



Harry Clark Bentley

Harry Clark Bentley:

A Pioneering Accountant and the Founder of Bentley University (1877-1967)

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Abstract: *This article tells the life story of Harry Clark Bentley, a prominent accountant and educator in Massachusetts. Bentley founded the Bentley School of Accounting and Finance in Boston in 1917, and this article chronicles the early years of that school (which evolved over time into Bentley University). After focusing on Mr. Bentley's school (which is now in Waltham, Massachusetts), the article delves deeply into the man's background, drawing on archival sources and personal interviews to shed light on his family, his character, and the forces that motivated him. Clifford Putney is an associate professor of history at Bentley University who has published numerous articles and several books, including *Muscular Christianity and Missionaries in Hawaii*. He is currently writing a history of Bentley University.*

When people hear the name Bentley, they think right away of accounting. For over a century, Bentley University has taught accounting, first as a small business school in Boston and later as a multidisciplinary university in the Boston suburb of Waltham. Bentley is internationally known, but its founder, Harry Bentley, has receded from prominence, even though he was highly instrumental in transforming the humble trade of bookkeeping into the respected profession of accounting.

To acquaint readers with Harry Bentley's significance as an accountant and an educator, this article will tell his life story, emphasizing his formative years and his establishment of the Bentley School of Accounting and Finance (today's Bentley University). Rather than starting conventionally with Harry Bentley's birth and moving forward chronologically, the article will focus first on his principal achievement—the founding of the Bentley School—and then will delve into his background, drawing on archival sources and personal interviews to shed light on his family, his character, and the forces that motivated him.

THE BENTLEY SCHOOL OF ACCOUNTING AND FINANCE

In February 1917, Harry Bentley, a former professor of accounting at Boston University, invited students whom he had taught there to join him in a new educational enterprise. "I should like the opportunity," he wrote, "of explaining to you in detail about the new school that I am going to conduct in Boston for men who desire to obtain the most complete and practical training in accounting and business law that is obtainable, in the least possible time, and without lessening the efficiency of their daily services through excessive evening study."¹

The new school to which Bentley referred started up namelessly on February 26, 1917, and after a summer hiatus it reopened in September as the Bentley School of Accounting and Finance. The institution was one of many private two-year schools that offered business courses in Boston in the first two-thirds of the twentieth century; its rivals included Burdett College, Bryant & Stratton, Chamberlayne Junior College, and the Katharine Gibbs School. All four of these institutions (and many more private business schools) ultimately went bankrupt because they could not compete against community colleges, which proliferated in Massachusetts after World War II. Community colleges were subsidized by taxpayers, which enabled them to charge less than private business schools.²

Community colleges threatened Bentley with extinction in the postwar period, but the school managed to survive because it transformed itself from

a barebones, two-year institution into a four-year college with extensive facilities. This transformation, which occurred eight years after Harry Bentley had retired as the school's president in 1953, catapulted Bentley into a whole new league in which it began competing against more elite schools such as Babson College. Although the founder did not obtain collegiate status for his school, he definitely placed the institution on its upward trajectory.

Harry Bentley pursued education avidly, and he urged his students to do the same. "You should give 100% to God," he told them, "99% to Bentley [the school], and 98% to everything else."³ Serving as the president of his school for thirty-six years, he guided the institution safely through World War I, the Great Depression, and World War II, all of which threatened to close the school. His perseverance in the face of adversity greatly impressed his grandson, Harry Bentley Bradley (the designer of the Oscar Mayer Weinermobile and Mattel's first sixteen Hot Wheels cars), who describes him as "a fabulous teacher," "an incredible human being," and "a prototypical example of the early American founding genius."⁴

Bentley earned a strong reputation as a teacher in Boston, where he taught accounting in three different schools – Simmons College, the Boston YMCA's business school, and the College of Business Administration at Boston University -- before founding his own. Contemporary reports indicate that he expressed a sincere interest in his students, sometimes playing baseball with them. His innovative methods of instruction prompted one of his students to comment, "He makes his course so interesting that we all have to learn whether we want to or not."⁵

Bentley's commitment to his students was clearly very strong, and he was an extremely popular teacher. His popularity was especially high among the business school students at Boston University, but unfortunately their dean, Everett W. Lord, disagreed with Bentley's pedagogical views and burdened him with a very heavy teaching load. As a result, relations between the two men grew so strained that Bentley, who chaired the Accounting Department, either quit or was fired from his job on December 11, 1916. Six weeks later, he left the school, not knowing what he would do or how he would support his wife and two daughters.⁶

Bentley's situation was perilous. Soon, however, a delegation from his evening class in intermediate accounting at Boston University approached him in his hour of need, informing him that a number of students in the class were willing to pay him if he would continue to be their teacher. The students' offer was a remarkable tribute to Bentley's teaching prowess, and their "loyal attitude" moved him deeply. He agreed to teach the students and set out to find a site large enough for classes. Many such sites existed

in Boston, but none was more suitable in Bentley's eyes than Room 410 in Huntington Chambers at 30 Huntington Avenue. The room belonged to the Howell Women's Whist Club, but they did not use it all the time and willingly subleased the space to Bentley, letting him teach there three evenings a week and on Saturday mornings.⁷

Pleased with his new classroom, Bentley delivered his first lecture there on February 26, 1917 (the clearest birth date of Bentley University). At that point, he had only thirty students, all of them men from Boston University. The group was small but unwavering in their allegiance to Bentley. They banded together on March 22 to form an organization called the Bentley Associates (the predecessor of the Bentley Alumni Association). True to their name, the Associates (whose motto was "mutual service") acted in support of Bentley, recommending him to their friends and helping him to attract several dozen new students from Boston University in the spring of 1917.⁸

All of the students applauded Bentley for skillful teaching and general likeability, and many went even further. They suggested to him in May of 1917 that he start a permanent school, and that it be called the Bentley School of Accounting and Finance. Both of these ideas appealed to Bentley, who went looking for a place in Boston to house the proposed institution. His search led him to 125 Tremont Street, where he leased four rooms in July. Shortly thereafter, he hired a male secretary (his first employee), established a tuition rate of ten dollars a month, published a catalog for his school, and placed ads for it in local newspapers. All of these steps were important, but none brought in as many students as the Bentley Associates, who enthusiastically publicized their teacher's new school.⁹

Other friends of Bentley advertised his school, too, and celebrated its opening, which occurred in September. At that point, the school was so small that its only instructor was Bentley. But he took great pride in the place in spite of its size because, as his grandson explains, "The school was like a child or a cause to him."¹⁰

