



The Canadian
Accounting
Hall of Fame

Le Temple
de la renommée comptable
du Canada

Haim Falk – inducted 2023



Haim Falk was born in Berlin, Germany, in 1929. At a young age he was sent by his parents to live with relatives in what was then the Palestinian E.I. (British Mandate); both parents perished during the Holocaust. In addition to this tragedy, Haim fought in Israel's War of Independence and lost a leg in an Egyptian air raid. Despite these traumatic events, he pursued a course of higher learning, earning

undergraduate, MBA and PhD degrees from Hebrew University, the last in 1971. In 1963 he was licensed as a CPA in Israel and worked in one of the largest accounting firms in Israel (Haft and Haft), and in 1989 he became a CGA in Ontario.

In 1972 Haim moved with his family to Indiana University and then, in 1975 moved to Canada, to take up a position as Associate Professor in the Faculty of Management at McGill University; in 1980 he became a Professor at that University. From 1982-1986 he was a Professor at the University of Calgary. In 1986 he joined McMaster to occupy the Distinguished Professorial Chair in Accounting for seven years, before moving to Rutgers University in New Jersey for nine years. From 2000 until his retirement, at the age of 80, he was a professor in the Technion, Israel. He then pioneered the accounting field in the Israeli Open University. From 2005 to 2010 he was a Professor at The College of Judea and Samaria in Ariel, Israel. While holding these positions he was also a Visiting Professor or Visiting Scholar at universities on four continents.

In each of the foregoing positions, Haim performed all of the customary teaching and research responsibilities. The Web of Science database credits Haim with 26 publications in major research journals, between 1969 and 2013. The Google Scholar database, which casts a wider net and includes both published and unpublished papers, credits Haim with more than 60 research contributions covering a very broad range of topics.

However, the focus of this recognition is his extraordinary achievement, as the Founding Editor of *Contemporary Accounting Research*, or *CAR*, for five years (1984-1989), with *CAR* meeting the goal of rising to the level of a world class accounting research journal in less than ten years. Haim's ability to ensure high quality, well-written research articles in English was remarkable because he did not start to study English until his late twenties. For evidence of *CAR* success we can turn to a 1994 paper by Brown and Huefner which reported on a survey of Full and Associate Professors at the top 40 US business schools (as ranked by *Business Week* in 1991); this survey ranked *CAR* 4th, behind only the three longstanding mainline US accounting journals (*The Accounting Review*, *Journal of Accounting Research* and *Journal of Accounting and Economics*). Also, for the 19 accounting, auditing and taxation journals that were first published since 1980, *CAR* ranked first among the 181 respondents. This was after only 7-1/2 years of *CAR* publication, and only one editor following Haim.

Haim took the following four steps to meet the world-class objective:

- Created the annual *CAR* Conference, first held at McMaster University in 1986. From its beginning, this conference attracted leading academics, with accepted papers being published in *CAR*, along with discussants' comments.
- Recruited a high-quality Editorial Board, with members from Canada and other countries (mostly the United States).
- Maintained high editorial standards. Haim would often consult with other academics and journal editors over fine points of a paper's theory and methodology, (his late-night phone calls are legendary), before making accept/reject decisions.
- Contacted leading academics to persuade them to submit a paper to *CAR*. He would sometimes tempt them with promises of a speedy review and editorial decision.

A second goal for *CAR* was to encourage Canadian accounting researchers. Haim's policies included the following:

- A policy of nurturing paper submissions from young researchers – particularly at Canadian business schools -- without lowering editorial standards. Submitted papers and comments from reviewers were reviewed carefully by the editor. If a paper did not meet editorial standards, but showed promise, the editor would make suggestions for improvements, sending the paper back to the author(s) with a revise and resubmit suggestion.
- Organizing the annual *CAR* Conference which was very effective in motivating and assisting Canadian researchers. It provided a close-to-home opportunity for them to present their research to an international audience. Also, the policy of presenting a reviewer's discussion of each paper provided fertile ground for Canadian academics to broaden their experience by serving as reviewers. In addition, time was allocated for audience discussion of each paper presented. Finally, the turn-around time from initial submission to publication of papers accepted at the *CAR* Conference was typically quite short.

- Encouraging the submission of papers that utilized Canadian data. One of the reasons for the creation of *CAR* was to provide an outlet for high quality research that did not use U.S. data and might therefore be viewed as being less relevant by the leading U.S. accounting research journals.
- For Francophone researchers, one paper was included in both English and French in each journal edition. Most, but not all, papers were translated from English to French. Also, all papers in English were accompanied by abstracts in French.

Some of the above policies have since been modified, such as those relating to translation to and from French. However, they served a valuable need at the time.

Haim also published his autobiography, *Personal Balance Sheet* (first and second editions in 2001 and 2014 in Hebrew, and third edition in 2016 in English).

In 1989 the Canadian Academic Accounting Association established the prestigious Haim Falk Award for “distinguished contribution to accounting thought” in recognition of his outstanding work in establishing *CAR*.