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Adherence to an idea

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Recommended Citation

Haskins & Sells Bulletin, Vol. 09, no. 02 (1926 February), p. 09

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CERTIFIED PUBLIC ACCOUNTANTS

BULLETIN

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VOL. IX

NEW YORK, FEBRUARY, 1926

No. 2

Adherence to an Idea

“**F**ORD will continue in spite of fire.” So wrote a newspaper reporter a few days ago concerning the destruction of a plant where the Ford organization has been manufacturing airplanes for commercial and pleasure purposes.

“Schemes for mechanical flight have been so generally associated in the past with other methods than those of science that it is commonly supposed the long record of failures has left such practical demonstration of the futility of all such hopes for the future that no one of scientific training will be found to give them countenance. * * *

“To prevent misapprehension, let me state at the outset that I do not undertake to explain any art of mechanical flight, but to demonstrate experimentally certain propositions in aerodynamics which prove that such flight under proper direction is practicable. * * *

So wrote S. P. Langley in a document, printed in 1891, entitled “Experiments in Aerodynamics,” being one of a series of Smithsonian Contributions to Knowledge.

The history of airplane development to the point of commercial usefulness need not be traced. Whether Langley or the Wright Brothers invented the first machine

is not important. The thing which counts is the fact that Langley and the Wrights had the same idea and found means of making it practically applicable.

The idea that accountancy may be instrumental in helping business men to achieve greater success or more satisfaction is not a new idea. The experience of several decades in this country furnishes abundant evidence that the idea has been made practicable.

The development of aeronautics does not stop every time an airplane crashes to the ground. With proper sympathy for the loss of human life the attempt to conquer the air continues. Experience is appropriated to the benefit of the science. The program goes on, because the idea underlying it is sound.

By the same token, accountancy practice goes on. Accidents are bound to happen along the way. If they are viewed as lessons of experience and made to contribute to improvement in the future, they have their value. Adherence to an idea is a great thing, provided the idea is good. Can there be any question that accountancy offers a service useful to business and that more skilful procedure will make it increasingly useful?