In its early years, Bentley's school was a for-profit vocational institution rather than a college, offering certificates and diplomas rather than degrees. It specialized in the teaching of accounting, which Bentley viewed as the main purpose of his school. "It was founded upon the idea," he wrote, "that in preparing young men for a business career, it is better for them to be qualified to do some one thing particularly well rather than to be superficially trained in a number of things."¹¹

Bentley opened his school during America's Progressive Era, which lasted roughly from 1890 to 1918. It was a good time to establish a school of accounting because accountants were on the ascendant. Before the Progressive

Era, members of the profession had mainly labored in isolation. But following the lead of doctors, lawyers, and other professionals, accountants banded together, forming their first national association, the American Association of Public Accountants (AAPA), in 1887. The AAPA wanted to regulate the practice of accounting through certification and licensure (which are foundation stones for every profession), and in 1897 the organization was instrumental in persuading New York to become the first state to administer Certified Public Accountant (CPA) exams, which subsequently spread throughout the states.¹²

By administering CPA exams and setting high standards for the practice of accounting, states elevated the status of accountants. Other governmental agencies aided accountants, too, but no agency did more for them than the federal government, which provided gainful employment for accountants, especially after the ratification of the Sixteenth Amendment to the U.S. Constitution in 1913, which enabled Congress to levy an income tax. For assistance in paying the tax, people turned to accountants, and they did so again in 1917, when the Federal Reserve Board (which had been created in 1913) began asking businesses to provide it with uniform financial reports.¹³

With taxation and financial oversight increasing the need for accountants, 297 young men opted to learn accounting at the Bentley School in the 1917-18 academic year. Of that number, 105 left in that same year to serve in World War I, but the school survived their departure, and after the war it expanded rapidly, attracting students (many of them veterans) with its exceptionally low tuition.¹⁴

In addition to offering an affordable education, Bentley helped its students to find jobs in accounting. Such jobs proliferated in the postwar period, which certainly benefitted the Bentley School, where student enrollment rose to 2,194 in December 1921. As the number of his students increased, Harry Bentley gradually procured more space for his school. His first step was to double the number of rooms he leased at 125 Tremont Street; next, in 1919, he leased three additional rooms nearby at 128 Tremont Street. Finally, he made arrangements to expand his school into 915 Boylston Street, which was destined to become the institution's main building in Boston. Constructed in 1910 to showcase Dodge and later Metz cars, the four-story structure served as a barracks for sailors during World War I.¹⁵

Because of the extensive use that it had seen, 915 Boylston Street was in pretty rough shape when Bentley first looked at it. But that did not stop him from leasing its third floor in 1920, its second floor in 1921, and the entire building, on a long-term basis, in 1922, making it the sole site of the school

for a while. He also renovated the building in 1922, spending \$43,863 to add a second front door, indoor front stairs, and other necessities.¹⁶

Before the renovation of 915 Boylston Street (which now belongs to the Berklee College of Music), Bentley's students had to go to the back of the building, enter the basement, and climb up a narrow back stairway to their classrooms. This entry into the building was hardly auspicious, and the students were glad when Bentley added the second front door, through which



The Bentley School's Main Building, 921 Boylston Street, Boston

(Photo courtesy of the Bentley Archives)

they could enter the building in style. The door was numbered 921, and this number replaced 915 as the designator of the building, which Bentley's school, in its first purchase of real estate, bought in 1948.¹⁷

In addition to augmenting its facilities, Bentley's school increased the number of its faculty, staff, and administrators. Of these three groups, the largest in Bentley's day was the faculty, which started to grow when he hired two part-time instructors to teach business law in November 1917. Two months later, he enlisted seven of his most advanced students to help him teach accounting, and in February of 1918 he brought in another accounting instructor, Hastings Hawkes, who became Bentley's first full-time faculty colleague in January 1919.¹⁸

According to the accounts of his students, Bentley's first instructors taught well, but none of them matched his pedagogical brilliance. Nor were they as farsighted as he was. "Mr. Bentley was years ahead of his time," wrote an early graduate of the Bentley School, "in his teaching methods and in anticipating the growing importance of Accounting and related subjects in all fields."¹⁹ He not only stood at the forefront of accounting but also promoted the profession with the zeal of a missionary. "Bentley really felt that he was on a quest of a spiritual nature," avers a historian of accountancy. "He thought there was something holy about teaching accounting. It was like giving students the keys to the kingdom. If they learned accounting, they would have meaningful and rewarding lives. Bentley and his disciples, people like Rae Anderson [a longtime dean at the Bentley School], really believed this—and they sold it."²⁰

To differentiate his brand of accounting from other brands, Bentley often referred to it as "Accountics" or "Technics." These were primarily slogans, but Bentley biographer Richard Vangermeersch contends that the educator infused them with a metaphysical significance. "There was this mystic thing—Accountics," says Vangermeersch, "which promised to bring order and accountability to the universe."²¹ Accountics appealed to students at the Bentley School, and it appealed to employees of the institution as well.

Bentley had nearly forty people on its payroll in 1932, including six male administrators, sixteen full-time and part-time male faculty, eleven male "correctors" or teaching assistants, and six female secretaries.²² Among the secretaries and correctors there was some ethnic and religious diversity, but most if not all of the faculty and administrators were white Anglo-Saxon Protestants. This demographic homogeneity persisted among the faculty and administration until the 1960s, and it was certainly present in 1948, when Bentley estimated that he employed a total of twenty-six full-time and part-time instructors. Sixteen of these men taught accounting, four taught

taxation, three taught law, two taught practical English, and one taught finance.²³

All of the instructors at Bentley's school were industrious, but one—H. Forrest Kimball—taught accounting for thirty years (1920-1950) without missing a single class. Kimball's work ethic was clearly exceptional, yet it did not surpass that of Bentley, who taught six days and five evenings a week in the early part of his presidency. He also administered his school closely, insisting that everything there be done in accordance with his high standards.

