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the dangers, pitfalls, or need for caution which they point,—these and various others are the things which make it sparkle with life and give it the quality of human interest.

The source of this information is in the field on the engagement. Report values must be derived from the source. The time has passed when the material reaches the accountant's office. A sense of report

values may only be acquired or developed from a study of conditions, relations, and interests in the field while the work is in progress and the environment is aglow with the material available. Lifeless reports spell doom for public accountants. Appreciation of report values and reports which are alive therewith offer opportunity for enlarged and more responsible service to the great business world.

Back to the Land of Matches

By JOHN R. WILDMAN

THE editor of the BULLETIN has asked me to write an article setting forth some impressions of Europe, gleaned from a recent holiday abroad. As the BULLETIN is in need of filler, I have agreed to try my hand at something of the kind, even at the risk of boring those serious-minded readers who are interested, as a rule, only in technical matters.

After the antiquity with which Rome reeks, one is so properly awed and at the same time reminded of the extreme youth of America that anything having to do with praise of the latter country, or comparison with Europe, is likely to smack of presumption.

One talks glibly of events "B. C." and "A. D.," but the dates have little significance until one sees the physical evidence, in a place like Rome, of things in existence years before Christ was born in Bethlehem. Comparative history takes on a new slant and more life amid the ancient ruins of the "Eternal City."

The Pantheon, a circular structure with walls twenty-two feet thick, ascribed to M. Agrippa 27 B. C., and originally a temple of the pagans who preceded the Christian era, seems to refute the oft-heard statement that all the works of mortal man are on their way to the scrap heap. Two thousand years is a long

stretch. But before the Pilgrim Fathers landed at Plymouth; before Columbus discovered America; before the Emperor Constantine was converted to Christianity; before Christ came to this terrestrial sphere, even twenty-seven years before, there stood the sacred temple with its dome like the vault of heaven, and the only light within coming from a single aperture at the top, twenty-nine feet in diameter. When it rains, the rain falls on the stone floor of the edifice, which is now a Christian church and the resting place of some of Italy's immortals.

It may seem that any attempt to laud and magnify the name of America is out of place, born of ignorance, and, in short, bad taste. It is proverbial of Americans abroad that, like Englishmen, they shout about the merits of their native land. True, these ravings are not always in good taste; they are not always based on sufficient experience for judgment; they are frequently the result of excessive enthusiasm. But are they properly justifiable?

What have we for which we may claim antiquity? Where is the building, no matter what its history or association, which has been left standing after the land on which it rested became too valuable to justify its economic existence? How can we boast of age and authority for speaking

when some of our large Western cities are scarcely more than fifty years old? Should we not be duly impressed with our youth and, like well-bred youngsters, be seen and not heard?

Yes, and no! Good manners are always a joy to observe. Humility is perhaps preferable to pride. But where is the country which in four and a quarter centuries has approached the record of development and progress achieved by America? Students of comparative history might challenge the suggestion. "Nothing new under the sun" is often forcibly impressed on our consciousness. The Phœnicians were wonderful merchants and traders. The pyramids indicate that some mysterious mechanical devices were employed in their construction. Many are the evidences that the people of North America were not the first progressive people to inhabit the earth. The record of the United States, however, is established, and it furnishes sufficient authority for rational, fair-minded, friendly, and dignified comparison, even excuse, to a returning son, for bragging.

There is much to be enjoyed and learned abroad; the beauty and cleanliness of the English country-side, the thrift and courage of France, the new spirit which pervades Italy since the advent of Mr. Mussolini.

True, the Englishman is smug, but he has reason to be. His country is well regulated, his children are well-bred. There is a solidarity about everything, which is comforting. He learns much of his history from the evidence round about him. But somewhere he has slipped a cog on the matter of bathtubs. The far-famed morning scrub of the Englishman sounds like fiction to the American who finds few hotels with private baths, and most of the public ones locked. These furnish a place for the performance of a sacred rite which is appropriately dignified by being spread

on the minutes and adequately charged for on the bill.

Old Caracalla, who built the enormous baths on the Appian Way, which runs from Rome to the far-distant Brindisi, had a bad name but good ideas about baths. The ruins show them to have been spacious and grand, and even though they were used for private "joy-parties," on certain days every week they were opened to the public. The baths of Diocletian in Rome are said to have accommodated three thousand persons at one time. But the Romans, apparently, didn't stay long enough in England to get the bath idea under way.

Soap is another luxury abroad. Furnish your own or go without. Occasionally some obstreperous American demands this commonplace accompaniment of hotel life at home. It may be supplied to him, but if so it is sure to have a place of honor on his bill. Again, if the temperature is several degrees below zero in mid-summer, and the visitor requires a grate fire, in order to escape death from freezing, the fire is forthcoming, but with it comes the "booking," a curious term in general use in Great Britain, but always meaning something for which one pays.

England is a country of everlasting eating: breakfast, lunch, tea and dinner. If there is any one meal more than another which the Englishman adores it is tea. Even a chauffeur will sulk all the way home if the thoughtless American chances to drive on without stopping in the afternoon for a full meal of tea, cakes, toast, sandwiches, jam, and marmalade; all delicious, but very filling, particularly after a hearty lunch around one o'clock. Food there is in abundance, and dinner is particularly ceremonious. One may not properly partake of this repast without a dinner jacket, the style and vintage of which are unimportant. It is like waging a war to get butter until the time for cheese arrives. Ice, apparently, was made to skate on;

water to grace the fountains in the public squares. Incidentally, Europeans are not water-drinkers. The law does not require them to be. Even though the American in Europe may welcome the opportunity to order wine with his meals, he is by force of habit a drinker of ice-water, and he misses it. But then there is the meritorious trick of eating dessert with a fork and spoon, which he quickly learns to do as a compensation for some of the things he has to forego.

