

# Richard Mattessich fonds

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[University of British Columbia Archives](#)

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# Fonds Description

**Richard Mattessich fonds.** – 1941-2017.

2.66 m of textual records.

13 photographs.

1 DVD recording.

## Biographical Sketch

Dr. Richard Mattessich was born in 1922 in Trieste, Italy, and grew up and went to school in Vienna, Austria. He obtained his degree in mechanical engineering in 1940, and his MBA in 1944 and a doctorate in economics in 1945 from the Vienna School of Economics and Business Administration. He was a research fellow of the Austrian Institute of Economic Research, and an instructor at the Rosenberg Institute of St. Gallen, Switzerland. In 1952 he moved to Canada, and was appointed Head of the Department of Commerce at Mount Allison University (1953-59). From 1959 to 1967 he was Associate Professor of Accounting at the University of California, Berkeley. Beginning in 1967 he was Professor of Accounting at the University of British Columbia, holding the distinguished Arthur Andersen & Co. Chair. He retired in 1987, and the following year was named emeritus professor. He has also held visiting professorships in Berlin, Christchurch (New Zealand), Graz (Austria), Hong Kong, Parma (Italy), St. Gallen, and Tokyo.

Perhaps best-known for introducing the concept of electronic spreadsheets into the field of business accounting, Mattessich has also pioneered the use of analytical and philosophical methods in accounting research. He has numerous publications to his credit, both books and articles, some of which have been translated into French, German, Japanese, and Spanish. His best-known books are *Accounting and Analytical Methods* (1964); *Simulation of the Firm Through a Budget Computer Program* (1964), which introduced the concept of computerized spreadsheets; *Instrumental Reasoning and Systems Methodology – An epistemology of the applied and social sciences* (1978); *Two Hundred Years of Accounting Research* (2009); and *Reality and Accounting – Ontological explorations in the economic and social sciences* (2013). He also edited two anthologies: *Modern Accounting Research: History, Survey, and Guide* (1984), and *Accounting Research in the 1980s and its Future Relevance* (1991).

Mattessich has been awarded honorary degrees from Complutense University of Madrid (1998), the University of Malaga, Spain (2006), Montesquieu University in Bordeaux, France (2006), and the University of Graz, Austria (2007). He is also an honorary life member of the Academy of Accounting Historians, and has received a number of other honorary appointments and honours. He has served on the governing

boards of the School of Chartered Accountancy of the Institute of Chartered Accountants of British Columbia and the CGA-Canada Research Foundation, and has been on the editorial boards of several professional journals.

### **Scope and Content**

Fonds consists of records documenting Richard Mattessich's professional career, including his writing, research, and teaching activities, as well as his personal life. The records include correspondence, reports, notes, manuscript copies of his works, copies of his publications, annotated copies of publications by others, class and teaching materials, honorary degrees and other recognition certificates, a DVD recording, and photographs. It is organized in the following series: Alphabetical Subject Files, Correspondence, Personal and Biographical, Publications, Teaching, Research Materials, and Photographs.

### **Notes**

File list available.

Donated to the University Archives by Dr. Richard Mattessich in September 2018.

Items in the Research Materials series constitute a sample from all such materials originally acquired as part of the fonds. Materials that remained after appraisal and processing were returned to the donor.

## Series Descriptions

**Alphabetical Subject Files series.** – 1965-2011.

37 cm of textual records.

Series consists of records documenting Richard Mattessich's personal and professional life, and includes correspondence, copies of publications, published materials, and notes. It is based on an alphabetical filing system that Mattessich used for at least part of his career, and which was reconstructed based on the order of the files when they were acquired by the Archives.

Boxes 1-3(11).

**Correspondence series.** – 1947-2013.

33 cm of textual records.

Series consists of Mattessich's personal and professional correspondence and related documents, and includes correspondence (written, typescript, and e-mail), notes, copies of publications, and copies of contracts/agreements. Some were in folders when the fonds was acquired by the Archives, while others were found loose and were re-organized during processing. The files are arranged largely in chronological order.

Boxes 3(12)-5(8), 18(10-16).

**Personal and Biographical series.** – 1941-2017.

20 cm of textual records.

