

## Anthony Hopwood (1944-2010)

Peter Miller

Over twenty years ago, in the introduction to a collection of his papers enigmatically titled *Accounting from the Outside*, Anthony Hopwood remarked that the full development of a more European tradition of inquiry would emerge from a younger group of scholars. He was thinking ahead, as always, and reflecting on his initial training in the UK at the London School of Economics and Political Science in the early 1960s, and his move across the Atlantic to the Graduate School of Business at the University of Chicago in 1965. He had in mind, too, his return to the UK in 1970, his move to Manchester Business School, and his subsequent encounter with what he always affectionately termed the Scandinavian tradition of research.

Anthony's remarkable talent was to link up and learn from these very different approaches to research, including the multiple and diverse traditions found within Europe. He worked at the margins of each, borrowing yet crafting something new, and always with immense respect for variation in accounting practices and nuances of local meanings. He looked forward optimistically to the opening up of yet further new areas and types of enquiry, although he was acutely aware of the tensions that can arise as different traditions and approaches jostle with, rather than learn from each other. Anthony's most enduring professional legacy is to have left us with a set of writings, institutions and forums within which we may carry forward his fundamental commitment to the highest quality interdisciplinary research and engagement with practice. The sad difference caused by his passing means that we now have to do that without his physical presence, and

without the infectious excitement and enthusiasm he managed to convey in all his activities.

Anthony is probably best known within academic circles for his founding position as Editor in Chief of the journal *Accounting, Organizations and Society*, a position he held from 1976 to 2009. The journal has had an incalculable impact on accounting research of all types, and his insight in starting such a project while only in his early 30s is a reminder to us all of what can be accomplished. But AOS was only one of his many inventions and innovations. Anthony also miraculously made the time to found the European Accounting Association, and to contribute to the creation and development of many other entities which now benefit so many, including the *European Accounting Review*, the European Institute of Advanced Studies in Management, and various forums for doctoral education and research.

As so many of us are aware, often through personal contact, Anthony changed the way we think about accounting. He dedicated most of his professional life to showing that accounting was not a neutral technical endeavour, that it was much more than bookkeeping, and that it impacts on our lives in a multitude of ways that had been largely neglected. Whether in the form of budgeting, costing, performance assessment, investment appraisal, or international accounting standards, his overall message was the same: accounting shapes our daily lives, whether we like it or not, and to understand it properly requires analysis of the contexts in which they take place. These contexts might be the organisations, such as manufacturing firms or hospitals, in which people

work. They might be the wider institutional and regulatory contexts, such as the panoply of professional and oversight bodies that impinge increasingly on our lives in both the private and the public sector. And they might be the ideas and ideologies that carve out roles for accounting, whether highly general ones such as the idea of the market, or more specific ones such as the notions of efficiency or competitiveness. Not since Max Weber had argued in the early decades of the twentieth century for a link between the development of accounting and the development of capitalism had the importance of understanding the roles of accounting in organisations and society been so consistently demonstrated. At a time when the troubles of our financial institutions, calculations and systems are so much in the spotlight, his passing is particularly poignant.

Anthony had no time for simplified models that sucked the life out of organisations and institutions, and that were unrecognisable to those that inhabited them. Equally, he defended unflinchingly the importance of drawing on the full range of social sciences to understand accounting. He drew initially on social psychology and the sociology of small groups to understand budgeting practices. Subsequently, he drew on institutional theory and political theory to understand the wider contexts of accounting. And he even ventured, in his later writings, into the realms of so-called 'postmodernism' in order to better understand the discursive and ideological contexts of accounting.

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## Anthony Hopwood (cont'd)

He knew that some sneered at this diversity. But he delighted in it, and defended absolutely the importance of interdisciplinary approaches to accounting, at a time when such values were, and indeed still are, widely trumpeted but little observed.

Now, at least within the discipline of accounting, it seems obvious that we should pay attention to the contexts and roles of accounting. This is typically the case with major innovations. But, when Anthony first suggested it, there was nothing self-evident about the proposition. For what it meant was that accounting researchers should study actual people in real organisations, something radically novel in the early 1970s. Right from the word go, Anthony showed how far ahead of others he was, and how interested he was in the reality of organisational and social life.

On completing his undergraduate studies at the London School of Economics and Political Science, Anthony set off in 1965 as a Fulbright Scholar to the Graduate School of Business at Chicago. There, following his MBA, he dismayed some of his accounting professors by suggesting that the motivational and organisational context in which accounting information was used could produce either productive or dysfunctional reactions in managers, and, in fact, cause the accounting data themselves to be distorted. Furthermore, he proposed a dissertation which would test hypotheses derived from psychological and sociological theories of organisational functioning in a real-world setting. The idea that someone doing a PhD in Accounting at the University of Chicago in the late 1960s would deviate either from traditional accounting lore or from fundamental neoclassical economic theory was heresy of a high order. Moreover, that he would be anywhere near a shop

floor, let alone a blast furnace, was incongruous to say the least. However, supported by Professor L. Richard Hoffman, a behavioural scientist, over the objections of senior accounting faculty, Anthony's proposal was accepted. In typical fashion, Anthony stretched himself to learn new (to him) techniques of interviewing, questionnaire and scale construction, and non-parametric statistics, which he used in stimulating ways to test his hypotheses.

