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by Japanese industrialists and fashion designers, into microfibers, which are already propelling people around the world to buy "smart clothes." Among the advantages of this new category is their capacity to ward off harmful magnetic fields and offer protection from microbial infections.

These projected changes in fashion, Handley argues, and I agree, are not terribly far-fetched, especially in a world that values technological and scientific solutions to problems that are often political and economic. Handley concludes with this observation: "the sickness of the twentieth century is the deadening uniformity of things, the spreading homogeneity and the shrinking choice that has accompanied global mass production" (p. 181). She is pretty much on target, but I would maintain that the sickness to which she refers is of a second-order variety. The real sickness is not so much the "deadening uniformity of things," but the political economy that nurtures their production and consumption. On this count, Handley's otherwise fine book falls short, especially as she shifts her analysis toward synthetic fashions at the end of the twentieth century. What political and economic forces are driving the resurgence of synthetics? What about the social and political spaces occupied by fashion models and the fashion industry? These criticisms notwithstanding, Handley has produced an impressive book that deserves a wide audience among business and cultural historians.

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Henry Rand Hatfield: Humanist, Scholar, and Accounting Educator.  
*By Stephen A. Zeff.* Stamford, Conn.: JAI Press, 2000. Cloth, \$89.00.  
ISBN 0-762-30622-X.

Reviewed by Richard Vangermeersch

Accounting is a field of numbers, not of names, and accounting textbooks may leave students with the impression that the field has developed without the intervention of individuals. Few accountants are familiar with Henry Rand Hatfield, a leading accounting scholar in the United States during the first forty years of the twentieth century. Stephen A. Zeff took up the challenge of critiquing the life and writings of a man whose name would be recognized by very few Americans.

Zeff's publishing track record of excellent articles and books, many of a historical nature, equips him well for the task.

Zeff reintroduces two classic contributions by Hatfield. One is the article, "An Historical Defense of Bookkeeping," published more than seventy years ago in the *Journal of Accountancy*, which outlined the need to place accounting in a historical and intellectual framework. The same argument can be made with equal force today. The second is Hatfield's statement, which should be familiar to all accountants: "Depreciation is the law of nature. . . . All machinery is on an irresistible march to the junk heap, and its progress, while it may be delayed, cannot be prevented by repairs" (p. 97).

Hatfield is relevant to students and practitioners in many ways. He initially called for the initials CPA to represent "Conscience, Probity, and Accuracy" (p. 64). His textbooks, *Modern Accounting: Its Principles and Some of Its Problems*, written in 1909, and *Accounting: Its Principles and Problems*, attained a high literary standard, a quality that is notably lacking in many of today's accounting texts. His writings were various and included a poem, written in 1931, entitled "Meditations of a Student in Commerce 7, A Course in Advanced Accounting Theory" (p. 307), and a paper, written in 1933, "A Professor Looks at Germany" (pp. 356-68). During his years at the University of Chicago, when he was completing his Ph.D. work, Hatfield was both a student and a friend of Thorstein Veblen, and during his time there, and afterward, he demonstrated that accounting professors can play a rich intellectual role in universities.

The biography contains eight chapters. Chapter 1, on the early years, is based on several items: a paper on Hatfield's father, who was a noted Methodist minister; some of his father's writings; portions of the family correspondence; and pages from a family scrapbook. Chapter 2 covers the period Hatfield spent at Berkeley and in Washington, 1904 to 1919/1920, when he was a university administrator and a civil servant during, and just after, World War I. Chapter 3, "Historical Defense and Accounting, 1919/1920 to 1930," details the years during which Hatfield completed most of his writings on accounting. In Chapter 4, "The Final Active Years, 1930 to 1945," we read of the frustrating end of a career and his unhappy forced retirement. Chapter 5, "Hatfield's Contributions," concludes the story. The remaining three chapters, "The Personal Hatfield," "Hatfield's Papers," and "List of Hatfield's Publications," would have been more advantageously grouped as appendices.

The book should ideally be read as though Chapter 5 were the final

one. That chapter's appendix and the remaining chapters should be read in a leisurely manner in order to savor Hatfield's depth, versatility, and literacy. Zeff's introductory comments to the reprinted papers, however, are redundant and difficult to read.

I would like to have seen more material on the five years, from 1886 to 1891, during which Hatfield worked as a bookkeeper at his brother-in-law's brokerage firm, especially in light of the well-covered and controversial demise of the firm. There is a rich historical context in the counting houses of the nineteenth century. Although Zeff does note Hatfield's article, "The Bank Clerk," published in *The Northwestern* on September 25, 1891, and quotes from it as well (p. 286), it is not cited in the bibliography of Hatfield's writings. Perhaps it represents material for a future article.

Zeff has succeeded in producing an exemplary biography—a daunting task that took thirty-five years of intermittent effort to complete and stands as a reflection of his growth into a notable accounting biographer. Zeff included in this volume an essay by the respected accounting historian Basil S. Yamey, entitled "Henry Rand Hatfield: Historian of Bookkeeping and Accounting" (pp. 243–50). Professor Maurice Moonitz—a student, and then a colleague, of Hatfield's and a noted accounting theoretician—also wrote three short pieces for the book, and Zeff credits Elizabeth Tebeaux, professor of English at Texas A&M University, for helping with the research on American Methodism. This book allows the reader to study and enjoy twelve of Hatfield's unpublished papers.

Henry Rand Hatfield is a role model for accountants and academics in all fields because of his literacy, ethical standards, international perspective, wit, teaching style, humanity, and broad education, among other accomplishments. In *Henry Rand Hatfield: Humanist, Scholar, and Accounting Educator*, Zeff has managed to capture the stature and multifaceted talents of this fascinating subject.

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