.120A
March 1994.	<i>Perceptions and concepts in accounting. 1. The unit of experience</i> . David Syme Seminar, Monash University	Draft and typed copy of paper	9.121A

<i>Each his own man - The remarkable Fitzgerald brothers.</i> Paper at AAANZ conference Wollongong Accounting history, 1994 Reprint	Drafts, and typed copies of paper. Source material for the paper	9.122A
<i>Sir Adolph Alexander Fitzgerald and Garrett Ernest Fitzgerald.</i> Australian Dictionary of Biography, 1994	Notes, drafts, typed copy of article and correspondence	9.123A- 9.124A
<i>Double entry an assessment,</i> Paper at 17th Annual congress of the European Accounting association, Venice, 1994.	Typed copy of abstract and paper.	9.125A
<i>Wither accounting research : a personal view,</i> Asia Pacific Journal of Accounting, Dec 1994.	Notes, 1/2 pages, Drafts, typed copies and photocopies of published articles.	9.126A- 9.127A
<i>Send three and fourpence: Some reflections on oral - and other - history,</i> June 1997 ? published.	Drafts, typed copies of article and correspondence re article.	9.128A

9B Books

The archival material relating to the published books of Louis Goldberg includes notes, source material, drafts, research correspondence, review notes and publishers' correspondence on the following list of titles. This material is arranged by title.

Title	Notes	Series / Folder no.
Accounting : communication and control	Chapters 14 & 15 - revision notes and various drafts and copies	9.1B-9.4B
	Correspondence	9.5B
	1/2 page notes	9.6B-9.8B
Accounting principles	Index card sized notes	9.9B
	Manuscript	9.10B
Classification of accounts and the planning of accounting systems(1946)	Index card sized notes	9.11B
	Manuscript	9.12B

Concepts of depreciation	Accounts of sales of the book	9.13B
	Index card sized notes	9.14B
Current accounting trends (editor of)	Account for royalties	9.15B
Dynamics of an entity	AAANZ history/general	9.16B
	Chronology file	9.17B
	Concepts for a history	9.18B
	Concepts for a history, draft - edited July/August 1986	9.19B- 9.20B
	Corrected manuscript and related correspondence	9.21-9.23
	Correspondence relating to AAANZ history	9.24B
	Draft of final manuscript	9.25B- 2.26B
	Draft of preface	9.27B
	Errata	9.28B
	Manuscript as sent to L.D. Parker, Monash University	9.29B- 9.30B
	Photocopy of first draft	9.31B
	Responses & information from AAANZ & AAUTA	9.32B
	Review by M. Gaffin, in The Accounting historians journal, June 1989, p. 130-132.	9.33B
	Superseded drafts and copies	9.37B- 9.51B
	Type script	9.52B- 9.53B
	1/2 page notes	9.54B
Elements of accounting	Author's proof	9.55B
	Correspondence	9.56B
	Index card sized notes to chapters 1, 2, 20, 21	9.57B
	Typescript	9.58B
	2nd edition - draft	9.59B- 9.60B
	3rd edition - edited manuscript	9.61B
Fitzgerald's accounting (originally called 'Intermediate accounting') - various chapters	Correspondence	9.62B
	Original manuscript	9.63B
	Preface	9.64B

The florescent decade and Accounting education in Australia	Accounting education in Australia - pre Florescent decate, 1st draft	9.65B	
	Accounting education in Australia - pre Florescent decade, original and copies	9.66B	
	Bibliography file	9.67B	
	Copy of manuscript from R.R. Officer	9.68B	
	Correspondence and research	9.69B-9.70B	
	Typed proofs	9.71B	
	1st draft	9.72B	
	2nd draft	9.73B	
	1/2 page notes	9.74B-9.75B	
	Inquiry into the nature of accounting	Bid copy	9.76B-9.80B
		Bid copy returned by Bantam	9.81B-9.85B
		Correspondence 1963-1993	9.86B
		Draft	9.87B-9.91B
Index		9.92B	
Manuscript		9.93B	
Notes and drafts on Prefatory		9.94B	
Printers copy		9.95B-9.98B	
Prolegomena for a theory of accounting - original manuscript and drafts		9.99B	
1/2 page notes		9.100B	
Introduction to accounting method	Photocopies	9.101B-9.104B	
	Publishers' contract	9.105B	
	Typescript	9.106B-9.110B	
	1/2 page notes	9.111B	
	Philosophy of accounting/Outline of accounting (originally published as Philosophy of accounting)	Copyright certificate	9.112B
Correspondence		9.113B	
Index-sized card notes		9.114B	

