In Memoriam: Dan Dhaliwal, Roger Haar, Debra Lynn Kruse and Bryant Bannister

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Dan Dhaliwal, one of the nation's leading researchers in accounting, died in Houston on June 21. He was 71.

Dhaliwal, the Frances McClelland Endowed Professor of Accounting, was head of the Department of Accounting in the Eller College of Management, a role in which he served since 1996.

"Dan was a principled leader and an influential researcher," said Paulo Goes, dean of the Eller College. "But the strength of the accounting department at the UA and the impact his research has had on policy are just part of his legacy. The other part is intangible — the many people he mentored, all of whom benefited from the personal responsibility he felt for their success."

"Dan Dhaliwal's passing is a huge loss to many in the academic accounting community," said Dan Collins, department executive officer with the University of Iowa Tippie College of Business. "He was known nationally and internationally for his outstanding research. Perhaps as much as anyone, he helped establish empirical tax research as a mainstream area of research in accounting. In addition, Dan was an outstanding mentor, helping launch the research careers of many doctoral students and young faculty members. Above all, Dan was a dear and loyal friend to many. He will be deeply missed."

Dhaliwal came to the UA from California State University to complete his master's and
doctoral degrees in accounting. After his graduation in 1977, he served as an assistant professor of accounting at the University of Iowa; in 1979, he joined the U.S. Securities and Exchange Commission as a visiting research fellow. He returned to the UA in 1980 as an associate professor of accounting. He served as acting head of the accounting department in 1984-1985 and was promoted to full professor in 1986. He was appointed department head in 1996.

UA alumnus Merle Erickson, professor of accounting at the University of Chicago's Booth School of Business, met Dhaliwal in 1992.

"Some people never get that one big lucky break in life. My lucky break was meeting Dan, and having him take me under his wing,? said Erickson, who earned his doctorate at the UA. "Dan changed my life. Not just my research and my career ? my life. I think the same is true for many of Dan?s former students and colleagues. Dan was a terrific and well-respected scholar. His scholarship was perhaps only surpassed by his quality as a person. I have long aspired to be as good a person as Dan was, but I know that is a mountain too high to climb. I am devastated to lose Dan, but am thankful that I was one of those fortunate enough to call him mentor and friend."

Dhaliwal was a frequent contributor of articles to top accounting journals and served on numerous editorial boards, including The Accounting Review and Journal of Accounting Research, the former of which he also edited from 2005-2008. He was ranked first in the nation among authors contributing to accounting literature in the areas of tax and archival tax, and he ranked No. 2 for archival financial and No. 6 for financial. In 2004, he was named the American Accounting Association?s Educator of the Year.

UA alumnus Ron Butler, Arizona managing partner of E&Y, worked closely with Dan over the past 22 years and says he was a great leader and mentor.

"The Eller College, the Arizona business community, and the accounting profession have lost one of their most admired leaders," Butler said. "His steady hand and relentless dedication to the accounting department helped to elevate the Eller College during his tenure. Because of his leadership, Eller accounting graduates have been highly recruited by the accounting profession. These students demonstrate a commitment to leadership and professional development, key traits that Dan instilled in all of the accounting students. He was a friend, mentor and adviser to me and so many others, and I am honored to have worked with him."

Dhaliwal built lasting relationships with recruiters and worked to ensure that Eller alumni graduated with the skills and leadership potential that firms are seeking.

?It is impossible to overstate the influence Dan has had at Eller and the University of Arizona. He shaped the accounting department into what it is today," said Jeff Schatzberg, interim accounting department head.

"We will all miss his presence and impact so much, and we will miss our friend and colleague," Schatzberg said. "I know I will be forever indebted to Dan for his mentoring and caring, and for essentially being my big brother."
A celebration-of-life memorial event will be held on Sept. 30 at the Arizona Inn, 2200 E. Elm St. Contact the Department of Accounting (accounting.eller.arizona.edu at 520-621-2620) for more details, and for information on making financial donations in Dhaliwal's honor.

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Roger Haar, laboratory manager in the Department of Physics, passed away in the early hours of July 18.

Haar was struck by a car on the morning of July 11 when he was on his way to the physics department on his bicycle. After failed attempts to revive him, and after consulting his wife, Margo, and other close family members, physicians attending to Haar decided to remove life support on July 18.

In addition to his wife, Haar leaves behind his sisters, Rebecca Wagner and Robyn Young, and his brothers, Robert and Randall. He also leaves behind countless admiring colleagues, including faculty and staff in the Department of Physics and several hundred current and former undergraduate and graduate students.

Haar received his doctorate in experimental physics from the University of Toledo in 1989. His dissertation research involved accelerator-based spectroscopy of calcium and carbon. After a one-year stint as a laboratory coordinator at the University of Toledo, he was hired as a postdoctoral fellow in the physics department of Western Michigan University, where he worked from 1990 to 1994.

