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## History and human nature

Leonard Spacek

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*Leonard Spacek, Former Chairman*  
ARTHUR ANDERSEN & CO.

## **HISTORY AND HUMAN NATURE**

I now understand why Bill Peterson, former Florida State football coach, in accepting membership in the Florida Hall of Fame is reported to have said, "I am very appreciative of being inducted." The instinctive reaction to being so selected is to defend what one has done.

I accept this Award from you, Mr. President, and the members of this Association, but in particular from the Board and Faculty Committee of Ohio State University. To me, this is a high compliment from a body of dedicated women and men. After a lifetime in the accounting profession, I now realize that the academic community is the only continuing arm for progress that we have in the profession. I did not always hold this viewpoint. It is probably the only change in my appraisal of the profession that I have made in nearly 50 years. The reason I never gave adequate weight before to the academic force in the profession, was because I could not bring myself to believe that the academic community was the only coordinated, continuing force, from generation to generation, for advancement in the profession. By comparison, we in practice were and are inclined to accept as true the saying "that one man can make a vast difference for evil, but he cannot make much of a difference for good." Yet, a philosophical friend told me that while this view is a melancholy truth of history and human nature, the public is still unwilling to accept it as it, i.e. the public, naively continues to hope for a "Great Deliverer."

Professor Burns was kind enough to tell me that the presentation of this Award was to precede breakfast and that only a few minutes of acceptance would be in order. Had I not been forewarned, I had in mind to chisel in stone a few last descriptive comments on the lack of proficiency in the profession and in the retrogressive governmental regulations that are preventing fair accountability. Now,

Leonard Spacek became the thirty-fifth inductee to the Accounting Hall of Fame during ceremonies at the Ohio State Alumni breakfast on August 19th in Tucson. This acceptance speech is one of the few public pronouncements by Mr. Spacek since his retirement in 1973.

however, I will use the additional minute I have left to record one thought. A thought which I hope will encourage all those young so-called crusaders whom you, ladies and gentlemen, have molded in your classrooms and who have already joined the practicing arm of the profession or are yet to come into it. They will in true David-Goliath style hurl themselves against the stone wall of professional apathy and political government regulation until they too will have used up their available life span and then ask themselves—"for what purpose?" I ask them to remember that reliance on "evolution" as a means for change is a law of nature and for nature only. For man, reliance on evolutionary change for progress is an environment that spawns revolutions and invites irresponsible governmental edicts. These in turn trigger haphazard change—usually mislabeled as "advancement" in accounting as well as in civilization. I say to these young individual crusaders never leave to evolutionary change or government edicts the job of achieving the professional standards that are so badly needed by the suffering public. Such a course leaves progress to changes by revolution with all the attendant damage that revolution entails to the accounting profession or to any other of life's pursuits. My conclusion and my challenge to the future practicing accountant is to prove that the public is right in the valuation of individual effort and that each individual has a shot at being the Great Deliverer. The free-thinking, competent, practicing, individual accountant can and does make a mighty force for good. That force can counteract all the evil that is perpetrated by the apathy of other individuals, or groups, or by the everlasting mediocrity of most regulatory government personnel. Let it never be said that individual effort will not benefit the public which we are all dedicated to serve.

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