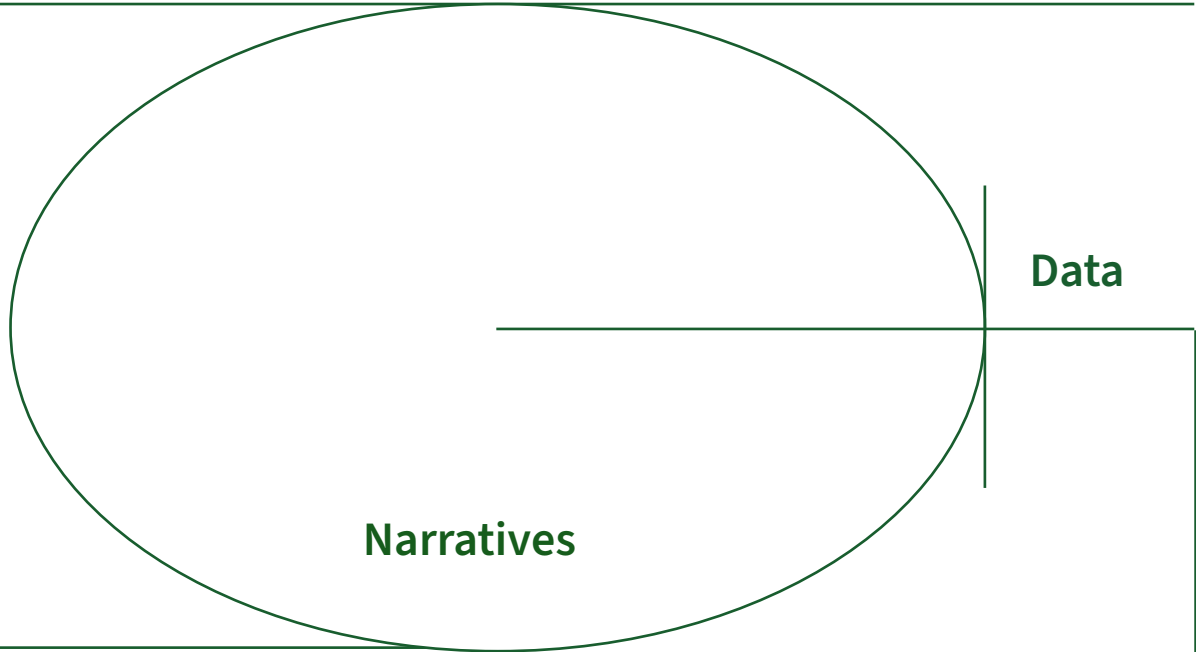Date Report: [#ERROR!]
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Data

Narratives

'to be an accountant in the age of spreadsheet program is – well, almost sexy'
We work in rows and columns. The rows are numbered and designate things. The columns have letters and mostly designate amounts. Credit, debit, prices, hours, budgeted and realized, etcetera. However, that's not so interesting. The spreadsheet tells a story, a saga, a bureaucratic epic. We can assemble a morphology of the bureaucratic epic; it would be more simple than the morphology of the fairytale.

Preamble: The word, the numbers

Let's start at the beginning. The word

spreadsheet (n.)
1965, from spread (n.) + sheet (n.).

spreadsheet
spread·sheet \ 'spred-₅ʃēt \
Popularity: Bottom 30% of words
: an accounting program for a computer; *also* : the ledge
layout modeled by such a program

It won't take long, just some fifteen years – admittedly, that's eternity in computer history – before the spreadsheet goes digital and transforms into the thing we know now, the thing that all office workers are doomed to learn to use, love and put to work, that which we all need to excel at, as excelling accountants, the thing we hate and that secretly gives us pleasure, which gives us power and the ones above us extreme power: the spreadsheet, the 'accounting program for a computer', better known for its metonymical, eponymous, symbolist name: Excel.

