Alicja Anna Jaruga (1928-2011)  
Stephen Zeff

On 17 November 2011, Professor Alicja Jaruga died in Łódz, Poland. Her husband Czeslaw died two months before her. She was born in Slgocin, near Konin, Poland on 1 February 1928.

She was Professor Emeritus of Accounting at the University of Łódz after a long career at the university.

For many years, beginning in 1978, Alicja was the only member from Eastern Europe who attended the annual congresses of the European Accounting Association. She rarely missed a meeting. She was the national coordinator for Poland and served on the EAA executive committee from 1978 to 2003, and she was always re-elected by the members in Poland.

In addition to English and Polish, she spoke Russian and German. During her student years in the 1950s she worked as a cost accountant in a factory in Łódz, and her interest in this subject heightened to the point that, when she became an academic, cost and industrial accounting was her primary field of study. In 1964, she received a doctorate from the University of Łódz, and from 1975 until her retirement she was a professor there.

Among the other areas in which she published were accounting for public sector enterprise, accounting harmonization, bank accounting, and auditing. A book for which she was known in Poland was Współczesne Problemy Rachunkowości (Issues in Contemporary Accounting), published in 1991, of which she was editor and the main coauthor.

Prior to 1990, Alicja had to secure an exit visa each time she sought to leave Poland to attend the EAA congress or otherwise travel to the West, and I recall one year in the 1980s when she was not in attendance, and I heard that the authorities did not grant the visa.

She also had to obtain foreign currency, because the zloty was not convertible. She was a Ford Foundation visitor at the University of Illinois in 1971-72 and also taught at the University of Birmingham, in the UK. In 1997, the University of Gdańsk awarded her an honorary doctorate.

At EAA congresses, she regularly presented papers, and she was always enthusiastic in conversation when discussing her plans and projects. She enjoyed meeting friends at the congresses. At the University of Łódz, she was a revered mentor to many of the accounting faculty.

I extend my sincere condolences to the family and to her colleagues.

Stephen Zeff