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A.C. LITTLETON: ANECDOTES OF AN ACCOUNTING LEGEND

by

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In the October, 1999 issue of *The Accounting Historians Notebook* (Gilbert, 1999), a paper based on a biographical research assignment in a doctoral class at Case Western Reserve University was presented. The objective of the biographical research assignment was to identify, through multiple interviews, what situations or events in the life of Ananias Charles Littleton motivated him and resulted in his becoming an accounting legend. Although Littleton was the subject of the assignment, the paper focused on experiences and observations in conducting qualitative historical research.

The purpose of this paper is to provide greater insights of A. C. Littleton as a person through anecdotes collected from selected interviews. In general, an interview is a conversation that has a structure and a purpose and therefore becomes a careful questioning and listening strategy with the objective of obtaining thoroughly tested knowledge. Thus, in interviewing various individuals who had in some capacity known Littleton, a picture of Littleton that was as real as possible was created. The interviews used in this paper are from individuals who were former students or colleagues at the University of Illinois, as well as from his son, Robert Scott Littleton, and his daughter, Barbara Littleton Combs.

The Littleton Interviews

Most of the individuals interviewed did not want to analyze Littleton's writings or how societal norms might have influenced his personality, which in turn, may have been reflected in his writings. Rather, most people wanted to discuss anecdotes, events and stories that had taken place during Littleton's time. Thus, it became apparent to me, to my disappointment, that these inter-

views would not provide the immediate and definitive information necessary to do a critical analysis of the genesis of Littleton's philosophy as revealed through his writings. Six interviews are reported in this paper. They are: Joseph DeMaris, Vernon K. Zimmerman, Robert Mautz, Maurice Moonitz, Robert Scott Littleton and Barbara Littleton Combs.

The DeMaris Interview

Joseph DeMaris may have known Littleton the most personally of all former students and colleagues interviewed. He was able to provide a good balance of both the positive and negative attributes of Littleton's character and personality. DeMaris began writing his dissertation under Littleton but due to Littleton's retirement, he completed his dissertation under the direction of Cecil A. Moyer. The conversation with DeMaris probably is the interview that provided the greatest insights into what may have been Littleton's motivations in defining accounting. He said that many people laughed at Littleton because they thought that it was funny to have a PhD program in bookkeeping. To them, accounting simply meant "bean-counting." Such laughter deeply hurt Littleton, and it therefore became Littleton's personal quest to build a theoretical base for accounting so that accounting could become an acceptable and respectable field of study. DeMaris believes this situation caused Littleton's inner drive of defining accounting. Furthermore, Littleton was very critical of accounting because of the abuses of accounting during the 1920s and 1930s prior to the emergence of the SEC. This "criticism" may also have ignited the fire in Littleton to zealously take on the battle to make accounting a respectable field of study.

DeMaris recalled many fond memories of Littleton and stated that he would never forget the time that he spent with Littleton. He said that he would often enter Littleton's office with a specific idea in mind and 45 minutes later would come out with a completely different idea. Littleton apparently had such an influence on people. DeMaris said that due to Littleton's interest in any country other than a free enterprise country, Littleton encouraged him to learn the Russian language. It seems that DeMaris and Littleton shared a common interest in the Russian accounting system. DeMaris further adds that Littleton was an intellectual, a forward-looking scholarly individual who challenged him in many ways.

Similarly, DeMaris was quite frank in regards to Littleton's negative characteristics. Although Littleton was well organized as a teacher, he was not especially dynamic. Littleton would rarely discuss his research and writings during his lectures. DeMaris provided additional anecdotes that can be found in Gilbert (1997) *A. C. Littleton: The Personal Portrait of a Scholar*.

The Zimmerman Interview

Vernon K. Zimmerman maintained a private collection of many of Littleton's teaching and research materials. The initial conversation dealt with the book that he and Littleton had written together entitled *Accounting Theory: Continuity and Change*. Zimmerman was very pleased about the outcome of the book, and he thought Littleton had felt the same way. However, Zimmerman never really went into details about the book. He recommended viewing the 1965 videotape in which Littleton was being interviewed by both he and Cecil Moyer (from *The Distinguished Accountants Videotape Series* available from Dale Flesher of the Ole Miss School of Accountancy) that would provide some insights into Littleton's philosophy as it related to this book.

Zimmerman recounted some of the stories that Littleton had told him. For exam-

ple, when Littleton was about 17 or 18 years of age, he worked on the railroad. There, Littleton had irritated some "big fella" who threw a wrench at him! Zimmerman recalled the days when Littleton and Hiram Scovill worked together and became friends. He describes the time when Littleton and Scovill went to a church-related bake-sale. Littleton very much enjoyed the cake that had been baked by Bonnie, his wife-to-be. So, Littleton bid on the cake and won. A year later, Littleton and Bonnie were married. Zimmerman spoke of when Littleton, as an aged and frail man, was walking to a banquet being held in his honor and was extremely nervous about attending. He had fallen on the ice and was so mad at himself because he had fallen on the ground that he cursed - something he would seldom do since he was a very religious man. But, since Littleton was constantly trying to improve himself, such a small setback as falling on the ice would really upset him.