	Original handwritten manuscript of Philosophy of Accounting , bound by Jean Goldberg	9.115B
	Part I - The concepts of accounting	9.116B
	Philosophy of accounting - manuscript	9.117B
	3rd ed. - Chapter 9 draft	9.118B
	4th ed. - Author's proofs	9.119B
	6th ed. - Notes and correspondence	9.120B
	- 1/2 page notes	9.121B
	- Index	9.123B
Shareholders guide to company reports	Manuscript	9.124B
	Manuscript - by Chapters	9.124Ba- 9.124Bn
	Outline	9.125B
	Typescript	9.126B
Studies in accounting theory (Contributor)	Accounts for royalties	9.127B
The TAC System : a computer based system for teaching accounting method	Computer data entry exercises	9.128B
	Correspondence 1983	9.129B
	Correspondence 1984	9.130B
	Correspondence 1985-1988	9.131B
	Notes	9.132B
	Publishing agreements	9.133B
	1/2 page notes - ideas for approaches to a seminar	9.134B
University education for the accountancy profession being a chapter in "The accounting frontier" by R.J. Chambers	Typescripts of papers/chapters	9.135B
Vaidyanath Aiyar, S. Memorial lectures.	Notes, correspondence, drafts of all the lectures	9.136B

Series 10 : Unpublished writings

Louis Goldberg's unpublished writings include texts of speeches and lectures, as well as miscellaneous thoughts and observations, which include some poetry and drafts of articles. Other notes of thoughts are arranged in [Series 12](#).

- [Speeches/Seminars/Lectures](#)
- [Submissions/Comments](#)
- [General works](#)

Speeches/Seminars/Lectures

Title	Series / Folder no.
"Basic postulates of accounting" 1962. ASA Lecturette	10.1
Code of ethics	10.2
"The Importance to Management of advance education" Society of Association Executives, 1962	10.3
Lecture Kuring-gai, 1975	10.4
Lecture RMIT "Profit", 1975	10.5
Miscellaneous notes for speeches seminars etc	10.6
Police College	10.7
"Recent developments in accounting and management", 1962. Address to Federal conference of Associated bread manufacturers of Australia and New Zealand.	10.8
Speeches for graduation ceremonies	10.9
"The Widening scope of accounting" 1962 Address to the Australian students of Accounting Society	10.10

Submissions/Comments

Unpublished solicited reports and comments by Professor Goldberg.

Title	Series / Folder no.
Comments on Exposure Drafts. AARF.	10.11
General comments on Exposure drafts, 1975	10.12
"Funds Statements" 1980	10.13
"Proposed guidelines for the form and standard of Commonwealth Undertakings". 1981	10.14
"Accounting for Goodwill", 1983	10.15
Company Law - Proposed amendments, 1967. Report and notes relating to the report	10.16
Report on a study of the audit and reporting responsibilities of public bodies in Victoria, March 1981.	10.17-
Notes, research , typed copy of comments and correspondence regarding report and Touche Ross report.	10.18

<i>Some comments on accounting education. 1987</i> Submission to the Task force for Accounting Education. A joint enquiry by: the Australian Association of Australia and New Zealand, Australian Society of Accountants and The Institute of Chartered Accountants in Australia. Typed copies of submission and correspondence.	10.19
Submission to the Review of the Accounting Discipline in Higher Education, 1990 (Matthews Report) Chaired by Emeritus Professor Russell Matthews Notes, Background Copy of Executive summary of the report and a draft of the full report.	10.20- 10.23

General works

This is a series of articles and notes that have been written by Professor Goldberg, which have not been published. Some of these are not related to accounting, and are of a more personal nature.