Let's start at the end. Consider the numbers:

'95% of U.S. firms use spreadsheets for financial reporting.'

'9 experienced spreadsheet developers each built 3 SSs. Each developer made at least one error.' 'There is even an emerging theory for why we make so many errors.

Reason (Reason, 1990) has presented the most complete framework for understanding why human beings err.'

'A taxonomy of error types… three types of quantitative errors.'

'They compared spreadsheets errors to multiple poisons, each of which is 100% lethal.'

'Mahalo (Thank you).'

Scripture

Often the first chroniclers of a certain period are also the best. The closer the historian is to the events he tries to describe, the more blinded he will be by these very same events. Blindness is good, just think about what the blind prophets are able to see. The more blinded he is, the less objectively and thus the more truly will the chronicler write history. Also, the further the events recede into the past, the more the historian is blinded by methodology, objectivity, colleagues. He is blind to everything that doesn't fit the spectacle he wishes to see, which means that he is blind to anything that contradicts the methods used, the objectivity presumed and the colleagues contended, in short, to all the interesting stuff.

The first epic of the spreadsheet was written by its bard Steven Levy. It is called: 'A Spreadsheet Way of Knowledge'. It came out in 1984 and in October 2014 it was rereleased in honor of Spreadsheet Day. October 17th, 1979 is the day the digital spreadsheet is born. Every year the birthday is celebrated on Spreadsheet Day, you can check the date with your own documents. That day meant Liberation Day for all secretaries, calculators, bookkeepers and accountants, and was the moment when numbers got imprisoned. The freedom gained turned out to be unmanageable, just as it's supposed to be, it was freedom in the same way that a sea in a storm is freedom, or a desert without water, or a galaxy without stars, where humans – the secretary, the calculator, the bookkeeper and the accountant, joined later on by project managers, controllers, treasurers of boards, of committees, of societies, unions and associations, yes, you might say everyone – so, where everyone whirls and swirls, worn-out, run-down and hyped-up, weightless and spinning away from the mother station.

Freedom unto death
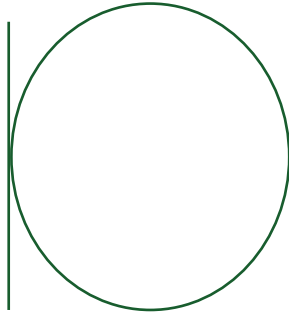
It wasn't like that when Levy wrote his epic. Excel was only to be launched one year later, in September 1985. The early adopters used Apple. Their spreadsheet program was called VisiCalc – a mishap obviously. And while work that used to take days to complete could now be done in three winks, the VisiCalc-ees had to preach, pray, beg to be heard. No one believed the Cassandra's. It is said of one of the more shrewd accountants of those early days that he got 'a rush task, sat down with his micro and his spreadsheet, finished it in an hour or two, and left it on his desk for two days. Then he Fed Ex-ed it to the client and got all sorts of accolades for working overtime.'

Characters

Besides the accountant (shrewd, sly) there are others. None of them works with the spreadsheet primarily, but over the course of the years the spreadsheet has crawled closer (shrewdly, slyly), and then, without anyone really noticing, it has nestled itself into computers, started to appear in printed form on desks, became stapled to the backs of memos and project plans, attached to emails and evaluation forms, an obligatory deliverable, a source of frustration, damned nemesis, a gift from above. Not that it was secret. Things like that don't need to be. They creep under the radar by being boring.

Characteristic of the spreadsheet – its power, possibly – is that it doesn't tolerate persons in its vicinity, just types; flat, formulaic, formulistic figures. Liberation Day for the office employee without hesitation turned into a new confinement. The easy measures of a cell. Of course, it works in your honor and glory, because who wouldn't want to be transparent and decent, upright like a formula? Still, one day that formula will break out of its cell and drunk with freedom it will call fate upon itself. Fate comes, everyone knows that, but what it looks like when it comes, is unknown to all.

