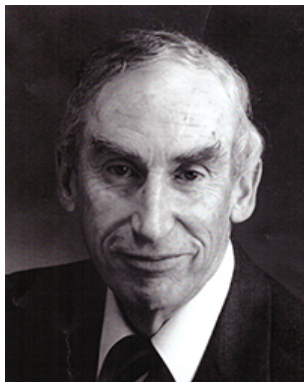




### **Ross M. Skinner\***



Ross Macgregor Skinner was born in Saskatoon, Saskatchewan, in 1923, to parents of Scottish descent. The family then moved to Toronto, where he went to school, and then earned an honours degree in Commerce and Finance at the University of Toronto. These studies were followed by two years in the Royal Canadian Air Force as a meteorologist, based in Prince Edward Island.

When the war ended, he returned to Toronto, and joined the firm of Clarkson, Gordon, Dilworth & Nash, the largest accounting firm in Canada, and commenced studies for his CA designation. (The firm subsequently became Clarkson, Gordon & Co., and later, after his retirement, Ernst & Young.) He

attained his CA designation in 1949, winning the top prize for auditing in his final examination, and just five years later he was admitted to the partnership.

From his early days in the firm, he assisted senior partner J. R. M. Wilson and other partners in various projects, including one that led to his becoming the firm's specialist in public utility rate regulation. Also, on becoming a partner, he assumed responsibility for the internal memoranda on technical accounting and auditing issues. In 1956, he argued for the development of a new approach to auditing that integrated a review of internal controls and systematic sampling procedures as the basis for an audit opinion and recommendations for system improvements, which was one of the earliest efforts to articulate an integrated approach to auditing. In 1962, he was appointed the firm's National Director of Accounting Standards, and the innovation in auditing procedures, which had been developed and tested on audit clients for which he had responsibility, was gradually extended throughout the firm. In 1966, this approach was published in the path-breaking book, *Analytical Auditing*, which he co-authored with Rodney J. Anderson, another Clarkson, Gordon & Co. partner.

In the years that followed, he turned his attention to accounting and financial reporting, publishing five additional books and monographs, and contributing many chapters and articles to the literature of accounting and auditing. One of these was *Canadian University Accounting* in 1969, in the series of Research Studies published by the Canadian Institute of Chartered Accountants (CICA). His most influential 1972 book *Accounting Principles: A Canadian Viewpoint*, commissioned by the CICA, led to the development of a Canadian framework for Canadian accounting standards.

In 1975, health considerations caused him to leave his position as National Director of Accounting Standards, but he continued to research and write on a wide range of topics that included inflation accounting, government accounting, accounting for pension costs and liabilities, and the evolution of accounting standards. He retired from Clarkson Gordon in 1983.

In 1987, he joined the faculty of the University of Toronto as adjunct professor and Director of its Centre for Accounting Studies, positions he held until 1990. Also in 1987, the first edition of his text

*Accounting Standards in Evolution* was published; the second edition, written with J. Alex Milburn, was published in 2000.

His contributions to the Canadian accounting profession include extensive committee service for professional, governmental and academic organizations. Among his numerous committee posts in the CICA were five years of service on its Committee on Accounting and Auditing Research (1959–64), including a term as chair, and five years on its Standards Advisory Board (1990–95). He chaired the Auditor General’s Independent Committee on Government Accounting and Auditing (1975–78), and during the same period was influential in the CICA’s decision to form its Public Sector Accounting Board, with the objects of establishing standards and other guidance for financial reporting by all Canadian entities in the public sector, and of contributing to the development of internationally accepted public sector financial reporting standards.

He served two five-year terms on the Financial Disclosure Advisory Board of the Ontario Securities Commission (1974–79 and 1990–95), including three years as its chair. He was a consultant to the Commission to Study the Public’s Expectations of Audits (the Macdonald Commission, 1987–88) and, working closely with the Commission, was the principal author of the report. He also served as a Vice-President of the American Accounting Association, on the Board of Governors of Haverhal College (Toronto), and on the editorial boards of *Contemporary Accounting Research*, *Accounting Horizons* and the *Accounting Historians Journal*.

He was honoured in many ways for his numerous achievements and for his contributions to the accounting profession. In 1962, he was elected a Fellow of the Institute of Chartered Accountants of Ontario, and in 1984, he was one of the first five recipients of the Institute’s prestigious Award of Outstanding Merit. He received an honorary Doctorate of Laws degree from Brock University in 1979, the CICA’s rare Distinguished Service Award in 1987, and the Canadian Academic Accounting Association’s Haim Falk Award for Distinguished Contribution to Accounting Thought in 1990. In 2000, he was inducted into The Ohio State University’s Accounting Hall of Fame, the third Canadian to be so honoured. Perhaps the most unique accolade he received was the commissioning of a special 200-page issue of the Canadian Academic Accounting Association’s journal *Canadian Accounting Perspectives* in 2005, which focussed on his 1995 article “Judgment in Jeopardy: Why Detailed Rules Will Never Replace a Chartered Accountant’s Professional Judgment in Financial Reporting” (*CA Magazine*, November 1995) and included nine related articles and three tributes, all written by professors or practitioners.

In 1958, he married Helen Storms, a well-known author and speaker on gardening and floriculture, and they had two daughters. He died in 2003, at the age of 80.

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\*This citation is based in part on that prepared by The Ohio State University’s Accounting Hall of Fame for the induction of Ross Macgregor Skinner in the year 2000, and is used with the permission of the American Accounting Association.