Provenance note:

This series consists of articles written by Professor Goldberg, but there is no indication of when and in which journal the article was published. Sometimes however dates were noted on the papers. This possibly indicates the year in which the article was written. These are distinct from Series 12 Miscellaneous notes, which are typed or handwritten notes on various subjects, not in the form of an essay or article.

Title	Series / Folder no.
Accounting knowledge. 1/2 page notes.	10.23A
<i>Accounting: the early days.</i> Bound booklet with no date or author listed. Assumption that it was written by Professor Goldberg.	10.23B
<i>An Approach to societal (or socio-economic) accounting.</i> Notes, drafts, typed copy of paper and correspondence. 1972 . Correspondence in 1987, related to paper.	10.24
Articles 1930-1939 "A legal minimum wage", Articles on Socio-economics.	10.25
Articles 1940-1949 "A subversive note by Lucifor Lux" Financial Accounting methods, Teachers Refresher course, 1945	10.26
Articles 1950-1959 "Examination hints", 1950 Lecture at the Two day conference on Hospital Inventory, 1953 "Report on the American Accounting Association Convention, 1955" "A few points about examinations", 1957	10.27

"Balance sheet analysis for credit purposes", 1958	
"The scope of accountancy"	
Contemporary accounting, 1945	10.27A
<i>Economics for the simple minded</i>	10.28
<i>Education - some rough notes.</i>	10.28A
Typed copies and 1/2 page notes.	
Eloise in numberland.	10.29
1/2 page notes	
<i>A few thoughts on writing.</i>	10.29A
1/2 page typed notes.	
<i>Form and content of Company Financial reports.</i>	10.30
Draft and typed copy	
Literature of Australian Business Cycles	10.31
<i>Murder in the abstract.</i>	10.32
Notes, drafts and some chapters.	
<i>My sporting career.</i> Typed notes of paper	10.33
Nature of the accounting process	10.34
Poems, jottings	10.35
<i>Some doubts concerning depreciation in government accounting.</i>	10.36
Typed copy of paper	
<i>Some reflections on Council, 1980</i>	10.36A
1/2 page typed notes	
<i>The case of the Tripodal paradigm</i>	10.36B
1/2 page notes	
<i>The specialist in credits.</i>	10.37
1/2 page notes	
<i>The strange case history of depreciation</i>	10.37A
<i>Varieties of accounting theory.</i>	10.37B
1/2 page notes	
Various articles (maybe University essays?)	10.38
Various works in progress	10.39

Series 11 : Testimonials and refereeing

The testimonial references are arranged simply in chronological order, although the period 1974 to 1979 is missing from this collection. Correspondence relating to refereed papers and articles is also included.

Testimonials

Years **Series / Folder no.**

1957-1965 11.1
 1966-1973 11.2-11.3
 1980-1997 11.4

Refereeing

Material filed under the the name of the journal to which it was submitted.

Title	Dates	Series / Folder no.
AAAJ	1990-1992	11.5
Abacus	1980	11.6
Accounting Review	1980	11.7
AHJ	1977 - 1978, 1979, 1980, 1981, 1982, 1983, 1984, 1985, 1986 - 1988	11.8-11.16
	Correspondence regarding refereeing for AHJ.	11.17
Other Refereeing	1967 -1975, 1976-1990, 1989	11.18-11.22
	An introduction to financial accounting by Graham Peirson and Scott Henderson. Chapters with Louis Goldberg's notes and comments. 1981	11.23-11.24

Series 12 : Notes of drafts and thoughts

This material predominantly consists of index-card sized paper notes that were taped or clipped together, and often labelled by Professor Goldberg.

- [Index-card sized paper notes](#)
- [Miscellaneous notes](#)

Index-card sized paper notes

Drafts/ideas used in talks/lectures/papers, etc.

