

## Balancing between Bits and Bookkeeping



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The IT Professional Who Had Wanted to Become  
an Accountant

Peter van Es

## **Balancing between Bits and Bookkeeping**

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Publisher: DPU Media

Printing: NBD Biblion

Editing: Bureau Artemis, Nicole Mitchell

Cover and interior illustrations: Roel Ottow

ISBN 978 90 833 765 47 (paperback)

ISBN 978 90 833 765 54 (hardcover)

ISBN 978 90 833 765 61 (e-book)

NUR 402

Autobiography.

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# FOREWORD

As a boy, I always relished tinkering with things—radios, tape recorders, cassette players—sometimes to the chagrin of my family. If a fuse blew out again, I was often blamed.

Despite my childhood interests, my educational path took a different turn. I attended MEAO, a Dutch school for Intermediate Vocational Education in Economics and Administration, where I learned bookkeeping and passed the exam with high grades.

Eager to pursue a career as an accountant, I confidently applied for the position of assistant accountant, first at a smaller accounting firm and later at a larger company. During the interview, I was asked whether my heart may be more in technology than in bookkeeping. Technology? How did they come up with that? I had studied MEAO, hadn't I? With my second application, the hiring staff even went a step further. I was hired, but not as an assistant accountant. Without even speaking to me, they assigned me to a kind of computer department. Why did these individuals understand me better than I understood myself? Because in the years that followed, I realized that they were absolutely right.

So began my career and life in an office, where I encountered amusing, poignant, and amazing situations. I met people who supported me, made me laugh, and even sometimes amazed me. And so, during my drives to the office, the idea slowly arose to write down my experiences, compile them, and make an informal, little book that I could hand out to colleagues on my retirement date. Those stories kept coming up like an unstoppable stream of

thought. It made me a little restless, so I just started writing, with the idea that over the next few years, I would occasionally put something down on paper. It escalated a bit, because I continued writing, one story after another. When I had the first rough manuscript in my hands, I conceived the idea of turning it into a real book.

This book depicts the landscape of office life in the final two decades of the last century and the first two decades of the twenty-first century. Although my heart is with technology, this is not a technical book. It reveals the human side, portraying the individuals who stood in the gap for me and the friendships that blossomed. It showcases the humor we shared and the challenging moments we weathered together.

Spending over forty years with the same employer is something that doesn't happen very often anymore. How did I last? Because I was always granted freedom and given opportunities. Was it always easy? No, certainly not; I had to work hard and sometimes went through difficult periods. Was it always fun? Also no, but I persevered because the work kept changing. At work, I was always given the opportunity to develop, and, above all, I was given the freedom to do things *my* way. I am grateful to my colleagues for the trust they placed in me.

