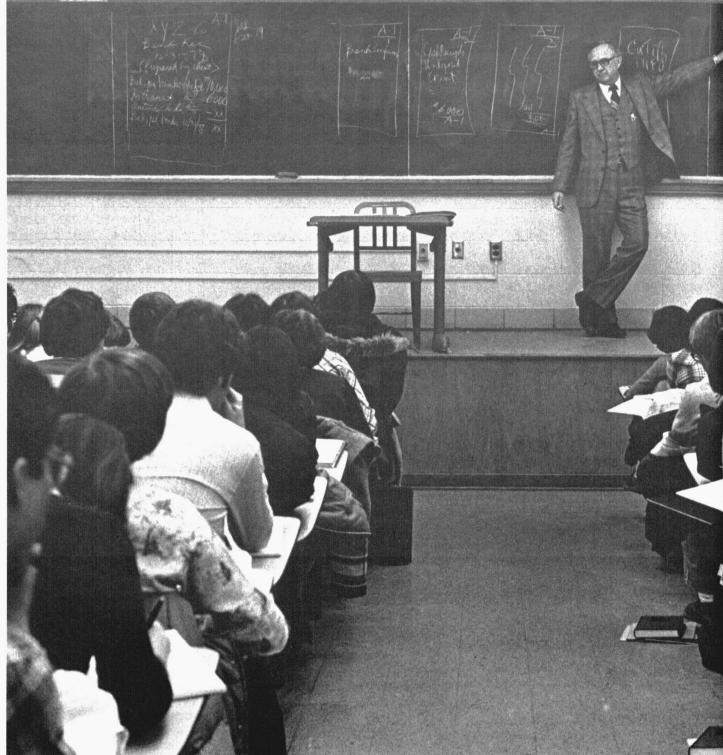
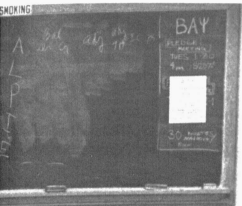


NO SMOKING





ACCOUNTANCY'S BENEVOLENT DICTATOR

By Carol Baskin

Back in 1945 when Joe Silviso came to the University of Missouri, he was like hundreds of other GIs eager to take up where their lives had been interrupted by World War II.

The son of Italian immigrants hadn't the slightest intention of earning his masters or a PhD, let alone spending most of his professional career at Mizzou, becoming a leader in accountancy education and establishing the nation's first professional school of accountancy in a large public university. The Air Force veteran just wanted to take some courses and then go into public accounting.

Silviso had chosen the University because Columbia seemed midway between his hometown in Illinois and his wife's in Missouri. The Missouri Compromise, they called it. Joe and Wilda Silviso moved into "GI City," a temporary housing arrangement between South Fifth and Sixth Streets where the Loeb Group men's residence halls are now located. "GI City" consisted of a lineup of 7 by 21-foot trailers. An outside pump provided water. Nearby was a ramshackle old house containing GI City's only bathrooms, showers, and laundry facilities. It was sort of like living in summer camp year round. "We had kerosene stoves for heat, and our ice box really was an ice box, not a refrigerator," Silviso recalls.

Silviso already had an undergraduate degree in accounting education, so the University drafted him into teaching in short order. "They needed help teaching all the soldiers coming back from the war. I felt honored to be asked."

During teaching assistant years Silviso observed that D.R. Scott, "the best instructor I ever had anywhere," was making \$9,000 in nine months and spending the summers in Estes Park, Colorado. "I said to myself, 'there's something to that life.'"

Silviso pursued his PhD in accountancy so he could emulate the professor he admired so much. Now, more than 30 years later, the 60-year-old Silviso has his own fan club of students who think he's the best they've ever had, but that's about as far as the comparison goes. He's never worked just nine months of a year, and he's never made it to Estes Park for more than a few days at a stretch.

