

FOR EIGHT years I dreamt of becoming a gavel-banging jurist. I had my eyes set longingly on a swivel chair perched on a platform, with the national color behind me. I wanted to be a member of the Bench, a custodian of justice, a repository of legal shibboleths and all those highfaluting titles. So, after the eighth year, without the benefit of hemming and hewing, I chucked the Bench in favor of a CPA degree. I don't know why, but many of my friends were so obviously willing to condole with me that I suspected the change in ambition shocked them more than it did me.

"Commerce is so easy you're sure to pass the board without half-trying," they said. "Besides, it's one of the easiest and surest way

by
CLOMEN MARCELLA

M. VERALLO

was foreign-looking enough but his subject didn't attract me. It was so unintelligible it should have been called "frog language." Well, anyway, after an hour of boresome "el, ella, usted" and things of that

after I went the rounds of all my subjects, it occurred to me my teachers had more or less the same business: to fail their students. And they proved me right during the finals. Almost one half of the class joined the "innumerable caravans." I played it safe and managed to avoid the casualty list. But my Ma had something to say about my ratings. She wasn't exactly happy about things and she told me so.

"If you cannot make it, dear, why try so hard? Maybe you're not cut out for it. Your grades have to be better if you do not want to attend to the poultry house."

I had a ready answer, though. I told her our teacher never gave out high grades especially because I wasn't acquainted with her yet. I decided to mend my public rela-

Autobiography Of An Uncertified Public Accountant

to make a tidy pile of money." That's the reason I stuck to commerce ever since.

So, the day classes were declared open, I went to school only to find a weather-beaten creature who kept shuffling class cards on his table and a bespectacled boy who put too much powder on his neck. There were about five of us in the room... but the others were writing on autographs or memorizing the lines of a hit tune.

Nobody seemed anxious to get acquainted with anybody. So, I just sat there as quietly as you please, not saying anything. The cordsharp, by the way, was our professor.

The following week, we started the rough house. My first subject was a foreign language. The teacher

sort, we tackled the next subject: Accounting. More like it, I mused. This time we had a lady teacher who had quite a shrill voice. She seemed to be constantly singing and it was really stranger than the foreign language I had been through earlier. During our first meeting, she frightened a day's growth out of me. She was a last-talking coloratura but I found out later she just had what is called a sing-song voice. But what really scared me was the introductory speech she made which somehow didn't make Accounting a lazyman's project. Anyway, I told myself, one is entitled to one's own opinion. So, we sat there listening to her rather lengthy speech which ended as threateningly as this:

"I am here to fail each one of you whoever you may be. It is for you to prove otherwise." Later,

but when the second semester banged in, I was looking up at another teacher. The shrill-voiced terror disappeared.

My second year in the course taught me a lot about how to borrow people's money but it wasn't so hard because I know some people who never slapped a blackboard but who were real experts in credit transactions. A neighbor of ours own a small store, keep complaining about how most people abuse their knowledge in credit. Too much knowledge of it, I decided, would be dangerous and the professors thought the same thing because by the second semester we wrestled with more accounting subject. The "death" toll was heavy during that semester and some of my classmates were unaccounted for at the end of the term.

(Continued on next column)

Ex-President Osmeña On Catholic Education

(Continued from page 3)

to the progressive culture and to the developing concept of the brotherhood of man and the fatherhood of God amongst all people and all nations of this world to bring about prosperity and eternal peace. With this education, especially in our country where, since the beginning of the Spanish regime, there has been imbued in the great majority of our people that Christian spirit, that yearning for union with this Creator, there is an assurance that our people shall live in prosperity, contentment, and peace, always looking to our God for His Divine guidance.

"It may be stated that we can develop in an individual all the possible things that will give him wealth in this material world, but it cannot be denied that without his

religion, without his belief in God, such virtues which are concomitants of life especially in a democratic country may be forgotten and may lead to the destruction of life itself. As a keen psychologist, Newman, said: 'Knowledge is one thing, virtue is another; good sense is not conscience, refinement is not humility, nor is largeness and justness of view faith... Quarry the granite rock with razor, or moor the vessel with a thread of silk; then, you may hope with such keen and delicate instruments as human knowledge and human reason to contend with those giants — the passion and pride of man.'

"These things have been accomplished by this great institution, our beloved Alma Mater, The Fathers of the Divine Word in whose hands the administration of this venerable institution has been entrusted, saw to it and are still seeing to it that Catholic education shall give every individual who comes to this institution the good life and the better life not only in this world but hereafter. The innumerable great men this great institution has molded from all walks of life are now, not only the proof of its true

mission, but also an assurance that this institution shall fulfill its mission to provide education of the youth consistent with our Christian ideals; to make our people ever conscious of their obligations and duties to themselves, to their country and to our God. Whenever I come back to these hallowed surroundings, memories of the glorious accomplishments of our beloved Alma Mater crowd into my mind and makes my heart beat with pride and exaltation, and it becomes my sincere wish that there be more institutions of this kind in our country. I wish to express here not only my admiration and respect for those whose leadership have made this institution serve our country and our people well but also my very best wishes that they continue with the noble work of inculcating in our people a truly Christian education.

"Reverend Father Rector, through you, I wish to thank the Administration, the Faculty and Alumni of this institution for this great distinction and honor which has been conferred upon me. To you, my friends, who have honored this occasion, I also express my gratitude."

I had more accounting subjects during the third year and this was the year I got introduced to a new joke: Auditing. This was it! My grades hit rock bottom. The prof was a mean one, to boot. He told the class to rub their noses on a certain part of the book because he said the exam would be taken from that territory. When he gave the exam, he culled the problem from out of this good, round earth so we just stared at the problem and made clucking noises, like that. And the prof felt pleased! He cleared his throat and told us, smiling the while:

"Duh, duh, class. Look here. Now, what's hard about this problem." He grabbed a piece of chalk and started his hieroglyphics on the blackboard. After that he drew himself up, straight and erect, saying: "See, it was very easy! Just use your common sense. It helps to use the common sense. Yeh, common sense tells us that..."

I did not hear the rest. But this summer I keep hearing the words again. "It helps to use common sense. Yeh, common sense tells us that..."

I think my common sense keeps telling me I should have been a judge. #

The Truth of the Matter

Douglas once thought to score off Lincoln by relating how, when he first knew him, Lincoln was a "grocery-keeper," selling among other things whisky and cigars. "Mr. L.," said Douglas, "was a very good bartender!" But the laugh was on the other side when Lincoln made the following reply:

"What Mr. Douglas has said, gentlemen, is true enough; I did keep a grocery, and I did sell cotton, candies and cigars, and sometimes whisky; but I remember in those days that Mr. Douglas was one of my best customers. Many a time have I stood on one side of the counter and sold whisky to Mr. Douglas on the other side, but the difference between us now is this: I have left my side of the counter, but Mr. Douglas still sticks to his as tenaciously as ever."