Time magazine once referred to
Columbus as Woody Hayes country and
home of the Accounting Hall of Fame.
Today, Earle Bruce is coach and Ohio
State is home for six halls of fame.
The Accounting Hall of Fame mentioned
in Time is literally that—a hallway on the
fourth floor of Hagerty Hall full of famers' photos.
The only hall of fame for accountants in
the world was established in 1950 for the
purpose of honoring accountants who
have made or are making significant contributions to the advancement of
accounting.
Today, 39 accountants—all men—silently
outline the history of accounting.
For example hall-of-famer Charles Ezra
Sprague, who was instrumental in drafting
the first certified public accountant laws
in New York, also was wounded in the
Battle of Gettysburg while serving in the
Union Army. Historical data is recorded in the
profiles that hang by each picture.
Elections to the hall of fame are made by a
board of nomination consisting of 15
public accountants, 15 educators and 15
industrial and governmental accountants.
Each member of this board nominates an
accountant and from this list the four most
often recommended are placed on a ballot
for final board vote.
OSU's Treasure Chests

University is home to one-of-a-kind collections

Story by Tim Doulin
pair of glasses to the collection.

Rahal sent along a pair of glasses that broke when he crashed into a wall during a race.

"EVERYBODY CAN relate to the collection," said Arol Augsburger, its curator. "They see the glasses and they say, 'Oh, I know him.'"

Fashion collections at OSU aren't limited to eyewear. The Historic Costume and Textiles Collection in Campbell Hall contains about 3,200 garments, dating to the 1760s.

Among the collection are a rare, late-1920s Mariano Fortuny gown of long, black, stenciled velvet sporting Fortuny's signature stone buttons and a one-of-a-kind, ostrich feather-embellished, woven wool cape created by contemporary English designer Diana Leslie, who has designed for Princess Diana.

LAST YEAR, about one-third of the collection was destroyed when a water pipe burst, flooding the basement of Campbell Hall where many of the garments were stored. But the size of the collection has steadily increased to its pre-flood size, thanks to donations.

The garments are used by students in design classes at OSU or displayed at exhibits around town.

Charles Kleibacker, curator of the collection, hopes to find a permanent home to display it, possibly in the Wexner Center.

The Antique Farm Equipment Collection has a permanent home at OSU's Molly Caren Agriculture Center in London, Ohio.

HORSE-DRAWN equipment and hand tools from the old days make up the bulk of the collection, including a 1705 wooden plow and a 1930s John Deere tractor.

The collection has become a big drawing card every fall at the Ohio State Farm Science Review. Craig Fendrick, the curator, is surprised by the fuss people make over the items.

"We get a lot of older farm people who remember using the stuff or young people who don't know what it is. Farming is important in Ohio," he said.

So is sports.

Not surprisingly, OSU has an Athletic Hall of Fame that honors the school's great athletes. Plaques are awarded to the athletes, usually at halftime of football games.

DUPLICATE PLAQUES honoring the athletes hang on the walls of the athletic department's administrative offices in St. John Arena.

The Athletic Hall of Fame is one of a handful of halls honoring past greats. The school also sports the Drainage Hall of Fame, the Insurance Hall of Fame and the Accounting Hall of Fame.

In Hagerty Hall, the Accounting Hall of Fame honors accountants who have made significant contributions to the advancement of accounting.

Established in 1950, the hall has a rich heritage and an international flavor. One of the inductees is Charles Ezra Sprague, who drafted the first laws for certified public accountants in New York and also was wounded in the Battle of Gettysburg.

But like many of the other museums and collections at OSU, the Accounting Hall of Fame is better known outside Columbus. But that is OK with Thomas J. Burns, an OSU professor of accounting who oversees the hall.

"It is for a specialized public and accountants know about it," he said.
A Hall of Fame with big, big numbers

By Cynthia Meyer
INQUIRER STAFF WRITER
COLUMBUS, Ohio — Now that accountants have once again escaped the incessant calls from hysterical clients that tax season brings, it's nice to know that those trusted bookkeepers have a place to honor their great.

We are speaking, of course, of the Accounting Hall of Fame. Never heard of it? An oversight, perhaps.

"It's kind of one of these Ripley Believe It or Not things," admits its caretaker, Ohio State accounting professor Tom Burns. In fact, the Accounting Hall of Fame is well-known among accountants, if not everyone else. It's a small exhibit at Ohio State University, on the fourth floor of the school's business building, and not exactly on the list of Columbus' top tourist attractions, it is, well, a special place.

Since 1985, it has showcased the names, careers, and contributions of famous accountants from around the world. An exhibit at the annual meeting of the American Accounting Association.

Famous accountants, you ask? Name three.