General topics	Series / Box no.
A.A. & G.E. Fitzgerald	12.1
Anything you like	12.1
Explanations in the natural sciences	12.1
Frederick	12.1

Gilman	12.1
How rational is rational	12.1
Nature and limitations of social phenomena	12.1
On writing something	12.1
One cheer for the commander	12.1
Out of my nights	12.1
Perspectives	12.1
Philosophical thoughts on life	12.1
Propriety reality viewpoints	12.1
Response to launch of L.G. festschrift	12.1
Scouller	12.1
Some outlandish propositions The nature and limitations of social phenomena	12.1
Talk on Australian society in the 20th century.	12.1

Notes/reviews on books

Title	Series / Box no.
Notes on book - Counsel to ladies and easy going men on their business investments	12.2
Notes on book - The pleasing art of money-catching	12.2
Review - Anthony et al. (1979) - Readings in advanced financial accounting theory	12.2
Review - Baston, A. (1952) Elements of account	12.2
Review - Bigg, W.W. (1954) Spicer & Pegler's mercantile law	12.2
Review - Eldridge, H.J. (1954) The evolution of the science of bookkeeping	12.2
Review - Gaffikin, M. (1984) Contemporary accounting thought	12.2
Review - Graham, A.,W. (1979) Without fear or favour	12.2
Review - Hendriksen (1966) Accounting theory	12.2
Review - John Raymond Wildman by Previts and Taylor	12.2
Review - Mathew, R. (1979) The accounting framework	12.2
Review - Normanton (1966) Accountability & audit of governments	12.2
Review - Thesis - Applicability of the proprietary theory of accounting in the modern corporation - 1953	12.2
Review - Zeff, Asset appreciation	12.2

Notes on accounting/education used by Professor Goldberg in talks/writings

Topic	Series / Box no.
Accounting and history	12.3

Accounting education seminar - 1979	12.3
Accounting education - 1984	12.3
Accounting for changing money values	12.3
Accounting in the modern world a personal view	12.3
Accounting profession	12.3
Accounting terminology	12.3
American Accounting Association Accounting education in the third world - 1978	12.3
American Accounting Association convention 1955	12.3
Assumptions in discussions on depreciation	12.3
C.I.T. Accounting theory 1978	12.3
Course content C.I.T. seminar	12.3
Staff seminar C.I.T. - 1978	12.3
Depreciation and capital erosion	12.3
Depreciation in government accounting	12.3
Depreciation in publishers company - reports	12.3
Development of accounting	12.4
Development of accounting at University of Melb. - 1953	12.4
Dilemmas of accounting education	12.4
Dilemmas of accounting education references	12.4
Disposition of funds	12.4
Doctrine of conservation	12.4
Economics for the simple minded	12.4
Entity theory of accounting	12.4
Establishment & control of the hospital inventory	12.4
Exposition of fundamental accounting procedure	12.4
Four year course	12.4
Importance of management of advanced education	12.4
Influence of economic forces in accounting	12.4
Is the accountant a scientist 1977	12.4
Lecture Economics A - 1952 Holding Companies	12.4
Lecture C.I.T. Some concepts relevant to cost considerations 1978	12.4
Lecture III The place of accounting in Business organizations	12.4
Lecture IV Methods of financing business activities	12.4
Lecture V the use of cost accounting in a business	12.4
Lecture VI The importance of budgeting	12.4
Lecture VII differential costs and the break even chart	12.4
Memo on MSC 1976	12.4
Memo to the V.C.	12.4
Modern development in theory & practice of accounting	12.4
New Australian Encyclopedia	12.4

Notes on - Letter to the editor Australian Accountant	12.4
Objections to CCA	12.4
Origins of double entry	12.5
Prahran College of Advanced Education Seminar 1978 Is business education necessary?	12.5
Re academic staff on council	12.5
Reflections on council	12.5
Seminar Queensland	12.5
Some queries about depreciation 1955	12.5
Talk Beta Alph Psi The accounting profession in Australia	12.5
Talk Jewish Public Accountants - 1966	12.5
The accountant as scientist	12.5
The accountant as scientist presentation comments/notes	12.5
The development of accounting standards or principles	12.5
The functions of accounting	12.5
The place of accounting in secondary education	12.5
The present state of accounting theory - 1962	12.5
The province of accounting	12.5
The science of accountantship	12.5
The scope of accountancy - 1952	12.5
The search for generally accepted accounting principles WAIT 1977	12.5
The theoretical background for teaching accounting	12.5

Unpublished thoughts

These were filed by Professor Goldberg in used envelopes, and labelled alphabetically from **Accountants** through to **Working Capital**.