Bentley was an exacting boss, often overruling employees who disagreed with him. But in spite of his autocratic behavior, his longtime registrar, Bertha Stratton, described him as a charismatic employer. "He was one man in a million to work for," she said, citing his "marvelous sense of humor" and other endearing character traits.²⁴ Beloved as he was by his employees, Bentley excelled even more as the chief strategist for his school, which managed under his leadership to achieve national recognition in the field of accounting. Although the school was very profitable, he refused to treat it as a cash cow. Instead, he worked to ensure that it would outlive him because he wanted to safeguard the jobs of its employees and the certificates of its graduates. For the benefit of these groups, Bentley made a personal financial sacrifice by transforming his school into a self-governing, non-profit institution in 1948. Five years later, he stepped down as the president, but he and the school remained inseparable in many people's minds, and long after his departure they still referred to the place as "Bentley's."²⁵

THE FOUNDER

Because Bentley University owes its existence to Harry Bentley, it seems appropriate when discussing the school to describe its founder in detail. That he was a man of great stature has already been demonstrated, though his stature was more metaphorical than literal, as he stood barely over five feet tall. Counterbalancing his shortness were his "deep, organ-like voice" and his remarkably big ears, which he made fun of. His students made fun of them, too, and he allowed them to joke in class that they could not see the chalkboard because his ears were in the way.²⁶ Bentley's students enjoyed joking with him. But neither they nor his employees crossed the line that separates jocularly from rudeness. They did sometimes call Bentley "the old man" when he was out of earshot. But they usually referred to him as "Mr. Bentley" or "the Chief" (whether he was present or not) because they genuinely respected him and accepted his authority. They also appreciated his many fine qualities, described by a longtime dean of the Bentley School

as including “humility,” “a zest for living,” and “a fine command of the [English] language.”²⁷

One attribute for which Bentley was particularly remarkable was his generosity. “He would give you the shirt off his back,” averred Rae Anderson (Class of 1935), recalling that when two of Bentley’s janitors underwent surgery, they received money from him to pay for their medical bills. Another recipient of Bentley’s largesse was Boston’s Children’s Hospital, to which he gave liberally because it had enabled his grandson to survive an attack of polio in 1949.²⁸

Like many old-time philanthropists in New England, Bentley was a Congregationalist (albeit only a nominal one) and a member of the now defunct liberal wing of the Republican Party. He was a Progressive, too, and an admirer of Theodore Roosevelt.²⁹ Bentley, however, was not a crusader, inclined as he was to place business ahead of politics. Rather than alienating potential business associates by criticizing their political views, he thought it wiser to criticize generic stupidity, which his grandson describes as his *bête noire*: “He was very patient except in the face of stupidity. He had no patience with stupidity. He could be quite vocal in condemning it.”³⁰

Bentley could rail against stupidity with confidence, because he was widely known to be a very smart man. His reputation did suffer a little when he failed the Massachusetts Certified Public Accountant Exam, but although he needed five tries to pass the test people did not seriously question his intelligence. Nor did they question his patriotism, which he displayed at every opportunity.

As a patriot, Bentley felt that the U.S. should be second to none, especially in the field of accounting. “He wanted Americans to show that they could do accounting better than Europeans—better than anyone,” says the historian Richard Vangermeersch, who adds that Bentley criticized his countrymen for getting nearly all of their books on advanced accounting from Great Britain.³¹ Feeling that he could write as well as any British accountant, Bentley produced two groundbreaking works on accounting: *Corporate Finance and Accounting* (coauthored with Thomas Conyngton in 1908) and *The Science of Accounts* (1911). Both books have been described as “really top notch,” but *Corporate Finance and Accounting* is particularly admired as one of the first “worthwhile books on advanced accounting principles and practice” to be published in the United States.³²

Bentley’s first two books became bestsellers, and their success encouraged him to issue numerous additional publications. Most of these were articles and pamphlets, but in spite of their brevity Richard Vangermeersch avers that they are just as well written as the books. “You read Bentley’s stuff,”

says Vangermeersch, “and you think, ‘This isn’t just about numbers; it’s high quality literature.’”³³

Of all Bentley’s writings, the most massive is his two-volume *Bibliography of Works on Accounting by American Authors* (1934-35). To create the work, Bentley turned to the unparalleled collection of American accounting books that he owned, writing down their titles and hiring a researcher, Ruth Leonard, to track down additional titles, a task that took her five years.³⁴

While Leonard was engaged in her research, Bentley focused on elevating the status of accountants, whom many people referred to as bookkeepers. Bookkeepers were commonly viewed as menial laborers, but Bentley thought that their reputation would improve if they embraced the lofty title of accountant and adhered consistently to high standards of accuracy, efficiency, and honesty along with middle-class standards of dress and personal hygiene. To help realize his aspirations for the profession, Bentley strove to enhance the department of the students at his accounting school in Boston. His task was not an easy one, however, because his school mainly attracted working-class students, many of whom he felt were socially unpolished. Indeed, some of the students seemed so unpolished that they troubled Bentley, who feared that they would be unable to obtain white-collar jobs. To forestall that fate, he wrote several pamphlets in support of proper hygiene and manners and distributed them throughout the school, hoping that they would enable his students to become “true gentlemen” and model accountants.³⁵

Bentley himself hewed to gentlemanly standards, but he did not always behave like a model accountant. He did many things that were emblematic of an accountant, such as dressing conservatively, wearing bow ties, writing neatly, and adding numbers together in his head for recreation. But other activities that are ascribed to him went against type. One of those activities was “clowning around,” and another was swearing, both of which he loved to do. He also enjoyed telling jokes, and according to John Cole (Class of 1947) Bentley “was capable of telling pretty salty jokes—in any company, including at a dinner for faculty and graduating students.”³⁶ Despite his fondness for off-color humor, Bentley was a culturally sophisticated man, as evidenced by his superb collection of American paintings. Another sign of his sophistication was his passion for opera, which, according to his grandson, made him weep. “He was unabashed about shedding tears,” his grandson recalls. “I loved that about him.”³⁷

Bentley’s emotionalism could be seen not only at operas but also at sporting events, where he participated either as a spectator or as a player. As a spectator he cheered lustily for his team, and as a player he excelled at sports such as baseball, wrestling, running, boxing, and horseback riding. Another

sport at which he shined was gymnastics, which he liked to take part in whenever he could. He was particularly fond of doing so on his lunch breaks, when he would go to the Boston Common, doff his hat and coat, and tumble around on the ground, scandalizing prim passersby.³⁸