He has, however, earned the reputation of a "benevolent dictator" from his 17-member faculty, all but three of whom he has hired since becoming chairman of the accounting department in 1963 and then director of the

School of Accountancy when it was created in 1975. "If this is a democracy, his vote carries more weight," says one professor. The school, its curriculum and national reputation are the products of his work. He's called the school's "godfather," but never an empire builder.

His auditing text, published in 1965, was used by 167 accounting curriculums. He says it's too outdated to revise and plans to write a new one. A much coveted honor, academic accountant of the year, was presented to him by the national accountancy study honorary society, Beta Alpha Psi, in 1977. The society tapped Silviso for a "lifetime commitment to students, for really wanting them to learn. . . ."

Of his students he says, "They are great, always have been. Thank the Lord we haven't spoiled them once we got them. There's so much satisfaction in teaching. You can research a problem to the nth degree. But I couldn't be happy just being in academics. I have to be out there in the real world, too, to find out what's going on, what the problems are. I just have to be part of it."

After finishing his PhD at Mizzou in 1951, Silviso spent five years with the public accounting firm of Touche Ross & Co. in Kansas City on auditing assignments that were to become the backbone of what his admirers say is his teaching strength: He knows what the everyday experiences of a public accountant are. One corporation he audited manufactured something Silviso had never heard of—chicken pickers. Silviso has used stories about the "chicken pickin' outfit" in his classes for years, and wrote an audit casebook based on the company.

When Silviso's superiors at Touche Ross decided they wanted him to take charge of the company's education and professional development program, he balked and accepted a faculty position at Mizzou. "I knew I could do a good job at teaching. I thought about my wife and my two sons; I knew I could have a better family life in academia." And, as it turned out, his efforts to upgrade the college-level education of accountants since 1956 have probably contributed more to the accounting profession than he could have by working for one company.

Silviso pursued his goals for the accountancy profession by convincing educators, both at the University and across the country, that separate schools of accountancy are needed. Traditionally, accountancy has been a separate department attached to business and public

administration curriculums. That was the case at Mizzou until the end of 1974, when the Board of Curators approved a request to establish the School of Accountancy the next year. Accountancy now has equal status with business and public administration within the College of Business and Public Administration.

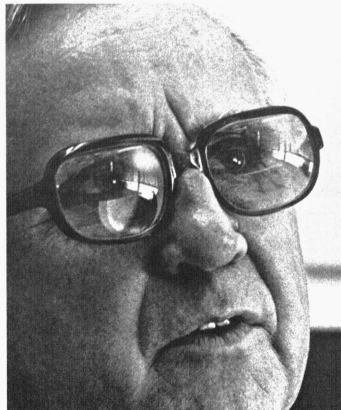
"We needed more control over the educational package," says Silviso. "We want a curriculum that helps insure that real problems in the profession are presented early."

The separate school enhances career identification, helps develop professional attitudes and consciousness, and attracts better faculty and ambitious students. It's a decidedly positive cycle which, he says, gets its push from the separate school concept.

By the time the school was established in 1975, the tenacious educator had been making speeches about the changing role of the auditor and accountant for nearly 20 years. "Silviso is definitely considered one of the leaders — if not the national leader — of the movement," says Raymond Dockweiler, assistant director of the school. "Any time anyone is moving in this direction, it's virtually certain he'll be asked to be involved, even if it's only to make a speech. He has put Missouri on the map." Since Missouri made the move to a separate school, several other institutions, including Brigham Young University, Louisiana Tech, Alabama, Florida and Georgia, have followed suit.

Silviso also has seen to it that some changes he wanted have been made in the school's curriculum. "Our objective," he says, "is to mold a more consultive type of individual — extroverted, more broadly educated, trained in habits of analytical thought. Traditional accounting programs have prepared a recorder, reporter type of person."

The curriculum now emphasizes communications and



computer skills. "We must have good writers and speakers to have distinctive graduates," says Silviso. And nearly all firms have computer-based accounting systems.