Definitions / thoughts on accounting topics Series / Box no.

Accountants - Working Capital 12.6-12.8

Professor Goldberg filed these thoughts in used envelopes, and labelled them alphabetically from **Age** through to **Youth**.

Personal / philosophical thoughts Series / Box no.

Age - Youth 12.9-12.14

Miscellaneous notes

Miscellaneous material written by Louis Goldberg on various topics in a variety of forms. Some are handwritten notes in folders, others are typed on full and 1/2 pages.

Subject Series / Folder No.

Accounting education 12.15

Accounting reports	12.16
Accounting research	12.17
Business cycle	12.18
Capital and revenue	12.19
Computer technology	12.20
Conservatism	12.21
CPB	12.22
Financial statements	12.23
Foreign currency debate	12.24
History of Accounting	12.24A
Income tax	12.25
Inflation - notes	12.26
Miscellaneous	12.27
Organisation	12.28
Replacement cost	12.29
Social accounting	12.30
Valuation	12.31

Series 13 b : Company information on 78 Australian companies from 1945 - 1953

These notes were made on index-card sized paper and taped together in bundles.

Companies	Series / Box no.
Companies 1-20	13.1
Companies 21-40	13.1
Companies 41-60	13.1
Companies 61-78	13.1

Series 14 : Lists/Indexes/Chronologies

- [Book catalogue](#)
- [List of Professor Goldberg's publications](#)
- [List of references](#)
- [Chronologies](#)
- [Bibliography of accounting books](#)
- [Bibliography of 'History of accounting'](#)
- [Australian books and pamphlets](#)

Book catalogue

This series consists of a handwritten index of the books in Professor Goldberg's personal library. It also includes a list of who had borrowed books from him, and typewritten cards he had created to request the return of his books. It dates from 1945 to 1976.

Book catalogue Series / Box no.

A-Z 14.1-14.2

List of Professor Goldberg's Publications

These are index-card size.

List of Professor Goldberg's publications Series / Box no.

A-Z 14.3

Lists of references

List of references Series / Box no.

References, readings, etc. 14.4

Index for *Inquiry into accounting* 14.5

References for the *Florescent decade* 14.6

Chronologies

Written on small rectangles of paper.

Title Series / Box no.

Chronology for *Florescent decade* - Up to 1950 14.7

Chronology for *Florescent decade* - After 1950 14.7

Chronology of 19th century accounting 14.7

Chronology for Accounting paper 14.7

Chronology for AUTA - early years 14.7

Chronology for AAUTA 14.7

Chronology for J. Scouller 14.7

Chronology for A.A. Fitzgerald 14.7

Chronology for G.E. Fitzgerald 14.7

Bibliography of accounting books

Index cards labelled "F" in the top right hand corner, alphabetically arranged.

With 'F' in the top right hand corner Box no.

A-Z 14.8-14.10

Index cards, alphabetically arranged.

Without 'F' Box no.

A-Z 14.11

Bibliography of "History of Accounting"

Index-sized cards, alphabetically arranged.

Bibliography of 'History of accounting' Box no.

A - Z 14.12-14.26

Australian books and pamphlets

Index cards, alphabetically arranged.

Australian books and pamphlets Box no.

A-Z 14.27

Series 15 : Papers

Series 15 contains Professor Goldberg's extensive collection of miscellaneous material written by others, chiefly on the subject of accounting. The collection includes a substantial number of articles, a collection of bibliographies, and other miscellaneous material including newspaper cuttings.

- [Accounting and related works](#)
- [Bibliographies](#)
- [Humour](#)
- [Miscellaneous](#)
- [Conference papers](#)
- [Departmental notes from other institutions](#)
- [Newspaper cuttings](#)

Accounting and related works

This series comprises an extensive collection of accounting articles written by others. These have been arranged in subject order by the cataloguer. Where Professor Goldberg had articles arranged together, we have continued with his themes.

