IN MEMORIAM

C. AUBREY SMITH

Dr. C. Aubrey Smith died on November 5, 1994, at age 93. Starting in 1924, he was a member of the faculty at The University of Texas for approximately 42 years.

Dr. Smith was the fourth son of Thomas Cooper Smith and Minn Moore (Gregory) Smith. He was born on April 24, 1901, in Fort Smith, Arkansas. His grammar and high school education was in La Grange and Sherman, Texas. At The University of Texas (UT) he received a BBA degree in 1921 and an MBA in 1926. In 1924 he came to The University of Texas as Registrar and a faculty member in the then School of Business Administration. Shortly after marriage to Mary Louise Robins of Austin in September, 1926, he took a leave of absence to gain additional experience in public accounting and to further test his career objectives. Upon returning to the campus in 1927, he was satisfied that his future was best served by pursuing a career in education. To this end he moved toward the Ph.D. first at The University of Texas and later at Columbia University, New York City, from which institution the degree was conferred by the Faculties of Political Science, Philosophy and Pure Science in 1933.

Dr. Smith was continuously involved in many UT affairs. He was a member of many standing committees, such as Admissions and Registration, Intercollegiate Athletics, and University Buildings, and of the Faculty Council. He organized and was the first director of the College of Business Student Placement Division. At a critical period in the life of the Bureau of Business Research, he served as its director. He helped promote several academic programs including the Engineering approach to the BBA degree and the Petroleum Land Management program.

Dr. Smith was a true friend and mentor to his students. Many, especially those receiving degrees during the "great depression," owed their first jobs to contacts that he made on their behalf.

Dr. Smith was an author of several books and numerous magazine articles focusing on financial accounting, public auditing, petroleum accounting, and internal auditing.
He was regarded as the "college historian" following publication of two books, viz. Fifty Years of Education for Business at The University of Texas, (1962) and Sixty Years of Accounting Education on the Forty Acres, (1972).

Dr. Smith was the leader in establishing the degree of Master in Professional Accounting (MPA) and supervisor of the MPA Program for the first fifteen years. He was the first CPA on the UT teaching staff and a member of several national accounting honorary organizations including Beta Alpha Psi.

For many years he served as auditor for the University Co-operative Society, Texas Student Publications, and the UT Ex-Students' Association.

The C. Aubrey Smith Professorship in Accounting and the C. Aubrey Smith Educational Foundation were established in 1972 in his honor by former students and friends, as was the C. Aubrey Smith Center for Auditing Education and Research, which was established in 1982, and in addition, he was elected to membership in the College of Business Administration Hall of Fame.

Dr. Smith's gifts to his academic friends included his ability to relax and inspire simultaneously. Always intellectually alert, he loved conversations and would if necessary contrive meetings, encounters, conferences, and get-togethers where conversation could take place.

C. Aubrey Smith worked closely with students. His door was always open to them. He treated them as he did all other adults; that is to say, he was generous in both his praise of their accomplishments and criticism of their shortcomings (which, having expressed himself thereon, he promptly forgave and forgot). He and Mary invited students frequently, as they did many faculty members from UT and other universities, into their home for food and fellowship.

He was preceded in death by Mary, his beloved wife of 59 years. Aubrey and Mary enjoyed traveling, both before and after retirement. They took numerous overseas trips, preferably as part of larger tour groups. In this way they made and kept many friends all over the world.
Aubrey enjoyed golf and was a better-than-average player. He observed that a person's true nature could be discerned by observing his behavior on the golf course. He honed his game well into his 80s and aspired to "shoot his age" though, so far as we know, he never did. He never lacked for companions when on the course.

After Mary passed away and while he was still physically vigorous, Aubrey took an apartment at Westminster Manor. He would spend nights there and the days playing golf, relaxing at his residence, and enjoying his children and grandchildren.

Robert M. Berdahl, President
The University of Texas at Austin

H. Paul Kelley, Secretary
The General Faculty

This Memorial Resolution was prepared by a special committee consisting of Professors Glenn A. Welsch (Chair), Michael H. Granof, and Edward L. Summers.