Accounting Banishes Dark Age of Profitless Pro Business

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When I was asked by Herb Graffis to write a series of articles on the value of accounting to the golf pro we were seated in a hotel room in Chicago, where I had gone to attend a P. G. A. meeting. I accepted in one of those "uh huh you don't believe I can write do you—well, I'll show you" attitudes.

After convincing Herb that I was sincere about writing the series he gave me a few instructions along these lines: "Make it a series that's right to the point. Don't beat around the bush. Hit 'em where they grunt," were part of the instructions. He also suggested that I include some charts and graphs so you could better understand how to proceed.

Complying with an old saying "When in Rome do as the Romans do" I thought it wise to show a rough draft of what I had planned to be article one to a few pros around Birmingham to sort of get their opinion. I did... and promptly filed draft No. 1 in the waste basket because I immediately came to the conclusion that every pro that hadn't received his baptism of fire in the business world was just as much interested in bookkeeping as I was before I received my degrees—AND WHAT DEGREES.

My first degree cost me more money than I had ever made in any six months of my life, even including the time when I ran a pair of dice so hot until they almost melted, for plenty per pass. Degree No. 2 didn't cost me quite as much but it did cost a lot more than the present cost of a new Buick—and I don't mean F. O. B. factory—but delivered in Egypt.

A Sap There Was

All because I thought that a first-class set of books was good for corporations only or a business that did at least a couple of million dollars worth of business a year—that they were just another source of headaches for a small business run by an individual who could keep everything at his finger tips.

Like a great number of the present day pros I kept my records on my cuffs and hung on nails driven into the wall which were my filing cabinets. When a shirt went to the laundry, if you know what I mean, it was like tearing out half a dozen pages of my present cash book; or if someone jolted the partition in which the nails were driven I generally got the bills I had paid separated from those I hoped to pay in three days.

Like the average pro I, too, got a yen to put in a real set of books. Not so much because I was afraid I'd pay anyone ahead of time, or too much, but because I had accidentally (honestly it was an accident) sent out two double checks. I'm not referring to Amos and Andy either. A double check is one that the manufacturer gets the first time from his customer—the second time from his bank.

I said I got a yen; I should say I got two yens. I tried twice only to decide both times that books were only a nuisance and as valuable to me as a ten-ton anchor would be to a rowboat.

For years my cash register was as useful as a soap box with a bell hung on it. The only purpose it served was to keep my silver separated from my paper money. I remember too, that my register was a handy place to keep keys, loose tees and broken rolls of adhesive tape. The only reason I knew that it totalled what was rung up or taken out, was that the salesman told me it did the day he was selling me. The only time I ever remember raising the lid 'before I took the veil' was when it got out of commission one day and I thought I could fix it by raising the lid and getting to the gimmicks and gadgets that made it run. I opened it and found a row of numbers and promptly closed it.

I remember the register salesman talking about "paid outs," "charges," "daily receipt totals" and a lot of other things that I thought useless details because they meant nothing to me because I was mainly
interested in having it come in a finish that I liked, getting the monthly payments as low as possible and finding out how much current it required to operate it.

If you are getting a lot of laughs out of my “confession” more power to you. I’m getting a lot more than you are writing it. The chances are I would have continued on just as I always had if it wasn’t for an Act of Providence.

**Comes Dawn**

I’d rather take a beating or be condemned to shanking my irons for the next three years rather than tell you what I’m about to say. But I think it only fair that I should because unless I did you might think that I got my knowledge from years of study and sacrifice; from countless nights of study when in truth it was actually thrust on me—rammed down my throat would be still better—and truer.

Believe it or not, and no apologies to Ripley, three years ago I didn’t know a trial balance from a journal entry. If a pay-out or a purchase had bit me on the foot in the form of debit or credit I wouldn’t have recognized it. What I knew about accounting in its true sense and application could be written on your thumb nail with a whisk broom and there would still be room enough for the Lord’s Prayer. Call me dumb if you wish—the fact still remains I’m telling you the truth.

The information I gave you in the previous three articles of this series was obtained, mostly, from a NINETEEN-YEAR-OLD BOY; that’s why I attribute it all to an Act of Providence. Here’s how I “saw the light.” Stick around—I’m not going to ask you to pitch anything on the drum.