Apparently Littleton and Zimmerman had shared a special bond throughout their lives. Zimmerman described it as "a father and son relationship". Zimmerman said that Littleton found the Episcopalian Book of Prayers so beautiful. According to Zimmerman, introspection and beauty are what defined Littleton, in addition to, aloofness, shyness, and always feeling ill-at-ease at cocktail parties because he simply did not have the gift of gab. Littleton definitely enjoyed nature. With a small group of friends, Littleton would go to Minnesota to fish. There, Littleton, in addition to being the cook for the group, would spend time enjoying his hobby of painting.

Zimmerman provides an account of the professional aspects of Littleton and the University of Illinois. Zimmerman spoke about the "power-house of Illinois" referring to six individuals: Hiram T. Scovill, Lloyd Morey, Edward J. Filbey, A. C. Littleton, Charles F. Schlatter, and Henry H. Baily (For an in-depth description of this powerhouse

A. C. LITTLETON...continued on page 33

A.C. LITTLETON...continued from page 14
and its influence at the University of Illinois, see Bedford's 1997 *A History of Accountancy at the University of Illinois at Urbana-Champaign*). Here, Zimmerman spoke about the development of the accounting program at the University of Illinois. He spoke about how course descriptions, course requirements, teaching loads, etc., had changed over the years at Illinois. He also added that it was Littleton, more than anyone else that had molded him as well as a whole generation of graduate students at the University of Illinois in Accounting.

The Mautz Interview

Robert Mautz was very open, talkative, and seemed to really love telling stories about Littleton and Paton. Mautz displayed a tremendous respect for Paton and Littleton and had fond memories of Littleton. He had been both a student and colleague of Littleton. He described Littleton as a very private and retiring individual and said that Littleton never really liked his name because "Ananias" in the Bible meant "thief." Mautz said that somehow Littleton always seemed to forget that another meaning of "Ananias" was "a man of exemplary talent." Mautz said laughingly that perhaps Littleton was aware of this second meaning of his name but that in his mind, "a man of exemplary talent" may have been synonymous with "thief" thereby ensuring his dislike of his first name?

Mautz said that Littleton would get so wrapped up in his work that he would become unaware of his surroundings and, at times, lose sight of other individuals' viewpoints. He described Littleton as essentially the PhD program, and a student had to make it with Littleton or else the student would not make it at the University of Illinois. However, Mautz quickly added that Littleton was fair and had no favorites. Littleton simply judged people on their writings and exams. Littleton was always ready to help in terms of editing papers. He

had a tremendous impact upon students, but according to Mautz, Littleton probably never recognized the influence he may have had on students, including himself.

Mautz said that his relationship with Littleton reached a turning point when, on one of those rare occasions, Littleton spoke about his research to the class. The Paton and Littleton monograph entitled *An Introduction to Corporate Accounting Standards* was the topic of conversation. Littleton gave a copy of the monograph to his students in class. Mautz found the monograph interesting and actually had comments to add to it. He approached Littleton with his comments, and as Littleton was reading through them, he looked up at Mautz from his desk and said "You know, this is very exciting!" According to Mautz, from that point on, a great father and son relationship between he and Littleton developed and lasted a lifetime. Mautz knew that Littleton must have really liked him because during one summer, Littleton actually gave him the key to his cabin in the woods.

Mautz is the only person interviewed who actually tried to describe the relationship between Littleton's world of accounting and his every day life. Mautz believed that Littleton approached his life in terms of accounting: efforts expended were equal to cost and expenses, and accomplishments were equated with revenues. Additional insights regarding this interview are provided in Gilbert (1997) *A. C. Littleton: The Personal Portrait of a Scholar*.

The Moonitz Interview

Maurice Moonitz, like Robert Mautz, was most willing to talk about Littleton, although his memories may not have been as fond as those of Mautz. He certainly respected both Paton and Littleton. Moonitz said that the story of Littleton really begins with Paton and Littleton being on a train in the early 1930s. At that time, Paton was at Michigan, and Littleton was at Illinois. Littleton was very much interested in

accounting history, and due to a discussion he had with Paton while on the train, Littleton decided to write his 1933 book entitled *Accounting Evolution to 1900*.

