

Accountant's lot

Ken Fleet

Born in 1932, Ken Fleet took stock of his working life at age 35, in the mid-1960s, and started to search for something more fulfilling. This article came to light when Kate Fleet, Ken's daughter, was sorting through his papers. It's published with permission.

My main preoccupations in life never seem to have been associated directly with my job or career. I have always been more deeply and immediately concerned with many things such as literature and the arts, religion and politics, love and marriage, in varying degrees at different times. However, I have begun to realise that my whole work experience must have a profound effect on my general outlook, and it is for my own benefit as much as anything that I have tried to trace my work-life in this article.

I had passed my School Certificate and reached the age of 16 but had not the slightest idea what sort of job I wanted to do except in the negative sense that I did not want a manual job, mainly because I was pretty useless with my hands, rather than for my positive 'white collar' aspiration. I hadn't any particular academic brilliance so wasn't an obvious candidate for university. In any case, the value, and more particularly the potential job value, of a university education was not so well appreciated in those days. Only a small minority of pupils at my grammar school actually went on to college.

My father had no particular respect for education for its own sake but saw my scholarship to the grammar school as a necessary means to obtaining a secure and comfortable office job. After I had 'matriculated', he saw no virtue in my staying on, which would be a waste of time and opportunity. His principal object was to set me quickly on the right path towards future contentment. He was attracted to the idea of my becoming an accountant. I don't think he knew much about what

accountants did or whether I had the special aptitudes that would be required: I think perhaps he related the specific 'articles' which one had to enter to his own apprenticeship in a very different field, and the opportunity for deferment from National Service until one had completed examinations was an additional attraction to him.

Whatever his reasons, I had no special ambitions of my own so, after a short but stimulating time in the sixth form and a month on the village post round, I fell in with his wishes and, through a local contact, articulated to a chartered accountant in a small firm in Bloomsbury Square, London. The firm was forced to move premises shortly after I joined as the lease fell in and an allegedly exorbitant rent was demanded for renewal. We managed to find accommodation in a building fairly close by dint of a solicitor relation of one of the partners! There was a plaque on the outside wall of the new accommodation that proudly announced that Benjamin Disraeli had worked there. It was certainly very antique within. Everybody had to pass through our general office to use the lavatory. This loo had beautiful oak panelling and the legend was that Isaac Disraeli (father of Benjamin) used to shut himself away there, recluse-like, for days on end. The antiques were not treated with great respect, however. We had a genuine Adam fireplace in our office: somebody spilt a bottle of violet ink all over it and the stain was never removed. Eventually, we had an ugly convector stove plonked on the hearth. Not that this modern appliance heated the office very adequately, and a fellow articulated clerk used to roar it so much that we had to have a new set of bars nearly every month.

The theory behind 'articles' is that the chartered accountant imparts to his clerk all his wisdom and knowledge and, in return for this great privilege, the clerk slaves diligently for a pittance. Before the Second World War, he usually had to pay a premium as well! In practice one tends to see very little of one's principal, who is usually preoccupied with more important matters. One left-wing member of the Students' Society tried to put forward proposals for a decent minimum wage and so on that would have alleviated this exploitation. I was disappointed, but not surprised, that he made no headway and was branded as a rather dangerous 'red'. After all, most articulated clerks still came from fairly well-to-do middle class homes, and the majority were likely to stay in the profession and enjoy the fruits of a lifetime of exploitation in return for five years' patience.

Not that I had any special grudge against my own principal. He was an amiable if rather vague man and had some connections with the Scottish aristocracy, I believe. He did at least know who I was, which was rather uncommon in the large firms, I am told. And I don't believe the firm made

a lot of money for the partners. Clients were generally quite small and fees were limited by this consideration together with the fact that only public limited companies are (or were) forced to employ a qualified accountant.

I can certainly say that I received a good grounding in the essential disciplines of making tea and coffee, answering the telephone switchboard, tying parcels and so on, although in this latter skill I remained woefully deficient to the very end. Most of the routine audit work also falls on the articulated clerk, and a large proportion of his time is spent in 'postings' from one account book to another and in adding up ('costing') large columns of figures. To be fair, the addition chore had begun to be alleviated by the use of an adding machine, although my principal did frown whenever he caught me using it, being afraid that a basic skill was being allowed to atrophy.

After a time I was allowed out of the office to visit clients and this did serve to broaden my education (literally in one bawdy works office in West London where the book-keeper had once been a barmaid and boasted of a legend over her bed – 'Guinness for Strength!') Being a small firm, practically all the clients were small to medium-sized concerns maintaining incomplete records, which meant that quite a lot of ingenuity and almost detective-like inquisitiveness had to be used to put together any accounts at all.

