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USE OF THE BIOGRAPHICAL METHOD FOR ACCOUNTING RESEARCH

by

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The purpose of this paper is to discuss the role of biography in accounting research. In order to determine if biographical research does, indeed, have a place in accounting research, it is necessary to understand what biographical research is. First, it will be useful to look at biographical research and its purpose. Biographical research is directed at looking into situations which already exist, and have already happened. The biographer is looking for facts.

As a generalization, a biographer selects as subject matter someone who by character and/or exploits has distinguished himself from the mass of mankind.¹ The selection of the subject may originate as a wish to write about a particular individual who has won attention or acclaim. On the other hand, it may be that a desire to study a particular era, a specific goal, or a concept results in the selection of an individual representative of the era, an individual who pursued the goal, or a person who advocated a concept. For example, John Adams represents an eighteenth century student of governments, law and federation.² Eric Kohler, A.C. Littleton, George May and William Paton have been recognized as accounting pioneers.³

It is soon evident that the objective of the biographer's craft is to bring out the significance of pre-existing events and

situations. The biographer, by manner of presentation and manner of research, makes these events, these situations, these facts live. A big part of the process is the selection of particular events to write about. In other words, the "craft" is deciding what goes into the book, and how the facts shall be presented.⁴

Two goals are paramount: 1) understanding the selected biographee's character, and 2) understanding how it felt to be a citizen of his era, to pursue the goal, or to be an advocate of a concept. The biographer surely wants to get inside the skin of his subject. It is probably akin to an actor immersing into and blending with and feeling the personality of the character he is to play.

The research phase of a biographical study consists of three parts: (1) the research about things, (2) about people and (3) about ideas. This is a research, reading and learning about the subject, phase. The process must be very personal, no helpers, no apprentices, no graduate students should be used—"Something vital might be missed."⁵ The biographer must read, take notes and file the materials. Afterall, he is trying to get inside the skin of the biographee.

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As with any research effort, the fact-gathering and the reading, the note-taking must come to an end. The researcher cannot succumb to the common occupational disease which would lead to indefinite continuation of the research phase. The library work must end; the material must be organized and the writing begin. It is important to realize that procrastination is the enemy of production. The search for perfection can, and often does, become side-tracked via procrastination. Bowen addressed this situation aptly:⁶

How I dread the day when I finish reading in libraries, and have to begin putting all this material together and writing my book!

Facts are the tools of the biographer.⁷ The biographer uses facts to tell his story, to explain the ideas and theories. It is worthwhile to stress some points about facts, and their role for the biographer. Biographical writing is said to be the one activity in the world of literature wherein the writer is confined to hard, cold, definite facts. The biographer cannot invent nor be fanciful. The work must constantly deal in the realm of truth. Importantly, the truth must be respected in the selection of facts to be used.⁸ The biographer is required to evaluate evidence and to be alert to spot a bad source or a dubious statement.⁹ It is necessary to decide which sources to trust and which are doubtful and suppositious.¹⁰

Modern biography comes in two different literary forms: (1) critical and (2) narrative. In the critical form the writer is always present, standing, so to speak, by the reader and telling what the reader is to think. The critical form of biography lets the reader know immediately what he is supposed to think. The evaluation and analysis is provided to the reader by the critical form. The narrative form, on the other hand, provides no prop for the reader. The narrative form places an extra burden on the writer to tell a clear story, show historical source and evidence without deception. The narrative form is more demanding of the researcher in the writing stage; it also requires more of the reader. The reader must use discrimination and common sense to form his own judgment of the narrative materials.¹¹

To summarize and modify the foregoing within an accounting framework is relatively easy. The purpose of research and study of biographical material of an accounting subject should be to:

- 1) Understand the subject or the character, to get to know the subject matter,
- 2) Understand the feelings, beliefs, and attitudes about the subject. Get to know all aspects of the subject, the concept, or the idea, including the arguments for and against, and
- 3) Use this understanding to aid interpretation and evaluation.

