



Howard I. Ross*



Howard Irwin Ross was born in Montreal in 1907, to John Wardrop and Gertrude Holland Ross. After going to school there he studied for a Bachelor of Arts degree at McGill University, and then went to Oxford University, England, where he obtained a Master's degree.

Following his graduation in 1932, he continued in the family tradition of joining the accounting firm established by his grandfather in Montreal in 1858, in which both his father and two of his uncles were partners. The firm, originally Philip S. Ross, had progressed through several changes in its name — when Howard Ross joined the firm it was P. S.

Ross & Sons; there was a merger with George A Touche & Co. in 1958, prompting further name changes, and it was Touche Ross & Co. at the time of his retirement.

After joining the firm, he soon obtained his CA designation, and in 1942, he was admitted to the firm's partnership. Over the years he served on many of the firm's committees, including Chair of its Policy Committee. In addition, he joined the affiliated management consulting firm P. S. Ross & Partners, serving as one of its partners from 1943. During the war years, he chaired the Foreign Exchange Control Board (1940–43) and was Ration Administrator for Canada, for the Wartime Prices and Trade Board (1943–45). His outstanding service resulted in his recognition as an Officer of the Order of the British Empire (OBE) in 1946 (the second highest ranking Order of the British Empire Award — a singular achievement for someone still in his thirties).

He was most active in community and public service. In addition to providing faithful service to his church, he served the Canadian Club of Montreal as President in 1959, and in 1960, he chaired the Montreal Red Feather Campaign — Red Feather agencies provided the major support of welfare and social services for the Protestant and other communities in Montreal. During the period 1961–63, he served on the Royal Commission of Enquiry into the Morality of Public Expenses (the Salvas Commission). He also chaired the Board of Trustees of the Bank of Montreal-Royal Trust Realty Investments and was a board member of Cadbury Schweppes & Powell Limited and Quaker Oates Company of Canada. He was a member of the Balden Commission on the Financing of Higher Education in Canada (1964–65), and he chaired the Ontario Commission on Education (1974). The fact that some of these appointments were unrelated to the accounting profession — or even to the business community — is indicative of his stellar reputation in the business and professional communities.

He was also extraordinarily generous with his service to universities and other institutions of higher learning. Like his father before him, he was deeply attached to his alma mater, McGill University, serving as President of its Graduates' Society (1955–56), as Governor (1956–64) and, while still an accounting firm partner, in the honorary position of Chancellor of the University (1964–69). In

addition, he served on the Board of Governors of Sir George Williams University, now Concordia University, (1942–64) and of United Theological Colleges (1947–64); he was a member of the Advisory Committee of the Queen's University School of Business, and of the Executive Committee of the University of Montreal Associates.

Like certain other leaders of the Canadian accounting profession in his day, he addressed many professional groups and wrote numerous articles for professional journals (particularly the *Canadian Chartered Accountant*), but what distinguished him from the others was the three books he wrote for non-accountants. The first, in 1966, was *The Elusive Art of Accounting: A Brash Commentary on Financial Statements*; this described the basic purpose of accounting and the primary function of the accountant in laymen's terms. This book was followed by *Financial Statements: A Crusade for Current Values* in 1969, and *Our Taxes: Lessons from Carter and Benson* in 1971. (The latter book was a commentary on the Royal Commission on Taxation, headed by Kenneth Le Mesurier Carter, and the subsequent process of public consultation on the 1969 white paper on tax reform, while Edgar J. Benson was Minister of Finance.)

One of the accounting profession's strongest supporters, he chaired the Canadian Institute of Chartered Accountants' Committee on Accounting and Auditing Research (1960–61) and was a member of its Committee on Accounting for Changing Money Values and various other committees. Also, he served as President of both the Quebec Institute of Chartered Accountants (1958–59) and the Canadian Institute of Chartered Accountants (1963–64); for two years he chaired the latter Institute's annual conference. His service to the Quebec Institute included several years on its education-related committees.

In 1969, when he was Chairman of the firm's Policy Committee, he resigned from Touche Ross & Co., by that time one of Canada's largest accounting firms, with offices in all major Canadian cities, and also from P. S. Ross & Partners, to become McGill's first Dean of the Faculty of Management. He held this position until he retired from the University in 1973.

In light of his many contributions and achievements, it is not surprising that he garnered several awards or recognitions during his career. In addition to the OBE mentioned above, he was presented with a Bronze Medal by the City of Paris in 1967. In addition, he received honorary doctoral degrees from no fewer than four universities: the University of Sherbrooke (1963), Queen's University (1964), Sir George Williams University (1965) and McGill University (1973). In 1974, McGill's Management Library was renamed in his honour. In 1977, he was inducted into The Accounting Hall of Fame of The Ohio State University — the first inductee who was never a US citizen.

He married Dorothy Dean St. Clair in 1938; they had two children. He died in 1974.

*This citation is based in part on that prepared by The Ohio State University's Accounting Hall of Fame for the 1977 induction of Howard I. Ross, and is used with permission from the American Accounting Association.