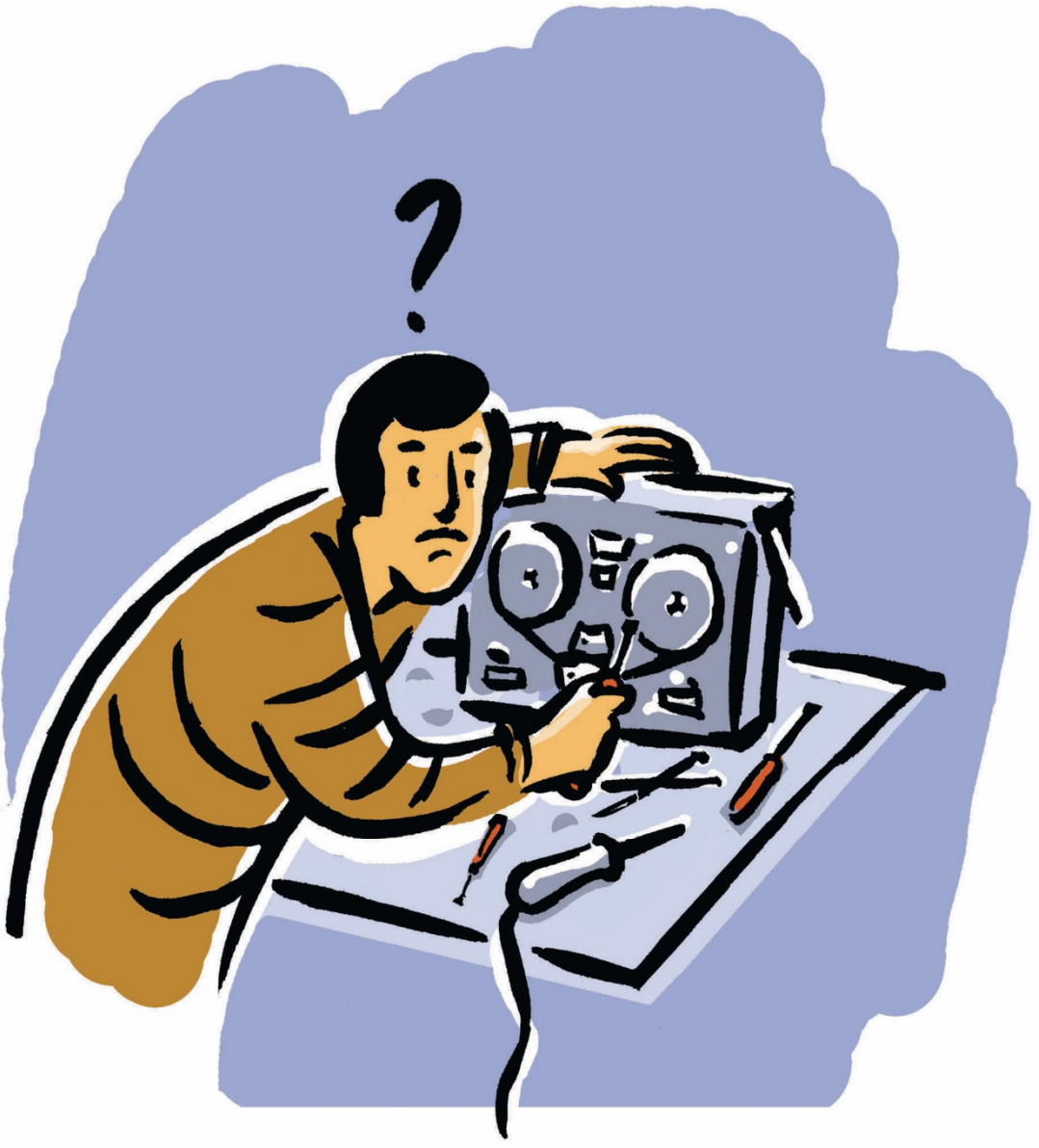
I am also grateful for the setbacks that helped me move forward: Rejection as an accountant actually put me in the right profession. Due to a compulsory transfer to another department, where I didn't really want to go, I came into contact with my business coach, Marjo. And due to various reorganizations, I had to change roles regularly, even though I wasn't ready for that myself. These things have taught me to cope with changing circumstances. Thanks to challenging projects, I gained experience in dealing with difficult situations.

Names of colleagues, customers, and suppliers have not been mentioned for privacy reasons, except those of colleagues who have given explicit permis-

sion to use their first names. Sometimes, circumstances have also been slightly changed.

To make the story appealing even to readers outside EY and those unfamiliar with accountancy or IT, I have avoided the use of jargon as much as possible.

I didn't become an accountant, but I did become an IT professional in an accounting firm. This worked out very well for me. Enjoy reading *Balancing between Bits and Bookkeeping. The IT Professional Who Had Wanted to Become an Accountant.*



## SCHOOL TRAINING

In grade school, things didn't always go smoothly. But it wasn't until high school that a revelation occurred. I saw the light and discovered an effective approach to learning. This realization was a relief and opened new possibilities, especially since my initial plan of pursuing engineering, with a focus on computers and process automation, seemed to be obstructed. Faced with this disappointment, I found myself in a state of uncertainty, unsure of what further educational path to pursue. While I enjoyed tinkering with technical devices, I couldn't envision turning this hobby into a profession.

Eventually, I considered the possibility of diving into bookkeeping and working at an audit firm, ultimately aspiring to become an accountant. This choice was somewhat unexpected, considering it wasn't exactly a childhood dream. The accountants I knew from my father's company were always engrossed in numbers, spending their days immersed in books. As a teenager, I found it a dull and dusty profession; however, now I was preparing to learn and embrace it myself.

