

OBSERVATIONS ON THE ACADEMIC CAREER OF THOMAS J. BURNS

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Introducing a volume developed by students of Professor Thomas J. Burns to recognize and honor his contributions to accounting education is a challenge. Tom is a complex individual who has had a multifaceted career. What I will say about his career may omit important contributions, but I want to make one thing very clear: Tom has the love and respect of his students. No one can really ask more than this from a career in education.

This volume is designed to highlight areas in which Professor Burns has made significant contributions with emphasis on the development of academic careers in accounting. The broad sweep of its contents, covering virtually every aspect of accounting education, makes it clear that Professor Burns has been a major player in accounting education. A list of some of Tom's activities, initiatives, and honors will make clear the need for this broad approach.

Associate Professor Burns began his career at The Ohio State University in 1963. Within a few years, he organized one of the first modern accounting Ph.D. programs. His emphasis on fundamentals and

the capacity for personal development was very much in the tradition of Vince Lombardi and the Green Bay Packers. This view of life in general might be traced to an earlier teaching position at Lawrence University in upstate Wisconsin, not far from Green Bay. Both Vince and Tom believed that if you do the fundamentals well and are willing to grow, you can succeed in almost any arena. I believe that Tom got that right.

Wherever two or more OSU Ph.D.s congregate, Tom's name invariably comes up in their discourse and storytelling, and their stories reveal much about Tom's methods and his impact on students. Tom is a complex man who had no children, but in fact had many students whom he treated as his children—at least that is the students view of it. How many grown men do you know that would take an elevator up two flights, exit, walk down a hall and up another flight of stairs, just to avoid passing an open door? The man sat in a chair with his back to the door, but knew who walked past that door every time.

Tom took great pride in his students, cowards though we might be when passing his door. He insisted that we compete with the economists, psychologists, and industrial engineers, both in class and in our written minor examinations. He told the minor area examiners to treat us as one of their own students—at least we thought that's what he told them.

On this and many other matters of both more and less significance, Tom can drive you crazy. One of the awful and intimidating aspects of interacting with Tom is that he so often advances seemingly outrageous opinions that, *ex-post*, turn out to be fundamentally correct.

Like children, we chafed under Tom's tutelage, we rebelled, we loved, we hated and we grew up. And at about the time we grew up—or at least thought we had grown up—we finally came to call him “Tom.”

Unlike many who might have been satisfied to produce respected Ph.D. graduates for the top schools in the country, Tom had a broader educational goal in mind. He wanted to produce outstanding professional accountants as well as to recruit a few of the brightest for the academic profession. With these two objectives in mind, Tom founded The Ohio State Accounting Honors Program in about 1965. As a result of his efforts, Ohio State has perhaps the best known Accounting Honors Program in the nation. Tom was years ahead of both the profession and his academic colleagues in recognizing the need to produce accounting students with a broad understanding of business, excellent written and oral presentation

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skills, and a commitment to performance excellence. The Ohio State University Accounting Honors Program has produced numerous partners and top business managers who occupy positions all over the world. More important to us as academics, that program became a major source of Ph.D. students for the best private and public institutions in the country. Many of the honors students of whom I speak are here today.

Almost anyone else would have been satisfied with two major accomplishments, but not TJB. He also took on the local chapter of Beta Alpha Psi and turned it into a powerhouse of excellence and innovation. Based on his experiences with the local chapter, Tom became a force in the National Association. Over time, he initiated many new activities, including the National Beta Alpha Psi Graduate Student Case Competition, the Beta Alpha Psi National Student Seminar and the Beta Alpha Psi National Manuscript Contests. Beta Alpha Psi's current orientation and some of its most successful activities owe much to Tom Burn's insights into education and the marketplace for accounting students.

Tom brought these same activist characteristics to his role as Director of Education for the American Accounting Association. He created the American Accounting Association's New Faculty Consortium, the American Accounting Association Conference on Ph.D. Programs in Accounting, and numerous other education related initiatives during his period in office.

Over the years Tom has demonstrated an excellent sense of where accounting reseach was going and how to help it get there. This facility is evident in the evolving topical content of his advisees' dissertations and subsequent publications and in the list of authors invited to Ohio State's weekly Accounting Research Colloquium, which was also created by Tom in about 1966. Tom also held a number of path-breaking research conferences that called attention to promising research trends and supported its early work. I remember one of the first *Behavior Experiments in Accounting* conference held in the 1971, in part, because Tom arranged my dissertation defense so that I would be able to attend. He still has that keen nose for what's new and up-and-coming.

My list of Tom's accomplishments is already long, yet it could go on for many more pages. For example, I could describe his extensive list of books and articles, his countless awards and honors (including both the AAA Outstanding Accounting Educator Award and the AICPA Outstanding Accounting Educator Award), and his tireless and unrecorded

efforts at directing and aiding individual students and colleagues in the pursuit of their career goals.

All of this is Professor Thomas J. Burns the educator, the man who deserves all of the accolades that his peers have given him. Tom once told me that there were people out there who had never met him, but disliked him. Tom found this somewhat difficult to fathom, but fame and success can lead to such results. When Tom was up for the Outstanding Accounting Educator Award of the AAA, I was asked, "What about all those stories that we hear about Tom?" After a moment's thought, I simply agreed that they were probably all true, but that Tom deserved to receive the award anyway. In fact, he probably deserved it even more *because* of all of those stories. How could I explain the importance of those stories to an uninitiated?

On another occasion Tom told me that he could bear the brunt of someone else's need to rationalize a failure so that person could live with himself or herself. What I did not know until later was that he would actively seek to aid the person's success to further blunt the impact of the failure. I know for a fact that Tom has done very nice things for people that often did not "like" him at the time. He did these things without their knowledge and with no intent of ever letting them know that he had worked on their behalf.

Tom Burns, the man, is a very private individual and hard to know well. I know that there are others in attendance who know him better than I; however, I know two things from personal experience. First, I know that Tom is respected by all of those in the academic and professional accounting communities who have known him, even if only briefly. Second, I know that he is both respected and loved by his students. I believe that the depth of that respect and love is more than most of us can ever hope to earn in our careers. I hope that Tom is as proud of himself and of us as we are to be his students.