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AN EARLY CHALLENGE TO THE ACCOUNTANT STEREOTYPE? THE ACCOUNTANT AS HERO IN LATE VICTORIAN ROMANTIC FICTION

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Recently, increasing attention has been focused on how conventionalised images of the accountant were created (Bougen, 1994). As the recent contribution to the *Notebook* by Boys (1994) reveals, previous to the dominance of the visual media (Beard, 1994), a potentially fruitful source of evidence of stereotyped representations of accountants is the novel.

The Accountant by F.H. Mel (1894), is a rare instance of a work of romantic fiction which had as its central character an accountant. Although the novel hardly represents a milestone in its literary genre, its significance to accounting historians lies in the author's apparent intent to present the accountant as a heroic figure who, through the beneficial effects which resulted from the patient application of his professional skills, could win the heart of members of the fair sex. Behind the earnest, cold and solemn veneer of the accountant laid a deeply emotional and animated character who was capable of performing acts of bravado and altruism. The author of *The Accountant* also appears to have been motivated to offer a commentary on the status of the English accountant in the contemporary social structure. Throughout the novel, contrasts are made between a snobbish, Oxbridge-educated lawyer; an unscrupulous turf accountant (bookmaker) who was devoid of moral virtues, and a self-made, industrious public accountant.

The principal characters in *The Accountant* are:

Cosmo Greig—a London accountant in public practice

Dr. Pierrepoint—a retired medical practitioner

Hilda and Gladys Pierrepoint—the unmarried nieces of Dr. Pierrepoint

Norah Mulvaney—nurse to the Pierrepoint family

Terence Mulvaney—bookmaker and drunkard: the illegitimate son of Norah Mulvaney

Wilfred Pettifer—a solicitor in London.

The story opens at the deathbed of Dr. Pierrepoint. Greig, the acting co-executor of the doctor's estate was summoned to the Pierrepoint residence in Scotland to reveal the contents of the doctor's will. The accountant was described as a man of small stature: "the angular, sloping-shouldered figure, and the sallow, whiskerless face, told of care or study, or perhaps both; whilst the large, solemn, brown eyes promised a depth of nature beyond that of early youth." On seeing him for the first time, the late doctor's nieces considered Greig to be "a mean-looking little creature"—a typical businessman. They did not feel obligated to behave with civility towards him: "He's only an accountant! What is an accountant? A kind of inferior lawyer, I believe." Yet, despite the limitations of his outward appearance and character, the Miss Pierrepoints became increasingly aware that there was "something indefinitely attractive" about Greig.

The accountant revealed that the doctor's estate (which was bequeathed to his nieces) mainly consisted of worthless shares in two companies. Further, the shareholders were encumbered with unlimited liability and there was a distinct possibility that the nieces would be ruined by being called upon in the event of liquidation. Pettifer, the Pierrepoint's solicitor, who "treated the accountant as altogether beneath his notice,"

agreed with Greig that the shares should be transferred to Norah, the family nurse, who had no resources to lose if the companies became insolvent. However, should the shares become valuable, Norah would return them to Hilda and Gladys Pierrepont.

The accountant took more than an increasing interest in the financial position of the Pierrepont girls and fell in love with Hilda: "like many men of quiet demeanour, he carried about with him a heart susceptible of the most romantic passion." Greig proposed to Hilda, but she rejected him. Meanwhile, Gladys Pierrepont agreed to marry Pettifer, the solicitor, following his gallant rescue of her from a coaching accident.

Norah Mulvaney, the new owner of the risk-laden shares, removed to Ireland and revealed to her debauched son Terence (a bookmaker) that his true father was Dr. Pierrepont. Following this revelation Terence determined that he was the rightful owner of the shares and ensured that they were transferred to his name. As the general economic situation improved, the shares gained in value and began to yield dividends. Greig became anxious when dividends were not remitted by Norah to the Miss Pierreponts and valiantly determined to visit Ireland, confront the "wild Irishman" Mulvaney and recover the securities. Such a display of righteous courage might also impress his beloved Hilda. On his arrival in Ireland, Greig was confronted by a drunken Terence Mulvaney who:

snatched up a cudgel which had been lying beside his seat, and with a wild whoop waved it over the accountant's head. But he reckoned without his host. In that puny little body there was indomitable soul, and directly the accountant found himself in danger of a personal attack his courage rose to the occasion. With a suddenness of movement which surprised the bookmaker, he drove his fist heavily into that part of the latter's anatomy known to medical men as the epigastrium, and to profes-

sors of fistcraft as the bread-basket; and as the latter bent forward, doubled up as much by the suddenness of the blow as by its force, he struck him between the eyes with such violence as to drive his head backwards... Greig, encouraged by his success, poured down his blows like hail, until the exhilarating spectacle occurred of a big man cowering, and pleading for mercy before a little one.

In order to escape the wrath of an angry mob of Mulvaney's associates, the accountant was forced to return to London without having retrieved the shares. Greig lost any hope of winning the hand of Hilda. However, he discovered evidence concerning the parentage of the Miss Pierreponts (they were the daughters of the late doctor and were born in wedlock) which gave them a prior legal claim to the shares over Mulvaney. Having ensured that Hilda and Gladys regained their rightful, and now valuable, inheritance, the pompous solicitor Pettifer was forced to concede "that there was a good deal more common-sense in the accountant than he had given him credit for: and that in his own particular line he was by no means a disagreeable fellow."

A grateful Hilda Pierrepont turned to Greig for advice on how to apply her monies. She began to develop an emotional attachment to the accountant. Greig once more professed his love:

"Hilda!" was all that the lips said, and that in a low tone almost of pain, as if it were wring from them. The girl's reserve gave way completely at the sound. She took the small white hand between her own, and stooped, simply kissed her lover's brow.

Following his marriage to Hilda, Greig retired from his successful accountancy practice and devoted himself to "works of charity." The union was blessed with two children. It was resolved that Greig's son would not enter his father's vocation because "no more arduous and thankless occupation can be found than that of the professional

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accountant." The happiness and domestic contentment earned by the accountant was contrasted with the wretched condition which befell the turf accountant, Mulvaney, who resorted to gambling and alcohol and died in a ditch. The arrogant solicitor, Pettifer, led an unsuccessful career and had a childless marriage.

Boys, P., "A Source of Accounting History: Somerset Maugham", *The Accounting Historians Notebook* (Fall 1994): 7-9, 24.

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Bougen, P.D., "Joking Apart: The Serious Side to the Accountant Stereotype", *Accounting, Organizations and Society* (1994): 319-335.

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"Lessons From the Past for the Value-Added Tax,"

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University of Central Florida



Past presidents, Bishop, Berry, Previts, Merino, Flesher, Vangermersch, and Coffman, take time out during the annual business meeting on November 4, 1995, at Jumer's Castle in Urbana to remember when!