

Insane Troll Logic

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Insane Troll Logic

by [out_there](#)

Summary

Casey helps Dan study accounting.

Notes

Originally written to cheer up  [celli](#) as she studied. The title is a BtVS reference. Beta'd by , which just goes to show that us accounting types can be productive in groups.

Dan was wearing his Concentrating Scowl. In Casey's mind, it deserved capitals. It came complete with drawn eyebrows, pursed lips and hunched shoulders, and was occasionally accompanied by annoyed sighs. It was a sure sign that Danny was Concentrating.

"Whatcha doing?"

Dan didn't look up. "Studying."

Casey snorted. "Why? Are mid-terms coming up?"

"Something like that," Dan replied and turned the page.

After a moment, Casey's curiosity got the better of him. He wandered over to the table and stood behind Danny. Trying to read Dan's chicken-trail scrawl was hard at the best of times; reading over Dan's shoulder made it a real challenge. "Seriously, what are you doing?"

"Studying."

"Why?"

Dan sighed deeply, and then tilted his head back to stare up at Casey. "I've got an exam coming up."

"Danny?" Casey asked solicitously, placing a hand on Dan's shoulder. "You do know you're not in college anymore, right?"

Dan grinned. "I graduated with a 3.75 GPA."

"3.8," Casey said, unable to resist a little bragging to Dan.

Dan rolled his eyes. "Your parents must be proud."

"They are indeed," Casey said, sitting down at the table beside Dan. "But that doesn't explain why you are, apparently, studying."

"I am actually studying, Casey."

"Why?"

Dan tilted his head, obviously debating what to tell him. Finally, Dan sighed and confessed, "I failed accounting in college."

Casey was shocked. "You did accounting?"

"I was a well rounded student. I sampled a lot of majors before I settled on journalism."

"Really?"

"Yeah. I did visual arts, photography, economics, bio-chemistry, anthropology, creative writing and journalism."

"Uh-huh?"

"And I failed accounting."

"You failed?" Casey blinked, thinking about it. "What did you get?"

Dan grimaced. "I got a fail."

"What mark?"

"Casey," Dan said in annoyance.

Casey snickered. "That embarrassing?"

"I got 34. Out of 100."

"Wow," Casey said in surprise.

"Wow?"

"That really is embarrassing."

Dan glared at him. "Go away. Go far away from me," he said and turned back to his notes.

"Still..."

"What?" Dan asked curtly.

"That doesn't explain why you're studying now."

Dan sighed. "I took a correspondence course. It was the one subject I failed, and I want to prove to myself I can pass it. So, correspondence."

"And you have an exam?"

"Online exam." Dan closed his eyes for a long second. "In a week's time."

"You know what's more frightening than a thirty year old man trying to recapture his youth by perfecting his college records?" Casey asked slowly.

"What?"

"An exam being *online*."

Dan snickered. "I think it's cool. Apart from the fact that I'm going to fail again."

"You are?"

"This subject makes no sense!" Dan exclaimed, slamming his notebook shut. "It has numbers and theories, but it makes no sense."

"You're not seeing the logic?"

"There is no logic. There's debits and credits and T-ledgers that mean nothing. It's insane logic."

Casey smirked. "Insane troll logic?"

Dan snorted. "You have watched my Buffy DVDs one too many times, Mister."

"You were the one who said I needed to understand the mainstream culture."

"Culture, shmulture," Dan said dismissively, waving his hand. "Although, thinking of Buffy..."

"We were thinking of Buffy?"

"Do you know why my season 3 DVDs automatically play in French?"

Casey smiled uncomfortably. "Possibly?"

"Possibly?"

"I know that I did it, but I don't how to undo it."

Dan blinked at him. "Figures."

"I just wanted to watch it in French."

"Why?"

"Refreshes my language skills," Casey replied smugly.

"You just wanted to hear Cordelia with a French accent," Dan accused with a grin.

"That was a secondary reason."

"And how does she sound?"

"Hot."

Dan nodded in agreement. "Let's hear it for the Laker Girls."

"Huh?"

"The actress used to be a Laker girl," Dan explained with a sigh. "And why am I discussing Buffy cast members when I have an exam next week?"

Casey shrugged. "I have no idea. But you might want to put that study on hold for a while."

Casey wasn't sure if Dan looked resigned or hopeful. It looked like Dan couldn't decide either. "How come?"

"We were supposed to be in the conference room five minutes ago," Casey said as he stood up.

Dan pulled a face and got up quickly. "Oops."

"Blame it on the Lakers Girls."

"I think there's a limit to how much Dana will let me blame on cheerleaders, Casey."

There was a distinct thump as Dan's head dropped to the table. It was a rather hollow sound, Casey noticed, and tried not to snigger at the thought. "You okay there, Danny?"

