

A History of Accountancy  
At the University of Illinois, Urbana-Champaign

By Norton M. Bedford, Ph.D.

Published by the  
Center for International Education  
And Research in Accounting

### **Library of Congress Cataloging-in-Publication Data**

Bedford, Norton M.

A History of Accountancy at The University of Illinois Urbana, Illinois / Norton Bedford

1. Accounting—study and teaching—Illinois

2. University of Illinois (Urbana-Champaign Campus). Dept. of Accountancy

HF5630 1997

657.07109773

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## Foreword

In 1994, when I accepted the position as Head of the Department of Accountancy at the University of Illinois, Urbana-Champaign, I recognized that I was moving to a Department with a stellar history. I knew that the University of Illinois dominated the early development of accounting education and had made equally important contributions to the professional practice of accounting. Names like Scovill, Littleton, Mautz, Bedford and others were well known to me. However, I found that, in most cases, I did not have a clear picture about the contributions made by these individuals either to the development of the Department or to professional practice. Like many institutions, it seemed to me that the Department of Accountancy had not carefully maintained a record of its historic contributions.

In addition to its outstanding reputation, the fact that the Department was not resting on its laurels also attracted me. The current faculty, following in the footsteps of the founders, was involved with a major undergraduate curriculum revision—Project Discovery. As the top-rated program in the country, the faculty did not have to commit to this ambitious endeavor, only recently fully implemented. Like the founders, they wanted the University of Illinois to continue in its leadership role in accounting education. Unlike the earlier years of the Department, I had a much better idea about the genesis of Project Discovery. The current faculty deserve all of the credit for Project Discovery’s initiation, refinement, and implementation. However, Norton Bedford, one of the giants of the Department, is clearly the intellectual founder of the Project Discovery concept. This is true and recognized by all of us even though Norton never used this title and was not directly involved in the implementation of the project itself.

My spotty understanding about the Department’s history remained a nagging concern as I embarked on my new role as Head of the Department. While there were many interesting sources of information about the Department, including a monograph published in honor of the first fifty years of the Ph.D. program, there was no document that put the Department’s life in an historic framework. None of the original founders of the Department are left to tell us this story. We were rapidly approaching the point where much of the history would be lost. Norton, recently retired, but active in accounting affairs was our best link to the history of the Department of Accountancy and its role in leading the way for accounting education and the accounting profession. His contributions to the Department and accounting education recommended him for this project.

At my urging, Norton agreed to write his history of the Department of Accountancy. The following document is the result of his efforts. I am pleased with the outcome. I have found the manuscript very useful and interesting reading. It provided me with a framework for understanding the Department, a greater appreciation of the contributions to accounting education and practice made by many of the faculty, past and present, and by the University of Illinois as an institution. While, the specific contents and opinions represented in the manuscript are those of Professor Bedford, in my opinion, this is a book well worth reading. The Center for International Education and Research in Accounting is proud to publish “A History of Accountancy at the University of Illinois, Urbana-Champaign,” by Professor Norton M. Bedford. I want to thank Norton for agreeing to accept this project and for providing us with a document that preserves a part of the history of the Department of Accountancy at the University of Illinois, Urbana-Champaign.

Andrew D. Bailey, Jr.  
Director, Center for International Education  
and Research in Accounting  
University of Illinois



## Preface

This history of the Department of Accountancy is a description of the faculty, activities, events, and circumstances guiding the formation and development of the Department. This is a history of the Department of Accountancy as a distinct entity at the University of Illinois. Other than environmental developments that appear to bear on accounting education at Illinois, activities of the College and University have not been included.

Activities of short-term Illinois accounting faculty members not associated with the Department long enough to influence the direction of the Department are not reported. Similarly, the faculty members' nonaccounting duties and activities not related to the history of accounting at Illinois have been omitted.

Within these bounds, the attached history provides a reasonable representation of the activities of the Department of Accountancy over the century. Appendices of statistics and facts are added to support the historical description.

The significance of the history rests on the multitude of recognitions bestowed on the Illinois Department of Accountancy. It has been ranked by various systematic surveys of faculties and practitioners for many years as number one in undergraduate accounting education and numbers one through five in graduate accounting education. The Department has granted more Ph.Ds. in accounting than any other university in the world. Also, the Accounting Hall of Fame includes among its list of the first fifty members (1950 through 1990) of accounting practitioners (32) and academics (18) the names of five academics from the University of Illinois:

Professor Hiram Thompson Scovill	1954
Professor Ananias Charles Littleton	1956
Professor Lloyd Morey	1963
Professor Robert Kuhn Mautz	1978
Professor Norton Moore Bedford	1988

The success of the faculty in sensing the ever changing accounting information needs of business, governments, individuals, and other entities of society underlies much of the success of the Department. Equally important are the continuous actions of the faculty in developing contacts to become aware of those changing attitudes, activities, and aspirations of both preparers and users of accounting information. The third contributing factor to the long-term success of the Department is the ability of the faculty to translate the accumulated knowledge about information needs and the aspirations of preparers and users of accounting information into concepts, methods, and standards for educating students.

To illustrate the success of the Department over the several years of this history, the constant improvements in the relevance and reliability of accounting information for economic society are emphasized. As a second indicator of the success of the Department, outstanding activities and honors of specific accounting faculty members are highlighted.

Although a search was made for information in various histories of accounting, the University of Illinois, and the professional, economic, and cultural environments of societies, there is no contention that all relevant facts have been identified. As with most histories, over time new discoveries and new perspectives may provide a more useful description of Accounting at the University of Illinois. The primary sources of the material presented are the Archives at the University of Illinois Library, the Department of Accountancy office files, individual faculty files and records, records of associations (AAA, AICPA, and NAA), and personal interviews with retired faculty.

My thanks go to Professor Andrew D. Bailey for suggesting that I write a history of accounting at Illinois and to Professors William E. Thomas and Robert I. Dickey for the information they previously collected on accounting activities at Illinois.

Norton M. Bedford

## About the Author

Professor Emeritus Norton Bedford received undergraduate and masters degrees from Tulane University, where he studied mathematics, economics, and business administration. He received the Ph.D. from Ohio State University in economics and accounting.

Professor Bedford joined the Department of Accountancy at the University of Illinois, Urbana-Champaign in 1954. Two years after his arrival on the Illinois campus he originated and established the Executive Development Center for the College and participated in many projects for the department, the college and the university. During his thirty-four years with the College of Commerce and Business Administration at Illinois, Professor Bedford has served as scholar, writer, administrator, and graduate teacher.

His contacts with the accounting profession, business, and government are extensive. He served as a member of the Board of Directors of the American Institute of Certified Public Accountants, the National Association of Accounting, now The Institute of Management Accountants, and the Financial Accounting Foundation. In business he has been a consultant to nineteen major corporations and on the board of directors of three companies. In government, he served as a member of the 12-person Advisory Board to the US Commissioner of Internal Revenue, as consultant to the Securities and Exchange Commission, and as an expert court witness in various areas. He has been a member of the Research and Education Advisory Panel (REAP) to the Controller General of the United States.

In education, Professor Bedford is widely recognized as an accounting theorist and has written and lectured extensively. He was the major supervisor of 51 doctoral dissertations and has lectured at 84 universities throughout the world. He was president of the American Accounting Association and has been awarded distinguished alumni awards from both Tulane and Ohio State. He received a Fulbright Award, an Erksine Fellow, and a Scholar of Excellence recognition. He authored over 100 articles, four monographs, and seven books, and was consulting editor for over 26 accounting textbooks. Professor Bedford also received outstanding teacher recognitions from the National Council of Beta Alpha Psi (1976), American Accounting Association (1980), and the American Institute of Certified Public Accountants (1987).

Professor Bedford retired from the University of Illinois in 1988. Since his retirement, he has served as a visiting professor at: the University of California, at Santa Barbara 1988–1993; Claremont Colleges, Claremont, California, 1994–1995; and in 1996, at the California Institute of Technology.

## *Chapter I*

### THE ORIGIN (1900-1915)

	<b>The Faculty</b>	
<b>1900</b>	<b>1915</b>	
0		<b>Instructors</b>
		Hiram Thompson Scovill
		William B. Castenholz
		Ananias Charles Littleton
		<b>Lecturers</b>
		Lloyd Morey
		William A. Chase
		<b>Assistant</b>
		Edward F. Nickoley
<b>Total</b>	0	6

The University of Illinois was incorporated February 28, 1867, as the Illinois Industrial University. It opened to students on March 2, 1868. About 50 students enrolled with a faculty of three (3) professors including a regent. During 1868–1869, another instructor was added and the number of students increased to 77. Instruction was given in Algebra, Geometry, Physics, History, Rhetoric, and Latin. In January 1870, a mechanical shop was equipped and the first course in shop instruction in the United States was established at Illinois.

The establishment of the University of Illinois was part of the response to the economic, social, and technological environment following the civil war. The industrialization of economic society from a still growing agricultural economy required a general knowledge of reading, writing, and arithmetic, so elementary school attendance was required by law. At the same time, the corporation was rapidly developing as a means of providing the output for the developing industrial society.

In this environment, the proposal to establish a university in the State of Illinois to “educate the masses” and “adapt society to the new environment” gained substantial support. The decision selecting Champaign County as the location of the new university, while highly political and intriguing, was based on a perceived need to provide a centrally located university for the State.

In 1877 the State of Illinois legislature gave the University authority to confer degrees and issue diplomas, and in 1885 the legislature changed the name of the institution to the “University of Illinois.” Initially, the University provided instruction in the basic disciplines of the Liberal Arts and Sciences, which were to be applied for instruction in Agriculture and Mechanical methods. In 1892, the Graduate School was established. A School of Law opened on September 13, 1897, just one year after the State of New York offered the first CPA Examination in the United States, with a two-year course of study—then the requirement for admission to the bar in Illinois. This action formally established as part of the University the role of providing, in addition to agricultural, mechanical, and medical education, professional education for students. In November 1897, the Law program was increased to three years of study and on February 9, 1900, the name of the School of Law was changed to the College of Law. In 1900, in response to the established university role of providing education for professional work, the General Assembly of the State



of Illinois appropriated funds for the establishment of courses of training for business life, and the Trustees of the University approved the organization of “Courses in Business Administration.”

This development is consistent with Winton U. Solberg’s conclusion in his history of The University of Illinois, 1867–1894 where he stated:

The aim of the University is to unite *Practice* with *Study* in all *Departments* and make *Education* thoroughly *practical* without sacrificing its solid and liberal character.

The U.S. accounting profession was being formed during this same period of time. The American Association of Public Accountants (the AAPA) was established by 1887 with 600 members. It later changed its name to the American Institute of Accountants (AIA) and still later absorbed the American Society of Certified Public Accountants in 1936 to unify the CPA profession. In 1992, the AICPA had 305,000 members. In November 1905, the first issue of the Journal of Accountancy was published by the AAPA. By 1915, its circulation was 4,500.

Prior to 1900, there were no accounting courses at the University of Illinois but the development of the role and function of the University of Illinois provided a base for the development of a program of study for professional accounting. There were neither textbooks nor teachers available to provide instruction in accounting and considerable confusion existed about what should be taught. Existing public accounting practice was almost the only source to which accounting academics could turn for information on the appropriate subject matter for the university accounting courses. Public accounting practice itself was not a systematic uniform body of knowledge but a response to particular requests for information. Fortunately, many of these particular requests reflected a common interest in a particular type of information. Bankers and creditors uniformly requested information on a company’s current assets and current liabilities as an indicator of the debt-paying ability of the company. Long-term indicators of a company’s growth and development were of secondary concern. The development of this general, widely used type of information was the orientation of public accounting practice. It had been brought over from Great Britain and was dominated by British accountants for many years as a means of informing absentee owners in Britain of the near-term success of their ventures in the developing U.S. economy.

The process of observing current public accounting practice as a means of identifying the appropriate subject matter to be taught in accounting courses at U.S. universities represents the origin and subsequent development of accounting education at Illinois over the 1900–1915 period.

In 1903, the professional Certified Public Accounting (CPA) examination was established as a requirement for the license to practice public accounting in the State of Illinois. The faculty at the University of Illinois was responsible for testing and grading the examination. Candidates were required to pass examinations in Commercial Law, the Theory of Accounts, Practical Accounting, and Auditing. The economic background fostering the development of professional public accounting rules and procedures has been traced to the growth of business corporations and their massive use of funds acquired from creditors and absentee owners. To protect the absentee owners, creditors, and lending agencies, standard uniform accounting and auditing procedures were developed. Compliance with these accounting procedures by individual companies were verified and certified as correct by the certified public accountants. To ensure that practicing public accountants knew the standard procedures, just as the legal profession had turned to universities to educate students for the practice of law, the emerging public accounting profession turned to universities to provide a professional education for accounting students. In response to this economic and legal need for the teaching of accounting, educational courses were established at the University of Illinois in 1902.

For the 1902–1903 school year the University was divided into eleven (11) schools and colleges. One of these colleges was the College of Literature and Art with eight (8) groups. One of these groups was the “Political Science Group,” which included the study of History, Economics, and Government. another closely related group was the “Commerce and Industry Group,” offering training for business, with courses in Economics, Commerce, and Industry. Because early public accounting was closely associated with accounting for governments, both of these groups were involved in the development of the first accounting course for the 1902–1903 academic year. It was included among the economics courses as “Corporation Accounting” (Economics 34) and dealt with the general principles of accounting and auditing. To teach the accounting course, the Comptroller of the University and other accountants in that office were drawn from the existing University’s staff. They were the only available knowledgeable practicing accountants, and they served well in teaching the early accounting courses.

By 1905, the U.S. accounting profession had recognized, according to the first issue of the Journal of Accountancy (November 1905), the need for the general public to become aware of the professional status of the CPA. This required university education, a body of accounting literature, compulsory audits, and legal recognition of the CPA. While the circulation of the Journal was only a few hundred in 1905, its first editors were educators, and accounting educators responded to the articles and reports the editors published. The University of Illinois responded to the professional development by expanding the accounting curriculum. In 1907–1908, the College of Literature and Arts converted the one accounting course into two courses labeled “Economics 34” (Accounting) and “Economics 34a” (Auditing) and included them as part of its General Business Course.

The growth of the manufacturing process in the early 1900s, where the cost of a product was a combination of labor and multiple raw material costs, increased the complexity of accounting principles and auditing. The cost of a product was not a single exchange price but an allocation of multiple labor, material, and manufacturing overhead costs. To measure these product costs, the teaching of cost accounting as a distinctive part of accounting was added to the Illinois accounting curriculum. A separate cost accounting course was added for the 1908–1909 academic year.

At the same time, different accounting procedures were developed for different industries in order to measure products and services costs more realistically. Railway and other industry entities required different cost accounting systems, and the Illinois accounting curriculum expanded to provide accounting courses for these types of specialized accounting systems.

One issue involved in admitting the study of accounting to the University was the question of the name of the program. According to one group, the term *accountancy* was viewed as the study of the discipline underlying the practice of accounting while the term *accounting* was considered to be the study of existing accounting practice. Another group took the opposite position that *accounting* was the discipline and *accountancy* was the practice. The distinction between accountancy as a discipline subject to academic theory and research and accounting as the study of the rules and procedures of professional accounting practice and the relative importance of each remains a continuous dilemma at the University of Illinois. Starting with the 1908–1909 academic year, the issue of the name of the study of accounting was settled at the University of Illinois by developing a set of “Courses in Accountancy” which included six (6) “accounting courses,” labeled:

Accountancy 1	Principles of Accounting
Accountancy 2	Cost Accounting
Accountancy 3	Industrial Accountancy
Accountancy 4	Advanced Accounting

Accountancy 5    Railway Traffic and Accounting  
Accountancy 6    Railway Traffic and Accounting

The dual terminology established the accounting discipline as the underlying basis of the courses in Accountancy while providing for the teaching of existing accounting practice in accounting courses. Within that framework, continuous changes were made in the accounting courses as accountancy was taught in different University programs.

For the 1910–1911 year, the Accountancy 5 and 6 courses, for some of these programs, were changed and described as:

*Accountancy 5*    Auditing

*Accountancy 6*    Trustee and Railway Accounting

The University's emphasis on the teaching of existing accounting practices is revealed in the following description of the first accounting course taught during the Summer Session of 1910–1911:

"Principles of Accounting" A rapid review of the principles of bookkeeping; accounting for various types of business; changing from single to double entry for Partnerships and Corporations; journal entry; opening and closing entries; balance sheets; profit and loss accounts; surplus; reserve; depreciation."

For the period 1903 through 1913, most of the accounting courses were taught by temporary teachers from the Comptroller's Office and various instructors in the College of Literature and Arts. For the 1910–1912 academic years, the two academic teachers of Accounting were

John Christie Duncan, Ph.D., Assistant Professor, Accountancy  
Oscar Ross Martin, Assistant, Accountancy

One of the early students of Accountancy at the University of Illinois during this early period of accounting instruction was Hiram Thompson Scovill. Scovill was an outstanding student. He graduated from the University of Illinois in 1908 at the age of 23 as one of six charter student members of the honorary Phi Beta Kappa society. He spent the next five years practicing Public Accounting in Chicago with the public accounting firms of McGregor, Chase & Co. (1908–1910) and Deloitte, Plender, Griffiths & Co. (1910–1913). At night he served as an Instructor in Auditing and Accounting at LaSalle Extension in Chicago. In 1913, at the age of 28 and one year after his marriage to Edith E. Stewart, whose father was on the University of Illinois faculty, he quit accounting practice and began teaching accounting at the University of Illinois in Urbana as an Instructor.

In 1913–1914, the four-year program in Accountancy required:

First year    one general accounting course  
Second year    one course in "Elementary and Intermediate Accounting"  
Third year    one course in "Advanced Accounting and Auditing"  
Fourth year    one course in "Accounting Problems and Auditing"

A two-year program for students preparing for the CPA examination required three of these courses.

By 1914, under Scovill's guidance, the Illinois accounting program was firmly established with three faculty members appointed as accounting academics:

1913–1914    H. T. Scovill            Instructor in Accountancy  
1914–1915    George E. Frazer        Professor of Public Accounting and Controller of the University  
                  William A. Chase        Lecturer in Accountancy and Commercial Law

In 1915, Scovill convinced A. C. Littleton, who had learned accounting from three years of work (1912–1915) at the public accounting firm of Deloitte, Plender, Griffith & Co., to join him at the University of Illinois as an Instructor in Accountancy. At the same time, Scovill introduced to accounting instruction the use of recent accounting graduates with a bachelor's degree as teachers for undergraduate accounting courses. The title of "Teaching Assistant" was used for these annual appointments. This procedure provided both financial support and teaching experience for the assistants, which was helpful to them in obtaining a more permanent teaching appointment at Illinois or at another university, and lowered instructional costs per accounting course at the University of Illinois.

By the end of the 1900–1915 period, a base had been established for the systematic organization of a comprehensive accounting education program at Illinois.

## Chapter II

### THE ORGANIZATION (1915–1930)

<b>The Faculty</b>	
1915	1930
<p><b>Instructors</b>                      Hiram Thompson Scovill                      William B. Castenholz                      Ananias Charles Littleton</p> <p><b>Lecturers</b>                      Lloyd Morey                      William A. Chase</p> <p><b>Assistant</b>                      Edward F. Nickoley</p>	<p><b>Professors</b>                      Hiram Thompson Scovill                      Lloyd Morey                      Edward Joseph Filbey</p> <p><b>Associate Professors</b>                      Ananias Charles Littleton                      Charles F. Schlatter</p> <p><b>Assistant Professors</b>                      Henry Heaton Bailey                      Edwin Leodgar Theiss</p> <p><b>Instructors</b>                      Robert Phillip Hackett                      Wilber Eugene Karrenbrock                      Hale Lloyd Newcomer</p> <p><b>Assistants</b>                      Paul Martin Green                      Walter Frederick Frese                      Gaze Elmer Lukas                      Jeff Agememnon Anderson                      David Miers Beight                      Clifford Rollin Niswonger                      William Harry Stout                      Theodore Russell Larimore                      Donald Lyle Dieterle</p>
<b>Total</b> <b>6</b>	<b>19</b>

In April 1915, the Board of Trustees of the University recognized the need for a formal business education program at Illinois by establishing the College of Commerce and Business Administration. It was given control of all the work formerly conducted by the Department of Economics, including the courses in business. The new College opened in September of 1915 with economics Professor Nathan A. Weston serving as acting dean for the 1915–1918 period. The College included three departments:

1. Department of Economics, including Divisions in finance and statistics.
2. Department of Business Organization and Operations, including Divisions in accounting and business law.
3. Department of Transportation.

At the same time that A. C. Littleton, who had received an A.B. degree from Illinois in 1912, joined the accounting staff as an instructor, Lloyd Morey was appointed both an instructor in Accountancy and an Auditor in the Office of Comptroller. Morey’s appointment as a member of the accounting faculty was part of H. T. Scovill’s strategy of maintaining close contact with the central administration of the campus. As part of this earlier political effort, when William B. Castenholz replaced George Frazer as Controller of the University, Morey was given the additional academic title of Instructor in Accountancy. Morey’s direct academic contribution to the developing program in accountancy was in organizing and teaching “Governmental Accounting” as a distinct accounting subject. His 1927 textbook Introduction to Governmental Accounting was widely used by many universities. Along with his interest in music and his

church, the nonprofit sector of the accounting curriculum dominated the thinking of this first accounting president of a major university (1954–1955).

Other developments, along with the promotion of H. T. Scovill to the rank of an instructor in 1913, was the appointment of George H. Newlove as an Assistant in Accountancy. Newlove, who would later become Head of the Department of Accounting at the University of Texas, learned to teach “Illinois Accounting” during the 1915–1917 period. The success of “Illinois Accounting” during this period was reflected in student enrollments. By February 1919, student enrollments in Accounting courses were well above the sixty enrolled a few years earlier. The accounting courses in the Business Organization and Operations Department’s “Curriculum in Accountancy” for the 1915–1916 academic year included:

Accountancy 1a	Principles of Accounting
Accountancy 1b	Principles of Accounting
Accountancy 2a	Advanced Accounting and Auditing
Accountancy 2b	Advanced Accounting and Auditing
Accountancy 3a	Accounting Problems and Auditing
Accountancy 3b	Accounting Problems and Auditing
Accountancy 4a	Cost Accounting
Accountancy 4b	Cost Accounting

In 1919 Charles M. Thompson [Ph.D. in Economics] was named Dean of the College of Commerce and Business Administration and H. T. Scovill was named Head of the Department of Business Organization and Operations. Dean Thompson’s acceptance of Scovill’s various proposals for accounting changed the program constantly. The purpose and objective of the organization and expansion of the accounting courses over the 1915–1930 time period were not formally expressed. Nevertheless, over the entire time period the constant effort was to logically structure and systematically organize the content and teaching of accounting courses at the University. Various debates and discussions about the purpose of the accounting courses established three objectives for them:

1. To develop needed business economic information.
2. To meet the accounting profession’s needs.
3. To develop accounting theories for the future development of public and management accounting practice.

Later these objectives were translated into three responsibilities for accounting faculty members:

1. To teach students existing accounting theory and practice.
2. To develop and improve accounting methods and procedures.
3. To provide accounting services for business firms.

The history of accountancy at Illinois over the 1915–1930 period is closely related to the history of the enactment of State Accountancy (CPA) laws for the practice of accounting. By 1921 such laws had been enacted by all the states. However, there were only 5,000 CPAs in the United States at that time. From then on, accounting education and CPAs joined together and grew rapidly. Equally significant for the development of accounting education and the profession was the development of national accounting associations. As a means of coordinating, encouraging, and improving the performance of accounting practitioners, educators, and students, the University of Illinois assumed a significant role in structuring and organizing professional accounting groups. While the accounting CPA practitioners had previously formed a professional organization—the AAPA and now the American Institute of Certified Public Accountants (AICPAs)—the accounting academics did not organize the American Association of University Instructors in Accounting (A.A.U.I.A.) until 1916. At the organization meeting of that association on

December 28, 1916, attended by an estimated 20 to 25 teachers, Professor H. T. Scovill was particularly active in supporting the proposal. At the second meeting of the Association on December 28, 1917, in Philadelphia, when the A.A.U.I.A. had 82 members, Scovill was elected Secretary-Treasurer. Chairman of one of two association committees, he included in his committee report a preamble on the importance of academic accounting research for the new association. The third meeting of the A.A.U.I.A. was held in Richmond, Virginia, on December 27, 1918. Scovill, who was again elected Secretary-Treasurer, noted that the “friendships formed at that meeting helped keep alive the spark which permitted the A.A.U.I.A. to live.”

In July 1919, after World War I was over, Professor Scovill recognized the need of the A.A.U.I.A. for a formal printed journal. As the Association’s secretary-treasurer, he strongly supported the drive to develop such a publication. He planned the program of the annual meeting and scheduled a speech on the need for an A.A.U.I.A. journal. Apparently, this effort and his other association activities led to his election as president of the Association for 1920. But the financial aspects of the proposed journal were such that it was not until March 1926, that the first issue of *The Accounting Review* was published with Professor A. C. Littleton’s article “Research Work at the University of Illinois” as one of five articles.

The number of accounting academics at Illinois, while rotating constantly, remained at six or seven faculty members over the 1915–1919 period. H. T. Scovill was promoted to assistant professor in 1917 and Henry Heaton Baily was appointed an assistant in 1918. In 1919, Scovill was appointed Professor of Accountancy.

In 1917 Edward J. Filbey, who had previously served as Secretary to the University’s President Edmund James (1913–1917), joined the Chicago public accounting firm of Albert T. Becon. In 1919, Filbey returned to Illinois as an assistant professor. Filbey’s appointment was based on his Ph.D. in the Classics, his outstanding performance on the CPA examination, and his contacts with the central administration of the university, which Scovill considered important for a developing academic field. Filbey’s assignment in the Illinois accounting program was to develop the teaching material for the “Taxation” area of accounting, a task he undertook with enthusiasm and considerable success, according to reports from both accounting educators and practitioners. His orientation and approach to tax accounting was strictly professional. This conflicted with A. C. Littleton’s development of accounting theory, and the two of them competed to dominate the philosophical base for accounting education. Also, during the 1919–1920 school year, when the accounting faculty increased to twelve, A. C. Littleton, who did not receive his Ph.D. in Economics until 1932 but had received his Master’s degree (A.M.) in 1918 and his CPA in 1919, wrote a textbook, *Introduction to Elementary Accounting* (1919). This appears to have been the basis for his promotion to the rank of Associate in Accountancy and appointment as Assistant Dean of the College. At the same time Henry Heaton Baily, who had an interest in developing different “accounting systems” for different industries and purposes that Scovill shared, was promoted to Instructor in Accounting.

As the American Association of University Instructors in Accounting developed to coordinate and unify the accounting academics, Professor H. T. Scovill decided that accounting students needed a similar unifying organization to identify themselves with the accounting profession. He expanded his organizing efforts and participated actively in the formation of Beta Alpha Psi, the national honorary society for accounting students, establishing the Alpha Chapter at the University of Illinois. This unification of the various groups of accountants (practitioners, professors, and students) into national associations did much to develop a unified accounting profession to serve the general public, particularly creditors, shareholders, and managers.

While Professor Scovill was not politically active in the National Association of Cost Accountants (later the National Association of Accountants and now The Institute of Management Accounting), he was a

member of that organization from 1919 until his retirement. His interest in the “internal” accounting of business firms seems to explain his recruitment in 1920 of Charles F. Schlatter as an Instructor to develop a “Cost Accounting Area” for the accounting program. Schlatter was considered an authority on “Job Cost Accounting” for small business entities.

The reorganization and expansion of the accounting curriculum was supported by the College of Commerce and Business Administration, which emphasized specialization, business functions, and independence by areas or “Divisions” within the College. Accounting Professor H. T. Scovill, as Head of the Department of Business Organization and Operations, supported this college policy.

By 1920–1921, the Accounting faculty and curriculum had been organized into a semiformal structure under six academics who became known as “The Founding Six.” While teaching assignments were flexible, during the June 1921–1922 school year, each of the Founding Six assumed responsibility for the following specialized accounting areas:

Name	Academic Degree	Rank	Specialization
Hiram T. Scovill	A.B., CPA	Professor	Public Accounting Practice
Lloyd Morey	A.B.B. Mus, CPA	Professor	Governmental Accounting
Edward J. Filbey	Ph.D., CPA	Asst. Professor	Income Taxation
Ananias C. Littleton	A.M, CPA	Asst. Professor	Accounting Theory
Charles F. Schlatter	B.S.	Instructor	Cost Accounting
Henry H. Baily	Ph.D., CPA	Asst. Professor	Systems

Assisting the “Founding Six” in accounting teaching responsibilities were the following recent university graduates who served as temporary instructors and assistants:

Frank H. Beach, A.B.	Floyd O. Goodwill, B.S.	Hugh H. Hite, B.S.
William H. Cobb, B.S.	Andrus O. Griffith, B.S.	Robert A. Ide, B.S.
David W. Crabb, A.B.	Chester R. Ham, A.B.	Harold U. Johnson, B.S.
Erastus I. Fjeld, B.S.	Leo G. Harris, A.B.	John Rabenon, B.S.
		Paul. C. Taylor, B.S.

In addition to their teaching, four of the Founding Six assumed responsibilities for the following university administration duties:

Name	Administrative Responsibilities
H. T. Scovill	Head of the Department of Business Organization and Operations
Lloyd Morey	Controller of the University
E. J. Filbey	Former Secretary for the President of the University and later Assistant Dean of the College of Commerce
A. C. Littleton	Assistant Dean of the College of Commerce and later Vice-Director of the Bureau of Business Research

All of the Founding Six were heavily involved in the professional activities of the accounting profession and in organizing accounting faculties and students throughout the nation. They were regarded by their associates as well qualified for professional activities.

In 1918, H. T. Scovill had received the annual Gold Medal for the highest grade on the Illinois CPA examination, and between 1916 and 1923 both L. Morey and E. J. Filbey received Silver Medals for the



second highest grades on the Illinois CPA examination. Both performed professional audit engagements and tax reports in the Champaign-Urbana area. Illustrative of the professional activities of the accounting faculty were those of, “Hi” Scovill, who in 1922, was appointed “Acting Receiver” for a Federal Court in the Cushman Tool Company bankruptcy case and in 1927 and 1928 served as an expert witness in the Champaign-Urbana and Sterling-Rock Falls Water Rate cases before the Illinois State Commerce Commission. In 1923, Lloyd Morey was elected President of the Association of University and College Business Officers. From 1919 on, all of the Founding Six served on committees or held offices in the American Institute of Accountants, the American Society of CPAs, the Illinois Society of CPAs, the National Association of Cost Accountants, and the American Accounting Association.

