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## Guide to writing a biographical analysis

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# A GUIDE TO WRITING A BIOGRAPHICAL ANALYSIS

by

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"The maturing of a profession begins with recognizing the contributions of pioneers who have laid the theoretical foundation on which the profession is based. In recent years, the accounting profession has begun documenting the contributions of accountants who have played a major role in developing generally accepted accounting principles."<sup>1</sup> These writings on the contributions of noted accountants<sup>2</sup> have been helpful in understanding the personal behavior of the individual accountants and the economic forces that influenced their decisions. However, methods used to analyze the individuals being researched have varied greatly and to some extent have not been as complete as might be hoped. Reasons for this wide range of form and style are varied, but to a large degree have resulted from a lack of knowledge regarding the organizing and writing of a biographical analysis. This is to be expected because the study of accounting history is, for the most part, in its initial stages of development. The objectives of this paper are to give guidance on how to select an accountant to analyze and how to organize the research effort.

## Selecting a Subject

The first step in writing a biographical analysis is to select a subject. While an obvious starting point, there are subtleties that should be considered in selecting a subject. Initially, one must decide if the subject is worthy of consideration, that is, whether an accountant's

contributions to the accounting profession warrant a biographical study. To decide, one should ask the rhetorical question: Would the status quo be significantly different had this individual not been a participant in events? If the answer is yes, and the answer can be substantiated by an objective listing of consequences and contributions, then the biographer has a viable subject for study.

Selection of a subject may be accomplished in one of two ways. The first, and simplest, is to select a subject who is a well known American accountant such as William Paton or A. C. Littleton. This probably is the safest course of action, especially if one has to defend his selection to an outside party. Unfortunately, the use of well known American accountants may be infeasible because many noted 20th century American accountants have already been the subject of studies. Expanding the search by including prominent accountants from other nations increases one's research possibilities. The inclusion of foreign accountants as possible subjects provides fertile ground for research but also presents problems of language, travel, and availability of information. A second method is to select either an American or foreign accountant who made a significant contribution to the profession but is nonetheless not generally well known. When selecting such an accountant, the researcher is confronted with the problem of validation. The author must clearly demonstrate the subject's level of importance.

This may be accomplished in a number of ways, but one that was effective for Gary Previts and Richard Taylor while writing about John Wildman was repetition. In their monograph on Wildman,<sup>3</sup> Previts and Taylor included assertions as to the subjects' importance coupled with specific examples supporting the claim in their forward, introduction, and biographical sketch.

Not all biographical analyses are major studies. In fact, most biographical research concerns either a subset of a noted accountant's contributions or the contributions of an accountant who played a significant role for a brief period. An example of the latter might be George C. Mathews, an early Commissioner of the SEC, who because of his accounting background was placed in charge of the SEC's accounting section. Mathews held this position for approximately six years, and during his tenure made many key decisions that later affected the accounting profession. Mathews died shortly after leaving the SEC and his experience before joining the Commission, while varied and interesting, lacked national importance. Such an individual would be a candidate for a short article rather than for a major study.

The biographer is limited in his selection of a subject by the availability of evidence. The adage "look before you leap," has particular significance to any researcher. Unfortunately, it is not unusual to find that personal records have been lost or destroyed. While it is certainly possible to do a study without access to such records, the study will suffer from the loss of the unique opportunities afforded by such papers. When information is this scarce, the biographer should reconsider the project's viability. In other instances, biographers will find a wealth of information. This happy circumstance requires the biographer to exercise judgment in discerning the truly significant from the superfluous. When the contributions made by the subject are prodigious and there is a wealth of supporting evidence, the biographer should consider redefining or limiting his project to a specific subset of a subject's contributions such as those for a specified period of time or those related to a specific issue.

### Collecting Evidence

Once the subject for investigation has been selected, the next phase of the research begins—collecting evidence. The process begins by determining if there are a few good studies already on the research subject to avoid repeating topics already examined. One may begin the research by reviewing a guidebook to research methodology, such as:

Murdick, Robert G. and Donald R. Cooper. *Business Research: Concepts & Guides*. Grid Publishing, Inc. Columbus, Ohio, 1982.

Spencer, Daniel Lloyd. *Researcher's Guide: How and Why*. College-Hill Press, San Diego, CA, 1982.

Such guides discuss the nature of research, research design and planning, searching the literature, and reporting the results.

For further sources, one can find relevant studies by using the library card catalog and major bibliographies. The latter may offer comments on the items listed, which will help in choosing what to read first. "The Accountant's Index" falls within this category. In any case, the biographer may simply look at a book or article with a promising title, quickly estimate its quality, and determine its suitability for early reading. This process, called screening, eliminates unnecessary reading and speeds up the collecting phase.