# 1

## Another Education After All

The course of your future can suddenly take an unexpected turn due to a comment—later proven to be incorrect—made by a teacher. I vented my frustration about this to my father.

“I can’t choose MTS (the Dutch school that focuses on technical and engineering subjects) if I don’t include German in my subject package,” I mourned. “But German is dreadful with all those cases. I refuse to take it. What should I do now?”

Engineering had always captivated my interest, motivating my desire to attend MTS. I had a penchant for disassembling things; usually, it went smoothly. Occasionally, when I tinkered with a radio or another device, a fuse would blow. One Saturday night, amidst a visit from friends and a sudden power outage, I found myself immediately blamed for the blown main fuse. The energy company had to be called to fix it. I was sent to bed, even though I wasn’t directly responsible for this particular issue. Indirectly, yes, but only because I had been fiddling around in the meter box a month earlier.

Determined to pursue MTS, I faced a dilemma when the time came to choose my subject package.

Perhaps, I should rewind for a moment. School was never a source of enthusiasm for me. I lacked the desire to learn, mainly because it didn’t quite click. My mother suffered a brain hemorrhage when I was four years old. I have no recollection of that time—I was temporarily placed with relatives for some months. However, the aftermath lingered, as she was frequently unwell in the subsequent years. I never experienced her in good health.

“What’s for dinner?” I inquired of my father during one of my mother’s hospital stays.

“Beans. You can wash the dishes later. We need to make it to visiting hours on time,” he replied. “Aunt Alie is coming to clean on Friday. Those dishes need to be cleared away by then.”

The daily hospital visit, in addition to the absence of a mother at home, were part of my youth. While none of these circumstances contributed positively to my performance, I must admit that the major hurdle was my own tendency to be dreamy and easily distracted. I struggled with effective learning; the material just didn’t seem to stick.

I sort of stumbled through the first three years of elementary school. School itself was enjoyable, but when it came to actually learning... that wasn’t a resounding success.

I continued along as a somewhat average middle schooler. Things took a turn in the fourth grade when we welcomed an enthusiastic young teacher with a beard: Master De Jager. Back then, it wasn’t customary to address teachers by their first names. However, on a particular day, he brought his wife to class.

“Joop, do you need these books as well?” she asked in a bustling classroom.

This was a revelation, offering new and interesting information for us. Ah, so our teacher’s first name was Joop!

In some mysterious way, he managed to bring out the best in me. I was ten years old at the time, and I distinctly remember thinking, “Now I have a good teacher, and the circumstances are favorable for me, so it will go well this time.”

Unfortunately, my ability to learn well wasn’t consistent across all situations. While things had improved with Mr. De Jager, the following year brought yet another change in teachers.

Indeed, the subsequent year saw a decline in my performance under the guidance of Mr. Brinkman, and things took an unexpected turn.

“Mrs. Van Es speaking,” my mother answered the phone.

Listening to the voice on the other end of the telephone and casting a glance at me, she responded, “No, Peter is not unwell, Mr. Brinkman. He’s been at school all day.”

Mr. Brinkman was pretty sure that this was not the case, and I knew he was right, as I had spent the entire day wandering around town. I had a certain test scheduled that day, and I didn’t know what to do, so I thought to solve my problem in this, albeit misguided, way.

The school principal came to our home for a discussion, seeking to understand this recurring scenario. They couldn’t fathom why I would play hooky over a test; there had to be more to the story, they believed. However, there wasn’t.

In junior high school, I aimed for a fresh start. The first two years went fairly well, but I still struggled with effective learning. Consequently, I had to repeat the ninth grade in high school. The second attempt in the same class went much more smoothly, but when it came time to choose a subject package, my aspiration for a technical education was thwarted.

“I’m definitely not taking German,” I asserted. “Absolutely not.”

“What other options do you have?” inquired my father. “Could you consider commerce and bookkeeping? I run a store and find accounting enjoyable.”