Title	Series / Folder no.
Accounting Education	15.1

Accounting Methods	15.2
Accounting Profession	15.3
Accounting Research	15.4
Accounting and Science	15.5
Auditing	15.6
Behaviour/ Decision making	15.7
Biographies	15.8
Fitzgerald Brothers	15.9
Capital	15.10
Case Studies - Accounting	15.10A
Cash flows	15.11
Communication	15.12
Computer/ Information Technology	15.13-15.14
Cost Accounting	15.15
Decimal currency	15.16
Depreciation	15.17
Economics	15.18
Entity	15.19
Ethics	15.20
Events Accounting	15.21
Financial Reporting	15.22-15.23
Firms	15.24
Fiscal Year	15.25
Forecasting/Prediction	15.26
Foreign Language articles	15.27
Funds Statements	15.28
Governmental Accounting	15.29
History of Accounting	
Articles from Scorgie	15.30
Associations	15.31
Australia	15.32
Biographies	15.33-15.34
Law and Foreign language articles	15.35
About Ancient - 1000 AD	15.36
1001 - 1600	15.37
1601- 1900	15.38
1900 - present	15.39
Published 1920 - 1970	15.40
1971- 1990	15.41
1990-1997	15.42
General	15.43

Income	15.44
Inflation	15.45-15.46
Investment/Shareholding	15.47
Jewish - Law cases	15.48
Leases	15.49
Liquidity	15.50
Management	15.51
Miscellaneous	15.52
Modern political institutions	15.53
Philosophy/Theory of Accounting	15.54
Principles of Accounting	15.55-15.56
Profit	15.57
Public Company Accounting	15.58
Research and Development	15.59
Social Sciences	15.60
Socio-economics	15.61
Standards	15.62-15.64
Taxation	15.65

Bibliographies

Title	Series / Folder no.
History of Accounting	
Accounting history : a select bibliography. by R.H. Parker	15.66
Bibliographies of Early Accounting Literature from A world bibliography of Bibliographies. 1955	15.66
Bibliography 19th Century	15.66
Books published in or before 1900	15.67
Histories of Accounting	15.67
History of Accounting Bibliography	15.67
Notes from Accountants Index on History of Accounting	15.67
The third American Check-list of Early Bookkeeping Texts	15.67
Australian Accounting	
Australian Accounting History, 1982	15.68
Bibliography of Rural accounting in Australia and New Zealand	15.68
Other	
Accounting in America	15.69
Accounting Theory: Income measurement and other sources	15.69
Application of Statistical methods to accounting	15.70
Notes on references	15.70
Reading Lists and Publishers mail outs	15.71

Reference Lists - various	15.71A
Specific Authors	
A Bibliography of the published work of Louis Goldberg , 1966	15.72
Henry Rand Hatfield Published Writings, 1989	15.73
Lists of works published by Louis Goldberg from "Essays in honour of Louis Goldberg"	15.74
Library Holdings	
Departmental library. Melbourne University	15.75
State Library of Victoria Accountancy in Australia, June 1961	15.75
Sydney Technical College. Accounting History from Earliest times (4500 BC to 1840)	15.75

Humour

This series mainly consists of cuttings and typed copies of jokes. There is a small photocopied book of jokes, possibly compiled by Professor Goldberg.

Subject	Series / Folder no.
Articles and cuttings	15.76
Accounting curiosae	15.77
Cartoons pasted into a 1921 French workbook from school	15.78
Articles	15.79
Cuttings pasted into project book	15.80
Newspaper cartoons and jokes	15.81 - 15.82
Newspaper cuttings	15.83
A Book of cutting wit and humour and odd bits	15.84 - 15.88
Accounting humour	15.89
Leunig	15.90
Assorted cuttings and collected jokes	15.92-15.93

Miscellaneous

This series is composed of 19 spring backed binders in which Professor Goldberg stored a miscellany of papers. There are two series; FA-FH and FJ-FP, QA-QC, and one unnumbered folder. The labelling sequence may have related to a filing system.

