

MEMORIAL RESOLUTION

GERALD O. WENTWORTH

(1910-1996)

Gerald Wentworth, Professor Emeritus of Accounting in the Graduate School of Business, died of heart failure in his Cupertino home, on September 23, 1996 at the age of 86.

Born in Great Falls, Montana, in 1909, Wentworth earned his bachelor's degree with a major in education from Montana State College whence he was graduated in 1931. Later he owned and operated a cafeteria in Great Falls.

Soon after marrying, Wentworth enlisted in the U.S. Air Forces in 1942. Gerry had been a pilot of a private plane. He was stationed in the South Pacific, serving as a major and as adjutant of a troop carrier group. One of his stations was in the Philippines, where he formed several local friendships.

Gerry departed from the service in 1946 with no wounds except a distaste for hunting, which no longer seemed fair to him, according to his son Daniel. He continued as an intelligence officer in the Civil Air Patrol.

Wentworth and his wife, Elliott, spent more than a year living in a cabin on a dirt road deep in the Rocky Mountains.

Elliott had managed the cafeteria during the war. The Wentworths sold the cafeteria and then bought and maintained an almond ranch near Auburn, California.

Later Gerry entered the Graduate School of Business, where he earned an MBA in 1953. He taught at Menlo College and became employed as a research associate at Stanford in 1954. His only child, Daniel, was born in 1954. Gerry received his doctorate in 1960.

Gerry was a valuable member of the Stanford accounting faculty. He was a popular teacher of a variety of accounting courses. He was the senior author of The Accounting Process, a program for self-instruction (by Wentworth, Montgomery, Gowen, and Harrell, McGraw-Hill).

In addition to teaching accounting courses in the GSB Gerry served as a Visiting Professor at the Harvard Business School and in three overseas programs. He was the first director of the Iran Management Seminar financed by several oil companies, located on the Caspian Sea. Its participants were mostly managers in the Iranian oil

company. He taught in the Australian Management Seminar. In 1968-70 was dean of the La Escuela de Administracion de Negocios para Graduados (ESAN), the first graduate business school in South America. He stayed through a military junta. ESAN was established by the GSB and financed originally by the US Aid for International Development. ESAN continues under Peruvian management.

Gerry had become a citizen of the world. In the 1970s the Wentworths' home in Los Altos became an international grand hotel. There were visitors from the Philippines along with faculty, staff, and former students from Iran and Peru.

Unlike the stereotypical accountant, Gerry was a social extrovert with a good sense of humor. He was friendly, outgoing, generous, and modest. His many friends miss him.

Daniel remembers his dad fondly as having "raised me to believe that I could do whatever I wanted" and as someone who didn't pressure him to follow the same career as his father.

In retirement Gerry and Elliott traveled overseas to South America and Europe. They drove often around the western United States and Canada, always trying to find a new back road. Gerry was keenly interested in sports. He was an enthusiastic supporter of Stanford's basketball and football teams.

Gerry is survived by his wife, Elliott, and a son, Daniel.

Thomas Harrell, Chair
Charles Horngren
James Howell
James Porterfield