

Accounting Historians Notebook

Volume 19
Number 1 *Spring 1996*

Article 10

April 1996

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?

Michael M. Grayson

Terry K. Sheldahl

Alfred Robert Roberts

Laurence Binyon

Follow this and additional works at: https://egrove.olemiss.edu/aah_notebook



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

Recommended Citation

Grayson, Michael M.; Sheldahl, Terry K.; Roberts, Alfred Robert; and Binyon, Laurence (1996)
"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?," *Accounting Historians Notebook*: Vol. 19 : No. 1 , Article 10.
Available at: https://egrove.olemiss.edu/aah_notebook/vol19/iss1/10

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.

FOOTNOTES . . .

*The following short articles and items
are submitted for your interest by the respective authors.*

OFFICE TECHNOLOGY

by

*Michael M. Grayson
Louisiana Tech University*

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.



COMMENTS ON A PAST ARTICLE

by

Terry K. Sheldahl

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, un hoped, 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.