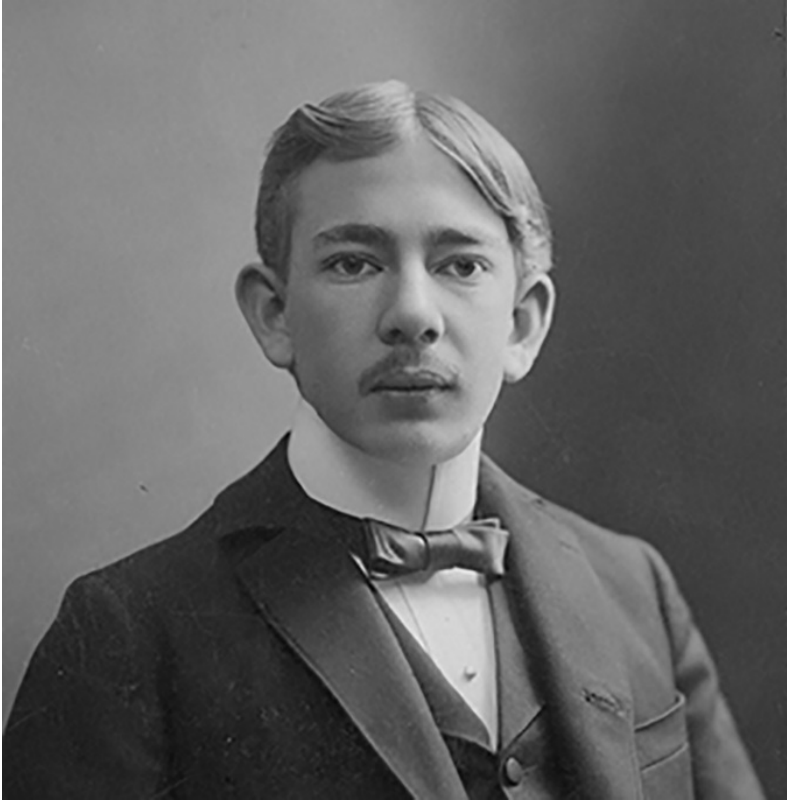
FAMILY AND STUDENTS

Bentley's spirited behavior on Boston Common was typical of him, because feistiness was ingrained in his character. It was also prevalent within his family, the Bentleys, who were thoroughgoing Yankee Protestants. Like many such people, the Bentleys (whose name means "bent grass clearing" in Old English) could trace their roots in America back to the 1600s, which was when their patriarch, the Baptist currier William Bentley, obtained religious freedom by emigrating from Gravesend, England, to King's Towne, Rhode Island. He reached his destination in 1671, and his descendants spread throughout Rhode Island and into Connecticut, where his multi-great-grandson Harry Bentley was born in the town of Harwinton on February 28, 1877.³⁹

Bentley was the youngest of six children (including four boys and two girls), five of whom reached adulthood. Their father, George Daniel Bentley (1837-1908), was a wagon master for the Union in the Civil War; after the conflict, he tried to make a living as an itinerant sharecropper and wood-cutter. His endeavors came to naught, however, because he suffered from schizophrenia and made irrational decisions. He also became so "violently insane" when his son Harry was two that he had to be incarcerated in the State Asylum for the Insane in Middleton, Connecticut, where he spent the remainder of his life.⁴⁰

After George Bentley's tragic breakdown and commitment, his wife Louisa (1839-1919) and their eldest son Daniel (1862-1953) provided for the Bentley family, she by sewing and he by sharecropping. Their efforts, together with George's army pension, kept the Bentleys afloat financially, but they were very poor nonetheless. They also moved around a great deal in western Connecticut, making it difficult for young Harry Bentley to attend school. For that reason among others, he only completed a total of seven pre-collegiate grades.⁴¹

Bentley did schoolwork to please his mother (whom he adored) and helped his family to farm. He showed little aptitude, however, for either farming or academics. As a result, some of his mother's relatives thought that "she had a moronic son."⁴² While Bentley had plenty of shortcomings in his youth, he had strengths as well. One area in which he stood out was athletics, and



Harry Clark Bentley as a Young Man (n.d.)

(Photo courtesy of the Bentley Archives)

another was leadership. “I was a natural-born organizer and leader,” Bentley wrote, proudly recalling his ability to round up boys who were much bigger than he was to play his favorite sport, baseball.⁴³

Many of the boys whom Bentley played with were ethnically different from him. But he teamed up with them anyway, ignoring people’s disapproval. “Protestant neighbors thought it very strange,” he wrote, “that the son of a Congregationalist should mingle with Catholic boys. My mother was very broad-minded in such matters and, therefore, did not interfere with my choice of boyfriends. It made no difference to me whether a boy was a Catholic, Jew, Protestant, or Negro, just so long as he was athletic.”⁴⁴

Adept at baseball and other sports, Bentley mixed easily with other boys, and he became a leader of the Prospect Avenue “gang” when he was



Jennie Belle Bentley, Harry Clark Bentley's First Wife

(Photo courtesy of the Bentley Archives)

a teenager in the city of Torrington, Connecticut. Being a gang-leader was generally more wholesome in the nineteenth century than it is today, but even so Bentley's mother felt that his gang activities were detracting from his schoolwork. As a result, she sent him away from Torrington to be educated in the rural atmosphere of Norfolk, Connecticut, where he enrolled in the Robbins School (a small private high school) at the age of fifteen.⁴⁵

Bentley excelled as a baseball player at the Robbins School, but he performed so poorly as a student that his principal, Mr. Carter, decided to steer him away from college preparatory work. Rather than relentlessly bombarding Bentley with challenging academic subjects such as Latin and algebra, Carter asked Miss Seymour, the daughter of the local innkeeper, to teach the boy bookkeeping for one hour a day. Seymour agreed to take

Bentley on as a student, giving him an accounting textbook to read. The book, *Meservey's Bookkeeping, Single Entry*, changed the course of Bentley's life. After he read portions of the book, his landlord quizzed him on the material, and Bentley performed so well that the landlord exclaimed, "Harry, some day you are going to be a great accountant."⁴⁶

More interested in accountancy than in schoolwork, Bentley dropped out of the Robbins School in 1893. For the next year, he "drifted along aimlessly." But then he noticed an advertisement for the Eastman Business College in *The Youth Companion*, and he set his sights on attending the school, which was in Poughkeepsie, New York.⁴⁷ To pay for his education at Eastman, Bentley worked for two years in Torrington, earning money first at the Excelsior Needle Company and then at a grocery store. He liked working at the store (where he did some bookkeeping), but his job at the needle company was so boring that he swore off factory work for life. "The monotony of standing in front of a machine," Bentley wrote, "and going through the same motions ten hours a day convinced me that I should try to secure a job which would challenge my interests and provide opportunity for advancement."⁴⁸

