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DR. S. PAUL GARNER

ACCOUNTING HISTORY HOBBIES PAUL GARNER'S FOREIGN TRAVELS

by
Dale L. Flesher

Dr. S. Paul Garner, a life member of the Academy of Accounting Historians, has a hobby that most people only dream about: traveling to accounting-related meetings throughout the world. At the age of 71, Paul is nowhere near ending his travels. This year he plans to visit Brazil, Chile and Peru. In fact, if accounting history is being discussed at a meeting anywhere in the world, Dr. Garner will probably be in attendance.

While most individuals have hobbies along the lines of stamp or coin collecting, Garner, for the last 30 years, has spent a considerable amount of time and money traveling around the globe as the University of Alabama's ambassador to the world. He has served as a delegate to international congresses, conferences, seminars and workshops. He has represented a number of organizations and agencies such as the U.S. State Department, AICPA and the American Assembly of Collegiate Schools of Business. In addition, he has lectured before groups of accountants in over 75 countries and has visited over 500 college and university campuses throughout the world. In most of his travels, Professor Garner is accompanied by his lovely wife, Ruth.

Although he is retired from full-time teaching, Garner continues to be a leading authority in international accounting and accounting history circles. His work in international accounting and accounting history, he said, "enables me to travel anywhere at anytime and be on business. That's my motto." Every trip results in some historical tidbit that Paul can either use in his own research or pass along to a colleague.

Paul's travels started back in 1950 when he was elected president of the American Accounting Association. During his tenure as president, he strived to be a public relations representative of the University of Alabama nationwide. As a result, he asked for and got a reduction in his teaching load in order to devote more time to travel.

When informed that the University did not have funds available for travel, Garner decided to "make an investment in the future" and spend his own money to finance the trips. In his first year alone, he traveled more than 70,000 miles and visited more than 30 schools across the country.

Continued

Continued From Page 3

Professor Garner has not regretted that initial decision. One aspect of Garner's travels which has brought great joy is the opportunity to see former students and associates who have excelled in the business world.

"I don't go anywhere now where I don't meet up with some person I know one way or another." At one conference, he said, "I was introducing all these Alabama alumni around to other people and one fellow from Illinois said, 'It seems like everybody here's from Alabama,' and for a while it did."

Another benefit from Garner's travels has been the opportunity to make thousands of friends worldwide. In order to keep track of everyone, Garner has developed a double indexed filing system of approximately 6,000 names and addresses. This gives him the ability to call on people around the world. Because of their foreign travels, the Garners are host to foreign dignitaries from around the world whom they have met on previous trips. Indeed, a visit to the Garner home is an international experience.

With so many friends around the globe, it is not surprising that Garner's postage bill is substantial—\$1,200 last year. A part-time secretary assists Professor Garner with his correspondence.

Reflecting on his past travels, Garner points to his tenure as president of the American Assembly of Collegiate Schools of Business, which accredits business schools and is charged with upholding standards, as one of his most rewarding experiences. In addition, he has served as an officer of virtually every U.S. accounting organization and a member of almost every accounting group in the free world.

A decade has passed since Dr. Paul Garner retired as dean of the University of Alabama's College of Business Administration but he remains one of the best-known business academics in Europe, America, and the Orient. His extensive traveling has allowed him to visit and meet people around the world. Dr. Garner is to be admired for his work in the international arena and his service to the accounting profession. The University of Alabama is indeed fortunate to have a man of Dr. Garner's stature representing them as an ambassador of goodwill and the Academy is fortunate to have such a gentleman as one of its founders.



ANNUAL MEETING IN NEW ORLEANS

The annual trustees' meeting and the annual business meeting of the Academy will be held on Monday, August 22 at the Monte Leone Hotel in New Orleans. The Academy annual meetings are held in conjunction with that of the American Accounting Association (but at a different hotel). The trustees of the Academy will hold a breakfast meeting at 7:30 a.m. on the 22nd. The regular business meeting will begin at 9:30. All members of the Academy who plan to be in New Orleans should plan to attend the 9:30 meeting.

WILDMAN MONOGRAPH AVAILABLE FROM DH&S

A few years ago, Academy members received a monograph authored by Gary Previts and Richard Taylor on the subject of John Raymond Wildman. Robert L. Steele from the New York office of DH&S now writes that he has a supply of the monographs remaining and that he will make them available to interested members of the Academy. Requests should be addressed to:

Robert L. Steele
Deloitte Haskins & Sells Foundation
1114 Avenue of the Americas
New York, NY 10036

STRATHCLYDE CONVERGENCIES PUBLICATIONS

DAR Forrester informs us that the Scottish publishing house of Strathclyde Convergencies has published two new titles of interest to accounting historians. The first is the three volume work of Marcel Mommen entitled *Le Plan Comptable International*. All volumes are available only in French. The total price for all three volumes is US \$42.

The other publication which has been released is in English and is entitled *Frank Sewell Bray, Master Accountant*. This is essentially a readings book with chapters authored by various accountants from around the world. Forrester is the editor. The price is US \$15.

Those interested in purchasing these or other Strathclyde Convergencies books can write to Forrester at: 15, Spence Street, Glasgow G20 Scotland.