It is likely that research in accounting areas can be directed toward the same sort of goals as those of the biographer. The approach discussed should be very appropriate and adaptable for anyone interested in doing research into a particular accounting area. Certainly, an accounting researcher should expect to read, to learn, to gather facts. Every effort would be made toward thoroughness, as well as discrimination and objectivity. The effort toward thoroughness, discrimination and objectivity must, at the proper point, be brought to a conclusion. Obviously, the researcher must know when to quit. It has been well said, "Master your facts or your facts will master you."¹²

During the research, reading, fact gathering, learning phase, the researcher should not be in too much of a hurry. Haste can be the enemy of scholarship; haste can lead to less than the truth, less than the answer. On the other hand, keep in mind this good counsel, "Do not read too much and think too little."¹³ It is the thinking that takes time—as it should. Thinking, evaluating, analyzing, and organizing are required in order to finally present the material in the proper format.

The Littleton Example

Several years ago research was undertaken to extract the essence from the total volume of literature produced by an individual major writer on accounting matters, A. C. Littleton. As mentioned earlier, A. C. Littleton has been

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recognized as an important accounting pioneer. The study was intended to develop an integrated synthesis, based upon intensive analysis and review, of Littleton's philosophy with regard to selected areas of accounting. The areas studied were his development of accounting theory, the central theme of accounting, the prestige of historical cost, his basic approach to accounting theory and his views on principles of accounting. The overall consistency of his treatment was of particular concern, as well as his lasting impact and influence on accounting theory.

Gathering personal biographical data concerning A. C. Littleton was not a primary purpose of the research project. Biographical data was gathered, however, with the objective of placing Littleton and his work in the proper historical and chronological perspective, and to provide some insight as to possible influences upon his professional views. The biographical materials gathered were included in an appendix to the study. The primary sources available, all of which were used, were personnel and biographical files held by the Alumni office, the President's office, the Bureau of Research office, and the Department of Accountancy office at the University of Illinois. The Commerce and Business Administration Archives Library of the University were also used. A. C. Littleton spent his entire teaching years at the University of Illinois and is credited with a major role in the development of the graduate accounting program at that institution.

Although Professor A. C. Littleton was still living at the time the research project was carried out, no personal interviews with him were attempted. It was the carefully considered decision of his wife and others in personal contact with him that such an effort would be unproductive. Personal interviews were conducted, and taped, with several of his former colleagues at the University of Illinois. Miscellaneous bits of personal information were gleaned from published and unpublished documents.

To say that A. C. Littleton appears to have been a product of his time and circumstances seems somewhat trite; however, the truth of this statement is evidenced in many ways. Perhaps

it would be better to say that he was an uncommon product of his time. Vernon Zimmerman noted that Littleton's decision to seek a college degree was a rather uncommon personal decision for his day and his circumstances.¹⁴ Littleton worked as a railroad telegrapher to earn funds to attend the University of Illinois. Several of his early decisions were influenced by his economic background and his expectations of future opportunity.

Accounting articles written during the early 1900's reveal that the early writers of accounting literature were practitioners first and writers second. Within this context it is easy to see why Littleton believed practice preceded theory. He believed that experience intelligently analyzed produces logical explanation. His approach could certainly be studied as an example of good biographical approach.

Study and analysis of Littleton's literary output, along with the factual biographical data, lead to certain conclusions. Littleton approached the study of and the writing about accounting problems with an historian's objectivity. He wrote his doctoral dissertation in the area of accounting history, which probably helped in the development of this type of approach. He strongly advocated and practiced logic and consistency. His strict adherence to the historical cost concept for accounting was based upon both logic and consistency. There can be little doubt that Littleton possessed the personal attributes of a logical, analytical mind and a consistent approach. It should be pointed out that some may have viewed his consistency as stubbornness.

