

HANDSOME IS AS HANDSOME DOES: A SOMEWHAT WHIMSICAL LOOK AT LEADERSHIP OF THE US ACCOUNTING PROFESSION OVER ITS FIRST 125 YEARS

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As part of the commemoration of its first century and a quarter, the American Institute of Certified Public Accountants (AICPA) provided a list of 125 people “who left a mark on the profession.” This listing follows previous attempts to give credit to those that shaped the U.S. accounting profession. Such an extreme enumeration of leaders begs for a content analysis into the idea of leadership as applied to this occupational group. Put another way, what did one have to do to get on this list? The results show that the “classic” profile included being male, working for a public accounting firm, having some association with the AICPA and having left something notable in the written form. Benchmarking the list also reveals other implicit criteria.

When the American Institute of Certified Public Accountants (AICPA) celebrated their centennial in 1987, they published a 400 page edition of the *Journal of Accountancy* that included considerable panoply of articles by academics and practitioners. Although many of these articles mentioned a large number of people who did noteworthy things, or at least had their hands at the wheel when important things happened, only one was explicitly given over to leadership. Zeff (1987) provided very short treatments of 14 people who “made a difference,” recognizing that many more important leaders exist. Zeff’s list is also purposefully dedicated to people whose main contributions came before 1970. The AICPA’s expansion of recognitions to a list of 125 in Tysiac (2012) was done as part of the profession’s unofficial 125th anniversary in 2012. The effort to name important leaders provides the accounting profession with a much less exclusive and much more current “who’s who.”

The purpose of this paper is to infer what the enumerated leadership list tells us about the accounting profession. If we can assume that leaders are remembered for what they contributed, a list of leaders provides a unique vantage point on important turning moments and affiliations. For those familiar with accountancy, who gets credit for important events and reconciliations with constituencies, adds value to the accumulated semi-official history. For others, accountancy can be made less opaque by virtue of a systematic effort to understand these nominations in their historical context.

This paper is organized into four subsequent sections. The first provides a brief outline of the content analysis method that was used. The second section, the essential body of this work, offers a categorical summary of the Top 125 list. The Top 125 list is compared to another collection of notable accounting people in the third section. The paper ends with a conclusion, a section that also contains an acknowledgement of limitations.

Method

What a person has done can prove to be a difficult thing to fairly summarize. Those people that are known for their accomplishments usually have no shortage of important experiences and impressive kudos. However, not every activity is of equal value. Those with an interest in illustrating the credentials of an individual reference the accomplishments that most would believe to be central to the case. While

more behaviors and involvements may be present, they do not rival those that are first elicited. In other words, accomplishments are subject to the law of diminishing returns to scale.

Accordingly, the principal method used in the paper is to work with the brief sketches of the Top 125 Leaders provided by Tysiac (2012). This provided many dimensions over which the named individuals could be organized and counted. For these purposes, those involvements and affiliations that were more often mentioned are assumed to be more central to accounting leadership. Those attributes that do not have such a presence, albeit important to one or more individuals, are taken as not a primary pathway for this profession's leadership. The paper does not purport to critique the selections or to propose alternatives to it. This paper also does not depend upon the means by which the original list was developed.

In keeping with the method, an effort was made to avoid supplementing the analysis with personal knowledge. The objective of the paper is to report on what the accounting thinks about itself, at least as that can be understood through the informed opinion of its principal trade association. The author's personal knowledge and tastes should therefore be minimized. To do this, knowledge not present in Tysiac (2012) about the named leaders was not used. This work did have to incorporate general knowledge about history and more specific knowledge about the foundational work done to establish accountancy in the United States. Some general awareness of when things were first done can also be admitted by the author without fear of excessive data contamination pertaining to the idea of biographical prominence.

The method used in the paper certainly does not create practical and usable knowledge about how one can become prominent in the accounting profession. If the criterion of leadership is being able to be included on the next list that the AICPA or some equally prominent body constructs, little guidance can be found here. Sufficient prominence for such recognition is historically and politically contingent. In other words, a person has to fit into the times in which they live. To that extent, this paper is not much different than accounting itself. By providing reliable information about the past, a permissible inference about the future is constructed. Lacking a crystal ball, those behaviors that actually prove more productive than others in meeting the omnipresent test of time, remain to be seen. The method could however inform the next list maker to be conscious of resultant patterns within those that are nominated.

