

# Robert W. Clark Papers, 1954-1989

## Overview of the Collection

<b>Creator</b>	Robert W. Clark, 1931-1991
<b>Title</b>	Robert W. Clark Papers
<b>Dates</b>	1954-1989 (inclusive) 1954 1989
<b>Quantity</b>	4 cubic feet
<b>Collection Number</b>	MG359 (collection)
<b>Summary</b>	xxxx
<b>Repository</b>	<a href="#">University of Idaho Library, Special Collections and Archives</a> Special Collections and Archives University of Idaho Library 875 Perimeter Drive MS 2350 Moscow, ID 83844-2350 Telephone: 208-885-0845 <a href="mailto:libspect@uidaho.edu">libspect@uidaho.edu</a>
<b>Languages</b>	English
<b>Sponsor</b>	Funding for encoding this finding aid was provided through a grant awarded by the National Endowment for the Humanities.

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## Biographical Note

A life long Idaho resident, Robert W. Clark was born September 23, 1931, in Wallace, Idaho, and graduated from Wallace High School in 1949. After serving in the U.S. Army from 1952-1954, he received his B.S. degree from the University of Idaho 1956, followed by a M.S. in Business in 1958.

Clark began teaching in the Accounting Department at the University of Idaho in 1956, and was the first person promoted to full professor before the age of 40. He served as chairman of the Accounting Department from 1969-1972. In 1970 he became the director of the Public Utilities Executives Course, and under his direction the course grew from its regional focus to an international course designed for emerging utility executives.

He was the recipient of numerous honors and awards including the university's Outstanding Faculty Award, the Interfraternity Council and Panhellenic Council Outstanding Teacher Award, Outstanding Educator of America Award, Gamma Sigma Delta Annual Award for Excellence, and Moscow Chamber of Commerce Distinguished Service Award.

He served on numerous boards and committees for the state. In 1972 Governor Cecil Andrus appointed him to the Idaho Health Facilities Authority Board on which he was still active at the time of his death in 1991. He also served on the Governor's Blue Ribbon Committee on Health Care from 1976-1978.

He was a member of both the American and Idaho Society of Certified Public Accountants, Alpha Tau Omega fraternity, the Wallace Elks Lodge, and the Vandal Boosters.

He died at Sacred Heart Medical Center, Spokane from complications of pneumonia, on Sunday, January 13, 1991. He was survived by his wife, Dorothy (Anno) Clark, and a son and daughter.

## Content Description

The papers of Robert W. Clark span the years 1954 to 1989, with the bulk of the material covering the years 1957 to 1987.

The papers include tests and lecture notes for his classes at the University of Idaho, other university related material, papers related to his professional activities as a Certified Public Accountant, and other papers.

## Administrative Information

### Arrangement

The material in this Manuscript Group was in no apparent order when received, therefore a series order was imposed during processing.

The first series, Classes, contains two subseries. The first of these, Tests, 1957-1987, contains mimeographed tests which Professor Clark gave during his tenure at the University of Idaho. The second contains hand written lecture notes and outlines for his classes, and occasionally also contains mimeographed examinations with answers.

The second series concerns Clark's activities on the university campus. Included are records of his involvement with the Academic Standards Committee and the Bookstore Advisory Committee. Other papers relate to the Public Utility Executives program of which he was director, and a research project in which he was involved.

Professional activities are included in the third series. These involve the American Institute of Certified Public Accountants, several state health advisory committees on which he served, and information on various seminars and workshops he attended.

The final series contains accounting exams Clark took while a student at the University of Idaho, handwritten notes for a Spanish class he took, and part of Governor Andrus's speech at the Northern Lights, Inc. annual meeting in 1973.

Another folder in this series contains the financial records of the Idaho Elwetis, Inc., from 1957 to 1971. Especially interesting are the materials concerning their management of the bank account for the repair of fire damage sustained by the Alpha Tau Omega fraternity in 1971; included are the check register, bank statements with paid checks, and statements from the general contractor.

Duplicates of mimeographed material were discarded. Published items, including University of Idaho bulletins, were sent to the Gifts Librarian for possible inclusion in the library collection. This reduced the bulk of the collection by 3 cubic feet.

### Acquisition Information

The papers of accounting professor Robert W. Clark were transferred to the University of Idaho Library by the College of Business and Economics in April 1991.

