

I WISH TO INFORM YOU THAT THE ACCOUNTING PROFESSION TO WHICH YOU ASPIRE IS, IN FACT, **HEROIC**. PLEASE NOTE THAT I HAVE SAID “INFORM” AND NOT “OPINE” OR “ALLEG” OR “POSIT.” THE TRUTH IS THAT WHAT YOU SOON GO HOME TO YOUR CAROLS AND TODDIES AND BOOKS AND CPA EXAMINATION PREPARATION GUIDES TO STAND ON THE CUSP OF IS—**HEROISM**.

*(EXACTING? PROSAIC? BANAUSIC TO THE POINT OF DRUDGERY? SOMETIMES. OFTEN TEDIOUS? PERHAPS. BUT BRAVE? WORTHY? FITTING, SWEET? ROMANTIC? CHIVALRIC? HEROIC?)*

GENTLEMEN—BY WHICH I MEAN, OF COURSE, LATTER ADOLESCENTS WHO ASPIRE TO MANHOOD—GENTLEMEN, HERE IS A TRUTH:

**ENDURING Tedium over Real Time in a Confined Space is What Real Courage Is.**

SUCH ENDURANCE IS, AS IT HAPPENS, THE DISTILLATE OF WHAT IS, TODAY, IN THIS WORLD NEITHER I NOR YOU HAVE MADE, **HEROISM. HEROISM**.

*(BY WHICH I MEAN TRUE HEROISM, NOT HEROISM AS YOU MIGHT KNOW IT FROM FILMS OR THE TALES OF CHILDHOOD. YOU ARE NOW NEARLY AT CHILDHOOD’S END; YOU ARE READY FOR THE TRUTH’S WEIGHT, TO BEAR IT. THE TRUTH IS THAT THE HEROISM OF YOUR CHILDHOOD ENTERTAINMENTS WAS NOT TRUE VALOR. IT WAS THEATER. THE GRAND GESTURE, THE MOMENT OF CHOICE, THE MORTAL DANGER, THE EXTERNAL FOE, THE CLIMACTIC BATTLE WHOSE OUTCOME RESOLVES ALL—ALL DESIGNED TO APPEAR HEROIC, TO EXCITE AND GRATIFY AN AUDIENCE. AN AUDIENCE.)*

**GENTLEMEN, WELCOME TO THE WORLD OF REALITY—THERE IS NO AUDIENCE.** NO ONE TO APPLAUD, TO ADMIRE. NO ONE TO SEE YOU. DO YOU UNDERSTAND?

**HERE IS THE TRUTH—ACTUAL HEROISM RECEIVES NO OVATION, ENTERTAINS NO ONE. NO ONE QUEUES UP TO SEE IT. NO ONE IS INTERESTED.**

**TRUE HEROISM IS YOU, ALONE, IN A DESIGNATED WORK SPACE.** TRUE HEROISM IS MINUTES, HOURS, WEEKS, YEAR UPON YEAR OF THE QUIET, PRECISE, JUDICIOUS EXERCISE OF PROBITY AND CARE—with NO ONE THERE TO SEE OR CHEER. THIS IS THE WORLD. JUST YOU AND THE JOB, AT YOUR DESK.

**TRUE HEROISM IS A PRIORI INCOMPATIBLE WITH AUDIENCE OR APPLAUSE OR EVEN THE BARE NOTICE OF THE COMMON RUN OF MAN.** IN FACT, THE LESS CONVENTIONALLY HEROIC OR EXCITING OR ADVERTING OR EVEN INTERESTING OR ENGAGING A LABOR APPEARS TO BE, THE GREATER ITS POTENTIAL AS AN ARENA FOR ACTUAL HEROISM, AND THEREFORE AS A DENOMINATION OF JOY UNEQUALED BY ANY YOU MEN CAN YET IMAGINE.

“THE KEY IS THE ABILITY, WHETHER INNATE OR CONDITIONED, TO FIND THE OTHER SIDE OF THE ROTE, THE PICAYUNE, THE MEANINGLESS, THE REPETITIVE, THE POINTLESSLY COMPLEX. **To BE, IN A WORD, UNBORABLE.** I MET, IN THE YEARS 1984 AND ’85, TWO SUCH MEN.

**IT IS THE KEY TO MODERN LIFE. IF YOU ARE IMMUNE TO BOREDOM, THERE IS LITERALLY NOTHING YOU CANNOT ACCOMPLISH.”**

— *THE PALE KING*, DAVID FOSTER WALLACE