This paper could be thought of as grounded theory. Using an enumeration of notable individuals from the long history of a profession as an acceptable albeit not definitive sample, the structure of the collective (the accounting profession) can be inferred from the characteristics possessed by these relatively few people. They can be taken as role models for us all. The resultant structure can be placed into contradistinction when compared to the structure of other groups that depend upon personal efforts and involvements.

Results

Gender

By far and away, the strongest shared characteristic of the profession leaders exist is their gender. No fewer than 119 of the named individuals are male. This plurality would be difficult to find anything else as common as gender within the group. The male domination of the profession should come as no surprise, and accounting is by no means an exception. Nonetheless, the over 95% plurality of men seems somewhat disproportionate. We could note that, judging by the 100% male list named by Zeff (1987), that the new total represents progress. On the other hand, the small handful of women that have made the list would seem to be evidence of very slow progress toward gender diversity, and to point to the continued need to study the factors that perpetuate the "glass ceiling" in the field.

The influx of female accounting practitioners has been one of the major changes in the profession over the last forty years. This first occurred at the staff accountant level. During the 1990s, the discrepancy between staff diversity and partner diversity was noted with ample attention to the factors that made gender neutrality problematic, such as gender-based double standards in performance evaluations (Hooks and Cheramy, 1994; Parker et al. 1998). Public accounting firms have gradually recognized the inefficiency of gender bias and recently have promoted women to partnership at a record pace (Komori, 2008). Similar gains have been made in other sectors of the profession (Blundell et al. 2008). The apex of the profession (as assembled by the AICPA in its Top 125) may be the next frontier for women. If the AICPA does a list of 150 for the celebration of 2037 there will be room for the female leaders that will no doubt emerge between then and now.

The women that are on the Top 125 list are few enough to justify specific attention. When marginalized groups do break through to mainstream achievement they rightly could be considered to be exemplary models. Thus, we acknowledge that being the first of their group to achieve some distinction should be understood as particularly noteworthy.

In important ways, the fact that the four women included in the list are so closely associated with being the first of their sex to do something that many males have done is unfortunate. It suggests that had it not been for gender, these individuals would not be recognized. Gender is made even more identifying in that two of the four women are also African-American, thus compounding the desire to point out their “first” status. People who are first illustrate to others that demographic barrier can be broken. Ironically, the only female not explicitly deemed a “first,” Jennie May Palen, was the only female explicitly acknowledged for helping other females follow her lead. That “firsts” are not necessarily confined to the distant past is evidenced by Olivia Kirtley, whose unprecedented gender achievement (chairing the AICPA Board) occurred in 1998.

Type of practice

Beyond being a man, the Top 125 are next most commonly marked by a prominent association with public practice. A total of 57, or 46%, of the named individuals were important because of their association with a particular firm that was in a business of selling accounting services to the public. Certainly, this count underestimates by a large margin the number of people that had some association with a public accounting firm. However, such engagements might have been short-lived and merely allowed the person a stepping stone to attain the position in which they came to prominence and began to exert noteworthy influence. Accounting academics would invariably fit into this uncounted category of public accounting “alumni.” The public accounting firm affiliation is not limited to those individuals that formed new firms, although that is another well-represented subset. Instead, it includes people that took existing firms to new levels of activity or prominence.

Accounting in the US has always been closely associated with private sector. If, as the saying goes, the business of America is business, accounting has been squarely providing quality assistance for all 125 years now being celebrated. This symbiotic relationship is attested by the fact that no other segment of the profession is as well-represented on the leadership list. Public accounting remains the best way to achieve notoriety and to exert professional leadership. This presence squares well with the sociological literature that nominates the public practice of accounting as the core of the profession that more or less sets the tone for its entirety (see Abbott, 1988).

