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A SOURCE OF ACCOUNTING HISTORY:

SOMERSET MAUGHAM

by

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General literature may be considered by some to be an unusual source of accounting history. Although it may provide little on the technical development of the subject, it may permit some insight into the social evolution of accountancy as a profession and the changing image of accountants and their work. This article concentrates on the work of Somerset Maugham, who published a number of plays, novels, travelogues, essays and short stories, together with several reminiscences. Many of Maugham's novels and short stories were drawn, with some literary license, from his own experience.

THE REALITY

Maugham was born in 1874; orphaned at the age of ten, he went to live with his uncle, who was Vicar of Whitstable, Kent. Maugham was educated at The King's School, Canterbury, and briefly attended Heidelberg University, Germany. On his return, he had to find a career and sought advice from a family friend. Maugham wrote in "Looking Back," (*The Sunday Express*, September 16, 1962) that a solicitor by the name of Dixon "had arranged for me to spend a few weeks in an accountant's office in Chancery Lane to see if the work suited me. It didn't, and after a month or so during which day after day I added account to account, I returned to Whitstable." Following his experience in accountancy, Maugham qualified as a doctor before embarking on his long writing career.

Maugham's interlude in Chancery Lane was not his only contact with accountants. From time to time between about 1898 and 1917, he shared accommodation with a friend, Adney Walter Payne, a chartered accountant. In Maugham's words ("Looking Back," *The Sunday Express*, September 23, 1962), "he was a good business man and looked after my financial affairs as I was incompetent to do so."

No doubt, Maugham's experience in accountancy and contacts with accountants led to his inclusion of accountants in his writing.

THE FICTION

In one of his best known books, *Of Human Bondage* (1915¹), which he describes as an autobiographical novel in which Philip Carey is his pseudonym, Maugham elaborates upon his experiences in accountancy.

Maugham had considered accountancy as a career in 1892, nearly forty years after the creation, in 1853, of the first of the three Scottish societies of accountants, and twelve years after the formation of the Institute of Chartered Accountants in England and Wales in 1880. Through the characters of the novel, readers gain some insight into the turn-of-the-century attitudes toward accountancy. Philip Carey's aunt, reflecting the sentiment of her generation and station in life, says she believes that only four professions were acceptable for a gentleman: the Army, the Navy, the Law, and the Church. She added medicine because her brother-in-law practiced it. However, she could not forget that in her youth no one ever considered a doctor to be a gentleman.

A solicitor friend named Nixon (as compared to Maugham's friend Dixon) suggested that Philip should not be a solicitor because the profession was overcrowded. Rather, according to Nixon, Philip should become a chartered accountant. The firm of Messrs. Herbert Carter & Co., who Nixon had used for thirty years, had a vacancy for an articled pupil, and would take Philip in that capacity for a fee of three hundred pounds.

Neither the Vicar nor his wife knew in the least what [a chartered accountant] was, and Philip had never heard of anyone being a chartered accountant; but another letter

¹ The date cited for all novels is that of first publication. Maugham's works have been reprinted many times and quotations are taken from one of these later editions; no page numbers are given since these are likely to vary from edition to edition.

from the slow growth of modern business and the increase of companies had led to the formation of many firms of accountants to examine the books and put into the financial affairs of their clients an order which old-fashioned methods lacked. Some years before a Royal Charter had been obtained, and the profession was becoming every year more respectable, lucrative, and important....

The Vicar wrote to Mr. Nixon and inquired whether accounting was a profession suited to a gentleman. Mr. Nixon replied that, since the Charter, men were going into it who had been to public schools and a university. Moreover, if Philip disliked the work and after a year wished to leave, half the money paid for the articles would be returned.

Messrs. Herbert Carter & Co. was situated "in a little street off Chancery Lane." The main office was "dark and very dingy. It was lit by a skylight. There were three rows of desks in it and against them high stools." The managing clerk's office was "small and barely furnished," in stark contrast to the much larger partner's room, which had "a big desk in it, and a couple of big armchairs; a Turkey carpet adorned the floor, and the walls were decorated with sporting prints."

