

ble plains light up with a 'rosy hue'; the wind that bears the gnats aloft 'dies' but also 'lives': Keats seems to have centred himself at the turning point — or at the first barely perceptible signs when mellowness sours, and the two are still not fully distinguishable. The moment of peak ripeness is again conveyed in the seemingly contradictory 'full-grown lambs', while the twittering swallows of the last line bring to mind the pervasive opposition and intertwining of mood, that is the distinctive mark of the poem. The song of the gathering swallows is indeed a fitting epilogue to 'To Autumn'; even as they carry implications of the approaching night, they are in themselves a part, although the finale, of the autumnal beauty. This might indeed seem a rich moment to die — but the day will not cease without pain.

'To Autumn' is perhaps Keats' supreme achievement. Not only does it capture through the symbolic use of landscape, the precious fineness of a fugitive moment — but upon it are played a vast complexity of human emotions. This emotional depth, although alive to the richness of experience to its fullest, as in 'To Autumn', or to the sensuous deceiving dreams of Madeline or the knight in 'La Belle Dame Sans Merci', is nonetheless as has been noted not blind to the reality of actuality or pain. Rather than being removed from life, I believe that Keats' romantic spirit is immersed in life.

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NOTE

With reference to the paper by Mr. Frans Sammut "New Directions in Maltese Poetry" (*Hyphen*, Vol.III, No.2, 1982, pp.78-88), Prof. Mgr. Carmel Sant B.A., D.D., S.S.D. has sent the following comment:

"Mgr. (not Cardinal) La Fontaine came in 1910 (and not 1921), that is, two years before Dun Karm wrote his first poem in Maltese on the invitation of Mgr. P. Galea — presumably one of the 'pro Italian clique' — and Mr. G. Muscat Azzopardi. Far from being dismissed from his teaching post, he retained it for a further eleven years up to 1921, when he, with the other members of the teaching staff, was not allowed to reside in the Seminary any more. The specific reason for this was never publicly known except by hearsay; what we are certain about is that it has nothing to do with Dun Karm's stand with respect to the status and social functions of the Maltese language (for further details see G. Cardona, *Dun Karm: Hajtu u Hidmietu*, Malta, KKM 1972, pp.76-96)."

The Editor.

ACCOUNTING

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HISTORICAL BACKGROUND

Business accounting is indeed a very old practice. In fact, it is generally accepted that the father of modern accounting is a Franciscan monk, Luca Paciolo, who lived in one of the Italian city ports. In 1494 he published a book, *Summa*, which although dealing principally with mathematics included a brief section on book-keeping. The accounting principles laid down are rather crude and imperfect. However, it is to Paciolo's credit that the essential broad principles of accounting then set forth have remained unchanged. They withstood the test of time; only the accounting methods and techniques are undergoing constant change and improvement in order to meet the ever-changing needs of business.

Development in the field of accounting has been rather slow and gradual. Important changes have always followed increased business activity and came about as a natural result of much activity. Accounting, ever sensitive to the needs of business, underwent slow, yet constant, development in line with the increased tempo of business. It is not surprising, therefore, that most of the important developments in accounting materialised to meet the needs of the widespread industrialisation, which originated in England before 1900 and spread throughout Europe and the United States of America. As business transactions increased considerably, so better and sounder accounting methods had to be devised in order to record such transactions more accurately.

Small businesses mushroomed throughout the industrial world and these businesses had to employ accounting principles so as to record their transactions. When most businesses were small it was possible for any one individual to control the operation with only the simplest of records. However, as small businesses expanded into larger organisations it became necessary to maintain adequate accounting records for efficient operation. No one individual can acquire the intimate knowledge of the affairs of a large scale enterprise without the help of an efficient, accurate and foolproof accounting system. A complete accounting system is a must for the large corporations of today. No fruitful decision can be taken which is not based on sound accounting information.

During the past years many of the accounting problems created by large-scale enterprises have been solved by the introduction of business machines. High speed accounting machines and computers have eliminated much of the drudgery of recording transactions by hand.