Littleton advocated clear, sound thinking and the need to clarify and think through problems. He found illuminating ideas beneath every accounting action. He confronted problems with assurance and dealt with them positively. He believed in stubbornly and resolutely holding to firmly rooted convictions; and he practiced his beliefs. He set forth his carefully considered views in early writings. It is apparent that he did, in fact, very carefully consider his position before committing it to be published writings. As time passed, he refined, expanded, and

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clarified earlier expositions. He did not change his basic position.

Viewing the total volume, quality, and breadth of areas of accounting literature which resulted from the efforts of Littleton, it is almost necessary (if not mandatory) to reach certain conclusions. Littleton was a disciplined individual. The volume of output is indicative of high self-motivation, exertion of much time and effort, and a high degree of self-discipline. The quality of the output is additionally indicative of broad background knowledge, unstinting attention to detail, and a consistent logical approach.

Littleton has been described as a "sparkling" graduate teacher. He is credited with development of the graduate program in accounting at the University of Illinois. At the time of publication of Littleton's *Essays on Accountancy*, a reviewer wrote,

. . . It is no narrow training for highly specialized assistants which is espoused in these essays but a searching for a formula for the lifetime education of a man both as an individual and as a professional man.¹⁵

The reviewer found it clear that Littleton's brand of education is for the whole man for his whole lifetime and that, to a considerable extent, it must be self-motivated and continuous.¹⁶

Littleton claimed he had no hobbies because his work of teaching and writing was his play. Accounting ideas were fun to Littleton.¹⁷ Indeed, it is easy to believe that, in fact, Littleton's work was also his play. His entire professional academic life was spent at one institution. It is probably fair to say that the University of Illinois was his home and that he believed himself an integral, contributing part of it.

In retrospect, the research about A. C. Littleton's contributions was appropriately carried out via a biographical approach. The end product was presented in a narrative fashion intended to be unbiased, straight forward, and objective.

In consideration, the biographical approach provides insight into leadership. This approach

is an excellent vehicle for really learning about and knowing about a subject. This writer is convinced the methodology is the correct one for a fact-finding research project—of which there are many in accounting. In most instances, the narrative presentation of results is the appropriate one—an unbiased factual statement. Of course, the critical approach can be and is used extensively by those espousing a favored approach, solution or concept.

FOOTNOTES

¹Sir Sidney Lee, *Principles of Biography* (Cambridge: The University Press, 1911), p. 7.

²Catherine Drinker Bowen, *The Writing of Biography* (Boston: The Writer, Inc., 1950), pp. 4-5.

³Edwards, James Don, and Salmonson, Roland F. *Contributions of Four Accounting Pioneers: Kohler, Littleton, May, Paton*. MSU Business Studies, 1961. East Lansing: Bureau of Business and Economic Research, Michigan State University, 1961.

⁴*Ibid.*, p. 7.

⁵*Ibid.*

⁶*Ibid.*, p. 12.

⁷*Ibid.*

⁸Thomas Elliott Berry, *The Biographer's Craft* (New York: The Odyssey Press, Inc.), p. 1.

⁹Bowen, *The Writing of Biography*, p. 7.

¹⁰Catherine Drinker Bowen, *Biography: The Craft and the Calling* (Boston: Little, Brown and Company, 1968), p. 60.

¹¹Bowen, *The Writing of Biography*, pp. 15-16.

¹²*Ibid.*, p. 12.

¹³Bowen, *Biography: The Craft and Calling*, p. 55.

¹⁴V. K. Zimmerman, "The Long Shadow of a Scholar," *The International Journal of Accounting Education and Research*, II, No. 2 (Spring, 1967), pp. 2-3, a reprint.

¹⁵L. J. Buchan, Book Review, *The Accounting Review*, XXXVII, No. 2 (April, 1962), p. 381.

¹⁶*Ibid.*

¹⁷A. C. Littleton: Accounting Ideas Are Fun," *The Journal of Accountancy*, CI (June, 1956), p. 6.