Dan's voice was surprisingly clear, considering his head was face-down in a pile of accounting notes. "I'm going to fail."

"Really?"

Dan sighed. "Really."

"Huh," Casey said and turned back to tonight's script. As he typed, Dan stood up and stalked over to the desk.

"Huh?" Casey glanced up to find Dan hulking over the desk and glowering. "*Huh?* That's your reaction to my misery? Huh!"

"Would *okay* have worked better?"

Dan stared at him for a moment and then dropped his head to his chest. "It wouldn't change the fact that I'm going to fail."

Casey sighed and leaned back in his chair. He could, theoretically, ignore Dan's plea for help and keep writing his script. But if he did that, Dan would just become more and more annoying. "Do you want some help studying?"

Dan didn't look up. "I don't think anyone could help me. I don't think anyone could make this subject make sense."

Casey rolled his eyes at the melodramatic tone. "I'm a good study buddy."

Dan boggled at him. "You're offering to be a study buddy?"

"I'm offering. It's now an offer. You can take it or leave it, Danny."

"A study buddy?" Dan repeated, struggling to keep a straight face.

"There will be no mocking of the study buddy," Casey said firmly. He didn't actually expect Dan to pay any heed, though.

"Oh, there will be mocking. There will be lots of mocking."

"Danny."

"I'm being helped by Okey from Fanokey." Dan sniggered. "Who uses the phrase *study buddy*."

"I don't have to help you, you know."

Dan stood up quickly, shaking his head. "Uh-uh. You offered, Casey. You can't offer a drowning man hope and then just pull it back."

"I don't think I'd offer a drowning man hope," Casey said slowly.

"That's pretty harsh. You'd just watch the guy drown?"

Casey grinned. "I'd offer him a *rope*, Danny."

Dan groaned at the correction of his phrasing. "And then you'd pull it back."

Casey nodded. "It'd be cruel to throw him both ends of it."

"Be a little funny, though," Dan said, snickering.

"I'm suddenly glad you were never a lifeguard."

Dan had procrastinated, and claimed that he couldn't study on an empty stomach (*"It's bad for concentration. There are studies proving this, Casey."*), that he just needed to check some baseball stat from 1973 (*"There will come a day when Jeremy is not right about every random stat. There is a chance that today is that day."*), and that he had to find his calculator (*"No, not that one. The good one."*). Eventually, Casey had taken Dan by the shoulders and forced him to sit down at the table.

"Let's start at the basics," Casey said, watching Dan closely to make sure he didn't claim a sudden need for a lucky pencil. "Why are you having trouble with this?"

"It makes no sense."

"It's just recording how you make money. It's just a way of saying you earned this much and you spent that much."

"Don't do that," Dan said with a small frown. "Don't make it sound all logical and practical when it isn't. It's insane troll logic, Casey. No two ways about it."

Casey blinked and waited for Dan to take a breath. "Finished?"

"No. It's illogical, it's unnecessary, and it's not practical. If it was, it would be used the world over."

"You do realize there's accountants all around the world, right?"

Dan snorted. "I don't think so."

Casey laughed. "You doubt the existence of accountants?"

"I'm just saying there must be some places that recognize how ridiculous this system is. Like Timbuktu, or Wagga Wagga."

"I hate to burst your bubble," Casey said, laying a soothing hand on Dan's arm, "but there are accountants in both South Africa and Australia. This is not locally-produced insanity. It's part of the international business community."

Dan sighed. "What about Katmandu?"

"I'm pretty sure Nepal has accountants too. They may be more spiritually enlightened than other accountants, but still."

"Huh." Dan stretched his neck back and stared up at the ceiling. "I'm trying to imagine a spiritually enlightened accountant."

"To earn is to suffer?" Casey offered glibly.

Dan snickered. "Maybe he just feels really guilty about creative accounting?"

Casey poked him in the side.

"What?" Dan demanded.

"Study."

"Fine," Dan grumbled and reached for his notes.

"An asset is a future economic benefit to the organization that will?" Dan sighed as he trailed off. "I can't remember if you debit or credit it. How am I supposed to remember how you *define* it?"

Casey blinked for a moment. "You debit."

"How do you know that?" Dan shot him a sideways glare and frowned. "I have spent weeks studying this. How do you get to help me for an hour and already know that?"

"I knew it from college."

"I thought you said you avoided business subjects like the plague?"

Casey nodded. "I did."

"but you took accounting?"

"Nope."

Now Dan looked extremely confused. "Then how?"

"I helped Lisa study for her exams." Casey grinned. "Oddly enough, some of it sinks in."

"Ah," Dan said, leaning back in his chair. "Last minute cramming. The last refuge of every sane person."

"Are you calling Lisa sane?"