1 DVD recording.

Series consists of records of a personal and/or biographical nature, and includes Mattessich's old textbooks, a copy of his dissertation from the University of Vienna, copies of his CV and publication lists, correspondence, his honorary degrees and other certificates with related documentation, a video recording of his honorary degree ceremony at the University of Malaga, other personal documents, and manuscript copies of his memoir *Foundational Research In Accounting – Professional memoirs and beyond* (1995, revised 2015). The files are arranged largely in chronological order.

Boxes 5(9-11), 6, 7(1), 18(5-9).

**Publications series.** – 1945-2011.

1.17 m of textual records.

Series consists of copies of Mattessich's publications, and includes copies of scholarly journals, off-prints, photocopies, manuscripts, and diagrams intended for his book *Accounting and Analytical Methods*. The materials are arranged largely in chronological order.

Boxes 7(2)-13(1), 17-18(4), 19(3, 4), OVR 19.

**Teaching series.** – 1960-1987.

19 cm of textual records.

Series consists of records documenting Mattessich's teaching activities, and include student papers and course materials (including transparencies presumably used in lectures). The materials are arranged largely in chronological order.

Boxes 13(2)-14(3), 19(1, 2)

**Research Materials series.** – 1947-2016.

40 cm of textual records.

Series consists of materials collected or acquired by Mattessich as part of his research, and include copies of articles written by other authors.

Items in this series constitute a sample from all such materials originally acquired as part of the fonds. The criteria for retention were that the items illustrated the scope of Mattessich's research interests; that they were filed and organized rather than left loose; and that they were annotated by Mattessich, indicating that they were read and actively contemplated during his research and writing processes.

Boxes 14(4)-16.

**Photographs series.** – 1998-2005.

13 colour prints, various sizes.

Series consists of photographs of Richard Mattessich at various events, in particular UBC-related events, and the occasion of receiving his honorary degree from Universidad Complutense in Spain.

Photographs are stored separately and listed in the UBC Archives' photograph holdings as UBC 193.1.

# File List

## BOX 1

### ALPHABETICAL SUBJECT FILES

- 1-1 "Advances in Acctg." 1989-91
- 1-2 Academy of Acctg. Historians 1992
- 1-3 Reviews of Acctg. And Analytical Methods 1965
- 1-4 Accounting Hall of Fame 1978-2011
- 1-5 Alberta (Univ. of) 1988
- 1-6 Anbar/MCB 1998-99
- 1-7 Archer, Simon 1997-98
- 1-8 "Der Auslandsosterreicher" 1974
- 1-9 Austrian Academy of Sciences 1984-2002
- 1-10 Banerjee 1990-96
- 1-11 Bogota / Colombia 1989
- 1-12 Books on Demand 1979-2003
- 1-13 Univ. of Cantabria 2003
- 1-14 Can. Acad. Acctg. Assoc. 2001-02
- 1-15 CGA – Res. Found. [Canadian Certified General Accountants Research Foundation] 1993
- 1-16 CGA Anthology – Correspondence and permissions 1982-85
- 1-17 Chuo Univ. – Koguchi, Harada 1991-96
- 1-18 [Faculty of Commerce] 1996-99
- 1-19 Complutense [University, Madrid] 1997-98
- 1-20 W. Cooper 1989-2002
- 1-21 Curr. Vitae 1982-96
- 1-22 Discoveries 1987 symposium & "Discover" 1986-87
- 1-23 Dobija [Mieczyslaw] 2004
- 1-24 J.R. Edwards – History of Accounting 2000-02
- 1-25 Exhibits, etc. 1997

## BOX 2

- 2-1 Feltham 1994
- 2-2 Garland 1998-2000
- 2-3 Hernandez, E. 2004
- 2-4 JAR[?] [Accounting Historians Journal] 2001

- 2-5 Jaruga (Lodz) 1991-97
- 2-6 Lee, Tom 1991-92
- 2-7 Dean Lusztig 1977-87
- 2-8 Will. McCarthy / Mich. State 1990-91
- 2-9 MacIntosh 1988-2001
- 2-10 Mattessich Publications 1981-2002
- 2-11 Machlup 1981-83
- 2-12 Moonitz, Maurice 1996
- 2-13 Okamoto 2000
- 2-14 Paschke 1976-83
- 2-15 [Permissions] 1998
- 2-16 Permissions for translation 1965
- 2-17 Poeschel Verlag 1997-2001
- 2-18 Proquest 2003
- 2-19 Quorum Books 1993-95
- 2-20 Reidel & Co. 1984-87
- 2-21 Revista de Contabilidad 1997-98
- 2-22 Saito [Shizuki] 1972-74
- 2-23 Sterling [n.d.]

