



## IN MEMORIAM

John T. Wheeler  
Professor of Business Administration, Emeritus  
UC Berkeley  
1921 – 2013

John Wheeler died at Salem Care Center, Oakland, CA, on October 21, 2013. He was 92.

Wheeler was born in Minneapolis, Minnesota, and received a B.B.A. degree with distinction from the University of Minnesota in 1942 and a Ph.D. in Industrial Economics from the Massachusetts Institute of Technology in 1947. From 1943 through 1946, he served as a Personnel Specialist in the U.S. Army, primarily in the Pacific Theater.

He began his academic career in 1947 as an Assistant Professor of Business Administration at the University of Minnesota. In 1954, he was appointed Associate Professor of Business Administration at the University of California, Berkeley, where he remained for the rest of his academic career having been promoted to Professor in 1960 and having received the Emeritus title in 1991. While on the Berkeley faculty, he was twice a Visiting Professor at the IMEDE Management Development Institute, Lausanne, Switzerland.

Much of Professor Wheeler's research focused on the interface between accounting and economics. Early in his academic career, he contributed a survey entitled "Economics and Accounting" to the Handbook of Modern Accounting edited by Morton Backer. A second important thread in his research focused on accounting education. Calling upon his studies and research in industrial economics, he worked with A. G. Papandreu and coauthored Competition and Regulation, a well- received textbook on the public control of business.

Wheeler provided extensive service to the Business School and to the University. Within the Business School, he served as Chairman of the Accounting Group, Director of the Professional Accounting Program, Associate Dean for Academic Affairs, Chair of the Center for Research in Management Science, Director of the Ph.D. Program, and was appointed to numerous other school advisory boards and committees. At the campus level he most notably served as Director of Summer Session, a position that led to his election in 1986 as President of the National Association of Summer Sessions. A second important assignment was as Faculty Assistant to the Vice Chancellor for Capital Development in which role he held major responsibility for developing the campus capital budget and carrying out all major capital projects. He provided further service to the campus and the university system as a member of, and often the Chair of, Academic Senate and administrative committees, including the Committee on Committees, the Committee on Academic Planning and the Library Committee as well as more than 25 other Academic Senate, campus and system- wide committees.

Throughout his career, Professor Wheeler was an active member of the American Accounting Association and, during 1984-86, served on the Association's Committee on the Future Structure, Content and Scope of Accounting Education. His work on that committee was singled out for praise by Professor Doyle Z.

Williams, then President of the Association. He served on the Editorial Board of the California Management Review and as a reviewer for Accounting Horizons. Other professional contributions included membership on the Advisory Committee to the Touche- Ross Foundation Aid to Education Program, service as an Assessor of Research Grants for the Australian Research Council, service on the California Postsecondary Education Commission Technical Advisory Committee for Long Range Planning and as an advisor on business education to the Ford Foundation. He was a member of Beta Alpha Psi and of Beta Gamma Sigma, the accounting and business honor societies.

Over his years of service, Wheeler's main teaching assignments were managerial accounting courses in the undergraduate, MBA, evening MBA and Ph.D. programs. He was active in the supervision of graduate research serving on and chairing numerous dissertation committees and supervising dozens of MBA research studies. He was instrumental in introducing computer- based business games and simulation exercises into graduate business education.

Professor Wheeler is survived by his wife, Beatrice, and four children, Mary, James, Ginny and Robert; three grandchildren and four great- grandchildren.

David H. Pyle