"No. No..." Dan looked alarmed for a moment. "Oh, damn it. Maybe."

"It's strangely reassuring that there's someone who dislikes my ex-wife more than me. Don't get me wrong," Casey said when Dan started to grin, "it's really damn strange, but it's a little reassuring."

Dan spread his arms wide. "I live to reassure you."

"You live to annoy me."

"I'm a talented guy. I can do both."

Casey rolled his eyes. "And on that note, let's get back to the study."

"So, you helped Lisa cram for an exam over a decade ago, but you can still remember all the debits and credits?" Dan asked. Casey nodded. "Your mind works in weird ways, my friend."

Casey shrugged. "I like mnemonics."

"Like *Every Good Boy Deserves Fruit*?" Dan stretched his fingers and added, "I still remember that, even though my musical career was short-lived."

"Your musical career was learning the recorder in second grade."

"As I said," Dan replied with a grin, "short-lived."

"I used to like *Never Eat Soggy Wheat*." Dan stared at him, so Casey explained, "For remembering North, East, South and West."

"I've never heard of that. Got a nice rhythm to it, though."

"Easy to remember."

"So what's the easy to remember mnemonic for accounting?" Dan smiled hopefully. "Tell me there is one. *Please* tell me there is one."

"PALER."

"Huh?"

"PALER. Proprietorship, Assets, Liabilities, Expenses, Revenue."

"I think I can remember the categories without *that* mnemonic," Dan sneered.

"No, it's Give me that." Casey leaned over and snatched the pen and paper out of Dan's hand. "It's PALER," he said, writing down the letters. "Then, you write C above the P, and keep going C, D, C, D, C."

Dan blinked as he wrote it down. When he continued writing his CDC line below the PALER line, Dan asked, "This may be obvious, but what the hell does that mean?"

"It's how you know whether to credit or debit," Casey said, pointing at the three lines of text. "To increase something, you look at the letter above it, and you know whether to credit or debit."

Dan started to smile. "To decrease it, it's the letter below?"

"Yeah. Nice, easy system," Casey said smugly, leaning back in his chair and pushing the page back over to Dan.

Dan studied it for a moment, muttering under his breath. "There's just one problem"

"Yeah?"

"How do you know to start with a C?" Dan pointed to the top row. "If I got confused, and thought you had to debit to increase Proprietorship, I'd be totally screwed."

"The alphabet."

Dan paused, and then shook his head. "I gave you the benefit of the doubt. I even stopped and thought about it," Dan said as he blinked at Casey. "But that comment remains cryptic."

"You remember through alphabetical order, Danny. C comes first, so it starts the first line."

"Ah." Dan turned the page over, and wrote down the PALER code. "That's actually useful. And pretty cool."

Casey grinned. "Told you I was a good study buddy."

"But the phrase *study buddy*? Will *never* be cool."

"...And we'll be right back after this break," Dan said to the camera.

"Back in two and a half," Dave called out over the P.A.

Dan nodded in acknowledgement, and then turned his script over. "Hit me."

Casey leaned over and grabbed the accounting notes sitting on the desk, just out of camera view. "Definition of an expense," he prompted Dan.

"A future sacrifice of economic benefits," Dan recited, staring off to the side, "that the entity is presently obliged to make to other entities."

"Because?"

"Because" Dan scrunched up his forehead in concentration. "Because I said so?"

"Bzzt," Casey said, making a game show buzzer noise. "Try again. It's a result of?"

"As a result of past transactions or other past events." Dan grinned brightly at Casey's answering nod.

"Quick example," Casey said, noting figures in the margin. "I buy two chairs for twenty bucks each. I spend thirty dollars refinishing them and then sell them as a set for a hundred dollars. I also spend twenty-five dollars on a good bottle of wine, to celebrate my business skills. What's the profit?"

"The revenue is a hundred." Dan scribbled down figures on the back of his script as he spoke. "The cost of goods sold is the cost price of forty dollars, plus the refinishing cost of thirty dollars. Both of those are expenses, giving you a profit of thirty dollars. And that twenty-five dollars you spent on wine is drawings, and comes out of your owners' equity."

"It was money well spent." Casey grinned. "I happen to enjoy a good bottle of wine."

"Guys?"

They both looked up at the cameras. "Yes, Dana?"

"Generally, you two don't make any sense during breaks. Tonight you're making even less sense than normal." There was a silence over their earpieces, and Casey could imagine the inter-control room bickering going on. "What's up?"

Casey looked at Dan and waited for Dan to explain. Dan gave him a *what the hell* shrug, and said, "I'm studying accounting."

Someone snorted. "Obviously," Jeremy said snidely.

"Do you have a bone to pick?" Dan asked.

"Apart from the fact that it's a watered-down version of the mathematically-sound principles of economics?" Jeremy asked. "I have no problem with it."

