

9/2/23

Commerce and Business Administration
Accountancy
A.C. Littleton Papers, 1912-58

Box 1:

Biographical Information

Publications

Lectures on Retail Merchandising, edited by A.C. Littleton, 1920
An Introduction to Elementary Accounting, A.C. Littleton, 1920
Accounting Evolution to 1900, A.C. Littleton, 1933
Directory of Early American Public Accountants, A.C. Littleton, 1942
“Disciplined Minds”
“Thoughts on Accounting”

American Institute of Accountants Committee on Accounting Procedure

Report of the Committee on Terminology - drafts and correspondence, 1938-41
Quasi-Reorganization of corporations - memoranda and correspondence, 1939
Unamortized discount and redemption premium on bonds refunded - drafts and correspondence, 1939

Combined statement of income and earned surplus - notes, drafts, and correspondence, 1939-1941

Corporate accounting for ordinary stock dividends, 1940-41

Inventories - drafts and correspondence, 1940-41
Original costs of utility properties - reports and correspondence, 1940-41
Premium on redemption of preferred stock - drafts and correspondence, 1941

Instructional Materials

Accountancy 103

Suggestions and outlines, 1922-34
Term papers, 1924
Assignments, reserve lists, 1930-37
Introduction: Nature of Theory - notes, 1931-35

Economics 107 The Evolution of Corporations, 1927

General

Selected Accounting Principles, notes and drafts, 1926-27
Functions of Accounting, notes, 1926-33
Functions of Accounting, notes and drafts, 1930-36
Basic Accounting theory, notes and drafts, 1930-34
Postulates of Accounting, notes, drafts, and student papers, 1932-38
Graduate Lectures in Accounting, 1958

Specific

Theory of Income/Profit, notes, papers, drafts, 1922-23, 1936
Trust Fund Doctrine, notes and student papers, 1922-26
Limited Liability Trust Fund, drafts, notes, student papers, c. 1923
Surplus Problems of No Par Stock, 1923-28
Theory of Income, notes and manuscripts, c.1924-25, 1935
Unabsorbed Burden, 1925-33
Assets and Depreciation, notes and student papers, 1925-37
Concepts of Capital, student papers, 1926
Profits, notes, 1926
Distribution and Allocation of Expenses, notes, c.1927

Box 2:

"Value," notes and papers, 1928-29
 Accountancy and Cyclical Fluctuation, 1928-33
 Theory of Income, notes, correspondence, and drafts, 1928-34
 Capital Gains Tax, notes and clippings, 1929-33
 Definition of Surplus, notes, 1929-33
 Accountancy Terminology, drafts, correspondence, and notes, 1929-34
 Public Utility Valuation, notes, c.1930-32
 "Earnings" of Appreciation and Write-Downs, correspondence, notes, and
 clippings, c.1930-33
 Factors in Appreciation, notes and drafts, 1931-36
 Notes on State Statutes, c.1932
 Standard Costs, notes and student papers, 1932-33
 Contesting Theories of Profit, notes and drafts, 1932-35
 Theory of Income, notes and drafts, 1932-35
 Investor Protection, notes and clippings, 1933-37
 Value and Price, notes and drafts, 1934
 Importance of Income, notes, c.1935
 Surplus, notes, c.1935
 Trust Fund, instructional notes, c.1935
 Profit v. Income, c.1935-36
 Corporation Audits, 1935-38
 Balance Sheet Audit, c.1936
 Concepts of Capital, draft and notes, c.1936
 "Dividend Base", notes and Champerlain article, 1936
 Corporate Income Statements: U.S. Steel, 1937
 Securities and Exchange Commission Press Releases, 1937-42
 American Auditing Chapters 1 and 2, c. 1940
 Inventory Valuation, drafts, notes, clippings, and student papers, c.1940-45
 Characteristics of a profession, c.1941
 Early Developments in American Auditing, manuscript, c.1942
 Notes on "Assets", c.1942
 Certified Balance Sheets, notes, lectures
 Concepts of Costs and Expenses, notes and drafts
 Early Corporate Book Keeping Problems
 Premises of Balance Sheet Accounting, notes
 Solvences: Restoration of Losses, notes

Programs, U of I Commencement and Delta Kappa Chi initiation, 1912

Writing Projects, notes and student papers, 1926-49

Professional Education, research on , 1935-43

Beta Gamma Sigma 25th anniversary, correspondence, 1936

Aptitude Tests, 1943-44

Figure Techniques, clippings and notes, 1945-48

Professional Accounting Orientation Test, 1947

Publications

Accounting Evolution to 1900, Copy 2, with notes, 1933

Correspondence, notes found in Accounting Evolution to 1900 Copy 2, c.1943-55

"Recent Research in British Accounting History" by Mary Murphy, 1955

Littleton's Contribution to the Theory of Accountancy, Kathryn Current Buckner, 1975

9/2/23

3

Box 3:

Late Reflections, A. C. Littleton, Compiled 1972
Late Reflections - Handwritten Notes