Mr. Goodworthy, the managing clerk, told Philip that "there was a good deal of drudgery about [the work,] but when you got used to it, it was interesting; and one made money, that was the chief thing, wasn't it?" Philip stated that he knew nothing about bookkeeping and accounts, and Goodworthy complained, "I didn't suppose you would. They don't teach you things at school that are much use in business, I'm afraid."

Mr. Carter hoped that Philip would like the work and not miss his lectures. The profession wanted to improve its image by encouraging gentlemen to enter.

Maugham's descriptive details of the work of an articulated clerk, as experienced by Philip at the end of the nineteenth century, was less than flattering.

At first the novelty of the work kept Philip interested. Mr.

Carter had made letters to him, and he had to make fair copies of statements of accounts.

...Now and then Philip with one of the more experienced clerks went out to audit the accounts of some firm: he came to know which of the clients must be treated with respect and which were in low water. Now and then long lists of figures were given him to add up. He attended lectures for his first examination. Mr. Goodworthy repeated to him that the work was dull at first, but he would grow used to it....

At the end of the year there was a great deal to do. Philip went to various places with a clerk named Thompson and spent the day monotonously calling out items of expenditure, which the other checked; and sometimes he was given long pages of figures to add up. He had never had a head for figures, and he could only do this slowly.

Philip had neither interest nor ability in accountancy and began to hate it. He began to shirk his work. He was biding his time until the end of the first year of his articles, at which time he terminated the agreement.

Although Maugham's descriptions of accountancy may not be positive, the reader gains valuable insight into the apprenticeship system, the social status of accountants, the work of the accountant, and the aspirations for professional status at the end of the nineteenth century.

OTHER NOVELS

Accountancy features rarely in Maugham's early works. Before *Of Human Bondage*, the only reference is in *The Merry-go-round* (1905) with an incident involving a character for whom "something went wrong with his accounts."

A number of Maugham's later novels included accountants as characters. In the opening pages of *Christmas Holiday* (1939), the company secretary of the Mason Estate presents at the annual general meeting "the highly satisfactory statement which the char-

tered accountants had prepared. Later Charley Mason "went for four months into the firm of accountants employed by the Mason Estate to learn something of book-keeping."

Another minor mention is found in *Then and Now* (1946), a historical novel set in Italy in 1502. Interestingly, given the year, there are references to "a clever accountant" who acted as a source of information.

One of the main characters in *The Narrow Corner* (1932) is Fred Blake, a young Australian who has been willingly removed, on a ketch, to the East Indies. Blake remarks, "I was studying to be an accountant when my health broke down. This isn't the sort of life I'm used to...I've played cards all my life. I've got a knack for it. That's one of the reasons why I went in for being an accountant. I've got that sort of head." Later, when reflecting on his bad luck, Blake takes comfort in the fact that he is a "pretty good accountant...[and] can get a job as a book-keeper in some store."

Theatre (1937) introduces Tom, a major character, as

...the accountant. He comes from Lawrence and Humphreys. He's been here three days....He's an artiled clerk. He seems to know his job. He can't get over the way our accounts are kept. He told me he never expected a theatre to be run on such business-like lines. He says the way some of those firms in the city keep their accounts is enough to turn your hair grey.

Tom, whose career develops as the novel progresses, is in the last year of his articles and is preparing for his final examination. Once Tom passes the examination, an actress, Julia, suggests Tom's life has changed and that he cannot continue to live in a "bed-sitting room." Julia and her friend Dolly divulge in one conversation that Tom's father has "bought him a share in the firm, and he's a junior partner." By the end of the novel, Tom states that "one of our partners died a couple months ago, and I'm getting a bigger share."

Maugham notes conflicting characteristics in the appearance of Tom, the accountant. On the one hand, Julia "noticed with approval that his clothes fitted and that he wore them well. He looked nice and clean." Later in the

novel, Tom is described as "very smart in a neat grey suit and a brown hat." On the other hand, Maugham writes that Tom was "one of those persons who everywhere pass unnoticed, and even after you had met him you could not remember what he was like. He was the extra man you invited to dinner to make an odd number even." Julia "found his dullness restful." Dolly says that Tom is "boring, he's dull, he's common and he's a snob." Further, Dolly says that Tom's "only ambition in life is to be a gentleman, and he hasn't the sense to see that the more he tries the more hopeless it is."