Moonitz discussed Littleton's invitation to teach the summer session at Berkeley when Professor Henry Rand Hatfield retired in 1937. It was at this time that Moonitz first met Littleton. He said that the students very much respected Littleton. However, there was an uneasiness in their relationship with him, especially since Littleton had no sense of humor. Moonitz said that he always felt that Littleton did not trust him and a fellow doctoral student. An incident that still stands out in Moonitz's mind is the time when he and the other student were proctoring an exam for Littleton. At the moment they had picked up the blue books (exams) from the students, Littleton grabbed the exams from them as if the Berkeley graduate students could not be trusted. This incident is still very vivid in Moonitz's mind, and he still feels, to this day, that the entire situation could have been handled better. Later on in their lives, in 1965, Littleton and Moonitz were pulled together by Paton who asked them to edit *Significant Accounting Essays*. Moonitz really did not have much to say about this collaboration except that overall, things had gone well. Moonitz and Littleton had not been close friends.

Moonitz spoke of the 1940 Monograph that Paton and Littleton had written entitled, *An Introduction to Corporate Accounting Standards*. The monograph contained mostly Littleton's view of Accounting, whereas Paton's view was essentially nonexistent. Paton may have regretted this collaboration with Littleton because the Monograph was biased against his view of Accounting. Moonitz spoke of a tragic accident and death of Paton's child in 1938, and that Paton was not himself for a long time due to his grief. This may explain why Paton agreed to the final draft of the monograph.

The Robert Scott Littleton Interview

Scott Littleton (Littleton's son) said that Littleton's father and uncle moved to Bloomington, Illinois, where they eventually worked for the railroad. Scott described Littleton's father as "a great guy who helped people in the neighborhood," and a very hard worker who provided for his family and their working-class home. However, Littleton's mother, in comparison, would often criticize neighbors and therefore was not as likeable as his father.

Scott said that it was Hiram Scovill who suggested to Littleton that he should become an accounting professor. However, he was unable to provide additional insights about Littleton's work or factors which might have motivated him. He never took the time to really discuss issues, emotions, and feelings with his father. He hardly knew what his father did as a professor at the University of Illinois, nor did he really understand what his father's philosophy was in regards to accounting and life. Scott remarked that he now wished he had taken the time to know more about his father.

Scott confirmed Littleton's love of the outdoors and said that in the late 1920s or early 1930s, Littleton began to enjoy canoeing, hiking and camping. Sometimes, Littleton and a close friend of his, named Pembroke Brown, would go on 30 mile hiking trips. Brown would often go on Littleton's and Scott's canoe trips. Scott remembers Brown as being a "whimsical, quiet, jolly person who was a lot of fun to have around!" During one canoe trip, Scott remembered his father telling him that he "had found the outdoors too late in life." Scott said he remembered this conversation because he had never felt close to his father until that moment, and it was a view of Littleton that he had not seen before. Littleton eventually built a log cabin on an isolated lot on the northern shore of Lake Superior. Scott described it as their "rustic motel" in "canoe country."

Gilbert: A.C. Littleton: Anecdotes of an accounting legend

Scott spoke of some more personal traits of his father. Littleton was not very interested in money, but rather did things for the love of doing them. Littleton taught himself painting and to play the guitar. Littleton also loved to make speeches. Scott said that his father had “the professor syndrome,” implying that once his father started talking, he could lecture for hours. However, this does not imply that he was a social type. Littleton was cordial with both family members and people from school, but nothing more. Littleton would never begin his day without attending the Episcopalian Church. From there, he would walk to work everyday (A round trip to and from work would be about 1.5 miles) so that he could reflect upon life.

In contrast, Scott said that his mother, Bonnie, was a socializer and that his mother completely understood Littleton. He could be impatient and therefore could lose his temper. These temper tantrums were often directed at himself and not at others. Scott’s wife, Donna, agreed that Bonnie was the complete opposite of Littleton. Bonnie was very loving and affectionate, allowed people to get close to her, and was completely open and giving. Donna said that Littleton, on the other hand, was more aloof, formal, and not very loving.

Donna said that Littleton did not like to teach undergraduate classes because he believed that the students were not dedicated enough. He most often taught graduate students. Littleton had a lot of pride in his work, and he was completely dedicated to his work. In fact, Donna stated that Littleton constantly had a dictionary at his side and would like to use big words in his writing. Scott also noted that his father had served as an Assistant Dean for about a year, and that his father hated this job because he did not like to deal with student problems.

The Barbara Littleton Combs Interview

Barbara Littleton Combs (Littleton’s daughter) said that a high school English

teacher motivated Littleton by telling him that he was college material. As a result, Littleton began to consider pursuing higher education. After accumulating money to go to college by working on the railroads, he did go to college and received his bachelor’s degree. Barbara said that Littleton had tremendous powers of concentration and ability to write. It was Hiram Scovill who recognized Littleton’s ability and his potential for graduate studies. Scovill, upon arriving at university of Illinois, persuaded Littleton to come for a year to gain experience in teaching and to see if he would like it. Littleton must have loved it for he never left. Littleton received his PhD in Economics, but he always believed that he needed a PhD in Accounting. Barbara further added that Littleton’s motivation was to make accounting more than mere bookkeeping, and he believed this could be achieved through history and theory.

