

Edward N. Coffman and Daniel L. Jensen, Eds., *T. Coleman Andrews: A Collection of His Writings* (The Accounting Hall of Fame, Ohio State University, Columbus, OH 1966, 5443 pp., \$40.)

Reviewed by
Robert Bloom
John Carroll University

Thomas Coleman Andrews (1899-1983) was inducted into the Accounting Hall of Fame at Ohio State University in 1953. A non-academic, he was a prolific writer. This very readable book synthesizes selected articles and speeches he prepared on accounting and auditing in the private-enterprise and governmental sectors.

Andrews' manuscripts are provided in seven parts of this book: 1) accounting and auditing practice, 2) state and local government accounting reforms, 3) federal government accounting reforms in the General Accounting Office, 4) other federal government accounting reforms, 5) professional leadership, 6) administration of the Internal Revenue Service, and 7) political and personal philosophies.

Self-educated through correspondence courses, Andrews began his career in public accounting in 1918. He became a CPA, founded his own firm, and was active in the American Society of Certified Public Accountants, a predecessor of the American Institute. A native of Virginia, Andrews became its Auditor of Public Accounts and later Comptroller of the City of Richmond. He was subsequently appointed Director of the Corporation Audits Division of the General Accounting Office. Serving as President of the American Institute of Accountants in 1950-51, he bridged the gap between accounting in private enterprise and the government. From 1953 to 1955, he was the first CPA to be U.S. Commissioner of Internal Revenue. After serving in that capacity, Andrews argued publicly to eliminate the income tax.

His eloquent manuscripts from 1923 to 1963 cover a wide range of issues, including: the nature of a CPA, the role of an accountant in the firm, the need for broad-based accounting education, accounting for government, and taxation by government. Interesting observations emerge from his writings, as the following quotations reveal:

The C.P.A. certificate was originally conceived as an attestation of fitness to engage in the *public* practice of accounting, and the reasons for this distinction are

more compelling to-day than ever. Those accountants who do not choose to go into public practice do not need C.P.A. certificates, and it is a distortion of the purpose of the accounting laws to give them certificates. I know of no surer way to make certain that the designation certified *public* accountant means what it clearly implies than to make the C.P.A. certificate available only to those who demonstrate that they intend to make their careers in public practice. [p. 37, italics in the original]

The foregoing comment is hypocritical since Andrews used the CPA to his great advantage in government.

Accounting, auditing and financial reporting are merely means to an end. The end in business is accurately informed management, owners and other interested parties. Only when management has accurate information is it in position to reach sound conclusions. In government, the end should be the same. The result undoubtedly would be a reduction of the burden of the cost of government upon the people. This end cannot be achieved unless and until the government uses accounting, auditing and financial reporting as tools of management. [p. 198]

Accounting as a discipline exists to provide information of a financial and managerial nature to be used in decision making.

There should be clear recognition of the distinction between accounting and independent auditing. Contrary to what many people think, the General Accounting Office is not the government's accounting office. It is primarily the independent auditing office...The Comptroller General's primary job is that of independent auditor of Congress. He is not the government's accounting officer, but he is, by law, injected into the archaic and confused accounting situation by being made to share with the administration the responsibility for important accounting determinations. Thus he is called up to review as auditor decisions that he makes as to accounting matters. This obviously is anomalous and improper. The General Accounting Office ought not to have anything at all to do with accounting, except to audit the books and report its findings, opinions and recommendations to the Congress. [p. 203]

Any individual or group who does accounting work should not be allowed to audit such accounting and vice versa. Otherwise, a conflict of interest results.

We aren't living the gospel of democracy and free enterprise today. We are merely preaching it. We have made only half of the combination work, and we've done that superlatively well. Free enterprise booms. But democracy staggers and reels under oppressive debts and inordinate operating costs—both the consequences of political failure, our political failure, yours and mine. [p. 450, italics in the original]

The last quote clearly captures Andrews' political beliefs.

A conservative in politics, he desired to cut government spending and reduce the size of government. Andrews believed in self-reliance, common sense, and the work ethic. While he began his career as a Certified Public Accountant, he gravitated to government accounting, taxation, and public administration. A critic and reformer at heart, he emphasized the importance of government stewardship and the need for full and understandable disclosure to the public. Andrews argued that accounting should serve the public interest and that better accounting leads to better government. Those themes recur in his speeches and writings.

T.A. Lee, A. Bishop and R.H. Parker, Eds., *Accounting History From the Renaissance to the Present: A Remembrance of Luca Pacioli* (New York: Garland Publishing, Inc., 1996, 290 pp., \$55)

Reviewed by
Kathleen Cooper
University of Wollongong

The book comprises seven chapters on a number of accounting history issues from the fifteenth century to the present. The papers were selected from the programme of a one-day conference held in Edinburgh in 1994 for an invited audience of accounting practitioners and historians. The major theme of the conference was the history and influence on accounting of double-entry bookkeeping. The targeted audience of the papers included in this text is undergraduate and graduate accountancy students and teachers with an interest in the history of accounting in Britain and America.