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Obituary

Anthony G. Hopwood, 1944–2010

Many readers of this journal will already have heard the sad news that Anthony Hopwood died on 8th May, following a long and courageous battle with cancer. With his passing, the accounting community has been deprived of a truly outstanding figure, and many of us feel a deep sense of loss. The news of his passing is still too fresh to allow the sort of careful retrospective that his unique contribution merits. One thing is clear, however. Anthony would have been taken aback at the depth and scale of the tributes that have already been paid to him. At an event held in his honour just over a year ago, and attended by a hundred or so people, he was visibly overwhelmed by the willingness of so many people to travel hundreds and even thousands of miles to celebrate his contribution to the discipline. But, even if a comprehensive assessment is premature, we can at least identify some of the coordinates of a remarkable and inspiring life. A life dedicated largely to showing that accounting matters, that it is interesting, and that it requires the full panoply of the social sciences if it is to be adequately understood.

Anthony was driven by the most profound fascination with accounting, and with business more generally. In recent years, he was fond of saying, somewhat provocatively, 'Business is so interesting, and most business schools are so boring'. His vision for Saïd Business School was to alter that, as he had altered agendas in so many other places previously. He called for an examination of accounting 'from the outside', the title he gave to a collection of his papers published just over two decades ago. This was important to him, the retaining of a certain distance from those doing and seeking to reform accounting, while also achieving sufficient proximity to understand and analyse accounting in action, and in context.

In a further typically enigmatic phrase, he spoke of 'accounting becoming what is was not'. By this he meant simply that accounting changes, but sometimes to an extent and in ways that make new forms of accounting deeply unfamiliar, and consequently contested. One might in fact use this phrase to describe Anthony's own career. For he never stood still long, either intellectually or institutionally. Born into a working-class family in the Staffordshire 'potteries', Anthony was the first of his family to go to university. And, even then, he was not one for a conventional path. Having started off studying 'double mathematics' – as it was called – and physics in the Lower Sixth form, he decided that was not for him, and did the rare thing of going back a year to restart his Sixth Form studies, this time moving towards the social sciences by including economics and politics. This put him on the path that he followed for the rest of his career. Equally importantly, if somewhat ironically given his later career, he declined the advice of his headmaster to go to Oxford or Cambridge, opting instead for what he viewed as the less elitist environment of the London School of Economics and Political Science.

Anthony's subsequent career tells us much about the changing position of accounting within the social sciences across the last half century or so. He set off across the Atlantic on the Queen Mary in 1965 as a Fulbright scholar to the graduate school of business at the University of Chicago. There, having taken Paul Goodman's course on organization theory, he made the then heretical decision for Chicago of dropping finance as an area of study, and picking up instead behavioural science. Working with Dick Hoffman, who had then only recently arrived at Chicago from Michigan, it was initially presumed that he would conduct a laboratory experiment. But, according to his own description, a trial run, involving a group of fellow doctoral students including Ray Ball and Ross Watts, was a farce. His reasoning was that such individuals were too intelligent to take seriously the artificial environment created by the experimental setting. Turning his back on the artificial laboratory, he opted instead for a real 'laboratory': the Inland Steel Company based in the deprived town of Gary, Indiana. There, he became an anthropologist of sorts, something he was later to urge others to do. By drawing on social psychology and the sociology of group dynamics, he showed that something as apparently technical as the setting of a budget was a complex behavioural phenomenon. This took accounting research in a completely new direction, and spawned a vast literature which has since been called 'behavioural accounting'.

But this was not enough for Anthony. Having married his life-long companion Caryl in 1967, he moved back to the UK in 1970, and to Manchester Business School. There, he encountered a vibrant research community that celebrated its links to the disciplines of anthropology and sociology. This took him away from the more individualistic and social psychological approaches to organizations that were familiar to him from his time at Chicago. After a short, and not entirely happy, spell at the Administrative Staff College at Henley, he moved to the then Oxford Centre for Management Studies. There, he put together a talented and interdisciplinary team of researchers, which was to provide much of the inspiration for his many, now seminal, papers published in the late 1970s and early 1980s, which took accounting research fully into the realm of social and institutional analysis. In 1978, he moved to London Business School, where he remained for seven years, followed by a decade at the London School of Economics and Political Science, as Ernst and Young Professor of International Accounting and Financial Management. In 1995, he returned to Oxford as Professor of Management Studies, and in 1999 was named Dean of Oxford's Saïd Business School, a post he held for seven years.