Dan pulled a face. "You're a mathematical snob."

"I am indeed," Jeremy replied. Casey could just imagine Jeremy pushing up his glasses and smiling smugly. "I have worked my way up the pinnacle of arithmetic knowledge, and now I stand at the peak, looking down upon the lesser mathematicians."

"Before this leads to another lecture on mountain climbing," Dana interrupted, "I want to know why Dan's studying accounting."

"It's probably a girl," Natalie suggested.

"You think?" Dana asked.

"Probably," Natalie replied. "She's probably an accountant."

"You think I should ask?"

Casey rolled his eyes. "You do realize we can hear you?"

Dana cleared her throat in embarrassment. "Is it a girl, Dan?"

Dan grinned widely. "I'd call her a babe, but go ahead and refer to her as a girl if you wish."

Casey just shook his head and faced the camera's on-air light. "And now, we'll take you to Kelly Kirkpatrick"

Casey stretched his feet up over the end of their couch, luxuriating in the afternoon sunshine that occasionally snuck through the office window. Dan was tapping away at the desk, working on tonight's script. Since he'd already finished his script, Casey was relaxing on the couch, flicking through Dan's course outline and trying to work out what they hadn't covered.

"Accrual."

Dan stopped typing for a moment. "Accrual?"

"Accrual," Casey repeated. "We haven't gone over that."

"Isn't that just the system I'm already learning?" Dan asked, fingers moving over the keyboard again.

"But what's the difference between that and cash accounting?"

Dan sighed and the light tapping sound ceased. "In cash you record it in the cash receipts and cash payments journals first, and then post to the other ledgers. In accrual, you"

Casey twisted his head to the side to watch Dan. "Mmm?"

"You record it in the other journals first?" Dan tried hopefully.

"It's got nothing to do with journals." Casey waved his hand and amended, "Not directly, at least. It's about recognizing revenues and expenses."

"I think I'd recognize them when I saw them."

"You think they're going to walk up to you and say, 'Hi, I'm an Expense'?" Casey asked with a grin.

"It could happen," Dan said as his grin turned into an almost leer. He dropped his voice to sizzling tone. "Hi, I'm Expense. I'd like you to meet my sister, Revenue. We've been looking for a smart guy to give us a good posting."

Casey blinked, swallowed and blinked again. "Danny, only *you* could make accounting sound like an ad for a sex-line."

Dan winked. "It's a talent."

"But it's not a talent that will help you pass."

Dan rolled his eyes. "Fine. Let me finish the golf highlights," Dan said and then lowered his voice again, "and then I'm all yours."

Casey quickly turned back to the notes in his hand.

"Accrual sounds like a nice word."

Casey groaned. "Danny"

"It does," Dan continued. "Accrual, accrual, accrual. There's the open sound of a vowel to start it, the sharp kick of the c's to give it some bite, the soft u that rolls across your tongue, and the gentle stop of the l. *Accrual*. It's a nice word."

"So it is."

"How come it isn't a nice idea? Huh, Casey?" Dan asked, poking him in the ribs. "Huh? Why does such a nice word have to be joined with such a horrible idea?"

Casey let his head drop onto the table. "It's a perfectly simple idea. You just don't get it."

"I don't get it because it's ridiculous. It's nonsensical. None of these examples make sense."

"Use the phrase *insane troll logic* one more time, Danny, and I swear you won't have to worry about the exam." Casey raised his head to find Dan starting to grin. "You won't be alive to see it," Casey amended.

Dan sighed. "Want to try explaining it to me one more time?"

"Do I want to" Casey sighed crankily. "No. I don't. I want to accept the fact that if you fail, it will be because your mind refuses to see sense!"

Dan stared at him, which was just unfair. Totally unfair of Dan to let himself look so hurt, to widen his eyes, and make it clear that his smile was obviously false. "Yeah, that's probably true," Dan said lightly, ducking his head.

"Fine. One more time. But you owe me a round at Anthony's," Casey grumbled.

Dan beamed. "One beer, on me. That's cheap at twice the price."

Casey shrugged and reached for the accounting notes. "You know what I don't get, Dan?"

"Why Leonard Cohen is cool?"

"No," Casey said, glaring at Dan. "Well, yes, but that wasn't what I was going to say."

"He just is cool, Casey. Accept it."

"You are, relatively speaking, a smart guy."

Dan nodded. "I'd agree with that."

"So why don't you get this?"

"Because it's insane--" Dan snapped his mouth shut, and Casey would have bet good money that the next two words Dan was about to say was *troll logic*. Dan took a deep breath. "It's insane that accounting, a system that by its very nature should be boring, reliable and consistent -- much like you," Dan said with a quick grin, "accepts the idea that if you do it this way, an expense isn't an expense. If you're paying in order to earn money, it should be an expense. No quibbles, no exceptions."

