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AN INTERVIEW WITH RUTH S. LEONARD

by

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Ruth S. Leonard co-authored with Harry C. Bentley the *Bibliography of Works on Accounting by American Authors: Vol. I, 1796-1900* in 1934 and *Vol. II, 1901-1934* in 1935. These volumes were reprinted in 1969 by Augustus M. Kelley as one volume. While I was conducting research at Bentley College, John C. Cathcart, Archivist at the college, provided me some of Ruth Leonard's notes on the *Bibliography* and a video-taped interview of her conducted by Mr. Cathcart and Professor Robinson Smith of Bentley College. Mr. Cathcart also arranged for me an interview with Ms. Leonard and prepared a video-tape of the interview. As the previous interview did not discuss Harry C. Bentley as an accounting historian, my questions of Ms. Leonard were oriented to that issue.

Ms. Leonard started work for Bentley College as research director in October of 1930. She graduated with a degree in library science from Simmons College in 1928 and stayed as an assistant in the library school for the next two years, working for June Richardson Donnelly — director of the School of Library Science at Simmons.

Bentley taught accounting at Simmons college from 1909 through 1912 and must have then known Ms. Donnelly, for he called her asking for a librarian to work on a major project of American authors in bookkeeping and accounting. Ruth was in Ms. Donnelly's office at the time of Bentley's

call. Ruth was hired after an interview by Bentley.

Bentley had published in 1929 a pamphlet entitled, *A Brief Treatise on the History and Development of Accounting*. "In the months before Mr. Bentley hired me, he probably had an accounting graduate looking up dates of births and deaths of the authors of the books on bookkeeping he had collected to determine that they were American. Apparently, the graduate was not successful, and Mr. Bentley realized he needed a trained librarian to do the necessary research," she said.

Bentley based his 1929 work on accounting and bookkeeping books from his extensive library. He also had a file of Library of Congress catalogue cards for 19th Century authors of works on bookkeeping published in this country. These cards were sent to him by the Library of Congress. "In those days," Ruth said, "the Library of Congress would send you a copy of its catalogue cards on various requested books and also send you all catalogue cards by subject."

Bentley thought the assignment would be completed in two months. At the end of two months, Bentley realized that Ruth needed to visit libraries, Bureaus of Vital Statistics, and other sources of information. When she examined the records at the Library of Congress, Ruth discovered that Bentley's file of Library of Congress cards did not include all the works and editions of works on bookkeeping that were at the

Library. (It was Library of Congress practice to select titles for which cards would be published.) During her research, Ruth identified many editions which were unrecorded at the Library of Congress. One reason was that the early American authors were itinerant teachers, who published new editions in each city in which they settled.

Many titles of works were copyrighted but never published. Bentley assumed (as Ruth had) that all books copyrighted were published, as they are today. He was delighted that Ruth found all the titles copyrighted for which extensive research revealed no publications.

Ruth said, "He really had no idea of the scope of the project, as the project took four years to complete." No wonder as one can note from the explanations in the preface and introductory chapter to Vol. I.

...In the course of her research she examined bibliographical data and works on accounting in public libraries, private libraries, subscription and society libraries, and business and technical libraries in many of the large cities throughout the country; In addition, she examined the Union Catalog and every other source of pertinent bibliographical information available (iii).

A special effort was made to establish the correct dates of birth and death for every American author listed. In addition to a search of secondary sources of biographical information such as biographical dictionaries, college necrologies, printed genealogies, local histories, and city directories, much research was undertaken by means of correspondence, scrutiny of original records, and personal visits ... (vi).

Since the indices to the copyright record books are incomplete and in-

adequate, it was necessary for the period from 1790 to 1900, inclusive, to make a page-by-page search of over one thousand copyright record books of the district courts, the Department of State, the Patent Office, and the Library of Congress. The search of the copyright deposits in reserve storage necessitated the examination of over eight thousand articles, including books and unbound material (Bentley and Leonard, xviii).

