COMMANDING ATTENTION  
LYNDON H. LaROUCHE, JR.*

IN RESPECT TO A. J. HORTON'S delightful, commendable polemic in the August, 1957, issue of the Bulletin, I am reminded of the story of a mule which had been sold as a biddable creature. The new owner, finding him stubborn, summoned the old owner who achieved the animal's obedience by striking it a heavy blow with a two by four before directing it to go to the barn. The purchaser complained that he had been told all he had to do was speak gently to the mule. "Of course," said the man, "but first you have to get his attention."

While his practical point of view is not strange to the pages of the Bulletin, Mr. Horton performs important novel service by expressing fundamentals in an aggressive tone. The finest matter-of-fact pedagogy will fail unless the teacher first commands the students' attention. It is not always sufficient to suggest, to point out; it is sometimes necessary to reach for that two-by-four.

To quote from the letter on a technical point..."how the variables group themselves and how these groupings tend to behave in response to changes in volume, mix, efficiency and attitudes of personnel..." represents the burning issue of small business management. In my opinion, there is no existing statistic which nearly begins to portray the rate of small business failure or near-failure which is really due to a failure on management's part to understand even the rudiments of such accounting techniques. For the lack of such accounting, the typical small business management is unaware of the real, practical nature of its most pressing problems and even more unaware of the proper corrective actions available.

The issue raised by Mr. Horton is not an "ivory-tower" speculation on possible embellishments, by-products, or collateral improvements; it is a basic issue deserving the most energetic support. If polemic, caustic rhetoric, even outright phillipics will somehow drive enough people to get the ball rolling a little faster, by all means let us put aside any professional queasiness and get the Old Donnybrook started.

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