Series	Series / Binder no.
FA-FH	15.94-15.101
FJ-FP	15.102-15.108
QA-QC	15.109-15.111

Unnumbered 15.112

Conference papers

Year	Papers	Series / Folder no.
1957	Chartered Institute of Secretaries, Ballarat convention, 1957	15.113
1962	Proceedings of the 11th Annual seminar on Advanced Accounting, Victoria University of Wellington, 1962	15.114
1965	Facts from Figures, 1965 Study conference, University of Otago, Accountancy Department. Papers	15.115
1970	"Foundations of accounting theory", Conference at University of Florida, March 1970. Conference papers	15.116
1972	Institute of Directors conference, 1972. Paper by J. Vernon <i>Seventh conference of Asian & Pacific Accountants</i> , Nov. 1973, Bangkok, Thailand	15.117
1973	Travel arrangements, papers, China Accounting Monthly and The Nation (newspapers) Badges.	15.118
	Various Miscellaneous conference papers	15.119 - 15.120

Departmental notes from other institutions

This series contains lecture notes, course guides and syllabus outlines from various institutions around the world.

Year	Institution	Series / Folder no.
	New York University, School of Commerce, Accounts and Finance Course guide	15.121
1970	Institute of Chartered Accountants of India, Examinations, 1970	15.122
1970	Slough College (England)? Course guides and syllabus outlines, case studies, 1970	15.123
1977	Riverina College of Advanced Education. School of Business and Liberal Studies. Department of Accountancy and Management Subject Guides, 1977	15.124
1983	Monash University, 1983	15.125
1992-1993	London School of Economics and Finance, 1992/3	15.126
	Miscellaneous notes from other institutions	15.127

Theses from other institutions

Theses	Series / Folder No.
University of Cambridge	15.128
University of Melbourne	15.129
University of Texas	15.130

Newspaper cuttings

The range of newspapers used by Louis Goldberg was extensive, and included: *The Age*; *Argus*; *Audit*; *Australian*; *Australian Jewish News*; *Certified Accountant*; *Chicago Tribune*; *Farago*; *Financial Review*; *Guardian*; *Japan Times*; *Kalgoorlie Miner*; *N.Y. Public Accountant*; *New Accountant*; *Progress Press*; *Reporter*; and *Ticker*.

The newspaper cuttings are arranged in two ways; by subject and chronologically.

Subject arrangement	Series / Folder no.
Accountants and accountancy in general	15.131
Accounting education	15.132
Accounting standards	15.133
Auditing	15.134
Computers and artificial intelligence	15.135
Environmental issues	15.136
Fraud and failure	15.137
General issues	15.138
Inflation	15.139
Literature / general writing	15.140
Chronological arrangement	Series / Folder no.
1920's and 30's	15.141
1970's	15.142
1980's	15.143
1990's	15.144
Newspapers	Series / Folder no.
Jewish News - 1981	15.145

Series 16 : Pamphlets

- [Concert programs](#)
- [Miscellaneous pamphlets](#)

Concert programs

Title	Series / Folder no.
Art exhibitions	16.1
Dance/ballet	16.2
Films	16.3
Music concerts	16.4
Opera	16.5
Theatre	16.6

Miscellaneous pamphlets

Title	Series/Folder no.
Book sellers publications and business cards	16.7
City of Hawthorn	16.8
Cruise memorabilia	16.9
Examinations - 1923 French, 1962 English expression and 1967 English expression	16.10
Jewish Graduate and Undergraduate Society	16.11
Library	16.12
Miscellaneous	16.13
Other organisations	16.14
Shareholder reports	16.15
Tennis	16.16
Travel	16.17

Series 17 : Miscellaneous material

Title	Series / Folder no.
Collection of wrongly addressed envelopes	17.1
Game- " <i>Business - the bookkeeping game</i> "	17.2
Miscellaneous papers	17.3

Series 18: Catalogues

Professor Goldberg's collection of predominantly Australian and U.K. booksellers' catalogues range in date from the early 1960s through to the 1980s. They, along with his collection of seed catalogues (many from the 1940s war era) reflect his passion for book collecting and love of gardening.

- [Booksellers' catalogues](#)
- [Seed catalogues](#)

Booksellers' catalogues

Arranged alphabetically by title Series / Folder no.

A	18.1
B	18.2
C	18.3
E	18.4
G - H	18.5
I - J	18.6
K - L	18.7
M	18.8
O - U	18.9
W	18.10

Seed catalogues

Seed company Series / Folder no.

Gill and Searle	18.11
Yates	18.12