In the organization of accounting faculties and in developing for students the image of accounting as a profession, the Founding Six supported student honorary and professional student associations throughout the nation. From 1919–1925, Professor Scovill served as National President of both Beta Gamma Sigma (a national commerce honorary society) and Beta Alpha Psi, the national accounting honorary society. In 1921, the College established a Bureau of Business Research to which accounting Assistant Professor A. C. Littleton was appointed Vice-Director in 1922. There his knowledge of economic theory suggests the source of his interest in formulating accounting theory for accounting courses.

The passage of Income Tax legislation over the 1916–1920 period forced another expansion on the accounting curriculum as both management and public accountants accepted responsibility for computing and reporting taxable income. At the University of Illinois, this resulted in Professor Filbey’s new course on Income Tax Accounting.

The result of this expansion in the subject matter of accounting was the restructuring of the overall review summary course labeled CPA Problems and the joining of various “industry” accounting areas into an overall Systems course.

By 1921–1922, the “Curriculum in Accounting” had evolved and included the following set of courses in Accountancy:

Accountancy 1a	Principles of Accounting
Accountancy 1b	Principles of Accounting
Accountancy 2a	Advanced Accounting and Auditing
Accountancy 2b	Advanced Accounting and Auditing
Accountancy 3a	Advanced Accounting
Accountancy 3b	Auditing
Accountancy 4a	Cost Accounting
Accountancy 4b	Systems
Accountancy 5a	CPA Problems
Accountancy 5b	CPA Problems
Accountancy 20	Income Tax

Prior to this time, the College of Liberal Arts and Sciences had been formed by merging the former College of Literature and Arts and the College of Science. The Graduate College established the Master of Science in Accountancy degree. In October 1922, when 230 undergraduate and 21 graduate master’s degree students were enrolled in the accounting program, Erastus I. Fjeld received the first master’s degree in Accountancy.

For the 1922–1923 school year, the graduate courses in Accountancy were:

Number	Title	Instructor
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Accountancy 103	Advanced Theory and History	Assistant Professor Littleton
Accountancy 104	Accounting Systems	Professor Scovill
Accountancy 110	Accounting Reports	Associate Professor Filbey
Accountancy 113	Governmental Accounting	Professor Morey
Accountancy 120	Income Tax Development	Associate Professor Filbey
Accountancy 129	Thesis	Various faculty members

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In addition to the graduate courses, undergraduate courses in advanced accounting, cost accounting, systems, CPA problems, governmental accounting, and income tax procedures were available for graduate study. In 1923 eleven graduate students submitted theses or completed the Master of Accounting Science degree.

On December 30, 1924, the membership of the American Association of University Instructors in Accounting (A.A.U.I.A.) adopted an amendment to its constitution that included a call for the Association to include as one of its objectives:

“2. To encourage practical research in accounting, especially theory and methods, the interpretation of accounting data, and the use of accounting statistics in related fields.”

This amendment had little immediate impact on the undergraduate accounting program at Illinois, but at the 1929 annual meeting of the A.A.U.I.A., Professor A. C. Littleton had his University of Illinois graduate students report on their research in a “Symposium on Depreciation.” He also reported the addition of a graduate accounting course on “Advanced Theory” as part of the Illinois program.

By the end of the 1929–1930 academic year, the accounting program at Illinois was well organized with objectives, functions, activities, courses, and faculties for professional accounting education. The following set of accounting courses were available:

#### Undergraduate

Accountancy 1a	Principles of Accounting
Accountancy 1b	Accounting Procedures
Accountancy 2a	Elementary Cost Accounting
Accountancy 2b	Intermediate Accounting
Accountancy 3a	Advanced Accounting
Accountancy 3b	Auditing
Accountancy 4a	Advanced Cost Accounting
Accountancy 4b	Accounting Systems
Accountancy 5a	CPA Problems
Accountancy 5b	CPA Problems
Accountancy 11	Farm Accounting
Accountancy 13	Governmental Accounting
Accountancy 20	Income Tax Procedures
Accountancy 30	Budgets and Accounting Control
Accountancy 90a-90b	Thesis

#### Graduate (for master’s degree only)

Accountancy 103	Advanced Theory
Accountancy 104	Accounting Systems
Accountancy 110	Accounting Reports

Accountancy 113	Governmental Accounting
Accountancy 120	Income Tax Development
Accountancy 129	Thesis

At the end of the 1930s, the Illinois accounting faculty viewed the Illinois accountancy program as an organized program pursuing an overall objective of preparing students for employment and contributing to the development of the University and the quality of accounting practice. This belief that the University should prepare students for direct professional employment was somewhat inconsistent with the beliefs of some faculties in the “liberal arts,” but it was consistent with the broad objective of the University. As a result, the accounting faculty, being a minority group on the campus, was sensitive to the liberal arts point of view. Nevertheless, accountants were united in their support for professional accounting education as the appropriate role of accounting instruction.

By this time, accounting faculty contacts with professional accounting organizations were well established. Faculty members were serving on committees and boards of the American Institute of Accountants, the National Association of Accountants, and the American Accounting Association at the national, state, and local levels. Visits between practicing accountants and academics were frequent.

At the University level, accounting faculty members were serving on both University Senate committees and University administrative committees. They also held administrative positions in the College of Commerce and Business Administration such as Assistant Dean and Vice-Director of the College Research Bureau. Close relations with students at all levels were well established in the form of personal contacts, service as advisors for student organizations, and support for professional practitioner-student meetings.

Sometime over the 1915–1930 period, one of H. T. Scovill’s most significant contributions to the Accounting Department was to increase the role of faculty wives in uniting the faculty. Joint parties and receptions dealt with the social aspects of an organization and established nonprofessional common interests of faculty members, which fostered professional cooperation among them. Scovill believed this organizational feature of the Department contributed much to faculty recognition of specialized academic roles of various faculty members and strengthened the Department as a unified entity.

The structure of the Department of Accountancy for the 1929–1930 year is reflected in the following statistics:

- A. The Department was heavily oriented toward public accounting practice and salaries of the Founding Six seemingly reflected that orientation:

Name	Interest	Salary
<b>Public Accounting Practice</b>		
H. T. Scovill	Public Accounting	\$7,000
L. Morey	Government Accounting	N.A.
E. J. Filbey	Tax Accounting	6,000
<b>Nonpublic Accounting</b>		
A. C. Littleton	Theory	4,750
C. F. Schlatter	Cost Accounting	4,500
H. H. Baily	Systems	3,250

- B. The Department was increasing the educational level of students. Prior to 1915, accounting courses had been offered as part of the economics program. After 1915, the bachelor’s degree in Accountancy

was offered. In addition to granting the first Master of Science degree in Accounting in 1922 (Erastus I. Fjeld), in 1939 the first Ph.D. in Accountancy was granted (John W. McMahan).

Chapter III  
THE STABILIZATION (1930–1945)

<b>The Faculty</b>	
1930	1945
<p><b>Professors</b></p> <p>Hiram Thompson Scovill Lloyd Morey Edward Joseph Filbey</p> <p><b>Associate Professors</b></p> <p>Ananias Charles Littleton Charles F. Schlatter</p> <p><b>Assistant Professors</b></p> <p>Henry Heaton Baily Edwin Leodgar Theiss</p> <p><b>Instructors</b></p> <p>Robert Phillip Hackett Wilbur Eugene Karrenbrock Hale Lloyd Newcomer</p> <p><b>Assistants</b></p> <p>Paul Martin Green James Walter Fredrick Frese Gaze Elmer Lukas Jeff Agememnon Anderson David Miers Beight Clifford Rollin Niswonger William Harry Stout Theodore Russell Larimore Donald Lyle Dieterle</p>	<p><b>Professors</b></p> <p>Hiram Thompson Scovill Lloyd Morey Edward Joseph Filbey Ananias Charles Littleton Charles F. Schlatter Henry Heaton Baily</p> <p><b>Associate Professors</b></p> <p>Edwin Leodgar Theiss Robert Phillip Hackett Hale Lloyd Newcomer</p> <p><b>Assistant Professors</b></p> <p>C. A. Moyer Robert Irvine Dickey William Edgar Thomas Markham Carrithers</p> <p><b>Instructors</b></p> <p>Charles Clifton Delong Nelson Dowell Wakefield Roger Gerard Ashamy</p> <p><b>Assistants</b></p> <p>Dorothy Litherland Gerald David Brighton James Owen Eaton</p>
<b>Total</b>	
19	19

The impact of the post-1929 Great Depression on the University of Illinois accounting educational program was rather dramatic. Many business observers blamed inadequate and questionable accounting disclosures for much of the Depression. This caused the government to set up the Securities and Exchange Commission (SEC) which fostered a professional and academic effort to stabilize the concept of accounting education on a broader base than accounting practice. An expansion of the role of accounting theory in the accounting curriculum resulted. Essentially, the Depression brought to the attention of both academics and practitioners a realization that accounting practices had to change constantly as economic conditions change.

The Illinois accounting faculty recognized that the body of accounting practice procedures that were relevant to accounting education over the 1915–1930 period were an inadequate base for accounting education for the 1930–1945 period. H. T. Scovill encouraged a change. Under the leadership of A. C. Littleton, (who had received a Ph.D. in Economics in 1931 with a dissertation on “The Historical Foundations of Modern Accounting,”) the revised accounting curriculum included the teaching of both accounting theory and accounting practice. Theory was described as teaching what accounting should be doing. It was not until sometime after 1930 that the Illinois accounting educational program was stabilized by organizing the content of accounting courses into a comprehensive uniform interrelated body of teaching material combining both accounting practice and accounting theory.

A. C. Littleton, who had developed the university's first graduate course in accountancy in 1921 for the Master of Science degree, used the revised curriculum to direct the development in 1938 of the first Ph.D. program in accountancy in the United States at the University of Illinois. The scope of the change in the accounting educational program was reflected in the concept of that newly established Doctor of Philosophy degree. For many years, Littleton was in charge of graduate work in accountancy, and he constantly strengthened and integrated graduate study with the University's entire program in accountancy. Over his entire career until his retirement in 1952, Littleton supervised 92 percent of the Illinois Ph.D. dissertations and 34 percent of the master's theses.

The stabilization of accounting education at Illinois took the form of emphasizing accounting theory at the graduate level and accounting practice at the undergraduate level. Since many of the assistants teaching undergraduate accounting courses were graduate students learning accounting theory, the tendency for accounting theory to be carried down to the undergraduate level prevailed. A full merger of theory and practice at both the graduate and undergraduate levels did not result, apparently because the Certified Public Accountant's examination for admission to public accounting practice was confined to an examination of a candidate's knowledge of accounting practice.

While undergraduate accounting education tended to change only as prevailing accounting practice changed, individual Illinois students aspiring for higher positions beyond admission to the CPA profession tended to study for a master's degree in Accountancy. As a result, students' respect for those engaged in graduate teaching increased.

Over the period 1939—1943, A. C. Littleton served as advisor for all twelve of the first Ph.D.s granted by the accounting division. He was highly regarded by the Ph.D. students for his theoretical concepts and analyses. His open faculty office carried the welcome "Come In" to which one admiring student had added "and crawl out."

Because accounting practice had changed in the post-1929 period, the U.S. Government established the Securities and Exchange Commission (SEC) with the authority to prescribe accounting rules and regulations for public accounting reports. This was a significant legal step toward changing past accounting practices. The SEC exercised its authority by encouraging academic and professional groups to develop new uniform accounting principles and procedures. This action resulted in widespread criticism of previous accounting practice and the flexibility with which its accounting rules and procedures had been applied. There were two reactions to the criticisms. First universities in general and the University of Illinois in particular added the theoretical base to the teaching of accounting practices. Second, the organized practicing accountants provided support for accounting educational programs that included more desirable accounting practices and concepts. In support of this effort, the American Institute of Accountants granted its Committee on Accounting Procedures greater authority for stabilizing the rules of accounting practice. By these steps the practicing profession maintained an influential position in the development of the new academic curriculum.

In response to the broader stabilized base combining both accounting theory and practice for university education, the Illinois Department of Accountancy gained greater academic respect among faculty members in the basic disciplines on the campus and attracted an increased number of students. This enabled the Illinois accounting program to gain administrative authority to add new faculty at the associate professor, assistant professor, and instructor levels to meet the increased teaching and specialization requirements of academic accounting. Changes in the University's accounting program also included more conceptual and theoretical material in various accounting courses taught by the founding senior faculty members. Professor E. J. Filbey assumed a national role in developing an analytical approach for teaching Income

Taxation that dealt with the causes and effects underlying the development and changes in income tax accounting. The objective of his graduate course on income tax developments was to prepare students for a role in “proposing, supporting, and criticizing” income tax rules and regulations.

In the accounting systems area, which had been developed to provide instruction about accounting procedures for different industries, H. T. Scovill joined Professor H. H. Baily’s efforts. Together they developed a conceptual base for a systems course covering accounting for retailing, manufacturing, mining, transportation, and financial entities. The resulting conceptual graduate course relied on reports from public accounting firms that described accounting procedures in the different industries. Apparently, Baily joined Scovill in generalizing the information in these reports and various sections of previous systems courses into a comprehensive system for the graduate systems course. Professor Scovill taught this course in 1931.

The graduate accounting course in governmental accounting was expanded by Professor Lloyd Morey. As revised, it included a combination of accounting practice features in not-for-profit entities (e.g., churches and colleges) and governmental entities (e.g., political based). The expanded graduate course was first taught by Professor Morey in 1931.

During this same time period, the nationwide public demanded an improvement in government accounting to provide governments with the same benefits public accounting provided private business entities. Professor Morey interpreted this demand as a call for government accounting to provide information for control of both government policy making and operating decisions. In 1938–1939, Lloyd Morey, while controller and accounting professor at the University of Illinois, served as chairman of the American Institute of Accountants’ Committee on Government Accounting.

Under Professor Morey’s direction, this Committee contributed substantially to the improvement of municipal accounting in the United States. For his efforts in having the Committee publish *Municipal Audit Procedures* and in compiling *A Standard Classification of Municipal Revenues and Expenditures*, Professor Morey was lauded by accounting firms throughout the nation. He directed attention to the need to have accountants and accounting educators develop reliable information for governmental units. At the same time, through the Committee on Government Accounting, he established government accounting procedures that substantially improved the relevance and reliability of government accounting reports.

Indirectly the reputation of the Illinois Department of Accountancy was advanced by Professor Morey’s efforts to develop an improved government accounting system that would contribute to the improvement of government operations. Apparently, this material was included in the Department’s Government Accounting course.

After these changes in the content of the graduate accounting courses, students could major in accounting for the master’s degree without a bachelor’s degree in accounting, provided they had completed fifteen undergraduate accounting course credits. In addition to the expansion of the content of the graduate courses, changes were also made in the undergraduate accounting program.

Starting in the 1935–1936 school year, the College of Commerce and Business Administration was divided into two departments:

1. Economics, including (a) Foreign and Domestic Commerce, (b) Labor and Statistics, (c) Public and Private Finance, (d) Theory and History of Economics, (e) Public Utilities, and (f) Transportation.

2. Business Organization and Operations, including (a) Accountancy, (b) Business Law, and (c) Business Writing, as well as the business areas of Production, Marketing, and Management.

The restructuring facilitated the implementation and stabilization of the 1929–1930 accounting undergraduate curriculum. The stabilization was effective in terms of the number of undergraduate accounting degrees awarded, which increased from 40 in 1930 to 108 in 1939. During the 1939–1940 school year under the stabilized curriculum, juniors and seniors in accounting were required to complete forty-three semester hours of study of which not less than eighteen hours had to be selected from Accountancy 3a, 3b, 5a, 5b, and 20. Elective accounting courses were 4a, 4b, 13 and 30. Also, fifteen hours of electives had to be chosen from courses in history, philosophy, political science, psychology, and sociology. In addition to course requirements, accounting students were encouraged to participate in student activities, particularly the Accountancy Club and the Alpha Chapter of Beta Alpha Psi activities.

To provide for the long-term survival of the revised accounting curriculum and in keeping with his philosophy of both educating and employing future Illinois academics, in the early 1930s Professor Scovill added a number of new beginning faculty. Among them were Hale L. Newcomer and C. A. Moyer, who were to remain at Illinois for many years. Both obtained Ph.D. degrees in economics at Illinois. Newcomer was a crisp, definite, and popular teacher. His interest was in preparing undergraduate students for the CPA examination, a role Professor Kenneth W. Perry would assume after Newcomer's retirement. Moyer was also a very effective teacher; by his informal actions, he seems to have patterned himself after Scovill. As an Assistant before his promotion to Assistant Professor in 1941, he wrote a textbook with Scovill in 1940 on *Fundamentals of Accounting*. Like Scovill, he was interested in teaching accounting fundamentals at both the undergraduate and graduate levels.

Along with the continuous stabilizing and reorganizing of accounting education at Illinois in the 1930s and 1940s was an associated interest in determining the historical origin and changing nature of accounting over time. A. C. Littleton, who had in 1933 written a comprehensive book on *Accounting Evolution to 1900*, was supported in 1938 when the American Institute of CPAs published Edward Peragallo's book on the *Origin and Evolution of Double Entry Bookkeeping*.<sup>1</sup> According to Peragallo, systems of bookkeeping came into being because of the need to record transactions arising in commerce, industry, and government. At first, business transactions and social and political events were recorded in a type of single-entry diary. As commerce and trade increased, the diary gave way to the double-entry ledger book. The journal developed several years later.

In his foreword to Peragallo's book, prominent accounting practitioner Robert H. Montgomery reported that the book established beyond dispute "that for centuries after the first signs of double-entry appeared, accountants and teachers . . . were concerned, not with theory but exclusively with business transactions." According to Peragallo, during and after the 1800s, types of accounting theory emerged in France and Italy. In the early 1900s, Professor Fabio Besta, known throughout Italy as the "Master of Accountancy" published his famous *Value Theory of Accounts*, which soon dominated the field of accounting theory.

This support for Littleton's theory that accounting evolved over time and that accounting education would have to be changed periodically was well received by both practicing and academic accountants during the 1940s.

<sup>1</sup> Peragallo, E., *Origin and Evolution of Double Entry Bookkeeping*, New York: 1938 American Institute Publishing Co.



In keeping with the growth and changes in accounting education during the 1930–1945 period, the University of Illinois expanded its accounting faculty. Among those from whom many of the future senior faculty of the Department would emerge were:

<b>Name</b>	<b>Appointed Instructor</b>	<b>Rank 12-31-1945</b>
Robert I. Dickey	1941–1942	Asst. Professor
Charles J. Gaa	1938–1939	Asst. Professor
Robert P. Hackett	1932–1933	Assoc. Professor
Robert K. Mautz	1941–1942	—
Cecil A. Moyer	1937–1938	Asst. Professor
Hale L. Newcomer	1932–1933	Assoc. Professor
Edwin L. Theiss	1928–1929	Assoc. Professor
William E. Thomas	1939–1940	Asst. Professor
Nelson D. Wakefield	1941–1942	Instructor
Heimie E. Breen	1942–1943	Asst. Professor
Ralph L. Boyd	1939–1940	Asst. Professor
James M. Carrithers	1941–1942	Asst. Professor

At the time these future senior faculty joined the Illinois staff, the movement toward stabilizing the scope of accounting thought and procedure on a broader base was not formally discussed as such. But the topics discussed at both academic and practitioner meetings indicate the movement was widespread. At the December 1939 annual meeting of the American Accounting Association, which had been established in 1935 as the replacement for the American Association of University Instructors in Accounting, Hiram T. Scovill made an appeal for a reconciliation of the forward looking Paton and Littleton monograph on A Tentative Statement of Accounting Principles Underlying Corporate Financial Statements and the Sanders-Hatfield-Moore monograph, A Statement of Accounting Principles. The American Accounting Association had published the Paton and Littleton study in June 1936; the American Institute of Accountants, composed largely of accounting practitioners, supported the Sanders-Hatfield-Moore statement. The need for a common stable base of accounting concepts for accounting education was cited in support of Scovill's appeal. Gradually, the subsequent famous Paton and Littleton monograph published in 1940 by the American Accounting Association, An Introduction to Corporate Accounting Standards, became the stabilizing force underlying university accounting courses. The 1940 monograph, possibly because of Professor A. C. Littleton's association with it, was generally accepted by the University of Illinois faculty, although there were some objections, as a conceptual base for developing educational courses dealing with accounting theory and concepts.

During this period, in the search for quality staff, the Department continued to assume that its own accounting students with proven teaching ability were best prepared and concluded it should add new accounting faculty from the University of Illinois graduate students with Ph.D. degrees in accountancy or economics. This policy was particularly successful because of the need for teaching the theoretical base of uniform and stable accounting educational material was particularly important and theory-based standard textbooks were not well developed.

To provide the broader-based Illinois teaching material to faculties at other universities, the Illinois accounting faculty wrote a number of accounting textbooks. Professor H. T. Scovill served as the accounting consulting editor for the John Wiley and Co. series of accounting textbooks from 1934–1953. He also wrote several practice-oriented textbooks, including Elementary Accounting, Part I, published by D. C. Heath in 1924, Fundamentals of Accounting (with C. A. Moyer) published by D. C. Heath and Co. in

1940, and *Fundamental Principles of Accounting* (with C. A. Moyer) published by John Wiley and Sons in 1954. Altogether, over his academic career, Scovill was the author of eleven books, editor of twenty other books for Wiley & Sons, and author of 55 articles on finance, investments, and accounting.

Prior to 1930, the university's accounting educational material was provided by public accountants and practice-oriented academics. After 1930, the Illinois accounting faculties' involvement in the theory development activities of the American Accounting Association, which were highly influential in developing accounting education, stimulated an increased interest in the inclusion of accounting theory in the Illinois accounting curriculum. This changing role of accounting education at Illinois is implied by the involvement of A. C. Littleton in the activities of the AAA. The changing role is revealed by a comparison of the AAA offices held by Illinois faculty over the 1918–1926 and the 1936–1945 periods:

<b>Year</b>	<b>President</b>	<b>Vice President</b>	<b>Secretary-Treasurer</b>
1918	—	—	H. T. Scovill
1919	—	—	H. T. Scovill
1920	H. T. Scovill	—	—
1921	—	—	E. J. Filbey
1922	—	—	E. J. Filbey
1923	—	—	E. J. Filbey
1924	—	—	E. J. Filbey
1925	—	—	E. J. Filbey
1926	E. J. Filbey	—	—

For the 1930–1945 period, when the AAA was more theory oriented, the Illinois faculty holding AAA offices were:

<b>Year</b>	<b>President</b>	<b>Vice President</b>	<b>Secretary-Treasurer</b>	<b>Director of Research</b>
1936	—	A. C. Littleton	—	A. C. Littleton
1937	—	—	—	A. C. Littleton
1938	—	—	—	A. C. Littleton
1939	—	—	—	A. C. Littleton
1940	—	—	—	A. C. Littleton
1941	—	—	—	A. C. Littleton
1942	—	Daniel Borth	—	A. C. Littleton
1943	A. C. Littleton	—	A. C. Littleton	—
<b>Year</b>	<b>Editor of Review</b>			
1944	A. C. Littleton			
1945	A. C. Littleton			

Another picture of the results of the stabilization over the 1930–1945 period is provided by the changes in the accounting courses offered between 1930 and 1945. In addition to course changes with new content, the content of continuing courses shifted in varying degrees over this 15 year period.

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### 1930

The curricula in Commerce and Business Administration were:

#### **I. Courses for Undergraduates**

1. General Business
2. Secretarial Service
3. Banking and Finance
4. Insurance
5. *Accountancy*
6. General Railway Administration
7. Railway Transportation
8. Commercial Teaching
9. Foreign Commerce
10. Industrial Administration
11. Public Utilities
12. Commerce and Law

#### **The Accountancy Courses were:**

- |              |  |
|--------------|--|
| (a) Accy 1a  | Principles of Accounting (Karrenbrock)     |
| (b) Accy 1b  | Accounting Procedure (Baily)               |
| (c) Accy 2a  | Elementary Cost Accounting (Schlatter)     |
| (d) Accy 2b  | Intermediate Accounting (Schlatter)        |
| (e) Accy 3a  | Advanced Accounting (Filbey and Littleton) |
| (f) Accy 3b  | Auditing (Filbey and Theiss)               |
| (g) Accy 4a  | Advanced Cost Accounting (Schlatter)       |
| (h) Accy 4b  | Accounting Systems (Baily)                 |
| (i) Accy 5a  | CPA Problems (Scovill)                     |
| (j) Accy 5b  | CPA Problems (Scovill)                     |
| (k) Accy 11  | Farm Accounting (Anderson)                 |
| (l) Accy 13  | Governmental Accounting (Morey)            |
| (m) Accy 20  | Income Tax (Filbey)                        |
| (n) Accy 30  | Budgets and Accounting Control (Theiss)    |
| (o) Accy 90a | Thesis (Schlatter)                         |
| (p) Accy 90b | Thesis (Schlatter)                         |

#### **II. Courses for Graduates**

- |              |                                 |
|--------------|---------------------------------|
| (a) Accy 103 | Advanced Theory (Littleton)     |
| (b) Accy 104 | Accounting Systems (Scovill)    |
| (c) Accy 110 | Accounting Reports (Scovill)    |
| (d) Accy 113 | Governmental Accounting (Morey) |
| (e) Accy 120 | Income Tax Development (Filbey) |
| (f) Accy 129 | Thesis (Filbey and Littleton)   |

The curricula in Business Organization and Operation of the College of Commerce and Business Administration were:

### **I. Courses for Undergraduates**

1. General Business (Lower Division)
2. *Accountancy*
3. Banking and Finance
4. Commerce and Law
5. Commercial Teaching
6. Economics
7. Industrial Administration
8. Management
9. Marketing
10. Public Affairs

#### **The Accountancy courses were:**

- |                      |                                |
|----------------------|--------------------------------|
| (a) Accy 1a          | Principles of Accounting       |
| (b) Accy 1b          | Accounting Procedure           |
| (c) Accy 2a          | Elementary Cost Accounting     |
| (d) Accy 2b          | Intermediate Accounting        |
| (e) Accy 3a          | Advanced Accounting            |
| (f) Accy 3b          | Auditing                       |
| (g) Accy 4a          | Cost Accounting                |
| (h) Accy 4b          | Accounting Systems             |
| (i) Accy 5a          | CPA Problems                   |
| (j) Accy 5b          | CPA Problems                   |
| (k) —                | —                              |
| (l) Accy 13          | Governmental Accounting        |
| (m) Accy 20          | Income Tax                     |
| (n) Accy 30          | Budgets and Accounting Control |
| (o) Accy 90a and 90b | Honors course                  |
| (p) Accy 91a and 91b | Independent Study              |

### **II. Courses for Graduates**

- |                    |                                     |
|--------------------|-------------------------------------|
| (a) Accy 101       | Concepts and Principles (Littleton) |
| (b) Accy 103       | Income Determination (Littleton)    |
| (c) Accy 104a-104b | Accounting Systems (Scovill)        |
| (d) Accy 106       | Cost Accounting (Schlatter)         |
| (e) Accy 107       | Surplus and Dividends (Littleton)   |
| (f) Accy 109       | Accounting History (Littleton)      |
| (g) Accy 113       | Governmental Accounting (Morey)     |
| (h) Accy 120       | Income Tax Development (Filbey)     |
| (i) Accy 129       | Thesis (Littleton and others)       |

**Chapter IV**  
**THE STANDARDIZATION (1945–1960)**

**The Faculty**

1945	1960
<b>Professors</b>	<b>Professors</b>
Hiram Thompson Scovill	Cecil A. Moyer
Lloyd Morey	Norton Moore Bedford
Edward Joseph Filbey	Robert I. Dickey
Ananias Charles Littleton	Charles Henry Griffin
Charles F. Schlatter	Dorothy Litherland
Henry Heaton Baily	Gaze Elmer Lukas
<b>Associate Professors</b>	Robert Kuhn Mautz
Edwin Leodgar Theiss	Hale L. Newcomer
Robert Phillip Hackett	Kenneth Wilbur Perry
Hale Lloyd Newcomer	William E. Thomas
<b>Assistant Professors</b>	Nelson D. Wakefield
Cecil A. Moyer	<b>Associate Professors</b>
Robert Irvine Dickey	Gerald David Brighton
William Edgar Thomas	Edwin Joe Demaris
James Markham Carrithers	Donald Harvey Skadden
<b>Instructors</b>	Robert Edward Schlosser
Charles Clifton Delong	Arthur R. Wyatt
Nelson Dowell Wakefield	Vernon Kenneth Zimmerman
Roger Gerard Ashamy	<b>Assistant Professors</b>
<b>Assistants</b>	Charles Clifton Delong
Dorothy Litherland	William Leonard Ferrera
Gerald David Brighton	Philip Eugene Fess
James Owen Eaton	Hellfried Peter Holzer
	<b>Instructors</b>
	William Bernard Barret
	Jack Gordon Barnhill
	Nancy Ann Desmond
	James William Giese
	George Clarence Mead
	Wayne Melvin Highley
	Thomas Howard Williams
	Huey Nelson Lunn
	Mervyn W. Wingfield
	Cecil E. Worrells
	<b>Assistants</b>
	Full-time Equivalent 6
<b>Total</b>	<b>37</b>

The end of World War II resulted in both an effort to return to normal (pre-war) activities and an effort to absorb into the accounting curriculum the new technologies and cultural changes induced by the war. The latter manifested itself in an expansion of accounting and other information measurement and communication systems, which attracted the attention of young accounting educators. Initially, this advance in information measurements helped clarify accounting measurements of corporate performance. For example, in June 1948, the Executive Committee of the American Accounting Association issued its third statement of principles and concepts underlying the corporate report. The three statements reflect the AAA's efforts to develop, establish, and standardize the conceptual and theoretical accounting base underlying corporate financial reports.

1. The first report, issued in June 1936, was a "Tentative Statement of Accounting Principles Relating to the Financial Reports of Business Corporations." A. C. Littleton had been influential in developing this theoretical base for accounting.
2. The second report, issued in June 1941, aimed to establish the "Accounting Principles Underlying Corporate Financial Statements." It was a further stabilization of the conceptual base of theory underlying accounting financial reports.
3. The 1948 report standardized accounting concepts underlying corporate accounting reports for the post-World War II environment. Titled "Accounting Concepts and Standards Underlying Corporate Financial Statements," the report clarified the nature of accounting reports and the measurements accountants should use in reporting financial statements (a) assets, (b) income—both revenue and cost, and (c) liabilities and stockholders' interests. Illinois' Hale L. Newcomer was a member of the special committee preparing this statement for the AAA's Executive Committee.