Well, that's part of the reason the Accounting Hall of Fame was founded, according to Burns. "Laywers, my god, you can't listen to television for 20 minutes without hearing about a lawyer, and the same thing with doctors," complains Burns. "Can you name one accountant on a television program?"

Feeling ignored and unloved, accountants founded the Accounting Hall of Fame in 1985, according to Burns, and have been electing a new accountant nearly every year since. Last year's recipient was Philadelphia's own David Solomon, an accounting professor at Wharton School of Business for 24 years.

"I would say it is a considerable honor," says Solomon, now 80 and retired and living in Swarthmore, Delaware County. "It's a particularly nice honor because it's conferred by your peers."

Solomon believes he visited the hall once, but can't recall for sure. And that may be the problem of the Accounting Hall of Fame these days. Despite the big names on its board — the chairman of the Big Six accounting firms, among others — the exhibit seems less than memorable.

Then too, there is the Pete Rose-like scandal that occurred a few years ago, which still has some people riled. But more on that later.

The hall resides in two grubby yellow hallways here on the fourth floor of Ohio State's business school. The fluorescent lights hum, and the smell is of floor wax. Baseball's Cooperstown this is not.

There is certainly none of the excitement of the better-known baseball hall of fame — no feel-good stadium photos of accountants in action, for instance. (One can imagine Maurice Moosick, for instance, demonstrating his patienatance at the calculator, head down but slowly to one side to catch the ever-present decimal point, or Hiram Thompson Scovill demonstrating his facility with an overhead projector.)

Instead there is a long row of brass plaques at eye level on the side of the hall, each depicting a famous accountant gazing off into the distance. Each also has a biography and a famous quotation.

Who are these heroes of the ledger? There is Arthur Andersen, whose plaque shows him to have wavy hair and deeply circled, penetrating eyes. The founder of the Arthur Andersen & Co. accounting firm, he "believed that a CPA has a serious social responsibility," according to his plaque.

His quotation: "Think straight; talk straight."

Or there is "Colonel" Robert Hatcher Montgomery, who fought during the Spanish-American War and helped found Coopers & Lybrand. His famous words: "Let's fight bunk whenever and wherever it appears."

If that sounds a bit inimical given the popular notion of the staid accountant, there are others that do more to fit the stereotype. Victor Hermann Stempf, for instance, was noted for having said, "Transactions precede accounting."

As for the scandal, it began in 1974, when Hall of Fame member Maurice K. Stans, then finance chairman of Richard Nixon's re-election campaign, was accused of having a role in the Watergate scandal.

"To my horror, he got up and said to the Senate, 'I'm a member of the Accounting Hall of Fame' — recalls Burns, the Ohio State professor.

In protest, someone removed Stans' plaque to the middle of the night. Stans replaced it there, and today Stans remains a member of the Hall of Fame, his shrewd, foxtail eye peering down from the wall. Stans pleaded guilty in 1975 to five campaign finance violations.

Greenball believes the selection process has been too often tainted by the power of the Big Six accounting firms — and, indeed, that Ohio State's entire accounting department is a little too cozy with those firms.

Burns dismissed the criticism. "Well I don't know how he'd understand anything about it," snapped Burns, whose chair in accounting is financed by the accounting firm of Deloitte & Touche. "He hardly finds anything favorable to say about anything he's involved in."

One thing both men agree on is that the most recent inductee, David Solomon, is deserving. Solomon draws much of the report that led to one of accounting's oversight boards, the Financial Accounting Standards Board.

"That is partly what got me into the Hall of Fame," he says.

Then, in the next breath, he is voicing the fear of all accountants of being taken for granted, or worse, becoming the object of ridicule.

"Try not to be too facetious," he begs a reporter. "Accountants on the whole get a hard time. People don't make fun of doctors or lawyers much, but they always make fun of accountants."
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ACCOUNTING HALL INDUCTS FORMER VICE CHAIR OF STANDARDS BOARD

COLUMBUS, Ohio -- Robert Thomas Sprouse, retired vice chairman of the Financial Accounting Standards Board, has been elected to the International Accounting Hall of Fame.

Sprouse, a prolific author and former professor, was inducted Thursday (8/11) at the Ohio State Breakfast during the American Accounting Association convention in New York City. The hall of fame is located at The Ohio State University in Hagerty Hall, home of the Max T. Fisher College of Business and the Department of Accounting and Management Information Systems.


He also has taught accounting at San Diego State, Stanford and Harvard universities and the universities of Minnesota and California at Berkeley.

Sprouse, of Chula Vista, Calif., near Santa Barbara, is the 54th inductee of the Accounting Hall, which was established in 1950.

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