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W. H. Mather

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Educational Requirements of the Practising Public Accountant

BY W. H. MATHER

The educational requirements of the practising public accountant have been discussed so often in the pages of THE JOURNAL OF ACCOUNTANCY that one is forced to realize a recognition of general educational deficiency among the membership of the profession by accountants whose standards are above the average and whose ideals have continued to flourish in spite of the mental inertia of the majority which tends to produce a low normality. But there is hope for great improvement so long as the subject is kept before the attention of accountants, and so long as an ever progressing standard of excellence is the individual aim of those whose position in the profession confers upon them the privilege of setting and maintaining such standards. The precepts of an education are of little moral importance compared with the example of the educator.

So far, the various papers on this subject have failed to give with any cogency of presentation a curriculum differing to any appreciable extent from the curricula of our high schools and colleges whose avowed endeavor is to teach boys how to study and to prepare them for solving the problems of life. This fact seems to prove that the courses of study so outlined are, after all has been said, not so far from the mark as to require any drastic changes.

At the present time our colleges offer three well known courses of study, and because they offer these courses the preparation of students hoping to enter our colleges and universities is strictly within college requirements. Specialization now begins with the high school and not with post-graduate studies. The results do not satisfy our conception of a general or liberal education, but they do satisfy, in theory at least, our conception of specialized training. These three avenues to three distinct types of education are the classical, the scientific and the commercial. The first of these is undoubtedly the most liberal for it can not be said that it fits a man for any specific occupation in the world of affairs. The second is much more objective in its content and much less speculative in its operation, but at the present time ranks much

higher than the classical course in its popularity and attracts the brightest and most serious students. The third is the youngest, and consequently the most "dollarized." In other words, it is the least liberal of the three. Indeed, it can hardly be said to lay any claim to liberal training at all. The student who hopes for college training in commercial subjects has no time or inclination for classical or scientific subjects. His studies are, if he is to specialize in accounting, the ordinary commercial high-school subjects, and a more extended course in the same subjects during his college career. Modern languages have their innings, of course, but the study of the mother tongue and the use of it as based upon the Anglo-Saxon, the Greek and the Latin is an unknown well of useful knowledge. The modern attitude is summed up in the cant, "He knows his stuff." The commercial world wants the man who "knows his stuff."

It is in this atmosphere that many of our young men live and move and have their being. Speed, specialization and earning power are the controlling forces in the preparation for and the realization of a commercial life. With such forces to combat it is almost impossible to inculcate the respect for a broad education which the older generations have learned to value above all other.

From another point of view, the social one, we reach somewhat the same conclusion in a different way. Our well founded claim to the vast opportunities, which our new society affords in contrast with the stratified condition of the social structure of the old world, makes possible the admission into the profession of those men who if judged by social and educational standards would be barred from entrance. The apprenticeship system of the old world requires the passing of an academic examination, the payment of a stiff fee to the employer and a series of technical examinations, all of which cover a period of from five to seven years before the candidate may hope to practise. These requirements establish a social limit for each candidate, with the result that the young articled clerk generally comes from a home surrounded by the comforts of life and all that they mean socially and educationally.

Contrast this condition with that surrounding the ambitious young man in one of our American cities, who works all day, and at night tries to concentrate on the problems of a correspondence-school course in accountancy, whose social status is of no benefit to him, whose education has been fitful, and whose home influences

have left him untouched culturally. This man can not compete educationally with the educated man, yet, in many instances, he competes with him professionally with much success.

The real question, instead of being what education shall the accountant be given, should rather be, what accountant shall be educated? That, of course, leaves the matter with the accountant, and resolves the question into the theory that no amount of education will penetrate the armor-like resistance of many people to cultural development. They are simply not the right soil for this kind of seed. Our schools and colleges have been going on the principle of mass production. They believe that by attending college classes a man must absorb some of the knowledge showered upon him. Probably so, but in too many cases the little knowledge absorbed is not worth the expense incurred in its dissemination. An education is a gift. The word means a drawing out. The conclusion is obvious. It is indeed, therefore, hopeless to expect that all accountants should be educated, at least under the present educational methods. It is also hopeless to imagine that the ordinary client will stop to differentiate between the educated and the uneducated.