Another of Tom's noteworthy characteristics is his skill and ability to deal with taxation. The following statements are gleaned from *Theatre*:

Smart fellow, Tom. He knows a lot about income-tax. I believe he's shown me a way of saving two or three hundred pounds on my next return.

Tom made a great hit with the Dennorants; he explained to them how they could get out of paying as much income-tax as they did.

It had spread around among Julia's grander friends that Tom was very clever at helping one with one's income-tax returns.

You know Tom Fennell, don't you? He's very clever, isn't he? I hear he saved the Gillians hundreds of pounds on their income-tax.

SHORT STORIES²

Maugham is perhaps best known for his short stories, a number of which feature accountants. It is in *Sanatorium* that he provides his only detailed description of an accountant, a man named Henry Chester:

He was a stocky, broad-shouldered, wiry little fellow, and the last

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²No dates are cited for short stories since it is not possible to discover when they were first published.

person you would have ever thought would be attacked by T.B....He was a perfectly ordinary man, somewhere between thirty and forty, married, with two children. He lived in a decent suburb. He went up to the City every morning and read the morning paper; he came down from the City every evening and read the evening paper. He had no interests except his business and his family. He liked his work; he made enough money to live in comfort, he put by a reasonable sum each year, he played golf on Saturday afternoon and on Sunday, he went every August for a three weeks' holiday to the same place on the east coast; his children would grow up and marry, then he would turn his business over to his son and retire with his wife to a little house in the country where he could potter about till death claimed him at a ripe old age. He asked nothing more from life than that, and it was a life that thousands upon thousands of his fellow-men lived with satisfaction. He was the average citizen.

One of Maugham's first short stories makes reference to accountancy. *A Bad Example* features a clerk, James Clinton, who worked for Haynes, Bryan & Co. It is not entirely clear what this firm does, but Clinton spends his mornings and his afternoons "at his desk, solemnly poring over figures, casting accounts, comparing balance-sheets." However, Clinton does have some advice to give: "If I was a member of the aristocracy I'd give my sons five years in an accountant's office. There's nothing like a sound business training for making a man."

This advice would seem to have been followed in *The Kite*. The main character is Herbert Sunbury, whose father Samuel "had got him into the office of the accountants who came twice a year to do the accounts of his own firm." Herbert had a good head for figures. "If that's a fact," says Samuel Sunbury, "he'd better be an accountant. There's always a good job waiting for a good accountant."

These themes occur again in *A Man with a Conscience*, in which the setting is a prison. One prisoner tells his story:

and he's put me in the accountant's department. I love figures, it gives me an intense satisfaction to deal with them, they're living things to me, and now that I can handle them all day long I feel myself again....

You see, I'm making myself useful here. The accounts were very badly kept when I took them over, and I've got them in apple-pie order. There have been leakages, and I'm convinced that if they'll give me a free hand, I can stop them....

A clever accountant like me, and a man who's honest and industrious can always get work.

CONCLUSION

Most of Maugham's novels and short stories are currently in print which is testimony to his continued popularity as an author. Clearly, many aspects of his writing, including his portrayal of accountancy, may be considered out-of-date. *Of Human Bondage* provides an interesting social history of accountancy at the end of the nineteenth century. However, accountancy has changed over the last hundred years and is considered by many to be as reputable a profession as the Army, Navy, Law, Church or Medicine. The idea of buying into a partnership may be outdated, and the emphasis on taxation advice may give a misleading impression of an accountant's work. Whether the profession consists of gentlemen may also be questioned!

Maugham's short experience in an accountant's office, and his friendship with Payne, must have influenced his views. Clearly, he did not enjoy the work, perhaps finding it antithetical to his artistic temperament. Nevertheless, he seems to have admired accountants, particularly their knowledge and skill depicted by his descriptions of them as "clever." Unfortunately, accountants are portrayed by Maugham in a somewhat traditional stereotype. He describes them as being good with figures, but with personalities which are unimaginative and dull. Lay readers of his work may gain a misleading impression of the modern accounting profession.

