In his historical account of the first 50 years of The Institute of Chartered Accountants in Australia (ICAA), A.W. Graham characterises Sir Ronald Irish in the following terms:

The late 1950s saw New South Wales contribute a leader who is probably the best known of all presidents throughout the first 50 years.

Graham (1978)

Similarly, when he died in 1993, Sir Ronald Irish was described in the Sydney Morning Herald as a “Leading figure in the world of accounting.” Irish was born on March 26, 1913. He attended the elite Fort Street High School, trained in the offices of A.S. White and Fox initially and then with C.W. Stirling & Co., before qualifying as a chartered accountant in 1934. He was admitted into membership of the ICAA in 1934. In the same year he founded the eponymous firm of R.A. Irish which later became Irish and Michelmore developing into the national firm of Irish Young and Outhwaite. He was National Chairman of the firm until he retired in 1980. The firm later merged into the Australian arm of Deloitte Touche Tohmatsu, now Deloitte Australia.

Irish’s influence on the development of the ICAA was profound. As the then President of the Institute he is credited with achieving the breakthrough in dealings with British Government which led to the Clerk of the Privy Council accepting the submission of the Institute leading to the grant of the second Supplemental Royal Charter by the Queen in 1959. This provided for a number of changes to membership and allowed the use of the designatory letters FCA and ACA alone without the requirement to attach the word Australia. This has only changed as a consequence of the recent merger of the ICAA and the New Zealand Institute of Chartered Accountants.

During his time on the Council of the ICAA, Irish was the principal advocate for enhanced educational requirements for members and for high quality technical standards. Sir Ronald was also a leading advocate for the development of a central library to replace the rather modest State libraries that existed up to that time and of a research department within the ICAA to assist in the development of technical standards. He was one of the principal advocates for taxation reform – serving on the Special Taxation Committee throughout the
1950s and 1960s. The Committee made many submissions to the Treasurer of the day on taxation matters.

Irish was prominent within the Australian business community. He was instrumental in establishing Rothmans of Pall Mall (Australia) Ltd and was subsequently appointed Chairman. Other chairmanships included Swift and Co., Anthony Horden, CIG, Wood Hall Ltd., and Mirror Newspapers. He was also Deputy Chairman of Ampol Petroleum (all major public companies at the time) and he served on the Boards of a number of other public companies and government boards. He was Chairman of the Federal Government’s Manufacturing Industries Advisory Council, which reported to the then Prime Minister, Sir Robert Menzies and the Minister responsible, Sir John McEwen.

Sir Ronald served the accounting profession with distinction. In 1947 he delivered the annual research lecture, then sponsored by the Commonwealth Institute of Accountants, at The University of Melbourne with a presentation titled “Evolution of Corporate Accounting”. He was President of ICAA from 1956 to 1958 and, importantly, was President of the World Congress of Accountants when it was held in Sydney in 1972 – a measure of the esteem in which he was held. It is clear from correspondence of the time, that he played an active role in setting the program for that Congress.

Sir Ronald wrote a series of influential text books on Auditing between 1935 and 1972. In 1935 at the precocious age of 22 and just as he was establishing his own firm he penned the principal book titled *Practical auditing: a concise treatise, designed for examination requirements and to assist the practitioner accountant* in 1935. It became *Auditing: a comprehensive treatise on modern auditing practice and allied subjects; including internal control; investigations; valuations and interpretation of financial statements for the professional accountant and student* in 1957 and in 1972 the title was simplified to *Auditing*. It was widely recognised and in the *Obituary* published in the *Sydney Morning Herald* was noted as “the accepted textbook on auditing” – high praise indeed.

Irish maintained an interest in the education of accountants throughout his life. He was an early advocate of a university-based program for those seeking entry to the profession, expressing the hope that, “perhaps the time is not far distant when the academic training for our profession will become wholly a university function” (Letter to Chambers, 29 September 1958). He founded the York Accountancy College in Sydney and corresponded frequently with academics on points of principle and to ensure that, at all times, his textbook reflected current thinking and was relevant to the practitioners of the day. He was recognised internationally, and in 1970 The Society of Industrial Accountants of Canada expressed interest in inviting him to deliver a series of lectures in Canada.
Irish was an early member of the discussion group the Pacioli Society founded by Ray Chambers [AAHoF 2010]. During 1986, on Chambers’ recommendation, the Senate of The University of Sydney conferred on him the title “Honorary Fellow’ in a ceremony in the University’s Great Hall, in recognition of his contribution to education and the accounting profession. In further recognition of his outstanding contribution, both the ICAA and the Australian Society of Accountants accorded him the rare honour of electing him to Life Membership.

He was made an Officer of the Order of the British Empire in 1963 and was further recognised by the award of Knight Bachelor in 1970 in recognition of his services to commerce and industry. On both occasions the honour was bestowed personally by Her Majesty, Queen Elizabeth II.

As Graham concludes “Sir Ronald has been truly a leader of the profession in every sense.”