Ruth's notes on the background of William Mitchell, the person she and Bentley identified as the first American author of a bookkeeping and accounting text, illustrated the excellent sleuthing done by her. She remembered, "Mr. Bentley was so proud of what we had accomplished that he offered \$100 to anyone who found a book on bookkeeping not in the bibliography. I don't remember where or in what way he made this offer. In any case, he never had to pay it."

She took an elementary accounting course to help her recognize "a work on accounting," as Bentley defined it. However, she periodically met with Bentley for his decision on books to include in the bibliography. "He made the final decision," she stated.

I then asked why Bentley had stressed "American" and had omitted "math books" from the bibliography. Ruth believed that Bentley reflected the dominant feelings at the time in his pride and in the dominance of his country. For instance, Bentley was actively collecting American paintings, as well as American books on bookkeeping and accounting. Ruth said that excluding math books from the bibliography was necessary to limit the scope of the project.

"Mr. Bentley had an extremely lively mind, great intellectual curiosity, and a very analytical mind," Ruth said. "We both

were very analytical and, hence, we developed a very good working relationship," she remembered. Ruth did not know the reason for Bentley's passionate love for acquiring American accounting and bookkeeping texts, as he apparently had started his collections some time in the early 1900's. It was more than just casual interest, Ruth thought, as Bentley once said he started collecting books on bookkeeping when he was so poor he ate at Childs restaurants.

My previous research on Bentley indicates that his passion to collect accounting and bookkeeping texts may have resulted from three circumstances. First, Bentley, early in his education, about 14 years of age, discovered bookkeeping. From his first reading of *Meservey's Bookkeeping*, Bentley was captivated by bookkeeping. He mastered it although his academic performances at various schools was mediocre. Second, Bentley at the age of 21 founded a commercial school, in which he taught bookkeeping. Third, Bentley was exposed to some of the great minds in accounting and business during his program at the New York University School of Commerce, Accounts and Finance - Charles Waldo Haskins, Charles E. Sprague, Ferdinand William Lafrentz, Anson O. Kittredge, Frederick A. Cleveland, and Edward Sherwood Mead [Lockwod, 1938, p. 142]

Perhaps a key question for today's researchers is what was Bentley's motivation for this project. Ruth believed that Bentley wanted to be known as an historian of accounting and wanted to have his name perpetuated both in the bibliographies and by his donation of his collection of about 300 books to the Boston Public Library, rare books section. "There certainly was a prestige factor present, but you must never lose sight of his enthusiasm and his absolute delight every time I discovered

something he didn't know," Ruth stressed. She said that the project was to be only one volume. Volume two was an afterthought, which involved much less work, except for the segment on "Uniform Systems of Accounting."

During the interview, I inquired about the cost to Bentley (and the Bentley School of Accounting and Finance, then a proprietary school) for this five year project. Ruth estimated the cost to be about \$20,000 for her salary, travel costs [she frequently stayed with friends and relatives during her 16 month stay in Washington, several months in New York, and many other trips], and the printing of 2,000 copies of both volumes. "This was a lot of money then and was spent during the Great Depression," Ruth said. "Mr. Bentley once offered me a painting by Edward Hopper as a payment of my salary, but I needed the money then. Bentley priced the book at \$3.50 for Volume I, and \$4.50 for Volume II, and \$7.50 for the set. Only 200 sets were sold, and we then proceeded to ship them complementarily to university libraries and to large public libraries. Mr. Bentley then shipped a copy of Volume II to past graduates of the Bentley School of Accounting and Finance."

Bentley wrote this to Ruth on March 9, 1937. In response to her resignation, "I think I told you that you would receive a bonus at the close of the school year. It will bring your earnings for the year to \$2,000 or more. I realize that you have been underpaid. But during the depression years we had to cut corners, and our venture in the field of bibliography was not what might be called a profitable one, even though it was an achievement of importance in other respects."

