

A Tribute to Dr. John M. Virgo

Gerald H. Lander

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I was first introduced to John Virgo and his wife Kathy at the International Atlantic Economic Society (IAES) conference in Philadelphia in 1988 by Dr. Marc Massoud of Claremont McKenna College. John and Marc were both graduates of the Claremont system. John had received his Master's and Doctoral degrees in economics from Claremont Graduate School (now Claremont Graduate University). Marc was trying to put together enough papers for an accounting session and asked me to submit a manuscript.

At the Philadelphia conference, I had a very lengthy discussion with John, and he introduced me to the incoming president of the IAES at the time, who was Dr. James A. Mirrlees, who was teaching at both Oxford University (1969–1995) and University of Cambridge (1963- and 1995). I found both my personal conversation with him and his presidential address to be very interesting. He later won the Nobel prize in conjunction with Dr. William Vickrey for his work on the theory of incentives under asymmetric information.

Seeing that I was very impressed with the organization, John asked me if I would be interested in putting together an accounting session for the meeting in Barcelona in the spring of 1989. I said that I would be interested in doing so and that I would develop a mailing list. My Ph.D is in accounting, but I have an undergraduate degree in economics. My job was to convince my accounting peers that even though this was an economics conference, accounting was the measurement arm of economics and that they could greatly benefit from the interaction as I had, plus there was more emphasis being put on international accounting in the accounting curriculums at the time. This meeting and the ensuing conversations I had with John resulted in a lifetime professional relationship and personal friendship.

I was able to organize two five-paper sessions on accounting issues for the Barcelona meeting in 1989. My accounting colleagues were very impressed and attended many of the economic sessions as well as the two accounting sessions. It was the beginning of a wonderful 10 years experience.

At the Montréal conference in the fall of 1989, we had three five-paper sessions on accounting issues. Things for accounting were beginning to build, as was the organization in total. At that meeting, Dr. Larry Klein of the Wharton School became president of

G. H. Lander (✉)

University of South Florida-St. Petersburg, St. Petersburg, FL 33701, USA
e-mail: lander@mail.usf.edu

the organization. He had previously (1980) won the Nobel Memorial Prize in Economic Sciences.

At the conference in Geneva, Switzerland in March of 1990, I was able to entice my good colleagues and friends, the late Dr. Robert McCabe of California State University at Fullerton and Dr. James Knoblett, Chair of the School of Accountancy at the University of Kentucky, to help me assemble another three sessions. This was very good, for it was difficult for accounting faculty to get financial support from their institutions to attend an economics conference in Europe. I started targeting the chairs of schools of accountancies and department chairs, because if I could get them to go, they would support travel for others on their faculty to go. I discussed this idea with John, and he was very supportive and offered any assistance he could give. He gave me some flyers about the IAES that I could include in my mailings. This ended up working pretty well for a few years until major budget cuts happened in the late 90s.

The fall 1990 conference was in Williamsburg, Virginia. The location, combined with multiple mailings with flyers to individuals and accounting administrators, produced six five-paper accounting sessions, the most ever. With that many sessions, I was able to have more topical sessions such as auditing, financial accounting, managerial accounting, and one on accounting information systems. We had approximately 70 accounting presenters and their families. Some of the key people who helped make this possible were Bob McCabe of California State University at Fullerton; Jim Knoblett, Chair, School of Accountancy, University of Kentucky; Bob Cox, Dean, and Bob West, Director, School of Accountancy, University of South Florida; Alan Reinstein, Chair, Department of Accounting, Wayne State University; Dick Schroeder, Chair, University of Texas at El Paso; Ahmad Hosseini, Chair, University of Detroit; Linda Marquis, Chair, Department of Accounting, Northern Kentucky University; David Ricchiute, University of Notre Dame; and many others.

Unfortunately, Bob and Carol McCabe had to leave the conference early because one of their cherished horses was experiencing colic. Even with surgery, the horse only lived six more months. Otherwise, everyone had a wonderful time in the enchanting historic Williamsburg. We had very interesting accounting sessions with good attendance and everyone was very pleased with what they got out of the conference, both professionally and personally. John and Kathy were excellent, supportive hosts and made everyone feel special.

Dr. Giovanni Caravale, an economist and politician from Rome, was the incoming president of the IAES at the Williamsburg conference. He hosted the March 1991 meeting at the Italian National Council of Research in Rome and was a wonderful host. For our part, we had three accounting sessions, which was good for a conference in Europe. The overall conference was well attended and all enjoyed the luster and history of Rome. Giovanni also arranged for a reception at the Mayor's mansion for the attendees. It was first rate and enjoyed by all attending.

The following are a couple of humorous notes involving Zabi Rezaee, from the University of Memphis, an attendee at the Rome meetings. First, his luggage was lost by the airlines. His presentation was scheduled for the next day so he went out and bought a \$1,000.00 Italian silk suit. He thought he could get the airlines to pay for it because they had not delivered his luggage in time for his presentation. Later, the airlines wanted a letter from me, the accounting coordinator, stating that Zabi had to have a suit for his presentation at the conference. I wrote the letter and told the airlines that it was a high class conference and that suits were required for presenters and that

most wore upper end suits. They did not quite agree and Zabi ended up paying \$500.00. When I later told John this, he almost choked on his coffee.

The second event involving Zabi was when about 20 of us went to a posh Italian restaurant. We had reserved a room, and it was on the second floor of the restaurant. A violinist came around to the tables in the entire restaurant and played whatever requests anyone had. Zabi kept giving the violinist money, and he stayed in our private room the rest of the night. We chipped in, but I think Zabi spent around \$200.00. Then, the violinist got his guitar and photo albums of his family. We all ended up singing and dancing until the place closed.