To conduct his research, Anthony obtained access to a major steel mill some twenty or so miles from downtown Chicago, in the agonisingly depressed town of Gary, Indiana. There, he was to become an anthropologist of sorts, something he encouraged many others to do in later years. "You're in the jungle now", he was told by one of his early shop floor contacts. Working on the night shift, he burnt a hole in his jacket in the blast furnace, something he viewed as an initiation of sorts. His interviews were so penetrating that he was greeted on one occasion by the workers with, "Here comes the shrink again." The notion that Accountant Anthony was mistaken for a psychologist shook up even him.

One of Anthony's enduring talents was making connections that others failed to spot. By drawing on social psychology and the sociology of group dynamics in his doctoral research, he showed that something as apparently technical as the setting of a budget was a complex behavioural phenomenon. He pointed out what many accounting researchers had preferred to ignore, but which practicing managers knew only too well: that decision makers are human, that their goals and those of the organisation may differ, and that the setting of a budget or the proposing of an investment are intensely political bargaining processes. This took ac-

counting research in a completely new direction, and spawned a vast literature which has since been called 'behavioural accounting'.

The output of his doctoral research was published as *An Accounting System and Managerial Behaviour* in 1973, although the strictures of doctoral research at the University of Chicago then required that it be purged of much of the more exploratory and descriptive material, to be supplanted by the complexities of nonparametric statistics and other more structured methodologies. His subsequent book *Accounting and Human Behaviour*, published in 1974 following his return to the UK in 1970, took the analysis much further. The vibrant research community which he found at Manchester Business School when he arrived there, which celebrated its links to the disciplines of anthropology and sociology, provided a conducive environment for extending his interest in the organisational and social contexts of accounting.

As others caught up, so Anthony moved on, as he often did, both intellectually and institutionally. Following a stint at London Business School, he spent the period 1985 to 1995 at the London School of Economics, as Ernst & Young Professor of International Accounting and Financial Management, where he cemented his long-standing association with Michael Bromwich. His academic and professional interests shifted with him. This time, he focussed his attention increasingly on the social and institutional contexts in which accounting operates. Again, Anthony's arguments were precocious yet simple.

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Anthony Hopwood (cont'd)

If accounting takes place in both organisational and social contexts, then issues of legitimacy, ideology, power and politics have to be taken into account. In one of his seminal papers, he spoke of the “enormous and largely uncharted complexity” that researchers and regulators alike faced. If counting and accounting are at the heart of so much that we see and do, whether in the private sector or increasingly in public services, then those that research and teach accounting need to pay close attention to such matters, he argued.

He moved to Saïd Business School, Oxford, in 1995, and in 1999 was appointed Dean, a position he held until October 2006. There, he was fond of saying that “Business is so interesting, and most business schools are so boring”. This was paired with his vision of an “intelligent” business school for Oxford. Such phrases needled some, perhaps elsewhere, and Anthony was clearly not unaware of that. But he never shied away from such challenges and controversy. And he proudly displayed in his vast Dean’s office within the new building for the Business School, which he had taken such a

deep interest in designing, the marvellous and much treasured ‘Red and Blue’ De Stijl Chair. As visitors walked in the door, they realised quickly that this was no ordinary accounting professor, and no ordinary Business School Dean.

Anthony’s achievements did not go unrecognised. He notched up five honorary doctorates from European universities, and was showered with countless awards, including the Leadership Award of the European Accounting Association, being elected to the USA’s Accounting Hall of Fame, and being voted Distinguished Academic of the Year by the British Accounting Association. Perhaps the most telling is his receipt of two Lifetime Achievements Awards from the American Accounting Association. The first non-American ever to receive such an honour, the receipt of two awards for one lifetime’s work, and an unkindly and prematurely foreshortened one at that, conveys something of the scale of his accomplishments.

Anthony was a passionate defender of intellectual enquiry and diversity, something that is particularly important and challenging in contexts where

such values are not always shared. Most recently, he wrote about the dangers of careerism, over-specialization, and an inward-looking approach to accounting and management education. He was also highly critical of the increasing pre-occupation with research rankings, and the crude quantification that this often depends on in some countries.

Since stepping down as Dean of Saïd Business School, Anthony once again moved on. He devoted much of his time and energy in the last few years to his work as Chairman of the Prince’s Foundation for the Built Environment, work that he found deeply rewarding.

Anthony is survived by his wife Caryl, his two sons Justin and Mark, and his five grandchildren. Our thoughts are with them, as they come to terms with his passing.

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