



2002 Lifetime Contribution to Management Accounting Award Winner – William W. Cooper

William Wager Cooper had been a catalyst of change on a world-wide basis for more than 50 years: in his research, with his inspired teaching, as an editor for many periodicals, and as a consultant to both private, governmental and public institutions. A prodigious author, his writings often focused on quantitative and creative approaches to management. Equally important had been his contributions to management education as noted in Ford and Carnegie Foundation reports. Working with others, he had authored 17 books and over 450 articles, including ones with Hall of Fame members Robert Trueblood, Eric Kohler, and Yuji Ijiri. With his long-time collaborator, the mathematician Abraham Charnes, he was known everywhere as "Mr. Linear Programming," partly because, together, they developed whole new areas of use and research such as "goal programming," "chance constrained programming," and more recently, "data envelopment analysis."

Cooper was born in Birmingham, Alabama on July 23, 1914. His father was a bookkeeper and later a distributor for Anheuser-Busch. When he was three years old, the family moved to Chicago where his father owned a chain of gasoline stations that he lost in the Great Depression. While hitchhiking to a golf course one day, he met Hall of Fame member, Eric Kohler, who thereafter became his life-long mentor. This included a loan of funds which enabled him to start a non-degree track at the University of Chicago. He quickly learned to like the academic atmosphere and soon took the college entrance examinations, intending to become a physical chemist because that seemed to offer the best chance of a job. At about this time Kohler, then a principal with Arthur Andersen & Co., asked him to look over the mathematics used in a patent infringement suit in which Andersen had been retained by the defendant. He found errors in the mathematics used by the plaintiff's engineers, and Andersen hired him full-time in the summer and part-time during the school year. This awakened his interest in accounting, and so he changed his major from chemistry to economics at the University of Chicago, and Kohler helped him to learn accounting. He graduated Phi Beta Kappa in economics in 1938.

Kohler had by then left Andersen and assumed the position of Controller for the Tennessee Valley Authority. Kohler brought him to the TVA to head up work on "procedural auditing" (what would now be called "performance auditing") as well as to advise Kohler on the mathematics of cost allocation and other disputed matters in which the TVA was involved. This included helping Kohler to prepare testimony on these and other matters to be investigated by a Joint House-Senate Investigation Committee. Most of the work was completed by mid-1940, so he left to become a Ph.D. candidate at Columbia University where he had been awarded a doctoral fellowship in the School of Business. After passing his "prelims" in 1942, he again left academia to join the Division of Statistical Standards at the U. S. Bureau of Budget (now the OMB) where, as part of the U. S. war effort, he was placed in charge of coordinating all of the Federal Government's accounting and accounting-related statistics programs. By late 1944, with the war coming to an end, he left to teach at the University of Chicago.

In 1946, he returned to Washington to chair a committee to decide the fate of various war-time programs in financial statistics. He then transferred to Carnegie Institute of Technology (now Carnegie-Mellon University) where he helped found, first, the Graduate School of Industrial Administration and, later, the School of Urban and Public Affairs. There was time out, however, to develop the "end-use" audits that Kohler wanted to institute as Comptroller of the Marshall Plan. In 1976, after 30 years at CMU, he went to the Harvard Business School to help reorient their doctoral programs while holding the chair in accounting named for Hall of Fame member Arthur Lowes Dickinson. This task completed, in 1980, he went to the University of Texas where he was initially appointed Professor of Management, Accounting and Management Science, and Information Systems. He was the Foster Parker Professor of Finance and Management (Emeritus) and the Nadya Kozmetsky Scott Centennial Fellow in the Institute for Constructive Capitalism.

He had been awarded honorary Doctor of Science degrees by The Ohio State University, Carnegie-Mellon University, and was awarded the degree of *doctor honoris causae* by the University of Alicante in Spain. In 1945, he received an award for the most valuable article on accounting, the first ever awarded by the American Institute of Accountants (now the AICPA). A fellow of the Econometric Society, he was the founding president of the Institute of Management Sciences, and he was also president of the Accounting Researchers International Association. He was the Director of Publications for the American Accounting Association. In 1990, he was named an Outstanding Accounting Educator by the same organization. He was Visiting International Lecturer for the AAA, traveling abroad in 1986 to lecture on accounting topics and visit with scholars in Latin America. In 1982, he was co-recipient of the John Von Neumann Theory Medal, jointly awarded by the Operations Research Society of America and the Institute of Management Sciences. In 1988, he received the Distinguished Service to Auditing Award from the Auditing Section of the AAA as well as an award for serving as the founding editor of *Auditing, A Journal of Practice and Theory*. He had also received three McKinsey Foundation Awards for the most valuable article of the year on a management topic, and he had been a consultant to more than 200 institutions including the Marshall Plan, the U.S. General Accounting Office, UNESCO, and others. He believed that one of his greatest contributions was keeping his student, Hall of Fame member Yuji Ijiri, in accounting when he was almost ready to switch disciplines under the influence of Nobel Laureate in Economics, Herbert A. Simon. His wife Ruth, always his teammate, was a lawyer who practiced actively as a member of the bar for over 30 years in Pittsburgh.

He was the fifty-fifth member of the Accounting Hall of Fame. William Wager Cooper died on June 20, 2012 at age 97.