Illinois' involvement in these statements is reflected in the accounting division's renewed efforts to develop a standardized accounting educational program based on a combination of accounting theory and practice. The aim was to unify and standardize the content and teaching of accounting courses. Standardization referred to the development of a uniform precise content of the previously only stabilized content of accounting courses. Uniform textbooks and course outlines were used for all sections of each accounting course taught. In implementing the new standardization, the apparent success of Professor H. T. Scovill's policy of hiring new faculty members only from graduates of the Illinois accounting program was later supported by Ralph Estes' study reporting that the University of Illinois accounting program ranked No. 1 in the United States.

Even as this standardization of accounting education materials was in process, developments in related statistical measurements of economic performance were underway, which implied management accounting education and practice would change again in the next decade or two. Illustrative of this development was the Gordon and Howell book calling for a restructuring of business education and the founding in 1946 of the American Society for Quality Control (ASQC). This society aimed to provide information about statistical process control, quality cost measurement and control, and total quality measurements, which could be used in other fields such as accounting.

Over the first half of the 1945 to 1960 period, the future senior faculty (Robert Dickey, Charles Gaa, Robert Mautz, C. A. Moyer, Hale Newcomer, William Thomas, and Nelson Wakefield) began to have an impact on the Illinois accounting program. Associate Professor Robert I. Dickey, with a Ph.D. degree from Illinois in 1942, served as Assistant Dean of the College of Commerce and Business Administration. Although he passed the CPA examination in 1942, his academic interest was in cost accounting, which he studied under Professor Charles Schlatter, learning cost accounting procedures in depth. At the same time he supported efforts to bring the advanced cost accounting procedures developed by manufacturers during

World War II into the standardization of the Illinois cost accounting courses. Dickey's objective, supported by Professor Schlatter, for the cost accounting courses was to provide information for management control of operations and to improve the accounting cost determination processes for valuing inventories in public accounting reports to investors, tax collectors, and creditors. Cost control was emphasized, and the use of standard costs was increased in the cost accounting courses. In 1951 to 1952 Dickey was promoted to Professor.

A second new development by the "future senior faculty" in expanding the scope of the Illinois accounting program over the first half of the 1945 to 1960 period was provided by Assistant, and later Associate, Professor William E. Thomas. In 1952, Thomas had published a booklet on Accounting and Its Managerial Uses. It represented an expansion and reorientation of the accounting systems course previously developed by 'Heaton' Baily and H. T. Scovill from industry-based systems to include a management accounting system. With Professor Scovill's encouragement, Thomas developed a management accounting course to provide information for management in planning future actions. To do this, he emphasized the "relevance" of the accounting information rather than its "reliability," which public accounting systems considered essential to provide information to creditors and investors. In one sense, the management accounting course was an extension of the 1929 to 1930 course on "Budgets and Accounting Control." In another sense, it was related to the cost accounting courses that Professor Dickey used to develop objective measures for control of product costs by manufacturers. But Thomas' course assumed that an accounting system aiming to provide information for management planning should be more flexible than the highly reliable audited public accounting system that provides information for external creditors and investors. This was the basis of the new course that emphasized the relevance of the accounting information for planning specific decisions. Thomas was a member of the Budgeting Executives Institute and used those contacts to develop management accounting by redesigning the Illinois budgeting course.

In 1953, the Department of Accountancy became a separate department in the College of Commerce and Business Administration when the Department of Business Organization and Operations was reorganized. Professor H. T. Scovill functioned as Head of the new Department of Accountancy during a transition period and served as Acting Dean of the College of Commerce and Business Administration. On July 25, 1953, the Board of Trustees of the University appointed C. A. Moyer, the first Head of the new Department of Accountancy effective September 1, 1953. Moyer initially came to Illinois to obtain a master's degree in accountancy after receiving a B.S. degree in business at Miami University in Ohio. He received his master's degree in 1932 and served as an instructor in accountancy while completing his Ph.D. in economics in 1938. He followed the Scovill pattern of providing accounting-related services to the community and maintaining professional contacts with public accounting firms at the national level. He used both together with his economics background to develop further the combined theoretical and professional program in accountancy. At the community level, he served as Alderman and Chairman of the Finance Committee of Urbana (1939–1951) and was President of the Illini Publishing Company (1944–1951). As an accounting academic, he was Vice-President (1956) and President (1957) of the American Accounting Association. To maintain a familiarity with accounting practice, he served as a member of the Accounting Principles Board of the AICPA (1959–1965) and as Vice-President of the Illinois Society of CPAs (1962–1963). As a teacher, he taught auditing, financial accounting, and theory at both the graduate and undergraduate level.

As Head of the Department of Accountancy, Moyer identified for the department faculty two purposes of college education: (1) preparing students for useful careers and ultimately positions of leadership and (2) making students aware of the accounting responsibilities of CPAs. He recognized that the accountancy educational program was cyclical and transitional and that a great deal of flexibility was needed in the curriculum to make it adaptable to the ever-changing professional needs. To ensure the availability of

updated textbooks and articles to implement a progressive accounting educational program, he wrote textbooks, contributed to professional journals, and published a number of monographs, reports, and pamphlets. In addition to his 1940 textbook with Professor Scovill, he published the following textbooks:

1. Functional Accounting-Intermediate (with R. K. Mautz) published by John Wiley & Sons in 1951.
2. Fundamental Principles of Accounting (with H. T. Scovill) published by John Wiley & Sons in 1954.
3. Principles of Accounting I and II (with W. T. Anderson and A. R. Wyatt) published by Stipes Publishing Co. in 1963–1964.
4. Intermediate Principles of Accounting (with D. E. Kieso and R. K. Mautz) published by John Wiley & Sons in 1969.
5. In addition, as editor of the Wiley Accounting Series of textbooks, he edited eleven (11) published accounting textbooks.

Under his headship, he maintained the high national academic ranking of the Department. He used sports to join the faculty together in nonprofessional work on the golf course, on the Department's bowling team, on the handball court, and by attending all types of athletic events.

Until his retirement at the time of Moyer's appointment, the lives of Professor H. T. Scovill and his wife Edith had centered on the Department of Accountancy. This manifested itself in his activities at the national, state, university, and departmental levels. During the 1952 to 1953 academic year, he spent considerable time "correlating regularly the accounting theory and problems with SEC Releases and Bulletins of the American Institute of Accountants on accounting procedures and auditing procedures respectively." At the same time he was head of the Department of Business Organization and Operation, consisting of 73 instructors and 4,500 students' class cards. From 1951 to 1952, he was the American Accounting Association's delegate to the International Congress on Accounting meeting in London, England. Also during 1951–1952, he was a member of the University's Senate Committee on Committees and a member of the College Executive Committee. Along with his administrative load, his activities at the university, college, and department levels "required a 65-hour work week over several years" while he also "maintained state and national contacts with professional and academic fields." At the local community level he served on various committees for the Association of Commerce, McKinley Foundation, and Kiwanis Club. In 1949, he was the first professor to receive the American Institute of Accountants Annual Award for outstanding service to the accounting profession. In addition to these activities, he was Past President of the Illinois Society of CPAs (1937–1938), the American Accounting Association, the national honorary commerce fraternity of Beta Gamma Sigma, and the national honorary accounting fraternity of Beta Alpha Psi. He was the only college professor of twelve expert witnesses before the Securities and Exchange Commission in the famous McKesson-Robbins case. He served as Acting Dean of the College of Commerce and Business Administration from 1942 to 1947. He served as Auditor and Financial Adviser to the City of Urbana and the Urbana Public School System and as a member of the Illinois State Chamber of Commerce from 1945 to 1947. In addition, he was active in Boy Scout work.

The extraordinary services rendered by Professor Scovill, while not duplicated by other faculty members, inspired other faculty members, particularly, E. J. Filbey, H. H. Baily, C. F. Schlatter, and A. C. Littleton, to associate accounting with a multitude of social, political, governmental, and university activities and to become involved in developing the role of accounting in finance, investment, and management of both public and private institutions.

In 1953, 457 supporters of Professor Scovill contributed \$20,133.50 to the Hiram T. Scovill Scholarship Fund. This was the largest amount the University of Illinois Foundation had ever received in one year for any one purpose.



The pattern of academic administration established by H. T. Scovill and the contribution to accounting theory by A. C. Littleton provided the foundation for the standardization of accounting education at the University of Illinois during the 1945 to 1960 period. The contribution of the other four members of the Founding Six (Filbey, Baily, Schlatter, and Morey) was primarily in their area of specialization: Income Taxation, Accounting Systems, Cost Accounting Measurements, and Governmental Accounting.

With the appointment of C. A. Moyer as Head of the Department, the role of the “future senior faculty” of Accountancy (Bedford, Brighton, Demaris, Dickey, Fess, Gaa, Holzer, Mautz, Newcomer, Perry, Schoenfeld, Skadden, Thomas, Wakefield, Wyatt, Zimmerman) began to dominate accounting at Illinois. Professor Robert K. Mautz, was very influential with the faculty and in advising “Tee” Moyer. Professor Norton M. Bedford, who was not a graduate of the Illinois Ph.D. program but was the first senior faculty member hired by Professor Moyer, had a strong influence in developing advanced accounting theory courses at Illinois. Dean Paul M. Green supported Bedford in his efforts to establish an Executive Development Program and use it to update accounting education.

Gradually, three very capable younger faculty members (Skadden, Wyatt, Zimmerman), known enviously by other teaching assistants and instructors as the “Tee Boys” because Moyer recognized their abilities, began to influence the development of the Department, particularly with students in the undergraduate program. In specialized areas of accounting, the following faculty members assumed responsibility for specific accounting courses:

Professor Robert I. Dickey	Cost Accounting
Professor Charles J. Gaa	Income Taxation
Professor Hale L. Newcomer	Professional Problems
Professor William E. Thomas	Management Accounting
Professor Nelson D. Wakefield	Advanced Accounting

Over the last half of the 1950s, in addition to the “Tee” Boys, Kenneth Perry, Philip Fess, and Gerry Brighton gained a reputation among students and faculty members as extraordinarily good teachers. At the same time, in addition to Professor Moyer’s services as Vice-President and President of the American Accounting Association, Professors Bedford and Mautz, who were referred to by many influential accounting academics and professionals as the “Gold Dust Twins” at Illinois, assumed greater responsibilities in the profession and the College. Both served on important committees of the AICPA and the American Accounting Association. In 1958, Mautz became Editor of *The Accounting Review*. About the same time, Bedford was appointed the first Director of the College Executive Development Program.

The shift, growth, and development of the Department over the 1945–1960 period is reflected in the following set of statistics on salaries, courses and students:

<b>June 1946</b>		<b>June 1960</b>	
I. The Professors (assistant, associate, and professor)			
Scovill	\$7,750	Moyer	\$16,000
Filbey	\$6,000	Bedford	\$14,300
Littleton	\$5,600	Dickey	\$14,300
Schlatter	\$5,500	Mautz	\$14,300
Bailey	\$5,000	Newcomer	\$12,000
Hackett	\$4,800	Thomas	\$11,500
Theiss	\$4,500	Wakefield	\$11,000
Moyer	\$4,200	Lukas	\$11,000
Gaa	\$4,000	Perry	\$10,300
Boyd	\$3,800	Griffin	\$10,000
Dickey	\$3,500	Wyatt	\$9,800
Thomas	\$3,300	Skadden	\$9,600
Wakefield	\$3,000	Zimmerman	\$9,400
Breen	\$3,000	Schlosser	\$9,200
Carrithers	\$3,000	Brighton	\$8,800
		DeMaris	\$8,500
		Holzer	\$8,000
		Ferrera	\$7,700
		Fess	\$7,500
Other teachers 5.5 FTE	\$11,200	Other teachers 13.5 FTE	\$41,850
Nonacademics	\$2,004	Nonacademics	\$10,680

<b>June 1946</b>	<b>June 1960</b>
II. The number of accounting courses offered	
Undergraduate 15 (several classes)	26 (several classes)
Graduate 10 (typically one class)	17 (typically one class)
<b>1945 (War year impact)</b>	<b>1960</b>
III. Number of Students Graduating	
Undergraduate 22	121
Graduate 2	25

Possibly the most significant features of the Department during the 1945 to 1960 period was the apparent unity and cooperation of the faculty. Although all necessarily specialized in one or two areas of accounting to be extraordinarily competent in that particular area, they all recognized the importance to the Department of the roles of other faculty members in their specialization. This specialization and cooperation feature of the faculty may explain the extraordinary success of the Department. It was an important part of a department committed to excellence in all areas of accounting. Competition between faculty members was strong, but it took the form of efforts to outperform the competitor rather than wasting time attempting to discredit another faculty member. Overall, the Department was a pleasant place for a professor of accountancy. This environment appears to have coincided with the standardization of the accounting courses and the unification of faculty activities.

During 1951 to 1952, when the College of Commerce and Business Administration was organized with two departments (Economics and Business Organization and Operation), the Department of B. O. and O. divided itself into five divisions (Accountancy, Business Law, Management, Marketing, and Secretarial Services). In turn, the Division of Accountancy recognized the following seven areas in which it offered courses:

1. Accounting Principles
2. Auditing
3. Cost Accounting
4. Income Taxation
5. Governmental Accounting
6. Budgetary Control
7. Accounting Systems

The nature of the diverse interests of faculty members and their competitive aspirations under this structure were largely subsumed under the overall objective of improving the Department.

Even as the standardization of accounting courses and professional activities of faculty and students developed, an interest in international accounting arose. When Professor Scovill returned in 1952 from his trip to London to attend the meeting of the International Congress of Accountants, he brought back the realization that accounting had an international dimension. In 1954, H. Peter Holzer from Austria came to the University of Illinois as an interpreter for foreign visitors under the Marshall Plan. Holzer stayed at Illinois to obtain a master's degree in accountancy and was later appointed a faculty member in the Department. Although the Department had previously educated various foreign accounting students and the number was increasing each year, it was not until the late 1950s that the Department began expanding Illinois Accountancy into the international area. Hanns-Martin Schoenfeld, who had previously visited the Department to observe its international accounting program, returned permanently to Illinois as a visiting assistant professor in 1962–1963.

Chapter V  
**THE EXPANSION (1960–1975)**

<b>The Faculty</b>	
1960	1975
<b>Professors</b>	<b>Professors</b>
Cecil A. Moyer	Norton Moore Bedford
Norton Moore Bedford	Gerald David Brighton
Robert I. Dickey	Robert I. Dickey
Charles Henry Griffin	Clive F. Dunham
Dorothy Litherland	Philip Eugene Fess
Gaze Elmer Lukas	Hellfried Peter Holzer
Robert Kuhn Mautz	Orace E. Johnson
Hale L. Newcomer	Frederick L. Neumann
Kenneth Wilbur Perry	Kenneth W. Perry
William E. Thomas	Hanns-Martin Schoenfeld
Nelson D. Wakefield	William E. Thomas
<b>Associate Professors</b>	Vernon Kenneth Zimmerman
Gerald David Brighton	<b>Associate Professors</b>
Edwin Joe Demaris	Edward L. Elliott
Donald Harvey Skadden	Richard E. Flaherty
Robert Edward Schlosser	James C. McKeown
Arthur R. Wyatt	Russell J. Petersen
Vernon Kenneth Zimmerman	<b>Assistant Professors</b>
<b>Assistant Professors</b>	W. Morley Lemon
Charles Clifton Delong	Larry Lee Lookabill
William Leonard Ferrera	Howard W. Melton
Philip Eugene Fess	Dennis M. Patz
Hellfried Peter Holzer	Ronald D. Picur
<b>Instructors</b>	Joseph J. Schultz
Jack Gordon Barnhill	David J. H. Watson
William Bernard Barret	Seongjae Yu
Nancy Ann Desmond	Richard E. Ziegler
James William Giese	<b>Instructor</b>
Wayne Melvin Highley	Nancy Ann Desmond
Huey Nelson Lunn	<b>Lecturers</b>
George Clarence Mead	William S. Albrecht
Thomas Howard Williams	Maureen H. Berry
Mervyn W. Wingfield	John Stanley Fuhrmann
Cecil E. Worrells	<b>Assistants</b>
<b>Assistants</b>	Full-time Equivalent 9
Full-time Equivalent 6	
<b>Total</b>	<b>37</b>
	<b>38</b>

The Department of Accountancy had gained and maintained a national reputation for its leadership role in the development, evolution, and standardization of accounting education in the United States. In the early 1950s, it began to attract a number of foreign students. In 1952, Professor A. C. Littleton directed Ph.D.

dissertations for two students from China. This development and other international activities, including Professor Scovill's report on the International Congress of Accountants meeting, motivated the Department to investigate the international dimensions of accounting. Various College and Department discussions, strongly supported by Dean Paul M. Green, led the Department to begin expanding its activities into the international area. The expansion took various forms. In addition to the return to Illinois of H. Peter Holzer from Austria and the 1962 appointment of Hanns-Martin Schoenfeld from Germany as faculty members in the Department of Accountancy, Professors C. A. Moyer and Vernon K. Zimmerman became involved in the international accounting area. At the same time, the variety of foreign faculty visitors and the number of accounting students interested in international accounting continued to increase.

Professor C. A. Moyer, Head of the Department of Accountancy, was well aware of the international developments as was Dean Paul M. Green of the College of Commerce and Business Administration. As a result, almost a year before the 1962 meeting of the Eighth International Congress of Accountants in New York, the Illinois Department of Accountancy made plans to hold as a logical companion meeting an International Conference on Accounting Education. With enthusiastic support from the College and University administrators and from the President of the Eighth International Congress of Accountants, Professor Robert I. Dickey was appointed General Chairman of the Conference to plan and conduct, under the direction of Professor C. A. Moyer and support of Dean Green, the first International Conference on Accounting Education in the world.

At the conference on the Illinois campus, academics and practitioners from the Netherlands, England, Mexico, Japan, Australia, Canada, and Germany spoke on methods of accounting education in different parts of the world. The significance of the Conference for the Illinois Department of Accountancy was that it called to the attention of accountants throughout the world the Department's expanded commitment to both international accounting education and the emerging opportunities for accounting research in the areas of the behavioral sciences and information concepts and principles. It also reinforced individual Illinois faculty members interest in the international dimensions of accounting in many ways, in part by having them appear on the Conference program. In addition to Professor Norton Bedford's paper on "Opportunities for Research in Accounting In the Behavioral Sciences," ten Illinois accounting faculty (Gerald D. Brighton, E. J. Demaris, Charles J. Gaa, H. Peter Holzer, Robert E. Schlosser, Hanns-Martin Schoenfeld, Donald H. Skadden, William E. Thomas, Arthur R. Wyatt, and Vernon K. Zimmerman) served as a Leader or Associate Leader of group discussions, and Kenneth W. Perry demonstrated the use of projection equipment as visual aids in teaching accounting.

The Illinois International Education Conference was received with considerable enthusiasm internationally and subsequent international education conferences have been held at universities in various parts of the world every five years at the time of the International Congress of Accountants meetings.

Subsequent to the Conference, Professor Moyer, as Head of the Department of Accountancy, with the support of Dean Green, approached the University President David D. Henry with the proposal that the Department add an international accounting dimension to its program. President Henry enthusiastically supported the proposal and suggested that the new addition be named the Center for International Education and Research in Accounting (CIERA). The Board of Trustees of the University approved the proposal and appointed Professor Moyer Director of the Center. He served from 1963 to 1965 but then an interest in involving other departments of the College in the international field coupled with the need for increased financing for the Center resulted in an expansion of the International Center from sole control by the Department of Accountancy.

In support of the Department's movement into the international area, Professor N. M. Bedford made a four-month trip (April through August 1963) around the world, lecturing on the development of international accounting. He visited Japan, the Philippines, Hong Kong, Thailand, India, Lebanon, Egypt, Jordan, Turkey, Greece, Germany, France, Spain, Italy, Austria, Switzerland, Germany, Denmark, the Netherlands, Belgium, and Great Britain, where he lectured at universities and visited with professional accountants or their equivalent in each country. He concluded that the Department should direct most of its international accounting contacts and efforts in Western Europe and Japan but should maintain a worldwide perspective.

Professor Vernon K. Zimmerman's interest in international business and accounting resulted in his appointment as a replacement for C. A. Moyer as Director of the International Center. In the fall of 1965, he published and edited Volume 1, Number 1 of *The International Journal of Accounting Education and Research*. This journal has been published continuously with Professor Zimmerman as editor to 1996. In addition to the Journal, the International Center has published multiple reports including eleven monographs, ten proceedings of special international seminars, a special report on Contemporary Issues in International Accounting dealing with the "Status of Social Reporting in Selected Countries," and four Department of Accountancy Symposia Proceedings. More direct in expanding international accounting, the Center for many years has held an annual International Seminar on Accounting attended by scholars from all parts of the world. Professor Zimmerman's contribution, even while he served as Dean of the College of Commerce and Business Administration (1971–1985), to the Department by his management of the International Accounting Center was highly effective.

Assisting Zimmerman in managing the Department's international accounting expansion and growth over the years were accounting professors H. M. Schoenfeld, H. P. Holzer, Edward L. Elliott, and Maureen Berry. All of them have taught at various foreign universities throughout the world, lectured at multiple foreign conferences and programs, and served as accounting consultants to foreign universities, governments, and business entities. Professor Schoenfeld served on the University's Advisory Board for West European Studies in the early 1970s and was Chairman of the College's International Business Committee (1964–1972). Also, in 1973, he joined others in publishing a book titled *An Introduction to Financial Control and Reporting in Multinational Enterprises*. More recently, in 1997, Schoenfeld received the prestigious \$60,000 Dr. Kausch Award from the University of St. Gallen, Switzerland, for his significant contribution to the unification of European and United States accounting.

Most of the results of the international efforts of Berry, Holzer, and Schoenfeld were realized by the Department of Accountancy in the 1975 to 1990 period. Overall, the various activities of the Center for International Education and Research in Accounting and those closely associated with it have contributed greatly to the worldwide reputation of the Department of Accountancy.

In addition to the development of international accounting during the 1960 to 1975 period, other faculty members expanded the scope of accounting instructional material. Professor William E. Thomas developed and expanded accountancy courses on Information Systems Concepts (Accy 473), Budgeting (Accy 362), and Administrative Accounting (Accy 473) and generally made the accountancy faculty aware of the significance of management accounting to the Department. He also served as a Fellow, the National Director of Research, and on the Board of Directors of the Budget Executive Institute. Also, Professor Clive F. Dunham, who served as a graduate assistant at Illinois from 1925 to 1934, returned from the Deanship of the School of Business at the University of Mississippi (1950–1965) to the University of Illinois as a professor of accountancy in 1965 to emphasize the role of financial accounting in management decision making. Still others worked more directly with the accounting profession in expanding and improving professional accounting practice. This contributed greatly to the reputation and overall quality of the

Department of Accountancy. It represented a reversal of the traditional role of the practicing profession providing financial assistance and information useful to academics in developing teaching materials. The reversed academic role was a type of response to the excessive standardization by the practicing profession of both public auditing procedures and generally accepted accounting procedures. The practicing profession's emphasis on procedures apparently caused several outstanding business schools to reduce the teaching of routine accounting techniques.

This involvement of accounting academics in the professional accounting efforts to expand and improve public accounting practice in the United States took the form of having faculty members serve on professional accounting committees, boards, and other governing bodies of the American Institute of CPAs, the National Association of Cost Accountants, CPA state societies, and federal government commissions. It represented a greatly expanded role for accounting academics and at the same time enabled practitioners to acquaint academics with the problems of both public and management accounting.

Illinois faculty leaders most involved in this expanded role for accounting academics were Professors C. A. Moyer, R. K. Mautz, and certain younger faculty including D. H. Skadden and A. R. Wyatt. Professors Skadden and Wyatt showed great promise. They helped create an atmosphere in the Department conducive to the expansion of the academic role of accounting faculty members. Their later departure was a significant loss for the Department. To Illinois academics, the expanded role was more an expansion of the role of Illinois accounting academics in professional practice than an innovation because several accounting faculty, both present and past, had worked closely with the practicing profession and some were involved in local practice. Professor C. A. Moyer had been in charge of training programs for groups of government officials, public accountants, and business people from the following foreign countries:

Austrian Study Group	1952
French Budgetary Control Group	1953
Chinese (Taiwan) Study Group	1954
Western European Faculty Group	1955 to 1956

During 1965, 1966, and 1967, he was a member of the faculty of three Controller Improvement Programs for the staff of the Agency for International Development from all parts of the world.

C. A. Moyer contributed a great deal to the improvement of public accounting practice in the United States. After his service as President of the American Accounting Association, C. A. Moyer was a member of the Accounting Principles Board of the AICPA (1959–1965) and Vice President of the Illinois Society of CPAs (1962–1963). For the AICPA, he also served on the Special Committee on Research Study on Accounting Postulates (1960–1962), as Chairman of the Project Committee on Research Study on Foreign Operations (1961–1965); on the Committee on Nature and Objectives of Financial Statements (1964–1965), and as Consultant to the Project Committee on Basic Concepts and Broad Generally Accepted Accounting Principles Underlying Financial Statements of Business Enterprises (1965–1967).

To a significant degree, the favorable national reputation of the Department of Accountancy is reflected in the professional performance of doctoral accountancy program graduates and the contributions of faculty members to accounting education and practice. The leadership role that the Department played in the evolution of accountancy education in the late 1950s and 1960s was very significant. Most Illinois Ph.D. graduates entered the academic field where their influence on the development of accounting programs at other institutions was most significant. Illustrative of this role of the Illinois Ph.D. programs were the activities of the following Ph.D. graduates:

Leslie J. Buchan (1943) Dean, Tulane and Vice President, Washington University

Walter G. Kell (1952) Head of Accounting, University of Michigan  
Robert E. Schlosser (1955) Head of Accounting, University of Delaware  
Donald H. Skadden (1955) Head of Accounting, University of Michigan  
William L. Barnes (1958) Dean and Head of Accounting, University of Iowa  
Floyd W. Windal (1959) Head of Accounting, University of Georgia  
Nicholas Dopuch (1961) Head of Accounting, Washington University  
Donald E. Kieso (1963) Head of Accounting, Northern Illinois University  
Sybil L. Mobley (1964) Dean and Head of Accounting, Florida State University  
Doria Tremblay (1966) Head of Accounting, Laval University, Canada  
Karl F. Skousen (1968) Dean and Head of Accounting, Brigham Young University  
Jerry J. Weygandt (1968) Head of Accounting, University of Wisconsin  
Raymond C. Dockweiler (1969) Head of Accounting, University of Missouri  
Robert J. Sweringa (1969) Stanford University and member of FASB

The contribution of faculty members is, in the main, reflected in the honors, professional positions, and recognitions granted the faculty members. Illustrative of these recognitions bestowed on Illinois accountancy faculty were those granted to Professors R. K. Mautz and N. M. Bedford.

Professors Mautz and Bedford were directly involved in the profession's efforts to expand and improve professional accounting practice. Both were CPAs and had served as President of the American Accounting Association (1965) and (1969) respectively. Both had served on professional boards and committees: on the Board of Directors of the AICPA [(1969–1970) and (1971–1974)]; on the AICPA Auditing Standards Board [(1963–1965) and (1978–1981)]; on the Financial Accounting Standards Board (FASB) Advisory Council [(1973–1977) and (1974–1977)]; and were consultants to the U.S. Comptroller General's Office [(1966–1977) and (1989–1996)]. Both also received recognition as the AAA Outstanding Accounting Educator Award [(1984) and (1987)]; by being elected to the Accounting Hall of Fame [(1978) and (1987)] and had the Illinois Department of Accountancy's Research Center named "in honor of N. M. Bedford and R. K. Mautz." Both attempted to help the organized profession by contributing to efforts to establish a conceptual base for generally accepted accounting principles and generally accepted auditing standards.

Separately, Professor R. K. Mautz's academic contributions to the improvement of public accounting practice included both indirect contributions while Editor of *The Accounting Review* (1958–1961) and *Accounting Horizons* (1985–1988) and more direct contributions as a member of the AICPA's Committee on Auditing Procedure (1963–1965). In formulating policy for the AICPA, he served on the Commission on the Study of the Common Body of Knowledge for CPAs (1963–1966), and as a member of the Council of the AICPA (1965–1967). In addition to his work with the AICPA, he contributed to the development of accounting information for governments as a consultant to the U.S. Government Accounting Office (1966) and for industry accounting as one of the original members of the Cost Accounting Standards Board (1971–1977). As contributions for the improvement in the teaching of auditing, he published a textbook, *Fundamentals of Auditing*, in 1954 with a second edition in 1964. At the concept contribution level, for both academics and practitioners, his monograph with Hussein A. Sharaf on *The Philosophy of Auditing* was published by the American Accounting Association in 1961. It was widely acclaimed by accounting academics. In addition, his contributions to the accounting literature during his time at Illinois included at least forty (40) articles in journals and ten (10) books, booklets, and pamphlets. He also spoke frequently on accounting issues at various universities and accounting groups throughout the nation.

In 1972, Professor Mautz resigned as the Weldon Powell Professor of Accountancy at Illinois to become a partner of the public accounting firm of Ernst & Ernst.



Separately, Professor N. M. Bedford contributed to the development of both academic and professional public accounting and management accounting practice. Over the 1960 to 1975 period, he received various honors for his contribution to economic society, the accounting function, and accounting education. For his contribution to economic society, Tulane University recognized him as its 1963 Outstanding Alumnus of the School of Business, and in 1970 The Ohio State University gave him its Distinguished Service Award. For his academic contribution to the accounting function and its discipline, he was recognized by the University of Illinois in 1973 as one of its twenty-seven Scholars of Excellence. Internationally, he was designated a senior Fulbright Scholar to Australia in 1972 and served as the Erskine Fellow at the University of Canterbury in New Zealand. In the United States, his direct professional contributions to the accounting function, which reflected his interest in the measurement and communication function of economic society, were provided when he served on the Board of Directors of both the National Association of Accountants (1962), the American Institute of Certified Public Accountants (1971–1974) and the Advisory Board to the U.S. Commissioner of Internal Revenue (1969–1970).

For the improvement of the teaching of accounting and the expansion of the concept of accounting, Bedford wrote three textbooks and three concepts books. Of the textbooks, *Advanced Accounting: An Organizational Approach*, with Professor K. W. Perry and A. R. Wyatt, spanned four editions over the 1961 to 1979 period. His textbook with Professors Robert N. Anthony and John Deardon of Harvard University on *Management Control Systems* spanned six editions over the 1984 to 1988 period. His textbook, an *Introduction to Modern Accounting* in 1968 was politely referred to as “too modern,” although it sold well for three years. His concept book, *Income Determination Theory: An Accounting Framework*, in 1965 aimed to provide instructional material for Ph.D. students. His concept books, *The Future of Accounting in a Changing Society* in 1970 and *Extensions in Accounting Disclosures* in 1973 were directed to accounting faculty members.

