

# Accounting Historians Notebook

---

Volume 19  
Number 2 *Fall 1996*

Article 10

---

October 1996

## Ancient Arab tale: The marginal mule; Marginal mule

Kenneth S. Most

Follow this and additional works at: [https://egrove.olemiss.edu/aah\\_notebook](https://egrove.olemiss.edu/aah_notebook)



Part of the [Accounting Commons](#), and the [Taxation Commons](#)

---

### Recommended Citation

Most, Kenneth S. (1996) "Ancient Arab tale: The marginal mule; Marginal mule," *Accounting Historians Notebook*: Vol. 19 : No. 2 , Article 10.

Available at: [https://egrove.olemiss.edu/aah\\_notebook/vol19/iss2/10](https://egrove.olemiss.edu/aah_notebook/vol19/iss2/10)

This Article is brought to you for free and open access by the Archival Digital Accounting Collection at eGrove. It has been accepted for inclusion in Accounting Historians Notebook by an authorized editor of eGrove. For more information, please contact [egrove@olemiss.edu](mailto:egrove@olemiss.edu).

Most: Ancient Arab tale: The marginal mule; Marginal mule  
AN ANCIENT ARAB TALE

*submitted by*  
Kenneth S. Most

*This ancient Arab tale has obvious relevance to management accountants.  
It has been translated from the French.*

THE MARGINAL MULE

In those days there lived in Jerusalem a muleteer named Ali, who owned four splendid mules. Each week he set forth along the banks of the Jordan river and across the desert. His mules heavily laden with goods belonging to local merchants.

One day, at the very moment he was about to signal his departure by a vigorous blow with his stick to the rump of the lead animal, he saw his wife Fatimah approaching with a donkey which, she told him, she had found in front of their tent. It was a gift from heaven! Ali, full of joy, momentarily thought of transferring to the newcomer a part of the load borne by each of his four mules. But the sun had already appeared above the dunes, and he did not wish to delay. Thus, one could see that day a convoy of four heavily-laden mules and a fifth animal, carrying only its ration of fodder and tripping along the path, always in the margin of the river's bank.

Ali named it his "marginal mule." He was particularly pleased by its felicitous appearance because whenever he felt tired he could take a ride. The animal was strong and did not complain.

"Why," said he (Ali, not the donkey) "should I not keep this gift from Allah for my personal use?"

And so it was. And when Ali arrived at the market he was warmly greeted as the Prince of the Muleteers.

Alas, one day the donkey vanished as mysteriously as it had appeared. The countryside was searched in vain, and Ali was in despair. He had grown accustomed to his free ride and unwilling to walk. Suddenly he had an inspiration. Choosing the finest of his four animals he named it

"the marginal mule," and distributed the load to be carried, as heavy as before, equally on the backs of the other three. The pace of the convoy was slower, but Ali was a proud and happy as before.

Sometime later, Ali had to take a cargo to the town where lived his wife Fatimah's mother, and she insisted on being taken along. Gentleman as he was, he could not bring himself to make her walk, and he was unwilling to lose face by walking himself. But he was a resourceful man. He selected a second marginal mule and placed his wife upon it. Alas, he had a great deal of difficulty in arranging his load on the two remaining mules, but at last, the task complete, they set off along the river's bank. Or at least the two marginal mules did, for the two overloaded beasts could hardly take the first step. They were still in sight of the tent when the two mules lay down, fully resigned to die under the rain of blows which fell upon them.

At that moment Ali heard a voice from heaven, which cried out to him: "Kalpas, Kreba, Laseh" signifying "Look out, your mules are about to die!" Ali understood and hastened to relieve the beasts of their burdens, giving them water to drink and speaking gentle words of encouragement. He then distributed the load over the four mules, and gave Fatimah the choice of walking or staying home. Then he set off on foot at the head of the convoy, singing—to give himself courage.

And from that day forth, no marginal mule has ever been seen on the routes of Judea.

THE END