With small accounting staffs it is not usually very feasible to devise a full-proof system of internal checking, so the smaller business is more open to embezzlement and fraud on the part of its employees. Not that we uncovered anything of this sort very often. The worst case I remember involved the manager of a service station in North London. When I arrived with a senior clerk to carry out the quarterly audit, this manager started to act very strangely. At lunchtime he confirmed to my colleague that he had been systematically 'borrowing' from the takings. He would get a tip for a dog running at the nearby racetrack and place a bet out of the current day's takings and make up the difference the next day before the takings were banked. Unfortunately, his tips had not always been so hot so that he had had to begin making up his banking from the next day's takings. In the end his system had got completely out of hand and he 'borrowed' without any attempt at covering up. A comparison between the total takings and bankings over the period revealed a deficiency of £1,600. The size of it seemed to stagger the culprit himself.

The proprietor of the garage was the well-breached wife of a retired colonel. She had previously taken a thorough disliking to this manager who wasn't suitably deferential and she insisted on immediate prosecution.

The poor man pleaded guilty and said nothing in his own defence. He got six months and I expect he found it difficult to get a job when he came out. His wife was a respectable schoolteacher and, of course, was most upset by the affair. We were rather shocked ourselves because the previous manager had also been on the fiddle and had been allowed to get off scot-free. However, he had been rather more subtle in his operation and, moreover, was a much more 'plausible' operator.

Even when I was engaged on an interesting job, I was never very absorbed in my work. I was much more concerned with philosophy, religion, poetry and the like. I used to spend much extended lunch hours browsing through bookshops and listening to the orators in Lincoln's Inn Fields. It was the conventional party politicians who drew the largest and liveliest crowds, but I found the more eccentric platforms of the Socialist Party of Great Britain and the London Forum more fascinating. The depth of thought and the eloquence of some of their speakers seemed much more engaging. Sometimes I used to go to the theatre direct from the office and usually had to walk the five miles home from the station as I usually missed the last bus and couldn't afford a taxi. Once I remember not going to bed all night and sleeping through the next day instead of going to work, then travelling up specially on my season ticket to go to the Sadler's Wells Opera.

Like most articled clerks, I studied principally by means of correspondence courses. Since most of the knowledge required for exams is strictly factual, this is generally quite satisfactory. I followed the course fairly systematically, sending in question papers with a reasonable regularity and perusing the model answers that come back with the marked papers. However, I found most of the subject matter rather tedious, particularly those which seemed to have little bearing on day-to-day work, so I don't think I could have absorbed the content very well. However, I was entitled to one of the few privileges granted to articled clerks – some weeks off for studying immediately prior to exams. Without this opportunity I don't think I would ever have passed. As it was, I managed to get through both intermediate and final at the first attempt. I didn't find it too bad except that I had to work flat out three days at a stretch, harder than I had ever done in my life.

Soon after completing my five years articles I was called up for National Service. I had originally registered for the Royal Air Force, which would probably have suited my temperament, but since then I had gone through a rebellious stage which wasn't very sustained but did leave me convinced of the absolute evil of atomic warfare and determined not to run any risk

of being directly associated with it. It seemed alright to go into the old-fashioned army, but even so I wasn't anxious to get involved in any fighting and had an instinctive dislike of military discipline from my brief experience in the Grammar School Junior Training Corps (membership compulsory). I opted for the Pay Corps because, although I wasn't that keen on my civilian job, it seemed the easiest way to keep as close as possible to my 'civvy street' existence.

However congenial the Pay Corps may have been after training, it certainly wasn't so at the initial square bashing. I was simply hopeless at 'bull' and it was probably only my assumed potentiality as officer cadet material that kept me out of serious trouble. I actually managed to stumble through to War Office Selection Boards, but deliberately made no attempt to pass the Board both because of the additional high powered 'bull' that I feared would then be required and because, by this time, I thoroughly detested the army and all its works. I got quite a good posting and eventually was sent on a special costing assignment which, by some freak of service bureaucracy, lost instead of gained me promotion. I finished as I began, rather fittingly I suppose, as a private.

A number of people advised me to get some experience with a large professional firm after demob. I managed to get fixed up with the Leeds office of one of the largest in the country. I was happy to be based in Leeds because I was thoroughly fed up with travelling up and down to London every day and had often shrunk at the thought of having to do it for another 40 years or more. I was not too keen to return to living at home either and wanted to be independent.

