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Burkett: How to write an accounting history book review

# HOW TO WRITE AN ACCOUNTING HISTORY BOOK REVIEW

by  
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*EDITOR'S NOTE: Professor Burkett wrote a book review which was published in the Spring, 1982, issue of THE ACCOUNTING HISTORIANS JOURNAL. His trials and tribulations in reviewing that book prompted this editor to commission the following article explaining the writing of a typical book review and the more complex review process encountered by Professor Burkett. Readers are urged to go back and examine Professor Burkett's review.*

The purpose of a book review is to communicate both the delight and the importance of a book. Books have been defined by the Supreme Court in terms of an author's intellectual production and not in terms of the particular form which such production ultimately takes.<sup>1</sup>

Books can be classified in several ways. The ten categories in the Dewey Decimal System is one example of a classification scheme, but an accountant's professional interest is not so broad. Accountants are more likely to be asked to review books that can be classified as contemporary thought, history and biography. This narrower classification is a fortunate circumstance for accountants because the review of poetry, fiction and other imaginative adventures could require an understanding of fairly elaborate theories of criticism.<sup>2</sup> Some of these theories can apply to history and biography, but an accountant should have an advantage over a generalist if the history or biography is related to accountancy. For books within the narrower classification, accountants should be capable of writing reasonably competent reviews, without explicitly employing the more elaborate theories of criticism.

After reading the assigned book, the reviewer should choose between two basic forms of book reviews. The choice often depends more on the reviewer's confidence than on the type of book. John Drewry describes the two basic forms as judicial and impressionistic.

In the judicial review, a book is described and evaluated in terms of accepted literary and historical standards. The review is really a criticism—the scholarly appraisal of a

student of a particular subject, period, or author.

In the impressionistic review, a book is interpreted against a background of the author's avowed purposes and a common-sense estimate as to whether these have been achieved. This kind of review is primarily a job in reporting—exposition of the aim of a book and author, and how well this has been realized.<sup>3</sup>

Both types of reviews should contain elements of objective description and elements of criticism, but is is the treacherous second step of placing an emphasis on criticism which is the notable attribute of a judicial review.

The relationship between teacher and student can be imagined when criticism is thought of as a scholarly appraisal of a student. Archibald MacLeish said that "the object of the teacher's reading is to learn if he can how closely the knowing of words approximates the knowing of their writer."<sup>4</sup> There are similarities in the roles of teacher and critic. Neither role requires a negative attitude, and both roles require special competencies. In the field of Accountancy, books of contemporary thought and many books of history and biography are technical. To have a moral right to criticize such books, the critic should possess a special competency in the author's area of interest. To avoid a colorless review, the critic should possess a degree of literary skill or artfulness in exposition. The desire to write a judicial review requires a level of confidence which often comes with experience in writing the less demanding impressionistic review.

Although the reviewer cannot avoid elements of criticism by choosing to write an impressionistic review, that type of review does place an emphasis on elements of objective description. Elements of objective description include:

- A clear, concise description of the author's purpose.

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- An objective summary of each main idea.
- A brief description of the author's credentials.

Elements of criticism in an impressionistic review include:

- A judgment about the worthiness of purpose.
- An appraisal of the achievement of purpose.
- A comment about the author's artfulness in exposition.
- A recommendation in relation to the potential audiences.

The order of listing the points should not suggest a structure for writing an impressionistic review. For example, a reviewer might prefer to have an element of criticism precede an element of objective description.

The impressionistic review should serve both the prospective reader and the author by providing a clear, concise description of the author's purpose in writing the book. By knowing the purpose, prospective readers can speculate about the book's probable value to them. Authors use the preface to explain their intentions and hope their own interests will match the interests of many readers. In addition to informing prospective readers, the reviewer needs a clear statement of purpose as a touchstone for evaluating the books' quality. The book's preface should receive special attention because two elements of criticism hinge on his understanding of the author's purpose. While respecting the author's point of view, the reviewer must form a judgment about the worthiness of purpose and also appraise the achievement of that purpose.

After identifying and writing an objective summary of each main idea, the collection of summaries can be organized in a variety of ways. The reviewer's organization of ideas is not dictated by the author's organization. In this phase of the review, the only basic requirement is faithful communication of the author's main ideas to prospective readers. An excellent way to learn about the literary style and organization of summaries is to read book reviews of those books which are familiar to the reviewer. Indexes provide the easiest means of locating such book reviews. A cumulative index to the *Accounting Historians Journal* will be published in the near future and will include book reviews. A cumulative index through 1978 is available for the *Accounting Review* and its predecessor publication.<sup>5</sup>

A brief description of the author's credentials is an important element of objective description. Prospective readers can use a thumbnail sketch to evaluate the book's probable authoritativeness. The description could be either a straightforward recitation of the author's work and literary experience or a comparative treatment of the book to the author's previous publications. In the cases of history and biography, the reviewer might be more attentive to the matter of credentials before recommending a book. The author's point of view is very important in the interpretation of events and the development of character.

