


DOCUMENTS OF THE GENERAL FACULTY

**REPORT OF THE MEMORIAL RESOLUTION COMMITTEE FOR
CHARLES HENRY GRIFFIN**

The special committee of the General Faculty to prepare a memorial resolution for Charles Henry Griffin, Professor Emeritus, Department of Accounting, has filed with the Secretary of the General Faculty the following report.



Alan W. Friedman, Secretary
General Faculty and Faculty Council
The University of Texas at Austin
Arthur J. Thaman and Wilhelmina Doré Thaman Professor of English and Comparative Literature

**IN MEMORIAM
CHARLES HENRY GRIFFIN**

Dr. Charles Henry Griffin, a member of America's greatest generation and retired Professor of Accounting at The University of Texas at Austin, died in Austin, Texas, on July 29, 2016; he was ninety-four. He helped make UT Austin's Department of Accounting the world-class institution it is today. The B.B.A., M.P.A., and Ph.D. degree programs each ranked number one nationally for many years. His death is a loss to all who appreciated his warm friendship, as well as his academic achievements.

The son of Lindsay I. Griffin and Fay Pruitt Griffin, Charles H. Griffin was born July 3, 1922, in Blooming Grove, Texas, between Hillsboro and Corsicana, south of Dallas. The family moved to Corsicana, Texas, when Charles was young. He graduated from Corsicana High School in three years as salutatorian. For the four years following his high school graduation, his family lived in Austin where Charles and his two older brothers were enrolled at The University of Texas. During his college years, he was a member of Phi Kappa Psi, Beta Gamma Sigma, Beta Alpha Psi, Delta Sigma Psi, and the UT Longhorn Band where he played clarinet. He graduated with a B.B.A. degree in 1942.

Immediately upon graduation, Charles joined the U.S. Naval Reserve. Commissioned as an officer, he served on hospital ships in both the Atlantic and Pacific theaters. Postwar, he returned to The University of Texas to earn his M.B.A. in 1948. He subsequently joined the public accounting firm of Peat, Marwick, Mitchell and Co., and worked in the firm's Dallas office. He became a certified public accountant (CPA) in 1950. Envisioning himself more as an academic than a practicing accountant, he returned to his alma mater to enter its Ph.D. program.

Upon receiving his doctorate in 1953, Professor Griffin accepted his first full-time academic appointment as an Assistant Professor at the University of Cincinnati. Rapidly advancing to Associate Professor, he remained at the University of Cincinnati until 1957 when he was recruited by the University of Illinois. His ties to his home state remained strong however, and in 1962, he returned to The University of Texas, now as a full Professor. While on the faculty of UT Austin, he accepted visiting appointments at several English universities, including those at Birmingham (1972), Manchester (1978), and London (1978). Although he retired from The University of Texas in 1993, he continued to accept short-term appointments at various universities both in the U.S. and abroad. Wherever he taught, students and colleagues recognized Dr. Griffin's exceptional teaching ability. He received the UT Students' Association Teaching Excellence Award (1965), the College of Business Administration Student Council Teaching Excellence Award (1965), and the Jack G. Taylor Teaching Excellence Award (1974). Many former students became life-long friends.

Professor Griffin participated actively in governance at The University of Texas. He was a member of both the University Council and the Faculty Senate (1974-76). He was the Department of Accounting's Graduate Adviser and Graduate Studies Committee Chair (1974-79), and he served on the Department of Accounting Governing Council (1962-80).

Professor Griffin was a prolific researcher and writer. He was the co-author of three academic textbooks, one of which, *Advanced Accounting*, had four editions, 1966-80, author or co-author of thirty-eight articles published in refereed journals, and many, many book and article reviews in accounting publications. Ten of his papers were reprinted as chapters in published books. Professor Griffin was among the academic leaders of the accounting profession who changed the nature of accounting research. Up until the 1960s, most accounting research was either descriptive of current practice or expressive of normative recommendations as to how practice could be improved. Professor Griffin often co-authored with Thomas H. Williams, who took a far more rigorous and analytical approach. This approach was exemplified in mathematical-based articles such as “Matrix Theory and Cost Allocation” (*The Accounting Review*, 1964) and “Income Definition and Measurement: A Structural Approach” (*The Accounting Review*, 1967), and in his two pioneering books *The Mathematical Dimension of Accountancy* (with T.H. Williams) and *Management Information: A Quantitative Accent*.

From 1966 to 1967, Professor Griffin was book review editor of *The Accounting Review*, the premier refereed academic accounting journal of the time. From 1968 to 1970, he served as editor-in-chief of the journal. Professor Griffin brought to the *Accounting Review* the same scholarly rigor that characterized his own research. Indeed, it was during Professor Griffin’s editorship that the journal entered the modern era, becoming both highly quantitative and empirical.

Professor Griffin was an active participant in both academic and professional associations serving in numerous capacities. He served on many committees of the American Accounting Association, an organization of academic accountants, including the Executive Committee, the Concepts and Standards Committee, and Chairman of the Committee on Long-Range Planning. Professor Griffin was also a member of the American Institute of Certified Public Accountants, the leading national professional society, and served on its Editorial Board and on the Relations with the Interstate Commerce Commission Committee. He was also active locally in the state CPA societies of Illinois and Texas.

Everyone who knew Charlie was aware that he was an avid sports enthusiast and loyal Longhorn fan. He was also committed to his own physical fitness and exercised almost every day at Gregory Gym on the University campus until shortly before his death. He was active in the University Methodist Church, beginning with his arrival in Austin in 1938.

Both as an academician and as a friend, Charles Griffin or “Charlie” as he was known familiarly, exhibited warmth and a willingness to help or listen, and he expressed himself with humility and a dry sense of humor. He enjoyed companionship and never lacked for friends. His extended family included brothers, nephews and nieces, great-nephews and -nieces. He was especially close to the family of Thomas Williams, who consider him an uncle and indeed called him such. He was admired and appreciated by all who knew him for his attention, loyalty, and generosity.

Whether as colleagues who called him "Charlie" or as family for whom he was "Uncle," we are thankful for his long life and his part in our lives.

This memorial resolution was prepared by a special committee consisting of Professors Michael H. Granof (chair), Jack C. Robertson and Edward L. Summers.

Distributed to the dean of McCombs School of Business on February 13, 2017, and posted under “Memorial Resolutions” at <https://wikis.utexas.edu/display/facultycouncil/Wiki+Home>.