Casey thought for a moment. "It's still an expense."

"It's an asset! An expense is an asset, except for when it's not, and sometimes revenue is a liability. It's totally insane."

"Danny? Breathe."

Dan glowered at him. "I'm just saying"

"You're saying that you're confused about the asset/liability thing, right?"

"Why, Casey? That's all I want to know." Dan raised his hands in a pleading motion. "Can't you tell me why?"

"Because you haven't recognised it yet."

Dan hung his head. "Do you get the feeling we're walking around in logical circles?"

"Vicious logical circles," Casey agreed. He tapped his pen on the table top, trying not to think about how long they'd wasted on this subject this evening. It felt like they'd been arguing

over theory for hours. Actually, Casey thought as he glanced at the clock, it had been hours. "Maybe we're approaching this the wrong way."

Dan smiled hopefully. "You think?"

"Maybe we should be looking at practical examples."

Dan cast a dirty look toward his textbook. "I think I can live without another example of Mr and Mrs Suitably Anonymous."

Casey snorted and closed the textbook, pushing it far away from both of them. "How about imagine you run a store."

"What kind of store?"

"It doesn't matter."

"Casey, if I'm running my own business, I want to know what I'm selling."

"A furniture store, okay?"

Dan grimaced. "Furniture?"

"Furniture."

"Does it have to be furniture?"

Casey sighed. "Is there a reason it shouldn't be furniture?"

"If I wanted to talk about running a furniture store, and pretend it was exciting, I'd call my dad," Dan said, his voice deceptively casual. "Can't I do something else?"

"What else can you do?"

Dan smirked. "I can host a sports show."

"You can't run a business from that."

"Calvin does."

Casey fought the urge to kick Dan under the table. "We're keeping this simple, so it needs to be a simple business. Is there anything else you can do?"

Dan thought for a moment, and then said, "I can kiss."

Casey closed his eyes for a long second, but when he opened them, Dan was still smiling like a Cheshire Cat. "You can kiss?"

"I'm very good at it."

Casey breathed in and decided to go along with it. "Fine. You run a kissing booth--"

"That counts? Damn." Dan pulled a face. "I should have picked something exciting."

"Exciting? Danny, just stick to the kissing booth."

"I could have sold elephant rides," Dan said earnestly.

"You run a kissing booth," Casey said firmly.

Dan sighed, and then nodded. "I run a kissing booth."

"In this booth, you sell kisses for a dollar--"

"A dollar? I don't think so, Casey." Dan leaned back in his chair, gesturing widely. "I'm a good kisser. I believe in quality, rather than quantity. I'd charge more than a dollar."

Dan was starting to wear at Casey's patience. Admittedly, he'd been doing that for at least the last six years, but this was becoming annoying. Between clenched teeth, Casey ground out, "How much?"

Dan picked up on his tone and sat up straight. "Twenty dollars."

"Twenty dollars." Casey sighed and grabbed a twenty out of his wallet. He placed it on the table, and passed it to Dan. "So, if someone pays you twenty bucks, and you kiss them now, which is within the same reporting period, how do you record it?"

Dan settled into his serious face. "Twenty dollars to bank, twenty dollars to revenue."

"Okay. Now, cash reporting is all about recording it when *received* in cash. Right?"

Dan nodded. "Cash revenue is always revenue. I get that."

"So, if I give you twenty dollars, and buy a kiss for next year, how do you record it?"

Dan sounded a little less certain. "Twenty dollars to bank, twenty dollars to revenue?"

"Exactly. But if it was under the accrual system, what happens?"

Dan slumped in his seat, guessing wildly. "It's twenty dollars to liability and twenty dollars to revenue?"

Casey stopped and blinked. "What happened to the cash?"

"That's the other system," Dan said, his brows furrowing, "isn't it?"

"That's why you keep messing the question up." Casey grinned, suddenly seeing the problem. "What happened to the cash, Dan?"

Dan stared at him in confusion. "What?"

Casey picked up the twenty dollar note, and waved it in front of Dan. "I give you the twenty dollars, right? On the understanding that in the future, you will pay me back with a kiss." He

held the note out to Dan. "Right?"

Dan took the note warily. "Okay, I get that. And because I owe you the kiss, it becomes a liability?"

"Yes, but what happened to the cash?"

"Huh?"

"The twenty dollars cash, in your hand. What happened to it after I gave it to you?"

Dan blinked at the green note. "I banked it?"

"Yes. So you record it as twenty dollars to bank, and twenty dollars to owed kisses."

"But what about the revenue?"

"The revenue happens when it's earned, not when it's paid. You don't earn that revenue until you kiss me."