A comment about the author's artfulness in exposition is appropriate, and the comment does not have to be negative. All that is required is a candid opinion about the book's readability in terms of the flow of ideas and the accurate usage of words. In forming an opinion, the reviewer should consider the author's intended audience. Eloquence is an essential attribute in some circumstances. Persuasiveness is an essential attribute in all circumstances because the author's writing must convey the conviction that the ideas are of great importance.

Joseph Wood Krutch observed that a reviewer should "...not only tell what the book is like but also manage to re-create in the mind of his reader some approximation of the experience produced in him by the reading of the book itself."<sup>6</sup> A book review should be unique and should not be written so generally that the substitution of a few words would allow it to fit, perhaps imperfectly, another book. Each element of objective description and criticism should be tailored to the particular author's intellectual production. The book review should include within itself all that is necessary to make the reviewer's recommendation comprehensible and significant.

#### AN UNUSUAL REVIEW

An unusual type of book can present an interesting challenge to the reviewer. Dale Buckmaster, book review editor for the *Accounting Historians Journal*, asked me to review the reprint edition of Herman Herwood's book, *The Herwood Library of Accountancy*, which originally was published in 1938.<sup>7</sup> The book is classified as a book-catalog. Although the classification would not be unusual to librarians, the book would be unusual to many accountants. With the exceptions of preface and index, the contents of each page resemble the vertical arrangement of several cards taken from a library's card catalog. The book-catalog describes 1,233 titles of accounting-related books and other materials which were printed

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Herwood did not give an explicit, unequivocal purpose beyond the general hope that publication of the book-catalog would be helpful to individuals with an interest in the accounting profession's historical development. A general hopefulness is an inadequate basis for either judging worthiness of purpose or appraising achievement of purpose. I was faced with the dismal prospect of writing a book review devoid of three elements of criticism, but the book-catalog could be recommended to accounting historians as a check-list if the collection could be located. Discrepancies between citations in the book-catalog and other check-lists could be easily resolved by reference to the books themselves.

Reference bibliographers for the University of Mississippi library were very helpful in the search for Herwood's library. The book-catalog's preface indicated that Joseph C. Myer, late dean of St. John's University, School of Commerce, had been one of Herwood's colleagues and had coauthored a 1933 check-list of early bookkeeping texts from books which were owned by them.<sup>8</sup> St. John's University library seemed to be a likely location for Herwood's library, but the reference bibliographers could find no listing for the special collection in the *American Library Directory*. Herwood and his brother had practiced as certified public accountants in New York City so the directory's listings for other major libraries in the State were carefully inspected. The results were negative. The books could have been burned or auctioned off in the years since 1938 or could still be a private collection. If the books were privately owned, would they be available to accounting historians?

Telephone directories for New York City's five boroughs did not contain a listing for Herman Herwood so a telephone call was placed to the librarians for the American Institute of Certified Public Accountants. The librarians were very cooperative and professional, but they could locate neither Herwood nor his library.

The final effort was rewarding. A telephone call to Richard Brief, advisory editor for the Arno Press collection, *Dimensions of Accounting Theory and Practice*, yielded positive results. He said the books were at the University of Baltimore library.

Ellis Hodgkin, director of the library, and Geraldine Watkins, archivist, confirmed that Herwood's books had become a special collection of the University of Baltimore library in 1971 as the result of a bequest. All but 50 books have been cataloged, and they believe the special collection is about the same collection which is described in the

1938 book-catalog. Herwood had lived in Baltimore for a number of years before his death.

The special collection's existence and accessibility were delightful discoveries, but I wanted to learn more about the collection before writing the book review. In his preface to the book-catalog, Herwood referred to a 1932 check-list which had been prepared by Hatfield and Littleton.<sup>9</sup> The check-list of 374 bookkeeping textbooks printed prior to 1850 was designed to supplement the catalogs of Columbia University's Montgomery collection. Although nineteen libraries and special collections were given as locations of individual books in 1932, Herwood's collection was not mentioned. The check-list seemed to be a useful standard for evaluating Herwood's collection.

Of the 1,233 titles in Herwood's 1938 collection, 794 had been printed prior to 1850. If Hatfield and Littleton had recognized the Herwood collection as it existed in 1938, but did not want to expand their check-list, Herwood's name would have been mentioned 123 times. The University of California was mentioned 137 times in their check-list, and the Library of Congress was mentioned 92 times.

The evidence suggested that the Herwood collection had special significance, but Myer's roles in collecting the books and compiling the catalog were unclear. Hatfield and Littleton had recognized Myer's collection. His name was mentioned fourteen times in their check-list, but ten of the books were not listed in Herwood's book-catalog. Herwood probably was the primary collector, but his selections could have been influenced by Myer.<sup>10</sup> No evidence was found to clarify Myer's role in compiling the catalog.

