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## **Review paper: Tony Lowe, a scholar before his times**

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Professor Tony Lowe was a unique blend of iconoclast, doyen and visionary. To understand Tony, we need to review his unique history of a blend of accountant, social scientist, economist, and academic agent provocateur.

To understand Tony, and we need a careful review of his background.

Tony Lowe began as a traditional economist education at the LSE where he graduated with First Class Honours. He often said that if one earned a decent undergraduate degree, one did not need a PhD.

Tony never bothered to earn a PhD even in these early days, Tony fell-out with the two 'giants' of accounting at the LSE: Professor William Baxter and Professor Harold Edey. Tony could never stomach their rather staid notions of economics and accounting from these early days. Lowe was treated as the 'black sheep' by the LSE establishment.

In these early years, Tony began studying the 'heretically' field of Managerial Economics, that offered a revised version that challenged the dominate neo-classical version of the theory of the firm. Managerial economics recognised that managerial discretion, rather than the market, was an important component needed for adequately theorising and explaining imperfect markets and individual firm's behaviour.

At this early phase, Tony launched, with Professor Tony Raymond, the journal Managerial Economics as a home for their more progressive ideas of micro\Managerial Economics. Raymond's editorship was eventually 'stolen' by a publisher who was in cahoots with Professor Maurice Peston, who re-imposed the traditional neo-classical doctrine on the Managerial Economics journal. This betrayal should be recorded in the annuals of publisher and editorial bad practice. Tony Lowe and Tony Raymond were early unsung hero's of a new form of progressive economics.

From the LSE, Tony Lowe took a lectureship at Leeds University, and served under the tutelage of Professor Galvin Whittaker, who impressed on Tony two important issues: First the significance of the Philosophy of Science – as the umbrella rationale for dictating the matters of truth and falsity in the social sciences. In accounting, in particular, questions of truth and falsity are paramount in the verity of Financial Statements: the Profit and Loss Account and the Balance Sheet.

Second, Tony Lowe also leaned under Whittaker the practices of Therapy Group (T-Group) methods where Tony deployed these skills in subsequent encounters, with especially devastating effects on colleagues, particularly at the Manchester Business School (MBS): Professor Anthony Hopwood, Professor Morris McGinnes, Professor Anthony Berry and Professor Anthony Tinker. Tony utilised his T-Group training of the pressure to induce by 'silences' to force colleagues to 'speak' (and often committing fait pars).

This T-Group practice often engendered an angry response from the 'victims, although it should be said the many academic and student colleges 'forgave' Tony for

these antics. Perhaps the less forgiving colleague at MBS was Professor Stafford Beer, (also deceased) who published the seminal works on Cybernetics, *Cybernetics and Management* that Tony Lowe adopted in his courses at the MBS and later at Sheffield University. Stafford Beer could be forgiven for shunning Tony Lowe, as Beer also had a rather fragile ego.

Beer's attempted to re-organise the according to his Cybernetic principles. Using the framework of his book, *Brain of the Firm*, Beer proposed re-structuring according to the structure of the human brain. Beer's innovative proposal was opposed and eventually scuttled by Tom Lupton, a traditional sociologist. Lupton sabotaged and shelved the Beer Report (copy of the Beer Report is available on request from these authors).

Tony Lowe never acknowledged Beer's slight, and used his T-Group training to students and faculty at the University of Sheffield including Professors Jim Haslan, Richard Laughlin, Professor Richard (Dick) Wilson and Professor Tony Tinker.

Tony's austere T-Group manners carried over into his teaching style. As Professors Jim Haslan, Richard Laughlin, Richard Wilson, Prem Sikka and Tony Tinker would testify, Tony never awarded to a student with an A for homework that he had corrected; believing that an A was reserved for an original contribution to the literature. B plus was the best a student could hope-for, with the rare qualifications of 'adequate' or even rarer 'very adequate'.

Professor Tony Lowe's 'education' did not end with Leeds, Sheffield and Manchester universities. Tony received a Ford Foundation Scholarship to visit a number of US universities including Harvard and Carnegie universities. Here, Lowe discovered a re-enforcement of his Managerialist Theory of the firm: with 'The Behavioral Theory of the Firm' in the USA developed by Nobel Laureate Herbert Simon, William Cooper (a one-time four in line for a Nobel Prize), Richard Cyert and James March. Interestingly, one of Herbert Simon's first publications was an accounting document: '*Centralization Versus Decentralization in Organizing the Controllers Department*' (New York: Controllershship Foundation, 1954).

Herbert Simon served as Role Model for Tony Lowe. Like Lowe, Simon was also eclectic. Simon published in *The American Economic Review*, *Behavioural Science Journals*, *The Accounting Review*, and *Computer Science Journals*. With Alan Newal, Simon pioneered Computer-Based Chess playing programs that evolved 'learning' capacity termed Heuristic Programming. Simon's and Newal's computers came to challenge the World's best Chess Players. Simon was eventually awarded the Nobel Prize, delayed because Chicago monopolised the process, and eventually ran-out of candidates. Simon's award was well overdue.

Tony Lowe followed in Simon's footsteps, and also published across the board, including Economics, General Systems Theory, Behavioural, and Accounting Publications. In the unlikely event that the Nobel was ever to be awarded to an accountant, Tony Lowe would be at the head of my list.

Tony Lowe brought from the USA these theoretical inspirations back to the UK. Understanding of accounting was, at this time, still dominated by economists by most UK accounting departments. This dominance stifled innovation in accounting and re-enforced the mentality that accounting was a technocratic subject, dominated by double entry bookkeeping. This adherence to the Neo-Classical economics doctrine resonated with the doctrine that market – not the state, or any social institutions were the best instrument for allocating resources. This doctrine was an anathema to Tony Lowe's new understanding of accounting – as a Social Science.