One of the 14 faculty Silviso has hired is Jim Lampe. The computer specialist has developed the Missouri Audit-Retrieval System (MARS) — 23 separate programs structured especially for the accountancy student. The MARS program is beginning to bring the Accountancy School acclaim in its own right. A number of schools are purchasing the system from Mizzou.

Silviso's latest project gone public is a five-year program leading to a master's degree in accounting. Inaugurated last fall, the program is aimed at preparing an accountant who can objectively and independently communicate economic events, says Silviso. There is strong emphasis on public administration, government accounting and budgeting, macro-economics and public finance. "Insufficient attention to the public sector is why there's so much trouble there today," Silviso points out.

Enrollment in all B&PA programs is one of the University's major growth areas, and accountancy leads among B&PA's divisions. In the 1971-72 school year, 99 students earned degrees in accountancy, compared with 216 last year. But Silviso says the emphasis will never center on quantity of graduates. Mizzou graduates who are partners in the nation's eight largest public accounting firms — more than 50 — are a source of pride. "Our survival is on quality," says Silviso. "With the program we're building, we'll have people knocking on our doors, wanting to get in as students and wanting our graduates."

The Kansas City office of Peat, Marwick, Mitchell public accounting firm "continues to rely on the University as one of our fine sources of entry level personnel," says Jim Judd, BS '60, managing partner. Missouri graduates "do very well on the CPA exam. Last year, 80 percent of them passed *all* of the exam the first time they took it, which is the exception rather than the rule."

Harry Morris, BS BA '51, and the managing partner for Price-Waterhouse in Kansas City, also had Silviso as an instructor. "Silviso's accomplishments have attracted talent to the faculty and a large number of top flight students. He is held in high esteem in the profession, in our firm and by me personally."

Last fall the Peat Marwick Mitchell Foundation granted \$175,000 to the University to improve accountancy teaching and research over the next decade. Part of the grant included a Professorship of Professional Accounting, and Silviso was designated one of six Peat Marwick professors in the country. Typically, when he told his students of the chair, he said, "Well, we did it."

This semester Silviso is teaching Accounting 384. To a

non-accountant, the material is dry, yet it's easy to see that Silviso is handing out information that would be invaluable to a junior accountant. "How not to screw up the first thing on the job," some students call it. He fills the blackboard with a series of "workin' papers," which are the guts of an audit. The sketches vary in their legibility, but most of the students are attentive and take copious notes.

"Middlebush 12 is known as the worst teaching room in the building," says senior Leigh Briggan of the room where Silviso has his class. "Very conducive to sleep. And the course is the driest thing you could possibly take — strictly rules about auditing. Yet, he manages to keep the class motivated."

Senior Sheri Lopatin says Silviso tells lots of stories about his auditing experiences in class. "He makes it sound like reminiscing. But it's valuable stuff, the kind you can't get out of textbooks." Some other students say his lectures occasionally are disorganized, "probably because he tries to do too much."

The school's faculty members are highly complimentary. He may be a "benevolent dictator," but the comments of Associate Professor Rick Elam are typical. On the faculty for six years, Elam says Silviso is autocratic.

"He runs the store, but we avoid endless committee meetings. I figure that as long as I agree with him 80 percent of the time, I'd rather let the other 20 percent go so I'll have more time for teaching and research."

Silviso is a religious man. Faculty members say he doesn't push his beliefs on anybody, but he is open about them. "Whenever something positive happens, he never fails to mention that the good Lord had a hand in it," notes Elam. Silviso's colleagues say he's a strong family man. He's very proud of his sons. Joe Jr. is a tax lawyer in California, and Gerald, a medical internist completing training.

Silviso and his wife of 36 years (whom he credits with much of his success) live in an unassuming one-story brick home not far from Campus. His contacts with accounting firms and industry take him away from Columbia often, but he usually doesn't stay longer than necessary. "We've got the school now, and the name, but there's a lot more to do. We need the best professional materials and resources to keep our faculty current, and there's more to be done on the curriculum. You see, I don't have too many more years. Maybe I'm trying to do too much too fast, but I'd really like to see more done before I retire." □