“Ok, so be it,” I replied. Commerce and bookkeeping were areas I could excel in and enjoyed. Instead of pursuing a technical education (MTS), I could now consider enrolling in a business and administration education (MEAO).

The second run of ninth grade had gone well beyond expectations. Of course, it had been a repeat, but to my surprise, the tenth year also went fine. Physics was my favorite subject, even though I wouldn’t need it for MEAO.

I still remember how our physics teacher, the burly Mrs. Van Dam, stood in front of the blackboard. The whole class regularly called her “teacher,” as if we were still toddlers. She was explaining a model. We looked at each other



questioningly. It wasn't landing. She was working from memory and doing her best to write the explanation on the board.

The next lesson, she explained the model again, but it still didn't make sense to us. *Let me look in the textbook*, I thought, *it must be explained there, too, right?* And yes, there it was, written in a language I could understand. Of course, the book explained the same thing, but in a slightly different way. Oh, it was like this?

"I don't understand anything about that sum," said a school mate after Mrs. Van Dam's third or fourth explanation.

"It's not that hard, though," I said. Meanwhile, I grabbed draft paper and rewrote it.

"Unbelievable!" he said to someone else. "It's been explained countless times, but Peter van Es explains it once and I finally understand it."

It wasn't all that complicated. Sometimes, you have to look at things in a different way or from a distance.

The same teacher once found herself stuck with a calculation. Her equation on the board wasn't adding up.

"Mrs. Van Dam, you must take the average," I suggested.

"Oh, yes, of course," she replied, correcting the calculation.

"Yes, teacher, you can't beat Peter, you know. Professor Peter will teach our children later," the class shouted in unison.

During a parents' evening, the teacher mentioned this incident to my father. "She asked if you had told this situation at home," my father said. "No, of course not."

At the end of the year, I passed my exams with excellent grades. If it couldn't be MTS, then it would be MEAO, and I took up a hobby in electronics to still pursue some engineering.

At MEAO, I once again felt uncertain about how well I would perform, considering it was, after all, a new school. To my surprise, I achieved three

years of excellent school results, similar to my experience earlier in high school.

“What are your plans after graduation?” a teacher inquired.

“I’m going to look for work,” I replied.

“Are you not considering HEAO?” she asked in surprise. (In the Netherlands, HEAO provides professional training in the fields of economics, business, and administration.)

“Well, no, I discussed it with my father. There’s no money for further education.” At that time, my father had already reached the age of sixty-five, though he still had his store.

“For financial reasons alone, you shouldn’t dismiss the idea!” she insisted. “There’s absolutely no need.”

I didn’t persist. Pursuing further education was not a common path in our family, and hardly any of my school friends chose that route. Perhaps my own insecurity also played a role in the decision.

Even though I pursued a comprehensive series of courses and training in the many years that followed, including a college-level IT course, I always felt a bit unnecessarily embarrassed about having “only” completed high school and MEAO. In my own perception, everything I did afterward didn’t carry the same weight, and I continued to see myself as a self-made man, rather than university educated. The fact that I later volunteered to learn German at the Goethe Institut for several years was entirely unexpected. I had maintained a constant quest for knowledge. And while my courses were enjoyable and instructive, there were times when my restlessness drove me, and it was challenging to put a halt to it. If I were to give myself advice on self-improvement, I would say, “Be content with yourself. You’re fine as is.”

So, it hadn’t been MTS, but MEAO. I felt confident in my accounting skills. It was time to embark on real work and explore how I could become an accountant.





## PART I

# **ADMINISTRATIVE ASSISTANT**

*1981 - 1982*

It wasn't immediately the role I had envisioned when I applied as an assistant accountant. The tasks were primarily administrative in nature—checking documents, interacting with clients over the phone, managing work distribution, and preparing notes. Despite the administrative focus, the work was enjoyable and had significant intersections with technology.

What posed the greatest challenge for me? It was finding my place among the articulate ladies in the department. Here I was, a young man still in the learning phase, yet tasked with giving instructions to my colleagues. They didn't always readily accept my directives, and they were curious and concerned about my last-minute letter typing just before closing time.