Haar was an assistant research professor of physics at Western Michigan University when he applied for the position of laboratory manager in the UA Department of Physics. He was the unanimous choice of the departmental search committee, from a pool of 38 candidates. Haar joined the UA in fall of 1994, and remained with the University until his passing.

As a lab manager, Haar oversaw the education of nearly 1,500 undergraduate students each semester. That included all students who take the department's introductory laboratory
courses, from physics majors to aspiring engineers and life scientists.

Haar's job involved designing experiments, maintaining equipment, writing lab manuals and training graduate teaching assistants.

Known by his colleagues as a quiet person, Haar loved his job, and the dedication he brought was legendary. It was not uncommon to find him in the department at 9 p.m., even on Fridays of summer months, tinkering with equipment and getting everything ready for the next week's experiments.

Haar's passion, however, was teaching the department's Advanced Lab courses, which brought out the creative physicist in him. Over the years, he collaborated with generations of physics faculty, from retired professors to the department's youngest assistant professors, in teaching the Advanced Labs.

During the years when the department and the University went through massive budget cuts, Haar used his creative skills in keeping expenses to a minimum and still running the Advanced Lab efficiently. More recently, his experience was essential to decisions about purchasing of new experimental equipment using donor money.

Haar also helped other members of the department with their job challenges.

"Roger and I would talk frequently about challenges in our jobs. He would frequently give me insights to some of the problems I was solving that day," said Mike Eklund, computer manager for the physics department.

Haar was six weeks from retirement on the day the car accident occurred. He could have retired in June, but agreed to stay on until the end of August at the request of the department head of physics, to maximize his overlap with the incoming lab manager.

The physics department is a relatively small unit with about 30 faculty, 10 staff members and less than 100 graduate students. Department members say Haar was like a family member and will be sorely missed.

Debra (Deb) Lynn Kruse
Debra (Deb) Lynn Kruse, coordinator for student affairs in the UA College of Medicine, Tucson, passed away surrounded by loving friends on July 22 at Tucson Medical Center after an intensive, brief struggle with liver cancer. She was 58.

Kruse, who lived in Tucson for more than 20 years, started at the UA in 1994 and worked in several capacities on the main and UA health sciences campuses throughout her career.

She provided expertise on the redesign of the data management system used by the UA, was part of the UA MOSAIC Project's Technical Transition Team and most recently worked at the College of Medicine, Tucson, where she played a leading role in implementing many new systems and process improvement initiatives to transform how the college supports its students.

Kruse was known among her colleagues for being committed to her work and the students she served and for her exemplary collegiality with other members of the University community.

Kruse often had strong opinions that she was ever-ready to share with her colleagues, always with humor. While her expertise will leave a big hole in her team, colleagues say her ability to lighten the hearts of all that will be missed the most.

"No matter the subject, after meeting with her, I always came away lighter in heart," said Kruse's colleague Keith Wilburn, assistant dean of the College of Medicine Information Technology Services. "It is this part of Deb that I will miss most of all. I know that is true for many others as well. Our friend will be sorely missed."

Kruse was adopted as an infant from Korea through Holt International in 1958 by Glenn and Wanda Kruse and grew up on a family farm in George, Iowa. Some of her fondest memories were of her life on the farm with her siblings — Dianna, Jerry, Dorene and Jay — milking cows, cooking meals for the family, driving her sister Dorene to school, and making lunch for her dad and taking it out to the field.

Kruse's deep love of family inspired her to investigate the Kruse family's German genealogy back several generations, which resulted in an extensive PowerPoint presentation to her family. She spent hundreds of hours reviewing scanned documents and viewing online resources to better understand the history of the family.

Kruse earned a bachelor's degree in journalism and mass communication from Iowa State University and in 1981 and a Master of Science degree in education from Iowa State in 1988.

She served in many different capacities throughout her long professional career at Iowa State, Washington State University and the UA.

As an athletic counselor at Iowa State and Washington State universities, she worked closely with athletes, and she maintained contact with coaches, wrestlers and football players up to the day she passed, receiving calls from appreciative athletes crediting her with "being there" when they needed her, whether it was cooking meals, going on fishing trips or calling them on an academic situation.

At the UA, advisers, faculty members and University administrators respected and relied on Kruse's expertise.
Her leadership accomplishments include election by her academic adviser colleagues to serve as co-chair of the UA's University Professional Advisors Council. Her term of office coincided with an intensive University-wide study by the UA’s Academic Advising Task Force on the status of academic advising, and her guidance of UPAC was critical during this period to ensure timely input and follow-up.