Ruth's last two years at the Bentley School, 1935-1937, were spent in administrative work. She concluded that Bentley

was not going to follow-up on her work and prepare selected biographies on the American authors. In the letter reacting to her resignation, he also wrote "During the next two or three years it will be necessary for me to restrict my writing to material for classroom instruction. After that, I hope to be able to devote my entire time to the history. And by then perhaps you will have had enough of teaching, and will be interested in again joining forces with me. I hope so." Ruth left in June, 1937, for a long and distinguished career as a professor of Library Science at Simmons College and retired in 1971.

From 1937 through the late 1950's, she continued to buy books for Bentley and did some research for him in 1957 on Pacioli, for which Bentley noted her efforts as co-author on a brief treatise on Pacioli. Ruth is still active today as a volunteer archivist for two organizations.

During my review of Ruth's notes, I was most fascinated by the material on James Arlington Bennett. Ruth said that he was the most interesting of the authors, and she thought Bentley also was most fascinated by Bennett — a physician, lawyer, and bookkeeping writer. I hope that more can be done with Ruth's notes on Bennett.

Bentley and Leonard were quite a team. Harry C. Bentley certainly deserves more credit than he has received as an accounting historian. His interest in accounting history led to the spending of a considerable sum of money for the completion and publication of the bibliographies and various pamphlets, and for a collection of books, which were donated to the Boston

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Success Story: continued from page 1

duction to the real meaning of "tacky," particularly "Southern tacky" collectibles. All dinner participants now have a much better

insight to giftshop browsing, and if Dr. Wilson's guidelines are followed, we should be able to greatly improve our tacky collections.

The conference was such a success that more people registered than were printed conference papers. Finley has requested that anyone with a set of papers they do not want to keep consider donating the set of papers to him. He has a need for additional copies.

Anyone interested in a copy of one of the papers should contact the author(s). The papers presented at the conference were:

Critiques of Accounting History Research I

"Historical Explanation in Accounting Research"

Michael F. Van Breda, Southern Methodist University

"On the Proliferation of Accounting Histories"

Christine Cooper, University of Strathclyde
Tony Puxty, University of Strathclyde

Discussant: Ed Arrington, Louisiana State University

Critiques of Accounting History Research II

"Accounting History and Empirical Research"

Barbara D. Merino, University of North Texas
Alan G. Mayper, University of North Texas

"'A Critique of the New School in the History of Accountancy' by Accounting History: The Paradigms of Depreciation and Price Calculation"

Dieter Schneider, Ruhr-University Bochum

Discussant: Trevor Hopper, University of Manchester

Antipodean Critiques

"Hierarchy and Ideology as Accounting Generators: The Case of Municipal Accounting in Sweden and Norway"

Lars-Eric Bergevarn, Gothenburg School of Economics

Frode Mellempvik, Bodo Graduate School

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Public Library. Ruth deserves much credit as a trained librarian and sleuth of exceptional talent. Ruth also realized the importance of her notes which she donated through John Cathcart to Bentley College. A personal thanks to Ruth for your time and efforts in the field of the history of accounting and for granting an interview.

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CONFERENCES, PERIODICALS, AND THINGS

CONTINUING AGENDA FROM FALL, 1991, NOTEBOOK —

American Accounting Association 1992 Annual Meeting is to be held in Washington, D.C. on August 9-12, 1992.

Seventh International Conference on Accounting Education is scheduled for October 8-10, 1992, in Arlington, Virginia.

XIV World Congress of Accountants will be held in Washington, D.C. on October 11-14, 1992.

The festive preview visit to Sansepolcro by The Pacioli Society in preparation for the

1992 Quincentennial is scheduled for September, 1992. Tentative schedule begins on September 8, with departure from the USA to Rome.

A NEW BOOK OF SPECIAL INTEREST

Denise Schmandt-Besserat, Professor of Middle Eastern Studies at the University of Texas at Austin, has a new two volume study which should be of particular interest to accounting historians. The study is entitled, *Before Writing, Volume I: From Counting*