Intent on becoming a white-collar worker, Bentley enrolled at the Eastman Business College in 1896. A year later, he graduated from Eastman with two diplomas (one in business, the other in penmanship) and he decided to become a teacher of bookkeeping, commercial arithmetic, business correspondence, and penmanship (which was an essential skill for old-time accountants). Bentley was barely qualified to be a teacher, but he nonetheless joined a teachers' agency in Torrington in July, 1897. Two months later, he started teaching at Childs Business College, a small, shaky enterprise in Athol, Massachusetts. The school closed in October, leaving Bentley without a job. "So much for my first teaching experience," he wrote. "I had to write to my mother for carfare to Torrington."⁴⁹

From his mother's home, Bentley periodically made trips to see Jennie Belle Crasper, a young woman with whom he had fallen in love while studying at Eastman. "[I]ntelligent, charming, and skilled in many areas," Crasper was a farmer's daughter from Staatsburg, New York. After socializing with Bentley in Poughkeepsie, she brought him home to meet her parents. "They liked me, she loved me, I loved her," wrote Bentley, "so we were married at her home on December 25, 1897; two months before I became twenty-one, three months prior to her twentieth birthday, and no visible means of support."⁵⁰

Despite her husband's joblessness, Jennie Bentley (or Belle, as she was known) did not regret marrying him. "She and my grandfather had a great regard for one another," their grandson recalls, noting that his grandmother was exceptionally good at business. Indeed, she was much better at than

Bentley, a self-described “very poor business man” who relied heavily on his wife for financial advice. “He was in awe of her,” their grandson remembers, “and he used to say, ‘Belle—what a woman! What a woman! I could never have done this [the establishment of the Bentley School] without her. She was the brains behind it.’”⁵¹

Long before she helped her husband to start the Bentley School in 1917, Belle had assisted him in securing his second teaching job in Lewiston, Maine. The job was more stable than Bentley’s first teaching assignment, but it paid so poorly that he only kept it for a few months in the spring of 1898. After teaching in Lewiston, Bentley returned to Torrington, where a small business school had just opened. The enterprise was doing well, and it inspired Bentley to think about opening his own business school in Winsted, Connecticut, ten miles north of Torrington. Winsted was a lot smaller than Torrington, but Bentley viewed it as an up-and-coming town, and he borrowed \$50 from the president of the Winsted Savings Bank to start the Winsted Business College, the predecessor to Bentley University.

In addition to taking this loan, Bentley asked a landlord in Winsted to provide rental space for the school for no money down. The landlord agreed to the deal, probably because he was impressed by Bentley’s “earnestness and ambition.” Assured of space for his college, Bentley bought an ad for it in *The Winsted Citizen* and opened its doors on October 3, 1898.⁵²

At the outset, the Winsted Business College was located on the third floor of the Opera Building and had only two teachers, Bentley (who taught bookkeeping) and Belle (who taught stenography). The Bentleys initially had seven evening students, but the couple’s reputation as strong teachers soon drew many additional students to the college. As a result, it hired a few more instructors and began to offer day classes. It also moved into a bigger space, the second floor of the Colt Building, and started making money for Bentley. He described the institution as “one of the finest equipped private business schools I have ever seen.”⁵³

The Winsted Business College was coeducational, and Bentley claimed that it was the fifth- or sixth-largest enterprise of its kind in Connecticut. It was geographically isolated, however, and its modest success did not satisfy Bentley. Restless and unpredictable, he was always on the lookout for new opportunities, and he saw one at New York University, which offered America’s first university-level program in accounting. The program, established in 1900, excited Bentley so greatly that he sold Winsted (for which he was never fully paid) and he moved with his growing family to New York, where he enrolled at NYU as an evening student in 1901.⁵⁴

Bentley studied hard at NYU and graduated from the school in 1903. Unfortunately, his graduation was not the celebratory occasion it might have been because the university, citing Bentley's failure to graduate from high school, granted him a diploma rather than a bachelor's degree. Although the diploma was less prestigious than a degree (which Bentley belatedly received in 1938), it nonetheless gave him stature at accounting firms such as Bentley, Laird & Moyer (BLM), which Bentley founded with two of his friends from NYU in 1903.⁵⁵

The trio located their firm in Hartford, Connecticut, because they viewed the city as "a virgin field for public accounting." They were overly optimistic, however, about the demand for public accountants in Hartford. As a result, BLM failed after just four months, leaving Bentley and his friends out of work. "We learned the hard way," Bentley conceded, "something we should have had sense enough to know: honey bees do not work where there is no honey to gather!"⁵⁶

After the failure of BLM, Bentley returned to New York, where he found a job with the Audit Company of New York in 1903. His initial stint with the firm was brief but successful enough to prompt the Columbia Real Estate and Investment Company (CREIC) to hire Bentley as their chief accountant in 1904. A large firm with offices in the Times Square Building in New York, the CREIC oversaw several housing developments in New Jersey. One of those developments was in Morsemere, where Bentley and his wife bought their first house with help from the CREIC around 1905.

As a resident of New Jersey, Bentley could take the state's CPA exam, which he did, passing it in 1908. Five years earlier, he had been granted one of Connecticut's first CPA certificates without having to take an exam, and around 1907, he wanted to secure CPA certification in New York as well, but his application to take New York's CPA exam was rejected on the grounds that his academic credentials were inadequate.

Despite this setback, Bentley continued to work in New York City, where he rejoined the Audit Company of New York around 1908. As their employee, he traveled extensively, commuting from his home in New Jersey and performing audits in many different places. Bentley made a lot of money as an auditor and uncovered a great deal of fraud. His job involved so much travel and overtime, however, that it prevented him from writing his second book. For that reason, he looked around for a job that would allow him to write and was delighted when the success of his first book prompted Simmons College in Boston to offer him an assistant professorship of accounting in their School of Secretarial Science. "This position particularly appealed to me," Bentley explained, "not only because I thoroughly enjoyed teaching,

but also because the hours were such that I would be able to devote the necessary time to my writing.”⁵⁷