Other writings by Professor Bedford, sometimes with other authors and committees, included nine (9) monographs and pamphlets, thirty-three (33) chapters in books, forty nine (49) journal articles, and twenty (20) book reviews over the 1950 to 1984 period.

During his career at Illinois, Bedford served as a consultant to several major companies, was an expert court witness on a number of accounting issues, lectured at approximately ninety (90) universities throughout the world, was supervising director of fifty-four (54) Illinois Ph.D. dissertations, and delivered more than 200 speeches at various accounting meetings.

Throughout this time of professional contributions, all Department faculty pressed for a broader conceptual base for accounting practice and carried this into multiple lectures at universities and professional meetings. Senior Professors R. I. Dickey, W. E. Thomas, and N. Wakefield joined Bedford and Mautz in ensuring that accounting students received a broad education in the total scope of accounting practice and theory. Professor Dickey, whose interest was in cost and management accounting, contributed to the improvement of accounting information used by business managers. He did this primarily by serving on local and national committees and boards of the National Association of Accountants (previously the National Association of Cost Accountants).

Younger faculty members (E. J. Demaris, G. D. Brighton, P. E. Fess, H. P. Holzer, K. W. Perry, H. M. Schoenfeld, D. H. Skadden, A. R. Wyatt, and V. K. Zimmerman) were rapidly developing their professional contacts, teaching and academic skills, and awareness of the importance and potential of the accounting function in society for the future success of the Department. Particularly active in this overall academic effort to improve the accounting CPA profession were professors Kenneth W. Perry, Arthur R.

Wyatt, Donald Skadden, and Vernon K. Zimmerman. Professor Perry received a large number of recognitions for his effective teaching. In 1963, he was elected Vice President of the American Accounting Association. The AICPA, the Illinois Society of CPAs, and the American Accounting Association all granted him awards as an outstanding teacher. Other exceptional teaching honors were awarded by local and national student fraternities and associations.

These efforts, along with excellent teaching, multiple publications of articles, reports, and textbooks, and constant contacts with practicing CPAs and management accountants created a favorable national reputation for the Department. In 1968, when Professor Ralph W. Estes at the University of Texas at Arlington, made the first public survey of “the relative quality of programs in accounting”<sup>1</sup> in the United States, the rankings were as follows:

School	Ranking	Weighted Score
<b>Illinois</b>	1	1239
Chicago	2	1095
Stanford	3	1017
Michigan	4	957
California (Berkeley)	5	909
Texas (Austin)	6	763
Michigan State	7	756
Harvard	8	521
Ohio State	9	456
Columbia	10	412

A subsequent survey of department chair person’s rating of accounting master’s and doctoral programs provided the ranking shown in the following table.<sup>2</sup>

Masters Program		Ph.D. Program	
School	Points	School	Points
1. Stanford	104	1. Stanford	175
2. Harvard	95	2. Chicago	129
3. Chicago	90	<b>3. Illinois</b>	103
4. Texas (Austin)	82	4. Texas (Austin)	100
<b>5. Illinois</b>	78	5. Ohio State	48
6. Pennsylvania	34	6. Michigan State	46
7. California (Berkeley)	26	7. California (Berkeley)	39
8. Indiana	23	8. Harvard	32
9. Michigan	22	9. Carnegie-Mellon	26
10. Michigan State	19	10. Michigan	19

<sup>1</sup>Published by Laventhol Krekstein Horwath & Horwath (New York 1970).

<sup>2</sup> *Journal of Business*.

With Professor Moyer's resignation as Head of the Department of Accountancy in 1965, reportedly because of College insistence that he no longer continue the highly successful practice of hiring permanent faculty from the Department's Ph.D. graduates, Dean Paul Green undertook the task of selecting a new head. Various factors were considered, but there seems to have been agreement that the new head should be someone on the Department's faculty. Professor C. A. Moyer expressed the view that it should be either Professor Norton M. Bedford or Professor Robert K. Mautz, but neither of them actively pursued such an appointment. Rumor was that after some "political" maneuvering by some Department faculty members and the office of the Dean, Dean Green appointed Professor E. J. Demaris, the former Head of the Department of Industrial Administration, as Head to lead the expansion of the Department into the two areas of contributing to the development of accounting students for public practice and to improving the concepts of academic accounting thought to accomplish the objective of improving academic accounting. Demaris placed great emphasis on recruiting young faculty with recent Ph.D.s. He was very successful in adding to the faculty and promoting "like thinkers" over the 1965 to 1973 period as lecturer, instructors, and Assistant Professors McKeown, Deskins, Neumann, Revsine, Jensen, Lookabill, McDonald, Watson, and Ziegler. Among others, Demaris believed and supported the view that the necessary changes in accounting education had to be made by the young Ph.D. faculty members. The objective and need for improving the concepts of academic accounting thought had been explained to the local community by Professor Norton M. Bedford in an article on "Accounting Measure of Economic Information" in the May 5, 1968, issue of the *Champaign News Gazette*. After pointing out that the accounting function in society had been defined in every language as the measurement and communication of economic information, he pointed to the historian Walter Euchen's suggestion that where knowledge of accounting was lacking, economic development was delayed. This was confirmed by a study of the importance of the accounting function in economic life, which revealed a high correlation between economic development and the state of accounting practice. The inference was made that accounting thought should constantly be improved. To that end, for the 1968 to 1969 academic year, after the more professional-oriented Master of Accounting Science (MAS) had replaced the Master of Science (MS) degree (the M.S. in Accountancy was informally dropped in September 1969). The following ten Special Area Committees (SAC) representative of the education divisions in the Department were established:

- |                           |                                  |
|---------------------------|----------------------------------|
| (1) Auditing              | (6) Governmental                 |
| (2) Advanced Accounting   | (7) Research Methods             |
| (3) Managerial Accounting | (8) Interdisciplinary Accounting |
| (4) Information Systems   | (9) 2-year MAS courses           |
| (5) Tax                   | (10) Graduate Accounting Theory  |

The stated purpose of the divisions was to establish areas to which different faculty members could relate but "the emphasis on research methods" appears to have had the opposite effect of dividing rather than unifying the faculty. This division among faculty members became intense, and the competition among faculty members turned toward "downgrading" academic work in areas other than in "research methods." In retrospect, the division of the faculty reflected their perceived relative importance of undergraduate versus graduate accounting education. Although the Estes report emphasized undergraduate education in accountancy, where Illinois was ranked No. 1, the Chicago Journal of Business study of graduate accounting education ranked Illinois' masters program No. 5 and its Ph.D. program No. 3. To many faculty members, this supported the view that Illinois needed to place greater emphasis on a graduate accounting education program based on concepts and research. Other faculty members believed that Illinois should play to its strength and continue its emphasis on teaching generally accepted accounting concepts and procedures.

Antecedent studies, such as the Gordon and Howell report on "Higher Education for Business" in 1959, the AICPA 1967 report of Roy and McNeil on "The Common Body of Knowledge for CPAs" and the AICPA's Long-Range Objectives Committee (Professor Norton M. Bedford was a member) on "Profile of

the Profession: 1975,” suggested the need for universities to adjust business and accounting education, and gave implicit support for a change in the accounting curriculum. Younger faculty, assistant and associate professors, were particularly interested in the expansion of accounting statistical and mathematical research methods while the more established faculty placed more emphasis on teaching and expanding the conceptual base of professional practice. Whatever the merits of each belief, a 1970 survey of the placement of accounting Ph.Ds by the thirteen leading schools of business in the United States during the 1965 to 1970 period indicated that Illinois ranked tenth. On the other hand, the University of Illinois granted 42 Ph.Ds in Accountancy over that period as contrasted with 2, 13, 17, 8, 12, 7, 6, 14, and 8 by the nine higher ranked schools. Younger faculty members suggested that this performance was contrary to the Department’s stated primary objective for the Ph.D. program “to prepare students to achieve professional rank teaching accounting at major universities of the world.”

During the 1970 to 1971 school year, the Department of Accountancy, dominated by well-established senior professors, was composed of 15 professors, 4 associate professors, 4 assistant professors, and 2 instructors. The performance of this faculty was evaluated in the following seven broad areas, without specific reference to research, use of basic disciplines, or to quantitative methods: instruction; service to the profession; service to the University, College, and Department; special assignments; publications; delivery of professional papers; and a retention factor. Nevertheless, different views of the relative importance of research vs. teaching may have resulted in the departure of some faculty for professional practice.

The movement of the Department toward an increased formal research effort was part of a national movement to make accounting more of an academic subject. Developments in operations research and quantitative methods in general were used to examine accounting-related topics whether or not accounting practice made use of the research results. The development of the research emphasis in university accounting programs represented a further shift in the source of changes in accounting education from the study of professional accounting practice to fundamental university academic goals of scientific inquiry. It was consistent with the thirty-eight members’ 1970 to 1972 University’s Long-Range Planning Committee, on which both Professors Bedford and Zimmerman had served, which called for a university “emphasis on the fundamental fields of learning . . . for our instructional research, and public service programs.” Traditionally, changes in university accounting education programs had been based on observed changes in the professional body of accounting practices. In 1916, the University of Illinois had added courses in cost accounting as that area of accounting developed in professional practice. Similarly, by 1922, the Department had expanded the accounting program to include courses on accounting systems, governmental accounting, and income taxation. The emergence of graduate courses in accounting at Illinois apparently was a response to the increased complexities in accounting practice. By 1930, courses in budgeting and accounting control and advanced theory had been added to the Illinois accounting program in response to the professional interest in historical, conceptual, and theoretical explanations justifying professional accounting practice. The role of accounting theory in all university accounting courses, as an explanation of why accounting procedures were as they were, increased continuously through the 1960s. In the late 1960s, university accounting programs reduced, at the concept level, their interest in both the theory and practice of the existing body of accounting practice to the broader perspective of teaching and developing accounting “information” that should be provided to investors, creditors, employees, managers, governments, and other interested parties.

The process of change was not smooth. The movement toward formal accounting research resulted in an effort by several of the younger faculty to reduce the teaching of accounting practice. After some dramatic accounting faculty meetings, including one in which students taking the CPA course invaded the meeting in protest, academic credit for teaching a course on CPA problems was removed.

The drift of the Department toward a research orientation, as contrasted with accounting theory and concept formulation and the study of accounting practice, may have been too abrupt. On April 8, 1970, Professor R. K. Mautz wrote to the "Full-time members of the Department of Accountancy" expressing his concern about the declining quality of the Department's undergraduate and MAS programs. He questioned the adequacy of the education received by students entering both public and industrial accounting. The basis for his letter was faculty concern that the research emphasis was not well coordinated with past efforts of the Department to emphasize effective teaching methods. Although it represented the extension of an era of academic research in accounting education at Illinois, it divided the faculty into a research-oriented group and a teaching-oriented group. But the emphasis on the research qualification of all new candidates for appointment at the assistant professorship level indicated the future direction of the Department. The shift was also indicated by the 1968 replacement of the foreign language requirement for the Ph.D. degree with research and mathematical requirements. Also, toward the middle of the 1970s, joint master's degrees programs with computer science, law, and other fields were established.

The task of change was a thankless endeavor and in 1974, Professor Demaris resigned as Head of the Department. In August 1974, Professor Norton Bedford was appointed Head of the Department of Accountancy. Professor Bedford's academic interest, which he intended to maintain, was in accounting reasoning using the concepts and theory of economics, behavioral science, and quantitative methods, which he viewed as intermediate areas between accounting practice and formal accounting research methods. He seemed to some faculty members to be more interested in formulating new concepts for accounting and subjecting them to trial and error by accounting practitioners than he was in having faculty members prove them by formal research. He expected, as Head of the Department, to settle the rigid faculty conflicts about one goal for the Department in about one year and return to academic study. At the first accounting faculty meeting in the autumn of 1974, to ease faculty unrest and establish a base on which all faculty members could make a useful contribution to the development of the Department, he expressed his belief that public accounting education should expand the scope of accounting information to include the management advisory service field, expand the attestation function, and disclose more supplementary information in accounting reports of all types.

In 1972, as a guide for students, the Department classified the activities of CPAs as providing services in three areas: auditing, income tax services, and the emerging accounting function of management services, which includes a knowledge of computer based information systems. At the same time, the Department called attention to the Master of Accounting Science (MAS) degree as a more professional-oriented alternative to the previous master's degree in Accountancy. Curbing somewhat the Department's expansion of its management services program was a collegewide Management Information Systems (MIS) Committee report recommending that four new accounting MIS courses be offered jointly by the Departments of Accountancy and Business Administration.

On August 21, 1974, with the concurrence of the new Head of the Department, the requirements for the Ph.D. in Accountancy were changed to require study, as background requirement courses, in the behavior sciences (social psychology and organization behavior) and the quantitative area (calculus, statistics, linear algebra, and introductory operations research). The Ph.D. program course requirements included two graduate courses in Economics, two in Statistics, one in Organizational Behavior, two in Research Technique, and six in Accountancy research and concepts.

To coordinate professional accounting personnel needs and the Department's educational program, faculty members regularly had lunch with student recruiters. This was a significant source of information and a means of gaining support for the Department's efforts. During the month of February 1975, faculty members had fifty one luncheons with firms recruiting University of Illinois accounting graduates.

The extent of the Department's commitment to graduate study at the end of the 1960 to 1975 period is reflected in the following Department graduate course offerings:

	<b>Fall 1974</b>	<b>Spring 1975</b>
Accy 432 Accounting Under Different Social Systems	No	–
Accy 441 State and Federal Accounting Theory	No	–
Accy 461 Administrative Accounting	No	–
Accy 462 Management Accounting	–	–
Accy 472 Auditing Standards and Techniques	No	–
Accy 473 Theory of Accounting System Design	–	No
Accy 474 Income Tax Developments	–	No
Accy 481 Concepts and Principles	–	–
Accy 483 Income Determination	–	–
Accy 489 History of Accounting Theory	–	No
Accy 493 Special Research Problems	–	–
Accy 499 Thesis Research	–	–
Accy 501 Accounting Analysis I	–	No
Accy 502 Accounting Analysis II	No	–
Accy 503 Managerial Accounting	–	No
Accy 504 Taxation and Auditing	No	–
Accy 594 Methods in Professional Research	–	–

## Chapter VI

### THE RESTRUCTURING (1975–1990)

#### The Faculty

1975	1990
<p><b>Professors</b></p> <p>Norton Moore Bedford Lawrence            Gerald David Brighton            Vernon Kenneth Zimmerman            Robert I. Dickey            Clive F. Dunham            Philip Eugene Fess            Hellfried Peter Holzer            Orace E. Johnson            Frederick L. Neumann            Kenneth W. Perry            Hanns-Martin Schoenfeld            William E. Thomas</p> <p><b>Associate Professors</b></p> <p>Edward L. Elliott            Richard E. Flaherty            James C. McKeown            Russell J. Petersen</p> <p><b>Assistant Professors</b></p> <p>W. Morley Lemon            Larry Lee Lookabill            Howard W. Melton            Dennis M. Patz            Ronald D. Picur            Joseph J. Schultz            David J. H. Watson            Seongjae Yu            Richard E. Ziegler</p> <p><b>Instructor</b></p> <p>Nancy Ann Desmond</p> <p><b>Lecturers</b></p> <p>William S. Albrecht            Maureen H. Berry            John Stanley Fuhrmann</p> <p><b>Assistants</b></p> <p>Full-time Equivalent 9</p>	<p><b>Professors</b></p> <p>A. Tomassini            Paul J. Beck            Ivan Bull            J. Richard Dietrich            H. Peter Holzer            Orace Johnson            Young K. Kwon            Frederick L. Neumann            Hanns-Martin Schoenfeld            Ira Solomon            Eugene Willis            Vernon K. Zimmerman</p> <p><b>Associate Professors</b></p> <p>Richard E. Ziegler            Maureen H. Berry            Clifton E. Brown            John S. Chandler            Robert W. Jamison            Don N. Kleinmuntz            Karen Hreha Molloy            Peter A. Silhan            David A. Ziebart</p> <p><b>Assistant Professors</b></p> <p>Nancy A. Desmond            William N. Dilla            Catherine A. Finger            Woon O. Jung            Timothy O’Leary            Thomas C. Omer            Gita R. Rao            Marjorie K. Shelley            Theodore Sougiannis            Dan N. Stone            Walter R. Teets</p> <p><b>Lecturers</b></p> <p>Anita Louise Feller            Ralph Smith Goodwin            Wendy J. Shanks</p>

**Adjunct Lecturers**

Brenda R. Sutherland  
Richard Wilberg

**Assistants**

Full-time Equivalents 10

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<b>Total</b>	<b>38</b>	<b>47</b>
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During the first seventy-five years of the twentieth century, accounting education had changed and expanded to meet the information needs of more and more sophisticated investors, managers, creditors, and the general public interested in much larger and more complex economic organizations. The growth of the accounting profession was amazing. Over the fifty-year period 1927 to 1977, the number of CPAs in the United States grew from 4,000 to 200,000, representing a 50-fold increase. In accounting education during the five-year period 1972 to 1977, the number of students of accountancy doubled. Along with this growth was the expansion of the accounting function to include nontransaction supplementary events and activities that required additional accounting measures of performance and more complex auditing procedures. Associated with this growth was the emergence of computer-related information technologies in industry, which, coupled with the rise of operations research types of courses in universities, created a climate for change in accounting education. The changes took many forms. Public accounting firms expanded their services by adding technology-based management consulting services as an adjunct to their auditing function. The National Association of Cost Accountants changed its name to the National Association of Management Accountants to call attention to the expanding role of the Management Accountant in business. Then it established the Certificate in Management Accountant (the CMA) to be awarded to a candidate upon passage of the CMA examination, which assumed an expanded scope of accounting education at universities.

The Illinois Department of Accountancy had adapted well to this changing environment. A 1974 systematic study of accounting doctoral programs in the United States rated Illinois third (after Stanford and Chicago). A subsequent survey in 1981 by Public Accounting Report continued to rate the Illinois undergraduate program No. 1 by a wide margin.

Professor N. M. Bedford was appointed Head of the Department in 1974. He recognized that the rift between the younger faculty, who were “hell-bent” on changing the Illinois accountancy program immediately, and the senior faculty, who were content with the traditional program had to be settled on a middle ground. He approached the task by raising supplementary funds to recognize all types of faculty members and by increasing social activities among all faculty families.

Bedford’s contacts with the practicing arm of the profession were strong. In 1974 he had just completed a three-year appointment on the Board of Directors of the AICPA and a two-year tour as a trustee of the Accounting Research Association. In 1974, he had accepted a three-year appointment to the Financial Accounting Standards Advisory Council (1974–1977). These and other professional contacts provided a base for raising funds for the Department. His efforts were effective, both operating (unrestricted) and endowed professorship funds were acquired. In July 1981, at the time of his resignation from the Headship, he reported that the Department was receiving annual funds from public accounting firms for six professorships and endowment funds for two other professorships. A fund drive also had been started to gather funds for two other endowments, the A. C. Littleton and the H. T. Scovill professorships. In addition, Fred Roedgers had established a \$50,000 endowment for an annual faculty Fred Roedgers Award. In a July 27, 1981, letter to Professor F. Neumann, his successor as Head of the Department, Bedford suggested that both young and senior professors continue to be recognized by these awards. In addition to



the financial recognitions, Bedford had mixed young and senior faculty together on Department faculty committees.

Academic accountants in the early 1970s had written articles encouraging Ph.D. students to use formal statistical research methods in developing their dissertations. There had been no official change in the accounting curricula at Illinois, but the Department was discussing all aspects of the proposed changes in accounting research. At the extreme of this discussion was one suggestion that the increasing use of measurements in business and government meant that a new field of study, referred to as Information Theory, should be included as part of the study of accountancy. The effect of this expansion was to change accounting from a counting profession to a measurement profession.

Most of the Illinois senior accounting faculty viewed the developing changes as merely a change, not a revolution as many of the younger faculty perceived them to be. Discussions with some of these younger academics at Illinois in the early 1970s (David Watson, Larry Lookabill, and James McKeown) revealed an underlying unease on their part that failure of the Department to change accounting education to something like a measurement and communication discipline would cause the Department to lose its highly favorable national reputation. On the other hand, the well-established senior professors (Brighton, Dickey, Fess, Holzer, Lukas, Schoenfeld, Skadden, and Thomas) were aware that the CPA examination, the information requirements of the Internal Revenue Service, and government and not-for-profit information had not changed their basic structure, so they preferred that the Department follow a slower process of change.

No one on the faculty questioned the need for restructuring the Department's educational efforts after 1975, but the questions of in what way, how much, and how fast received a variety of answers. In response to the University's Academic Vice Chancellor's call for more interdisciplinary study on the campus, the Department formed an Interdisciplinary Studies Committee in 1976. This Committee used a conference on Accounting for Social Goals and Social Organization with faculty representatives from Organization Behavior, Information Systems, Accounting, Psychology, and Economics to reveal campuswide the potential role of accounting in the University's educational system. This was followed in 1979 with a Department Symposium on Management Accounting at which scholars from leading universities analyzed developments in management accounting research and practice to suggest new directions for future accounting research and curriculum development. Over this same time period, the Center for International Education and Research in Accounting held its annual seminars on accounting developments throughout the world. Overall, it was an exciting period for the Department. As part of this program in the late 1970s, the Department of Accountancy developed intracampus joint degree programs with the College of Liberal Arts and Sciences, the College of Law, and the Department of Computer Science. Professional support for this development resulted in the establishment of the six chaired professorships largely supported by outside funding.

To maintain external contacts and provide professional support for the foregoing activities in accounting at Illinois, the Department established in 1976 an Alumnus of the Month recognition award. Over the period 1976 to 1989, 54 highly successful accountancy graduates were recognized, including Andrew Barr, Chief Accountant of the SEC; John Biegler, Senior Partner of Price Waterhouse & Co.; Charles Bowsher, Comptroller General of the United States; Thomas A. Murphy, Chairman of the Board of General Motors; and John Queenan, Senior Partner of Haskins and Sells, among equally distinguished others. The project was successful in attracting additional financial and professional advice support for the Department. Later the name of the recognition was changed to a Distinguished Alumnus Award. Illustrative of the results from the many arrangements to obtain external support were the following undergraduate awards from firms recruiting Illinois Accountancy graduates:

Year	No. of Firms Contributing	No. of Students Recognized	Amount
1981	15	15	\$7,150
1982	16	18	8,650
1983	13	14	6,700
1987	15	20	20,326
1989*	15	24	20,050

\*Includes five scholarships awarded in recognition of Professor Kenneth W. Perry.

During the 1975–76 academic year, the Department graduated

393	Bachelor's degrees (accounting majors)
79	Master of Accounting Science degrees
4	Ph.D. in Accountancy degrees
476	Total

In 1977, the Department reported there were 115 MAS and 44 Ph.D. students in the Accountancy program. Despite Department recognitions and the student awards, the somewhat unsettled question of the proper content of the Department's educational program raised concerns among students in subsequent years. In 1967, the Department's Ph.D. program had started becoming one of reacting and adapting to accounting Ph.D. programs at other universities. This contrasted sharply with its leadership initiatives over the previous thirty years. By 1984 this reactive nature of the Illinois Ph.D. program was recognized. Dealing with this state of the Ph.D. program is a particular challenge to the Department in the 1990s.

Head count enrollments (class cards) in Accountancy courses on the 15th day of the autumn semester during the 1970s were

1970	2,519
1973	3,181
1977	3,926
1978	4,406

A steady annual decline of enrollments caused the head count to fall to 3,707 in the autumn of 1985. Despite the drop in head count enrollments, over the same period of time, admissions to the master's and Ph.D. programs remained stable at the 1980 level of 55 and 24 with 56 and 28 admissions in the autumn of 1985, in part because Professor Eugene Willis had been able to add an MS in taxation to the Accountancy program.

Illustrative of the activities of the Accountancy faculty in 1976, as reported in the October 15, 1976 issue of Ledger Domain (The Department's internal news bulletin), was the following report on "Faculty News:"

#### Promotions:

**Professor James C. McKeown**—from Associate Professor to Professor

**Associate Professor David J. H. Watson**—from Assistant Professor to Associate Professor

**Professor Norton M. Bedford** was honored as the Accountant of the Year by the National Council of Beta Alpha Psi in Atlanta in August. He also served as a member of the Financial Accounting Standards Advisory Council of the Financial Accounting Standards Board.

**Professor Robert I. Dickey** was honored as the Price-Waterhouse Fellow.

**Professor Maureen Berry** gave a speech on “Research Methodology for Investigating Financial Accounting Problems in Defense-Related Industries” at the University of Southern California, Graduate School of Business Administration.

**Professor Richard Boland** presented a paper on “The Process of Interaction and the Product of Design” to the Operations Research Society of America and the Institute of Management Science Joint National Meeting in Miami, Florida.

**Professor Gerald Brighton** chaired two all-day technical sessions sponsored by the Illinois CPA Society on governmental accounting and auditing, in Springfield and in Chicago. Previously, he had been appointed to the state government section of the Illinois CPA Society’s Government Accounting Committee. He was appointed to the Intergovernmental Cooperation Commission by Mayor Paley of the city of Urbana. He also served on the University of Illinois Senate’s Committee on Committees that year. He attended the First AICPA National Conference for CPAs in Industry and Government at the Hyatt Regency O’Hare and later made a presentation on the Tax Reform Act of 1976 at the annual conference of the Illinois Teachers of Accounting, held at Lewis College in Lockport. He had recently been appointed to the Academic Programs Committee of the American Taxation Association and later made a series of short radio talks on behalf of the University’s Public Information Office on the new tax act.

**Professor Philip E. Fess** had spoken on “SEC in Accounting Curriculum” at a concurrent session at the 1976 AAA convention, had been elected secretary of the Board of Trustees of Illinois CPA Foundation, and completed a second year as a member of the Board of Directors of the Illinois CPA Society.

**Professor Hanns-Martin Schoenfeld** was reelected Vice President of the Academy of Accounting Historians for 1977, and was elected Chairman of the American Accounting Association section on International Accounting. He went to Poland and presented a paper entitled, “Problems of Capital Input Measurement in the Firm.” He also published several articles.

**Professor Eugene Willis** had a number of articles published, including

Malloy, John M. and Willis, Eugene. “Third Party Liability for Withholding Taxes,” *The CPA Journal* (June, 1976), pp. 65–67.

Willis, Eugene. “The Amount of a Charitable Contribution,” *The Accounting Review*, April, 1977.

Willis, Eugene. “Computation of Gain on Disposition of Section 1250 Property,” *The Accounting Review*, July, 1977.

Willis, Eugene and Kreiser, Larry. “An Analysis of the Occupational Needs of CPA’s,” *The Michigan CPA*.

Willis, Eugene and Raabe, William. “Requirements for Exclusion of Fellowship Grants,” *TAXES - The Tax Magazine*, March, 1977.

Willis, Eugene and Raabe, William. “Imposition of Minimum Tax Eliminates Advantages of Accelerated Depreciation in Most Cases,” *TAXES - The Tax Magazine*, April 1977.

The November, 1978 issue of *Ledger Domain* reported that:

**Professor Vernon K. Zimmerman** was named president-elect for 1978–1979 of the American Assembly of Collegiate Schools of Business and will become president of the organization in 1980 for a one-year term.

**Professor Richard E. Ziegler** was a recipient of the 1978 Commerce Alumni Excellence in Teaching Award presented at the Spring Luncheon of the Commerce Alumni Association in April.

**Professor Gerald Brighton** had received an AACSB Faculty Fellowship for the period January 1 through August 10, 1978, while working with the Housing and Urban Development Department of the U.S. Government.

**Professor Soong Park** was commissioned by the American Accounting Association to prepare a manuscript on a model of audit process. The consulting committee for the project included **Professor Frederick L. Neumann**.

**Professor Philip E. Fess** assumed the duties of Associate Dean for External Affairs of the College of Commerce and Business Administration.

The Third Symposium on Auditing Research, attended by approximately 75 leading auditors from government, industry, public accounting, and academia, was held October 25–27, 1978. The symposium committee included **Professors Joseph Schultz, Philip E. Fess, Frederick Neumann, Soong Park, and Richard Ziegler.**

**Professor Hanns-Martin Schoenfeld** was reelected president of the Academy of Accounting Historians for a second term (calendar year 1979). He was a member of the AAA Committee to Nominate Outstanding Publications in Accounting for 1978–1979 and conducted a three-day seminar on Integration of International Accounting into the Accounting Curriculum at the University of Chicago as part of the AACSB seminar series on Internationalization of Business Curricula. He also presented papers at the Technical University of Berlin/Germany and the University of Graz/Austria.

**Professor Gerald Brighton** had been reappointed to membership on the Governmental Accounting and Auditing Committee, State Section, of the Illinois CPA Society for the year beginning June 1, 1978.

**Professor H. Peter Holzer** was engaged by the World Bank to appraise a multimillion dollar project for the establishment of five accountancy development centers in Indonesia. In May, he gave two invited lectures at the newly established School of Economic and Business of the University of Tunis in Sfax, Tunisia.

In 1988, Professor Richard J. Boland called attention to the need to improve the “socialization and sense of program membership” among our foreign graduate students. The Department’s weekly forum had for many years been used to instill a common sense of program purpose among Ph.D. students and the faculty. A comparison of the Forum activities for the 1980–1981 and 1987–1988 school years reveals the consistent pattern of this program.

<b>Presentations</b>	<b>1980–1981</b>	<b>1987–1988</b>
By Ph.D. students	11	4
By U. of I. faculty	6	4
By non-U. of I. faculty	10	11
By nonfaculty	2	1
By faculty recruits	8	5
Total	37	25
Ph.D. Student Discussants	22	14

During the late 1970s and early 1980s, the forces for change in accounting education resulted in consideration of the feasibility of changing the Department of Accountancy to a School of Accountancy in the College of Commerce and Business Administration. The reasoning underlying the proposal that the Department be changed to a School of Accountancy was similar to the justification for the establishment of a separate College of Commerce and Business Administration at Illinois in 1915 and its restructuring in 1954 to form the Department of Accountancy. The area of education within the field had expanded in scope until it was no longer practical administratively to manage it as a unified entity. Supporting the proposal to establish a School of Accountancy was the plan to give divisional status to different areas of accounting, where faculty with common interests could work together independent of other accountancy faculty. Bedford’s expectation, as Head of the Department, was that such an arrangement would eliminate some of the conflict among accounting faculty members with different interests. Members of the Department’s Professional Advisory Board (PAB) met with Chancellor Jack Peltason and made the proposal for the School. Peltason opposed the idea but agreed that it could be processed through University channels. A number of universities had established schools in such a manner. At a meeting of the Department’s

Executive Committee, the decision was made to propose that the School be established. Several members of the faculty of the Department were indifferent about the matter, but the proposal was forwarded to the College office and a College faculty meeting was called to consider the proposal. At that meeting, after considerable discussion, a vote was taken and the College faculty approved the request. The final step involved submitting the proposal for a School of Accountancy to the University Senate where opposition to it was expressed by a few nonaccounting faculty members of the College and the move to establish such a School was dropped. Some faculty in the Department expressed the view that a School of Accountancy would overemphasize the professional aspects of accounting to the possible neglect of accounting research and academic relationships with the basic disciplines on the campus. Other accounting faculty expressed the view that accounting instruction still overemphasized accounting for business to the neglect of governmental and not-for-profit accounting. As a result, governmental and not-for-profit accounting had not been developed enough to bring operation of these entities up to the quality of business performance. This expansion, for the benefit of the whole of society, would not be possible in a centrally controlled college of business, so a School of Accountancy was supported.