The fault, however, lies not with the uneducated accountant but with the standard of the accounting profession. The uneducated man can not create the ideal condition, nor can he realize it. The ideals of any profession are conceived and published by the rare souls who are more often misunderstood than appreciated. If one built a barrier of ideals around the accounting profession there is ample evidence that the unimaginative mind would seize upon the thought that the few wished to gather to themselves the entire benefits and to erect an obstruction which they alone could surmount. That, of course, is the matter in a nutshell. Excellence in any profession demands exclusion. It is the fault of the profession if undesirables are taken into the fold. Despite what the undesirables think, however, they should not be admitted to the profession if the standard of the profession is to rise concomitantly with its importance. The importance of any profession comes not from the layman but from the members of the profession itself, provided always that they be important men with important ideas. The accounting profession is not so young that it need be afraid to take itself more seriously. There are many so-called professions of much later date and doubtful ancestry whose arrogance is equaled only by that of the parvenu. The

accountancy profession in this country has simply failed to assert itself. Under such conditions it is very difficult to keep out the undesirables. There are too many back doors through which they may enter.

It may be admitted, however, that the practising public accountant relies for success on his technical knowledge, and that no amount of history, chemistry, Greek or economics will compensate for any deficiency in this requirement. The public, first and last, comes into contact with the technical man and will not condemn him even if he can not spell correctly. The fact of the matter is that academic excellence is an abstraction as far beyond the ken of the ordinary business man as the abstraction of the "second intention" which has been defined as "A chimera buzzing around in a vacuum seeking what it may devour." No profession may hope for support among the hardheads. It must assume for its own good the dignity of its highest ideals. Therefore, in admitting the lowest type of successful candidate, that is, technical strength coupled with cultural weakness, the profession lowers its morale and must be content with a diluted esprit de corps. But the educationally deficient accountant who is judged by the highest standard of his profession is hardly to blame if he can not see the personal advantages of a good academic training. He is even less to blame if he has failed to develop under the influences of a good education.

High-school training, not the specialized courses, is the least that should be accepted by the accounting profession as the essential academic preparation. There is nothing in the work of the accountant that the high-school graduate can not be taught to do. If, however, individuals seek a broader outlook upon life through the advantages to be derived from a higher education, it does not necessarily follow that they are better accountants because of it. Nor does it follow that a highly specialized business course for the eight years of high school and college training will fit the candidate for the work of the accountant. Some men succeed in spite of their education; others succeed without any education. But, with or without cultural training, the great essential for success in the profession of public accounting is aptitude. That word, given the necessary intellectual quotient, means patience, analytical ability, tact and moral stamina. There are too many candidates who are not accountants, whose admission to and continuance in the profession is an egregious blunder. How to

prevent such blunders is the problem involved in all discussions of educational and natural fitness.

The writer can not hope to answer the question, but his having devoted many years to the teaching profession and his being a practising public accountant make possible the supposition that his observations and conclusions may be of some help. It is generally the understanding of high-school students that the commercial course is a "snap." The ranks are filled from those who have aspired to a college career and have been found wanting, as well as from those who have had no such aspirations. It is generally understood that the best students are preparing for college. There is a distinct line of demarcation between the university aspirant and the "commercial." The same line of demarcation may be found in any college or university, large or small. It is considered one thing to prepare for arts and science and another to prepare for business. It is also one thing to prepare for the learned professions and quite another to prepare for accountancy. This is in explanation of the attitude of the student mind, although we can not overlook the fact that it is undergoing a change. It remains true, nevertheless, that our most capable and brilliant students do not choose the schools of commerce for their educational activities.

We are now in a period of transition, and it is evident that the rapid development of commercial courses in our schools and universities will bring about their elevation to a more desirable place in the curricula. It is also quite evident that, in the near future, our schools and universities will cease to look for their strength as educational centers in mere numbers and will base their claim to prestige on the quality of the gray matter with which they will have to work. It is well known in educational circles that only about ten per cent. of the student body rank in the nineties. It would be possible to eliminate about fifty per cent. of the students in our high schools and universities without experiencing any great loss or causing any great damage to the future of the race. It is indeed galling to the serious and educated student to note the number of his classmates who have succeeded in sliding through and who 'sport a college degree. But the signs of the times are plain enough for all to read who may, and our idealists may yet have cause for delight.

The time has not yet come, but it is to be hoped that it will not be too long in coming, when most of the candidates for the C.P.A.

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certificate will be drawn from our colleges and universities, and it is to be hoped that many of them will be men of liberal education who after they have been through the drudgery of the accountant's profession will add prestige to it by virtue of their wider knowledge. It must be admitted that, under the new educational régime which is inevitable, they will have accomplished something worth while and will have shown their capacity for serious study. In this way, the future of the profession will be assured, and it will attain a much higher standard and claim as general a recognition as it has enjoyed for so many years in other and older countries.