## Accounting Historians Journal

Volume 3 Issue 1 No. 1/4 Winter-Fall 1976

Article 5

1976

# In all my years -- Notes on handicapping

William Andrew Paton

Follow this and additional works at: https://egrove.olemiss.edu/aah\_journal

Part of the Accounting Commons, and the Taxation Commons

### **Recommended Citation**

Paton, William Andrew (1976) "In all my years -- Notes on handicapping," *Accounting Historians Journal*: Vol. 3 : Iss. 1 , Article 5. Available at: https://egrove.olemiss.edu/aah\_journal/vol3/iss1/5

This Article is brought to you for free and open access by the Archival Digital Accounting Collection at eGrove. It has been accepted for inclusion in Accounting Historians Journal by an authorized editor of eGrove. For more information, please contact egrove@olemiss.edu.

W. A. Paton THE UNIVERSITY OF MICHIGAN (EMERITUS)

## IN ALL MY YEARS-NOTES ON HANDICAPPING

Some months back, while attending an afternoon gathering, I happened to be chatting with three friends when the conversation turned to golf, and one of the group told of a notable victory he had recently achieved-by one stroke-in a match at the "club" with an opponent he'd never beaten before. The narrator, a man of about 65, and no athlete, was obviously elated over his victory, and there was a touch of bragging in his tone. I was surprised when he named his victim, an old student of mine, who played in the low 70's as a member of the varsity team in his college days and is still a very fine golfer. I expressed my astonishment and then came the moment of truth. The "winner" admitted that in the handicapping for this match he was allowed a margin of 20 strokes. In other words, he won by a score of 98 to the 79 taken by his opponent. I moved away from the group at that point for fear of saying something that would sound a bit nasty. I might add that my boasting friend was an executive with a large corporation for many years, and I don't believe he has ever been accused of an anticapitalist point of view.

A few weeks after this incident I was having dinner at the home of a couple who are among my best friends. The man of the house has been an ardent golfer, from school days on, is still much interested in the sport, and often follows what is going on in a major professional tournament by way of the T.V. There was another guest present, another long-time and good friend, who likes golf, and also is addicted to keeping in touch with tournament news. After dinner we men spent some time watching a showing on T.V. of the later stages of some matches between leading pros in a tournament recently concluded. I was reminded of my experience in listening to the account of how an inferior player scored a "win" over an excellent player, by taking only 19 strokes more than his rival, and after the T.V. was turned off I told the story to my two golfing friends of the dinner party.

Somewhat to my surprise both men supported vigorously the prevailing handicapping practice in the amateur game. Without this system, they both insisted, there could be no genuine competition

#### The Accounting Historians Journal, Volume 3

among players of widely varying ability, and no incentive for friendly wagering. They urged, too, that elimination of handicapping would impair the enjoyment of golf by the duffers, who could then never hope to "win" even a weekend tournament, and would discourage many of them from participating at all. And they also voiced the danger that the final effect might well be disastrous to the club treasury, by stimulating resignations and reducing applications for membership.

I tried, of course, to present the case for the negative. To begin with I urged that any attempt to equate, artificially, the unequal performances of persons of varying talents and capabilities, in any field of activity, is a harmful form of make-believe. On the contrary, I went on, we should recognize the importance of providing full opportunity for the more efficient and expert among us to demonstrate their superiority, instead of placing handicaps or obstacles in their way designed to obliterate, cover up, the margins by which their accomplishments are truly outstanding. I also pointed out that the possibility of stimulating the laggard who has latent ability into trying to narrow the distance between himself and the more able player tends to disappear as a result of any program which makes it easy for him to achieve a spurious equality, or even be a "winner," With respect to golf-club procedures I suggested that betting can readily be indulged in in terms of real differences, and that keen competition can be generated, without handicapping, by grouping players according to their capabilities for club contests (as often done in annual city tournaments). I further noted that many "golf" clubs have swimming pools, tennis courts, and good dining facilities, in addition to a golf course, as lures to attract and hold members.

But my friends wouldn't give an inch in their position of support for handicapping, although they didn't propose that the practice be extended to professional golf, baseball, basketball, hockey, etc., and even admitted that they wouldn't care to see the system applied to intercollegiate athletics. They seemed to be a bit amused by my attack on all handicapping and were inclined to attribute my attitude to the fact that I hadn't tried to hit a golf ball for forty years or more and never did like the game. I might add that both of these friends have had extensive business experience, and can generally be ranked with the "true believers" in the antisocialist camp.

Perhaps I am prejudiced. My experience with golf was confined to puttering with the game, sporadically, for a few years. I never took a lesson, or a practice swing while "addressing" the ball, never picked up a ball to improve the "lie," whatever the reason, the

30

#### Paton: In All My Years-Notes on Handicapping

weather, or the condition of the course. I was also annoyed by the bad arithmetic displayed by some of the folks I played with, and developed a fellow feeling for the chap who was reputed to have said: "my handicap is my honesty."

One man I played with a few times—not a bad guy—had a special method for keeping his score down. He avoided the more difficult and interesting courses, and would drive for many extra miles, if need be, to play an easy layout. I think it's fair to say, however, that a major reason for my failure to become addicted to golf was the amount of time required by the game to obtain a bit of exercise. I preferred a brisk hour of tennis to three hours of strolling around a golf course.

I don't like handicapping, in any sport, and never have. It's an egalitarian practice—as I see it—without any significant merit. I recall being surprised and disturbed when I went out to the race track at Santa Anita for an afternoon, back in 1936, to learn that Sea Biscuit, the favorite in the main race of the day, was handicapped by having to carry a substantial number of pounds of metal weights. The noble purpose, of course, was to slow him down, make winning over the competing nags more difficult. I wouldn't object, I should add, to trying to keep the total weight of jockey, saddle, and so on, roughly the same per horse.

I'm firmly committed to the view that a society in which awards are commensurate with performance, productivity, is preferable to any egalitarian system. We should avoid like the plague all efforts to harass, restrict, or handicap the talented, the efficient, the superior performer. This is just as sound a stance in economics generally as in sports. Discouraging the able Peter by levying on him for the less competent Paul is the sure road to reduced output and a lower standard of living for all hands. The key ingredient in a productive society is a climate that stimulates the hustler, the innovator, the go-getter, the expert. And the beneficiaries are the rest of us, the less capable and accomplished, including the many who are encouraged to do better by the example set by the frontrunners. This view of human affairs is amply supported by the historical evidence —the showing that men have made when free to pursue the beckoning opportunities.

(Vol. 3, No. 2, p. 4, 1976)