The new firm was staffed almost entirely by qualified accountants, mainly young and using the experience, and in some cases the contacts, as a stepping-stone to attractive posts in industry. Most only stayed two or three years because of this. It was only worth while staying with the firm if there was a chance of becoming a partner or at least a branch office manager. It was said that the 'right background' as well as above average ability was required for this sort of position. From comments that were made about a man who had recently been picked out to be 'groomed for stardom' it was the 'background' that counted for most, though whether this comment was due to sour grapes I was in no position to judge.

There was quite a lot of enthusiasm for the job in this set-up and some of it rubbed off on me, although it still didn't become anything like my main interest in life. We were engaged most of the time on the audit of large public companies and their subsidiaries. It was quite interesting to experience the different feel of operations in the large concerns and to

study the complex accounting systems that were often involved. The size of the figures certainly gave one the feeling of being associated with something important. In many ways, however, the job was less rewarding than in the smaller firms. One didn't normally have to prepare accounts but merely to check the figures put together by the company's own accountants. We were often forced to work furiously against a deadline because of the rush to publish figures at the earliest possible moment after the financial year end. Any errors we did find were often too late or not large enough in the context to affect the accounts seriously and were usually ignored as 'not material'.

One was not normally involved with fraud or misappropriation by employees in the larger companies because of the intricacy of the system, with its inbuilt controls and the number of staff involved in the division of accounting labour. Dishonesty in presentation of figures was more possible on the part of management with the help of their own accountants, as I have discovered myself since joining the 'other side' and, in all the circumstances, very difficult for the auditor to detect. An eye-opener for me was how easily the large companies could get away with charging doubtful items of expense against their profits for tax purposes. For instance, items of capital expenditure charged as repairs were easily lost in the large figures included, and the Inspector of Taxes would not seem unduly bothered. This was a sharp contrast to his approach to small traders when much time and ingenuity would be spent in disputing a borderline item of £10.

After I had been with this firm nearly two years a vacancy came up in a small professional firm in the city where my fiancée lived. I was sceptical about commercial life and rather nostalgic for the smaller practice, so I decided to take this opportunity. I hoped that perhaps I would get a partnership in due course, although in the absence of any personal capital this would have meant working on a low salary for some years. In the event I failed to hit it off with the senior partner and found the outlook rather narrow and restricted, so I was soon answering an ad in the local press for a commercial job. Moreover, I was just married and found I needed additional money fairly quickly and I accepted the offer they made me.

The company I joined was concerned with garment wholesaling and was a small part of a large textile concern, which had recently been taken over by an even larger textile group. After the takeover, the company had been given more autonomy and was currently riding on the Tory pre-election boom. We were subject to overall control by a director in London. This arrangement gave rise to considerable friction since my local boss,

RG, was very headstrong and believed we should have complete freedom from what he saw as improper outside influence. He was very contemptuous of the London man's ability and the shady way he was alleged to have manoeuvred himself into a position of power. My boss gave me intimate details of the background to company 'politics' and kept me closely informed of current battles that were raging. This was flattering but it did make my position rather difficult since I was also functionally responsible to a divisional accountant who was 'on the other side'. He would ask me to supply figures or to present them in a certain way and RG usually vetoed the request as a matter of principle.

RG was in a strong position because he was both Managing and Financial Director and was, in fact, a man of considerable ability. As well as giving me an introduction to the intricacies of business politics he gave me a very good grounding in commercial accounting generally and particularly to punched card systems in which he had been a pioneer. I found it a refreshing change being part of an industry instead of negatively checking up on things after the event, as it were. I liked working with men whose background and experience was very different from my own.

After learning the system and understudying the assistant accountant for a year, I was given his position when he retired as had been planned. I soon began to discover that there were many frustrations within the accounts department. Systems in some respect were out of date and were not able to cope with changing requirements. However, RG although he devoted all his considerable energy to the business, did not have the time to attend to these relatively minor matters. And even small details could not be changed without his authority. Although always preaching the virtues of delegation, he himself was unable to delegate in any real way. Neither did he respond readily to ideas that did not originate from himself; he was the sort of man that could never be beaten in an argument.

The accounts department suffered as well from its special relationship with the managing director. For instance, alternative Saturday mornings off had become a right in other departments but in accounts they were still considered a privilege and could only be taken if the workload permitted. At first all this didn't bother me too much as I was learning a lot and gaining valuable experience, but after a couple of years I started to become frustrated. We seemed to be deliberately isolated from other parts of the organisation and RG clung tenaciously to his authority in the financial sphere for political and personal reasons so that opportunity for promotion seemed remote. Added to which my salary was not growing very much, certainly not as fast as my family.

