



2003 Lifetime Contribution to Management Accounting Award Winner – Robert N. Anthony

The son of Charles H. and Grace Newton Anthony was born on September 6, 1916, in Orange, Massachusetts. His family directly descended from those who came over on the Mayflower.

He received a bachelor's degree in 1938 from Colby College where he was a member of the honorary societies of Phi Beta Kappa (1938) and Pi Gamma Mu (1938). He went on to receive a master's degree (1940) and a doctoral degree (1952) from Harvard University.

He joined the Harvard Business School in 1940, and, except for leaves of absences, was on the faculty until his retirement in 1983 as the Ross Graham Walker Professor of Management Control Emeritus. He was a member of the original faculty (1957-58) of the Management Development Institute (IMEDE), Lausanne, and a member of its advisory committee for 20 years (1961-81). He also helped organize the Indonesia Management Development Institute (IPMI) and had been a member of its international advisory committee since 1983.

A prolific writer, he authored over 100 articles and 27 books. His textbook *Management Accounting: Text and Cases* (1956), now in its seventh edition, was the first text and casebook on this subject. James S. Reece became a joint author with the 5th edition in 1975. The title was changed to *Accounting: Text and Cases* beginning with the 6th edition in 1979. Among other books Anthony authored are: *Essentials of Accounting* (1964), the first programmed text in accounting; *Planning and Control Systems: A Framework for Analysis* (1965); and *Management Control Systems* with John Dearden and Richard F. Vancil (1965). He was consulting editor for publisher Richard D. Irwin's William J. Graham Series in Accounting (1969-82) and the Robert N. Anthony/William J. Graham Series in Accounting (1982-84). He also served as a member of the board of editors of the *Harvard Business Review* (1947-60), and as a member of the editorial board of the *Journal of Machine Accounting* (1958-60), and *Management International* (1961-68).

He was active in government, business, and nonprofit organizations. In 1965-68, he was Assistant Secretary of Defense, Controller, and as such was responsible for preparing and defending budgets of this, the largest organization in the free world. He developed new management control systems for the Department of Defense. Among his many other government activities, he was a consultant to the Cost Accounting Standards Board (1971-80), a member of the Comptroller General's Educator Advisory Committee (1973-87), a member of the Federal Trade Commission's Advisory Committee on Line-of-Business Reporting (1974-78), a member of the Audit Committee of the City of New York (1977-85), and an advisor to the President's Private Sector Survey on Cost Control (1982-83). In World War II he was an officer in the Navy Supply Corps, with the final rank of Lt. Commander, USNR. He was the elected Town Auditor of Waterville Valley, New Hampshire in 1976.

Among his business activities, he was controller and director of Anthony Motor Co., Inc. (1947-54), president of Management Analysis Center, Inc. (1955-65), and trustee of Logistics Management

Institute (1964-65) and Lexington Savings Bank (1965). He also served as a director of The Carborundum Company (1971-78) and Warnaco, Inc. (1972-86) and as chairman (1973-78) and member (1974-86) of their respective Audit Committees. In addition, he had been a consultant to over 25 companies including AT&T, Chemical Bank, General Mills, General Motors, and Union Pacific Railroad.

His involvement in nonprofit organizations included affiliation with Colby College in several capacities including Trustee (1959-74; 1975-83), chairman, Board of Trustees (1978-83), and chairman, Audit Committee (1983-present). He was Trustee and Chairman of the Trustee Finance Committee of Dartmouth-Hitchcock Medical Center.

He had been very active in professional organizations. He served as President (1973-74) and Vice President (1958-59) of the AAA and as a member of its Executive Committee (1972-76). He served on the Leasing Committee (1960-62) and the Cost Concepts Committee (1969-71) of the AICPA. He also served as chairman of the AICPA's Project Advisory Committee for *Accounting Research Study No. 4 "Reporting of Leases in Financial Statements"* authored by John H. Myers. He was a member of the FASB's Task Force on Non-business Accounting (1981-85), and since 1974 was a member of its Task Force on Basic Concepts. An active member of the NAA for over 40 years, he had served as a member of the Statement Promulgation Subcommittee (1983-85) and chairman of the Basic Cost Concepts Subcommittee (1969-72). In 1984 he was re-appointed to the NAA's Management Accounting Practices Committee after having served on that committee from 1968 to 1972. He became Emeritus Life Associate of the NAA in 1986.

His distinguished career brought him many awards and honors. He received an honorary Master of Arts degree (1959) and Doctor of Humane Letters degree (1963) from his undergraduate alma mater, Colby College. He also received Colby College's Marriner Distinguished Service Award in 1985. In 1967 he received the Distinguished Leadership Award from the AGA, and in 1968 he received the Distinguished Public Service Medal from the U.S. Department of Defense. He was the recipient of the Meritorious Service Award granted by the Executive Office of the President, Price Commission (1973). He was selected in 1978 as an honorary member of Beta Alpha Psi (Utah State University), and in 1985 he was recognized as Accountant of the Year by Beta Alpha Psi. He received the Distinguished Service Award of the Harvard Business School Association in 1987 and the Outstanding Accounting Educator Award of the AAA in 1989.

On August 4, 1973, he married Katherine Worley. He had two children from his first marriage to the former Gretchen Lynch. During his leisure time he enjoyed mountain climbing and snow skiing. Robert Newton Anthony died on December 1, 2006 at age 90.