



The Canadian
Accounting
Hall of Fame

Le Temple
de la renommée comptable
du Canada

L. S. (Al) Rosen – inducted 2023



Al Rosen received his B.Com. from the University of British Columbia in 1957, both a M.B.A. in 1964 and a Ph.D. in 1966 from the University of Washington. He obtained his CA in 1960 when he articulated with Peat, Marwick, Mitchell & Co. in Vancouver, his CMA in 1976 when he was a professor at the University of Alberta, and his CGA in 2005 when he was a professor at York University.

Al has made very significant contributions to two important aspects of Canadian accounting: (a) the formation of the Canadian Academic Accounting Association (CAAA); (b) accounting education – stressing the importance of training students to think critically, rather than just memorizing.

Al was a professor at the University of Alberta (1966-1970) and York University (1972-2001, now emeritus). He founded Rosen & Associates Limited, and has qualified as a CA.IFA (Specialist, Investigative and Forensic Accounting), CA.CFF (Certified in Financial Forensics) and CFE (Certified Fraud Examiner).

Before the CAAA was formed, the two bodies that purported to cater to the interests and needs of accounting academics in Canada were the “Canadian Region” of the US academic body - the American Accounting Association (AAA), and the Accounting and MIS Division of the Administrative Sciences Association of Canada (ASAC), which held an annual “Learned Societies” conference. While the AAA had structures to serve US accounting academics and to liaise with US accounting firms and bodies like the AICPA, these did not work in Canada. Further, the ASAC initiatives and programs did not work well for accounting academics. Accordingly, a groundswell of support for a Canadian academic accounting body began to build, and Al provided the initial impetus for meetings of interested professors, fund-raising from the

large Canadian accounting firms, applying for letters patent, etc. He became the founding President of the CAAA, and served in that role for two years (1977-79). He also persuaded those accountants from large accounting firms who had PhDs to support this initiative; during the 1980s three of them served as CAAA President.

Al suggested one of the first projects of the CAAA: a 150-page study entitled *University Accounting Programs in Canada: Inventory and Analysis*, by Tom Beechy. Published in 1980, it showed weaknesses very clearly – and hence the challenges confronting the CAAA, the universities and the professional accounting bodies; also, it now indicates to those familiar with the current state of accounting education in Canada how much has been accomplished in the past 42 years. Many of the positive developments will have resulted, either directly or indirectly, from the programs of the CAAA, or from the influence of articles written by Al and others, such as his articles “Autumn of our Discontent” (*CA Magazine*, October 1976) and “Accounting Education: A Grim Report Card” (*CA Magazine*, June 1978). (The first of these two articles won the Walter J. MacDonald Award for the best article in the magazine in 1976/77.)

In recognition of Al’s role in founding the CAAA honoured him by establishing the L. S. Rosen Outstanding Accounting Educator Award. This Award has been bestowed on 35 Canadian educators to 2022. By the late 1960s, Al had advanced compelling reasons for improving CA education and for case-based learning; also, he had published *Cases in Accounting and Business Administration*, with instructor’s notes. At that time the profession’s Uniform Final Examination was largely procedural, and was comprised of three accounting and three auditing papers. A group was set up by the CA profession’s Interprovincial Education Committee to study the CA final examination format and content, with Bill Broadhurst of Price Waterhouse as chair, but with Al as a member and (according to the CICA’s staff person) the group’s intellectual driving force. The group proposed a radical revision in the examination, away from specific, self-contained questions and towards integrated case-based investigations. Al argued that this would force complementary changes in the university and professional programs leading to it; after much debate, this argument was accepted. The exam then became the Uniform Final Examination (UFE) a four-paper, much integrated, case-oriented affair, with the impact of Al’s philosophy lasting even through the merger of CAs, CMAs and CGAs into CPAs. The CPA Canada website on CPA evaluation makes it clear that the integrated, case-based, real-experience centre of the exam is still central after 50 years.

For years after the UFE became the CA qualification requirement, Al continued to be a major force in implementing the case approach to accounting examinations by writing small case questions for the exam, as well as writing the major comprehensive one paper case. In addition, for a number of years, he taught situation analysis to students articling in CA firms, and trained exam markers for both the CA and CMA examinations.

Al’s educational accomplishment here has parallel importance to the forming of the CAAA, and so is the second pillar on which this induction is based. The two pillars were much related in Al’s view, with the CAAA’s focus on education.

After Al left academe, he focused on forensic and anti-fraud accounting with Rosen & Associates Limited. He has made important contributions to the development of forensic accounting in Canada, and has provided expert testimony or affidavits to a number of courts in Canada including the Supreme Court of Canada.

Al was a technical advisor to three Auditors General of Canada (1978-1993). He was Education Editor for *CA Magazine* from 1972-1977 and Education Editor and Editorial Board Member for *The Accounting Review* from 1979-1984. In addition to writing articles for these magazines, he wrote articles for other magazines such as *Canadian Business* and for *The National Post* newspaper. For the latter he wrote columns for over 5 years. He also wrote reports for various organizations and books on accounting. Two of these books were *Financial Accounting: A Canadian Casebook with Multiple Subject Cases*, published in 1982 and *Accounting: A Decision Approach*, published in 1988, with a revised edition in 1999. He has spoken on education themes at many conferences across Canada, in Germany and the US.

Al has been a member of many boards. He is currently an elected member of the Board of Directors of the Canadian Justice Review Board.

Al has received a number of honours in addition to the Outstanding Accounting Educator Award that was named for him by the CAAA. The provincial arms of the CA profession named him a FCA in BC, Alberta and Ontario, and the CMA profession recognized him as an FCMA in Ontario. He was made a Life Member of the Certified Fraud Examiners in both Canada and the U.S.