I was just beginning to consider quitting when the situation changed quite suddenly. RG lost his political battle. He was transferred elsewhere in the group although he was kept on the board temporarily to save appearances. No doubt many influential guns had been ranged against him but it was our company's falling profits that gave them their opportunity. The economy was now in stagnation and our own turnover was static in an overfull market while costs were rising against us. However, his fall was my opportunity. HL from another part of the group was appointed managing director and, although I was viewed with some suspicion because of my close association with his predecessor, I was made chief accountant.

Although HL had been an accountant himself, he made it quite clear that I was to have full responsibility for the accounts side. Monthly management meetings were extended and I had to present monthly accounts with appropriate breakdowns and comparisons with budgets and so on. These monthly meetings appeared to take up an interminable amount of time, especially as I had to concoct some sort of minutes from all the rambling talk that went on. This arrangement did enable me to know what was being planned at the earliest possible moment and even to make some critical comments that might help to influence decisions.

Although I acquired new and admittedly satisfying responsibility, no deputy was appointed for me and I had to encourage the three senior clerks who were not qualified but had long service and experience to take on more responsibility and to work more on their own initiative than they had been allowed to do previously. My most immediate and pressing problem was to arrange a replacement for our accounting machines which were now 15 years old and subject to frequent breakdown. A quick survey of the three leading manufacturers of punched card equipment was initiated and, on the basis of cost and capacity, the board backed my recommendation to stay with the manufacturers of our existing machines and replace with their more up-to-date equipment. However, a large associate company had an IBM computer and were anxious to extend computer operations to the garment companies. They were very disappointed when we rejected IBM and fought desperately behind the scenes to get the decision reversed. We were eventually given assurances that an IBM computer would be installed locally at a specified time in the near future and agreed to rent IBM equipment in the meantime as a transition arrangement.

Despite the fact that the new system was only designed for 18 months use, it had to be planned nearly as thoroughly as if it were going to last 18 years, although the routines were to be basically similar to our old ones

and this helped. The planning, form and stationery design was carried out almost entirely by myself and our IBM man and we seemed to have everything set up very well. However, when it came to the actual installation, life became a real nightmare. The machines were delivered late and we didn't get the full support from IBM we had been promised in wiring control panels and so on, added to which departments hadn't supplied full information of continuing lines they were selling. On top of this we had to run two sets of machines in parallel in different parts of the building but with the same operators. Our invoicing fell sadly into arrears and with it all the sales and allied figures. We tried working a lot of overtime and any additional staff, including myself, put in pre-punched cards, but we were inexperienced, people got in each other's way and, in any case, the system relied on a consistent circulation of cards from the machines and back to files and we just created bottle necks in other parts of the system.

Everybody has his horror stories about computer installations, but it seemed to me at least that ours wouldn't be quite like that. We had a very experienced team appointed with our own systems analyst who was very competent. Plenty of time seemed to have been made available for planning and the computer itself was delivered in good time. However, when the time arrived for us to 'go live', it transpired that many of the computer programmes had not been properly tested and in a number of cases had not even been written. Meantime we had terminated our old system and were relying on the computer for all our accounting and planning information. On top of this we had had to transfer staff from the old system to the new without any period of proper training and our systems person had been submerged under the weight of paper spewed out by the computer since it had started. Ideally, according to the book, you are supposed to run a new system parallel with the old but in practice this is usually impossible. The staff are simply not available, and the delays in processing data through the new system mean that one can never be properly checked against the other. In any case, people won't usually take much notice of information from the new system until they are entirely without the old familiar methods of presentation.

It would have been utopian to expect an absolutely smooth transition to computer in all the inherent circumstances, but at least the problems and all the impact would have been alleviated if the financial director whose 'baby' it was had been prepared to accept a longer running-in period. He was too anxious to cover the costs immediately. It probably cost the company more in indirect and hidden ways because of the undue haste.

Howsoever that may be, after nearly a year's operations things settled down to a more controllable pattern, although we haven't saved very much at all on clerical costs despite favourable predications. It seems to take nearly as much clerical effort to feed the computer and control its output as to do the equivalent jobs manually with ancillary machines. Of course, we get accurate output but this facility is itself heavily qualified by the slowness and not infrequent errors in input. Basically, there is more flexibility with a computer in the face of constantly changing needs, but when simple changes can't be effected without reprogramming, and this can take quite a long time, especially with the shortage of experienced programmers. It all looks to me as if there is a long way to go in the development of computer techniques and their familiarity before they can be of real economic service to business, except in specialist techniques such as operational research where computer mathematicians are involved. Parallel developments in business mergers and standardisation of procedures will also be essential.