That someone will be the last branch on an epic family tree.
A family tree in a few generations.

The administrator

The administrator is great-grandfather to the accountant. He was born in Russia, just before the Crimean war. With administrative fervor he works an office far away from the city. What he does, no one knows. Same goes for all the others in the bureau; it is rife with clerks and pencil pushers who are indistinguishable from one another until they cross the magical line, turn forty and accordingly turn into characters. What happens? They break out of their cell. Temporarily, at least.

The girls
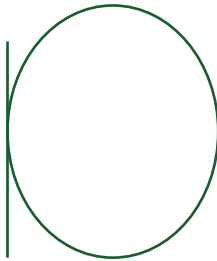
They who work. Arms linked they march the streets. The army of the working girls. Precisely on schedule with their brisk legs they leave, uniformly dressed in light trenchcoats. Some walk alone, bent forward, with tight shoulders and soldierly steps in heavy crinkled Cossack's boots, hands in pockets. Others move in troops, their eyes small from continuous giggling; arm in arm they block the road for passing boys, stopping from time to time to shake a hand, energetically, they want to be firm and manly in everything they do. There they are, sitting in the offices; the crossfire of the typewriters crackling. The girls jerk the handles to make the lines move as if they're working machine guns. With smooth, superficially attentive serving faces they read over the papers that shoot up swiveling, their mechanical movements become circular.

The bureaucrat
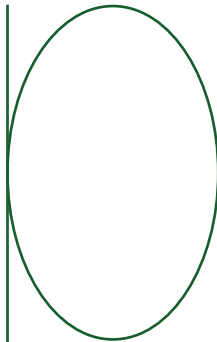
You're being called upon by the state, so you can't really be innocent, you know that much, but still no one will let you in on the details whatsoever, basically you're a witness turning up late at your own crime scene. Five or six men in plain clothes, stooped over heavy desks stained by dripping rainwater, a neon light flashing above their heads like a halo, shroud themselves in the grey shadow of non-speaking, in the far corners of the room darkness is hiding, grown silently over the years, and even the rays of light that manage to peep through the closed shutters immediately dissolve into nothing, as if they're being gulped up by the damp air that rises from below. Chop chop, back to your cell! In the little room you're down on your knees, fumbling around with your bare arms, fidgeting around, looking for something under the small dark brown table, something that will save you from the quicksand of bureaucracy and bring you back to the origin, back to your birth place of mud and gray matter mush, smelling of swamp and rotting, you are being sucked up by a spongy, thick noise, as if you are being swallowed down by a gullet from hell. Who to file your report to? Where to send the bill?

The guru

The project manager
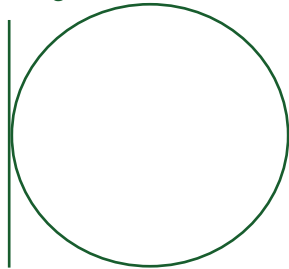
Now we're on the threshold of a new time. The guru is the spokesperson of a cult that likes to consider itself a cult, an exclusive cult of the future, a future that holds enough space for everyone. Aren't rows and columns endless? Do cross-references not enable exponential growth? Can we not dissect the workings of the world and identify the different cogs that make the world go round, one for all and all for one; and can we then not place each cog in its own row or column? If you don't believe we can, you're not allowed to join and the future will remain closed for you. If you do believe then you are allowed to step inside. It doesn't cost much to be initiated, the threshold is far from high. Just listen to the guru and learn to think like a spreadsheet. Life will become easier.
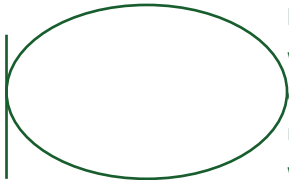
It's her again. For a brief but glorious moment in time she reigned while calculating, secretaring, marching, but then she disappeared again, pushed out of sight by men as soon as their number was up again after two world wars, written up in marriage registers and so away from the office, until all of a sudden, with the birth of a position that seemed to be invented especially for her, she could be made of use once more. Project manager. A project, one might say, is like a spreadsheet, only bigger. They share the same characteristics, which we can summarize in two words: boring and inscrutable. In other words, befitting her.