### BOX 3

- 3-1 Taylor & Francis – current publisher 2004-06
- 3-2 Transparencies (German) [n.d.]
- 3-3 TU [Technische Universitat]-Wien 1976-2002
- 3-4 UBC 1967
- 3-5 Venice 1994
- 3-6 Verband d. Hochschullehrer fur Betriebswirtschaft e.V. 1993
- 3-7 Vigo – Univ. of Vigo and paper 2003
- 3-8 Who's Who, etc. 2003
- 3-9 R. Willett 1990-94
- 3-10 Wirtschafts-Univ-Wien 1980, 1997
- 3-11 Zhong Nan Univ. – Mr. Wang Guang Yuan 1992-95

### CORRESPONDENCE

- 3-12 [Early correspondence] 1947-1963
- 3-13 [Miscellaneous notes and correspondence] 1955-74
- 3-14 Letters documenting the response of [sic] Mattessich's work 1957-66



- 3-15 Current Privat[e] Corresp. 1958-76
- 3-16 [Correspondence] 1966-83

#### BOX 4

- 4-1 Early Int. [International] Corr. 1966-89
- 4-2 [Correspondence re. Mattessich's publications] 1970-96 [2 folders]
- 4-3 [Professional correspondence, etc.] 1973-2009
- 4-4 [Professional correspondence] 1976-79
- 4-5 [International correspondence] 1977-87 [3 folders]

#### BOX 5

- 5-1 Korrespondenzen [Correspondence] 1979-96
- 5-2 "To be filed" [miscellaneous professional correspondence, etc.] 1988-2001
- 5-3 [miscellaneous personal and professional correspondence] 1992-2006
- 5-4 [Correspondence – general] 1996-2002
- 5-5 [Publishing correspondence] 2011-13
- 5-6 [Miscellaneous publishing correspondence] 2012
- 5-7 [Personal correspondence, greeting cards] [ca. 2012]
- 5-8 [Miscellaneous publishing correspondence] 2012-13

(continued)

#### PERSONAL AND BIOGRAPHICAL

- 5-9 "Wirtschaftlichkeitsrechnung" [economics textbook] 1941
- 5-10 "Die industrielle Produktionsumstellung unter besonderer Berücksichtigung der Nachkriegszeit" ["The adjustment of industrial production with special consideration of the post-war period"] [Richard Mattessich's dissertation, University of Vienna] 1945
- 5-11 [Textbooks] 1947-59

#### BOX 6

- 6-1 [Honours for Mattessich – honorary degree from Universite Montesquix, retirement dinner] 1987, 2006
- 6-2 [Memoirs – drafts/revisions] 1991-95

- 6-3 "Foundational research in accounting – Professional memoirs and beyond"  
[Japanese] 1992-93
- 6-4 "Foundational research in accounting: Professional memoirs and beyond" –  
manuscript 1995
- 6-5 [List of research and publications] [ca. 1996]
- 6-6 [Presentation by Richard Mattessich on the occasion of his honorary degree  
presentation at Université Montesquieu, France] May 2006
- 6-7 [Presentation by Richard Mattessich on the occasion of his honorary degree  
presentation at University of Malaga, Spain] May 2006
- 6-7a [University of Malaga, Spain – Programme for granting honorary degree to  
Richard Mattessich] May 2006
- 6-8 "Doctores honoris causa por la Universidad de Malaga Periodo 2004-2008"  
2008
- 6-9 "Foundational research in accounting: Professional memoirs and beyond –  
Extended edition (until 2010)" – manuscript 2010
- 6-10 [Birthday greetings from the Austrian Academy of Sciences] 2012
- 6-11 Private documents of Dr. Richard Mattessich [McGill University School of  
Commerce examination questions] [n.d.]
- 6-12 "Filmvortrag uber Kalifornien" ["Film presentation about California"] [n.d.]
- 6-13 The Arthur Andersen Worldwide Organization Alumni Professorship  
Program – Richard V. Mattessich, Professor Emeritus [n.d.]

