

received, processed, and provided information on the enemy for combat commanders, other divisions, and higher headquarters.

His Legion of Merit citation commended Barr for "his masterful analysis of enemy information" and "his complete and untiring devotion to duty, attention to detail, and superior ability to gain a clear picture of the condition of the enemy under all circumstances". It also noted his "utter adherence to duty and great technical knowledge". He often mentioned that his investigative experience with the SEC was excellent preparation for his active military career.

The Third Armored Division was withdrawn from combat on April 25 and placed on inactive status on November 10, 1945. LTC Barr became chief of staff in September. After inactivation, he served as the historical editor of the division's history, *Spearhead in the West, 1941-45*. He was promoted to colonel on May 15 and discharged on June 27, 1946.

#### **CASE 5 — THE POSTWAR SECURITIES AND EXCHANGE COMMISSION, 1946-79**

Andrew Barr's "utter adherence to duty" was a lifelong characteristic of his public service. Returning to civilian life in 1946, he resumed his position as a research accountant at the SEC. The following April, he was promoted to assistant chief accountant. From 1949 to 1953, he headed the Corporation Finance Division. From 1956 to his retirement in 1972, he served as the SEC's chief accountant, and in 1967, he received the

SEC's Distinguished Service Award. He was "adept" in explaining professional accounting thinking to the SEC and the Commission's views to the accounting profession. His "prose was precise." In speeches in the United States and abroad "his oral views were delivered with conviction and a ring of authority." Illinois classmate Paul Grady praised Barr's "great ability, objectivity, integrity, quality of judgment, and dedication to his work."

On March 8, 1960, President Dwight Eisenhower presented Andrew Barr with the Federal Civilian Distinguished Service Award. The citation mentioned that his contributions to the development of accounting principles and accounting presentations of financial affairs "materially aided the process of capital formation" and "advanced the cause of investor protection." In 1963, he was elected to the Accounting Hall of Fame. In 1980, the University of Illinois Accountancy Department published fifty-seven of his accounting papers in a 773-page volume.

#### **CASE 6 — RETIREMENT AND PHILANTHROPY, 1972-95**

After concluding his active service at the SEC, Andrew Barr continued to dine, bowl, and read at the University Club in Washington and maintain contacts with the accounting profession. In 1972, he served as a visiting professor of accountancy at the University of Illinois. In comments on a 1977 report on auditors' responsibilities, he supported "the emphasis on accountability and stewardship."

Barr became increasingly involved with military history organizations, especially the Third Armored Division Association, which he had helped create in 1948. He served as president of the association in 1954-55 and collected a library relating to World War II. In 1981, he aided in the establishment of the Third Armored Division Association Archives at the University of Illinois Archives.

He received honorary degrees from George Washington University (1985) and the University of Illinois (1990). At Illinois, he provided scholarships for the Accountancy Department in the College of Commerce and the Nursing Program in the College of Medicine, and was a member of the University Foundation and President's Council. In 1989, he moved to Clark-Lindsey Retirement Village in Urbana and continued to take an active and supportive interest in accounting, medical education and military archives.

*This exhibit and brochure were prepared by Chris Prom, Research Assistant for the Third Armored Division Association Archives, and Maynard Brichford, University Archivist, Emeritus. Items in the exhibit are from the Andrew Barr Papers (RS 26/20/58) and the Third Armored Division Association Archives (RS 26/20/76).*

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## **ANDREW BARR OF URBANA**

### **An Illini Who Shaped Corporate Finance and Armored Warfare**



*An Exhibit from the  
University of Illinois Archives, May 1996*

### **CASE 1 — YOUTH AND THE UNIVERSITY OF ILLINOIS, 1901-25**

Born on May 6, 1901, Andrew Barr was the oldest son of Andrew Barr, operator of the Barr Brick Company in Urbana, and Hortense Call Barr (University of Illinois, '95), a nurse. The Barr children were Andrew, Catherine, Marion, and John, and the family lived at 502 South Race Street and 901 West Illinois Street. Young Andrew attended Urbana schools and graduated from high school in 1919. At the University of Illinois, he majored in accountancy. Among his professors were Edward J. Filbey, Hiram T. Scovill, and Arthur C. Littleton. Andy was a member of Beta Gamma Sigma, Beta Gamma Psi, and the Commerce Club.