One of the players at my club, who at first seemed just like any ordinary dub, and frankly impressed me less as a business man than any of the majority (and I hope he never reads this and if he does identify himself as being the one) in some way got me to talking about my business. During our talk he used some expressions that made me like him less because I thought he was trying to high hat me with his knowledge of business—but I listened because it sounded interesting, even though untrue.

Like the fellow who was sitting in a poker game. An outsider called him aside and said “Partner, that game is crooked.” He replied: “I know it but it’s the only poker game running in town.”

Later conversations resulted in my being on the receiving end of a lot of additional phrases and words that convinced me more and more that this guy was just putting on the dog.

One day in a spirit of confidence I told him that I could use a few hundred dollars for a deal I’d like to get into—I’m not sure—it may have been a deal I’d like to get out of. It’s an even bet either way. Anyway it required a nice bunch of jack to get in or get out.

In response to his request I showed him a statement of my business. He scanned it briefly and said “In three days I’ll get you five times the amount of money you need, from any bank you name in this city.”

His cocky statement didn’t click with me at all and I believe I was prompted in telling him I’d follow his instructions implicitly in hopes that he would fall down so I could check what I thought was his strutting. Remember, I believed that most of his statements were due to what I thought was coming from a big blowhard.

IN THREE DAYS HE HAD ARRANGED THE LOAN FROM A BANK THAT I HAD NEVER DONE ANY BUSINESS WITH!

Then I really began believing him. My opinion of him changed from believing that he was of the blustering type to thinking that he was just one of those guys that said what he believed and believed what he said.

Shortly after the loan was arranged he irritated me with the following crack: “The loan was a cinch. You were entitled to it from any bank if you had prepared your statement properly, instead of as you had it . . . and had the business ability to present your case properly.”

Irritated was mild. Could you like a guy that made a crack like that? Neither did I. I was tempted to tell him where to head in but I kept my tongue. I just took it and even went so far as to agree to have him send his office manager over and open up a real set of books for me, so I could prepare what he called “a proper statement of my affairs.”

So you see, contrary to what you may think is responsible for the apparent knowledge I must have to be able to tell you what and how you should and shouldn’t do things—and why was all in hope that you would try and “KNOW THYSELF”—I simply have learned to “KNOW MYSELF” and telling you who, and how, as my son often said when he was in the first grade, “teached me.”

Three days after I agreed to put in a set of books a kid walks in. He was a kid,
barely entering the twenties. He introduced himself. "This," thinks I, "can't be the hot expert my friend has told me about." He didn't look it or act it or talk it. He was as scared as I am after a bridge party during which I had bid three in a minor over my wife's original two no-trump bid.

"Let's see your last year's statement," he said in a matter of fact way. I handed it to him. He studied it for a few minutes and then began to tell me things. I was struck speechless. As true as you are reading this, if a medium had told me the same thing at a seance, I'd have gone out yelling to the high heavens, telling the world that she had supernatural powers. Never have I ever seen anything like it since or before. Nor would I believe that two pages of figures could tell anyone as much as they seemed to tell him—until he explained it to me; showed me the relation of one total to another.

He started my books the following day. At first I was annoyed. On more than one occasion I was tempted to throw up the works. It seemed so complicated, so unnecessary. But I stuck it out and when I say I "stuck it out" I mean I went through five times the hell they say Bobby Jones went through the first time he appeared before the microphone for his first Listernine talk.

If you think having a kid telling you where to head in, two or three times a day, a kid who is young enough to be your son, isn't hell doubled and re-doubled, tell me what is. And I had to take it because I knew that he knew what he was talking about.

TWO NEW CLUBS IN BECKLEY-RALSTON LINE

Chicago, Ill.—Beckley-Ralston Co. has introduced a new "trapshooter niblick" and a "walloper." The new niblick has a sole on the order of the B-R. chipper, which means that it has practically no sole. The sole and back are so designed that the club cuts through sand, soft earth or other difficult lies, and lifts the ball out sharply with a back-spin. The makers state the club is okay under the U. S. G. A. ruling on clubs of this general type.

The new "Walloper" is practically an iron driver. In men's models, it weighs 15 to 15½ ounces, and in women's, 13 to 13½ ounces. Loft of the club is that of a No. 1 iron.

Both clubs are made with torsional hex grips and True-Temper shafts.