# Detailed Description of the Collection

## Series I. Classes, 1957-1989

Container(s)	Description	Dates
<b>A. Tests</b>		<b>1957-1987</b>
Box/Folder		
1/1	Accounting 100 & 200 8 items	1959-1960
1/2	Accounting 201 13 items	1982-1987
1/3	Accounting 202 20 items	1980-1987
1/4-5	Accounting 231 37 items	1960-1967
1/6-8	Accounting 232 85 items	1957-1967
1/9	Accounting 281 16 items	1965-1969
1/10	Accounting 331 25 items	1962-1967
1/11	Accounting 332 5 items	1963-1964
1/12	Accounting 491 5 items	1965
1/13-16	Accounting 493 46 items	1959-1987
<b>B. Lecture Notes</b>		<b>1959-1989</b>
Box/Folder		

Container(s)	Description	Dates
1/17-24	Business 31 214 items	1960-1967
1/25-32	Business 32 227 items	1959-1969
1/33-34	Business 81 78 items	1967-1968
1/35-40	Accounting 131 177 items	1969-1974
2/41	Accounting 131 42 items	1974-1975
2/42-46	Accounting 132 167 items	1971-1974
2/47	Accounting 187 46 items	1963
2/48-55	Accounting 201 401 items	1975-1989
2/56-62	Accounting 202 432 items	1976-1982
3/63-64	Accounting 202 117 items	1984-1987
3/65	Accounting 231 48 items	1975
3/66	Accounting 239 26 items	1968-1969
3/67	Accounting 393 36 items	1987
3/68-78	Accounting 493 422 items	1969-1986
3/79	Accounting 550 18 items	1969-1970

## Series II. University, 1965-1989

Container(s)	Description	Dates
Box/Folder		
3/80-81	Academic Standards Committee 46 items	1974
3/82	Athletic Procedure Notebook 4 items	undated
3/83	Bookstore Advisory Committee 56 items	1965-1966
3/84	Budget requests and other financial material for the Accounting Dept. 18 items	1971-1984
3/85	College of Business Faculty 6 items	1972-1977
3/86	Correspondence, memos, etc. 12 items	1965-1986
3/87	Legislative Auditor's report on the College of Business and Economics 1 item	1969
3/88	Management Associates 4 items	1968
3/89	Off campus course taught at Boise (Accounting 505) 27 items	1971
3/90	Papers from students 3 items	1971-1986
3/91-92	Public Utility Executives' Course 19 items	1961-1989
3/93-94	Short Term Applied Research (STAR) project: Effect of taxes on plant location 34 items	1970-1971
3/95	Vita and evaluations	1980-1983

Container(s)	Description	Dates
	3 items	

### Series III. Professional, 1957-1987

Container(s)	Description	Dates
<b>Box/Folder</b>		
3/96	AICPA Committee on Auditing Procedure 21 items	1962-1969
3/97	AICPA Accounting Principles Board 16 items	1966-1969
3/98	AICAP Committee on Accounting Principles and Auditing Procedures. Current Information Release 6 items	1967-1968
3/99	AICPA Conference of Securities and Exchange Commission developments 9 items	1979-1982
3/100	American Institute of Certified Public Accountants, publicity packet 3 items	undated
3/101	Arthur Anderson & Company. Mine management manual 1 item	1966
4/102	Audit staff training problems 5 items	1961
4/103-114	CPA exam review sessions 99 items	1972-1982
4/115	Consulting 4 items	1985
4/116	Health: Governors Advisory Council on Comprehensive Health Planning 20 items	1972-1984
4/117	State Economic Stabilization Board 67 items	1972-1973

Container(s)	Description	Dates
4/118	Idaho Health Facilities Authority 5 items	1972-1987
4/119	Kidder, Peabody & Co. Statement of qualifications and questionnaire responses for Intermountain Health Care, Inc. 1 item	1979
4/120	Home office training school 1 item	undated
4/121	Idaho Society of Certified Public Accountants 16 items	1970-1983
4/122	Accounting for leases 3 items	1974
4/123	Kidder, Peabody public utility seminar 10 items	1979
4/124	Liquid Fertilizer Dealers management conference 2 items	1963-1965
4/125	Peat, Marwick, Mitchell & Co., seminar 5 items	1982
4/126	Presbyterian Church audit 6 items	1965
4/127	Presnell, Gage & Co., & Junes, DePew & Co. Lewiston Orchards sewer contract 2 items	1977
4/128	Public Utilities Reports, Inc. Utility financing conference 7 items	1981
4/129	Reprints 14 items	1957-1986
4/130	Symposium 70, Gettysburg College 5 items	1970
4/131	Theodore Barry & Associates. Utility accounting course 7 items	1977

Container(s)	Description	Dates
4/132	Touche & Ross. Professors' seminar 14 items	1974

## Series IV. Other Papers, 1954-1973

Container(s)	Description	Dates
<b>Box/Folder</b>		
4/133	Accounting exams taken by Clark 21 items	1954-1956
4/134	Idaho Elwetas, Inc. 34 items (includes material on Alpha Tau Omega fire, 1971)	1957-1971
4/135	Northern Lights, Inc., annual meeting 4 items	1973
4/136	Notes for Spanish 181-182 1 item	
4/137	Miscellaneous 3 items	undated

## Names and Subjects

### Subject Terms :

Accountants -- Idaho

Accounting -- Study and teaching

### Other Creators :

#### Personal Names :

Clark, Robert William, 1931-1991--Archives.

Finding aid prepared by Judith Nielsen  
1993