The next stage may be thought of as orientation reading or what some books call a research of the literature. The purpose of this stage is to develop a mental picture of the character and dimensions of the subject. At this point, the biographer should take detailed research notes. Notes at this stage may be in the form of statements or questions concerning events or beliefs which are to be followed by further investigation. These notes should be developed into an outline to provide direction. This preliminary outline indicating major events or topics of interest may be organized chronologically or by events. As evidence is collected, the outline assists in determining what is relevant. An outline not only helps in the development of more questions to be asked, but it may suggest that the project ought to be modified.

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Development of questions helps a researcher maintain integrity not only to himself, but also to the subject of the study; and, in a larger sense, to the accounting profession. If the subject is alive or individuals who knew him are available for interviewing, the biographer must not be afraid to ask probing questions. For example, "Why did you change your thinking on price level accounting?" Another question might be "The statement you made in a court of law in 1948 is completely different from what you wrote in 1930. Why?" Responses to such questions may give more meaning and zest to the research.

After the orientation reading phase, the researcher should start a systematic bibliographical analysis. At this point, the biographer begins making detailed research notes. One reason research notes should be taken before the bibliographical work is completed is that gaining a greater knowledge about the research subject helps in the search for materials. A difficult problem for a biographer, especially a beginner, is to decide when to suspend the search for materials and begin the analysis. An effective way to counter this problem is for the biographer to locate material that appears to be of major importance in the library card catalog and the major bibliographic aids appropriate to the subject. The biographer then should record his initial findings on a working bibliography card (see example in Figure 1) which is a temporary research document that helps a biographer identify relevant data. The identification of relevant data is important because with the large number of research items being used, one must develop an ability to evaluate the material.

Once the bibliographic work has been completed, the researcher needs to select the most promising items and begin the detailed note taking on these items. It is usually best to start with research by others and search for original material later. Each step taken by the researcher is, in itself, a filtering process which eliminates irrelevant material. These steps enable the biographer to gain a grasp of the subject and to lend order and direction to the study.

Figure 1  
Example of a Working Bibliography Card

Cooper, William D.  
Carmen G. Blough: Selected Contributions in Accounting. Atlanta, Georgia; Georgia State University, 1982: 241  
Seems good. May want to see for treatment of Blough's thoughts on price level changes, pp. 123-147.

Aids in the collection of bibliographic information are listed below:

*Library Catalogs.* Library catalogs help a biographer in two ways. They assist in the identification of materials and they show the location of the item. Frequently, printed catalogs are reproductions of cards which are taken from the best libraries in the country such as:

- a. *A Catalog of Books Reprinted by Library of Congress Printed Cards Issued*

Use the U.S. Library of Congress, *Subject Headings* to find the appropriate heading(s) to look under in the library card catalog and also *L.C. Catalog: Books, Subjects*

See headings as:

*Accountants-United States-Biography Accounting-Bibliography*

- b. *The National Union Catalog: A Cumulative Author List*
- c. *Library of Congress Catalog: Book: Subjects:*

While there is a trend toward development of outline catalogs, they are not available at many libraries.

*Bibliographies.* Bibliographies may be published separately, as a book, or included in other works. There are several categories of bibliographies, some of which are:

- a. Bibliographies of bibliographies. These are lists of lists. Examples are: *Historical Bibliographies*, and *A Systematic and Annotated Guide*

- b. Bibliographies of chronological periods. Examples are: *A Guide to the Study of European History*
- c. Bibliographies of Local History. An example is: *Guide to the Study and Reading of South Carolina History: A General Classified Bibliography*
- d. *Bibliographic Index*
- e. Demarest, Rosemary R. *Accounting Information Sources*. Gale Research Co: Detroit, MI, 1970.
- f. Bentley, Harry C. and Ruth S. Leonard. *Bibliography of Works on Accounting by American Authors*. Augustus M. Kelly, New York, 1970.
- g. *Historical Accounting Literature*. Institute of Chartered Accountants in England and Wales. Mansell Information, London, 1975.

*Governmental Publications*. These publications are good sources of material that may not have been analyzed by others. Examples are:

- a. *A Descriptive Catalogue of the Governmental Publications of the United States*
  - b. *Comprehensive Index to Publications of the United States*
- Articles in Periodicals and Newspapers*.

