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RECOLLECTIONS ABOUT FATHER

I have prepared a sketch of my father as a person rather than as a teacher of accounting, a university administrator and an author of textbooks and numerous articles in accounting journals. Hopefully this will be of help to those who did not know my father.

Henry Rand Hatfield and Ethel Adelia Glover met at the University of Chicago where they were both working for their doctoral degrees. They were married in 1898 and remained at the University of Chicago until 1904. He had attained the rank of Associate Professor and was also Dean of the College of Commerce and Administration. At that time he was offered and accepted a position at the University of California (Berkeley) where he was to remain until his retirement in 1937, having served at various times as Dean of the College of Commerce and as Dean of the Faculties. Even after official retirement he continued his interest in the University and in the theory of accounting. He received two honorary degrees of LL.D., one from his alma mater Northwestern University and another from the University of California. He died on Christmas Day 1945.

I remember him as a devoted husband and father and as a man of wide interests outside his profession. He was an active church member and delighted in calling to the attention of the minister or the Methodist Bishop any error in fact or grammar. His undergraduate studies at Northwestern ably prepared him for this, for it consisted largely of Latin and Greek and he delighted in arguments with a distinguished law professor over fine points in Latin construction or grammar.

He was an eager collector of early books on accounting, mostly Italian, as I remember, and he studied that language in order to better understand them. These books were given to the University of California Library. When he heard of one being available in the market at a price he was unable to pay, he approached a banker friend in San Francisco and suggested that the latter might like to buy the book for the University. He also acquired a collection of detective stories. One time when visiting a student who was tem-

porarily confined in the University hospital he was dismayed to find that the only reading material available was *Pollyanna*. He immediately selected about 100 of his best mystery stories and donated them to the hospital.

He had a keen, but never malicious, sense of humor and was in great demand as a toastmaster, for he was always able to seize on something a previous speaker had said and come up with an extemporaneous remark that delighted the audience. He never hesitated to tell stories which held him up in the role of the absent minded professor. One that I recall took place when he was teaching a session at Columbia University summer school. He noticed one evening that there was a spot on the back of a coat he usually wore. He planned to take it to the cleaner the following morning and to be sure that the spot was not overlooked he pinned a note on the coat reading "Please notice the spot"! Of course, the next morning he forgot all about it and wore the coat, with the note attached, to class.

Another favorite story concerned a one o'clock class on a warm afternoon when a student in the front row fell asleep with his mouth open. Without a word Father picked a short piece of chalk from the blackboard and threw it neatly into the student's mouth. He said he had never seen a more surprised look on anyone's face.

One Sunday morning he looked outside and saw a woman picking an ample bunch of daffodils from his garden. He followed her at a discreet distance and saw her go into a church a block away, leaving the daffodils on a ledge beside the door as she entered. He returned home and found one of the colored cards that used to be given out at Sunday school. He returned to the church and placed the card reading "Thou shalt not steal" on top of the daffodils and quietly returned home.

He was a lover of the out of doors and I can remember many hikes on Mt. Tamalpais, north of the Golden Gate and more extensive camping trips in the Sierra Nevada. He did not particularly care for fishing but was always eager and expert in cooking the fish that others had caught. I remember one two week trip, which included climbing to the summit of Mt. Whitney, when the fishing was so good that we grew tired of fresh trout three times a day. He suggested that for a change we might try fish chowder which he made with canned milk, potatoes, onions and whatever else was available. Everyone hailed it as a great gastronomic triumph.

One of his great pleasures was travel. He and my mother took many trips, sometimes accompanied by others, to England and the

European continent. As a collector, he filled over twenty large scrap-books with photographs, postcards, menus, theater programs and other things of interest to him. At the request of the University archivist, most of these books have been turned over to the University of California library.

Father derived a great deal of pleasure from his profession. He loved his students and the University. He had very tempting offers to go elsewhere but he elected to remain at Berkeley. Although he never practiced public accounting, he was elected in 1910 as the first, and I believe the only, honorary member of the California State Society of Certified Public Accountants.