## 2

### The Failed Application

“Peter, there is a man for you on the phone saying you applied for a job with him. Come quickly!” Sleep-deprived, I waddled out of bed, walked downstairs, and grabbed the receiver.

“He sends a cover letter and then stays in bed!” I heard someone on the other end of the line grumble. Was he talking to me or to himself?

“It’s Peter,” I said.

“Hi, De Groot from the Institute for Modern Business Management in Zeist speaking.”

Never heard of it. Did I send a letter to them? Before I could ask, the man continued.

“Our company is a 100 percent subsidiary of Moret & Limperg, where you applied. I received your letter through the Utrecht office, and I have a vacancy in our department where we do accounting for clients via computer. Can you come by this morning for an interview?”

*Oh no, not again*, I thought. A few weeks ago, I had my first job interview at an accountant’s office in Utrecht. An incisive young man asked me a lot of questions and explained what the job of an accountant entailed.

“We have a vacancy for an assistant accountant. That’s why we called your school, asking if they had any candidates,” the young man had said.

I expressed my desire to become an accountant, and we had what I thought was an excellent conversation. We agreed that I would call him as soon as I received the results of my exam. Full of confidence, I had submitted my grades later.

A few days after that, I got a call, and he told me that they had not chosen me.

“It’s not because we think you can’t do accounting, but your heart is in technology,” he explained. “Our audit firm is too small to do much with computers. We can’t offer you that.”

So, I was rejected, but I still wanted to become an accountant. I therefore sent several open letters of application to various audit firms, including Moret & Limperg, now called EY.

But now I had a Mr. De Groot from a computer department on the phone, even though I had clearly applied for the position of a junior assistant accountant. However, I supposed I could always talk with him, of course.

“Um, yes, I think we can meet,” I said. “I can come to Zeist this morning.”

“Okay, so I will see you later at eleven this morning?” the man on the other end of the line asked.

“Sure, Mr. De Groot. See you soon,” I replied.

Bewildered, I looked at the phone I still held in my hand. Was this all right? I would never become an accountant this way, and why was he calling so early at an impossible time for me as a teenager?

“Who was that?” my mother asked.

“Ah, something about a job application,” I replied. “Why did you have to say I was still in bed?”

“It was the truth, wasn’t it?” she said.

I couldn’t get angry with her. Since she had had a brain hemorrhage, she always said what was on her mind.

The Institute for Modern Business Management in Zeist, IMB for short, occupied a floor in a listed building. A few parking spots were marked out in front. As I turned my father’s white van into the parking lot, it became apparent that finding a spot would be a challenge. The scarce spots were full and clearly not meant for such a large van. Since parking in the street was not an option, I grumbled while searching for a parking opportunity nearby. Aha! There was a spot that was big enough. It didn’t look like an official parking lot, but I didn’t have time to pay attention to the signs. The true issue was that

I had to walk all the way back to the building. I ignored the traffic lights at the crosswalk because I saw on a church clock that it was already time for my appointment. At a trot, I walked on, imagining what De Groot might be thinking. He had probably already formed an image of me—not only was I in bed when he called, but I was also late because I couldn't find parking.

The floor where IMB resided seemed a bit disorganized. I reported to the reception desk, after which I was ushered into a consultation room. A moment later, a somewhat older gentleman dressed in a dark suit arrived and introduced himself as De Groot. He made a confident impression, like someone who sees through you and to whom you shouldn't talk.

“Welcome, Peter,” he said. “Were you able find it easily?”

I mumbled something about a full parking lot and a big car. De Groot didn't pay much attention, but started to talk enthusiastically about his business. Customers filled out punching concepts, he told me. Punch typists took the data and typed it on terminals. I nodded enthusiastically. Meanwhile, I thought that the room could use a facelift. Everything here seemed a little worn, and that carpet...

“We are moving to new premises in Amersfoort soon,” De Groot said, as if he had guessed my thoughts. “They're already building.”

And he went on. Those terminals were connected via a leased line to a computer at a software company in Eindhoven. That company had also developed the bookkeeping software. They offered *software as a service*, to use modern terms, but at the time, I understood little of it. *What is a leased line?* I wondered. Apparently, they had some sort of a connection to a remote computer, but why on earth did they have a computer department here without computers? I had never seen a bookkeeping program. I hadn't learned any of that at school, but his story excited me. However, what kind of work was I supposed to do here?