Perhaps the most useful sources of information for the biographer are indexes to newspapers, magazines, and specialized journals. Examples are:

- a. *Reader's Guide to Periodical Literature*
- b. *The Wall Street Journal Index*
- c. *Accountants' Index* (an excellent place to start)
- d. *Business Periodical Index*
- e. *CCH Accounting Articles* (unlike the *Accountants' Index*, CCH gives a brief synopsis of the article).
- f. *New York Times Index*

Many of the above indexes are available for searching on-line such as:

- a. *Accountants' Index*
- b. *Abstracted Business Information*
- c. *Management Contents*
- d. *Wall Street Journal and Barrons*

*Doctoral Dissertations*. Doctoral dissertations on related issues and topics could prove helpful in organizing the study and giving additional information to the writer, especially on troublesome issues. Also, the bibliographies in dissertations frequently guide a biographer to valuable sources. To determine whether a dissertation is likely to be helpful, a biographer should investigate abstracts published in:

- a. *Dissertation Abstract: A Guide to Dissertations and Monographs Available in Microfilm*
- b. *American Doctoral Dissertations*
- c. *Comprehensive Dissertation Index* which indexes *Dissertation Abstracts* and has separate subject volumes for Business and Economics CDI which can also be searched on-line.

*Books*. There is no single book that is ideal for all research, but some that are likely to be helpful are:

- a. *The Publishers Weekly*
- b. *The American Book Trade Journal*
- c. *The Cumulative Book Index*
- d. *Current National Bibliographies*
- e. *The Rise of Current Complete National Bibliography*
- f. *Subject Guide to Books in Print*. *Books in Print* can be searched on-line.

While the items shown above are an incomplete list of bibliographical aids, the items do represent excellent sources for beginning a research study. Other bibliographical sources that could be useful are:

- a. *Dictionary of American Biography*
- b. *Appleton's Cyclopaedia of American Biography*
- c. *National Cyclopaedia of American Biography*
- d. *Who's Who in America*
- e. *Who was Who in America*
- f. *Current Biography*
- g. *Biography Index*

Finally, if possible, one should interview the subject of the biography or a close friend or relative; while subject to distortion, it will help a biographer develop an impression of the

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subject of his study. Moreover, if the questions asked during the interview have been developed through previous research, the biographer is better able to confine the interview to relevant subject matter. This is usually preferable to trying to collect everything.

Biographers usually enjoy the research phase of a study and must avoid the temptation to allow this phase to become an end in itself. To produce a finished biography, the researcher must complete the final phase of the project.

### Organizing Evidence

During the research phase of the biographical analysis, the writer should be looking for ways of organizing the study. The reasons for this center around the concept of control. At all times, the researcher has to have control of the study in order to give direction and a sense of purpose to the study. There are a number of ways to control a study, some of which are discussed below.

*Important Events.* Important events may be divided into two separate categories—physical and philosophical. A physical event is one so important that it could affect future decisions. For example: What impact did the loss of Carmen G. Blough's arm have on his career selection? Most biographical analyses in accounting have not been concerned with the physical event; but this probably will change as accounting historians gain greater expertise. The second important event, philosophical, is concerned with the beliefs and opinions of the subject. To date, most of the biographical research that has been conducted has been concerned with what a person believed and why.

*Consistent or Inconsistent Treatment of a Concept.* Often the subject of the research will change or alter his or her ideas during the course of a lifetime. If an important change in philosophy occurs, the researcher should determine the cause for the change.

*Outside Economic Events.* While researching the literature, the biographer should always be aware of the economic influence that affected the subject under study. No individual works in a vacuum. The biographer needs to have a good overall knowledge of economic history and an appreciation for the social and political

events that influenced his subject.

*Similarities and Differences with other Philosophies.* Comparing and contrasting the philosophies of a subject to those of other distinguished parties may be the most difficult method of organizing a study. This difficulty, however, may prove to be of benefit to the researcher and thus the study. If the writer is able to note the similarities and differences with others, he will be able to bring life and color into his research.

### Conclusion

Biographical analysis of notable accountants has become a growing and important method for improving our understanding of the development of accounting principles. Frequently, accounting principles are presented as a static subject with little or no consideration given to the evolution of the principle. However, from the study of outstanding accountants and their economic environments, members of the accounting profession can improve their understanding of contemporary accounting.

Most biographical analyses conducted in accounting are what some term "Administrative Studies." This means the researcher is primarily concerned with the philosophy and opinions of a biographical subject rather than his or her personal background. While this may continue to be the case, the biographer should always be aware that there are conditions or events outside the immediate realm of accounting frequently influencing the ideas of notable accountants. Understanding these forces through well researched biographical studies will improve the profession's insight into the nature of accounting.

### ENDNOTES

<sup>1</sup>William D. Cooper, "Carmen G. Blough: A Study of Selected Contributions to the Accounting Profession" (Ph.D. dissertation, University of Arkansas, 1980), p. 1.

<sup>2</sup>For a listing of research monographs on noted accountants write for a *Catalog of Publications*, Publishing Service Division, Georgia State University, Atlanta, Georgia.

<sup>3</sup>Gary John Previts and Richard F. Taylor, *John Raymond Wildman, 1878-1938*, Monograph Two, Academy of Accounting Historians, Atlanta, GA, 1978.