Eager to resume his career in academia, Bentley moved to Boston in the fall of 1910 with his wife and two daughters, Ina Mai (born in 1899) and Belle Louise (born in 1904).⁵⁸ Bentley’s family acclimated well to life in Massachusetts and he enjoyed teaching at Simmons, where his students included his future registrar, Bertha Stratton. According to her, Bentley was “very popular with the students” at Simmons, largely because he showed “an interest in people and their backgrounds and potentials.” He also impressed Stratton with his familial attentiveness, which she described as heartwarming: “[N]othing in the world mattered to him so much as his wife and children . . . [H]is devotion to them was something to be admired and envied.”⁵⁹

Bentley’s daughters appreciated his love for them, according to his grandson, who reported that they “adored him and praised him.” They did not see a great deal of their father, however, because he spent far more time at work than at home. Pouring most of his energy into his work, Bentley was fond of saying, “The man who works is the man who wins.”⁶⁰

Determined to advance himself through work, Bentley increased his teaching load in 1911, when he began to augment his income from Simmons by teaching evening courses at the Boston YMCA’s newly organized School of Commerce and Finance (SOCAF). The school (which is now part of Northeastern University) only had a few dozen students when Bentley started teaching there, but his pedagogical brilliance soon attracted many additional students. It also impressed Frank P. Speare, the head of the Boston YMCA’s Educational Department, who offered him the deanship of the SOCAF in 1912.

Bentley accepted Speare’s offer even though it entailed leaving his satisfying post at Simmons; he served as the dean of the SOCAF from 1912 to 1916. During his tenure, the school’s enrollment rose to 600, leading many of his admirers to view him as a founder of the institution. “Where would that school be,” asked one admirer, “if it had not been for a live wire with such a striking personality.”⁶¹

Bentley’s success at building up the YMCA’s business school caught the eye of Everett W. Lord, the first dean of Boston University’s College of Business Administration. He thought the energetic YMCA dean would be a great asset to the college, which had been created in 1913 to compete with the SOCAF, and he managed to attract Bentley to BU in 1916 by offering him a substantial increase in salary. Bentley and Lord did not see eye to eye, however, ultimately prompting Bentley to leave BU and, at the age of forty,

to open the Bentley School of Accounting and Finance, where he could run things in accordance with his wishes.

Bentley admitted only male students to his school at first, but many of them left to fight in World War I. As a result, he adopted a coeducational policy to keep his school going, admitting 162 women in the 1918-19 academic year. Three of those women eventually graduated from the institution, but the majority left within a year of the Armistice because they rightly suspected that returning servicemen would take most available U.S. jobs in accounting.⁶²

The women's departure struck Bentley as natural, and rather than replacing them with other women he decreed that his school would only admit male students after June 1920. Two decades later, he reversed course and admitted women in the midst of World War II. But during the interwar years he maintained his school's male-only admittance policy, offering the following reasons for doing so: first, that employers rarely hired highly-trained female accountants; second, that women would tend to take only a few courses at Bentley before dropping out to do basic-level bookkeeping; third, that "[m]ost men who enrolled preferred to have classes restricted to men"; fourth, that a finite number of slots existed for students at Bentley, and the admission of women would crowd men out; and, finally, that other schools taught accounting to women, so they could go to those places.⁶³

Although excluding female students from higher education is seen as unjust today, it was commonplace in Bentley's time, and he did so largely because he thought that women who graduated from his school would make little headway in the male-dominated field of accounting. He could have fought to make that field more receptive to women, but he was not a cutting-edge social reformer and probably feared that increasing the number of female accountants would cause the profession to become undervalued (as was the case in his day for predominantly female occupations such as nursing and elementary school teaching).⁶⁴

Bentley was clearly not the patron saint of female accountants or of female accounting teachers, whom he never hired. He did, however, retain the services of Frances Crowley, the Bentley School's first female professor, to teach "social ethics" (a.k.a. etiquette) on a part-time basis from 1948 to 1950.⁶⁵ Crowley's students probably included women as well as men, because Bentley had gone coeducational at the outset of U.S. involvement in World War II. As had happened during the last world war, the school needed female students to keep itself afloat while young men were off fighting, and it admitted its first contingent of women since 1918 in the spring of 1942.

From that point on, Bentley catered to both men and women, although women made up less than 10% of the school's student body until the 1970s.⁶⁶

Regardless of their gender, Bentley students tended in the founder's day to be working-class whites from Massachusetts, often the first in their families to pursue education beyond high school. As noted earlier, many of the students were socially unsophisticated and their manners struck the founder as appalling. At a dance that he emceed in Boston's Copley Plaza Hotel around 1948, Bentley courteously greeted incoming students while critically observing their social backwardness. "[H]e'd say, 'Good evening, so happy to see you,'" recalled a faculty attender at the dance, "and the student would say, 'Want ya to meet da wife!' And Mr. Bentley says, 'The illiterate bastards! We have to do something about it.' So he introduced a course called 'Social Ethics'" (a.k.a. etiquette).⁶⁷

Bentley may have prized good manners, but he was hardly a snob. Nor did he exclude people (excepting women) from his school. Unlike the leaders of Ivy League colleges in the early twentieth century, Bentley readily admitted Jewish and Italian students as well as others of recent immigrant stock. He also accepted a few African-American students into the program, although he warned them that they would probably not be employed as accountants because of racial discrimination in the business world.⁶⁸

To accommodate as many students as possible, Bentley offered both a day and an evening program. His day classes attracted young, comparatively affluent students, but it was really his evening program that kept him in business, because most of his students worked during the day. The Bentley School remained a no-frills commuter school until the 1960s.

Because Bentley's students tended to be poor, he worried about them dropping out of school for monetary reasons. To stop this from happening, he gave them financial assistance, often in the form of long-term, no-interest loans. His generosity was particularly helpful to students during the Great Depression, which was a difficult time for nearly everyone at his school.⁶⁹

In 1932, Bentley divorced his first wife, Jennie Belle, and married one of his secretaries, a forty-year-old widow or divorcee named Ruth Myrtle (Daly) Percival. Their marriage lasted until Ruth died in 1941. For the next eleven years, Bentley remained a widower, and his unmarried secretaries reportedly wagered over which of them would get to marry him. The winner of the bet (assuming it existed) was Louise (Cheney) Wood, a widow or divorcee who married Bentley in 1952, when he was seventy-five and she was fifty-eight. "Louise was a wonderful woman," Bentley's grandson recalls, "and she was very good to granddad," who "adored her."⁷⁰

THE FINAL CURTAIN

Throughout all of the ups and downs in his personal life, Bentley remained firmly in control of his accounting school until he retired. His official retirement date was January 17, 1953, but in reality he left the school and Massachusetts in June 1952. To escape the cold climate of the Bay State, he and his wife Louise moved to San Diego, California, where they lived in a little house overlooking the city.⁷¹

