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Ode to Pacioli

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his question. "The early Celts used this path, and Neolithic man before them. Strange isn't it? The same path used by so many different cultures, down through the ages."

"Convenience, I should imagine," Doyle said. He hadn't thought about it, in truth. "A new lot comes along, the old path is there, remnants of it anyway, why bother cutting a new one?"

"Why not, indeed? Make things easier; there's the history of mankind in a thimble, eh, Doyle?"

In a roundabout sort of way.

How do you suppose our prehistoric forebears chose this particular path to begin with?

Shortest distance between two points.

Could be these were the same paths the

animals they were hunting used before them," said Sparks.

"That has the ring of truth.

And why do you think the animals blazed this particular path?" Sparks had slipped into the tone of a Sophist leading the ignorant step by step to the sacred land of truth.

"Something to do with the availability of water or food.

Necessity, then." [Mark Frost, *The List of 7*, New York: Avon Books (1993): 83.]

Perhaps indeed, history repeats itself, simply because human experience recognizes the "necessity" of repeating actions and of using available resources. How much of our search of history for answers should end with the conclusion: "necessity, then"?



ODE TO PACIOLI

by

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Pacioli taught bookkeeping/accounting by the word,
not by rote;

Everything in commerce was discussed,
even to the loading of a boat;

While there was one entry with a debit, a credit,
and an amount twice;

Pacioli was much more interested in
imparting business advice;

Because what he has written,
we have never read;

We just bombard our users with endless numbers instead;

If Pacioli could see our version of teaching record-keeping,
he would be aghast;

Where are the maxims? Where are the words?
It was better in times past.