Whatever the merits of the School of Accountancy proposal, a 1970 survey made by a prominent management consulting firm of the chief financial officers of over 700 of the largest U.S. companies reported that Illinois ranked second among all universities in the United States as a source of chief financial officers. Ten years later, after the School of Accountancy issue was concluded, the study of accountancy at Illinois was divided into seven divisional areas with the following courses offered:

- I. Financial Accounting Division
  - A. Undergraduate courses: Accy 208–Intermediate Financial Accounting; Accy 351–Analysis of Financial Statements; Accy 376–Advanced Accounting; and Accy 377–Advanced Problems
  - B. Graduate courses: Accy 481–Concepts and Principles; Accy 483–Income Measurements; Accy 489–History of Accounting Theory; and Accy 494–Methods in Professional Research
- II. Managerial Accounting Division
  - A. Undergraduate courses: Accy 266–Management Accounting; Accy 362–Business Budgets and Control; Accy 366–Managerial Quantitative Techniques; and Accy 367–Managerial Organizational Controls
  - B. Graduate courses: Accy 461–Administrative Accounting; Accy 462–Management Accounting I; Accy 463–Management Accounting II; Accy 466–Cost Accounting Theory and Analysis; Accy 468–Industrial Cost Control; and Accy 469–Controllership
- III. Auditing Division
  - A. Undergraduate courses: Accy 371–Auditing; Accy 372–Advanced Auditing Concepts; and Accy 373–Audit of Accounting Systems
  - B. Graduate course: Accy 472–Auditing Concepts and Issues
- IV. Information Systems Division
  - A. Undergraduate courses: Accy 325–Accounting System Design; Accy 391–Introduction to Information Systems;

- Accy 392–Information Organization; Accy 393–Information Systems Development; and Accy 394–Management Information Systems
- B. Graduate courses: Accy 473–Theory of Accounting System Design; and Accy 495–Information Systems and Inquiry Processes
- V. Taxation Division
  - A. Undergraduate courses: Accy 274–Federal Income Tax Accounting; and Accy 374–Advanced Income Tax Problems
  - B. Graduate courses: Accy 416–Corporation Taxation; Accy 474–Income Tax Developments; Accy 479–Selected Topics in Federal Taxation; Accy 493 (a, b, c)–Tax Research and Planning; and Various other courses in Economics, Law, etc.
- VI. Not-for-Profit Division
  - A. Undergraduate course: Accy 341–Governmental Accounting
  - B. Graduate courses: Accy 441–State and Federal Accounting Theory; and Accy 455–Macroaccounting
- VII. International Accounting Division
  - A. Undergraduate course: Accy 350–Introduction to International Accounting
  - B. Graduate courses: Accy 450–Accounting for the Multinational Enterprise; and Accy 451–Accounting Under Different Social Systems

The restructuring of the Department was well supported by both industry and public accountants as indicated by the following financial contributions and grants to the Department.

Contributors to the Department 1982–1983	Professorship Grants 1983–1984
Alexander Grant & Co.	
Altschuler, Melvoin & Glasser	
American Accounting Association	
Amoco	
Arthur Andersen & Co.	
Arthur Young & Co.	
Caterpillar	
Checkers, Simon & Rosner	
Coopers & Lybrand	
Deere & Co.	
Deloitte Haskins & Sells	
Dulaney National Bank	
Ernst & Whinney	
Exxon	
Farmland Industries	
Gleeson, Sklar, Sawyers	
Illinois CPA Society	
Kerber, Eck, Braeckel	
Laventhol & Horwath	

Main Hurdman  
McDonald's  
McGladrey, Hendrickson, Pullen  
Minnesota Mining & Manufacturing  
Monsanto  
National Can Corporation  
Northern Illinois Gas  
Peat, Marwick, Mitchell & Co.  
The Pillsbury Company  
Price Waterhouse  
Procter & Gamble  
Shell Companies Foundation  
Standard Oil of Indiana  
Touche Ross

Arthur Andersen & Co.

**Philip E. Fess**

Deloitte Haskins & Sells

**H. Peter Holzer**

Ernst & Whinney

**Gerald D. Brighton**

Alexander Grant & Co.

**Kenneth W. Perry**

A. C. Littleton

**James C. McKeown**

Peat, Marwick, Mitchell

**Charles H. Smith**

Weldon Powell Award

**A. Rashad Abdel-khalik**

Price Waterhouse

**Frederick L. Neumann**

Frederick Roedgers Award

**Hanns-Martin Schoenfeld**

Hiram T. Scovill

**Rene P. Manes**

Arthur Young & Co.

**Norton M. Bedford**

By 1986, the Information Systems and the Not-for-Profit areas had been expanded and were referred to as the Systems and Public Sector areas, apparently because all accounting students were expected to be proficient in computer usage (twelve accounting courses incorporated computer usage) and were aware that in all divisions or areas the concept of accounting information was being expanded.

In response to the American Accounting Association Committee on the Future Structure, Content, and Scope of Accounting Education's 1986 special report on "Future Accounting Education: Preparing for the Expanding Profession" (commonly referred to as the "Bedford Report"), an Accounting Education Change Commission (AECC) was set up by practicing accountants to ensure implementation of the Bedford Report. The AECC provided sizable financial grants to accounting departments developing revised accounting education programs. The Illinois Department received a substantial grant and named its efforts **Project Discovery** based on its 1990 proposal to the AECC, which stated that "accountancy education does a poor job of instilling the requisite skills of discovery (problem identification, information search and evidence evaluation) that are critical to successful professionals in today's complex environment."

Even as Project Discovery was getting started by the emerging new leadership in the Department, other faculty members were taking actions to ensure that the transition from the old to the new educational program would retain the universal positive features of accounting education at Illinois. Professor Bedford accepted appointment to the Research and Education Advisory Panel to the Comptroller General of the United States General Accounting Office (GAO) with the intent to become aware of current types of accounting information provided Congress by the GAO. In the area of teaching competence, a universal requirement for all education, the teaching techniques and methods of Professors Richard Ziegler and Kenneth Perry were reviewed. Professor Ziegler, whose primary teaching areas included auditing and financial accounting, had received the five-year Grant Thornton Accounting Fellowship Award following his previous receipt of the Excellence in Teaching Award from the Alumni Association of the College of Commerce and Business Administration. Coupled with Professor Perry's various teaching awards, including his selection in June, 1986 by vote of the graduate students of the Department's Accounting Association as the outstanding Ph.D. Alumnus of the Year, the review concluded that these recognitions suggested to most of the accounting faculty the Department's support for constantly improving accounting teaching methods.

The Illinois international accounting area expanded throughout the 1970s and 1980s. The Department offered three international accounting courses in 1979 (Introduction to International Accounting; Accounting for Multinationals; Accounting under Different Social Systems). In 1986, the International Center reported visits by twenty International Visiting Scholars from nine countries; nineteen international students of accountancy from seven countries; and ten immigrant students. In 1983, the Center was considering the further development of a concentration in international accounting. For many years, the Center for International Education and Research in Accounting has held an International Seminar on Accounting on the Illinois campus dealing with accounting problems throughout the world. These seminars had proven very successful in developing the reputation of the Department throughout the world.

In 1986, the Department was composed of 35 professors (12 full professors, 7 associate professors, 10 assistant professors, and 6 on other assignments) and 48 graduate assistants. It had been organized since 1978 under the Head of the Department into four areas with a director in charge of each area of Undergraduate Studies, Master's Degree Program, Ph.D. Program, and Research and International. Each was supported by a Department committee that met to make certain the Department kept up-to-date on accounting education and research. Advising the Head of the Department was a Department Advisory Committee elected by the faculty. This structure was very effective in developing the Department. However, the number of students graduating each year declined steadily during the first half of the 1980s, as follows:

	<b>Accountancy Graduates</b>			
	<b>1981–1982</b>	<b>1982–1983</b>	<b>1983–1984</b>	<b>1984–1985</b>
Bachelor degrees	473	420	406	359
Masters	66	69	52	38
Ph.D.s	11	11	12	6

This trend was consistent with the 1986 annual survey by the AICPA on the supply and demand for accounting graduates indicating that the supply of accounting graduates had leveled off and was beginning to decline.



In the spring of 1981, Professor Norton M. Bedford submitted his resignation as Head of the Department based on his perception that much of the unrest among faculty members had eased. To remove himself from the scene and not interfere with the new Head, he accepted a visiting professor appointment at Harvard University. In his resignation letter, Bedford suggested that Professor Charles Smith had demonstrated an ability to serve well as Head of the Department. Subsequently, at the urging of the younger faculty, Professor Frederick Neumann was named Head of the Department effective in the fall of 1981. Professor Neumann had joined the accounting faculty as an assistant professor in 1965 with a broad-based Ph.D. degree in process at the University of Chicago. (He received the Chicago Ph.D. in 1967.) This background apparently fostered his initial support for Professor Demaris, who had been appointed Head of the Department in 1966 with a conviction that a rapid change in the accounting program was necessary. Upon his appointment as Head, Professor Neumann adopted a middle-of-the-road procedure for changing the Department's educational program. He served very effectively for five years, but in early 1986 submitted his resignation and the search for a new head was underway in June 1986. In April of 1987, Professor Richard Ziegler, who served as Acting Head of the Department after Professor Neumann's resignation, reported that Professor Lawrence Tomassini had joined the faculty as the new Head of the Department.

During the 1975–1990 period, faculty members received a number of national honors and made a multitude of contributions to the Department, accounting education, professional practice, and accounting research. These varied widely. Externally, it appeared that this was a very productive period for the Department. The AICPA announced that Professor Norton Bedford would receive the AICPA's Outstanding Educator Award in Phoenix in May 1987. About the same time, Professor Philip Fess received both the Outstanding Alumnus Award of the Miami University's Chapter of Beta Alpha Psi and the 1987 Outstanding Educator Award from the Illinois CPA Society, and Professor Richard Boland received the Burlington Northern Foundation Faculty Achievement Award on May 7, 1987. Over this same 1975–1990 period, a number of outstanding faculty were appointed at the assistant professor or higher level. Among those appointed and still with the Department in 1996 are the following:

Name	Ph.D.	Support Areas of Study
Paul J. Beck	University of Texas	Mathematics, Statistics, Research
Clifton E. Brown	University of Florida	Decision Making, Theory, Research
John S. Chandler	Ohio State University	Information Systems, Computers
Jon S. Davis	University of Arizona	Experimental Economics, Decision Making
Catherine A. Finger	University of California (Berkeley)	Theory, Measurement
Don N. Kleinmuntz	University of Chicago	Psychology, Decision Research
Young K. Kwon	University of Texas	Research, Mathematics
Karen Hreha Molloy	Virginia State University	Taxation, International
Peter A. Silhan	University of Tennessee	Systems, Information
Ira Solomon	University of Texas	Research, Psychology
Theodore Sougiannis	University of California (Berkeley)	Research, Economics
Dan N. Stone	University of Texas	Research, Computers, Systems
Eugene Willis	University of Cincinnati	Taxation, Administration
David A. Ziebart	Michigan State University	Finance, Research

Some of these future stars made their marks in the 1980s. Professor Eugene Willis was selected by accounting students as an Outstanding Professor of Accountancy for the 1981–1982 year and was appointed Co-Director of an AICPA-University of Illinois National Tax Education Program taught during

the summer on the Illinois campus starting in 1981. Willis' overall effectiveness in further developing the Department's tax program included writing textbooks for all accounting students:

1. West's Federal Taxation: Comprehensive Volume (1983–present) published and republished by West Publishing Company.
2. Problems in Federal Taxation (1982) published by Stipes Publishing Company.
3. West's Federal Taxation: Individual Income Taxes (1983–present) published and republished by West Publishing Company.

His early success as an instructor was recognized by his appointment in 1984 as Area Councilor of Beta Alpha Psi for Midwest Universities and at least seven invitations in 1981 to speak at various accountancy meetings.

Ira Solomon, by the end of the 1980s, had published at least twenty articles in eleven academic journals, including *The Journal of Applied Psychology*, *Accounting, Organizations, and Society*, *Journal of Accounting Research*, and *Management Information Systems Quarterly*. During the late 1980s, he served on the Department's Ph.D. Program Committee and its Research Advisory Board, and during the late 1980s and early 1990s he developed a plan for a Symposium on Project Discovery for presentation to the Accounting Education Change Commission (AECC).

Paul Beck, recruited in 1983, had begun to use his quantitative research skills to indicate innovative research areas for the Department of Accountancy.

Clifton Brown, who joined the faculty in 1978, by his interest and writing in the areas of control systems, decision making, and the integration of accounting research and teaching through a socioeconomic perspective, did much to help develop the University's view of the Department as a research-involved academic unit.

John Chandler took an early initial role in introducing to the Department faculty and students the use of computers in developing and recording information for decision making when he joined the Department in 1978.

Don Kleinmuntz joined the faculty in 1989 and almost immediately established relationships with the Department of Psychology and the Behavior Sciences as a means of extending the scope of accounting research.

Jon Davis, whose study of experimental economics and judgment provided another potential base for developing the Illinois Department of Accountancy. He first joined the faculty in 1987 and later returned to it in the 1990s.

Young Kwon, when he was appointed to the faculty in 1985, brought with him excellent qualifications in mathematics and research method that were used in teaching external auditing and improving accounting concepts.

Dan Stone came to Illinois in 1988 with academic competence in information systems in general and an interest in doing research work on restructuring public accounting practice.

David Ziebart was interested in the long-run development of accounting education and research when he was appointed an assistant professor in 1985. This led to his early involvement in Department efforts to improve accounting education and Project Discovery.

Younger faculty members around during the 1975–1990 period who left for one reason or another were Joseph Schultz and Steve Albrecht, who later would become presidents of the American Accounting Association. Also David Watson moved to Australia where later he became a member of the Australian Parliament. And no history of the Department for the 1975–1990 period would be complete without reference to the loss of James McKeown, a critical, highly regarded accounting researcher who wanted more than the Department could provide.

To some of these and other research-oriented faculty members, the combination of a large number of honors and recognitions being received by well-established faculty members and a promising group of new younger professors meant that the new Head of the Department, Professor Lawrence A. Tomassini, would have to recognize research accomplishments to offset the overemphasis on teaching awards.

Throughout the 1975–1990 period and many years before, the Department used faculty committees to involve all the faculty in the activities of the Department. The Department committees during Professor Fred Neumann’s first year as Head of the Department (1981–1982) and their charge for the year represent a typical structure of this very important aspect of Department operations. The committees, members, and charge for the academic year were:

Committee	Faculty Members	Charge
I. Department Advisory	Professors G. Brighton, C. Smith, and E. Willis	To advise the Head, elected by Department faculty .
II. Educational Policy	Professors G. Brighton, K. Perry, R. Boland, and T. Frecka	To review policy matters of the Department before submission to the faculty.
III. Research	Professors O. Johnson, W. Hopwood, J. Chandler, P. Silhan, and J. McKeown	To encourage research within the Department.
IV. External Affairs	Professors K. Perry, P. Fess, K. Hreha, N. Desmond	To review Department professional, alumni, and recruiter activities.
V. International Center	Professors H. M. Schoenfeld, P. Holzer, M. Berry, and V. K. Zimmerman	To improve activities, offerings, and services of the Center.
VI. Ph.D. Advisory	Professors J. McKeown, E. Willis, J. Schultz, S. Kim, R. Sharp, and C. Smith	To assist the Director in administering the Ph.D. program.
VII. M.A.S. Advisory	Professors R. Manes, C. Brown, J. Eichenseher, R. Jamison, and R. Ziegler	To assist the Director in administering, comparing, and clarifying the purpose of the program.
VIII. Faculty Recruiting	Professors F. Neumann, C. Smith, E. Willis,	To identify and screen prospective faculty members.

	R. Ziegler, C. Brown, J. Chandler, T. Frecka, and R. Sharp	
IX. Graduate Admissions and Awards	Professors C. Smith, R. Ziegler, and others as needed	—
X. Student Awards	Professors R. Ziegler, N. Desmond, and K. Perry	—
XI. Subject matter		
<b>Area Chairpersons:</b>	<b>Professor</b>	
Financial	O. Johnson	
Managerial	R. Manes	
Auditing	J. Schultz	
Tax	E. Willis	
Systems	R. Boland	
Not-for-Profit	G. Brighton	
International	H. Schoenfeld	

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The intent of the Department committees and the Area Chairpersons was to provide an on-going, long-range perspective of the Department's activities and functions in the various areas. The possibility that this structure would create competition between areas and unrest among faculty was recognized but dismissed.

Although the Systems area had been a part of the accounting curriculum since 1921 when one of the "Founding Six," Henry H. Baily, offered a course on "Systems" as one of the six areas of accountancy, much later the Department of Business Administration began offering a course in the systems area. During the 1982–1983 academic year, a College Ad Hoc Committee for Coordinating Systems Courses was established to maintain a continuing dialogue between Accountancy and Business Administration in the Systems area. This perceived undermining of the scope of the Illinois Accountancy program reportedly impacted the national rating of the Accountancy Department.

To strengthen the research arm of the Department of Accountancy at the University of Illinois, an external Blue Ribbon Committee supported the proposal to create a Bedford-Mautz Accounting Research Center and to develop an articulated policy of the role of research in the Department's faculty promotion policy. The action aimed to improve the quality of the Illinois Accountancy program and attract funds for the Department. Officially, the Office of Accounting Research was "established in honor of Norton M. Bedford and Robert K. Mautz in recognition of their contributions to research in accounting and to the heritage of research at the University of Illinois." In terms of the evolution of the Department of Accountancy, this strong commitment to research represented a twist in the Department's role of supporting the education of students for the accounting profession to the role of developing knowledge for the profession, which presumably would be taught to students.

At issue in this shift in the Department's role, on a smaller scale, is the 150-year-old question of the role of the University in society: the teaching of the existing universal knowledge versus the "advancement," through research, of the body of the universal knowledge. The argument against the research and discovery role as the purpose of a university is the question "why have students at all?" Why not create "academies," "associations," or "societies" to do research and leave to universities the task of "teaching the universal knowledge" to students? But even the separation of "research and discovery" institutions from "universities teaching the universal knowledge" institutions would not necessarily include the specialized "useful" and

“professional” knowledge (medicine, law, accountancy). Today, the concept of a university spans both research and teaching universal and professional knowledge. Information technologies are changing both research and universal knowledge. At the start of the 1990s change was the signal feature at the University.

In the spring of 1989, the MBA Program Committee of the College of Commerce and Business Administration decided it would close all the core courses in its master’s program to all students except those enrolled in its MBA program. While applications and enrollment for the two-year Master of Accounting Science program had been on the decline, the College MBA decision represented another restriction of the Department’s graduate accounting program.

As a further sign of change in accounting at Illinois, the Center for International Education and Research in Accounting announced the transfer of the publication of its International Journal of Accounting from the Center to Springer-Verlag, London, under terms that should provide financial resources for the Center’s publication program. The highly successful activities of the Center over the years focused on (1) publications, (2) an annual international accounting center, and (3) support for foreign students and scholars visiting the Department (twenty-seven visiting scholars came to the College during the 1988–1989 academic year.) In addition, for the 1989–1990 school year, eight students from Taiwan, Korea, Japan, Indonesia, and Kenya were admitted to the Center’s newly formed Master’s Program in International Accounting and Auditing.

In the expanding research area during the 1985–1990 period, Department faculty received \$286,333 in research grants. In general the research productivity of the Department—both quantity and quality—was very good, although it varied widely with faculty research interests. Total faculty research spanned the spectrum from basic—being based on or related to basic disciplines on the campus—to professional—being based on accounting concepts and activities of the profession. Collectively, Department research might be grouped under the three areas of analytical (theory), behavioral (experimental methods), and empirical (hypothesis testing) research.

During the 1980–1990 period, yearly accounting student enrollments declined from 1,531 to 1,086, representing a 29% decline; graduate students declined from 146 to 109, or 25%.

**Chapter VII**  
**THE FUTURE (1990–2005)**

**The Faculty**

1990	1996
<b>Professors</b>	<b>Professors</b>
Lawrence A. Tomassini	Andrew D. Bailey
Paul J. Beck	Paul J. Beck
Ivan Bull	Clifton E. Brown
J. Richard Dietrich	J. Richard Dietrich
H. Peter Holzer	Young K. Kwon
Orace Johnson	Frederick L. Neumann
Young K. Kwon	Ira Solomon
Frederick L. Neumann	Eugene Willis
Hanns-Martin W. Schoenfeld	<b>Adjunct Professor</b>
Ira Solomon	Arthur R. Wyatt
Eugene Willis	<b>Associate Professors</b>
Vernon K. Zimmerman	John S. Chandler
<b>Associate Professors</b>	Jon Davis
Maureen H. Berry	Don N. Kleinmuntz
Clifton E. Brown	Karen H. Molloy
John S. Chandler	Peter A. Silhan
Robert W. Jamison	Dan N. Stone
Don N. Kleinmuntz	David A. Ziebart
Karen H. Molloy	Richard E. Ziegler
Peter A. Silhan	<b>Assistant Professors</b>
David A. Ziebart	Andrew Cuccia
Richard E. Ziegler	Nancy A. Desmond
<b>Assistant Professors</b>	Catherine A. Finger
Nancy A. Desmond	Ananda Ganguly
William N. Dilla	Audrey Gramling
Catherine A. Finger	Thomas Linsmeier
Woon O. Jung	Joshua Rosett
Timothy O'Leary	Theodore Sougiannis
Thomas C. Omer	Cynthia Williams
Gita R. Rao	Anita L. Feller
Marjorie K. Shelley	Tom Finnegan
Theodore Sougiannis	Ralph S. Goodwin
Dan N. Stone	Rama Ramamurthy
Walter R. Teets	Wendy J. Shanks
<b>Lecturers</b>	Tom Sternburg
Anita L. Feller	<b>Visiting Assistant Professors</b>
Ralph S. Goodwin	Philip Drake
Wendy J. Shanks	Jane Morton
<b>Adjunct Lecturers</b>	Sridhar Ramamoorti
Brenda R. Sutherland	<b>Adjunct Lecturer</b>
Richard Wilberg	Howard Engle
<b>Assistants</b>	<b>Assistants</b>

Full-time Equivalent  
**Total 47**

10 Full-time Equivalents 8  
**45**

Over the second half of the 1980s, prior to and after the arrival of Professor Lawrence A. Tomassini as Head of the Department in 1987, the role of the research-oriented faculty of the Department of Accountancy increased in number and in influence. The Department emphasized the need to expand the scope and quality of accounting education information and improve the accounting process of communicating information for economic, political, and social decision making. It rewarded faculty members working in this area with promotions and salary increases to the neglect of faculty members not participating in research and publications. The exact nature of the new information and communication processes, estimated to be needed by 2005, were imprecise, but new faculty with behavioral and quantitative skills were sought. Ties to the University psychology and communication disciplines were developed. Associate Professor Don Kleinmuntz was granted Fellow status in the American Psychological Society for his contribution to the science of psychology. Contacts with other areas in the business school increased as part of the Department's efforts to identify new information and communication methods for the expanded accounting systems.

Associated with this expansion of the scope of the accounting process for educating accounting students was the expansion of the role and the increased number of administrative staff members associated with the Department. In part, the continuous increase of this support staff for the Department was part of the increase of the academic faculty, but starting in the early 1990s or late 1980s, the Department also expanded the functions of the administrative staff.

The chart on the following page reveals the growth and enlarged roles (titles) of the administrative staff over the century.

#### **Present Duties of Administrative Staff**

**McLeod** Provides administrative support to the Head of the Department including assistance with recruiting, processing faculty appointments, setting up department events, arranging campus visits, and handling matters for the Department Head in his absence.

**Criswell** Performs receptionist duties for the Department office, orders and manages department supplies, handles department mail services, arranges meetings, conferences, and classrooms for faculty and visitors, and proctors exams as needed.

**Mayer** Coordinator for External Relations, writes and distributes newsletters, brochures, and so on. Maintains mailing databases, administers the CPA Review Course, organizes symposiums, conferences, and has proceedings printed. Maintains departmental inventory. Answers requests for information on Project Discovery and the CPA Review Course.

**Wood** Replacement for Linda Rawlings, handles textbook orders, prepares Department's timetable, schedules final examinations, prepares paperwork for assistants' appointment, and prepares papers for scholarship nomination, fellowship competitions, and tuition and fee waiver competition.

**Seibold** Maintains an accounting database, prepares financial reports, maintains World Wide Web home pages, and generally manages the Department's computer-based systems.

**Freed** Program Coordinator for entire Department activities from International Center to seminars, classes, and external activities.

**Barnhart** Supervisor of Department's Stenographic Pool, helps clerical workers and students, responds to campus requests for information, uses PROFS electronic system to order supplies, maintains mailboxes for faculty, and assists teaching assistants in using the computer for Windows 95 and WordPerfect 5.1.

**Erdman-Reitmeier** Types examinations, correspondence, and manuscripts, answers office visitors questions, and assists faculty and Ph.D. students with operations of copier. Generally maintains the copier, computers, printers, and typewriters in typing pool room.

**Smith** Supervises the office of the Center for International Education and Research in Accounting, assists with the Visiting Scholars Program's operations, and keeps all officials involved with the International Center informed of faculty, scholars, and staff activities.

**Jones** Receptionist for Center for International Education and Research in Accounting, maintains records of correspondence, manuscripts, visiting scholars, and makes arrangements for seminars and meetings.

**Rawlings** Now retired. Worked on student registration and graduate admission processes, prepared Department timetables, ordered textbooks, and made formal check of Ph.D. thesis format, handled Department inventory, and generally responded to requests for information on Department functioning.

**The Administrative Staff  
1900–1996**

Mid-Year Date	Department Office	Typing Pool	International Center
1900	0	0	0
1915	0	0	0
1930	0	0	0
1945	Mildred Brumfield Accy Steno	0	0
1960	Mildred Brumfield Secy Steno	0	0
1975	Sharon McLeod Secy Steno Linda Rawlings Adm Clerk Susan Coates CS III	Julie Thornton CS III Davida Olson CS III	Fonda Warren Secy Steno
1990	Sharon McLeod Adm Secy Linda Rawlings Adm Clerk Keri Lenz Staff Assoc. Phyllis Criswell Secy IV	Letha Barnhart Secy IV Karen Erdman-Reitmeier CS III	Glenda Warren Secy IV Jane Hamilton Secy IV
1996	Sharon McLeod Adm Secy Linda Rawlings Adm Clerk Phyllis Criswell Secy IV Ella Mayer	Letha Barnhart Secy IV Karen Erdman-Reitmeier Secy III	Barbara Smith Secy IV Mabel Jones Secy III



External Relations  
 Cindy Wood  
 Staff Secy  
 Jean Seibold  
 Resource Analyst  
 Kim Freed  
 Associate Director

Although Professor Scovill had introduced to accounting instruction the use of teaching assistants as a means of training future teachers, providing financial support for quality students, and minimizing Department instruction costs, over time these objectives shifted to include a means for recruiting quality graduate students and providing assistance to individual faculty members. The three titles now assigned to the assistants are:

RA      Research Assistant  
 TA      Teaching Assistant  
 NCTA   Noncontact Teaching Assistant

For the 1996–1997 academic year, the Department employed the following forty-five (45) assistants:

Department of Accountancy  
 1996–97 Assistants

Name	Assignment	Name	Assignment
Ahmed, Waqar	RA	Lee, Andrea	RA
Anderson, James	NCTA	Lee, Deanna	RA
Beck, Andrew	ACCY 202–TA	Lesniauskas, Dovas	NCTA
Beck, Kara	ACCY 202–TA	Mani, Pavithra	ACCY 201–TA
Blickhan, Mark	NCTA	Massey, Michelle	ACCY 201–TA
Butler, James	ACCY 201–TA	McGhee, Kathleen	NCTA
Comprix, Joe	RA	Ng, Sokbuay	ACCY 201–TA
Edgar, Daiva	ACCY 201–TA	Norwood, Anita	ACCY 201–TA
Ford, Mark	ACCY 201–NCTA	Paik, Gyung	PD
Geht, Jan	ACCY 201–TA	Perkins, Jon	RA
Gu, Qing	ACCY 201–TA	Reddy, Samatha	NCTA
Guo, Huanxin	NCTA	Reznitskaya, Alina	ACCY 201–TA
Hammersley, Jackie	RA	Rosenblatt, Janet	ACCY 201–TA
Higgins, Michelle	RA	Schmidt, Carla	NCTA
Hinkle, Susan	RA	Shakespeare, Cathy	RA
Honhart, Stephen	NCTA	Somers, Tara	ACCY 201–TA
Huang, Aijun	NCTA	Taylor, Jeff	NCTA
Ibrahim, Adel	NCTA	Toth, Ildiko	RA
Jones, Mark	RA	Walsh, Cassandra	RA
Jungels, Gary	NCTA	Wang, Jun	NCTA
Kaufman, Sara	NCTA	Yaekura, Takashi	RA
Koch, Krista	NCTA	Zhang, Peibing	NCTA
Krishnan, Lakshmi	NCTA		

Whatever implications may be inferred from this shift in the Department's efforts, during the 1980s and early 1990s, the Department of Accountancy began examining and expanding the growing acceptance of the concept of academic accounting as an information identification, development, and communication system for decision making. This had been suggested by the 1985 report developed by the AAA's Committee on the Future Structure, Content, and Scope of Accounting Education. This trend resulted in a substantial shift in the Department's orientation from teaching and service to the profession toward fundamental study of what to teach and how to teach it.