By the time he moved to San Diego, Bentley had lost a fair amount of money through unsuccessful real estate investments. He still had the financial wherewithal, however, to buy several motel-like apartment complexes in or near the city, which he managed. This activity was fairly lucrative but eventually became too physically taxing for Bentley, who gave it up and spent more of his time with his wife in Kinston, North Carolina, her ancestral home.⁷²

Kinston is a lovely place, but it is a long way from San Diego. Indeed, its distance from that city may explain why the Bentleys gave up their California home and moved back to Boston in 1963. For the next few years, they alternated between living in Kinston and Boston, where they maintained a modest Beacon Hill apartment overlooking the Charles River. From there they could observe the doings of the Bentley School, which was preparing to move from Boston to Waltham.⁷³

The school held a ribbon-cutting ceremony at its new campus to celebrate the opening of Lewis Hall in May 1964, and Harry Bentley was proud to be in attendance. His health was not good, however, and he did not live to see his school relocate to Waltham, where it became fully operational in the fall of 1968. A year before that event, Bentley died in Kinston on November 5, 1967, at the age of 90. He was buried in Mount Auburn Cemetery in Cambridge.

Before his interment, a great many of Bentley's friends and family members gathered to pay tribute to him at a funeral service in the Old South Church in Copley Square, Boston. Officiating at the service was the Rev. Dr. M. Francis Reeves, a Methodist minister and the father of the Philosophy Department at Bentley University. Reeves praised Harry Bentley's "spontaneous and vigorous manner," and he was joined in eulogizing the founder by Maurice Lindsay, the Bentley School's second president, Thomas Morison, the school's third president, and G. Frank Smith, the chairman of the school's board of trustees. According to these men, Harry Bentley was "an intriguing and truly human person" (Smith), "an indomitable individualist" (Morison), and "an enthusiastic, informed, and sympathetic teacher" (Lindsay).⁷⁴

While all of these descriptions were certainly accurate, Bentley's close friend Rae Anderson confessed at the funeral that the founder "was much too complex a person" to be summed up easily in words. For that reason, Anderson thought that the best memorial to Bentley would be his most notable creation rather than a eulogy. "His memorial shall, for all times," intoned Anderson, "be the College that proudly bears his name."⁷⁵

HJM

Notes

1. Harry Bentley, "Notice to Men Who May Desire to Continue the Study of Second-Year Accounting Under Me" [February 1917], quoted in Nancy Mallery Erb, *Bentley College's Relocation from Boston to Waltham*, December 16, 1993, Bentley University Archives (hereafter referred to as BUA), 24.
2. Rose A. Doherty, *Katharine Gibbs: Beyond White Gloves* (privately published, 2014), 160-163. There were many links between Harry Bentley's school and the Boston branch of the Katharine Gibbs School (KGS). Men from Bentley often dated women from KGS, and on at least one occasion Mr. Bentley recommended that a woman study at KGS rather than at his school. Rose A. Doherty to author, April 2, 2017.
3. Jennifer Ehalt, interview by author, July 15, 2015. Ehalt, an admissions officer at Bentley, got the quotation from an alumnus of the school.
4. Harry Bentley Bradley, telephone interview by author, October 21, 2011.
5. Harry B. Shapiro, "Address Delivered on Behalf of the Bentley Associates, 1917," quoted in Richard Vangermeersch and John Cathcart, *Harry Clark Bentley: An Accounting Educator with Honor, 1877-1967*, n.d., BUA, 7.
6. Rae D. Anderson, "Some Reflections on Our Founder, Harry Clark Bentley," *Bentley College Observer* 22, no. 1 (Winter 1994): 11.
7. Harry Clark Bentley, *A Brief History of the School* (Boston: The Bentley School of Accounting and Finance, 1948), 3.
8. Earle E. Haskins and Henry Y. Porter, *A History of Bentley College, 1917-1967*, n.d., BUA, 4.
9. *Ibid.*, 7.
10. Harry Bentley Bradley, telephone interview by author, October 21, 2011.
11. Harry Bentley, "Trends in Higher Education" (1950), in *Minutes of the Executive Committee of the Bentley Board of Trustees*, Rauch Hall, Bentley School of Accounting and Finance.
12. Harry Bentley, *A Brief Treatise on the History and Development of Accounting*

- (Boston: The Bentley School of Accounting and Finance, 1929), 27-30.
13. "The Modern Accountant: Keeping Tabs on Society," *Bentley Business* 1, no. 1 (1985): 6-8. Among the Progressive Era measures that boosted accountancy and the Bentley School was the Excess Profits Tax Law of 1917.
 14. Haskins and Porter, 12.
 15. David Persing, "Bentley Founder's Profile Interesting," *Bentley Journal* 2, no. 5 (December 1960): 6.
 16. Bentley, *A Brief History of the School*, 8.
 17. Haskins and Porter, 11.
 18. *Ibid.*, 8-9, 24.
 19. Henry E. Rauch (Class of 1924), Bentley College (August 1976), BUA, 1.
 20. Richard Vangermeersch, telephone interview by author, January 7, 2016.
 21. *Ibid.*
 22. *The Benboo* (1932), BUA, n.p.
 23. Harry Bentley, *A Brief History of the School*, 27.
 24. Bertha M. Stratton, "Early Recollections of Mr. Bentley and the School of Accounting and Finance," *Bentley College Observer* 22, no. 1 (Winter 1994): 14-15.
 25. Franklyn Salimbene, interview by author, March 7, 2011.
 26. See Thomas L. Morison, "The Man," *Bentley Alumnus* 10, no. 1 (Winter 1968): 4 (for the quotation); and Albert E. Landers (Class of 1951), interview by Gayle Rosenfeld, August 23, 2011 (for the classroom story).
 27. See Rae D. Anderson, "The Teacher," *Bentley Alumnus* 10, no. 1 (Winter 1968): 4; and Anderson, "Some Reflections," 10-11. The "zest" quotation is from the first article; the "humility" and "language" quotations are from the second article. For information on how Bentley was addressed, see Richard Cross, interview by author, December 9, 2011.
 28. See Richard Cross, interview by author, November 15, 2011; and Harry Bentley Bradley, telephone interview by author, October 21, 2011.
 29. See Vangermeersch, telephone interview by author, January 7, 2016; and Harry Bentley, *Bentley Genealogy, 1066-1959: An American Family (1959)*, New England Historic Genealogical Society, 38.
 30. Harry Bentley Bradley, telephone interview by author, October 21, 2011.
 31. Vangermeersch, telephone interview.
 32. The first quotation is from Vangermeersch, telephone interview; the second quotation is from Bentley, *Partial Autobiography*, n.d., BUA, 27-28.
 33. Vangermeersch, telephone interview. For a full listing of Harry Bentley's works, see [John Cathcart], *Bibliography of Harry Clark Bentley*, n.d., BUA.
 34. Vangermeersch and Cathcart, 19.
 35. Bradley, telephone interview.