Countless accountants have done excellent work that has furthered the fortunes of public accounting firms. Those that have started the entities that have achieved particular prominence perhaps deserve special mention, even if that effectively credits them with the efforts and good fortune of many others. In accounting, the use of such a criterion causes little difficulty with a relatively small number of firms achieving disproportionate attention. Thus, those titans that began the firms that would become the

Big 8 are well represented among the 125 with people such as Arthur Andersen, Charles Haskins, William Lybrand, Elijah Sells and Arthur Young. This elevation makes one wonder about the many others who have lent their names to the great professional partnership but are not on the list, such as Ernst, Price, Waterhouse, Peat and Ross. The smaller firms do not always lose in this regard. Here they are represented by people such as George Bailey, Harry Finney, J.K. Lasser and Stuart Kessler. Somewhat ironically, most of the individual associated with the smaller firms contributed to entities that have been subsequently absorbed by the large international firms. Thus, they are indistinguishable from the people who achieved name association. With the exception of J.S. Seidman, the list recognizes no one whose primary founding efforts are to an entity that continues to be separate from the Big Four. However, most would be surprised to find James McKinsey on this list. The consulting firm he founded has achieved a prominence rivaling any of the Big Four, but not thought of as an accounting entity. In sum, the list celebrates the entrepreneurial spirit, but only insofar as it endorses the current highly concentrated nature of accounting services in the US.

The acceptance of the idea that every firm owes much to its founder(s) leaves a bit of a quandary about what else to acknowledge. The most logical set of nominees are those that have filled in for the founders as the organization went through time. Accordingly, nineteen individuals that headed, but did not found, the large firms (or their predecessors) are listed. Only six of these people were also firm founders. The group seems large unless contextualized by the much larger number of managing partner/CEOs that there have been in these long-lived firms. Some of the more recent people in this group include Cook (Deloitte), Groves (Ernst) and O'Malley (Price Waterhouse). Although reaching this position is a significant achievement on its own, several individuals seem to have achieved their nominations by successfully steering the firm at particularly troubled times. Several of the included people for example, were at the helm in the late 1980s/early 1990s when the mergers compressed the Big Eight into a smaller number of entities, and massive legal liability threatened the profession.

Trade association involvement

Although the list of 125 individuals is offered as a means to celebrate the accounting profession, it also celebrates the AICPA. One would expect that this tendency would result, given that the list was authored by an AICPA staff writer and published in their journal. Whereas it is likely that anyone who is influential in the profession has had some significant AICPA involvement, the list may have elevated some whose major claim is their AICPA participation (e.g., Carey, Chenok, Olson, Melancon).

More than any other single office, the presidency/chairmanship of the AICPA is mentioned in the brief bios of 42 individuals. This total has to represent a healthy percentage of all incumbents of that position. Another three individuals are recognized for their service on the AICPA's Board of Directors. Five of the 42 actually led organizations that ultimately proved to be predecessors to the AICPA. Only a small number of the 42 (e.g., Carey, Chenok, Olson, Melancon) were involved in executive capacities in long periods of time with this organization. Most are rather honorific appointments lasting for very short periods of time. Accordingly, one would expect that the position is not one that usually allows a person to do great things or to wield great influence. Instead, the position is generally bestowed upon people that have earned their prominence in other professional endeavors. At its best, some used their time in office to set up commissions or committees that confronted an issue and sometimes changed the official direction of accounting practice. This act might have expressed particularly impressive leadership.

Over twenty different AICPA committees or commissions gave individuals extraordinary opportunities to make noteworthy contributions. In several cases, this service was so memorable that the unofficial name of the committee was taken from such an individual (e.g., Wheat, Treadway, Trueblood). Several of these endeavors led to the organization of the self-regulatory infrastructure that marked accounting practice for many years.

Professionals create virtual communities that transcend the commercial organizations that employ them. Accordingly, no surprise should exist in the large number (69) of the Top 125 that have had major involvement with the American Institute of CPAs, or its predecessor organizations. Even if one discounts the size of this group by the fact that the AICPA had a large role in its construction, one has to conclude that the professional trade association serves as a major vehicle through which leadership is asserted.