When the restaurant staff asked why we were in Rome, we told them it was John Virgo's fault. We were there for the IAES conference and that any bills for damages should be sent to him. The waiters and violinist said that they thought economists and accountants were much more conservative. I might add that we had a very difficult time finding our way back to our hotel. Needless to say, a wonderful time was had by all.

One of my most memorable experiences from Rome was standing in the Coliseum alone, looking around it and thinking about all of the tragic events that had taken place there. I tried to imagine myself in the shoes of people who stood there before me and their thoughts before they died. It was a very impressionable and somber moment. Another most memorable experience was sitting with John and Kathy at Mass in the Vatican with the Pope presiding. Michelangelo's sculpture of Moses housed at the church of San Pietro in Vincoli was also very impressive to me.

The accounting group also took a train to Florence while we were in Rome, and all of us were overwhelmed by the classical art that was there. Most impressive to me was the statue of David by Michelangelo, the sculptures in the Loggia dei Lanzi, Botticelli's Venus, and the Florence Cathedral.

Rome was a very memorable conference to me and several others in many ways and again, if it were not for John Virgo, most likely we would never have been there, nor enjoyed the conference and cultural experience like I and others did. The trip to see the Rome orchestra, arranged by John, was another delightful cultural experience.

The spring conference in 1992 was at the French Riviera in Nice. We had three accounting sessions with five papers each. I was able to entice some new people to go to this conference due to its location. Max Gottlieb and his wife, CUNY Staten Island; Manny Tipgos, Indiana University Southeast; Tommy Stambaugh, Murray State University; Rodney Alsup, Kennesaw State University; and others attended.

John and Kathy had organized a wine tasting with a sommelier of the wines from the region north of Nice, such as the Rhone Valley. A group of approximately 25 accountants went to this tasting as well as many economists. The wine glasses were filled approximately half full with each variety of wine. We had the usual cheese in between to clear the pallet from the previous wine. Needless to say, after about six tastings, everyone was feeling mighty fine, and few were listening to the sommelier.

Carol McCabe had made reservations for 25 of us, including John and Kathy, at a restaurant in Nice. The problem was that we could not find it. We walked and walked, or at least tried to do so, on cobblestone streets. Jim Knoblett, who had bad knees, was complaining to Carol that it had to be found soon, or he was going to stop at whatever came next. Ultimately, we found it, and a good time was had by all. Most took a taxi to get back to the hotel, however.

Dr. William S. Vickrey was president during the 1992 conference in Plymouth. Dr. Vickrey was later (1996) awarded the Nobel prize in economics with Dr. James Mirrlees for their research into the economic theory of incentives. Again, under John's guidance I was able to put together five accounting sessions with five papers each. It was easier for participants to get funding for the autumn conferences in the U.S. and Canada than the European conferences.

For approximately the next eight years, John and I were able to put together three to five accounting sessions for the stateside fall conferences and two to three accounting sessions for the European conferences. These conferences were attended by many of the same people that were previously mentioned in the conference examples discussed in detail earlier. Some very interesting topics were presented and, as a result of conference input, later published in such journals as the *Atlantic Economic Journal*, *International Advances in Economic Research*, *The Accounting Review*, *Advances in Accounting*, *Abacus*, and others. Things went very well until budget cuts at universities started happening when the dot.com bubble burst. Universities were unwilling to fund as much or, in some cases, any travel for faculty. For accounting faculty, it had to be an accounting conference, such as the American Accounting Association, (international or regional) in order to obtain financial support. My own university would no longer provide secretarial support or cover the postage for all the mailings that I was doing on behalf of the IAES. With the conference announcements and the follow-up mailings for both conferences each year, I was sending out approximately 5500 mailings to accounting chairs and faculty. Also, some of the loyal attendees, such as Dr. James Knoblett, were retiring. The 2000 conference in Munich was the last European Conference for which I was able to assemble enough accounting papers for one accounting session.

John's leadership, professionalism, class, and sincerity motivated me to become very active with the IAES and to encourage my colleagues to become part of the organization. Because of the working relationship I had with John, he asked me to be on the Executive Committee, which I agreed to. I was approved by the IAES membership and served from 1993 to 1996. This was a wonderful experience, for it gave me better insight as to how the organization was run. I now had more influence and responsibility regarding some of the decision making that went on in budgeting, planning conferences, and overseeing publication of the *Atlantic Economic Journal* and *International Advances in Economic Research*. I also developed some very close personal and professional friendships during this time. Two individuals that I had many discussions with were Dr. John W. Kendrick, George Washington University (president of the IAES 1992–1993), and Franz Gehrels, University of Munich and University of Indiana (president of the IAES 1996–1997 and longtime member of the *Atlantic Economic Journal* Board of Editors).

I was always amazed by how organized John, with the help of Kathy, was for all of the Executive Committee meetings that we had. John also had a knack for anticipating the questions and concerns members would have. He handled them with charisma, sincerity, and a straightforward approach. He took suggestions seriously. He would gather information to discuss them at another meeting if need be, or discuss them immediately if possible and let the committee make a recommendation.

I view John as a true mentor to me in many ways. First, he related to me, as he did to many others. He had faith in me and worked closely with me in developing accounting sessions for the organization. He was always available when I needed him. He was very

organized, remembered names very well, and influenced me greatly in developing my ability to organize and run a conference. He was always professional and polite to individuals, even if he may have disliked or distrusted them. He always seemed to have a calm aura about him, no matter how much pressure was on him. He seemed to be able to multi-task very well. I always admired how he handled his position at Southern Illinois University and ran the IAES and two journals. He seemed always able to maintain a calm professional composure regardless of the situation.

John was a calm, genuine professional, mentor and friend to me. I have been and will be a much better person because of my relationship with him. He will be sorely missed by many, but his influence on thousands of people will live on.