He worked during the summers in the Railway Engineering Department. He was also a four-year member of the University's Reserve Officers Training Corps, which had been formed in 1919. He served as a lieutenant and captain of Troop G in the Brigade's cavalry unit and held an assistantship in his senior year. His cavalry instructor, captain Robert W. Grow, became an armored division commander in World War II.

On June 11, 1923, Andrew received a B.S. in Accountancy with honors and was commissioned a lieutenant in the U.S. Army's Officers' Reserve Corps. In 1923-24, he held a graduate scholarship in accountancy, passed the examination for the C.P.A. certificate on November 16, and obtained a master's degree on June 9, 1924.

### **CASE 2 — YALE AND THE SECURITIES AND EXCHANGE COMMISSION, 1926-41**

In September 1926, after spending a year with a Chicago public accounting firm, Andrew Barr accepted an appointment as an Instructor in Accountancy at Yale University, at \$2,500 per year. By 1928 he had completed course requirements for a doctorate in economics. In 1930, he was promoted to captain in the Army Reserves, and, in 1931, he became an assistant professor at Yale. He also taught accountancy at Connecticut College of Commerce from 1928 to 1935 and at the Yale Law School from 1935 to 1938. He accompanied the Yale baseball team on its 1935 trip to Japan, did volunteer work for New Haven Taxpayers, Inc., and participated in Army Reserve training camps in Illinois and Connecticut.

The economic collapse in the early 1930s prompted Congress to enact legislation creating the Securities and Exchange Commission (SEC) in 1934. Andrew Barr's Yale contacts with federal financial officers and corporate accounting practice, coupled with the effects of the depression on the university, prompted him to take a SEC position as research accountant in July 1938. Within a few months, the McKesson & Robbins case involving a \$19,000,000 fraud and accounting malpractice was uncovered. Barr worked on the case for two years and helped write the investigation report. \$522,400 was recovered from the accounting firm of Price, Waterhouse & Co. Barr was commissioned a major in the Army Reserve in October 1938 and called to active duty on February 5, 1941.

### **CASE 3 — PREPARATION FOR COMBAT, 1941-44**

The development of rival totalitarian states in Europe and the collapse of the Anglo-French military forces in the first nine months of World War II caused the United States to begin the rapid expansion and training of its peacetime army. Responding to the challenge of mechanized warfare in Europe, the United States Army established an Armored Force in July 1940.

Major Andrew Barr was assigned to the Second Armored Division at Fort Benning, GA. On April 15, 1941, he became regimental adjutant when the Third Armored Division was formed at Camp Beauregard, LA.

In June, the division moved to the newly-built Camp Polk, and several thousand draftees arrived for military service. Barr attended an aerial photograph interpretation school. In January 1942, he was assigned to operations and training as the division supplied cadres to form new armored divisions. In February, he attended Command General Staff School, and in July, he was promoted to lieutenant colonel and became G-2 (intelligence officer) for the Third Armored Division.

On July 15, the division trained at the Desert Training Center in California's Mohave Desert. In October, they moved to Camp Pickett, VA, where the counter-intelligence detachment was formed in late December. From January 15 to August 26, the division trained for European combat conditions at Indiantown Gap Military Reservation in Pennsylvania. On

August 13, LTC Barr left for England. By September 15, the Division had occupied camps in Wiltshire and the division headquarters located at Redlynch House in Somerset. In January and February 1944, Barr's G-2 Section was organized for combat operations.

### **CASE 4 — THE THIRD ARMORED DIVISION IN ACTION, 1944-46**

As a heavy or large armored division, the Third did not participate in the June 6, 1944 landings in Normandy. The division headquarters officers flew in on June 13 and the division landed in France on June 23, 1944.

The route map of the Third Armored Division's "Task Force Lovelady" shows the Division's path through Europe. The Third played important roles in breaking out from the Normandy beachhead, halting the German counterattack at Mortain, closing the Falaise Gap, intercepting a retreating German army at Mons, crossing the German border on September 12, 1944, checking the main German armored thrusts in the Battle of the Bulge, capturing Cologne, closing the Rose (Ruhr) pocket, and reaching the Elbe near Dessau on April 17, 1945. In ten months as a leading element of the First Army's Seventh Corps, the division sustained 10,371 casualties, including 2,214 killed in action. They destroyed fourteen German divisions and took 76,720 prisoners.

LTC Andrew Barr's G-2 Section included three prisoner interrogation teams, a counterintelligence team, a photo interpretation team, and an order of battle (reports on enemy units) team. They