Motives

Sex

Being an accountant in the age of the spreadsheet program is almost sexy. Almost. The problem is, there are so little women around to notice. This is how it works: you are able to do something others can't. You get something others miss. It brings in a lot of money. You are a front runner. Anyone can see that, even those who live in the age of the spreadsheet without knowing. Knowledge is power. Still, the 'almost' is an abyss you are unable to jump over. You have no idea how to exploit your power, how to substantialize sexiness into sex. Yeah sure, by paying for it, but that was not what the guru had promised.

The ripple: that's the more. As in a dream, a dream dreaming of sex.

There's more. It's as easy as that: 'more'. What you see is not what you get. The genius of the spreadsheet lies in its mask of transparency, which hides the more (otherwise it wouldn't be a mask, would it). Isn't that something: a mask of transparency. You'd almost think that it would be physically impossible, but no, it's possible. In no sense can the spreadsheet be identified with itself, everything refers to something else, every number is based on other numbers, which are multiplied, added up, subtracted or divided. But the most important thing to keep in mind is that all these conveniently ordered rows and columns filled with conveniently disordered references and formulas mean nothing if not for the very last step: the mutation. Mutation offers a glimpse of the 'more'. The first description of a mutation is found in the scripture: 'Gottheil turned to the keyboard of the IBM-PC on a table beside his desk and booted a spreadsheet. The screen lit up with the familiar grid, and Gottheil's hands arched over the keys as gracefully as the hands of a pianist. He pressed the keys that make the blinking cursor hopscotch across the cells and as he changed an item in one cell, there was a ripple-like movement in the other cells; the spreadsheet program was recalculating. His eyebrows rose as he saw the result. Then he punched in another variable, and another ripple of figures washed across the screen.'
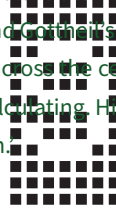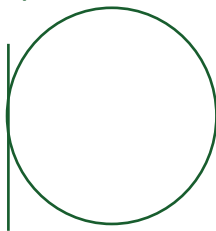
Spirit animal   Bureaucracy has been described as a cephalopod (a cuttlefish), the spreadsheet in that sense could be a tentacle, or a subspecies. The cephalopod is exotic, living in deep waters and oceans far away, at best we meet him on a plate in a restaurant or figured in a mural in a Greek seaside hotel. And while the molluscan quality makes the cephalopod the ideal spirit animal of bureaucracy, it's not homely enough for the spreadsheet.

In the scripture we read: 'I can't begin to tell you how many hours I spend at this. This is my pet, in a way. Scratching its ears and brushing its code…it's almost an obsession.' The spreadsheet is a pet. An animal with ears and fur made of code. No cuttlefish but a cuddly bear, or a cat: shrewd, sly.

Weaponry
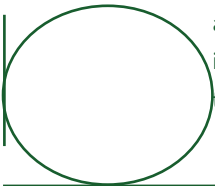
The report: The report has been known for centuries, perhaps even millennia. The report is always a means and never an end in itself, and it should be treated accordingly. It trades in information retrieval and transfer, interpretation of information or embezzlement thereof. The ends don't have to be clear beforehand; sometimes the ends of the report are the discovery of the goal itself.

• The sheet: The sheet is the reincarnation of a report, and finally allows for the connection between reports, which used to be only implicit – through stacking, referencing, stapling – to become fundamental and systematic. Sheets are like branches on a trunk, like the offspring of a god, separable only at risk of death, the death entailed by a mutated gene.