At the same time, the Department maintained a capacity for supporting service to the profession. In addition to his duties as Acting Head of the Department during 1994–1995, Professor Eugene Willis' sensitivity to the professional needs for graduate study in taxation resulted in the Master of Science in Accountancy degree with a Specialization in Taxation. Professor Arthur Wyatt was induced to accept an appointment as an Adjunct Professor of Accountancy. Wyatt had been a partner with Arthur Andersen as Managing Director of Accounting Principles from 1966 to 1992. He served as Member of the Financial Accounting Standards Board (1985–1987) and as the U.S. representative on the International Accounting Standards Committee from 1988–1993, including the Chairmanship of the Committee for the 1990–1993 period. In addition, he had served as President of the American Accounting Association (1991–1992) and on the Board of Directors of the AICPA (1980–1984). According to senior members of the public accounting profession, Wyatt's appointment to the University of Illinois faculty did much to maintain the Department's national reputation.

In the teaching area, The Grant Thornton Associate Professor Richard E. Ziegler received numerous awards for outstanding teaching: Emerson Cammack College Outstanding Service to Undergraduates Award (1991); Alpha Kappa Psi Outstanding Professor Award (1981 and 1994); Illinois Society's Outstanding Teacher Award (1996); and several others. Student support and praise for Professor Ziegler did much, according to student response to questions, to attract students to the accountancy courses and the profession.

The breadth of the scope of the Department's activities, illustrated by Professor Ira Solomon's service as the 1995–1996 President of the Auditing Section of the AAA, newly appointed assistant professor Cynthia W. Turner's Outstanding Dissertation Award by the American Accounting Association, and the appointment in 1996 of Associate Professor Maureen Berry as Editor for her fourth year of *Cosmos* (a publication of the International Association for Accounting Education and Research) made the Department a source of information for a great number and variety of accountants with different interests.

In the professional public accounting service area, the new Head of the Department, Ernst & Young Professor of Accountancy Andrew D. Bailey, Jr., who received the 1996 Beta Alpha Psi Accountant of the Year Award, was active in accounting and auditing standard setting and regulation. Both Arthur Wyatt, who in 1996 was named Senior Policy Advisor in the SEC Office of Chief Accountant, and Assistant Professor Thomas J. Linsmeier, who served as a consultant advisor to the Securities and Exchange Commission on accounting issues, contributed to the public service role of the Department.

Overall, the Department appeared to outside observers as well positioned for the post-1996 era in accountancy. Professor Bailey was held in high regard by both accounting practitioners and academics. He served as President of the American Accounting Association in 1993–1994, and along with Professor Ziegler, was listed in 1994 as one of the "100 Most Influential People in Accounting." More importantly, he supported the Department's efforts to improve both the substance and the process of accounting

education at Illinois. The diversity of the faculty, which is one of the Department’s greatest strengths, is appropriately balanced between research and teaching.

When the practicing profession established the Accounting Education Change Commission (AECC), the University of Illinois applied for and received from it a substantial sum of money to develop a revised accounting education process and curriculum. Younger faculty members of the Department of Accountancy had been suggesting change in the accounting program since the 1970s. No formal action was taken for some time. Ultimately, however, the Departmental objective of improving the quality of the nature of the material taught accounting students and the method of teaching it was organized. As a prototype for education in accountancy, KPMG Peat Marwick Distinguished Professor Ira Solomon, Department Head Professor Lawrence Tomassini, Deloitte & Touche Professor Richard Dietrich, H. T. Scovill Professor Clifton Brown, and Associate Professor Dave Ziebart, and other faculty committee members developed Project Discovery. Professor Solomon was appointed Director of the Project at the University of Illinois.

Project Discovery represents a reorganization of accounting education at the University of Illinois. It is based on “active learning” that develops “critical thinking skills” of students while still providing the necessary “technical skills” required of all accountants. It emphasizes methods and skills of inquiry, analysis, judgment, and decision making. The Project provides students with a conceptual framework that emphasizes the utility of information, information production, and dissemination for various users and well-developed interpersonal and communication skills.

The invention of Project Discovery is not unlike the invention of the modern standard income statement, based on the matching concept, and the balance sheet, based on historical cost values, following the post-1929 Depression. Just as Professor Littleton contributed to that accounting invention to meet the public accounting information needs of the post-Depression era, Professor Solomon and his associates are using Project Discovery to meet the accounting education needs of the 1990s and beyond. Both inventions have enabled accounting education to adjust to the ever-changing information needs of economic, political, and social entities of society.

Public accountants have for many years sought to improve governmental and not-for-profit accounting to provide more useful information for decision making at the local, state, and national government level. The General Accounting Office (GAO) now provides information to Congress and other national government agencies using statistical and research methods beyond the scope of the public accounting discipline. Project Discovery is not specifically directed to government accounting problems, but the conceptual framework it provides students will enable them to improve governmental and not-for-profit accounting information systems.

The Project Discovery curriculum is composed of the following:

- A. A two-course introduction to accountancy that examines the role of accountants and accounting in society and provides a conceptual foundation for subsequent Project Discovery courses based on the concept of “contracting.” Accounting develops, evaluates, and distributes contract-relevant information for members of society.

The primary faculty developers of the two courses were:

<b>Course Number</b>	<b>Course Title</b>	<b>Faculty Developers</b>
ACCY 201	Accounting & Accountancy I	Professor Richard Dietrich Lecturer Anita Feller



B. A five-course concepts component that integrates the following functional areas of accountancy:

The purpose of the five-course concepts approach has been described as one of reorienting the study of accountancy to a more basic foundation than the study of generally accepted accounting standards and rules and methods of interpreting and using these standards to develop and audit accounting reports. In effect, the concepts approach takes the student behind the generally accepted accounting standards and rules to the study of factors similar to those used by standard setters in developing both general and specific accounting standards. With this perspective, the student becomes more oriented to a meaningful view of accounting as an information development and communication activity.

1. Accountancy 301—Accounting Measurement and Disclosure—includes
  - a. Introducing measurement concepts including properties of measures, scales, allocation, aggregation, and estimation.
  - b. Identifying objectives of accounting information, including qualitative characteristics.
  - c. Understanding valuation principles and alternative valuation techniques as they apply to both stock and flow measures.
  - d. Understanding the relation between measures and decision objectives arising from explicit and implicit contracts.
  
2. Accountancy 302—Decision Making for Accountancy—includes
  - a. Introduction to the uses of accounting information in decision making.
  - b. Understanding the information needs of decision makers both inside and outside organizations.
  - c. Development of judgment and problem-solving skills, particularly related to decision making in the face of uncertainty and ambiguity.
  - d. Providing an integrated framework for structuring and using analytic models as aids to judgment and decision making.
  - e. Understanding both quantitative and intuitive approaches to decision making, emphasizing their complementary strengths and weaknesses.
  
3. Accountancy 303—Accounting Institutions and Regulation—includes
  - a. Understanding the economic aspects of regulation.
  - b. Examining regulation of accounting procedures with respect to external reporting, including the activities of the FASB, the SEC, the AICPA, and, to a lesser extent, the Government Accounting Standards Board and the International Accounting Standards Committee.

- c. Considering regulation of accounting procedures for rate setting and other purposes by governmental agencies and state public utility commissions.
  - d. Examining regulation of accounting procedures for taxation including consideration of the U.S. Congress, the IRS, and foreign governments.
4. Accountancy 304—Accounting Control Systems—includes
- a. Developing an understanding of the conflicting interests implicit in contracting settings.
  - b. Examining controls (e.g., planning, transactions) that can be employed and considering factors that affect selection.
  - c. Analyzing information technology and cost/benefit considerations in control system selection.
  - d. Developing an understanding of information controls including those that ensure completeness, reconciliation of independent sources, monitoring, and verification via audit trails.
  - e. Balancing innovation and control.
5. Accountancy 305—Attestation and Assurance—includes
- a. Developing an understanding of the role of attestation in a market-based economy, including the potential subject matters of attest services.
  - b. Examining concepts and issues of assurance, including assertions, risks, and hypothesis testing.
  - c. Developing an understanding of the procedures for hypothesis testing, including the scientific method and the role of evidence.
  - d. Developing an understanding of ethical dilemmas in assurance and attestation settings and an awareness of alternative standards and criteria for coping with these dilemmas.

The primary faculty developers of these courses were

<b>Course Number</b>	<b>Course Title</b>	<b>Faculty Developers</b>
ACCY 301	Accounting Measurement and Disclosure	Professor Paul Beck Assistant Professor Catherine Finger
ACCY 302	Decision Making for Accountancy	Associate Professor Don Kleinmuntz Associate Professor Jon Davis
ACCY 303	Accounting Institutions and Regulations	Associate Professor David Ziebart Assistant Professor Thomas Linsmeier
ACCY 304	Accounting Control Systems	Professor Clifton Brown Associate Professor Dan Stone
ACCY 305	Assurance and Attestation	Professor Ira Solomon

C. A one-course skills component:

1. Accountancy 300—Professional Workshop—includes
  - a. Oral and written presentation/communication skills.
  - b. Teamwork and leadership skills including organization, negotiation, and conflict resolution.
  - c. Time management, stress management, and interviewing.
  - d. Coverage of such topics as discrimination and other social issues of the workplace, cultural diversity, and how to conduct business in a global marketplace.
  - e. Applied research skills, database skills, and Internet skills.

D. A four-course elective component of standard accounting courses:

1. Accountancy 310—Financial Reporting Standards.
2. Accountancy 312—Taxation Rules and Regulations.
3. Accountancy 315—Auditing Standards.
4. Accountancy 323—Introduction to International Accounting.

The primary faculty developers of courses in these areas were

<b>Course Number</b>	<b>Course Title</b>	<b>Faculty Developers</b>
ACCY 310	Financial Reporting Standards	Professor Arthur Wyatt
ACCY 312	Taxation Rules & Regulations	Professor Eugene Willis Associate Professor Karen Molloy
ACCY 315	Auditing Standards & Practice	Associate Professor Richard Ziegler
ACCY 323	Introduction to International Accounting	Professor Hanns-Martin Schoenfeld

A preliminary assessment of the restructured accountancy program suggested that it

1. Helps students use methods and skills of inquiry, analysis, judgment, and decision making.
2. Helps students place accounting issues in an enlarged business and societal perspective.
3. Helps students develop their interpersonal and communication skills.

4. Helps students work better in teams and groups.

Test runs with selected admissions to the new accountancy educational program revealed that Project Discovery students did exceptionally well on the spring 1995 CPA Examination, including the two top scores in the nation, the Department transferred the substance of the entire accountancy program to the Project Discovery mode effective for the 1997–1998 school year. In September 1996, Professors Dan N. Stone and Marjorie K. Shelley reported on their tests of the effects and effectiveness of Project Discovery. Their research supported the view that Project Discovery students improve their intellectual skills and attitudes and that the program increases the possibility of developing a new generation of accounting professionals with a broader view of the role of accounting in society.

As helpful as Project Discovery may be in improving accounting education measurements and communications during the 1990s, there are troubles within public accounting practice itself that accounting education cannot fix. For example, in the 1980s, the Federal Trade Commission began to encourage competition among CPA firms with the result that the ability of clients to influence accounting standards and interpretations increased as the CPA firms began client-raiding and taking other competitive actions. This may have hindered the Financial Accounting Standards Board (FASB) in establishing more relevant academic-based accounting standards for public accounting, auditing, and advisory practice.

The 1990s marked an appropriate time for a change in the structure of accounting education because of developments in the behavioral sciences, information technologies, and interest in harmonizing worldwide international accounting. The Illinois Center for International Education and Research in Accounting called attention to significant changes in international management accounting at a seminar in April 1992. In 1995, the Center noted that efforts to formulate international accounting standards in developing countries appeared to be the most important topics in international accounting.

Various retired accounting professors are active in maintaining the Department's continuous efforts to contribute public service to the local community. For example, Professor "Gerry" Brighton is serving and providing accounting services for the State University's Retirement System, the Urbana city government, the University YMCA, Wesley Methodist Church and Foundation, and several other public projects. This service provides a local atmosphere at both the community and university levels that recognizes the importance of accounting to society.

In the fall of 1995, as Project Discovery teaching was operationalized, the number of the Department's graduate students stabilized with 104 receiving the following degrees:

Ph.D.	20
Master of Accounting Science	43
Master of Science in Taxation	30
Master of Science in International area	<u>11</u>
Total	104

These developments—the implementation of Project Discovery, the movement toward international accounting, and student support for the accountancy program—suggested that the Department is prepared to take a major step forward. In the spring of 1993, Professor L. Tomassini resigned as Head of the Department and Professor Willis served very effectively as Acting Head for 1993–1994. In 1994, Professor Andrew D. Bailey was recruited from the University of Arizona to be Head of the Department. Professor Bailey had just completed serving as President of the American Accounting Association. He supported



Project Discovery and in September 1995 released an organization chart, summarized below, to acquaint faculty members and others with the nature and scope of Department operations:

**DEPARTMENT ADMINISTRATION  
1996**

Andrew D. Bailey, Jr.  
Head of Department

Area Directors	Course Number	Course Instructors
1. International Center—V. K. Zimmerman	211	Beck, Finger, Rosett, Ganguly
2. Accounting Research—P. Beck	221	Brown, Stone, Shanks
3. Ph.D. Program—J. Davis	251	Willis, Davis, Cuccia
4. Project Discovery—I. Solomon	311	Ziebart, Linsmeier, Sougiannis
5. Undergraduate Program—R. Ziegler	312	Wyatt, Desmond
6. Five-Year Programs—E. Willis	331	Kleinmuntz, Kwon, Chandler, Silhan
a. Master of Accounting Science—Ziegler	341	Solomon, Ziegler, Gramling
b. Master of Science in Taxation—Molloy	342	Ziegler, Gramling, Neumann, Williams
c. Master of Science in Accountancy—Willis	2XX	Feller, Goodwin, Desmond
d. Master of Business Administration—Dietrich	199	Ramamoorti, Shanks
e. Executive Development—Bailey		

**Department Mission—1996**

We will serve the profession and the community by providing world-class leadership in the accountancy discipline. We will provide innovative learning experiences that engage the highest quality faculty and students in all aspects of scholarship, including the creation, dissemination, and application of accounting knowledge.

The Department had recovered rapidly from a University Committee on Program Evaluation (COPE) report in 1991 that suggested to the central administration of the University that there was room for improvement in research, instruction, and governance of the Department of Accountancy. The COPE evaluation rated below campus norms the opportunity of Department faculty to participate in departmental governance. While the Department leadership responded strongly, questioning both the scope of the COPE survey and the source of the data collected, it accepted certain specific suggestions for correction.

By 1995, there was no question about changing accounting education at Illinois. Project Discovery had recognized the changing and expanding nature of accounting practice including the increased role of consulting and management advisory services by CPA firms. In addition, the Department was aware of the growth of technology-related information development and communication services provided by associates of CPA auditing firms. The Department had temporarily lost, in the 1970s and 1980s, an opportunity to retain sole control of the information development and communication education function, separate from the routine technological procedures of the Management Information Systems area, as part of the accounting curriculum. This Departmental loss of sole responsibility for teaching the emerging conceptual

new information processes in the technological systems area reportedly reflected the College's decision to develop the Department of Business Administration.

During the late 1980s and early 1990s, the Department attempted to improve the quality of its Ph.D. program by raising GMAT admission standards. This technique had been used by other universities, but it reduced the number of accounting Ph.D. students at Illinois. The revision of the Ph.D. program included the development of a rather detailed "Accountancy Ph.D. Program Guide," setting forth a series of detailed chronological steps and procedures to ensure that only high-quality students completed the Ph.D. degree.

Although not formally recognized, the national reputation of the Department benefited substantially from the activities of the Center for International Education and Research in Accounting during the 1990s. Its March 1996 International Seminar on "The Current Development of International Accounting Standards in Transitional and Developing Economies" received very favorable comments from accounting academics throughout the world and attracted students from several foreign countries.

In 1996, the Department of Accountancy faced the issue of its role in a College of Business. For many years, accounting professors had taught nonbusiness accounting for state and local governments, individual taxpayers, and not-for-profit organizations. In 1996 the world faced a rapidly increasing need for more information for these entities and the national economy. Statistical measures in the social sciences, particularly psychology and sociology, previously drawn from limited record keeping data, needed to be drawn from data developed by some type of an organized, comprehensive accounting information system that systematically identifies and measures decision-useful information for individuals, businesses, governments, and other entities about both the social and physical worlds. Economic-related cultural shifts, psychological factors, and many multinational activities are not recorded in contemporary organized and unified accounting systems, yet the demand for this information continues to increase and, conceptually, a need for a comprehensive unified accounting record-keeping information system has been recognized. Whether the current accounting system taught at universities is developed to meet this expanded information need or an entirely new, comprehensive social accounting system develops is an open question for the future Department of Accountancy at Illinois. It now appears that Project Discovery is likely to be successful in adjusting the accounting courses and overall curriculum to this somewhat imprecise accounting system for the future.

In early 1997, Professor Andrew Bailey resigned as Head of the Department of Accountancy, to become the Director of the Center for International Education and Research Accounting at Illinois. Professor Eugene Willis will officially take over as Department Head effective August 21, 1997.

The following profiles of the 1996 Accountancy faculty reveals the base that the Department has for implementing Project Discovery and restructuring accounting education throughout the world.

### Faculty Profiles

1996-1997

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**Andrew D. Bailey, Jr.,** Ernst & Young Professor of Accountancy and Head, Department of Accountancy.

**Degrees:** Ph.D. Accounting, Ohio State University, 1971; M.S., B.S. Accounting, University of Minnesota, 1966, 1964. C.P.A., C.M.A., C.I.A., C.F.E.

**Teaching Interest:** Commitment to the active learning mode as advanced in Project Discovery in teaching auditing because it represents a mode of teaching that substantially enhances the quality of student learning.

Research Interest: The auditing field with an information systems orientation including international accounting issues as they relate to auditing standards.

**Paul J. Beck**, The Irwin Jecha Professor of Accountancy and Director of Office of Accounting Research.  
Degrees: Ph.D. Accounting, M.P.A., University of Texas at Austin; A.B. Finance, University of Illinois, 1974.

Teaching Interest: Teaches courses in taxation, financial accounting, and auditing.

Research Interest: Research centers in the area of taxation.

**Clifton E. Brown**, H. T. Scovill Professor of Accountancy.

Degrees: Ph.D., University of Florida, 1978; B.A., University of South Florida, 1971.

Teaching Interest: Includes managerial accounting and management control at the undergraduate and master's levels, and Ph.D. seminars.

Research Interest: Includes human learning, judgment, and decision making involving the use of information within business contexts.

**John S. Chandler**, Associate Professor of Accountancy.

Degrees: Ph.D., M.S., Ohio State University, 1977, 1976; B.A., College of William and Mary, 1972.

Teaching Interest: Teaches courses in management information and control systems.

Research Interest: Focuses on groupware, group decision making across networks, and machine learning algorithms application to business problems.

**Andrew D. Cuccia**, Assistant Professor.

Degrees: Ph.D., University of Florida, 1990; B.B.A., Loyola University, 1982.

Teaching Interest: Federal income taxation, particularly taxation of individuals, and Federal Tax Policy.

Research Interest: Professional tax judgment and taxpayer compliance.

**Jon S. Davis**, Associate Professor and Director of Ph.D. Program.

Degrees: Ph.D., M.Ac., B.S., University of Arizona, 1987, 1980, 1979.

Teaching Interest: Teaches graduate courses in tax accounting.

Research Interest: Focuses on federal income taxation and compliance.

**J. Richard Dietrich**, Deloitte & Touche Professor of Accountancy.

Degrees: Ph.D. Industrial Administration, M.S. Accounting, M.S. Measurement and Control, B.S. Physics, Carnegie-Mellon University, 1981, 1977, 1974, 1973.

Teaching Interest: Aims to increase students understanding of accounting and the role it plays in business activities. Previous work on Project Discovery and the design of the new MBA core curriculum illustrates the results of this interest.

Research Interest: Financial reporting issues, particularly in developing methods for studying specific reporting proposals and evaluating the effectiveness of the accounting standard setting process. This includes using laboratory markets and simulations to evaluate alternative reporting methods.

**Catherine A. Finger**, Assistant Professor of Accountancy.

Degrees: Ph.D. Accounting, University of California at Berkeley, 1991; M.B.A. University of Southern California, 1985; B.S.

Management Engineering, University of the Pacific, 1981.

Teaching Interest: Centers on intermediate accounting that focuses on accounting concepts, principles, and theory.

Research Interest: Financial statement analysis and time series properties of earnings.

**Ananda R. Ganguly**, Assistant Professor of Accountancy.

Degrees: Ph.D., University of Pittsburgh, 1995. B. Comm., with honors, University of Calcutta, 1985.

Teaching Interest: Includes financial accounting, auditing, and managerial accounting.

Research Interest: Using behavioral decision theory and experimental economics to improve accounting information and reports.

**Audrey A. Gramling**, Assistant Professor of Accountancy.

Degrees: Ph.D., Accounting/Auditing, University of Arizona, 1995; M.P.A., Georgia State University, 1990; B.B.A., Accounting, University of Toledo, 1989.

Teaching Interest: Attestation and assurance provided by internal and external auditors by using group activities (both inside and outside of class), hands-on learning, and other active learning approaches.

Research Interest: Gaining a greater understanding of auditing and attestation services in a changing business environment. This research goal includes understanding the cognitive decision processes of professionals providing auditing and attestation services.

**Don N. Kleinmuntz**, Associate Professor of Accountancy.

Degrees: Ph.D. Business Administration, 1982; M.B.A., 1980; B.A. Statistics, 1978, University of Chicago.

Teaching Interest: Decision-making models and processes in accounting, finance, and management settings characterized by uncertainty, risk, and conflicting objectives using innovative courses on applications of decision analysis to accounting, finance, and management.

Research Interest: Understanding and improving the judgment and decision making performance of managers and other professionals, particularly in settings characterized by uncertainty, risk, and conflicting objectives.

**Young K. Kwon**, A. C. Littleton Professor of Accountancy.

Degrees: Ph.D. Accounting, University of Texas 1978; Ph.D. Mathematics, University of California at Los Angeles, 1969; M.S., B.S. Mathematics, Seoul National University, 1966, 1961.

Teaching Interest: Teaches courses in cost accounting, management accounting, and theoretical constructs in accounting research.

Research Interest: Focus on cost and management accounting, emphasis on a theoretical approach.

**Thomas J. Linsmeier**, Assistant Professor of Accountancy.

Degrees: Ph.D., M.B.A., University of Wisconsin-Madison, 1985, 1980. B.B.A., University of Wisconsin-Milwaukee, 1978.

Teaching Interest: Teaches courses in financial accounting and reporting.

Research Interest: Research focuses on the usefulness of accounting information to investors.

**Karen Hreha Molloy**, Associate Professor of Accountancy.

Degrees: Ph.D. Business Administration, M.A., B.S. Accounting, Virginia Polytechnic Institute and State University, 1980, 1977, 1975. Illinois CPA

Teaching Interest: Integrating cases and research questions from the business community into the classroom.

Research Interests: The study of foreign tax systems.

**Frederick L. Neumann**, Price Waterhouse Professor of Accountancy.

Degrees: Ph.D. Business, M.B.A. Economics, University of Chicago, 1967, 1966; M.B.A., A.B. Business, Dartmouth College, 1953, 1952. CPA and C.I.A.

Teaching Interest: Teaches courses in auditing.

Research Interest: Focuses on auditing, accounting education, and ethics.

**Joshua G. Rosett**, Assistant Professor of Accountancy.

Degrees: Ph.D., M.A. Economics, Princeton University, 1989, 1987; B.A. Economics, University of Chicago, 1983.

Teaching Interest: Teaches courses in accounting analysis and financial statement analysis.

Research Interest: Focuses on the relations of financial and labor markets from economic, financial, and accounting perspectives.

**Peter A. Silhan**, Associate Professor of Accountancy.

Degrees: D.B.A., University of Tennessee, 1980; M.B.A., James Madison University, 1975; B.S.,

University of Virginia, 1967. C.M.A., 1983.

Teaching Interest: Teaches courses in management information systems and theory of accounting systems design.

Research Interest: Focuses on usage of accounting information and information systems design.

**Ira Solomon**, KPMG Peat Marwick Distinguished Professor of Accountancy and Director of Project Discovery.

Degrees: Ph.D., M.P.A., B.B.A. Accounting, University of Texas at Austin, 1979, 1974, 1973. CPA, 1974.

Teaching Interest: To develop and teach the Assurance and Attestation Project Discovery core course at the undergraduate level and to teach a doctoral research seminar every two years on decision making in accountancy. To write a textbook for these classes to provide a new frame for students as an introduction to accountancy

Research Interest: The domain of attestation and financial statement auditing. In the future, I anticipate supplementing my experimental research with field data and broadening the scope of my inquiries from financial statement attestation to other types of assertions.

**Theodore Sougiannis**, Assistant Professor of Accountancy.

Degrees: Ph.D. Business, University of California at Berkeley, 1990; M.B.A. Finance, M.A. Economics, York University, Toronto, 1986, 1984; B.B.A. Accounting, University of Piraeus, Greece, 1977.

Teaching Interest: Financial and managerial accounting and financial analysis.

Research Interest: The use of accounting numbers in stock market valuations and the choice of financial accounting rules and regulations.

**Dan N. Stone**, Associate Professor of Accountancy.

Degrees: Ph.D. Information Systems and Accounting, University of Texas, 1987; M.P.A., Washington State University, 1983; B.B.A., University of Oregon, 1979. CPA, 1981.

Teaching Interest: Developing students' applied communication and research skills at undergraduate, master's, and Ph.D. levels.

Research Interest: The ontogeny (i.e., growth, development, and decline) of accounting knowledge. This includes exploring the role of industry expertise and wisdom in accounting practice and methods for developing differing forms of expertise in accounting professionals.

**Cynthia Williams Turner**, Assistant Professor of Accountancy.

Degrees: Ph.D., Accounting, Ohio State University, 1995. B.A. *summa cum laude*, North Carolina A&T State University, 1990.

Teaching Interest: Auditing and managerial accounting.

Research Interest: Behavioral auditing.

**Eugene Willis**, Arthur Andersen Alumni Professor of Accountancy. and Associate Head of the Department.

Degrees: Ph.D., University of Cincinnati, 1975; M.Acc., Ohio State University, 1967; B.B.A., Marshall University, 1964.

Teaching Interest: Teaches course in federal taxation accounting.

Research Interest: Focuses on taxpayer compliance with income tax and prepayment requirements.

**Arthur Wyatt**, Adjunct Professor of Accountancy.

Degrees: Ph.D., M.S., B.S. Accountancy, University of Illinois, 1953, 1950, 1949.

Teaching Interest: Teaching courses in financial and managerial accounting in Project Discovery.

**David A. Ziebart**, Associate Professor of Accountancy.

Degrees: Ph.D. Accounting, Michigan State University, 1983; M.S. Accounting, Northern Illinois University, 1976; B.A. Accounting, Aurora College, 1975. CPA

**Teaching Interest:** Accounting and reporting to external constituencies. This includes financial accounting as well as accounting for governmental entities and not-for-profit organizations. Future teaching interests include the development of instruction incorporating visual analysis, computer graphics, and simulation techniques for reporting accounting information.

**Research Interest:** Accounting and reporting to external constituencies and the application of simultaneous equation methods. Future research will move towards two areas - (1) applications of visualization to accounting information and reporting; and (2) the use of simulation techniques to explore the fundamental benefits and attributes of accounting methods, systems, and processes.

**Richard E. Ziegler**, Grant Thornton Associate Professor of Accountancy.

**Degrees:** Ph.D., University of North Carolina, 1973; M.B.A., Columbia University, 1966; A. B., William and Mary, 1960.

**Teaching Interest:** Areas of auditing and financial accounting to incorporate new knowledge and utilize new technologies in learning.

**Research Interest:** The regulatory framework of the profession and its effects on the delivery of expanded accounting services.

## Appendix I

### THE ACCOUNTING FACULTY

1913–14

1. George E. Frazer, A.B., LL.B, Professor of Public Accounting and Comptroller of the University
2. William A. Chase, LL.B, CPA, Lecturer on Accountancy
3. Hiram Thompson Scovill, A.B., Instructor in Accountancy

1914–15

Same as 1913–14

1915–16

1. Lloyd Morey, A.B., B. Mus., Auditor in Office of Comptroller
2. William A. Chase, LL.B., CPA, Lecturer on Accountancy, and in charge of Accountancy
3. H. T. (Hi) Scovill, A.B., Instructor in Accountancy
4. William B. Castenholz, A.M., CPA, Instructor in Accountancy and Comptroller
5. Ananias Charles Littleton, A.B., Instructor in Accountancy
6. Edward F. Nickoley, A.M., Assistant in Accountancy

1916–17

1. L. Morey, A.B., B. Mus., CPA, Acting Comptroller and Instructor in Accountancy
2. H. T. Scovill, A.B., Instructor in Accountancy
3. A. C. Littleton, A.B., Instructor in Accountancy
4. Charles LeDeuc, Ph.D., Instructor in Accountancy
5. George Burr McMillen, A.B., Assistant in Accountancy
6. George Hillis Newlove, A.M., Assistant in Accountancy
7. Henry Dixon Oberdorfer, Jr., B.S., Assistant in Accountancy

1917–18

1. L. Morey, A.B., B. Mus., CPA, Acting Comptroller and Instructor in Accountancy
2. H. T. Scovill, A.B., Assistant Professor of Accountancy
3. A. C. Littleton, A.B., Instructor in Accountancy
4. Charles A. LeDeuc, LL.B., Ph.D., Instructor in Accountancy
5. George Hillis Newlove, A.M., Assistant in Accountancy
6. Ennes Charles Rayson, A.B., Assistant in Accountancy

1918–19

1. L. Morey, A.B., B. Mus., CPA, Comptroller and Instructor in Accountancy
2. H. T. Scovill, A.B., CPA, Assistant Professor of Accountancy and Acting Head, Department of Business Organization and Operations
3. A. C. Littleton, A.M., Instructor in Accountancy
4. C. A. LeDeuc, LL.B., Ph.D., Instructor in Accountancy
5. Henry Heaton Baily, Ph.D., Assistant in Accountancy
6. John Gottlieb Eppinger, A.B., Assistant in Accountancy
7. Esther Clements, B.S., Assistant in Accountancy

1919–20

1. L. Morey, Comptroller and Assistant Professor of Accountancy
2. H. T. Scovill, A.B., CPA, Professor of Accountancy and Head of Department of Business Organization and Operations
3. Edward Joseph Filbey, Ph.D. in classics, CPA, Assistant Professor of Accountancy

(Edward Joseph Filbey, was private Secretary to the President, Edmund James, during the 1913–14, 1914–15, 1915–16, and 1916–17 school years.)