Of the 69 people with such connections, 42 served as president or CEO of the body. This is an accomplishment that is routinely considered at or near the pinnacle of influence. Professions are well advised to speak with a unified voice, and entities such as the AICPA constitute that voice. Therefore the people that rise to its apex exert agenda control and achieve unprecedented visibility in the broader business world.

Entities like the AICPA are also important as bodies with permission to change the direction of professional practice. The privilege of self-regulation requires periodic re-visitation of the content and process of work done by practitioners that are deemed to be diligent and competent. The AICPA has commissioned its members to consider the adequacy and appropriateness of accounting work. People that have been placed in charge of these efforts have had the opportunity to make a serious difference, sometimes to several generations of practitioners. Their names tend to be remembered specifically because of the successfulness of these assignments. These opportunities should devolve back to the professional trade association, as the conveyor and the infrastructure that made such path-breaking possible.

The importance of a trade association for accountants is also evidenced by the healthy number of listed individuals that were affiliated with predecessor organizations to the AICPA. Five such individuals (e.g., Forbes, Broaker) were affiliated with entities such as the American Association of Public Accountants and the National Association of Accountants. One could easily argue that the pivotal work that pioneers must perform is to construct a singular trade association that effectively represents the occupation to the rest of society. For this they should not be forgotten, despite the passage of much time.

Authors

As learned endeavors, professions need to generate a certain degree of highly applied scholarship. While all professions have developed academic wings that can more fully take up the task of knowledge creation, communications of this sort have historically also been the task of the highly engaged practitioner. Accounting is no exception, and this is evidenced by the set of leaders that are recognized for their written contributions on technical matters to the community.

The largest set of work could be characterized as educational in nature. Here one would include Montgomery's auditing volumes, Lasser's taxation guidebooks and the broad-ranging CPE materials authored by Kess. Less well known, perhaps became they are now further back in time, were helpful works by Broaker, Palen and Stempf. Knowledge dissemination to other practitioners appears very salient to leadership.

Less applied, but equally important contributions to the knowledge of the discipline have been made by others. Accounting theory has been developed in the writings of people like Sprague, Kohler and Hardcastle, none of whom were full-time academics. Others specialized in the various topics of financial accounting. For example, Catlett made contributions to our understanding of goodwill, and Dickinson offered early assistance to our appreciation of profit. However, Grady's compendium of GAAP is perhaps the best illustration of this category, since it covers so much technical terrain.

Academics

Professionalized occupations require some representation in the ranks of higher education, if for no other reason than to illustrate how the work of the group is a learned calling. Accordingly, the Top 125 for accounting has a fair representation of those with a prominent association with colleges and universities. Although this category, constituting 32 individuals, is much smaller than the previously discussed groups, academics are an undeniable element of the leadership. One might conclude that some degree of leadership has to constitute thought leadership, a dimension that academics might be predisposed toward by virtue of their “day job” need to publish.

Almost by definition, professions must have some connection with higher education. In the modern era, a university education has become an entry level prerequisite. Continuing contact might be recommended if for no other reason than the need to recruit younger cohorts for one’s organization. In what might be considered an older classic model of a professional career, a person might include teaching as a second or third act of at the end of a distinguished practice career. Several “academics” included herein follow that model. However, such does not eliminate the prospects that a career-long academic also might achieve leadership status.

Every discipline needs a theoretical framework for viewing the world. One might imagine that accounting would be no exception, and that the forefathers that laid the foundations of what we believe to be true would have cemented their place in posterity. On the other hand, accounting has become a highly applied discipline that tends to depend heavily upon theories from other disciplines (Al-Adeem, 2010). These countervailing tendencies are reflected on this list by the inclusion of a few accounting theorists such as Hatfield, Littleton, Paton, Sprouse and Vatter and the exclusion of many more, including anyone from the last five decades. Not all the included people are specifically acknowledged for their most theoretically informed work.

Academics often come to prominence not for their educational or intellectual work but for their specific service to the profession. Here, in addition to those with a long practice career preceding academe (e.g., Burton, Beresford, Wyatt), others appear to have participated in particularly consequential committees or commissions while engaged as educators. Bedford and Wildman are excellent examples of individuals that lent their names to these specific professional entities of short duration but considerable impact. Others have combined a fulltime academic career with a series of practitioner-based offices and involvements. The best examples of this juxtaposition are Edwards, Previts and Williams.