• The formula: The formula is a wordless narrative. It's common knowledge that not everything can be formulated with words. We shouldn't let the sophists bully us, says the guru. Behold, the formula. Simple, transparent, unconnoted, mathematical – the pure language of numbers that doesn't tell but shows. Take up the formula as a weapon and you'll not only feel the weight it holds, but also its stickiness; despite the weight you cannot hold on to it, it slips through your fingers like oil.

• KPIs: KPIs are like the parts of a mechanical elephant.

• Like the most important character, the most important weapon is invisible. Usually it consists of an abstract combination of words, set in title case. The Plan; The Great Report. As the names gains in specificity, the abstraction level increases. Aggregate Progress Report, Quarter Evaluation Prognosis, Hours Registration Top, Philosophical Reflections on Urine Therapy.
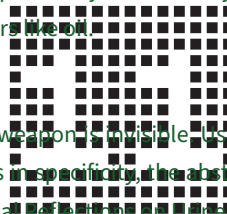
Perspective
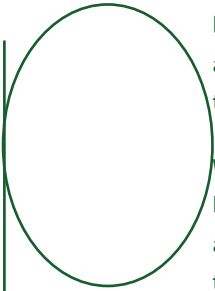
Who lends the spreadsheet a voice? No one, because a formula doesn't tell but shows. That's why the point of view will lie outside of the true protagonist, like a montage of CCTV shots that shows something without anyone knowing whether and why it's important. Only when there's a fight and the victim is left for dead do the moving images gain meaning. But then hours, days, months, years will have passed and we will have changed into statues.

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One perspective lies with the chair. The chair could also be seen as a weapon, persona or theme. The chair carries the spreadsheet worker. No more crawling on the floor or marching the streets. Everyone knows that the one who remains seated is the one in power. Standing desks are thus a way to subtract power from the office clerk. Who could perform a mutation while standing up? As one of the poets has said, the chair 'is like a vast vortex, or an enormous magnetic field, into which people of all shapes and sizes are sucked'. The chair is just the first step upwards in a life that moves upwards, that requires climbing upwards, with only one goal in mind, a goal that's hidden somewhere high above you. Always climbing, always upwards, like a snake on the wall. Ask the accountant why he feels like a snake that climbs upwards on the wall and the poet answers: 'Because I feel that I'm being seated in the fire pots of purgatory, and only by climbing upwards do I have a hope of life.' Ask the civil servant what hope is and he answers that there is no hope, that he's just a civil servant and civil servants are a kind of statue. Statues can't move, let alone move upwards, no matter what people claim about what it's able to do, all it can do is look upwards. The accountant knows that the spreadsheet, with its grid of rows and columns, is the ladder that will allow him to climb upwards no matter what.

Themes   History has been told. Ancestors have been named. By now we've lived a lifetime along the line, it's not even the beginning of the 21st century anymore, this year of 2016. It has been long since the gurus led us into the brave new world, but they make us believe that it is a world that becomes brave and new again and again and that we need them for that to keep on happening.

Evil

Supposedly, 95% of all companies use Microsoft Excel. 1.2 billion people would have Office installed. The battle against evil is fought within the context of evil. To say the least, a spreadsheet is a 'gray medium'. A seemingly trivial outfit for an office clerk, the power of which nonetheless should not be underestimated. As if hypnotized the clerks follow the orders of their master whom no one recognizes as such. Being gray doesn't make it less evil. It claims to bring peace where there was chaos, but it brings chaos disguised as peace. Mutation wearing the mask of transparency.