Dan dragged his lower lip between his teeth. "So, in a future reporting period, when I kiss you, that's when it becomes revenue?"

Casey nodded. "Until then, it's just proof that you owe me a service."

"And when I kiss you," Dan said slowly, "I record it as twenty dollars from owed kisses, and twenty dollars to revenue?"

"You've got it." Casey smiled. "So, what would the actual entries be?"

Dan scribbled on his notebook. "When you give me the money, it's twenty dollars debit to bank, and twenty dollars credit to owed kisses, which increases the balance of both." Casey nodded and Dan continued, "When I kiss you, it's twenty dollars debit to owed kisses and twenty dollars credit to revenue."

Casey grinned and let Dan keep talking.

"So the two basically cancel each other out, and it's still twenty dollars to bank and twenty to revenue, the same as the cash basis."

"Except?"

Dan frowned. "Except the accrual method is spread across the different periods and records it when it's earned. Or accrued."

Casey wrapped an arm around Dan's shoulder. "By golly, he's got it!"

"Since I'm high on the euphoria of this making sense, I'm not going to mock the *My Fair Lady* reference," Dan said, smiling brightly. "Well, not at the moment."

Casey raised an elbow. "Okay, prove your genius, Einstein. If you pay next year's rent in this period, how do you record it? Under both systems?"

"For cash, you record it as a credit to the bank, and a debit to rent expense," Dan said easily. "For accrual, you record it in this period as a credit to bank and a debit to pre-paid rent, which is an asset."

"Why?"

"Because it's something they owe me." Dan stretched back on the chair. Somehow, he made the action look very smug. "And in the next period, I credit pre-paid rent, and debit rent expense. Because I rule."

Casey laughed. "You are the master of accounting."

"Yes, I am." Dan stood up proudly.

"Now do you want to try the questions from topic six?" Casey asked mildly.

Dan's face fell. "You just couldn't let me enjoy the moment, could you? You had to bring me down with the thought of further work."

"You can enjoy the moment after you ace the exam."

Dan groaned and flipped over to the first question. He muttered something under his breath that Casey ignored.

Glancing over Dan's notes half-heartedly, Casey realized something. He was missing his twenty. "What happened to my twenty?"

Dan looked up at him. "It got debited to my bank account."

"No, Dan," Casey said in a long-suffering tone, "what happened to my twenty dollar note?"

Dan stared at him blankly.

"The one we were using for example purposes?"

Dan grinned. "Oh, that twenty."

"Yeah, that twenty," Casey said, watching Dan suspiciously. "What happened to it?"

Dan turned back to his books. "It's in my wallet."

"Why?"

"It's being used to buy you that beer tonight."

Casey boggled at him. "Dan?"

"Yeah?"

"You can't buy me a beer with my own money."

"I'm a poor student. Surely you don't begrudge me one drink?"

Casey was still thinking of a reply when Natalie stuck her head around the door. "Guys? Rundown meeting?"

"Dan won't give me back my twenty dollars," Casey whined as they stood up.

Dan shrugged as they followed Natalie to the conference room. "You snooze, you lose, Casey."

Natalie rolled her eyes. "Stop being petty."

"It's my twenty bucks!"

"Do you want me to get Jeremy to calculate twenty dollars as a percentage of your total salary?" Natalie asked sharply.

"No," Casey replied sullenly. Dan smirked at him.

Casey held up his empty glass to Dan. When Dan didn't get the hint, he waved it back and forth in front of Dan's face.

"Quit it." Dan grabbed at his wrist, forcing the glass down on the bar top with a dull clank.

"I think you owe me beer."

"I owed you one beer," Dan replied, finishing his own glass. "One beer, which I have already bought."

Casey raised an eyebrow. "One beer does not cost twenty dollars. In fact, two beers don't cost twenty dollars."

"Casey, I'm not buying you any more beer."

"Why not?"

"Because I'm going home," Dan finished as he stood up.

"How come?" Casey asked, glancing at the clock. "It's not even one yet."

Dan shrugged his jacket on. "I'm planning on getting an early night. Then I'll have time in the morning to do a couple questions."

Casey smiled. "Topic seven?"

"Probably." Dan sighed and didn't look too pleased about the prospect of a relatively early night. "I'll see you tomorrow."

Dan was sitting at the table, accounting notes to one side and text book to the other. The laptop was slowly loading in front of him.

Casey was trying to be encouraging. "You know the accrual system?"

"I know the accrual system."

"You know the difference between gross, net and operating profit?"

"I know the difference between them."

"You know the depreciation rules?"

Dan looked up from the keyboard with a small grin. "Would it make you feel better if I described the methods of depreciation?"

Casey nodded, sitting down at the table. "The straight line method?"

