

# R.J. Chambers and the AICPA's Postulates and Principles Controversy: A Case of Vicarious Action

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## **Abstract:**

This study seeks to provide an account, drawing on previously unexamined archival material, of some of the events surrounding the American Institute of Certified Public Accountants' (AICPA) postulates and principles controversy in the late 1950s and early 1960s. We examine these events from the viewpoint of Raymond J. Chambers, one of the most prolific and polarizing figures in accounting academia. The study relies on items of correspondence from the R. J. Chambers Archive and utilizes the term "vicarious action," taken from Actor-Network Theory, to describe Chambers' inability to influence the deliberations on accounting postulates and principles at the AICPA directly, and hence his need to influence the deliberations indirectly through intermediaries such as Maurice Moonitz. Chambers made three separate attempts to vicariously align the AICPA's position on postulates and principles with that of his own, but all three of these attempts proved unsuccessful.