Scholars retain their perspective in the face of opposition, ignorance, fashion-of-the-day, even prejudice. Access to the ears of princes rarely helps either the scholarship or the authority. William T. Baxter was among the first, if not the first, to recognize and articulate the deleterious consequences of authoritative measurement standards for accounting as a profession, academic discipline, and subject of university instruction. Yet, his career coincided with the rise of such standards. Today, as we stand at the verge of global triumph of standards and authority over individual analysis and judgment in accounting measurement, doubts about the wisdom of this approach are beginning to take root. Baxter would be too gracious to have the last laugh.