A few academics earned recognition for major service to their academic organizations. Those that became business school deans are Garner, Palmer and Burton. In a unique way of combining accounting knowledge and an educational service commitment, Cromwell served as university comptroller.

Academics on this list tend to be recognized for their lengthy periods of service to their organizations. During such tenure, these people often are credited with building programs and revising curriculums. One might also imagine that those whose service period was long ago helped keep the flame of accounting as a legitimate academic pursuit burning. Service of this nature, however valuable, does not seem to be sufficient for recognition unless it is combined with that which extends its influence to the wider practice community.

Most would be impressed by the healthy representation of academics that populate the list of 125. However, an examination of the particular accomplishment of the group reveals that inclusion is something other than a full endorsement of the contribution of this discipline’s educators.

Sixteen of the academics named to the list served as president of the American Accounting Association. This attests to the individual’s recognition as a leader from the academic side of the

profession. However, in many ways this attribute is similar to heading the AICPA in that may be more the recognition of past achievement than the platform for future achievement. However, one should note that the vast majority of people who have been AAA presidents do not appear on the list of 125.

Academics are also uniquely positioned to make important intellectual contributions to the profession through their research or other writings. Fifteen such individuals were named and hailed for a diverse set of academic accomplishments from theory to critical journalism to history. Very little of this pertains to the modern (post 1968) empirical archival positivist work to which most current academics subscribe. The list favors academics that have done normative and descriptive work such as Paton, Littleton, Mautz and Zeff. William Beaver and Robert Kaplan could be exceptions, although the latter's balanced scorecard takes priority over any of his operations research work.

Those academics that have produced popular textbooks tend to have reserved spots on the list, if these exist in the mainstream of the field and have been in existence for some time. Both Miller and Finney are credited for *Principles of Accounting*, a book that originated in the 1940s. In the management accounting area, Horngren is deemed "the father of modern cost accounting" for his textbook, began in the early 1960s. Nonetheless, there is still room to recognize Anthony for his 1956 book *Management Accounting: Text and Cases*, the only of his 27 books worthy of specific identification. While many texts have sold well and been published in many editions, the list includes those that were at the core of the discipline early in the period when accounting hit its stride as an academic pursuit.

Government

Although the contributions of accountants to government service do not play a large role in the listing of 125, some interesting connections exist in both expected and unexpected areas. These include both full time career segments and volunteer engagements of much shorter duration.

The expected area for accountant activity is in the domain of public accountability. This includes specific functions such as Controller General and the Government Accountability Office. Major involvements were made by people such as Bowsher, Walker and Staats. Lesser contributions were made by Cooper and Kent. Although readers would also expect similar engagement for the IRS, the data does not bear this out with Andrews as the only case in point.

The other governmental story pertains to various contributions made by accountants to various parts of the military. Bowsher, Cooper, Carter and Grady all made significant efforts in this area, often related to the "all hands on deck" imperative of the Second World War. Other governmental assignments are difficult to classify, since they include specifics as diverse as Andrews' run for the Presidency to Stan's participation in Nixon's cabinet to Kohler's work with the TVA during the Great Depression.

Industry

Not much participation exists for the prominent accountants in industry. Only two people are cited specifically as CEOs (Breach and Murphy), with another as CFO (Kirtley). Other contributions are more limited, such as participation on many corporate boards (Cook), developing cost accounting innovations (Brown) or diverse committee work (Bevis). Relative to the large number of CPAs that work in industry, their representation among the ranks of those named prominent in this AICPA list is quite thin.

Public interest

One might think that any leadership list such as this would include several individuals who added substantially to their prominence in the profession by their dedication to professional ethics and integrity. Service to the public welfare could be thought of as among those collective behaviors that distinguish

professions from occupations. Therefore, those that exemplify this pursuit are well worthy of celebration. Two people distinctly fit this bill. Bevis is credited with this concern, but only as it pertained to the success of an ethics program at Price Waterhouse. Barr, speaking from his position with the SEC, strongly advocated a more strident code of conduct. Even though many others no doubt did innumerable things that would fall in this category, one might consider it surprising that these efforts did not figure more prominently in the descriptions of the Top 125.