Before I was able ask, there was a knock on the door.

“Yes, inside.” De Groot beckoned through the glass door to a small, slender Surinamese young lady who opened the door and kindly wished us good morning. She placed a tray with two cups on the table. De Groot said, “Asha, this is Peter, your new colleague. At least I suppose; he hasn't said yes yet, but I am sure he will.”



“Welcome, Peter.” Asha smiled as she looked at me a little inquisitively. She did not seem surprised at all by De Groot’s remark.

As I stirred my coffee, the latter told me that my job would consist of various activities, such as receiving and checking incoming bookkeeping documents and a host of other things that I knew as terms but could not grasp the scope of.

I thought, *I have no idea what exactly the work is, but it seems like fun here.* In any case, it was administrative work, and De Groot was an accountant. He would understand my ambitions to become an accountant.

“You could have started tomorrow, but I’m going on vacation for a few more days, so please begin on Monday, July twenty-seventh. You have excellent school results, but you’ll just get minimum wage. I want to know what you’re worth first.”

He didn’t even wait for my answer. The fact that I had not said “no” was apparently proof enough for him that I agreed to the job. Nor did any paperwork come into play. No forms, no identification... Nothing was required at that time.

“Come, and please have a look at the department,” De Groot said next.

In this way, I became acquainted with the ladies. Later, I heard that Asha had already reported about me. They were very curious about which candidate De Groot had selected this time. What a mess, by the way! All these old desks, and some of the chairs had half-decayed upholstery. Anyhow, it did look like a cozy gang.

In a happy mood, I walked back to my car, but the closer I got to the parking spot, the more worried I became. Would I have a ticket on the windshield? Fortunately, there was nothing to worry about. Sometimes you need a little luck.

Now, looking back after all these years, I would very much like to see that application letter again. What did I write?

### 3

## Among the Ladies

Nowhere on the property could I find a bike shed, but there were a few parking spots for cars, a canal with two small bridges, a narrow street, and, across the street, the neighbor's hedge. I carefully parked my new bike by the hedge. I was very careful with it because I had just gotten it to go to work. It was the first new bike I'd ever had, so it had to stay new for a while, I thought.

A little uncertain, I walked up the stairs at the same time as a nice-looking blonde girl in a cheerful summer dress. She probably worked at another company that had also rented a floor in that building. "Good morning," she said, looking at me inquiringly. I wished her the same and walked down some hallways to the room where IMB was located.

All the screens were black. The ladies I had met during my job application were standing together, discussing the latest experiences of the weekend. Some had lit cigarettes. De Groot was busy on the phone.

"Sorry, we only heard one thunderstrike, but it had to hit us, of all places," he said to me with his hand on the receiver. "Please sit down for a while. I'll be right with you."

Well, I sat at my desk, but not knowing what I could do, I got up and went to the ladies.

"Good morning," I said.

"Hello, Peter," they replied. "Lightning struck, and the equipment is broken."

"It's quite a coincidence that this happens on your first day of work," said Rose, whom I remembered from my earlier introductory visit. "Hopefully, this has nothing to do with your influence."

The rest of the group laughed. I hoped the comment about the lightning was just a joke and laughed along with the others.

“None of the terminals are working, so it must almost certainly be the multiplexer,” De Groot said into the phone. “No one can work, so it’s a rush.”

“The mechanic is on his way,” he said to the ladies and me after he put the phone down.

“Go ahead and start archiving,” he told the ladies, and beckoned for me to follow him.

“See?” he said as we sat together behind a desk. “This is the form the clients fill in when they send their documents to us.”

I saw a green-colored form, which looked like a copy of a copy of a copy of a copy. It was filled with several boxes and letters typed in those boxes. Some of the words were almost impossible to read.

“You should compare this field to that,” De Groot continued. “The total of these numbers should match this. Then, you copy the number onto this form,” he said as he grabbed a yellow form. Each form apparently had its own color. The yellow one didn’t look much better than the green one—another copy of a copy.

