

Accounting Historians Notebook

Volume 11
Number 1 *Spring 1988*

Article 5

Spring 1988

Hatfield's Hound Dog part II

Richard G.J. Vangermeersch

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



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

Recommended Citation

Vangermeersch, Richard G.J. (1988) "Hatfield's Hound Dog part II," *Accounting Historians Notebook*: Vol. 11 : No. 1 , Article 5.

Available at: https://egrove.olemiss.edu/aah_notebook/vol11/iss1/5

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.

HATFIELD'S "HOUND DOG" Part II

by
Richard Vangermeersch
University of Rhode Island

There are people and people ABOUND;
That treat the accountant like a HOUND;
With an accountant they would never be FOUND;
When they see one, away they BOUND;
But, Wait, the accountant has feet on the GROUND;
And his thinking is Really, Really SOUND;
He sprang from PACIOLO, a thinker RENOWNED;
He helps business more, Pound for # Pound.

Improve your self-image, be PROUD;
Proclaim your worth out LOUD;
Do not lower your head BOWED;
Or by pseudo-sophisticates be COWED.

Accountants do not know their PAST;
Everything we do has to be quick and FAST;
Many times the sail goes up before the MAST;
We must learn to tie the line before we CAST.

How many of you have ever read an accounting BOOK;
Most times a recipe makes better a COOK;
So let us search in every corner and NOOK;
And pull down some classics with a book HOOK.

You've heard of WALTER, but not, DR SCOTT;
When it comes to FAIRNESS, he is no TOT;
As you saw, Lev has to learn a LOT;
For he did reference Scott NOT.

MacNeal said accounting should be TRUE;
So many accountants wished he would turn BLUE;
But MacNeal had some fables he KNEW;
Let accountants in their traditional stupidity STEW.

Arthur Andersen and Spacek want to be FAIR;
To that goal they strive to get NEAR;
Their strength lies that about truth they doth CARE;
To be different, yes, they do that DARE.

Wells and Thomas write about costs to ALLOCATE;
Church taught us DL \$ and HRS to HATE;
If one accounting problem does WEIGHT;
Cost allocation is a problem first RATE.

Heckert told us how to control costs to DISTRIBUTE;
Maybe you thought some of his methods too CUTE;
But his book, the leader, is hard to REFUTE;
Why, oh why, have accountants been so MUTE.

Can we look at the cost of a woman and a MAN;
Others said no; Flamholtz said We CAN;
Many firms will people-training BAN;
Unless we create an asset cost for JAN and DAN.

Crime at the bottom; *CRIME AT THE TOP*;
Assets and business and other goodies people LOP;
From a desk top computer to a dirty MOP;
Accountants must think so to stop assets from
hoppity-HOP.

Ijiri has, like Darth Vader, developed
the FORCE;
Maybe some believe he has put the cart before
the HORSE;
But perhaps he has an idea most will ENDORSE;
Double will be replaced by triple-entry of COURSE.

Leonard and GAO have developed the
management AUDIT;
Mautz and Newman the Audit Committee KIT;
Solomons has developed divisionalization
as his holy WRIT;
Heath desires liquidity in accounting to be a HIT;
Hopwood and organizational thought are brightly LIT;
Nobes shows us that the world is in our MITT;
Johnson and Kaplan chew-up conventional wisdom
bit by BIT;
All these writers have plenty of sting and WIT.

Be therefore not afraid in accounting to READ;
Convince yourself and then tell others the NEED;
It is up to you to all accountants LEAD;
Or else our field will go to SEED.