

Jerry Salamon

As we look back on the impressive 20-year IU career of retired accounting professor Jerry Salamon, it is difficult to pinpoint which area of his work has had the most impact on the Kelley School of Business. Is it the award-winning teaching, the influential research, or the countless hours of mentoring and assistance to students and colleagues that set him apart as an instructor and scholar?

If you ask people who have worked with Jerry, they will tell you that his outstanding contributions are more than just the accolades bestowed upon him. According to Jamie Pratt, former chairperson of the Accounting Department, the true measure of Jerry's impact is "his ability to make the people around him better."

Professor Salamon began his academic career at the University of Illinois, where he earned his B.S. in Accounting. An M.S. in Accounting from Roosevelt University and a Ph.D. from The Ohio State University quickly followed. He then taught at the Universities of Florida and Iowa before coming to IU.

At IU Jerry's career has been filled with awards and distinctions for his dedication to students and fellow faculty. Named the A. L. Prickett Professor of Accounting and Information Systems in 1986, Professor Salamon was awarded the 1992 Exceptional Inspiration and Guidance Award from the Kelley School of Business Doctoral Student Association and the 2005 Outstanding Accounting Educator Award from the American Accounting Association (AAA).

Jerry served as chairperson of the Accounting and Information Systems Doctoral Program from 1986 to 1996 and continued to be a valued mentor to graduate students until his retirement. He was twice honored with a Distinguished Teaching Award for his graduate instruction and the Teaching Excellence Recognition Award for his undergraduate work.

Professor Salamon is also known throughout the accounting industry as a leading researcher. His paper, "The Effect of Owner Versus Management Control on the Choice of Accounting Methods," has been named one of the 100 most influential accounting papers. In addition, Jerry's research has been published in numerous journals, including the *Journal of Accounting Research*, *Contemporary Accounting Research*, *Quantitative Analysis of Finance and Accounting*, *Journal of Accounting and Public Policy*, *American Economic Review*, *Journal of Finance*, *Journal of Marketing Research*, *Journal of Accounting and Economics*, and the *Bell Journal of Economics*. He has also published in the *Accounting Review*, as well as serving as its editor, co-editor, and associate editor at different times during his career.

As a member of the AAA, Jerry served on, chaired, or directed numerous committees, including the Deloitte and Touche Wildman Medal Award Committee, the AAA Manuscript Contest Committee, and the Doctoral Dissertation Grant Committee for Arthur Anderson and Ernst and Young.

Despite his active leadership outside the university, Jerry also devoted a large amount of time to internal operations. He was a member of the campuswide tenure advisory committee, as well as serving as chairman of the Kelley School's promotion review committee.

When he is asked about the career accomplishments that make him proudest, Jerry's humility is striking: he quickly credits fellow faculty and Ph.D. students for his success. After expounding on the Accounting Department's excellent research reputation, and despite his own contributions to that standing, he is quick to add, ". . . this research reputation cannot be considered one of my accomplishments because it is based upon the work of others."

And when he talks with pride of the Ph.D. students he has had the pleasure to mentor, he is humble once more. "Again, without claiming responsibility, I am quite proud of the accomplishments of IU accounting Ph.D. students over the past 20 years."

As Jerry enjoys his new life in Cedar Key, Florida, he is rich with family, community involvement, and leisure. With his wife, Nancy, he sees his two grown stepsons and daughter as often as possible. He is treasurer of the Cedar Key Historical Society and a member of the Lions Club. Jerry also spends plenty of time on the water in his four boats.

He has even toyed with the idea of buying small vessels and re-selling them. Nancy, however, sees this venture as a veiled attempt to collect more boats.

We certainly miss Professor Salamon and the major contributions he has made to Indiana University, as well as to the entire field of accounting. When asked for his advice to accounting students today, Jerry joked in classic Salamon-style, "Work hard and remember that a lot of retirees depend upon the quality of the accounting information produced by firm accountants and attested to by public accountants. Don't neglect this responsibility."

Joe Fisher