

## Robert Henry (Bob) Parker (September 1932 — July 2016)

The Economic and  
Labour Relations Review  
2017, Vol. 28(2) 349–351  
© The Author(s) 2017  
Reprints and permissions:  
sagepub.co.uk/journalsPermissions.nav  
DOI: 10.1177/1035304617706256  
journals.sagepub.com/home/elrr



Robert Henry (Bob) Parker was born in North Walsham, Norfolk, in September 1932 and died in Exeter, Devon, in July 2016. He was one of the founders of international accounting, that branch of the academic discipline of accounting which studies how and why accounting, especially financial reporting, varies across countries. His textbook, *Comparative International Accounting*, co-authored with Chris Nobes and now in its 13th edition, remains one of the classic texts in the area (in Google Scholar, the book has been cited almost 2000 times, an unusual feat for a textbook). Bob will also be remembered as an eminent accounting historian with his specialities being biographies of eminent British and American pioneers of the accounting profession, the spread of the British accounting profession to Commonwealth countries including Australia and the early development of accounting rules and regulations in the UK.

Bob's contribution to the accounting discipline was very large. His published work in books, chapters in books and journal articles spanned accounting history, accounting theory, financial reporting and international accounting. From 1975 to 1993, he was editor, then co-editor, of *Accounting and Business Research*, which Bob built up to become an important British academic accounting journal with authors and readers from around the world. His contribution was recognised by prestigious awards from the British Accounting Association in 1996 and the American Accounting Association in 2003.

A very able obituary of Bob written by his long-time collaborator Chris Nobes appears in *Accounting and Business Research* 46(7), 2016. Chris also has a witty personal reflection about Bob in *Accounting History* 21(4), 2016. I have relied on these papers for certain particulars and dates. Rather than repeat everything that Chris has written, which rightly emphasises Bob's contribution to accounting academia in the UK, I focus instead on Bob's influence on Australian academia. Although British, Bob was in a very real sense an honorary Australian. His earliest academic appointments were at the University of Adelaide and the University of Western Australia in the 1960s. After his return to the UK in 1966, he held a series of academic positions culminating in 1976 with a Chair at the University of Exeter which he held until his retirement in 1997. However, he regularly came back to Australia and was a frequent visitor at University of New South Wales' (UNSW) School of Accounting; he also visited Deakin University in Geelong.

Among Bob's early publications was an influential book, *Readings in the Concept and Measurement of Income*, co-edited with Geoff Harcourt who first met Bob when both were at the University of Adelaide. It was first published in 1969, but there was a second edition in 1986 with Geoff Whittington as an additional editor. The book appeared at a time when inflation was becoming a serious problem in Western countries and the

accounting profession was trying to develop an acceptable response to the impact of inflation on corporate financial statements. A lengthy introductory chapter written by Bob and Geoff compares the various extant models of income measurement, dealing explicitly with the problems of inflation and changing prices. It is often regarded as the classic exposition of the issues.

At UNSW, Bob's visits were eagerly awaited by those who knew him. He would always have a project (or two) started and often completed during his stays. One of these was a textbook on consolidation accounting co-authored with Ronald Ma, then a professor at UNSW, published in 1983 with a second edition and Greg Whittred, a former UNSW colleague, as third author published in 1991. Others were sole-authored journal articles such as 'Bookkeeping barter and current cash equivalents in early New South Wales', *Abacus* 18(2), 1982; 'Regulating British corporate financial reporting in the late nineteenth century', *Accounting Business and Financial History* 1(1), 1990; and 'Accounting in the Canterbury Tales', *Accounting Auditing and Accountability Journal* 12(1), 1999. During one of these visits, Bob had the idea for what would become his edited anthology *Accounting in Australia: Historical Essays* (Garland Press, 1990). During another visit, he began a project which culminated in an anthology *Financial Reporting in the West Pacific Rim* (Routledge, 1994) co-edited with Terry Cooke. The chapter on Australia was written by Malcolm Miller, a UNSW colleague. When he was back in the UK, the inventions of the fax and email meant that Bob could easily maintain a steady stream of correspondence with us across thousands of kilometres. From such a stream of faxes and emails emerged two international accounting papers by Bob and me: 'International harmony measures of accounting policy: comparative statistical properties', *Accounting and Business Research* 29(83), 1998; and 'The influence of US GAAP on the harmony of accounting measurement policies of large companies in the UK and Australia', *Abacus* 37(3), 2001. He was a delight to work with.

Bob formed a strong relationship with Garry Carnegie at Deakin University in Geelong and published with him in accounting history, for example, 'The first Australian book on accounting: James Dimelow's practical book-keeping made easy', *Abacus* 30(1), 1994. Bob encouraged and supported Garry to launch the new international series of *Accounting History*, the journal of the Accounting History Special Interest Group of AFAANZ (the Accounting and Finance Association of Australia and New Zealand), which remains under Garry's co-editorship a very important publication outlet for accounting history researchers around the world. Bob's final two articles appear in *Accounting History*, the last being published posthumously in 21(4), 2016, entitled 'Thirteen not out: Nobes & Parker, *Comparative International Accounting*, 1981–2016'.

Bob also contributed to the Australian academy by acting as an external examiner of many higher degree – especially PhD – theses in accounting from Australian universities. To have had Bob Parker as one of your examiners was something to be proud of and to long remember.

Bob was a witty, charming, intelligent, well-read man, a passionate researcher and a writer of great aplomb. A very hard worker, he was not afraid to do menial tasks himself such as laboriously preparing the lengthy indices to several of his books. In addition to accounting, he could discuss with ease such diverse topics as films, English literature, politics, opera, Chaucer, European and Australian history, the explorer Mathew Flinders

or even the cat that accompanied Flinders on his voyages (his name was 'Trim'). Bob had a remarkable and infectious dynamism. To illustrate, I first met Bob in early 1981 shortly after his arrival from the UK. We met in a car park outside the School of Accounting at UNSW. Within moments of our meeting, he began talking animatedly to me about Watts and Zimmerman's 'Market for excuses' article, at the time a controversial and provocative essay published in 1979 in *The Accounting Review*. Then and there, as we walked from the car park to his new office, he analysed the paper succinctly and expressed views which I also held about the paper. Here was someone that I could really relate to! In short, Bob was a most interesting and refreshing person to have around an academic department. He became a valued mentor to many, including me.

Bob is survived by his wife of 60 years Agnelle, his children Michael and Theresa and his granddaughter Carina. Theresa and Carina live in Perth, Western Australia, so Bob has left us with a lasting legacy in that respect also.

Farewell, Bob! Thanks for the memories and for your enormous contribution to our discipline.

### **Acknowledgements**

I acknowledge helpful comments of Garry Carnegie, Malcolm Miller, Geoff Harcourt and Theresa Parker.

Richard D. Morris  
*UNSW Sydney, Australia*