

RESEARCH ON PROFESSIONAL
RESPONSIBILITY AND ETHICS
IN ACCOUNTING

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RESEARCH ON PROFESSIONAL RESPONSIBILITY AND
ETHICS IN ACCOUNTING VOLUME 20

**RESEARCH ON
PROFESSIONAL
RESPONSIBILITY AND
ETHICS IN ACCOUNTING**

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**IN MEMORIAM TO PROFESSOR
JAMES C. LAMPE, PH.D., CPA,
A SCHOLAR, MENTOR, AND FRIEND:
JULY 14, 1943—JANUARY 16, 2016**

On January 16, 2016, the accounting academic community lost an outstanding scholar, James C. Lampe. Over a career spanning 47 years, Jim established himself as a prolific writer, inquisitive researcher, and strong voice on ethics and professionalism in the accounting and auditing profession. Jim represented what is unfortunately a dying breed of accounting scholars – he sought the difficult questions facing the accounting and auditing profession, whether they be areas for improving practice or fulfilling the traditional academic role of being a conscious for society promoting the public interest, and attacked these questions with professionalism and academic rigor. The goal was not to simply “get a publication” or “publish in the right journal,” the goal was to take on an interesting, contemporary issue and to have a voice in how the profession could or should address the issue. The importance of the issue and the research question drove the researcher, not administrators’ counting of journals or padding of rankings.

Jim established himself as a researcher first in the 1970s when he was at the forefront of the integration of general audit software into the auditing process. Such systems were relatively new to the profession and Jim investigated how use could supplement and improve audit quality. He also developed fully working software and made this software along with cases available to other audit academics in order to promote state-of-the-art practices and understanding. He was similarly at the front end of the next shift in the mid-1980s to using personal computers to support audit practice – converting Price Waterhouse’s audit practice support system into a form that could be used by audit educators in their classroom.

During this time period, Jim recognized that many of the public accounting firms’ national offices viewed the technology as a way of structuring audit practice and seeking efficiency gains, with audit effectiveness

seemingly not a great concern. This drove a shift in Jim's research as he began to focus on understanding auditors' ethical decision making, the effects of organizational culture on employees' ethical behavior, and the diminishing role of audit firms in promoting professional behavior and fulfilling the profession's role in protecting the public interest.

This work first led to what is considered one of the seminal works in accounting ethics, Jim's 1992 article on auditors' ethical decision making processes that appeared in *Auditing: A Journal of Practice and Theory*. Around this same time, Jim produced two less visible pieces on organizational culture and the effect on ethical decision making within organizations that are still foundational theory pieces widely used in ethics research studies, particularly in tax ethics research.

To understand Jim as a scholar and academic professional, one also needed to observe how he brought his research findings back into the classroom to his students and pushed the research findings out to the practice community. Ethics became an integral part of his auditing courses at both the undergraduate and graduate level, and he willingly took opportunities to speak to local professional chapters. The efforts to reach the practice community was furthered by also becoming one of a handful of people in the State of Texas at the time that were certified to deliver the required annual ethics continuing professional education courses.

Jim also treasured the ironic moments and had an intensely dry sense of humor. Perhaps one of the most interesting discussions we have observed is Jim walking into an advisory board meeting for the Department of Accounting and telling the advisory board members he was not convinced that they really wanted to hire high moral reasoning students. The problem, he noted, was that these high moral reasoning students would be inclined to ask too many questions and perhaps be more skeptical than they wanted their staff to be. This could have a deleterious effect on time budgets. It was classic Jim, able to lay out the issue and create a discourse without offending, but while prodding hard.

If you were fortunate enough to be one of Jim's Ph.D. students or an early career researcher working around him, you realized quickly that, as the cliché goes, he not only talked the talk, he walked the walk. While he oft lamented the deprofessionalization of the accounting profession, he respected and lived as a caring, active member of the academic profession. He preached integrity in research and exemplified such in his own work. He was incredibly well-read on his subject matter any time he entered an academic discourse, and he demanded the same of his students. "Know the body of research, know what is happening in practice and our world, and

question not only the assumptions that have been adopted by others, but also the assumptions that may be biasing your own work.” He helped many around him to adopt similar values for research — the value in research is doing something interesting that matters. As we would often talk about over a glass of red wine, the joy in research did not come from the acceptance letter, but rather it came when the paper was submitted the first time and it symbolized extensive creative effort executed thoroughly and presented in a form that the *artist* wanted to present it. Sometimes the paper got better, sometimes the paper got worse as it progressed through the review process, but the first time was what was treasured most as it represented the *artist’s* interpretation and presentation. Research was about the scholarly endeavor, not counting publications. It was a passion. Those of us that worked with Jim hope that we live those same ideals, the same passion, the same desire for quality, and the same attention to detail that an *artist* desires.

In the current decade, Jim found that passion in examining the professionalization, or sadly the deprofessionalization, of the accounting profession. He was very distressed by his observations that the profession in which he had set out in his early career and for which he prepared students, was no longer exemplary of a profession — of a group of professionals that put society and the public interest first. His concerns over the deprofessionalization of accounting and auditing have been well-documented in several volumes of this journal, and his prior work has been highlighted with awards for its quality and leading edge nature from the publisher. His trepidation over deprofessionalization was the driving force behind the last decade of his academic career.

One of the most difficult decisions for Jim academically was when he made the decision to walk away from a University with a Ph.D. program to develop a Center for Excellence in Business Ethics at Missouri State University while serving as the COBA Dean’s Distinguished Professor of Ethics. He viewed it as an opportunity to take on one more major challenge as his career waned. Could he develop educational programs that taught ethics differently to accounting and business students? Could he actually find a way to instill a stronger sense of ethics in students as they entered their careers, and could he help them to understand the vital role of professions in society and the need to focus on professionalism in their accounting and auditing careers? He never fully got the resources to implement his plan, but that did not stop him from doing what he could.

In the Spring semester of 2015, as Jim continued to teach his accounting ethics and professionalism course, he fought to get his message of the

importance of ethics and the failing professionalism of an accounting profession that now forsook even a hint of pretending to be a profession and referred instead to itself as an “industry.” His body was failing him as the cancer took his stamina and strength, but his passion and drive kept him going and each day his wife Jean wheeled him into class, helped him get wired with a microphone to support his only faint voice, and yet he delivered a strong message with an intense sense of urgency. He needed to reach one more group of future accountants and auditors.

His passion and knowledge were not lost on the students. In the Spring of 2015, the College of Business students voted Dr. James C. Lampe the Teacher of the Year and in the nomination letter it was noted, “Dr. Lampe’s knowledge and passion for the subject matter and his strength of belief in the need for professionalism in the accounting profession is simply amazing. He had a major impact on all of us.”

In January we lost a great scholar who exemplified what an academic scholar should be. He cared about both his research and teaching, and he served extensively both his practice profession and his academic profession. There are not many true scholars left among us who believe in having a voice, supporting the public interest, and doing research that is in society’s best interest. Jim will be sorely missed as a scholar, a tremendous human being, and the strongest of friends to us, as well as to many others.

Steve G. Sutton and Vicky Arnold