Beyond those individuals, more interpretation would be needed to infer the extent to which the Top 125 aligned with the public interest. As to what constitutes the public interest, a precise definition would prove elusive. If one could speculate, we might all agree that major work in the not-for-profit sector, including that done for religious organizations would be in the public interest. Less consensus would exist about work done in the name of the environment, since some degree of economic redistribution is involved. The major question might be whether the pure furtherance of the welfare of accountancy is by definition within the public interest, or if we are restricting the category to contributions to others.

A Worthy Benchmark

The previous section offered a critical analysis of the people included on the top 125 list. This approach provides no assurance that the correct people have been assembled. To move in this direction, the Top 125 was compared with the Accounting Hall of Fame, a repository of individual achievement that has been housed at a major public university for several decades (see Ohio State University, 2016).

Since the Top 125 is a larger group than the current membership of the Accounting Hall of Fame, those in the latter group but not in the former group are more interesting than the converse. The opposite gap can also be closed by subsequent Hall of Fame inductions and therefore might be temporary. Accordingly, the characteristics of the “snubbed” Hall of Fame members were examined. This involved 29 people, or 32.6% of the Hall. This large non-overlap suggests that the general worldview of the two lists, while not antithetical, tend to draw upon different wellsprings of authority. Most of the difference only requires the appreciation of three dimensions. First, the Top 125 represents less of a sample of people from outside the U.S.A. The Hall of Fame is also dominated by U.S. people, but not to that degree. Of the 29 non-overlap individuals, six are primarily identified with another country. Second, the Hall of Fame is more likely to include people who made contributions more distant in the past. Eight of the snubbed Hall of Fame members did most of their work more than 80 years ago. This number includes individuals who made major contributions prior to the modern formation of the U.S. profession. Examples of these people would be Howard Ross and Donald Perry. Finally, the recognition of academics is the largest area of non-agreement between the two lists. Of the 29 people in the Hall of Fame but not in the Top 125, 16 could be called primarily academics. These include several people who made early contributions to the intellectual groundings of the discipline, such as Scovill, Mason and Morey. Also excluded by the Top 125 were more modern accounting academics recognized by the Hall such as Anthony Hopwood, Thomas Dyckman and Katherine Schipper. A few others that escape the Top 125 are neither foreigners nor academics, and may represent less systematic differences between the two listings.

Conclusion

The history of a profession contains the seeds of its values and its claims to distinctiveness. It demands to be taken seriously. When the primary publication of accounting’s major trade association produces a document that purports to summarize 125 years of its leadership, it should be taken as a bona fide attempt to make a historical statement. In its whimsical but somewhat critical way, this paper has sought to give that piece its due.

We cannot gainsay the prospect that the way in which leaders are remembered is a political one. Careers reflect a certain degree of self-promotion, and those involved in the memory preservation business may also have an agenda to promote. However, politics may be noise in the aggregate. Each career also possessed substantive accomplishment whose celebration continues to comment upon the values of the community.

Limitations

A more exhaustive research plan would have been to thoroughly explore the biographies of the 125 people named by the AICPA in 2012. This approach would have overcome the limitation imposed by the selectivity of the *Journal of Accountancy* summary. This paper makes the assumption that the most prominent contributions made by each individual was properly identified, and that other achievements would be subject to diminishing returns in terms of importance. Not much difficulty would exist in enumerating several other accomplishments of many of these illustrious people.

Had the criteria used by the AICPA for inclusion in the list have been known, other questions could have been asked. Most prominently, how politically constrained the list of leaders might be could be known. Since no occupation is secure in its professional privileges, every communication from a trade association should be seen as part of its ongoing effort to enhance the prestige of the work and of those that do it. Along similar lines, it would have been interesting to compare accountancy with other professions. This effort would have been able to make comment upon the extent that the groups value salient knowledge contributions, and have made progress in their shared diversity agenda. Future research has much to do, because effective leadership needs to be given its recognition.

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