We've brought in evil without recognizing it – not because it looked like a gift, a most beautiful horse, but because we didn't see it whatsoever. Who could've thought that something as boring and inscrutable as a spreadsheet would offer recourse to evil? The power of the spreadsheet was in magic, and he who excels in Excel is a wizard spreading the totality of the gray shadow. Either you let the magic spell be cast on you or you put on the cloak of wisdom yourself. Arise from the sleep of ignorance and lift the sword! Combat evil with evil, in the context of evil! Expel the shadow and let in the light! The gray shadows should be chased away, ousted with rays of the most gleaming light. Bring peace where chaos reigned! Peace that slowly sinks in shadows, eyes drowsily closing in a state of soft hypnosis.
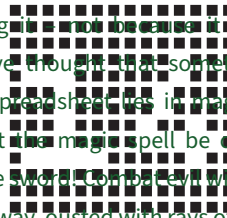
The sublime

Why do we like to be lulled to sleep by such masters, who tell us what to do, how to do it and when (but never why)? Why do we let ourselves be carried away on a stream, the stream of data that is being sucked out of us, like the blood from our veins? Well, we do it so we can be a part of history, the master plan of the final masters that are here. We enter the story. The story has twenty sheets, dozens of columns and hundreds of rows. On average a row contains fifteen numerical cells, of which ten contain a formula. About half of the formulas use the results of formulas in other cells; one in ten refers to another sheet altogether.
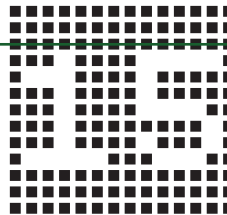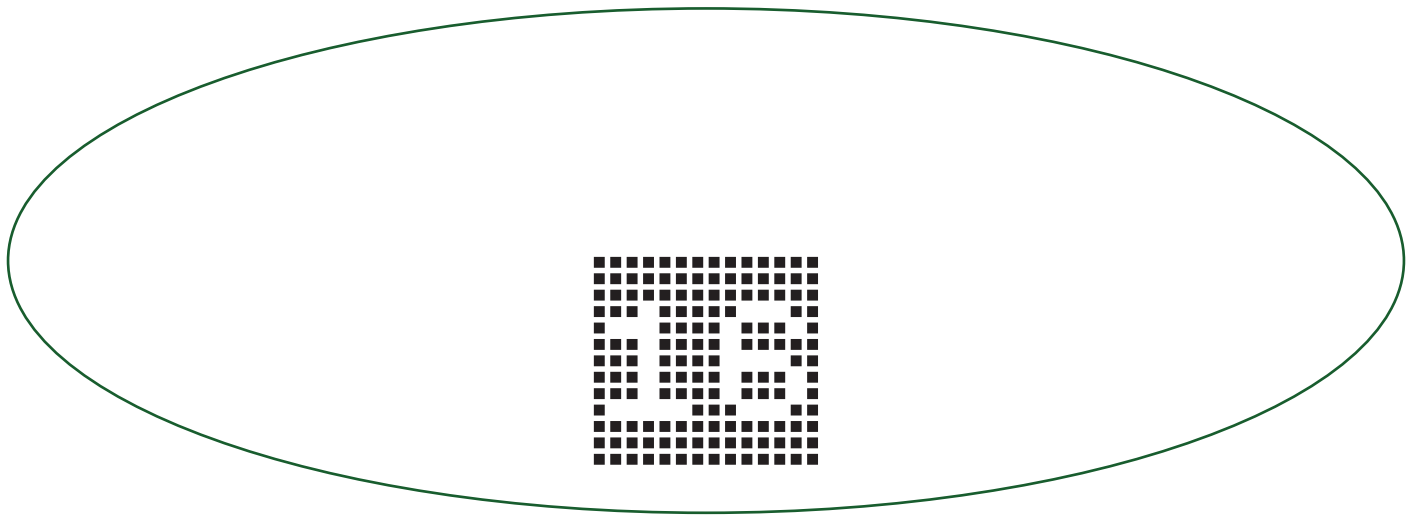
Looking through your eyelashes a gray shadow can be seen rising up from the orderly patterns: it's a labyrinth made of perfect rectangles. As soon as you enter it, you see nothing, you just feel: first fear, then admiration, and finally sleep. Welcome to the 21st century sublime, Luna Park of evil, which you've entered without knowing and that has you lost.

2016