The crisis between the two approaches came to a head at Sheffield when Tony Lowe confronted the conventional accounting faculty – Brian Underdown, Eric Smith, Mr. Brown – and Sheffield University’s Provost Syms, and members of the Economic Department – Professors Professor George Clayton, Jim Ford and Professor John Nicolson.

The Economists had a strangle-hold on Tony’s accounting department; notwithstanding Tony was chair of accounting The Economists policed faculty hiring and even populated teaching slots in accounting with economics teachers. This was a ‘jobs bill’ for economists. There was little student demand and job hiring for students for economists. This colonisation of accounting by Economics was aided by the collaboration of mainstream accountants – Professor Brian Underdown, Professor Eric Smith, and Mr. Brown. These accounting Faculty preferred to make a deal with the (economics) devil than with their ‘maverick’ chair of the Accounting Department at Sheffield.

Professor John Nicolson was the Overseer Chair of Tony’s Economics/Accounting Department. Nicolson was trained as a macroeconomist and like the economist, Professor George Clayton, they admitted to having no understanding of accounting. Notwithstanding their professed ignorance of accounting, these economists continued to interfere in accounting teaching and research through an economic lense. It would be overly generous to credit these accounting and economic opponents of Tony Lowe as sheer ignorance. These economists and accountants were ‘scholars’ that gloated with malice and anti-intellectualism.

With the support accounting Professor Bryan Underdown, Professor Eric Smith, Mr. Brown and Sheffield University Provost Syms et al. launched an attack-document on Tony Lowe’s philosophical/social approach to accounting.

This challenge was met with counter-blast; assembled over a weekend, by Professor Tony Lowe, Lecturers Tony Tinker, Richard Wilson, Richard Laughlin and a courageous departmental secretary, Ms. Hazel Bland. Together they created the now legendary Counter Report. The full record of this is fully documented in the Critical Accounting Society website: <http://www://2015/ICCA/criticalaccountingsociety.htm>.

Following the Counter Report struggles at Sheffield University, Tony Lowe and Tony Tinker escaped Sheffield to the USA, to find the intellectual ‘fresh air’ of North America, where ‘merit’ rather than ‘age’ determined promotion and success. Before leaving for the USA, Tony Lowe and Tony Tinker, retreated to the , these were additional steps in Lowe’s and Tinkers ‘Enlightenment’ – the University of Manchester, .

This phase of Tony Lowe’s erudition in this era is best described as his ability to engage in continuous self-education. The French term that best describes this ability: an autodidat – that is a self-taught scholar. This turned out to be one of Tony’s greatest strengths, and one of the most important lessons he imparted to his students; Richard Wilson, Richard Laughlin, Jim Haslan, Prem Sikka and Tony Tinker were all blessed with this special talent.

The autodidat feature of Tony Lowe’s education was probably the reason why this phase in Tony’s self-development was rendered opaque. Tony Tinker was a primary benefactor of this support – probably one reason why he was singled out for the reprobation of the Vice-Chancellor at the University of Sheffield.

It was at the MBS that Lowe and Tinker re-affirmed their Sheffield discovery of Stafford Beer’s ‘*Cybernetics of the Firm*’. In its early days, MBS was an incubator for

intellectual innovation Under the tutelage of the Director, Gregor McClelland, With the London Business School, MBS was the benefactor of a 30 million pound grant from the UK Government, to promote business school education (free from the stifling ‘boot’ of economics).

Gregor McClelland housed MBS in a refurbished old Mill – Bush House, a rabbit warren that fostered interdisciplinary exchange. McClelland assembled a unique blend of interdisciplinary scholars, most were recruited from the USA, including an Oxford trained mathematician, Worsley, a UK-based sociologist cum philosopher, Richard Whitley who taught Philosophy and Marxism at the MBS doctoral program (where Tony Tinker eventually earned his doctorate, under a sequence of supervisors, Tony, Lowe, Anthony Hopwood, Stafford Beer, Doug Woods and finally Morris McGinnis.

At MBS, Professor Stafford Beer was the theoretical heavy weight theorist in the field of ‘pure’ Cybernetics, together with Ross Ashby, and the Father of General Systems Theory – Von Bertalanffy. These writers offered Tony Lowe, Tony Tinker, Dick Wilson and Richard Laughlin a new Social Philosophy of Social Science and the re-construction of Orthodox Philosophy.

Tony Lowe and Tony Tinker departed from Sheffield and MBS in the mid-sixties, never to return. Tony Lowe took a position at the University of British Columbia, in Canada; Tony Tinker moved to a Visiting Professorship at the University of Washington in Seattle. Sheffield was relieved to see the backs of these two ‘trouble-makers’ but not without a final insult. Professor Jim Ford, an economist who succeeded Professor Jim Ford, successor to Professor John Nicolson as Chair of the Economics. Ford denied Tony Tinker a one year leave of sabbatical absence, assuming that Tinker would remain at his post. Tinker shocked Ford with the announcement that he would resign. Before leaving the UK, Tinker obtained ‘safety-net’ of offers of promotion to Senior Lecturer with Tenure at the University of Manchester, and the University of Kent in Canterbury. Tinker never returned to the UK, despite several appeals re-newing the offer from Manchester from the then Vice-Chancellor of Manchester University Bryn Carsberg (soon to become Sir Bryn Carsberg).

Neither Tony Lowe, nor Tony Tinker returned to Sheffield. Tinker remained in the US, taking positions after Washington to UCLA, NYU (which supported his application for US Citizenship) and eventually ending up at Baruch College as a Full Professor with tenure. Tony Lowe, returned to the UK, and assumed a number of UK positions, including Dundee with Professor Jim Haslam, who remained a faithful friend until Tony’s untimely death.

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