

Accounting Historians Notebook

Volume 4
Number 2 *Fall 1981*

Article 5

Fall 1981

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S. Paul Garner

A. W. T. Ogilvie

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Recommended Citation

Garner, S. Paul and Ogilvie, A. W. T. (1981) "Creative accounting three score years ago; Office management as a profession," *Accounting Historians Notebook*: Vol. 4 : No. 2 , Article 5.
Available at: https://egrove.olemiss.edu/aah_notebook/vol4/iss2/5

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“CREATIVE ACCOUNTING” THREE SCORE YEARS AGO

Paul Garner
The University of Alabama

EDITOR'S NOTE: Professor Garner brought the following human interest item to the attention of this editor. Emphasis (*italics*) was supplied throughout by Dr. Garner.

From: Alpha Kappa Psi Diary, June, 1924
OFFICE MANAGEMENT AS A PROFESSION
By A. W. T. Ogilvie, Gamma Chapter

With a sigh of satisfaction and relief, the bookkeeper laid down his pen and surveyed the statement which he had just prepared. He noted the net profit for the period and allowed *what little imagination he had* to picture the pleasure of the master when he saw the “neat” profit shown in the statement.

He lost no time in presenting the statement to his employer, a keen-witted, hard-headed, thrifty Quaker, *who possessed a pretty accurate knowledge of the statistics of his business without reference to any records or books of account.* The Quaker glanced at the statement and noted that the net profit exceeded his private estimate by about \$2,000.00. He turned to the bookkeeper and said: “Lad, thee hast made a mistake somewhere in thy calculations. *The Lord has not been as kind to us as thee indicates.* Tot it again.”

The bookkeeper laboriously as before re-added the statement, itself a rather untidy exhibit on unruled paper. Being unable to find any error in his figures, he brought it again to his Quaker boss, who proceeded to check the additions himself. At the end of the operation he said, turning to the boy: “*John, thee hast made the mistake of adding in the year of Our Lord.*”

It is a long stride from John's statement to the balance sheets and operating statements of the modern corporation. Perhaps a longer stride, however, measures the improvement in office methods in the *past thirty years* that has been accomplished *even in accounting.*

The office, formerly an aggregation of “pen pushers,” has taken on the aspect of a *group of technical experts* who have qualified themselves for a narrow, but important, line of work. *The invention of use of machinery in office work, together with the advent of women into business,*

has changed the entire complexion and revised the problems of the office manager's job. The machinery itself came as the natural answer to the pressure brought upon the office by the concentration of activities in our larger organizations. From the massing of clerical activities in a single group, called the office, evolved the office manager.

The office manager is responsible to the administrative head for the efficient organization and management of that part of the activities of the business, commonly called clerical work. *This may include the accounting department.* In many cases it does. *In other cases the accounting is entirely outside the office manager's jurisdiction.* Clerical work embraces normally all records, other than books of account perhaps, correspondence, intra-communication and office service of various types to the different departments within the business.

ENDOWMENT FUND RECEIVES ANOTHER CONTRIBUTION

The Academy's Endowment Fund, the income from which will go to support accounting history research, has received another sizable contribution. Dr. S. Paul Garner, the Dean Emeritus at the University of Alabama, has recently donated \$500 to the Endowment Fund. Dean Garner is one of the best known members of the Academy, having lectured in about 80 countries throughout the world. He has been a long time supporter of accounting history research, and has contributed many publications himself.

Other members who wish to contribute to the endowment fund should send their contributions to Al Roberts, Secretary; The Academy of Accounting Historians, Box 658, Georgia State University, Atlanta, GA 30303. Contributions are tax deductible.