Kruse also served as president of the UA’s Asian American Faculty, Staff and Alumni Association from 2002-2003, during a particularly tumultuous period for Asian Pacific American Student Affairs. She was seen as a highly articulate, dedicated spokesperson for students and employees.

Kruse was known for her witty humor and love of animals, especially dogs. Her passions included volunteering at the Pima Animal Control Center cooking, sewing, beading, jewelry making, floral design and gardening.

Kruse is survived by her dearly loved dogs, Gerard and Butch; her sisters, Dianna Palm and Dorene (Steve) Schimelfenig; brothers, Jerry Kruse and Jay (Laurie) Kruse; aunt, Ina Faye Underwood; 11 nieces and nephews; seven great-grandnephews and grandnieces; and five foster brothers and sisters ? Doug, Nancy, Kim, Leah and Raju.

A memorial service will be held for Kruse from 3-5 p.m. on Aug. 26 in Room 205 of the Swede Johnson Building, followed by dinner at Dragon's View Restaurant, 400 N. Bonita Ave.

Bryant "Bear" Bannister

Bryant "Bear" Bannister, director emeritus of the UA's Laboratory of Tree-Ring Research and professor emeritus of dendrochronology and archaeology, died peacefully in his sleep in the early morning hours of July 15. He had been in declining health for the past year or more.

A student and protégé of tree-ring lab founder A.E. Douglass, "Dr. Bryant Banister was truly a giant in the history of dendrochronology," said Ron Towner, associate professor in the Laboratory of Tree-Ring Research and School of Anthropology. "He assumed the role of director of the LTRR at a time when the very future of the field was in doubt. Through his
astute leadership, the LTRR not only survived, but expanded dramatically."

**Raymond H. Thompson**, who served as UA anthropology department head from 1964-1980, agreed that Bannister "moved the lab into a new era of national and international recognition."

Under Bannister’s leadership, the lab greatly upgraded the curation and conservation of its unique collection of tree-ring specimens and devised a plan to publish a huge backlog of tree-ring dates with National Science Foundation support.

Bannister "encouraged research in the enormous ecological potential of tree-rings, and positioned the lab to soon become a major player in climate change research," Thompson said.

Through his influence, the discipline came to include fields such as dendroclimatologoy, dendroecology and dendrohydrology.

"His vision was also instrumental in expanding the science geographically – from South America to Russia, Asia and beyond," Towner said.

Bannister was born in Phoenix on Dec. 2, 1926, to surgeon Dr. Kimball Bannister and his wife, Elizabeth Davis.

He served during World War II as an ambulance driver in Burma as part of the American Field Service attached to the British Army.

While still an undergraduate at Yale University, Bannister met Thompson and **Emil Haury**, UA Department of Archaeology head from 1937-1964, at the UA Point of Pines archaeological field school in the summer of 1948. Thompson, then a Harvard graduate student, explains that Bannister's nickname, "Bear Claw," began as a reference to famed football coach Paul "Bear" Bryant.

"During the first-day introductory rituals, Bannister, who was fiddling with an animal claw hanging from his neck, presented himself as just Bear Bryant," Thompson recalled. "Another tent mate, Ted de la Torre Bueno, a UA student given to making facetious remarks, reached out and held the animal claw in his hand for a moment and said, 'You are not a Bear Bryant, you are a Bear Claw.'"

Although he planned to become a classical archaeologist, Bannister "got diverted into Southwestern archaeology and then into dendrochronology," according to his daughter, Nancy Bannister. At Point of Pines, Bannister also met **Terah Smiley**, head of the tree-ring lab from 1958-1960, and soon became fascinated with dendrochronology, according to Thompson.

After receiving his bachelor's degree from Yale in 1948, Bannister came to the UA to earn his master's in 1953 and his doctorate in 1960 under Haury’s direction. When Bannister enrolled in the doctoral program in anthropology, Smiley made him research assistant to Douglass, who recently retired but remains active in research. Douglass adopted Bannister and became his friend and mentor. During the years he worked for Douglass, he was housed in one of the windowless cubby holes under the stairs in the stadium.

Bannister married Betty Stanaway Bannister in 1951 and, aside from their extensive world travels, they never left Tucson. The couple had two daughters, Nancy and Kim. Nancy says
he was always Bear Bannister to family, friends and colleagues.

Bannister taught at the UA from 1959 to 1989 and served as director of the UA Laboratory of Tree-Ring Research from 1964 to 1982.

The University's Bryant Bannister Tree-Ring Building ? completed in 2011 with funds from School of Anthropology donor Agnese Haury, widow of Emil ? was named in Bannister's honor.

Per Bannister's wishes, there will be no service or obituary. More information, including a list of Bannister's publications, is available at Arizona Archives Online [10].

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