

Enlarging the corpus of clerihews: two entries for Luca Pacioli

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Preamble

Devised by Edmund Clerihew Bentley (1875-1956) while still at school, and taking its title from his second name, a ‘clerihew’ is a form of light, usually biographical, verse of two rhyming couplets of irregular metre (Teague, 2012). The first line generally ends with the subject’s name and often contains nothing else, thus setting up the initial rhyming challenge. The rhymes are often eccentric (Teague, 2012), which can be part of the form’s humour. The following well-known example illustrates.

Sir Humphry Davy
Abominated gravy.
He lived in the odium
Of having discovered Sodium.

Bentley published three collections of clerihews during his lifetime,¹ dealing with a mixture of historical and contemporary figures from various fields. Other practitioners of the craft have included writers of the stature of G.K. Chesterton,² W.H. Auden and J.R.R. Tolkien (Teague, 2012). It is still a frequently attempted form (Seymour-Smith, 1994), and collections of new clerihews continue to appear (e.g. Szirtes & Jackson, 2019, 2022).

A perusal of the contents of Bentley’s collected clerihews (Bentley, 1981) reveals no major accounting figures. In assuming the challenge of writing clerihews on accounting subjects, who better to begin with than Luca Pacioli? I offer two attempts here.

¹ *Biography for Beginners*, under the name E. Clerihew (1905), *More Biography* (Bentley, 1929) and *Baseless Biography* (Bentley, 1939). They were subsequently collected as *Clerihews Complete* (1951) – although with 33 specimens lacking (Hardy, 1982) – and as *The Complete Clerihews of E. Clerihew Bentley* (Bentley, 1981).

² Chesterton was a lifelong friend of Bentley’s from their time together at St Paul’s School, London, and he supplied illustrations that accompanied some of Bentley’s clerihews (Bentley, 1982).

Luca Pacioli 1

Luca Pacioli

Extolled the merits of double entry.

To his eternal credit

He reminded us to debit.

Luca Pacioli 2

Luca Pacioli

Consumed too much vino rosso and ravioli.

But keeping his balance

Was just one of his many talents.

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