It dizzied me as De Groot crisscrossed through the forms from memory. I didn’t dare to ask if any instructions were written down, but given the state of the forms, I suspected not. Besides, I didn’t want to appear stupid by admitting that I couldn’t remember it all at once. For De Groot, of course, it was crystal clear, and the way he explained it made it sound like a piece of cake.

“And once you have finished that and checked the processed accounts, then you can create the order for the invoices. We’ll send them together with the output,” he said as he showed how it worked. He picked up a blank sheet of paper. “Take one processing at the base rate. This extra output costs so much.” He calculated from memory, knew all the prices by heart, and in no time, the draft invoice was on paper.

“Do we have a price list, Mr. De Groot?” I asked.

Lo and behold, he grabbed an aged, yellow, typed sheet of paper from a drawer.

“Just use this,” he said. “Oh, wait a minute, a few prices need to be adjusted.” On the spot, he corrected them with his pen.

As De Groot was updating the price list, I scanned the room. On an unoccupied desk, I noticed that under a dust cover, there was an old-fashioned printing calculator. Judging by the layer of dust, it appeared to have been untouched for quite some time. I pondered whether the device still functioned. Despite its age, I figured it was better than nothing.

Hesitantly, I inquired, "Could I use that calculator?"

"For those simple calculations?" he responded in surprise, but he had no objections to me using the device. He was like my father, who was also a walking calculator.

In the subsequent days, I endeavored to comprehend my new tasks. While I grasped some procedures, others seemed cumbersome to me. Before long, I started offering careful comments.

"Mr. De Groot, why is this form laid out this way?" I asked, holding up a form I frequently used.

"Oh, that's still based on the old bookkeeping software."

"Can I adjust it a little bit, so it fits better?"

"Do we have to? That form works fine, doesn't it? Don't adjust it too much, please!"

Carefully, I made some modifications. I created a copy and started working with correction fluid and a ruler. The result looked subpar. Since the forms were sent to our customers, I found it unacceptable. I had already used two jars of correction fluid, and my hands were also covered in that white stuff. In the end, I decided to redraw the entire form, trying to make it resemble the old one as much as possible, while adjusting only what was absolutely necessary. After all, De Groot had advised me not to make too many changes.

Still, I wasn't pleased when I finished. Eventually, I abandoned all reservations and drew the form the way I believed it should be. I used a typewriter, ruler, and pen. De Groot walked in, saw me drawing lines, and said, "I think you're an idler." He used the Dutch expression *lijntrekker* for someone who is lazy or avoids work, which is the same word as for someone who is literally drawing lines.

*Am I adjusting too much?* I thought, looking at him in surprise.  
“Just kidding,” he grinned.

I proudly tested whether the final form was sufficient by filling it out myself a few times and seeing if it worked in different situations. Then I did it as a companion form to the punching concepts we received from our clients. That’s how it got to the ladies.

“Say, Peter, why did you change that form?” asked Rose.

“So it fits in better with the other documents,” I replied.

“What a mess. I can’t find anything anymore. How am I supposed to check this number?”

“What you are looking for is mentioned here.”

“Hmmm, if it doesn’t work, I’ll go to De Groot.”

“Where is De Groot, anyway?” asked Julienne. “Since you’ve been here, he seems to be working half days.”

After a few days, I didn’t hear any more comments about my form.

A week later, De Groot was cleaning up his archives when we heard him suddenly burst out laughing. Everyone looked up.

“Please listen,” he said, sitting in the middle of some boxes. “This is a letter I once received from a client.”

De Groot raised up and read the letter in a declamatory tone:

*Dear Mr. De Groot,*

*I just got the accounts back from you, and I must say, it was an extremely special experience. I tried to open the parcel with a letter opener. Surely, you would think this would be the proper attribute for opening mail. But by no means was it suitable for the mail you sent. The handle broke off, and my letter opener was then ready for the trash can. Then I tried scissors, but I held the two halves in my hands. This is ridiculous, isn’t it?*

*The bookkeepings I receive from you are packed as if they are state secrets. I wish that the quality of your bookkeeping was in line with the care in which it is packed. If you cannot package the bookkeeping in a normal way next*