4. A. C. Littleton, A.M., CPA, Associate in Accountancy and Assistant Dean of the College of Commerce and Business Administration
5. C. A. LeDeuc, LL.B., Ph.D., Instructor in Accountancy
6. H. H. Baily, Ph.B., Instructor in Accountancy
7. Esther Clements, B.S., Assistant in Accountancy
8. Hans Peter Greison, A.B., Assistant in Accountancy and Assistant Controller
9. Ralph Edward Sperry, A.B., Assistant in Accountancy
10. Verne Russell McDougle, A.B., Assistant in Accountancy
11. Carleton M. Toyer, Assistant in Accountancy
12. Victor Louis Krannert, B.S., Assistant in Accounting

#### I. The Founding Six

Professors: H. T. Scovill, L. Morey

Assistant Professors: A. C. Littleton, E. J. Filbey, H. H. Baily

Instructor: Charles F. Schlatter

#### II. The Others (Instructors and Assistants)

- |                              |                                 |
|------------------------------|---------------------------------|
| 1. Leo G. Harris, A.B.       | 2. Weems Vinton Snider          |
| 3. William H. Cobb, B.S.     | 4. David Wendell, A.B.          |
| 5. Paul Canaday Taylor, B.S. | 6. Frank H. Beach, A.B.         |
| 7. Erastus I. Fjeld, B.S.    | 8. Edward Julius Lampertz, B.S. |

1921–22

#### I. The Founding Six

Professors: H. T. Scovill, L. Morey

Associate Professors: E. J. Filbey, A. C. Littleton, A.M., CPA

Assistant Professors: H. H. Baily, and C. F. Schlatter

#### II. The Others (Instructor and Assistants)

- |                             |                             |
|-----------------------------|-----------------------------|
| 1. Leo G. Harris, A.B.      | 2. Chester R. Ham, A.B.     |
| 3. William H. Cobb, B.S.    | 4. David W. Crabb, A.B.     |
| 5. Paul C. Taylor, B.S.     | 6. Frank H. Beach, A.B.     |
| 7. Erastus I. Fjeld, B.S.   | 8. Andrus O. Griffith, B.S. |
| 9. Floyd O. Goodwill, B.S.  | 10. Robert A. Ide, B.S.     |
| 11. John Rabenou, B.S.      | 12. Hugh H. Hite, B.S.      |
| 13. Harold U. Johnson, B.S. |                             |

1922–23

#### I. The Founding Six

H. T. Scovill, L. Morey, E. J. Filbey, Assistant Dean of College of Commerce and Business Administration, A. C. Littleton, A.M., CPA, Vice Director of the Bureau of Business Research, H. H. Baily, and C. F. Schlatter

#### II. The Others

- |                         |                                 |
|-------------------------|---------------------------------|
| 1. Chester R. Harn      | 2. David W. Crabb               |
| 3. Paul C. Taylor       | 4. Ralph Coughenour Jones, B.S. |
| 5. Horace M. Gray, B.S. | 6. Weldon Powell                |
| 7. Frank F. Filut       | 8. Edward M. Wagner, B.S.       |
| 9. Francis M. Beatty    | 10. Leslie J. Buchan, B.S.      |



- |                        |                       |
|------------------------|-----------------------|
| 11. Raymond P. Marples | 12. Paul Rowatt       |
| 13. Russell B. Woolley | 14. Arthur Siefertman |
| 15. Sidney G. Winter   |                       |

1923–24

I. The Founding Six

H. T. Scovill, L. Morey, E. J. Filbey, A. C. Littleton, H. H. Baily, C. F. Schlatter, M.S., CPA

II. The Others

- |                       |                            |
|-----------------------|----------------------------|
| 1. Charles W. Fackler | 2. Ralph C. Jones          |
| 3. Paul C. Taylor     | 4. Sidney G. Winter        |
| 5. Weldon Powell      | 6. Edward M. Wagner        |
| 7. Leslie J. Buchan   | 8. Raymond Marples         |
| 9. Russell B. Woolley | 10. Arthur Siefertman      |
| 11. Louis O. Foster   | 12. Greer G. Fullerton     |
| 13. Maurice J. Peirce | 14. William M. Stewart     |
| 15. Robert P. Hackett | 16. Wilbert E. Karrenbrock |

1924–25

I. The Founding Six

H. T. Scovill, L. Morey, E. J. Filbey, A. C. Littleton, H. H. Baily, C. F. Schlatter

II. The Others

- |                         |                           |
|-------------------------|---------------------------|
| 1. Clarence W. Fackler  | 2. Paul C. Taylor         |
| 3. Louis O. Foster      | 4. Greer G. Fullerton     |
| 5. William M. Stewart   | 6. Wilbert E. Karrenbrock |
| 7. Frank R. Harms       | 8. David R. Lepper        |
| 9. William T. Pritchard | 10. Carl E. Allen         |
| 11. Russell D. Haines   | 12. John W. Hansen        |
| 13. Herald B. Eversole  | 14. Leslie T. Tupy        |
| 15. Otto T. Bergmann    | 16. Joseph R. Ramer       |

1925–26

I. The Founding Six

H. T. Scovill, L. Morey, E. J. Filbey, A. C. Littleton, who was also Assistant Director of the Bureau of Business Research, H. H. Baily, and C. F. Schlatter

II. The Others

- |                          |                           |
|--------------------------|---------------------------|
| 1. Ernest A. Reid, M.S.  | 2. Louis O. Foster        |
| 3. Green G. Fullerton    | 4. Wilbert E. Karrenbrock |
| 5. William T. Pritchard  | 6. Carl E. Allen          |
| 7. John W. Hansen        | 8. Lawrence E. Kline      |
| 9. Joseph R. Ramser      | 10. Russell E. Simmons    |
| 11. Dwight A. Carlsen    | 12. Raymond E. Glos       |
| 13. Robert P. Hackett    | 14. Hale L. Newcomer      |
| 15. Arthur S. Whitefield | 16. Victor E. Storli      |
| 17. Lloyd K. Miller      | 18. Kenneth M. Dubach     |
| 19. Frances W. Short     |                           |

1926–27

I. The Founding Six

H. T. Scovill, L. Morey, E. J. Filbey, A. C. Littleton, C. F. Schlatter, and newly promoted Associate Professor H. H. Baily

II. The Others

- |                        |                           |
|------------------------|---------------------------|
| 1. Carl E. Allen       | 2. Louis O. Foster        |
| 3. Greer G. Fullerton  | 4. Wilbert E. Karrenbrock |
| 5. R. E. Simmons       | 6. Robert P. Hackett      |
| 7. Hale Lloyd Newcomer | 8. David M. Beights       |
| 9. Cecil Carpenter     | 10. James H. Flynn        |
| 11. Paul Martin Green  | 12. Irwing B. Phillips    |
| 13. Donald R. Johnson  | 14. Charles C. DeLong     |
| 15. Herbert C. Weller  |                           |

1927–28

I. The Founding Six

H. T. Scovill, L. Morey, E. J. Filbey, A. C. Littleton, C. F. Schlatter, and H. H. Baily

II. The Others

- |                        |                           |
|------------------------|---------------------------|
| 1. Carl E. Allen       | 2. Louis O. Foster        |
| 3. Greer G. Fullerton  | 4. Wilbert E. Karrenbrock |
| 5. Joel W. C. Harper   | 6. Robert P. Hackett      |
| 7. Hale Lloyd Newcomer | 8. David M. Beights       |
| 9. Paul M. Green       | 10. Herbert C. Weller     |
| 11. Marion W. Alford   | 12. Howard E. Crawford    |
| 13. Claire L. Thomas   | 14. Louis A. Houston      |

1928–29

I. The Founding Six

H. T. Scovill, L. Morey, E. J. Filbey, A. C. Littleton, C. F. Schlatter, and H. H. Baily

II. The Others

- |                       |                      |
|-----------------------|----------------------|
| 1. Edwin L. Theiss    | 2. C. E. Allen       |
| 3. G. G. Fullerton    | 4. W. E. Karrenbrock |
| 5. J. W. C. Happer    | 6. R. P. Hackett     |
| 7. H. L. Newcomer     | 8. P. M. Green       |
| 9. Daniel Borth       | 10. Walter F. Frese  |
| 11. Hager W. Kendrick | 12. W. E. Campbell   |
| 13. C. B. Cox         | 14. G. E. Howell     |

1929–30

I. The Founding Six

Scovill, Morey, Filbey, Littleton, Schlatter, Baily

II. The Others

- |                      |                    |
|----------------------|--------------------|
| 1. E. L. Theiss      | 2. C. E. Allen     |
| 3. W. E. Karrenbrock | 4. J. W. C. Harper |
| 5. R. P. Hackett     | 6. H. L. Newcomer  |
| 7. P. M. Green       | 8. D. Borth        |
| 9. W. F. Frese       | 10. G. E. Howell   |
| 11. J. A. Anderson   | 12. G. E. Baggs    |
| 13. C. R. Niswonger  | 14. M. E. Hall     |

1930–31

I. The Founding Six

Scovill, Morey, Filbey, Littleton, Schlatter, Baily

II. The Others

- |                   |                      |
|-------------------|----------------------|
| 1. E. L. Theiss   | 2. W. E. Karrenbrock |
| 3. R. P. Hackett  | 4. H. L. Newcomer    |
| 5. P. M. Green    | 6. W. F. Frese       |
| 7. J. A. Anderson | 8. C. R. Niswonger   |
| 9. D. M. Beight   | 10. W. H. Stout      |
| 11. G. E. Lukas   | 12. D. L. Dieterle   |

1931–32

I. The Founding Six

Scovill, Morey, Filbey, Littleton who received a Ph.D. in Economics in 1932, Schlatter the newly appointed Assistant Dean of the College of Commerce and Business Administration, and Baily

II. The Others

- |                       |                       |
|-----------------------|-----------------------|
| 1. Edwin L. Theiss    | 2. W. E. Karrenbrock  |
| 3. Robert P. Hackett  | 4. H. L. Newcomer     |
| 5. W. F. Frese        | 6. P. M. Green        |
| 7. G. E. Lukas        | 8. J. A. Anderson     |
| 9. D. L. Dieterle     | 10. Frank H. Allen    |
| 11. A. F. Benedetto   | 12. C. F. Dunham      |
| 13. John W. McMarlon  | 14. C. A. Moyer, B.S. |
| 15. C. Clifton Delong |                       |

1932–33

I. The duties of the Founding Six had evolved into individual specialized areas of instruction, which reduced philosophical disagreement about proper accounting education.

1. H. T. Scovill-Accounting Problems and Systems (Professor)
2. L. Morey-Governmental Accounting (Professor)
3. E. J. Filbey-Income Tax Procedures (Professor)
4. A. C. Littleton, Ph.D.-Advanced Theory (Professor)
5. C. F. Schlatter-Cost Accounting (Professor)
6. H. H. Baily-Accounting System (Assistant Professor)

II. The Others

Associate Professor: Edwin L. Theiss

Instructors: W.E. Karrenbrock, Robert P. Hackett, Hale L. Newcomer, W. F. Frese, P. M. Green, G. E. Lukas

Assistants: J. A. Anderson, A. F. Benedetto, J. W. McMahan, C. A. Moyer, C. C. Delong

1933–34

I. The Founding Six

Scovill, Morey, Filbey, Littleton, Schlatter, Baily

II. The Others

Associate Professor: E. L. Theiss

Associates: R. P. Hackett, W. E. Karrenbrock

Instructors: H. L. Newcomer, W. F. Frese, P. M. Green, G. E. Lukas, Assistants: J. W. McMahan, C. A. Moyer, R. C. Clark

1934–35

I. The Founding Six

Scovill, Morey, Filbey, Littleton, Schlatter, Baily

II. The Others

Associate Professor: E. L. Theiss  
Associates: Hackett, Karrenbrock,  
Instructors: Newcomer, Frese, Green, Lukas,  
Assistants: McMahan, Moyer, C. A. McDonald

1935–36

I. The Founding Six

Professors: Scovill (A.B.), Morey, (LL.D), Filbey, (Ph.D.), Littleton (Ph.D., CPA), Schlatter, (M.S.),  
Associate Professor: Baily, (A.M.)

II. The Others

Associate Professor: E. L. Theiss  
Assistant Professors: R. P. Hackett, Karrenbrock  
Instructor: Newcomer (M.S.)  
Assistants: McMahan, Moyer, Frank Higginbotham, Louis M. Kessler, Heimie E. Breen (B.S.)  
Charles J. Gaa, (B.S.), Emery G. Rutherford, (B.S.), Charles P. Slater, (B.S.)

1936–37

I. The Founding Six

Professors: Scovill, Morey, Filbey, Littleton, Schlatter  
Associate Professor: Baily

II. The Others

Associate Professor: E. L. Theiss  
Assistant Professor: R. P. Hackett, W. E. Karrenbrock, Associate: H. L. Newcomer,  
Assistants: McMahan, Moyer, Higginbotham, Kessler, Breen, Gaa, Slater, Griffith, Lyle R. Huff (B.S.), Edward J. Kirkham Jr. (M.S.), Tom G. Secoy, William E. Thomas, (B.S.), Maxwell B. Coghurn (B.S.)

1937–38

I. The Founding Six

Professors: Scovill, Morey, Filbey, Littleton, Schlatter  
Associate Professor: Baily

II. The Others

Associate Professor: Theiss  
Assistant Professors: Hackett, W.F. Frese, Newcomer, Instructors: McMahan, Moyer, Walker E. Campbell  
Assistants: Kessler, Breen, Gaa, Slater, Griffith, Kirkham, Secoy, Thomas, Marcel N. Broussard, James M. Carrithers, (M.S.), Herbert Lee Morris (B.S.), John R. Taylor, George B. Vasen (B.S.)

1938–39

I. The Founding Six

Scovill, Morey, Filbey, Littleton, Schlatter, Baily

II. The Others

Associate Professor: Theiss  
Assistant Professors: Hackett, Frese, Newcomer, Kenneth L. Smith  
Instructors: W.E. Mahan, Moyer (Ph.D., Economics), Campbell, Gaa, Kessler

Assistants: Breen, Stater, Griffith, Kirkham, Broussard, Carrithers, Taylor, Vasen,  
Robert K. Mautz (M.S.), R. G. Ashamy (B.S.), R. L. Collins, S. A. Collins, Nelson Dowell  
Wakefield, B.S.

1939–40

I. The Founding Six

Professors: Scovill, Morey, Filbey, Littleton, Schlatter  
Associate Professor: Baily

II. The Emerging Force

Associate Professor: Theiss  
Assistant Professors: Hackett, Newcomer, Robert L. Rosbe  
Associate: Moyer

III. The Others

Instructors: Campbell, Gaa, Kessler,  
Assistants: Breen, Slater, Griffith, Kirkham, Broussard, Carrithers, Taylor, Mautz,  
Wakefield, DeLong, Bachman, Kenneth B. Berg, J. F. A. Schneider, R. H. Tappendorf

1940–41

I. The Founding Six

Professors: Scovill, Morey, Filbey, Littleton, Schlatter,  
Associate Professor: Baily

II. The Emerging Force

Associate Professor: Theiss,  
Assistant Professors: Hackett,  
Newcomer, Associate: C. A. Moyer

III. The Others

Instructors: Gaa, Kessler, Assistants: Breen, Slater, Griffith, Broussard, Carrithers, Mautz,  
Wakefield, DeLong, Bachman, Berg, Schneider, Tappendorf, Robert I. Dickey (M.S.), Glen  
Yankee

1941–42

I. The Founding Six

Professors: Scovill, Morey, Filbey, Littleton, Schlatter  
Associate Professor: Baily

II. The Emerging Force

Associate Professors: E. L. Theiss, (Ph.D.), Hackett, (Ph.D.),  
Assistant Professors: Newcomer, (Ph.D.), Ralph L. Boyd, (Ph.D.), C. A. Moyer (Ph.D.)

III. The Others

Instructors: Kessler, Carrithers, Dickey, Mautz, Wakefield,  
Assistants: Breen, Slater, Broussard, DeLong, Backman, Yankee

1942–43

I. The Founding Six

Professors: Scovill, Morey, Filbey, Littleton, Schlatter  
Associate Professor: Baily

II. The Emerging Force

Associate Professors: Theiss, Hackett,  
Assistant Professors: Newcomer, Boyd, Moyer

III. The Others

Instructors: Wakefield, Breen,

Assistants: Broussard, DeLong

1943–44

I. The Founding Six

Professors: Scovill, Morey, Filbey, Littleton, Schlatter

Associate Professor: Baily

II. The Emerging Force

Associate Professors: Hackett, Theiss,

Assistant Professors: Moyer, Newcomer

III. The Others

Instructor: DeLong

1944–45

I. The Founding Six

Professors: Scovill, Morey, Filbey, Littleton, Schlatter,

Associate Professor: Baily

II. The Emerging Force

Associate Professors: Hackett, Theiss

Assistant Professors: Moyer, Newcomer

III. The Others

Instructor: DeLong

1945–46

I. The Founding Six

Professors: Scovill, Morey, Filbey, Littleton, Schlatter, Baily

II. The Emerging Force

Associate Professors: Hackett, Theiss, Newcomer

Assistant Professors: C. A. Moyer, W. E. Thomas, R. I. Dickey, J. Carrithers

III. The Others

Instructors: Wakefield, Ashamy, Assistants: Dorothy Litherland, Gerald Brighton, James Eaton

1946–47

I. The Founding Six

Professors: Scovill, Morey, Filbey, Littleton, Schlatter, Baily

II. The Emerging Force

Associate Professors: Newcomer, Theiss,

Assistant Professors: C. A. Moyer, Boyd, Thomas, Breen, Dickey, Carrithers, Gaa, Wakefield

III. The Others

Instructors: DeLong, Ashamy, Yankee, Lyle Huff,

Assistants: Asay, Ken Berg, Max Binkley, Henry Borden, Brighton, Richard L. Brummet, Dana Colbert, William Darris, James Eaton, Paul Freter, Leonard Hays, Robert Helwig, A.

Hurt, Robert James, Walter Kell, D. Litherland, Eugene McBride, G. K. Nelson, Robert

Stalling, Margaret Stewart, Ralph Thompson

1947–48

I. The Founding Six

Professors: Scovill, Morey, Filbey, Littleton, Schlatter, Baily

II. The Emerging Forces

Professor: Daniel Borth,

Associate Professors: Newcomer, Theiss, Moyer

Associate Professors: Boyd, Dickey, Gaa

### III. The Others

Assistant Professors: Breen, Carrithers, DeLong, Thomas, Wakefield, Yankee

Instructors: Asay, Berg, Gerald David Brighton, Broussard, William Davis, Eaton, Herb Farber, Huff, Kell, Litherland, Robert Stallings,

Assistants: Bernard Aschbacher, William Barth, Max Binkley, R. Lee Brummet, Paul Carruthers, Clarence Dunn, Paul Freter, James Goodman, Leonard K. Hays, Albert Hurt, Robert James, Harry Magill, Hugh Matter, G. Kenneth Nelson, William Terrill, Charles White

1948–49

Not available

1949–50

#### I. The Founding Five (Filbey retired)

Scovill, Morey, Littleton, Schlatter, Baily

#### II. The Emerging Force

Professors: D. Borth, Moyer, Newcomer

Associate Professors: Dickey, Charles Gaa, Mautz,

Assistant Professors: W. E. Thomas, Carrithers, Wakefield

### III. The Others

Assistant Professor: DeLong

Instructors: Litherland, Berg, Brighton, Asay, Binkley, James, Nelson, Broussard, Kell, Terrill, Eaton, Pye

Assistants: Skadden, Carrico

1950–51

#### I. The Permanent Forces

Professors: Scovill, Morey, Littleton, Schlatter, Moyer, Baily, Gaa, Newcomer, Theiss,

Associate Professors: Dickey, Mautz

#### II. The Others

Assistant Professors: DeLong, Carrithers, Breen, Wakefield

Instructors: Litherland, Brighton, Berg, Kell, Asay, Broussard, Pye, Binkley, Terrill, Assistants: Dunn, Jacobs, Carrico, Leighton

1951–52

#### I. The Permanent Force

Professors: Scovill, Morey, Littleton, Schlatter, Moyer, Gaa, Newcomer, Baily, Dickey

Associate Professor: Mautz

#### II. The Supporting Faculty

Assistant Professors: Carrithers, Wakefield, Breen, Thomas, DeLong, Litherland

Instructors: Lundquist, Brighton, Kell, Terrill, Broussard, Lawrence, Aschbacher

Assistants: Skadden, Schlosser

1952–53

#### I. The Retirees

Filbey, Littleton, Theiss

#### II. The Permanent Force

Professors: Scovill, Morey, Schlatter, Moyer, Baily, Gaa, Newcomer, Dickey

Associate Professor: Mautz

### III. The Supporting Faculty

Assistant Professors: Carrithers, Thomas, Wakefield, Breen, Litherland, Charles Lawrence, DeLong

Instructors: R. E. Lundquist, Brighton, Aschbacher, Bill Bames, Broussard, Skadden, Wyatt, Schlosser

### IV. Part-time Assistants

2.75 full-time equivalents

1953–54

#### I. The New Retirees

Scovill, Schlatter

#### II. The Permanent Force

Professors: Moyer (Head of Department), Baily, Dickey, Gaa, Morey, Newcomer

Associate Professors: Mautz, Thomas, Wakefield

### III. The Supporting Faculty

Assistant Professors: Breen, Carrithers, DeLong, Assistant Dean Litherland, Kenneth W. Perry

Instructors: Aschbacher, Bames, Leon Hay, Skadden, Dorsey Wiseman, Vernon Zimmerman, Schlosser

### IV. Part-time Assistants

5.00 full-time equivalents

1954–55

#### I. The Professors

Moyer, Baily, Dickey, Gaa, Mautz, Morey, Newcomer

#### II. The Associate Professors

Norton M. Bedford, Thomas, Wakefield

### III. The Assistant Professors

Breen, Brighton, Carrithers, DeLong, Litherland, Gaze Lukas, Perry, Arthur R. Wyatt

### IV. The Instructors

J. W. Backman, Billy Barnes, Hellfried P. Holzer, M. Kellogg, Schlosser, Skadden, Wiseman, Zimmerman

### V. The Assistants

W. E. Whittington, and 2.50 full-time equivalents

1955–56

#### I. The Professors

Moyer, Baily, Bedford, Dickey, Mautz, Newcomer (Lloyd Morey retired)

#### II. The Associate Professors

Litherland, Perry, Thomas, Wakefield

### III. The Assistant Professors

Breen, Brighton, DeLong, E. Joe DeMaris, Lukas, Skadden, Tuthill, Wyatt

### IV. The Instructors

Glen Berryman, Ben Forbes, Peter Holzer, Roger Karrenbrock, Richard Pierce, Walgenbach, Wiseman

### V. The Assistants

Jack Richison and 6.0 full-time equivalents



1956–57

I. The Professors

Moyer, Baily, Bedford, Dickey, Mautz, Newcomer

II. The Associate Professors

Litherland, Lukas, Perry, Thomas, Wakefield

III. The Assistant Professors

Breen, Brighton, DeLong, DeMaris, Schlosser, Skadden, Tuthill, Wyatt, Zimmerman

IV. The Instructors

Berryman, Holzer, Jacobson, Patrick Kemp, Richard Pierce, Robert Stevens, Paul Walgenbach,  
Floyd Windal

V. The Assistants

Harold Arnett, Richison, and 5.00 full-time equivalents

1957–58

I. The Professors

Moyer, Bedford, Dickey, Lukas, Mautz, Newcomer, Thomas, Wakefield (H. H. Baily retired)

II. The Associate Professors

Brighton, Charles Griffin, Litherland, Perry, Wyatt

III. The Assistant Professors

Breen, DeLong, DeMaris, Holzer, Schlosser, Skadden, Tuthill, Zimmerman

IV. The Instructors

Amett, Clarence Avery, Barnhill, Beffyman, Pat Kemp, John Lange, Raymond McGarvey,  
Stevens, Windal, Wingfield

V. The Assistants

Nancy Desmond and 6.75 full-time equivalents

1958–59

I. The Professors

Moyer, Bedford, Dickey, Litherland, Lukas, Mautz, Newcomer, Perry, Thomas, Wakefield

II. The Associate Professors

Brighton, Griffin, Skadden, Wyatt

III. The Assistant Professors

DeLong, DeMaris, Holzer, Schlosser, Tuthill, Zimmerman

IV. The Instructors

Herschel Anderson, Amett, Avery, Barnhill, Paul Clevenger, Philip E. Fess, James Giese, Harold  
Jasper, Kemp, McGarvey, Wingfield

V. The Assistants

Desmond and 4.25 full-time equivalents

1959–60

I. The Professors

Moyer, Bedford, Dickey, Litherland, Lukas, Mautz, Newcomer, Perry, Thomas, Wakefield

II. The Associate Professors

Brighton, Griffin, Schlosser, Skadden, Wyatt, Zimmerman

III. The Assistant Professors

DeLong, DeMaris, William Ferrera, Holzer

IV. The Instructors

Anderson, Arnett, Bamhill, Desmond, Fess, Giese, George Mead, Thomas Williams, Wingfeld, Worrells

V.The Assistants

5.25 full-time equivalents

1960–61

I. The Professors

Moyer, Bedford, Dickey, Griffin, Litherland, Lukas, Mautz, Newcomer, Perry, Thomas, Wakefield

II. The Associate Professors

Brighton, DeMaris, Schlosser, Skadden, Wyatt, Zimmerman

III.The Assistant Professors

DeLong, Ferrera, Fess, Holzer

IV.The Instructors

Highley, Barrett, Barnhill, Desmond, Giese, Mead, Williams, Lunn, Wingfield, Worrells

V.The Assistants

6.00 full-time equivalents

1961–62

I. The Professors

Moyer, Bedford, Dickey, Griffin, Litherland, Lukas, Mautz, Newcomer, Perry, Skadden, Thomas, Wakefield, Wyatt, Zimmerman

II. The Associate Professors

Brighton, DeMaris, Schlosser

III.The Assistant Professors

DeLong, Ferrera, Fess, Holzer, Williams

IV.The Instructors

Barnhill, Barrett, Buller, Desmond, Harrison, Kieso, Mead, Billie North, Richard Page, Thomas Prince

V.The Assistants

9.25 full-time equivalents

1962–63

I. The Professors

Moyer, Bedford, Dickey, Griffin, Litherland, Lukas, Mautz, Newcomer, Perry, Skadden, Thomas, Walkefield, Wyatt, Zimmerman

II. The Associate Professors

Brighton, DeMaris, Holzer, Schlosser

III.The Assistant Professors

Darwin Cassler, DeLong, Fess, Williams

IV.The Instructors

Buller, Desmond, Galliard, Gerber, Harison, Kieso, Lunn, North, Rappaport, Wheeler

V.The Assistants

8.25 full-time equivalents

1963–64

I. The Professors

C. A. Moyer, N. M. Bedford, E. J. DeMaris, R. I. Dickey, Karl Kafer (Visiting Professor), Dorothy Litherland, Gaze E. Lukas, R. K. Mautz, K. W. Perry, Donald H. Skadden, W. E. Thomas, Nelson D. Wakefield, A. R. Wyatt, V. K. Zimmerman

II. The Associate Professors

G.D. Brighton, Philip E. Fess, H.P. Holzer, Robert E. Schlosser

III. The Assistant Professors

Darwin J. Casler, C. C. DeLong, W. A. Peterson, H. M. Schoenfeld

IV. The Instructors

L. C. Buller, Harley Courtney, Nancy A. Desmond, Ernest L. Enke, Willard H. Gallart, Dale W. Harrison, Ronald V. Hartley, Wayne A. Johnson, James M. Lakey, Huey N. Lunn, Donald L. Mini, John H. Smith, J. Arden Trine, Charles Weber, James E. Wheeler

V. The Assistants

8.75 full-time equivalent

1964–65

I. The Professors

Moyer, Head of Department and Director of the Center for International Education and Research, Bedford, DeMaris, Dickey, Litherland, Lukas, Mautz, Perry, Skadden, Thomas, Wakefield, Wyatt, Zimmerman

II. The Associate Professors

Brighton, Fess, Holzer, Schlosser

III. The Assistant Professors

Casler, DeLong, Edward L. Elliott, Peterson, Schoenfeld, Myron Uretsky

IV. The Instructors

James Antonio, George Brieske, Charles Carpenter, Robert Clark, Courtney, Desmond, Enke, Kenneth Fox, Hartley, Johnson, Lakey, Donald J. Rouk, Austin Smith, John Smith, Wheeler

V. The Assistants

7.75 full-time equivalents

1965–66

I. The Professors

Moyer, Bedford, DeMaris, Dickey, Clive Dunham, Holzer, Litherland, Lukas, Mautz, Perry, Schlosser, Skadden, Thomas, Wakefield, Wyatt, Zimmerman

II. The Associate Professors

Brighton, Fess, Schoenfeld

III. The Assistant Professors

Casler, DeLong, Elliott, James Wesley Deskins, Frederick L. Neumann, Uretsky, Charles Weber

IV. The Instructors

Antonio, Floyd A. Beams, Oscar W. Broome, Brieske, Carpenter, Clark, Desmond, Raymond Dockweiler, Leroy Imdieke, Lakey, Rouk, A. Smith, J. Smith, James O. Wingum

V. The Assistants

8.00 full-time equivalents

1966–67

I. The Professors

DeMaris (Head of Department) Bedford, Dickey, Dunham, Holzer, Litherland, Lukas, Mautz, Moyer, Perry, Schlosser, Skadden, Thomas, Wakefield, Zimmerman

II. The Associate Professors

Brighton, David Drake, Fess, Schoenfeld

III. The Assistant Professors

Casler, DeLong, Deskins, Elliott, Neumann, Uretsky, Weber

IV. The Instructors

Beams, Broome, Carpenter, Desmond, Dockweiler, Imdieke

V. The Assistants

10.00 full-time equivalents

1967–68

I. The Professors

DeMaris, Bedford, Dickey, Dunham, Holzer, Litherland, Lukas, Mautz, Moyer, Perry, Skadden, Thomas, Wakefield, Zimmerman (Associate Dean)

II. The Associate Professors

Brighton, Drake, Fess, Schoenfeld, Weber

III. The Assistant Professors

Casler, DeLong, Deskins, Elliott, Neumann, Richard Nolan, Uretsky

IV. The Instructors

Desmond, Dockweiler, Imdieke

V. The Assistants

12.00 full-time equivalents

1968–69

I. The Professors

DeMaris, Bedford, Dickey, Dunham, Philip E. Fess, Holzer, Litherland, Lukas, Mautz, Moyer, Perry, Hanns-Martin Schoenfeld, Skadden, Thomas, Wakefield, Zimmerman

