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## Teaching Accounting at Boston University

BY EVERETT W. LORD

The college of business administration of Boston University, organized in 1913, had as one of its primary purposes professional education in accountancy. Indeed, great emphasis was laid upon the need of the accounting profession for a professional school of college grade in Boston, and technical accounting subjects were given a large place in the curriculum originally adopted. Waldron H. Rand, a former president of the American Institute of Accountants and for several years chairman of the Institute's educational committee, was one of the principal advisors of the committee on organization and from the first has been given a place on the faculty of the college as counsellor on accounting subjects. The few subjects specifically required by the state laws for C. P. A. examinations were given special attention in the college programme.

Nineteen professors and instructors are engaged in conducting accounting classes at Boston University: fourteen of these men are certified public accountants. The importance of accountancy in a business education is obviously not overlooked. But the faculty of the college early became convinced that a professional accountant needed much more than a technical training in the phases of his profession; that just as a physician or an engineer has a real need for a general, even a liberal, education, so does the professional accountant; that a narrow technical training might produce narrow technicians, but could not meet the demands of men who desired to be not only skilful accountants, but good citizens and persons of culture. In this opinion the faculty was strengthened after conferences with some of the leading accountants of the country, and as a result early in the history of the college made a revision of the curriculum for the purpose of adding to the requirements for the degree a share of more general and cultural courses of study.

A four-year programme for the day student and a six-year programme for the evening student were announced. This is the present plan of the college course. In either case the required subjects include a considerable number of standard educational topics, as well as the basic courses required for a business educa-

tion. In either case opportunity is given for election of special courses intended for technical training. Fourteen certificate programmes are announced. Of these, two are in the accounting department, one for private accounting, the other for public accounting. These programmes include all of the subjects which usually are included in accountancy training and are intended fully to meet the requirements for the C. P. A. examinations.

It is the belief of the faculty of the college that there is considerable advantage in extending the course of study over a minimum of four years. It is hardly possible to intensify courses of study with satisfactory results. Many tried to do this under the impulse of the war necessity, but even with the stimulus that that period afforded the results were not entirely profitable. The human mind may be forced to work at high pressure, but education is of necessity somewhat of a slow process. It implies cultivation; it requires some time for development and for the creation and encouragement of desirable mental habits. So we believe that the young man who is studying to be a professional accountant will really learn more about accountancy if, while carrying on his course, he studies something of English literature, something of history, something of science, and even of art. Not only do we believe that he will be a better accountant because of his knowledge of these other things, but we believe that he will advance in his study of his profession fully as rapidly as he would be likely to do if the liberalizing subjects were entirely omitted. We believe that the experience of our students and graduates verifies this theory of ours. That is perhaps the most satisfactory outcome of our experience.

Hundreds of students are taking these courses each year. In our day division at least a thousand students are studying accounting; probably not more than one-tenth of this number will specialize in the subject, working for the certificate of accountancy in conjunction with their degree programme. In our evening courses perhaps fifteen hundred are studying accountancy, with about the same proportion specializing in the subject. Each year considerable numbers of these students have finished their academic programme and have attempted the state examinations for their C. P. A. certificate.

There is no doubt about the professional success of our graduates. Although the college is new, there are already scores of

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graduates holding the C. P. A. certificate and developing successful practice. They are demonstrating the fact that the man who is well grounded in the broad fields of culture and technical training is better fitted for his profession than can be one who is trained only in the technique. The trained technician is necessary, but he can be more happy in his work and more useful in his community, if in addition to his technical training he has the broader education that a college course can give.