France has many little, annoying peculiarities of custom for the American visitor, but they are all overshadowed today by the pity which everyone who visits the devastated regions must feel. Though Paris may be clouded in dust and like bedlam raised to the fourth power; though taxi-drivers, with their recklessness, frighten one nearly to death; though everything is staged for the foreign visitor and prices arranged accordingly, the thought that we owe our present security and peaceful existence to the bravery of the French soldiers, rises out of the mass of other emotions and pushes them onto the side lines.

Anyone who favors cancelling the Allied debts and blames France for her Ruhr policy should go over some of the battlefields. True, some remarkable work has been done in restoring land which must have seemed at first beyond reclaim. Some of it is again blooming with abundant crops. But the cities and towns in the war-stricken country are still terrible wrecks. Berry-au-Bac is scarcely more than a memory. Soissons is indescribably ruined. Throughout the whole zone not a church escaped. See all this and the acres of crosses marking the last resting places of the men, young and old, who gave up their lives in the cause of defense; then go to Italy and witness the swarm of arrogant Germans, with their gold swelling the deposits of the Italian banks, and see if you favor forgiving France her war-debt

in order that she in turn may change her Ruhr policy and allow the benefit to accrue to Germany.

The conviction that another war is in the offing is inescapable. The people of France are expecting it, and undoubtedly preparing accordingly. German propaganda has never ceased to work, and the next war with France is said to be a popular topic of conversation in Germany. France started the last war and Germany took the action which she did in self-defense. How can you deal with any people whose psychology is so childish? General Pershing had the right idea, but unfortunately his idea of marching into Berlin didn't prevail, and he and his men were left champing at the gates while the armistice was arranged. This is the story told by a Frenchman who was attached to the general headquarters as an interpreter during the war.

The grease, garlic, highway robbery and chicanery in Italy, about which last Machiavelli wrote, may all be there, but they may be generally avoided by the tourist who plans his trip properly. Like most countries, some parts of Italy are far more satisfactory than others. There is a well defined difference between the north and the extreme south. Bootblacks, fruit-dealers, barbers, gardeners, and "wop" laborers, as one sees them in America, have served to create a notion that all Italy is made up accordingly. But such is far from the fact. Education, refinement, culture, and good taste in dress and manner are as true of as many Italians as any other country may boast.

But matches are sacred. They are one of Italy's monopolies, and are manufactured under government permits. Fancy being a smoker and having to economize in matches in order to make a box last until you can get to another city where they are sold. Imagine having to buy matches when you are accustomed to having them

forced on you gratis, as a matter of advertising, every time you purchase a package of cigarettes. But go to Italy and see if you can find a free match anywhere, even in the smoking room of a first class hotel. The ashtrays are there, but the place which holds the matches is strangely empty. The generation of good-will through anything given away is unknown in Europe.

One of the surprises and disappointments to visitors who go to Italy is the lack of good fruit. "Yes! We have no bananas" applies with full force to the land which Garibaldi came from. Peaches and pears, beautiful in color but harder than rocks, are served in the restaurants and negotiated about once by the courageous traveler. And even many of the grapes, which abound everywhere and delight the eye as they hang from vines in luscious looking bunches, are insipid and disappointing to the taste.

No servitor in Italy is ever satisfied with the tip he receives, regardless of its size. Most of the hotels have now adopted the policy of adding a percentage to the bill for service, but bus-driver, bell-hop, luggage-porter, chamber-maid, chamber-man, head-waiter, table-waiter, bus-boy, elevator-man, hall-porter, and his various assistants all stand with their hands out as of yore.

Italy has been pulled together, so to speak, by Mr. Mussolini, who is both sagacious and sturdy. He takes his dinner nearly every night alone in a private room of a small restaurant on the Pincio hill, where he sits in front of an open window overlooking the ancient and honorable City of Rome. That he is not surrounded by henchmen or spending his time in entertaining and merry-making augurs well for the continued success of his unique position and administration. Unemployment has almost disappeared. The mental attitude of the people has been completely changed. The country is prosperous and they give the credit to Mussolini.

Any critical note in this article should not be taken too seriously. Scribbling in the lighter vein one is apt to dwell on things more amusing than consequential. For, after all, the educational advantages of travel may not be had without some of the peculiarities of new environment, which shifts as a person travels from place to place. First-hand information is more convincing than books. It is enlightening to see how other people, especially in older countries, live and do things. We acquire thereby a basis of comparison. America suffers only mildly in the process. She is long on free matches.

Kiting

A RECENT case in our experience presents some very interesting features in connection with the verification of bank balances. The principle involved is old, but the practice in this case was rather novel.

A cashier had misappropriated a considerable amount of cash. The method of doing so is not germane to the present discussion. He had made no attempt to falsify the accounts, but was merely short in his bank balance. There were active

accounts in two local banks. Being informed that an audit of his accounts would be made at the end of a month, he proceeded to cover up the shortage in a very ingenious manner.

On the last day of the month he drew two checks, one on each bank to the order of the other bank, for half the amount of the shortage, taking the checks from the back of the check books. He had these two checks signed by two different officers, with the explanation in each case that it was