

8-1943

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Recommended Citation

Murphy, Mary E. (1943) "Some Observations on the Teaching of Accounting, Educational Objectives, Curricula and Method," *Woman C.P.A.*: Vol. 5 : Iss. 12 , Article 3.

Available at: <https://egrove.olemiss.edu/wcpa/vol5/iss12/3>

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SOME OBSERVATIONS ON THE TEACHING OF ACCOUNTING

Educational Objectives, Curricula and Method

DR. MARY E. MURPHY, C. P. A.

In few fields of education today is the challenge so great, the chart of the course so needed as in the training for public accountancy. With the war the education of accountants has become and will remain for the duration largely the responsibility of women, and it is to women C.P.A.'s who will enter academic circles that this article is addressed.

Accountancy has always borne the stigma of being introduced in commercial schools and business colleges before it entered college curricula, and the public has had difficulty in differentiating bookkeeping from accounting techniques. At the turn of the century there was little public appreciation of the need for training accountants for professional practice and for business. Only in comparatively recent times has accounting been expanded in content, recognized as a graduate field of study, and related to economics.

Many words have been devoted to the discussion of accounting courses and the role of accountancy in institutions of higher learning. The American Institute of Accountants' Committee on Education has attempted to determine the present status of accounting education with a view to rating institutions relative to the educational program adopted by the Institute in 1937. Its recent emphasis, however, has been upon the closer cooperation of Universities and Colleges with public accounting firms in order that training for actual practice may be enhanced and greater numbers of graduates placed in the profession.

The method of teaching accounting has been largely neglected in surveys of this nature because it is so elusive that it does not respond readily to evaluation. No appraisal of methods of presentation of subject matter has yet been attempted by

the Institute's Committee. It is suggested that an evaluation of catalogue material already carried out, should be supplemented by personal visits to institutions by members of the Committee or other qualified individuals as mere statement in printed catalogues of course offered cannot hope to capture the success of the presentation. Too frequently, too, an ambitious program is presented in catalogue form which actually is not carried out or which fails to attain stated objectives.

As accounting procedures and principles become more involved, education for the profession should reflect and incorporate these changes. The ethics of practice should receive attention, an educational area too frequently under-emphasized. Students should enter professional ranks or the business world well trained in their field of interest but, in addition, they should be cultivated individuals, fully aware of the economic, political and social atmosphere in which they find places.

In order to follow major professional developments, teachers of accountancy should read periodicals, books, research bulletins, and decisions of the SEC and of the Courts. In far too many instances they concentrate their attention solely on the textbook of the course, neglecting to provide their students with a resume of movements in the profession. Stimulation of the student's inquiry of mind as well as the development of his innate abilities are important considerations.

Under present conditions routine of teaching is all too frequently stressed, the teacher progressing from simple transactions to the more advanced theories with no illumination of the student's mind and no stimulation of his personal initiative. Many able students are lost to the profession because of the drudgery and dullness of the first and second year accounting courses. No illustrations, in most instances, are drawn from current material, and no references are made to the wider ramifications of the subject. In far too many cases students are asked to concentrate on the way lines are drawn on paper rather than on what figures are shown above or below these lines.

Great accounting teachers should love teaching, possess wide scholarship of their

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field and of economics. They should constantly analyze, enlarge and readapt their courses to changing circumstances within the profession and business world. Devotion of the faculty to accountancy, their insatiable desire to pursue independent research, and their eagerness to inspire students with enthusiasm for the future are indices of excellence of teachers and teaching.

With regret it must be stated that the hidden spark, the touch of pure inspiration for excellence in teaching, is largely lacking in most University accounting departments. One wonders if notable accounting teachers have been killed off early in their academic careers by the deadly routine of their own teaching procedures. There is vital need today for the reclarification of accounting educational objectives and their relation to professional, business and war needs, a necessity for each teacher to stress the wider aspects of the subject, to stimulate the student's inquiry of mind as well as to reinforce his ethical and cultural standards.

Women have a particular gift to offer the profession during the war, and even after its conclusion, for they can assume the major burden of accounting instruction and endeavor to make it more profitable than ever before. In addition, they are the ones who should assume the responsibility of carrying forward accounting research and of adding to accounting literature by scholarly articles and books. The fields of teaching, research and writing are all correlated. Trained women C.P.A.'s, it is to be hoped, will devote more time in the future to the problem of making accounting principles and procedures more fascinating to students, practitioners and laymen by means of the spoken and written word. Through this contribution, freely made by these women, not only these individuals mentioned above but the public as a whole will learn to understand, love and appreciate the cultural and practical aspects of the higher ramifications of accountancy.

THE PRESIDENT'S COLUMN

(Continued from page 117)

For the duration of the war it will be necessary for us to conduct our business in this mail-order fashion. We ask the cooperation of all members and chapter officers in order that it may be done as efficiently as possible.

A.W.S.C.P.A. NOMINEES

Nominations submitted by the nominating committee for national officers of the American Woman's Society of Certified Public Accountants are:

- PresidentGrace S. Keats
- First vice-president.....Hazel J. Skog
- Second vice-president.....Ethleen Lassetter
- SecretaryJosephine Kroll
- TreasurerAlice H. Haggerty
- DirectorJosephine O'Hara
- DirectorJane Goode
- DirectorMargaret Lauer

**Chapter News
Terre Haute**

New officers elected for the coming year are:

- President Jean Neil
- First vice-presidentLaVerne Williams
- Second vice-presidentAlma Moudy
- Secretary Eleanor Scott
- TreasurerMary Hyslop

The next meeting is scheduled for September; the interim will be utilized to increase the membership, which is small. However, there has been a very large percentage of attendance.

Spokane

Mrs. Anna Jane Carrel chose "South American Relations" as her topic at the May annual banquet. New officers installed were:

- PresidentBetty Jean Lucas
- First vice-president.....Martha Johnson
- Second vice-presidentBarbara Bateman
- SecretaryPatricia McDonnell
- TreasurerVeva Johnson

NEWS FROM MEMBERS

Mrs. Hazel Johnson Skog has been elected Secretary-Treasurer of the Washington Society of Certified Public Accountants—Spokane Chapter.

Alice E. Hayes is now Alice H. Haggerty (Mrs. Joseph I. Haggerty). This adds another name to the growing list of our members who, in addition to choosing accounting as a career, have decided that another accountant in the family is desirable.

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AUTHORSHIP

Authorship is, according to the spirit in which it is pursued, an infamy, a pastime, a day labor, a handicraft, an art, a science, a virtue.

—Schlegel