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Iannone, Carol: News Articles (1991): Letter to the Editor 04

Peter Shaw

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nurse I'm talking about. Used book sales are a real business of text-
ember, artists are remun-anced. In any form or der-
a-sell a license to
ract. They retain owner-
program and even the
ich which the program is
ight one imagine a text-
, licensed, and each time it
ally "resold," a license
use of the intellectual
b to the owner of the
aws are written for those
generate, own, and use
ual property, the only
be the lawyers who have
 to resolve disputes be-
able people that should
 be in court in the first

Jon M. Duff
Professor of Technical Graphics
Iue University, Main Campus
West Lafayette, Ind.

ing standards
accounting
for:
E. Buchanan's criticism
acnial Accounting Stan-
's proposed statement
iting for contributions
Changes Pose a Seri-

tions that relate to operating
vities should be treated
denly from those that relate to
changes in an organization's capital. For ex-
ple, a pledge for a contribution to an
annual alumni fund is an operating
transaction, which should be treated
denly from a pledge to provide
endowment. The accounting board
make no such separation.
If the board had done so, it would
have proposed the treatments
that Buchanan criticizes. For ex-
ample, pledges for capital purposes
are what are called "executory con-
tacts," and accounting does not rec-
ognize executory contracts. Contri-
butions for endowment, plant, and
works of art do not enter into the
measurement of the current year's
income, and how they are treated,
therefore, doesn't much matter. The
basic principle is that the benefits of
recording them should exceed the
cost of doing so.
Buchanan incorrectly stresses
the alleged differences between non-
profit accounting and business ac-
counting. I challenge him to name
a single significant difference in the
way the two types of organizations
should treat operating transactions.
The differences relate almost entire-
lly to the treatment of capital contribu-
tions, which are rarely found in
business organizations.

Robert N. Anthony
Professor Emeritus
Harvard Business School
Harvard University
Boston

Intolerance of dissent
reflected in letters
To the Editor:
In attacking my analysis of the
Modern Language Association's op-
opposition to the nomination of Carol
Iannone to the National Council
on the Humanities ("How Non-Ideolog-
ical Has the Opposition Been to
Nominee to National Humanities
Council?" Opinion, May 1), six past
presidents of the organization level
charges (Letters to the Editor, May
22) that one might expect concerning
a tract co-authored by Girolamo Sa-
varonala and Joseph R. McCarthy:
"scurrilous," "a shameful personal
attack," "a grossly unjust attack,"
impatient of "facts or moderation,
"distorts the record and character of
Phyllis Franklin," "cannot openly
argue the merits of a case without
irrelevant accusations," like "the
cruel work of desperate and immoral
people." None of these charges is, or
can be, illustrated. Instead, Caroline
Heilbrun turns from them to a gratu-
itous defense of Phyllis Franklin. Un-
like the editor of P.M.L.A., Heilbrun
rather insultingly volunteers, Frank-
lin is not required to be "a highly
qualified scholar." In contrast, I
gave no assessment of my own about
Franklin's scholarship, but wrote
that "My guess would be that she
was qualified" for her job (italics in
original).
Anyone who still believes that
the academics currently in power toler-
ate dissent should compare the cal-
culated insults and reckless charges
directed at me by Caroline Heilbrun
and her fellow past presidents with
my original Chronicle article.

Peter Shaw
Professor of Humanities
St. Peter's College
Jersey City, N.J.

We should 'return'
Bush's 'America 2000'
To the Editor:
Lukewarm praise for President
Bush's education plan, "America
2000: An Education Strategy," is
much more than this initiative de-
serves ("Bush Proposes 'Populist
Crusade' to Reform Education; Col-
elges Would Help to Develop
Schools, Train Adults," Apr. 24).
When I read the 34-page report, it
left me wondering where the 400
er of the Presidency and a masterful
orchestration at the time of the re-
lease of the report. Mr. Alexander
paraded President Bush from meeting
to meeting. And, more comically,
politicians and educators are falling
over themselves to comment on it.

Why waste time commenting on
nothing when more meritorious and
promising reforms, led by the Theo-
dore Sizers and Linda Darling-Ham-
monds, exist?

Henry L. Fernandez
Director, Peace Corps Fellows Program
Teachers College
Columbia University
New York City

Souped-up history
is worth sampling
To the Editor:
Reading about Gertrude Himmel-
farb's Jefferson Lecture ("In Jeffer-
son Lecture, Historian Assails New
Approaches to Studying the Past," May 1) brought to mind the occasion
when my father first sampled vichy-
soise. "It's not soup," he declared.
"soup is supposed to be hot!" He
simply denied that soup might be
anything other than what he had
grown up with.
So likewise, Ms. Himmelfarb, with
her critique of the new history. She
takes issue not with the quality or
execution of the various social his-