

# Accounting Historians Notebook

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## Christopher Tick -- A poem

A. C. Walker

Louis Goldberg

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# The Accounting Historians

## NOTEBOOK

Vol. 8, No. 2

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### CHRISTOPHER TICK—A POEM

*Editor's Note:* Professor Louis Goldberg of Victoria, Australia, submitted the following poem which he found in a 1927 issue of *The Commonwealth Journal of Accountancy*. As noted below, the poem originally appeared in 1905. Professor Goldberg stated that he did not know who the author, C. A. Walker, was, but Goldberg was familiar with "The Jackdaw of Rheims" which he called an amusing tale as are so many in *The Ingoldsby Legends*.

#### Christopher Tick

*[The following parody on "The Jackdaw of Rheims," in "The Ingoldsby Legends," has been forwarded to us by a member of the Commonwealth Institute of Accountants. It appeared in "The Public Accountant" of December, 1905, but probably is new to the majority of our readers.—Ed.]*

The Auditor sat in his high-backed chair,  
Cash Book, and Journal, and Ledger were there;  
And many a volume of lesser degree,  
Called by Accountants "Subsidiary."  
And he studied them all most attentively—  
Many a figure and many a page  
(To post them alone must have taken an age.)  
Never, I'm sure, was a keener man  
Known on this earth since the world began,  
Or landed in text books inches thick,  
Than he of my story—Christopher Tick.

Backwards and forwards, each figure he scanned,  
And he ticked in green ticks, with his very own hand  
Each item composing the totals called "Grand,"  
Over units and tens his fingers were passed  
Till the hundreds and thousands he came to at last;  
But he paused not a moment, he ticked great and  
small—

Units, tens, hundreds, thousands—he ticked one and  
all,

Then he carefully searched, with a cute sort of wink;  
For an item that might *not* be ticked with green ink;  
And not finding any he stopped just to say,  
"There's little that gets past an F.I.C.A."

To the balance called "Trial," his attention then  
turned,

And imagine his anger, his very soul burned  
With a rage that he couldn't conceal, for, no doubt  
The balance declared he was Ten Shillings out!  
His self-satisfaction was gone like a flash;  
He rang ten bells at once, and the clerks with a dash  
Appeared at the door of his room in a jiffy,  
Feeling certain the boss must be "ratty" or  
"squiffy,"

He ordered the books each had under his care  
To be brought to the spot and examined right there.  
So each terrified clerk (Poor unfortunate souls),  
With pallid, white faces, looking like ghouls,  
In regular order stood on the mat,  
From the Chief Clerk down to the office cat,  
The former was questioned, with choleric glare,  
As to how he imagined the error got there?  
The bookkeeper hurriedly searched everywhere;  
The cashier produced all his books of account;  
And they all struggled vainly to find the amount;  
And even the office cat tremblingly searched  
Through his stamp book with ink so sadly  
besmirched.

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But, sad to relate, the cause of the muddle  
Remained undiscovered, a regular puzzle.  
The Auditor swore that since no one had twigged it,  
"Well some one or other had certainly prigged it!"

With this nasty remark from his presence he banned  
'em,

And as they retired he solemnly d— —d 'em  
For a fat-headed lot of blithering fools,  
And advised them to take a long course of night  
schools.

With these words in their ears they slunk back to  
their stools.

But in spite of this language, so dreadfully terse  
(And for which no one seemed one penny the worse,  
Unless, it might be, but to add to their terror),  
It didn't discover the troublesome error.

I now pause in my story a minute or two,  
To explain you the cause of this hullabaloo,  
So that, should you be placed in a bother like this,  
The experience now gained will not come amiss.  
It appears that the cashier was frequently given—  
When the shillings or pence column added up  
"even"—

To writing a nought in instead of a dot;  
A habit I certainly hope you have not;  
And when dreamingly adding a page one hot day,  
And bringing down noughts in an asinine way,  
It chanced at that moment a poor harmless fly  
Who was lazily buzzing his aimless way by,  
Decided to rest (his tired soul to revive)  
On the book. At that moment the town clock struck  
five.

The clerk, who for work did not care a hang,  
At the chime, closed the book with a jubilant bang;  
And the fly, the unwitting cause of the mystery,  
Was flattened as flat as the pancakes of history;  
For next day, when the clerk resumed at this stage—  
(Thinking sadly, perhaps, of his very small wage)—  
And lazily brushed the fly's corpse off the page,  
He didn't observe, as you'll now say he ought,  
That that little fly's leg stuck alongside a nought;  
And you don't need to be all professional men  
To know that a stroke and a nought will make ten.  
The nought carried forward as ten (in a hurry)  
Was the cause of the whole of the trouble and  
worry—.

Was the cause of the "cuss" words the Auditor used  
When his terrified clerks he so roundly abused;  
Was the cause of his sorrow for having so spoken,  
When the mystery was solved, and the spell at  
last broken,  
By a sleeve brushing off this unbusinesslike token.

Most stories like this point a moral some way;  
Well, mine has a moral, and so I should say  
To Auditor's clerks and auditor's too—  
See that flies do not rest on your books— or on you.

—C. A. Walker.

## SUBMISSION OF MANUSCRIPTS

### TO THE ACCOUNTING HISTORIANS JOURNAL

Gary Previts has been selected to succeed  
Ken Most as a Co-Editor of *The  
Accounting Historians Journal* as of  
January 1, 1987. During 1986 Gary will  
serve as Co-Editor Elect with responsibility  
for evaluating manuscripts submitted to  
the *Journal*. Therefore, manuscripts  
submitted after January 1, 1986 for  
possible publication in the *Journal* should  
be sent to:

Gary J. Previts  
Co-Editor Elect

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