II. The Associate Professors

Brighton, Weber

III. The Assistant Professors

DeLong, Deskins, Elliott, Neumann, Nolan, Lawrence S. Revsine

IV. The Instructors

Desmond, David Smith

V. The Assistants

12.00 full-time equivalents

1969–70

I. The Professors

DeMaris, Bedford, Gerald D. Brighton, Dickey, Dunham, Fess, Holzer, Litherland, Lukas, Mautz, Moyer, Perry, Schoenfeld, Skadden, Thomas, Wakefield, Zimmerman

II. The Associate Professors

Edward L. Elliott, Weber

III. The Assistant Professors

DeLong, Deskins, James B. McKeown, Neumann, Nolan, Revsine, Klaus Sommer (Visiting)

IV. The Instructors

Daniel L. Jensen, Desmond, Smith

V. The Assistants

12.00 full-time equivalent

1970–71

I. The Professors

DeMaris, Bedford, Brighton, Dickey, Dunham, Fess, Holzer, Litherland, Mautz, Moyer, Perry, Schoenfeld, Skadden, Thomas, Wakefield, Zimmerman

II. The Associate Professors

Elliott, James Deskins, Frederick Neumann, Lawrence Revsine

III. The Assistant Professors

DeLong, McKeown, Somers

IV. The Instructors

Desmond, Jensen, Smith

V. The Assistants

12.00 full-time equivalents

1971–72 (Total Faculty-39 FTE)

I. The Professors

DeMaris, Bedford, Brighton, Dickey, Dunham, Fess, Holzer, Perry, Schoenfeld, Skadden, Thomas, Wakefield, Zimmerman

II. The Associate Professors

Barry Cushing (Visiting), Deskins, Elliott, Neumann

III. The Assistant Professors

Daniel Jensen, McKeown, Wayne Morse

IV. The Instructors

Desmond, Seong Joe Yu

V. The Lecturers

Larry E. Lookabill, Charles L. McDonald, Joseph J. Schultz, David J. H. Watson, Richard E. Ziegler

VI. The Assistants

12.00 full-time equivalents

1972–73

Not Available

1973–74

Not Available

1974–75

I. The Professors

Bedford (Head of Department), Brighton, DeMaris, Dickey, Dunham, Fess, Holzer, Perry, Schoenfeld, Skadden, Thomas

II. The Associate Professors

Deskins, Elliott, McKeown, Neumann

III. The Assistant Professors

McDonald, Howard Melton, Ronald Pierce, Watson, Yu, Ziegler

IV. The Instructor

Desmond

V. The Lecturers

Maureen Berry, Lookabill, Dennis Patz, Schultz

VI. The Assistants

9.00 full-time equivalents

1975–76

I. The Professors

Bedford, Brighton, Zimmermann, Dickey, Dunham, Fess, Holzer, Johnson, Neumann, Perry,  
Schoenfeld, Thomas

II. The Associate Professors

Elliott, Richard C. Flaherty, McKeown, Russell J. Peterson

III. The Assistant Professors

Lookabill, Melton, Patz, Picur, Schultz, Watson, Yu, Ziegler

IV. The Instructor

Desmond

V. The Lecturers

William Albrecht, Maureen Berry, John S. Fuhrmann, Morley Lemon

1976–77

I. The Professors

Bedford, Brighton, Dickey, Dunham, Fess, Holzer, Johnson, McKeown, Neumann, Perry,  
Schoenfeld, Charles H. Smith, Thomas, Zimmerman

II. The Associate Professors

Elliott, Flaherty, Peterson, Watson

III. The Assistant Professors

Albrecht, Berry, Lemon, Melton, Picur, Schultz, Yu, Ziegler

IV. The Instructor

Desmond

V. The Lecturers

Richard Boland, Ian Eggleton, Fuhrmann, Seong Park, Robert Verrecchia, Eugene Willis

1977–78

I. The Professors

Bedford, Zimmerman, Brighton, Fess, Holzer, Johnson, McKeown, Neumann, Perry,  
Schoenfeld, Smith, Thomas

II. The Associate Professor

Flaherty

III. The Assistant Professors

Berry, Boland, Joseph L. Boyd, Dennis Collins, Kenneth Danko, Thomas Frecka, Song K. Kim,  
Lemon, Park, Picur, Schultz, Verrecchia, Willis, Yu

IV. The Instructor

Desmond

V. The Lecturers

Eggleton, Fuhrmann, William S. Hopwood

1978–79

I. The Professors

Bedford, Zimmerman, Brighton, Fess, Holzer, Johnson, McKeown, Neumann, Perry,  
Schoenfeld, Smith, Thomas

II. The Associate Professor

Willis

III. The Assistant Professors

Berry, Roland, Joseph Boyd, Clifton Brown, John Chandler, Kenneth Danko, Frecka, Kim, Park, Schultz, Sharp, Verrecchia

IV. The Instructor

Desmond

V. The Lecturers

Ian Eggleton, Stanley Fuhrmann, William Hopwood

1979–80

Not Available

1980–81

I. The Professors

Bedford, Brighton, Fess, Holzer, Johnson, Manes, McKeown, Neumann, Perry, Schoenfeld, Smith, Thomas, Zimmerman

II. The Associate Professors

Schultz, Willis

III. The Assistant Professors

Boland, Brown, Chandler, Frecka, William Hopwood, Robert Jamison, Kim, Park, Sharp, Peter Silhan

IV. The Instructor

Desmond

V. The Lecturers

Christopher Dungan, John Eichenseher, Karen Hreha

1981–82

I. The Professors

Frederick L. Neumann (Head of Department), Bedford, Brighton, Fess, Holzer, Johnson, Manes, McKeown, Perry, Schoenfeld, Smith, Zimmerman

II. The Associate Professors

Boland, Hopwood, Schultz, Willis, Ziegler

III. The Assistant Professors

Berry, Brown, Chandler, Eichenseher, Frecka, Ralph Greenberg, Hreha, Jamison, Kim, Park, Sharp, Silhan

IV. The Instructor

Desmond

V. The Lecturer

McMath

1982–83

I. The Professors

Neumann, Bedford, Brighton, Fess, Holzer, Johnson, Manes, McKeown, Perry, Schoenfeld, Smith, Eugene Willis, Zimmerman

II. The Associate Professors

Berry, Boland, Hopwood, Schultz, Ziegler

III. The Assistant Professors

Brown, Chandler, Eichenseher, Frecka, Greenberg, Hreha, Jamison, Nitterhouse, Park, R. Sharp, F. Sharp, Silhan

IV.The Instructor

Desmond

V.The Lecturer

McMath

1983–84

I. The Professors

Neumann, Abdel-khalik A. Rashad, Bedford, Brighton, Fess, Holzer, Johnson, Manes,  
McKeown, Perry, Schoenfeld, Smith, Willis, Zimmerman

II. The Associate Professors

Berry, Boland, Frecka, Ira Solomon, Ziegler

III.The Assistant Professors

Brown, Chandler, Eichenseher, Greenberg, Hreha, Jamison, Nitterhouse, Park, R. Sharp, F.  
Sharp, Silhan

IV.The Instructor

Desmond

V.The Lecturer

McMath

1984–85

I. The Professors

Neumann, Bedford, Brighton, Fess, Holzer, Johnson, McKeown, Perry, Schoenfeld, Smith,  
Willis, Zimmerman

II. The Associate Professors

Berry, Boland, Chandler, Frecka, Jamison, Solomon, Ziegler

III.The Assistant Professors

Brown, Greenberg, Hreha, Nitterhouse, Park, R. Sharp, F. Sharp, Silhan

IV.The Instructor

Desmond

V.The Lecturer

McMath

1985–86

I. The Professors

Neumann, Bedford, Brighton, Fess, Holzer, Johnson, Young Kwon, McKeown, Schoenfeld,  
Smith, Willis, Zimmerman

II. The Associate Professors

Paul Beck, Berry, Boland, Chandler, Frecka, Jamison, Solomon, Ziegler

III.The Assistant Professors

Greenberg, Hreha, Nitterhouse, Sara Reiter, R. Sharp, F. Sharp, Silhan, David A. Ziebart

IV.The Instructor

Desmond

1986–87

I. The Professors

Bedford, Boland, Brighton, Fess, Holzer, Johnson, Kwon, McKeown, Neumann, Schoenfeld,  
Smith, Willis, Zimmerman

II. The Associate Professors



Beck, Berry, Brown, Chandler, Frecka, Hreha, Jamison, Silhan, Solomon

III. The Assistant Professors

Desmond, P. Greenberg, R. Greenberg, Reiter, F. Sharp, Ziebart

IV. The Visiting Assistant Professors

Woon Jung, Ting-peng Liang, Timothy O'Leary

1987–88

I. The Professors

Lawrence A. Tomassini, (Head of Department), Boland, Brighton, Ivan Bull, Holzer, Johnson, Kwon, McKeown, Neumann, Schoenfeld, Ira Solomon, Willis, Zimmerman

II. The Associate Professors

Beck, Berry, Brown, Chandler, Frecka, Hreha, Jamison, Silhan, Ziegler

III. The Assistant Professors

Jon Davis, Desmond, William Dilla, P. Greenberg, R. Greenberg, Jung, Liang, Timothy O'Leary, Thomas Omer, Reiter, F. Sharp, Ziebart

1988–89

I. The Professors

Tomassini, Frecka, Boland, Bull, Holzer, Johnson, Kwon, McKeown, Neumann, Schoenfeld, Solomon, Willis, Zimmerman

II. The Associate Professors

Beck, Berry, Brown, Chandler, Hreha, Jamison, Silhan, Ziegler

III. The Assistant Professors

Davis, Desmond, Dilla, Jung, Liang, O'Leary, Omer, Reiter, Dan Stone, Ziebart

IV. The Lecturer

Wendy J. Shanks

1989–90

I. The Professors

Tomassini, Frecka, Beck, Bull, Holzer, Johnson, Kwon, Neumann, Schoenfeld, Solomon, Willis, Zimmerman

II. The Associate Professors

Berry, Brown, Chandler, Jamison, Don N. Kleinmuntz, Karen Hreha Molloy, Silhan, Ziegler

III. The Assistant Professors

Desmond, Dilla, Jung, Liang, O'Leary, Omer, Gita R. Rao, Marjorie K. Shelley, Stone, Walter Teets, Ziebart

IV. The Lecturer

Shanks

1990–91

I. The Professors

Tomassini, Beck, Bull, Richard J. Dietrich, Holzer, Johnson, Kwon, Neumann, Schoenfeld, Solomon, Willis, Zimmerman

II. The Associate Professors

Ziegler, Berry, Brown, Chandler, Jamison, Kleinmuntz, Molloy, Silhan, Ziebart

III. The Assistant Professors

Desmond, Dilla, Jung, O'Leary, Omer, Rao, Shelley, Stone, Teets

IV. The Lecturers

Anita L. Feller, Catherine A. Finger, Ralph S. Goodwin, Wendy Shanks, Theodore Sougiannis,  
Brenda Sutherland

1991–92

I. The Professors

Tomassini, Beck, Clifton E. Brown, Bull, Dietrich, John C. Fellingham, Holzer, Johnson, Kwon,  
Neumann, Schoenfeld, Solomon, Willis, Zimmerman

II. The Associate Professors

Ziegler, Berry, Chandler, Jamison, Kleinmuntz, Molloy, Silhan, Ziebart

III. The Assistant Professors

Desmond, Dilla, Finger, Jung, Omer, Rao, Shelley, Sougiannis, Stone, Teets

V. The Lecturers

Luella Beyers, Feller, Goodwin, Shanks

1992–93

I. The Professors

Tomassini, Beck, Brown, Dietrich, Fellingham, Kwon, Neumann, Schoenfeld, Solomon, Willis,  
Zimmerman

II. The Associate Professors

Ziegler, Berry, Chandler, Jamison, Jung, Kleinmuntz, Molloy, Silhan, Ziebart

III. The Assistant Professors

Desmond, Dilla, Finger, Omer, Shelley, Sougiannis, Stone, Teets

IV. The Lecturers

Beyers, Feller, Goodwin, Shanks

1993–94

I. The Professors

Willis (Acting Head), Beck, Brown, Dietrich, Kwon, Neumann, Schoenfeld, Solomon

II. The Associate Professors

Berry, Chandler, Jamison, Jung, Kleinmuntz, Molloy, Silhan, Yoon Suh, Ziebart, Ziegler

III. The Assistant Professors

Desmond, Finger, Omer, Joshua G. Rosett, Shelley, Sougiannis, Stone, Teets

IV. The Lecturers

Beyers, Feller, Goodwin, Shanks

1994–95

I. The Professors

Andrew D. Bailey (Head of Department), Beck, Brown, Dietrich, Kwon, Neumann, Solomon,  
Willis

II. The Associate Professors

Chandler, Jon Davis, Kleinmuntz, Molloy, Silhan, Stone, Yoon Suh, Ziebart, Ziegler

III. The Assistant Professors

Desmond, Finger, Rosett, Sougiannis

IV. The Lecturers

Beyers, Feller, Goodwin, Shanks, Rama Ramamurthy

V. The Visiting Assistant Professors

Thomas Finnegan, Jane Morton, Frank Nekrasz, Thomas Sternburg

1995–96

- I. The Professors  
Bailey, Beck, Brown, Dietrich, Kwon, Neumann, Solomon, Willis
- II. The Associate Professors  
Chandler, Davis, Kleinmuntz, Molloy, Silhan, Stone, Suh, Ziebart, Ziegler
- III. The Assistant Professors  
Andrew Cuccia, Desmond, Finger, Ananda Ganguly, Audrey Gramling, Thomas Linsmeier,  
Rosett, Sougiannis
- IV. The Lecturers  
Feller, Finnegan, Goodwin, Ramamurthy, Shanks, Cynthia Williams
- V. The Visiting Assistant Professors  
Jane Morton, Sridhar Ramamoorti

Appendix II  
DOCTORS OF PHILOSOPHY  
IN ACCOUNTANCY

Names and Dissertations  
1939–1996

Year	Dissertation Number	Name	Dissertation Advisor	Title of Doctoral
<b>1939</b>				
	1	John W. McMahan	Littleton	The Relation of the Concept of Accounting Cost to Accounting Knowledge
<b>1940</b>				
	2	Charles J. Gaa	Littleton	The Federal Income Tax Concept of Corporation Income
	3	George B. McCowen	Littleton	Logical Transaction Analysis
<b>1941</b>				
	4	Norbert G. Bausch	Littleton	The Relation Between Accounting and Certain Recent Developments in the Statutory Law of Business Corporation
<b>1942</b>				
	5	Ralph L. Boyd	Littleton	A Study of CPA Legislation in the United States, 1896 to 1940
	6	James M. Carrithers	Littleton	The Accounting View of the Nature of Business Transactions
	7	Robert I. Dickey	Littleton	Accounting Aspects of Federal Incorporation
	8	Robert M. Mautz	Littleton	A Study of the Content and Arrangement of the Income Statement
	9	William E. Thomas	Littleton	Accounting as an Aid to Compliance with the Robinson-Patman Act
<b>1943</b>				
	10	Leslie J. Buchan	Littleton	A Critical Analysis of Recent Formulations of Accounting Principles
	11	Yee C. Chow	Littleton	The Accounting Theory of Revenue Charges
	12	Raymond W. Esworthy	Littleton	A Historical View of the Accounting Aspects of the Securities and Exchange Legislation of 1933 and 1934
<b>1950</b>				
	13	James O. Eaton	Littleton	An Appraisal of the Interrelationship of Public Accounting and the Concepts of Income Administration

**1951**

- |    |                       |           |   |
|----|-----------------------|-----------|---|
| 14 | William L. Campfield  | Littleton | An Inquiry into the Nature of Judgment Formation and Its Implications to the Public Accounting Profession |
| 15 | Robert M. James       | Morey     | Governmental Accounting in Relation to Governmental Administration  |
| 16 | Dorothy A. Litherland | Littleton | A Half Century of Accrual Accounting Theory, 1886 to 1936   |

**1952**

- |    |                      |           |   |
|----|----------------------|-----------|---|
| 17 | Kenneth B. Berg      | Littleton | Objectivity and Relevance in Accounting Evidence  |
| 18 | Ling-Sung Chiao      | Littleton | The Philosophy and Limitations of Social Accounting   |
| 19 | Marshall Ming-Po Hsu | Littleton | An Appraisal of Literature Critical of Cost Basis Accounting  |
| 20 | Walter G. Kell       | Littleton | The Equities Concept and Its Application to Accounting Theory   |
| 21 | Charles Lawrence     | Littleton | The Changing Uses of Financial Statements   |
| 22 | Kwang Chi Sih        | Moyer     | Changes in Applications of Auditing Techniques for Verifying Current Assets and Current Liabilities   |
| 23 | William A. Terrill   | Littleton | Factors Which Modify the Area of Service of Accounting-to-the-Public                                  |
| 24 | Nelson D. Wakefield  | Littleton | The Historical Development of the Certification of Accounting Statements in the United States         |
| 25 | Glen G. Yankee       | Littleton | The Usefulness of Criticism in Accounting   |
| 26 | Eugene L. Zieha      | Littleton | Accounting Under Conditions of Changing Prices from the Debtor and Creditor Viewpoint                 |
| 27 | Max A. Binkley       | Moyer     | Published Financial Statements as Instruments of Communication  |
| 28 | Heimie E. Breen      | Scovill   | An Analysis of the Examination and Other Requirements for the Certified Public Accountant Certificate |
| 29 | Gerald D. Brighton   | Moyer     | Social Responsibilities of Public Accountants   |

**1953**

- |    |                    |         |   |
|----|--------------------|---------|---|
| 30 | Clarence Leo Dam   | Moyer   | Evaluation of the Usefulness of Historical Cost in Accounting     |
| 31 | David Hsiang-Fu Li | Moyer   | Approaches to Uniformity in Accounting for Industrial Enterprises |
| 32 | Gerald K. Nelson   | Scovill | Standard Costs and Price Fluctuations                             |
| 33 | Kenneth W. Perry   | Moyer   | Accounting Characteristics Related to Economic Thought            |
| 34 | Arthur Ramer Wyatt | Moyer   | The Influence of Tradition in Accounting                          |

**1954**

- |    |                     |       |   |
|----|---------------------|-------|---|
| 35 | Leon E. Hay         | Moyer | Accounting Reports of Fiduciaries   |
| 36 | Malcolm L. Pye      | Mautz | Reporting Asset Transactions  |
| 37 | Vernon K. Zimmerman | Moyer | British Backgrounds of American Accountancy                                       |
| 38 | Edwin Joe DeMaris   | Moyer | The Adaptability of Accounting to Different Social Systems                        |
| 39 | Milford K. Kellogg  | Morey | The Function of Accounting in the Financial Administration of State Governments   |
| 40 | Robert E. Schlosser | Mautz | A Study of the Function of the Corporate Balance Sheet                            |
| 41 | Donald H. Skadden   | Moyer | Accounting Theory and Practice Concerning the Use of Net Worth Reserves 1900–1950 |

**1956**

- |    |                      |         |  |
|----|----------------------|---------|--|
| 42 | Rodger E. Karrenbock | Bedford | A Critical Analysis of Contemporary Accounting Thought on Consolidated Reports |
|----|----------------------|---------|--|

**1957**

- |    |                               |         |  |
|----|-------------------------------|---------|--|
| 43 | Helmi Mahmoud N               | Mautz   | An Activity Concept of the Business Enterprise and Its Implications in Accounting Theory               |
| 44 | Richard F. Peirce             | Thomas  | The Commercial Applications of Electronic Data Processing Equipment                                    |
| 45 | Phayon (Bhavilai) Singhasaneh | Mautz   | Concepts of Depreciation and Their Implication in Accounting Theory and Practice                       |
| 46 | Suthee Singhasaneh            | Mautz   | The Concept of 'Operations' in Accounting and Its Influence in Income Determination and Income Theory  |
| 47 | William E.                    | Moyer   | The Influence of the U.S. Whittington Securities and Exchange Commission Upon the Practice of Auditing |
| 48 | Dorsey E. Wiseman             | Bedford | The Going Concern Concept in America   |

**1958**

- |    |                       |         |   |
|----|-----------------------|---------|---|
| 49 | Mahmoud               | Mautz   | A Study of the Nature and Abdel Moneim Development of Accounting Standards in the United States |
| 50 | Bernard F. Aschbacher | Moyer   | The Effects of Price Level Fluctuation on Accounting Data                                       |
| 51 | Billy L. Barnes       | Mautz   | The Development and Present Status of the Accounting Concept of Surplus                         |
| 52 | Robert G. Berryman    | Mautz   | Legal Liability in Public Accounting Practice   |
| 53 | Werner G. Frank       | Bedford | The Extension of the Accounting Methodology Beyond the Enterprise                               |
| 54 | Lyle E. Jacobsen      | Mautz   | An Integration of Finance and Accounting Theory   |

55	Oscar M. Kriegman	Mautz	A Comparative Study of the Legal and Accounting Concepts of Net Income
56	Panas Simasathien	Mautz	The Budgetary Control of Federal Expenditures
57	Robert G. Stevens	Thomas	Economic Theory and Accounting Principles: A Study of Principle-Practice Relationships Between the Theory of Production and Business Accounting
58	Paul H. Walgenbach	Mautz	Periodicity and the Provision for Federal Income Tax
<b>1959</b>			
59	Clarence George	Bedford	The Meaning and Significance Avery of Paid-in Surplus
60	Patrick S. Kemp	Thomas	A Study of the Effectiveness of Contemporary Professional Accounting Literature
61	Raymond L.	Bedford	The Nature of Assets McGarvey
62	Rudolph Walter	Mautz	The Implications of Economic Schattke Concepts of Income and Profit for Accounting
63	Tom G. Secoy	Moyer	A Study of the Form, Content and Use of Notes to Financial Statements in Corporate Annual Reports
64	Hussein Amer Sharaf	Mautz	An Evaluation of the Regulative Aspects of Accounting Requirements for Public Utilities in the United States
65	Floyd W. Windal	Mautz	The Concept of Realization and Its Application in Accounting
<b>1960</b>			
66	Philip E. Fess	Dickey	The Theory and Application of Direct Costing
67	Charleton G.	Mautz	A Study of the Influence of the Schoeffler Securities and Exchange Commission on the Development of Accounting
<b>1961</b>			
68	Hershel M. Anderson	Mautz	The Accounting Firm's Function in the Individual's Professional Development
69	Nicholas Dopuch	Bedford	Toward a Theory of Information in Processing Corporate Reporting - A Proposal for Supplementary Data in the Annual Report
70	Mohamed Nasr Habib	Bedford	The Determination of Business El-Hawary Income in Times of Rising Prices
71	Thomas H. Williams	Bedford	An Investigation of the Mathematical Dimension of Accountancy
<b>1962</b>			
72	William Bernard	Bedford	An Institutional Study of Barrett Accounting
73	Bernard A. Coda, Jr.	Bedford	An Analysis of Underlying Accounting Theory

74	Ben L. Forbes	Mautz	Capital Maintenance and Its Implications in Income Determination
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78	George C. Mead	Bedford	An Audited Public Report of Multiple Corporate Objectives
79	Thomas R. Prince	Bedford	Extension of the Boundaries of Accounting Theory
<b>1963</b>			
80	Harold E. Arnett	Moyer	The Accounting Concept of Capital Gains and Losses and Its Implications for Federal Income Taxation Policy
81	Donald E. Kieso	Moyer	The Development of an Accounting Concept of Business Combinations
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<b>1964</b>			
85	Edward L. Elliott	Zimmerman	The Nature and Stages of Accounting Development in Latin America
86	Arthur D. Karlin	Bedford	An Inquiry Into the Psychological and Philosophical Antecedents of an Asset Concept
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89	Sybil Leonora	Mautz	The Implications of Giving Collins Mobley Accounting Expressions to the Technical Coefficients of the Enterprise
90	Mohamed Onsi	Dickey	Management Accounting in a Framework of 'Information Theory'
91	Louis E. Mullen	Zimmerman	Relationship Between the Federal Income Tax and Accounting Theory and Practice Concerning Depreciable Fixed Assets
92	John W. Wagner	Moyer	The Influence of Social Control on the Concept of Accounting Objectivity



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| 93 | Vahe Baladouni   | Bedford | Toward a Comprehensive Theoretical Framework of Accountancy                        |
| 94 | Mohamed Abdel    | Mautz   | An Inquiry Into the Nature of Elhamy Elements of a System of Theory in Accountancy |
| 95 | Wayne A. Johnson | Bedford | An Integration of Learning Theory and Accounting Education                         |
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| 97  | Metwalli Badawi     | Mautz   | The Concept of 'Functional Relation' and Its Role in the Development of Accounting Theory    |
| 98  | Lewis C. Buller     | Mautz   | A Study of the Nature of the CPA Firm and Its Implications for Members, Business and Society |
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| 103 | Doria Tremblay      | Mautz   | Financial Statements of Insurance Companies in the United States and in Canada               |

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| 107 | Shawki El-Husseini<br>Mohamed Massoud Farag | DeMaris    | An Investigation of Input- Output and its Application to Business Accounting                                       |
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| 111 | John H. Smith                               | Mautz      | An Investigation of the Concept of Management Auditing   |

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| 113 | Douglas Roy Carmichael                    | Zimmerman | A Conceptual Model of Employee Fraud: A Critique of Accounting Literature and an Interdisciplinary View                               |
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<b>1987</b>			
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<b>1988</b>			
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290	Chung Woo Suh	Kwon	Disclosure Timing of Accounting Information and Stock Market Reaction under Asymmetric Information
<b>1989</b>			
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<b>1990</b>			
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294	Ingoo Han	Chandler	The Impact of Measurement Scale on Classification Performance of Inductive Learning and Statistical Approaches
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<b>1991</b>			
298	Vairavan Arunachalam	Chandler	Decision Aiding in Multi-Party Transfer Pricing Negotiation: The Effects of Computer-Mediated Communication and Structured Interaction
299	Hyunghwan Joo	Kwon	Income Smoothing: An Asymmetric Information Approach
300	Joni J. Young	Johnson	Agenda Formation and the Financial Accounting Standards Board
<b>1992</b>			
301	Joseph Henry Callaghan	Willis	The Nature of Deferred Income Taxes Arising from Differences in Depreciation Methods
302	Moon-Chong Chung	Kwon	An Investment Center Versus A Profit Center: Capital Investment Input
303	Chao-Shin Liu	Ziebart	Management Earnings Forecasts, Security Price Variability, and the Marginal Information Content of Earnings Announcements
304	Thomas Rodney Noland	Ziebart	The Speed of the Market Response to Earnings Announcements and the Bid-Ask Spread: An Empirical Study
305	Daniel Roy	Silhan	An Evaluation of Univariate Time-Series Models of Quarterly Per Share and Their Generalization to Models with Autoregressive Conditionally Heteroscedastic Disturbances
306	Robert Henry Stephen Sarikas	Linke	A Market Test of an Accounting Based Measure of Public Utility Commission Regulatory Climate
<b>1993</b>			
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309	Thomas Robert Finnegan	Dietrich	The Effect of the 1986 Tax Reform Act and Financial Accounting Changes on Utility Returns and Rate Setting

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311	Frank Nekrasz, Jr.	Neumann	A Theoretical Investigation of Mandatory Auditor Reports on Internal Control Structures
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<b>1994</b>			
313	John Joseph Hansa	Solomon	An Investigation of Experienced Auditors' Knowledge Structures: A Reaction Time Test
314	Tae Hee Lee	Dietrich	The Role of Earnings Announcements on Preceding Repurchase Tender Offers
315	Mark Everett	Solomon	Consequentiality, Justification and Auditors' Decision Processes: A Theoretical Framework and Two Experiments
<b>1995</b>			
316	Tammy Jean Atwood	Omer	Taxation and Income Smoothing: Evidence from Accruals
317	Byung-Min A. Kang	Silhan	Entry Threat as a Determinant of Accounting Earnings Management
318	Sung-Soo Yoon	Beck	Tax Litigation, Settlement and Tax Reporting Game
<b>1996</b>			
319	Mark Giullian	Kleinmuntz	The Incremental Predictive Ability of Individual Financial Analysts
320	Roberta Jones	Chandler	Effects on Separation of Duties on Firm Costs and Employee Incentive for Fraud, Theft and Embezzlement
321	Katherine Kadous	Solomon	Juror Decision Making in Professional Liability Cases: A Model and Tests in the Audit Litigation Setting
322	Karl Muller	Dietrich	The Valuation Implications of International Accounting Measurement Diversity—An Examination of the United Kingdom

Appendix III  
**NUMBER OF  
ACCOUNTANCY GRADUATES**

Year	Bachelor's Degree	Master's Degree	Doctor of Philosophy
1915	0	0	0
1920	The Bachelor of Science in Accountancy was not established Until December 28, 1950		0
1922	-	1	0
1925	-	8	0
1930	-	8	0
1935	-	2	0
1939	-	7	1
1940	-	5	2
1945	-	2	0
1950	-	13	1
1955	(not available)	15	4
1960	(not available)	23	2
1965	(not available)	33	5
1970	(not available)	40	8
1975	(not available)	38	10
1976-77	381	55	10
1977-78	325	65	7
1978-79	446	54	8
1979-80	420	51	1
1980-81	378	45	4
1981-82	473	66	11
1982-83	420	69	11
1983-84	406	52	12
1984-85	359	38	6
1985-86	339	40	6
1986-87	268	44	6
1987-88	259	53	10
1988-89	289	47	1
1989-90	326	54	3
1990-91	282	42	4
1991-92	370	45	6
1992-93	339	71	5
1993-94	365	75	4
<b>Total (1976-1994)</b>	6,445	966	115
<b>Total (1915-1975)</b>	N.A.	857	194
<b>Total (1915-1994)</b>	Incomplete	1,823	309

Appendix IV  
**NUMBER OF  
 VISITING SCHOLARS**

at the Center for International Education and Research in Accounting  
 University of Illinois  
 1974-1996

<b>Country</b>	<b>Number</b>	<b>Page*</b>
Aden	1	1
Australia	5	1
Austria	8	2
Bangladesh	3	2-3
Barbados	1	3
Belgium	2	3
Brazil	9	3-4
Canada	3	4-5
China	30	5-8
Columbia	1	8
Denmark	2	9
Egypt	22	9-11
Ethiopia	1	11
Finland	1	12
France	2	12
Germany	10	12-13
Hong Kong	1	13
India	2	13-14
Indonesia	3	14
Iran	1	14
Ireland	2	14
Japan	123	14-27
Jordon	2	27
Korea	71	27-35
Netherlands	1	35
Norway	3	35-36
Saudi Arabia	2	36
Singapore	3	36
Slovakia	1	37
Spain	1	37
Sudan	3	37
Taiwan	8	37-38
Thailand	14	38-40
Tunisia	1	38-40
Turkey	10	40-41
USSR	3	41
Venezuela	1	41
<b>Total</b>	<b>356</b>	

\*International Accounting Center Bound Volume



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