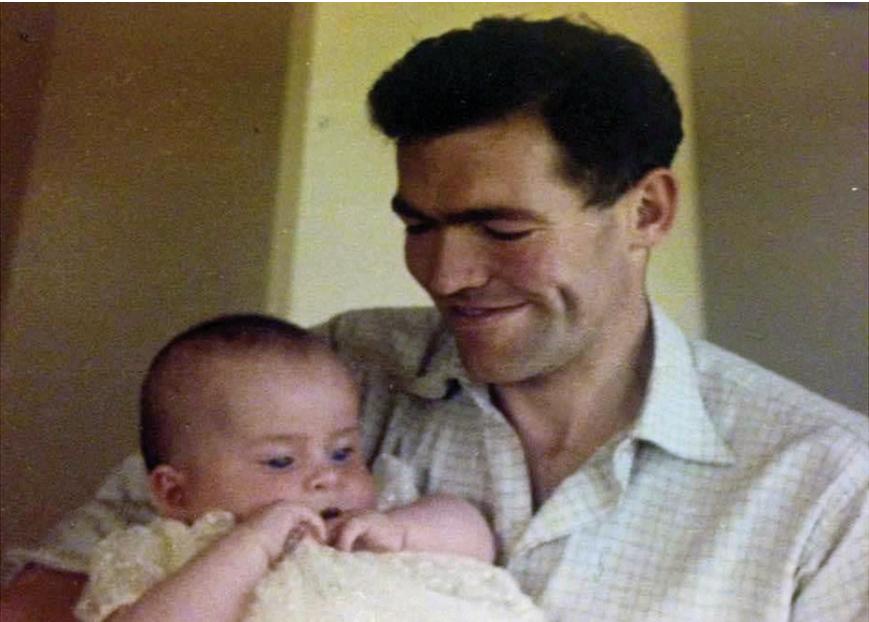
And here I am – 35. The outlook for the immediate future seems more congenial than the recent past. A more leisurely development looks possible. I shall probably be appointed Group Accountant next year when the present Divisional Accountant retires. Yet I am not very content. I am not particularly well paid for my job, neither are my staff or indeed anybody else in the company. This is very much because, despite all efforts to increase sales and margins, we have had to give so much discount away to do it, especially with the increased power of buying groups, it has only led to continually falling profits. The current economic situation doesn't make prospects any brighter than they have been. It could be that the major part of our enterprise will be wound up if something can't be done now. On the other hand, our parent company has interests other than our own direct profit in keeping us going. We do sell a fair proportion of the groups film, yarn and fabric in our products.

But even if we were making profits and were all better paid I still wouldn't be happy because I don't believe in profits or, more precisely, in the profit system. A strange monster lurks below my skin – an accountant who doesn't believe in profits! My real trouble is that I can't identify with the basic goals of the organisation or the ideology of my fellow managers. And yet I am caught up in them. I am a socialist and an active one. Yet my work situation prevents a whole-hearted socialist commitment. At work I feel an anomaly; with left-wing comrades I feel a traitor to the class with which I am associated.

In an attempt to resolve this tension I placed a classified advert in the

New Statesman recently, hoping that some left-wing organisation would offer me a job which fitted my experience, but I got no replies. I applied to the Co-operative Wholesale Society (CWS) for a job and put some rather foolish phrase in my letter about 'believing in co-operative ideals'. They made it very plain to me that they are falling over themselves to get lined up with all the best capitalist procedure and outlook, and they regarded anything smacking of political associations with considerable embarrassment.

Now I look back and wish I had gone in for something quite different, even wondering from time to time if I could still go to college and take a degree. The trouble is that, although I earn about double the national average wage, I never seem to have anything to spare, and I can't imagine supporting my family on a meagre grant for two or more years. And what would I do after leaving college, I ask myself? I have no attractions to teaching or the academic life and, in any case, all institutions, however academic, seem to be pervaded and stifled by the ruling capitalist ideology. It looks as if I'll just have to get used to being a split personality living in two worlds until the revolution comes and transcends and fulfils them both. The trouble is I shall probably be dead by then.



▲ Ken Fleet, aged 27, with daughter Kate