



**DICKINSON LECTURERS**

**1936–1937**

**GEORGE O. MAY**

*Partner; Price, Waterhouse & Co., New York*

**IMPROVEMENTS IN FINANCIAL ACCOUNTS**

*(Privately printed)*

**1937–1938**

**Sir LAURENCE HALSEY**

*Partner; Price, Waterhouse & Co., London*

**THE POSITION OF THE PUBLIC ACCOUNTANT IN RELATION TO  
BUSINESS AND GOVERNMENT IN GREAT BRITAIN**

*(Privately printed)*

**1939–1940**

**WILLIAM A. PATON**

*Professor of Accounting, University of Michigan*

**RECENT AND PROSPECTIVE DEVELOPMENTS  
IN ACCOUNTING THEORY**

*(Business Research Study No. 25, Harvard University Graduate  
School of Business Administration)*

**1940–1941**

**WALTER A. STAUB**

*Partner; Lybrand, Ross Bros. & Montgomery, New York*

**AUDITING DEVELOPMENTS DURING THE PRESENT CENTURY**

*(Published by the Harvard University Press)*

AUDITING DEVELOPMENTS DURING  
THE PRESENT CENTURY

LONDON : HUMPHREY MILFORD  
OXFORD UNIVERSITY PRESS

AUDITING DEVELOPMENTS DURING  
THE PRESENT CENTURY

BY

WALTER A. STAUB

*Dickinson Lecturer, 1940-1941*



CAMBRIDGE · MASSACHUSETTS  
HARVARD UNIVERSITY PRESS

1942

**COPYRIGHT, 1942**  
**BY THE PRESIDENT AND FELLOWS OF HARVARD COLLEGE**

**PRINTED AT THE HARVARD UNIVERSITY PRINTING OFFICE**  
**CAMBRIDGE, MASSACHUSETTS, U. S. A.**

HARVARD UNIVERSITY  
GRADUATE SCHOOL OF BUSINESS ADMINISTRATION  
GEORGE F. BAKER FOUNDATION

DICKINSON LECTURES IN ACCOUNTING

IN January 1929 the Arthur Lowes Dickinson Fund was established at the Harvard Graduate School of Business Administration by the firm of Price, Waterhouse & Co. "in recognition of the debt due by the accounting profession in general, and particularly by this firm, to a former partner, Sir Arthur Lowes Dickinson." The income from this Fund was for a number of years used exclusively for the purpose of conducting research in the field of accounting. In 1936 the provisions of the Fund were modified to provide that "in addition there may from time to time be appointed, for one year, a man outstanding in Accounting who shall deliver at the Graduate School of Business Administration one or more lectures, and shall be designated as Dickinson Lecturer."