#### BOX 7

- 7-1 [Hand-written notes] [n.d.]

#### DVD recordings

[stored separately]

- VT 2651 R. Mattessich – Investiture as Dr.h.c. [honorary degree] – Univ. of Malaga –  
May 18<sup>th</sup>, 2006 2006

(continued)

#### PUBLICATIONS

- 7-2 "Die industrielle Produktionsumstellung unter besonderer Berucksichtigung  
der Nachkriegszeit" ["The adjustment of industrial production with special

- consideration of the post-war period”) [Richard Mattessich’s dissertation, University of Vienna] 1945 [bound volume]
- 7-3 R.M. – Early publications, etc. 1946-74 [2 folders]
- 7-4 “Gedanken zu einer Hochschulreform in Osterreich” [Proposals for high school reform in Austria] 1953
- 7-5 Reviews about A&AM [Accounting and Analytical Methods], etc. – Curricula, etc. 1965-67
- 7-6 Various papers 1971-85

#### BOX 8

- 8-1 Important recent material [articles by Mattessich] 1974-98 [2 folders]
- 8-2 [German translation of “Instrumental Reasoning and Systems Methodology”] 1978-84 [2 folders]
- 8-3 Reviews, etc. [of Instrumental Reasoning and references to AAM] 1980-96

#### BOX 9

- 9-1 [Accounting – correspondence, articles, etc.] 1982-92 [2 folders]
- 9-2 [Accounting/economics articles] 1982-96
- 9-3 [Accounting publications by Mattessich – manuscripts and reprints] 1987-92
- 9-4 Meth. & Philos. [“Methodology and Philosophy of Accounting”? – articles by Mattessich, manuscripts and off-prints] 1990-2006 [removed from box] [2 folders]

#### BOX 10

- 10-1 Selected Papers on Economics, etc. [articles by Mattessich, manuscripts and off-prints] 1991-97 [removed from box] [2 folders]
- 10-2 Diverse notes, etc. [publications and related correspondence] 1994-2007
- 10-3 NAT [“Normative Accounting Theory”? – articles by Mattessich, manuscripts and off-prints] 1994-2010 [removed from box] [2 folders]
- 10-4 “Survey of accounting thought from 1946 to 1996” 1996

#### BOX 11

- 11-1 Further Acctg. Papers by R.M. from Cost & Mgmt. etc. [articles by Mattessich, manuscripts and off-prints] 2000-04 [removed from box]
- 11-2 [Articles by Mattessich and others] 2000-06 [removed from box] [2 folders]
- 11-3 “To the office” [articles by Mattessich] 2003-14

- 11-4 [References, "Reality in accounting, economics and other social sciences..."]  
[n.d.]
- 11-5 [Off-prints and reprints of articles by Mattessich] 1964-2003 [found loose]

#### BOX 12

- 12-1 [Off-prints and reprints of articles by Mattessich] 1954-99 [found loose] [3 folders]
- 12-2 [Journal issues with articles by Mattessich] 1957-2006
- "Accounting Research" October 1957
  - "Accounting Review" July 1958
  - "Carroll Business Bulletin" January 1961
  - "Accounting Review" July 1961
  - "Zeitschrift fur Handelwissenschaftliche Forschung" August/September 1961
  - "The Executive" December 1961
  - "Management International" 2/1962
  - "The Journal of Business" April 1962

#### BOX 13

- 13-1 [Journal issues with articles by Mattessich] 1957-2006 [continued]
- "Zeitschrift fur Handelwissenschaftliche Forschung" May 1962
  - "The Quarterly Review of Economics & Business" August 1962
  - "The Illinois CPA" Autumn 1963
  - "Zeitschrift fur Betriebswirtschaft" February 1964
  - "Proceedings – Canadian Regional Group – American Accounting Association" June 1971
  - "Projektowanie I Systemy" 1984
  - "Library Trends" Spring 1993
  - "Accounting Information" March 2005
  - "Cuadernos de Ciencias Economicas y Empresariales" 2006

(continued)

#### TEACHING

- 13-2 Dissertation of Mrs. Winborne 1962-63
- 13-3 Transparencies – F. Schmidt (Pisa 1984) 1984

- 13-4 Com. 552 I [accounting course materials] [n.d.]
- 13-5 Com. 552 II [accounting course materials] [n.d.]
- 13-6 Com. 552 III [accounting course materials] [n.d.]