Reviewing the book-catalog was a very interesting experience. The writing effort was guided by the elements of objective description and criticism which were mentioned above. Identifying the author's purpose is an extremely important task in reviewing a book, and Herwood's stated purpose was too general to be useful. Perhaps his implicit purpose was to gain recognition for a remarkable private collection. It also would have been helpful if Herwood's preface had given clues to resolve the mysteries of how and why a New York C.P.A. accumulated the books.

<sup>1</sup>Philip Wittenberg, *The Protection of Literary Property* (Rev. ed.; Boston: The Writer, Inc., 1978), p. 71.

<sup>2</sup>John Paul Pritchard, *Criticism in America* (Norman: University of Oklahoma Press, 1956).

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<sup>3</sup>John E. Drewry, *Writing Book Reviews* (Boston: The Writer, Inc., 1966), pp. 7-8.

<sup>4</sup>Archibald MacLeish, "On the Teaching of Writing," in *Writing in America*, ed. by John Fischer and Robert B. Silvers (New Brunswick, NJ: Rutgers University Press, 1960), p. 91.

<sup>5</sup>Gary John Previts and Bruce Committe, *An Index to the Accounting Review: 1926-1978* (Sarasota, FL: American Accounting Association, 1980).

<sup>6</sup>As quoted in Drewry, *Writing Book Reviews*, p. 131.

<sup>7</sup>Herman Herwood (assisted by Joseph C. Myer), assumed compilers, *The Herwood Library of Accountancy* (New York: Herwood & Herwood, Certified Public Accountants, 1938, pp. viii, 233, Reprint ed.; New York: Arno Press, 1980).

<sup>8</sup>Joseph C. Myer and Hermann Herskowitz (Herman Herwood), "The Third American Check-List of Early Bookkeeping Texts," *Certified Public Accountant* (April, 1933), pp. 224-31. No evidence was found to explain the relationship between the names Herskowitz and Herwood.

<sup>9</sup>H. R. Hatfield and A. C. Littleton, "A Check-List of Early Bookkeeping Texts," *Accounting Review* (September, 1932) pp. 194-206.

<sup>10</sup>Myer had independently demonstrated an interest in accounting history and a knowledge of pioneer authors. See Joseph C. Myer, "Teaching the Accountant the History and Ethics of His Profession," *Accounting Review* (March, 1931), pp. 47-50.



## A WORTHWHILE QUOTE

In history as in painting, wrote the great stylist Macaulay, to put in everything achieves a less, rather than a more, truthful result. The best picture and the best history, he said, are those "which exhibit such parts of the truth as most nearly produce the effect of the whole." This is such an obvious rule that it is puzzling why so many historians today seem to practice a reverse trend toward total inclusion. Perhaps the reason is timidity: fear of being criticized for having left something out, or, by injudicious selection, of not conforming to the dominant thesis of the moment. Here the independent writer has an advantage over the professional historian: He need not be afraid of the outstuck neck.

From: *Practicing History*, by Barbara Tuchman (New York: Alfred A. Knopf, 1981);

Submitted by Al Roberts.

The 1982-83 edition of McGraw-Hill's Accounting History Calendar, *Images*, is an enjoyable follow-up of previous editions. Susan Taussig is to be commended for her research in putting together this year's issue.

As in last year's calendar the features include numerous reprints of accounting history articles from a variety of sources. Beginning with September, the articles vary from accounting in Athens during the Golden Age to current developments in the area of Management Advisory Services. Along the way, interesting subjects include Sir Nicholas Waterhouse, Thomas Jefferson, Cotton Mill cost accounting, and historical trivia.

Topics that are particularly noteworthy are those involving William Andrew Paton and the aforementioned developments in MAS. Excerpts from interviews with Paton reveal the justification for his being regarded as, "a teacher of teachers." The final feature focuses on the growth of MAS provided by CPA firms.

A section on anecdotes asks such questions as, did you know that Blaise Pascal invented the first successful calculator at the age of 19? That accounting was taught in Egypt as early as 1700B.C.? That medieval accountants always placed a mirror on the wall of their offices in order to do their work properly? The reasons for these short narratives can be found in the calendar.

An additional feature of the calendar that is of interest to accountants is a listing of meeting dates and examinations for various societies and examination boards. If you have not received your current edition of *Images*, a copy may be obtained by writing:

McGraw-Hill Book Company  
Marketing Manager—Accounting  
College Division  
1221 Avenue of the Americas  
New York, NY 10020

Hopefully, McGraw-Hill will continue this useful and informative reference in the future. The mere existence of the calendar is helping to popularize accounting history. Portions of last year's calendar have been reprinted in numerous newsletters and magazines. Indeed, McGraw-Hill is bringing accounting history to the masses.

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