1999

Eulogy delivered at the funeral of Raymond John Chambers, 17 September 1999; Raymond John Chambers

Peter W. Wolnizer

Follow this and additional works at: https://egrove.olemiss.edu/aah_notebook

Part of the Accounting Commons, and the Taxation Commons

Recommended Citation
Available at: https://egrove.olemiss.edu/aah_notebook/vol22/iss2/18

This Article is brought to you for free and open access by the Archival Digital Accounting Collection at eGrove. It has been accepted for inclusion in The Accounting Historians Notebook by an authorized editor of eGrove. For more information, please contact memanuel@olemiss.edu.
Raymond John Chambers

The following is a eulogy delivered by Dean Peter Wolnizer of the University of Sydney at the funeral of Professor Raymond John Chambers. The recent death of Professor Chambers marks the end of a lifetime devoted to an understanding of the role of accounting and accounting information in human affairs. He was the foremost accounting theorist of his generation, and contributed significantly to the history of the development of accounting thought. His written work remains as a permanent reminder of the need for accounting theory to support practice, and an enduring influence on the work of accounting scholars and practitioners. The Academy has lost one of its most significant members. It is hoped that a fuller appreciation of Professor Chambers will be published in a future Notebook or Journal.

Tom Lee

Eulogy delivered at the funeral of Raymond John Chambers 17 September 1999

by

P. W. Wolnizer

Born on 16 November 1917 in Newcastle, Australia, and educated at Newcastle Boy High School and The University of Sydney, Raymond John Chambers will be remembered with great respect and affection as an eminent and engaging accounting educator and scholar. A university scholarship enabled him to enroll as a part-time student in economics; he graduated in 1939. After 10 years of experience in government, commerce and industry, he joined the staff of the School of Management of the Sydney Technical College and devised what was possibly Australia's first program of management studies.

In 1953 he became the first full-time lecturer in accounting in The University of Sydney and was appointed to the University's first Chair of Accounting in 1960 - a position he occupied with great distinction for twenty three years until his official retirement in 1983. He continued to serve his University as an Emeritus Professor with dedication; and, as Adjunct Professor, contributed mightily to the academic work and professional development of colleagues in Deakin University over a decade from 1989. During his career, he was invited to be a visiting professor in twelve leading universities.

Professor Chambers wrote a dozen books and well over two hundred articles, monographs and reports on accounting, financial management and law which have been published in Australia, New Zealand, Canada, Europe, Japan, the United Kingdom and the United States of America. As an internationally renowned expert on accounting and financial management, he has for more than 50 years challenged the conventional thinking about accounting matters. Importantly, those contributions were not made in isolation from the problems of the work-a-day commercial world, for throughout his illustrious career he was in demand as a consultant to business firms, government agencies, professional organizations and educational institutions.

In the hope of eliminating observed defects in accounting practice, he set out to devise an accounting based on up-to-date money equivalents of assets and liabilities and income calculated in dated real terms: he called the system “continously contemporary accounting,” known internationally by the
acronym CoCoA. For that rigorous, scholarly
work, Ray Chambers earned the degree of
Doctor of Science in Economics of The
University of Sydney, was awarded a gold
medal by the American Institute of Certified
Public Accountants, received three citations
from the Australian Society of Certified
Practising Accountants, and was elected as a
Fellow of the Academy of the Social Sciences
in Australia. While its general thrust
remains controversial, many elements of
CoCoA have been, and continue to be,
absorbed into accounting doctrine and prac-
tice, and taxation and other laws requiring
the determination of wealth and income.

In 1976, Professor Chambers became
the first person from outside North America
to be appointed as the Distinguished
International Lecturer in the United States
by the American Accounting Association;
and, in 1991, to be awarded the most presti-
gious award of that Association - the
Outstanding Accounting Educator Award.
In the same year, he was inducted into the
Accounting Hall of Fame in the Ohio State
University. For his service to commerce and
education, particularly in accounting and
business management, he was made an
Officer of the Order of Australia in 1978.

Internationally honoured and respected
by academic and practising accounting com-
nunities alike, Professor Chambers was one
of the very few academics to head a major
professional accounting body. He served as
an officer of his professional association, the
Australian Society of Certified Practising
Accountants, for some 15 years, was its
National President in 1978, and was hon-
oured as a life member in 1979. The motto
of the Society is 'integrity' - a quality per-
sonified with dignity and grace by Ray
Chambers in his intellectual, professional
and personal pursuits and conduct.

One of the early academic accountants
in Australia, Professor Chambers was elected
as the Foundation President of the
Accounting Association of Australia and
New Zealand in 1960, made a life member
in 1983; and in 1996 received that
Association's inaugural award for outstanding
contributions to the accounting research
literature. Always seeking to enrich the dial-
logue between academic and practising
accountants he established the Sydney
University Pacioli Society in 1962. In 1965
he became the founding editor of Abacus -
Australia's leading international academic
journal of accounting - and led the develop-
ment of that journal as editor until 1975,
and supported it as consulting editor since
then.

Several of Professor Chambers' students
now hold professorial chairs in Australian and
overseas universities. Three of those universi-
ties have conferred upon him an honorary
doctorate - of Science (by the Universities of
Newcastle and Wollongong) and of Laws (by
Deakin University). Over twenty six years, it
has been my much treasured honour, great
privilege and pleasure to be Ray's student
and colleague - but most of all his friend. For
Ray Chambers was far more than a great
Australian, inspiring teacher, internationally
eminent scholar, and highly esteemed col-
league. He was a visionary whose ideas and
ideals will yet beget the renaissance of
accounting; whose personal strength of char-
acter and integrity will be the guiding spirit
for many of his students and colleagues; and
whose human love, passion and loyalty will
abide forever in the hearts of his wife, family,
and those of us who loved and respected him.

To his wife Margaret, daughters
Margaret and Rosemary, son Kevin, grand-
children and all family members, I wish to
convey to you the heartfelt sympathy and
understanding of all here gathered - and,
indeed, of the dozens of colleagues and
friends of Ray who have expressed that wish
this week from all around the world. In the
words of St. Paul to those who mourn "May
the God of all comfort give you His peace
which passeth all understanding."

Ray, we thank you and we thank God
for you.