#### BOX 14

- 14-1 Foils for Europe 97 (and remaining copies) [overhead transparencies] [n.d.]
- 14-2 Foils: Sessions 1 to 7 (Com. 593) – Methodology Seminar [overhead transparencies] [n.d.]
- 14-3 Foils: Simul. Of the Firm Through a Comp. Budget Syst. [overhead transparencies] [n.d.]

(continued)

#### RESEARCH MATERIALS

- 14-4 [Fritz Schmidt articles] 1947-86
- 14-5 [Accounting publications – annotated by Mattessich] [ca. 1960-90]
- 14-6 Eigen, Prigogine, etc. [annotated] 1971-77
- 14-7 Important recent material [annotated] 1974-98 [removed from box]
- 14-8 Inflation Accounting [annotated reports and publications] 1976-83

#### BOX 15

- 15-1 [Applications for research grants] 1984-85 [2 folders]
- 15-2 "Accounting methodology and the work of R.J. Chambers" – Gaffikin [annotated] 1989
- 15-3 [Articles by others – annotated] 1991-2008 [removed from box]  
- philosophy of accounting
- 15-4 [Articles by others – annotated] 2000-10 [3 folders]  
- philosophy of accounting, accounting ontology, organization theory, quantum physics

#### BOX 16

- 16-1 Papers by other authors [most annotated by Mattessich] 2000-16 [removed from box]  
- intellectual foundations of accounting
- 16-2 Current research [annotated articles, related correspondence] [ca. 2013]

- 16-3 [Articles by others – annotated] 2002-13  
- time, power, substance, quantum theory
- 16-4 [Review articles of Mattessich’s work] 1995-2012
- 16-5 Philosophy of Accounting (Project) – I – Ethics 2007
- 16-6 Philosophy of Accounting – II – MIS 2005-10
- 16-7 Research/Academic 2001-12
- 16-8 Applied Ontology 2008-10
- 16-9 Research 2011 [annotated articles, related correspondence] 2001-11 [2  
folders]  
- ontology, critical realism, economic evolution, national income

## BOX 17

### PUBLICATIONS (cont.)

- 17-1 [History and evolution of accounting – articles by Mattessich, manuscripts  
and off-prints] 1996-2004

### Manuscripts

- 17-2 [Accounting history] 1994-2011
- 17-3 [Philosophy of accounting] 1994-2014 [2 folders]
- 17-4 [Accounting research in the 19<sup>th</sup> and 20<sup>th</sup> Century] 2001
- 17-5 [Lessons from Enron...] 2002
- 17-6 [Accounting research in the German language area] 2002

## BOX 18

- 18-1 [Italian accounting research] 2002
- 18-2 [Accounting research in the French language area] 2002
- 18-3 [Accounting research in Spain] 2003
- 18-4 [Normative accounting theory] [n.d.]

(continued)

### PERSONAL AND BIOGRAPHICAL (cont.)

- 18-5 [Early documents] 1945-58

- 18-6 Personl Dokumente, etc. – Berkeley, etc. 1958-67
- 18-7 [Biographical file] 1991-2006  
- CVs, lists of publications, biographical notes
- 18-7a [Malaga, Spain] [2004]
- 18-8 [Canada Council for the Arts – Public Lending Right Program] 2011-15
- 18-9 [CV and other professional information] 2013-17

#### CORRESPONDENCE (cont.)

- 18-10 [Correspondence] 1988-91
- 18-11 [Publishing correspondence] 1998-2015
- 18-12 [Correspondence] 2003-13
- 18-13 [Identity theft] 2007-11
- 18-14 [Galassi, Giuseppe – correspondence] 2014-15
- 18-15 [Collaboration with Giuseppe Galassi] 2015-16
- 18-16 [Online publishing correspondence] 2015