Anthony's inventive impulse was not confined to intellectual innovation. Working with Jake Birnberg on editing the *Behavioural Accounting Newsletter* in the early 1970s, he came to the view that a new journal in the area was needed. So found one he did, at a time when such an initiative was viewed as very specialist and risky. And he had the foresight to name it *Accounting, Organizations and Society*, rather than the more favoured proposal of *Journal of Behavioural and Social Accounting*. His reasoning was that this would have been too constraining. He wanted to focus instead on what the area might become, rather than what it was at the time. The aim was ambitious, if simple: to create a journal that would help understand the interrelationships between accounting, organizations and society. That he succeeded in his aspiration is remarkable and unprecedented. Much as he disliked crude metrics and rankings, to have established in a matter of just a few years a journal that was viewed in North America as one of the top research outlets must surely have pleased Anthony, particularly as its mission differed so profoundly from the other journals jostling for the top places.

For many, this would have been more than enough for one lifetime. But Anthony's inventiveness included institutional innovation. Most notably, in 1977 he was the principal founder of the European Accounting Association. At that time, accounting academics in Europe did not cross national boundaries, either in their research or their professional interactions. The French didn't know the Germans, the Germans didn't know the Italians, the Italians didn't know the Swedes, and so on. Over three decades later, it is easy to forget that, in the early 1970s, Europe was still emerging from the aftermath of the Second World War, with all the national antagonisms that it had created. But the problems of cooperation were compounded by the strongly hierarchical culture that prevailed then, and still does, in some national academic communities. The end result – a vibrant organization that respects local intellectual and professional traditions, while facilitating the exchange of knowledge – is a further testament to Anthony's foresight and perseverance through often difficult times, and one that supports and benefits accounting researchers irrespective of their intellectual tastes.

These outstanding achievements have of course been recognised by very many awards. In 1998, he received the British Accounting Association's Distinguished Academic Award. In 2001 and 2008, he was given Lifetime Achievement Awards by sections of the American Accounting Association. In 2005, he was the recipient of the Leadership award of the European Accounting Association, and in 2006 he served as the Presidential Scholar of the American Accounting Association. He was elected to the USA's Accounting Hall of Fame in 2008, and also received the American Accounting Association's 2008 Notable Contribution to the Management Accounting Literature Award. An award for academic leadership was created in his name by the European Accounting Association, and awarded for the first time in 2009. In addition, he notched up five honorary doctorates from universities in Denmark, Finland, Italy, Sweden and the United Kingdom.

Such a record is deeply humbling. And yet it somehow still fails to do justice to Anthony's contribution to the discipline. What strikes one when reading the numerous tributes that have been paid to Anthony already is how personal they are, how so many people can recount meetings, conversations and communications with him that were hugely influential in their thinking and subsequent work. Anthony inspired a vast number of people, including those with whom he had disagreements. He had a remarkable and generous talent for identifying and linking up research questions and researchers. And he retained his inventiveness throughout his career. When appointed to a Chair at Oxford, he delighted in recounting how part of his official title was "student" (Fellow) of ChristChurch College. This is how he always saw himself, and what he expected of others. To achieve this, respect for the diversity of knowledge was absolute for Anthony, even though he knew that some sneered at his enthusiasm for intellectual innovation and novel approaches. In recent years, he railed against intolerance of difference and diversity. He spoke openly and bluntly of narrow mindedness, of a blinkered confidence in very particular beliefs touted as truths, and of fears of offending the academic establishment. Real intellectual development for him was profoundly dependent on the existence of differences, and respect for them. Echoing one of his favourite phrases, he argued that if knowledge is to change, it has to become what it was not. And to do this, it needs to be able to draw on a range of different knowledges, often ones at the very margins of the subject. Our greatest tribute to Anthony would be to respect this wish.

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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