Dan crossed his arms on the table and leaned forward. "The cost of the asset, less its net resale value, divided over its expected lifetime to give a dollar amount. That dollar amount is the depreciation expense for each period."

"What's the book value?"

"The book value," Dan said while rolling his eyes, "is the cost of the asset less the total accumulated depreciation. Happy?"

Casey nodded. "Yeah."

"So can you go now?"

"What?"

"Casey, let me to sit the exam in peace. Right now, I think you're more tightly wound than I am."

"I think we're equally tight," Casey responded, and then frowned as he thought about that. "I mean, as tightly wound as each other. I just show it more."

Dan chuckled. "You're about five minutes away from biting your nails."

"For your information," Casey said, standing up, "I kicked that habit in high school." He grabbed the latest wire reports and a pad of paper.

"Thanks, Case," Dan said softly, and Casey could hear the nervousness hiding in his tone.

"Any time, Danny." Casey shot Dan a supporting smile as he headed out the doorway. He came back to close the door behind him and told Dan, "You'll do fine."

The second the allotted two and half hours were up, Casey started packing up his notes and his basically-finished script, and headed back to their office. He stood outside the closed door for a second, watching Dan.

Dan was sitting on the couch, elbows braced on his knees, head in his hands. He was either staring at his shoes or trying to work out the exact colour of their carpet (Casey said grey with blue specks; Dana said blue with grey highlights; so far, Dan had refused to give an opinion).

Casey opened the door quietly. "How did it go?"

"Okay." Casey closed the door behind him and Dan huffed a sigh. "I hope."

Casey took a few steps forward, his hands in his pocket. "Can you guess your result?"

"I'm hoping for about fifty-five percent." Dan shrugged and dropped his head. "Hoping really hard."

"So now that the exam's over," Casey said, sitting down on the couch beside Dan, "want to tell me what this was about?"

Dan frowned at him. "You already know what it's about."

"Trying to recapture your youth by perfecting your college transcript?"

Dan snorted. "That's one way to put it."

"You're not focused on the glory of your college years, Danny." Casey leaned forward on the couch, mimicking Dan's position. "You're also not the type of guy who can't admit to the occasional screw-up. I'd even go as far as to say that you don't have any real trouble acknowledging your weaknesses and strengths."

"So?"

"So you're not doing this for the sake of your transcript. What's going on?"

"Nothing's..." Dan trailed off.

Casey waited for Dan to tell him the truth, hoping that Dan wouldn't blow it off or bluff his way out of it.

Then Dan sighed and capitulated. "I went to college for four years, Casey. Every year I'd come home for the holidays and Mom would have something sweet in the oven, and say that I was doing well, that she was proud of me. Dad just... wouldn't."

Casey felt himself start to frown. "I'm sure he was proud of you."

"He'd say that I was back for the holidays and ask how long I was staying this time, and..." Dan shrugged and Casey let him take his time. Finally, Dan said, "I got good grades. I consistently got good grades, but..."

"3.75 GPA from an Ivy League college," Casey said gently. "That's very good grades. Anyone will tell you that."

Dan dropped his head. "But Sam would have got 4.0."

"Aw, Danny..."

"Don't get me wrong, Casey. It's not like Dad ever said it. It's just..." Dan swallowed and kept staring at the floor. "It was just *there*. That no matter how hard I worked, it'd never make up for..."

Casey sighed and wrapped an arm around Dan's shoulders. "What were David's marks?"

Dan sneered, a rather unpleasant expression. "2.9."

"So it's not like you were the drop-out of the family," Casey suggested lightly.

Dan's eyes narrowed. "That's different."

"Why?"

"*David* did a bachelor in business studies. *David* came back home and joined Dad at the family business. *David* is now the manager of one of the stores, and with his help, Dad's expanded it to three stores now." Dan took a deep breath. "Trust me, David is not the prodigal son in this situation."

"So that's why you wanted to do the accounting course?" Casey asked slowly. "Because David could do it?"

"That had nothing--" Dan started and then stopped. For a moment, Casey wondered if this was the type of thing that Abby should be hearing. Dan snorted and glared at their desk. "Over four years, do you know Dad only ever made one direct comment about my grades? Only one."

"What was it?" Casey said, but he had a sinking feeling he could guess.

"So you failed basic accounting," Dan said gruffly, in a bad imitation of his father's voice. "Guess it's just as well you've got no interest in the store."

Casey closed his eyes for a moment. He didn't have the words for a comment like that. Well, he did, but calling Dan's father a harsh, unsympathetic jerk probably wouldn't help.

"Not that I even wanted to work in the store. And I complained every time I had to help out in high school..." Dan shrugged and plastered on a tight smile. "Would it have killed him to notice I'd passed all my other classes?"

Sighing, Casey squeezed Dan's shoulder briefly. "I'm sure he noticed."