36. The first quotation is from Anderson, "Some Reflections on Our Founder," 10-11; the second quotation is from John Cole to author, October 30, 2012.
37. Bradley, telephone interview.
38. See Stratton (from whom the quotation comes), 14; and Bradley, telephone interview.
39. Bentley, Bentley Genealogy, i-ii, 9-13, 36. Bentley was proud to be the descendent of George Soule, a passenger on the Mayflower.
40. *Ibid.*, 31-34.
41. *Ibid.*, 33-36. Harry Bentley's siblings included Georgianna Lavinia Bentley (1861-1938), Daniel Kellogg Bentley (1862-1953), Ella Louise Bentley (1867-1888), Arthur Blakeslee Bentley (1869-1943), and Theodore Crossman Bentley (1873-1875).
42. Harry Bentley, Partial Autobiography, 1-2, 5.
43. *Ibid.*, 3.
44. *Ibid.*, 1-3.
45. *Ibid.*, 1, 3.
46. Harry Bentley, Autobiographical notes, n.d., quoted in Vangermeersch and Cathcart, "Harry Clark Bentley: An Accounting Educator with Honor, 1877-1967," 2. For greatly abbreviated versions of this essay, see Vangermeersch and Cathcart, "Bentley, Harry Clark (1877-1967)," in Michael Chatfield and Vangermeersch, eds., *The History of Accounting: An International Encyclopedia* (New York and London: Garland Publishing, Inc., 1996), 70-71; and Vangermeersch and Cathcart, "Harry Clark Bentley, 1877-1967," in Abdel M. Agami, ed., *Biographies of Notable Accountants* (New York: Random House and the Academy of Accounting Historians, 1989), 6.
47. Bentley, Partial Autobiography" 5.
48. *Ibid.*, 7.
49. *Ibid.*, 9-10.
50. The first quotation is from Harry Bentley Bradley, telephone interview by author, July 12, 2016; the second quotation is from Bentley, Partial Autobiography, 10.
51. See Harry Bentley, "Bentley Genealogy, 1066-1959: An American Family," 36, 40; and Harry Bentley Bradley, telephone interview by author, October 21, 2011.
52. Bentley, Partial Autobiography, 13.
53. See Bentley, Partial Autobiography, 14-15; and Edward Bailey Eaton, "Winsted—Industrial and Financial," *Connecticut Magazine* 3, no. 8 ([1904]), 613-14. The quotation is from an unidentified promotional document in the Beardsley & Memorial Library in Winsted, Connecticut.
54. Vangermeersch, "An Interview with Ruth S. Leonard," *Accounting Historians Notebook*, no. 115 (spring 1992), 12.
55. Edward James Gurry, "Harry Clark Bentley, 1877-1967," *Accounting Historians Journal* 2, no. 1 (winter 1975), 8-12.

56. Harry Bentley, *Partial Autobiography*, 18-19.
57. *Ibid.*, 23.
58. Haskins and Porter, 2. Harry Bentley was said to have enjoyed watching his daughters, Ina Mai and Belle Louise (“Babe”), grow up. Ina Mai attended Oberlin College, and Belle Louise attended a postsecondary finishing school in Massachusetts. Like their father, Ina Mai and Belle Louise were regarded as highly intelligent and cultured. They were also considered great beauties. Ina Mai married Chester Robinson, who taught for a time at the Bentley School, and Belle Louise married J[ohn] Earle Bradley, an administrator at the institution. The Bradleys had two children, Harry and Brenda Louise; the Robinsons had no children. Harry Bentley Bradley, telephone interview by author, November 28, 2016.
59. Stratton, “Early Recollections,” 14.
60. The first quotation is from Harry Bentley Bradley, telephone interview by author, October 21, 2011; the second quotation is from Vangermeersch and Cathcart, “Harry Clark Bentley: An Accounting Educator with Honor,” 6.
61. Bentley, *Partial Autobiography*, 30. The quotation is from a speech that Harry B. Shapiro (one of the Bentley Associates) gave in 1917.
62. Haskins and Porter, 12-13.
63. Harry Bentley, “A Story about the School,” *The Benboo* (1932).
64. Bentley’s faculty was just as male as its student body, and the school promised prospective students that if they enrolled they would receive “efficient, dignified, professional training under the guidance of men teachers who take pride in their product.” Bentley School of Accounting and Finance, General announcement, [Summer] 1942, BUA.
65. Marion Graham Willis, telephone interview by author, October 10, 2011. Willis, an English professor, was the first woman to teach full-time at Bentley. She started her full-time position in 1962 and, twelve years later, became the first female professor to receive tenure at the institution.
66. Bentley College, *Building for the Future: Bentley College and the 20-Year Presidency of Gregory H. Adamian* (Waltham: The College, 1990), 15.
67. Rae Anderson, videotaped interview [1992], BUA. I am grateful to Jaimie Fritz, Bentley’s archivist, for her transcription of this interview.
68. Thomas J. Curtain et al., *Survey of the Bentley School of Accounting and Finance* (June 1952), BUA, 77. Robert C. Hayden, Sr., Bentley’s first African-American student, graduated in 1935. Robert C. Hayden, Jr., interview by Elijah Thomas, June 27, 2015.
69. Gregory Adamian, interview by author, September 27, 2011.
70. See Richard Cross, interview by author, December 9, 2011; and Bradley, telephone interview, October 21, 2011.
71. See Bradley, telephone interview, October 21, 2011; and “Founder Lauded at

- Rites," *Bentley Alumnus* 10, no. 1 (Winter 1968): 2.
72. Bradley, telephone interview, October 21, 2011.
73. "The Bentleys Return to New England," *Bentley Journal* (September 1963), republished in the *Vanguard* (September 19, 2013), 5.
74. "Founder Lauded at Rites," 1-5.
75. *Ibid.*