Footnotes...The following short articles and items are submitted for your interest by the respective authors; Office technology; Comments on a past article; From the dusty notes and an unknown source; What is history?

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Mechanical pencils have become the norm. When we look at substance over form. They keep on writing a long, long while As each account we reconcile.

Quill pens, methinks, are no longer the rage, Even if the goose’s feelings we assuage. Fountain pens are now so rarely used That many young’uns don’t know how the ink is infused.

Ball-point pens from various makers Are used now by the movers and shakers, Plus felt-tips and other writing instruments As work is done on all those long documents.

Post binders are passé, with their ledger pages wide. They had a separate page for each account inside. Kardex files are gone, replaced by computer data bases Which are easier to use, thanks to graphical interfaces.

Do you remember those old Burroughs and NCR machines? If not, look up the ads in some old magazines. The Addressograph-Multigraph is how mailing lists were kept. You make a plate with an address, then try it and accept.

The imprint if it is legible at all, not like a laser printer. You could tell who ran the machine; that was your resident squinter. “Clackety-clack,” the machines would go with all their bells and whistles As the bookkeepers ran them to prepare their periodic epistles.

Journals and ledgers have been replaced with computer printouts; Now you need someone who knows all about data file layouts. We have come a long way and technology has changed. An old Chaplin movie would make us look deranged.

But somehow we just keep on trucking as all this change occurs. It happens so fast that it just turns into blurs. And it will not stop, oh no, it won’t, there is more coming down the pike Despite anything you may do to put your finger in the dike,

So muster your courage and accept your fate; The vendors will accommodate. “Try out this stuff,” they say, “come take a look.” But most of all, remember this: they’re after your checkbook.
May I take the occasion to respond to Richard Vangermeersch's tacit invitation in a footnote of his Fall 1993 article in The Notebook (p. 14) to trace to their origins two homilies or admonitions attributed to Samuel Johnson by B. F. Foster and Peter Duff. They had appeared respectively on the fourth (last) and second pages of Johnson's preface to Richard Rolt's 1756 and 1761 New Dictionary of Trade and Commerce, a work he had not read, compiled by a fellow Londoner, he had not met. The "Let no man venture into large business..." falls within a citation made in the Fall 1989 article by Peter G. Boys in The Notebook (p. 42), and a slightly shorter one made independently in my contribution to Garland Publishing's 1995 accounting series, which reprints two articles from Rolt's book and makes significant further reference to Johnson. Also, Gary Previts and I had cited the admonition in a June 1977 Abacus article (pp. 56, 59), but somehow misattributed it to Dr. Johnson's preface to his own, more comprehensive, dictionary. As in effect already illustrated, Duff's presentation as rendered differed in detail from the original source referred to in 1977, 1989, and 1995 citations.

FROM THE DUSTY NOTES AND AN UNKNOWN SOURCE

Those who do not know history are destined to repeat it—is an oft quoted "truism." A more precise statement might be that people who do not understand history are destined to repeat it. However, one still wonders; even if a person (or nation) understands history, will he recognize the signs in the present environment which are similar to some past environment? If he does recognize the similarity, will he have the ability, influence or desire to alter a prior observed history course? Does history, ingested or observed, really teach us anything? Or is man only able to alter preconditions of the future if he recognizes EXPERIENCED situations? Does one generation really teach succeeding generations anything? Has change occurred so rapidly that history no longer provides a guide through extrapolation?

Submitted by A. R. Roberts

WHAT IS HISTORY?

by

Laurence Binyon

New York Evening Post, May 25, 1912 copied from the Oxford and Cambridge Review

Past is the past! But no, it is not past,
In us, in us, it quickens, wants, aspires;
And on our hearts the unknown dead have cast
The hunger and the thirst of their desires.

Unknown the pangs, the peace we too prepare!
What shakes this bosom shall reverberate
Through ages unconceived: in that deep lair
The unguessed, unhoped, and undreaded
issues wait.

Our pregnant acts are all unprophesied
We dream sublime conclusions; destine, plan,
Build and unbuild; yet turn no jot aside
The something infinite that moves in Man.

We write The End where fate has scarce begun;
And no man knows the thing that he has done.

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