Dan nodded sharply and stood up. "Yeah."

"And I'm sure you'll ace it this time." Casey rocked back on his feet, and noticed Kim's head bobbing towards their office. "But I think we've about to be asked to the rundown meeting."

"Let's shock them," Dan said, grabbing a pen and paper.

"How?"

Dan grinned brightly. "We'll show up early."

Casey snorted. "At this stage, we'll show up just on time."

"For us, that's still pretty shocking."

Casey noticed that Dan was edgy all through the show, but he really couldn't blame him. When the credits started rolling, Dan was up and pulling off his earpiece within seconds.

"Where are you guys going?" Natalie asked as Casey started to follow Dan.

"Dan has to check something online," Casey replied as he walked off.

"But what about the blue margaritas?"

"We'll join you guys down there," Casey called over his shoulder. When he got to their office, Dan was already in front of the laptop, tapping his fingers impatiently on the table top.

"This thing is never going to load. It's going to keep me sitting here, for the rest of my natural life, as it refuses to load. Casey, you may need to consider going for supplies--" Dan stopped to type in some access code and then hit enter. "Load, load, load, load, load," Dan muttered under his breath while he nervously jittered.

Casey walked around the table. The white screen remained blank, and Casey ended up pressing a hand down on Dan's shoulder just to stop him bouncing out of his chair. "Danny? Breathe."

Without looking, Dan reached up and grasped Casey's hand. "I am breathing. I am doing a good job of breathing, an excellent example of breathing, but--" Dan stopped as the result finally loaded. "Yes!"

Casey bent down and leaned over Dan's shoulder to get a better view. "Ninety-three percent..." he read aloud, and then turned his head to see Dan's triumphant grin. "Ninety-three percent, Danny."

"I have a feeling that standardized tests are my friends," Dan said lightly, but the thrilled expression didn't leave his eyes.

"And that you had a good study buddy," Casey replied with a grin, noticing that Dan's hand was still holding his.

Dan squeezed his hand and then his smile became a little more reckless. "Thank you," Dan said tenderly, and then tilted his head to cover the few inches between their lips. Dan's mouth was soft and warm on his, and even though it was an extremely strange angle, it was a nice kiss.

Casey rested his forehead against the side of Dan's cheek and kept his tone playful. "Is that a new way of saying thanks?"

Dan chuckled. "I wouldn't call it new." Dan let go of Casey's hand and stood up. "I mean, it's not a sudden invention or anything."

Casey backed up a few steps and Dan walked around the chair. "But is it just saying thanks?"

Dan stepped closer and ran a hand along Casey's shoulder. "It's paying up what I owe."

Dan leaned closer, breathing against the side of Casey's neck and making Casey shiver. "Owe?" he asked mindlessly.

"Wasn't it twenty dollars for a kiss?" Dan murmured and then started nuzzling Casey's skin.

Casey swallowed and found his arms wrapping around Dan's shoulders. "Um, Danny?"

Dan didn't stop his ministrations to Casey's neck. "Mmm?"

"That kiss was nice and all--" Casey gasped as Dan bit down sharply. "--but I don't think it was--" Casey paused and tried not to moan as Dan slowly ran his tongue over that sensitive area of skin. "--worth twenty dollars."

Dan stopped and pulled back, looking Casey in the eye. "You don't, huh?"

"No, I don't."

Dan's lips twitched. "Well, I wouldn't want you to feel cheated."

Casey grinned and raised an eyebrow. "No?"

"It'd be bad for business," Dan said, licking his lips and staring at Casey's mouth. "Word of mouth is very important."

Casey didn't trust his voice, so he just nodded.

Dan licked his lips again and then kissed him. It was soft and warm, but without the awkward angle of the last kiss. Dan's fingers threaded through his hair, pulling him closer. Casey closed his eyes and followed the urging of Dan's hands, the teasing suggestions of Dan's tongue.

One of Dan's hands slid down to the small of Casey's back, and Casey groaned as Dan started rocking against him lightly. Casey found himself thinking that accounting might not be Dan's forte, but kissing certainly was.

When Dan pulled back, they were both slightly breathless. "Better?"

"Much," Casey said hoarsely. Dan's face split into a wide grin and then Casey realized something. "Damn."

Dan's face quickly fell. "What?"

"I need to go to the ATM," Casey said seriously.

Dan blinked. "Why?"

"I'm all out of twenties," Casey replied, leaning forward to press a light kiss against Dan's cheek. Dan stared at him for a moment, and then started chuckling. Pressed tight against Dan, Casey could feel his chest shake with laughter.

"We're still using the accrual system, right?" Dan breathed into his ear. Casey dug his fingers into Dan's shoulders and nodded. "In that case, I'll let you put it on credit."

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