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### In Memoriam: Harold Edey

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## In Memoriam: Harold Edey



Emeritus Professor Harold Edey died on 12 March 2007. He qualified as a chartered accountant in 1935 and, after war service in the Navy and a period as an investment analyst, he joined the London School of Economics (LSE) as lecturer in accounting and finance in 1949. He became Reader in Accounting in 1955 and Professor of Accounting in 1962–80. He was the School's first pro-director in 1967, and was also responsible for developing one of the first Masters courses in accounting in Britain, which is now the Masters in Accounting and Finance – the largest MSc programme in the School. A uniquely large proportion of British professors of accounting have been Harold's students at some point in their careers, and he made a point of encouraging young chartered accountants, including those like himself who had not attended university as full-time undergraduates, to enter academic accounting.

Harold was the first academic member of the Council of the Institute of Chartered Accountants in England & Wales (ICAEW), from 1969–1980, where he won respect through his service, communicating academic ideas to accountants in practice and industry. He was a member of the original Accounting Standards Steering Committee in the 1970s (the predecessor of today's ASB). In 1987, he was awarded the ICAEW's Founding Societies'

Award for his contribution to accounting research and higher education. He was elected as an honorary member of the Worshipful Company of Chartered Accountants in England & Wales.

Harold played a wider role in administration and educational developments beyond the University of London and the LSE. He was involved in the formative years of the Association of University Teachers of Accounting, which later became the British Accounting Association (BAA). The BAA awarded him its Lifetime Achievement Award in 2004. At the London Graduate School of Business Studies (now the London Business School) he was a member of the Academic Planning Board and a Governor. He was also Chairman of the Arts and Social Studies Committee of the CNAA and member of the Council, which recognised his contribution to higher education and to the discipline of accounting by conferring on him the degree of Doctor of Laws, *honoris causa*. He was an academic adviser to the independent University College of Buckingham (now the University of Buckingham) from its early days. He retired from LSE in 1980. Between 1980 and 1995 he was an Honorary Professor at the University College of Wales, Aberystwyth, while retaining a connection at the LSE. His interest in Celtic languages led to his learning Welsh and Cornish and his election as a Bard of the Cornish Gorseth (named Pedr An Mor) in 1933.

Edey's major academic interest was in financial accounting and reporting, its economic rationale and relationship to financial management, and the history of its interaction with the law. He also wrote about National Income accounting. His seminal papers included 'Accounting principles and business reality' (reprinted from *Accountancy* 1963 in Carsberg and Edey (eds.) *Modern Financial Management*, Penguin, 1969); 'The nature of profit' (*Accounting and Business Research*, 1970); 'Deprivation value and financial accounting' (in Edey and Yamey (eds.) *Debits, Credits, Finance and Profits*, Sweet & Maxwell, 1974). These papers are still used in teaching at LSE.

Harold Edey published several books. His major papers are collected in Edey, H.C., *Accounting Queries* (New York and London: Garland, 1982). A festschrift in his honour, *External Financial Reporting* (LSE/Prentice-Hall), was edited by Professors Bryan Carsberg and Susan Dev in 1984.

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