Barbara confirmed what her brother had said about Littleton’s parents. She said there was no real closeness between Littleton and his parents. According to her, Littleton was an “only child,” and therefore his behavior throughout life was typical of, what she calls, “the only child syndrome.” Littleton was not very socially skilled and would generally speak only with people from school because he could discuss accounting. Students may have been more like his children to him than she and her brother, Scott. She said that his father was quiet, very serious, a disciplinarian, loved the outdoors, very systematic, logical, conservative, not giving, non-hands-on type of person, totally intellectual, and non-emotional. Barbara said that when Littleton’s father died, Littleton was essentially expressionless. She said that he sat at a table for hours thumbing through a bunch of papers without really looking at them and without ever saying a word. However, contrary to what Scott’s wife had said, Barbara feels that her father’s impatience dwindled with age. In other words, Barbara feels that Littleton mellowed with age and became more

patient, tolerant, and interested in what the grandchildren learned and how they learned. Barbara thinks that Littleton may have enjoyed his grandchildren much more than he ever enjoyed his own children.

Final Thoughts and Comments

Ananias Charles Littleton significantly contributed to the development of accounting thought and education. Although much has been written about Littleton's accomplishments, relatively little has been written about the person and aspects of his life that may have influenced or motivated him. The interviews included in this paper provide some personal information through anecdotes which help us better understand Littleton as a person.

Littleton was an only child raised in a working-class home. He was not close to his parents and apparently developed the traits of self-reliance. A high school English teacher apparently influenced him to attend college. Littleton's father did not discourage him from going to college, but could not provide him with financial support. Thus, Littleton worked for the railroad during his high school years to finance his college education. After graduating from the University of Illinois with a bachelor's degree, Littleton worked in public accounting for three years, where he met Hiram Scovill.

Scovill is credited with encouraging Littleton to become an academic. Littleton obtained a PhD degree from the University of Illinois and was totally dedicated to accounting. Criticism of accounting and graduate studies in accounting likely motivated Littleton's personal quest to develop a theoretical foundation for accounting which would justify it as an acceptable and respectable field of study. He apparently approached life through accounting.

Though impatience and possessing a temper, he usually focused outbursts on himself in response to a mistake or failure. His focus on self-reliance led him to teach him-

self several languages, to paint, and play the guitar. In his later years he enjoyed the outdoors life of hiking, canoeing and camping. In this setting and among friends, he seemed to be comfortable.

Littleton became a dominant figure in accounting education, particularly in the graduate accounting program, at the University of Illinois. He was more comfortable with graduate students. Littleton was not a dynamic teacher, but his dedication to accounting education had a profound affect on doctoral students. It is likely that Littleton did not recognize the contributions he made to these students. Some described their relations with him as a "father and son relationship." He apparently was closer to some students and colleagues than he was to his own children.

Littleton was very religious, but did not display love easily. He was not comfortable at large gatherings or parties because he did not have the gift of gab. Thus, he was described as aloof, shy, nervous, formal, quiet, conservative, disciplinarian, and non-emotional. Perhaps as suggested by some, his dependence on self-reliance during his youthful years contributed to these character traits. However, in small groups, more informal settings, and with certain doctoral students and colleagues, Littleton displayed a rather different character.

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PRESIDENT...*continued from page 2*

term budgets and present them at the November meeting. The dues recommendation also will be voted on by the membership at the annual business meeting.

The Academy already has had one successful research conference this year. Alan Mayer, Barbara Merino, and Janet Trewin deserve accolades and many thanks for organizing the Accounting History Colloquium, which was held at Drexel University during the AAA national meeting in Philadelphia. The colloquium was well attended and considered to be a great success by those who participated. The Academy is very grateful to Drexel University for the use of its facilities and its financial support of the colloquium. The Academy intends to hold similar colloquia at AAA meetings in the future.

I hope that many of you will be able to

attend the Academy's annual research conference, which will be held on November 9-11, 2000, in Columbus, Ohio. The conference is being co-sponsored this year with the Accounting Hall of Fame and will help to celebrate the Hall of Fame's 50th Anniversary. Dan Jensen and the Program Committee have done a wonderful job organizing plenary and concurrent sessions that focus on the challenges and achievements in accounting during the 20th century. A copy of the program is included in this issue of the newsletter.

I hope to see many of you in November and/or hear from you concerning the future direction of the Academy.

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