#### BOX 19

#### TEACHING (cont.)

- 19-1 [UC Berkeley materials] 1960-65
- 19-2 [UBC materials] 1970-87

#### PUBLICATIONS (cont.)

- 19-3 [Illustrations for “Accounting and Analytical Methods” – text] [ca. 1964]
- 19-4 [Illustrations for “Accounting and Analytical Methods” – diagrams] [ca. 1964]

#### Oversize – OVR Box 19

- [Illustrations for “Accounting and Analytical Methods” – diagrams] [ca. 1964]

## PERSONAL AND BIOGRAPHICAL (cont.)

19-5      Plaque – American Accounting Association – Richard Mattessich – Emeritus Member 1999

### Oversize – OVR Box 19

#### Honorary degrees and other documents

- Diplôme de Docteur “Honoris Causa”, Université Montesquieu Bordeaux IV [France] 2006
- Doctor “Honoris Causa”, La Universidad de Málaga [Spain] 2006
- Ehrendoktors der Sozial- und Wirtschaftswissenschaften, Karl-Franzens-Universität Graz [Austria] 2008
- Honorary Life Membership, University of British Columbia Faculty Association [n.d.]
- Ciclo de Conferencias, Universitas Malacitana [La Universidad de Málaga, Spain] [conference poster?] 2004
- Doctor Honoris Causa, Universidad Complutense [Madrid, Spain] 1998
- Chartered Accountant [official certificate], New Brunswick Institute of Chartered Accountants 1967
- Korrespondierenden Mitglied der Philosophisch-Historischen Klasse,, Österreichische Akademie der Wissenschaften [Austria] 1984
- Diploma Accademici Ordinari, Accademia Italiana di Economia Aziendale [Italy] 1980

## PHOTOGRAPHS

[listed under UBC 193.1 – stored separately]

- /1      UBC Commerce Emeritus Luncheon, University Golf Club. – 17 x 12 cm colour print. – Photographer: Merle Ace. 22 April 2002
  - Richard Mattessich, front row, 3<sup>rd</sup> from left
- /2      Emeritus luncheon, Sauder School of Business at UBC, at University Golf Club. – 17 x 12 cm colour print. – Photographer: Merle Ace. – 18 June 2003
  - Richard Mattessich, front row, 5<sup>th</sup> from left
- /3      Emeritus luncheon, Sauder School of Business at UBC, at University Golf Club. – 17.5 x 12.5 cm colour print. – Photographer: Shaun Tanassee. – 24 June 2004
  - Richard Mattessich, front row, 3<sup>rd</sup> from left



- /4 Emeritus luncheon, Sauder School of Business at UBC, at University Golf Club. – 17 x 12 cm colour print. – Photographer: Merle Ace. – 22 June 2005  
- Richard Mattessich, front row, 2<sup>nd</sup> from right
- /5 Richard and Hermine Mattessich, standing in front of a Christmas tree. – 15 x 20 cm colour print. – [n.d.]
- /6 Honorary degree ceremony for Richard Mattessich, Universidad Complutense. – 25 x 20 cm colour print. – 1998
- /7 Honorary degree ceremony for Richard Mattessich, Universidad Complutense. – 25 x 20 cm colour print. – 1998
- /8 Richard Mattessich at honorary degree ceremony, Universidad Complutense. – 20 x 25 cm colour print. – 1998
- /9 Richard Mattessich with unidentified man [at Universidad Complutense?] – 15 x 10 cm colour print. – [1998?]
- /10 Richard Mattessich [at UBC Convocation, Chan Centre?]. – 15 x 10 cm colour print. – 1999
- /11 Richard Mattessich [at UBC Convocation, Chan Centre?]. – 10 x 15 cm colour print. – 1999
- /12 Richard Mattessich (right) with wife Hermine (centre) and unidentified woman at honorary degree ceremony, Universidad Complutense. – 25 x 20 cm colour print. – 1998
- /13 Richard and Hermine Mattessich (2<sup>nd</sup> and 3<sup>rd</sup> from right) with unidentified people [in Spain?] – 28 x 21 cm glossy print. – [2004?]