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In Memory of
WILLIAM DONALD SAMSON
Past President, The Academy of Accounting Historians
(March 30, 1947 – September 15, 2005)

BILL SAMSON:
MEMORIES OF A BIG MAN

by

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I first met Bill in 1990 when he met Ann and me at Tuscaloosa Airport when I arrived for an interview at the University of Alabama. It was early Spring and the air was warm and fresh as it always is at that time of the year. Bill took us out of the terminal to his transport in the car park – a Volkswagen camper van last seen in Europe in the 1960s. We proceeded at a sedate pace into town while Bill explained he had to check on his dogs at home in Northport. We arrived at his home and he took us indoors. The dogs were in the basement, Bill explained. Down we went and then all hell broke loose as something like twelve dogs of varying sizes and types rushed to greet Bill. We were overwhelmed by canine love. Bill told us that he and Joni could not refuse a stray dog. Ann and I were amazed at this community service. Later on, however, the memory of Bill's strays resurfaced from time to time during my time in Tuscaloosa. The memory lingers still because it says so much about a big man with a big heart.

Bill's office in the Alston Building at Tuscaloosa was two doors down the hallway from mine. He and I shared

one thing in common apart from frequent visits to the coffee pot – we came to work every day unless we were out of town. Often, this included holidays. The result of this habit was that Bill was always there for his colleagues and students. His door was rarely closed. Bill was someone that many of his colleagues went to for advice and a chat. He gave them time and comfort.

Work life with Bill, however, was not always peaceful. Bill could get mad about an issue or matter he really cared about and woe betide the person who was the focus of his wrath. I remember at least two occasions when I had done or said something in a meeting or as the result of a meeting, and Bill disapproved. On each occasion, I found a letter from Bill in my mailbox – written in very large hand writing, some in black and a lot in red, with underlining and exclamation marks. There was no compromise in the letter – I was dead wrong and in the hole. I read each letter several times wondering what I had done and how I could placate Bill. On each occasion, I sat for a couple of hours wrestling with the

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problem until lunch time. Then Bill appeared in the doorway asking if I was going to lunch with him.

“Yes,” I said, “but what about the letter?”

“What letter?” replied Bill. “Let’s go to lunch.”

I talked with others about this and they all had the same experience. When Bill got mad about something, his letter was his way of blowing off steam. He never held a grudge and the matter was forgotten once the letter was written.

Bill did not tolerate fools or dishonest folk. If a student was hard working and interested, Bill would spend hours helping with study problems. But if the student was merely trying to dodge a bullet or avoid a task, Bill usually dismissed the miscreant in seconds. There were many occasions when I overheard Bill talking to a student playing the artful dodger and I felt like saying to the student – do not argue, admit your fault, and retire gracefully! Bill was a very good and demanding teacher who made considerable use of the case study method and I am certain that his students benefited from the care and skill with which he constructed his cases. Fortunately, many have been published and future students will benefit from Bill for years to come. I owe a great deal to Bill in what seemed a small teaching courtesy at the time. He always read many newspapers and business magazines with an eagle eye in order to identify material of interest generally and for teaching particularly. I now have several files of cuttings which he left in my mailbox on a daily basis – often with his thoughts written in the mar-

gins – and which I continue to use. The 1990s was an era of considerable scandal for the corporate world and the public accountancy profession. Bill was a fierce but informed critic and he helped me and several other colleagues to gather the ammunition we could use in the classroom. Bill’s lasting legacy will be the sense of professional integrity he brought to the classroom which was so lacking in the corporate boardroom in the 1990s.

Bill and I shared several years as officers in the Academy of Accounting Historians and he followed me as president of that body – a unique record for the School of Accountancy at the University of Alabama. He served the Academy in numerous ways and had a large responsibility in setting up the Garner Centre at the University of Alabama in honour of Dean Paul Garner. This facility provides a place for visiting history researchers to study at Alabama. Bill also had a flair for historical accounting research. The two areas he will be best known for are taxation (particularly the tax affairs of America’s Presidents) and railroad accounting (with colleagues Gary Previts and Dale Flesher). Indeed, it was Bill who discovered the rich railroad archive at the Business Library at the University of Alabama. Bill enjoyed accounting history conferences and I know how much he enjoyed visiting distant parts in the company of accounting historians – despite a dislike of travelling. Although I have not seen Bill for several years due to retirement and several thousand miles of ocean, I miss his company and his sense of joy and despair on matters that interested us. He was a big man and will remain so in my memory. My thoughts are with Joni and the rest of Bill’s family.