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Training Young Accountants*

By JOHN R. WILDMAN

The future success of the accountancy profession in this country depends upon the amount of time, energy and money which practitioners will be willing to invest in the training of young accountants. This statement may sound paradoxical to our English and Scottish contemporaries, with whose system of apprenticeship such suggestion is inconsistent. The American practitioner may well accept it seriously, ponder it well and take some action concerning it whether or not he believes in prophecies.

Any consideration given to the training of young accountants, to be logical, must reckon with the goal to be attained. The reckoning raises the question: "What are the qualifications of a professional accountant?" Modern conceptions of the typical accountant vary so greatly that it is exceedingly difficult to set up an ideal which will appeal to everyone. The requirements and exactions of clients in large cities as compared with those in small towns; the relative size and importance in the business and financial fields of clients served; the professional standards which develop out of experience; the point of view—all have a bearing in the formulation of any judgment in the matter. What to one person seems acceptable as an ideal standard will be found entirely out of keeping with the views of another person who happens to be the product of different environment and experience.

My own notion is that the accountant must at least look the part. I have seen applicants for positions in the field of accountancy turned away because nature endowed them with countenances which suggested utter lack of brains. Others have been accepted perhaps because of physiognomies indicating intelligence, only to have later developments prove that nature had gotten badly mixed in sorting out faces and brains. In a less facetious strain it must be said that not a little importance attaches to appearance and the impression which it creates has much to do with the initial reaction of those with whom the accountant comes in contact. Cleanliness, neatness and careful grooming are characteristic of the leading members of the profession to-day.

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Other essentials which are requisite in a professional accountant are proper habits, high mentality, an adequate fund of knowledge and the power to apply it, together with ability to maintain satisfactory relations with others or what may be called capacity for contact.

The person with bad habits who attempts accountancy is doomed to failure, or at least small success, unless these habits are corrected. Tardiness, garrulousness, familiarity, unmannerliness and carelessness are all traits which the finished accountant eschews.

The accounting mind must possess the qualities of alertness, concentration and judgment. It must be synthetical as well as analytical. If to these is added reasonable imagination, so much the better. Some accountants are well equipped with other qualities but have no ability to form a mental picture and do not possess what is sometimes called vision. In some cases the imagination runs riot and is not properly restrained by the judgment. Balance is as essential to the accounting mind as to the figures with which the accountant deals.

There is no such thing as defining the maximum amount of knowledge which the public accountant with advantage may possess. It is a truism of course to say that the more he knows, the greater his potential capacity for accomplishment. His actual capacity is dependent upon his ability to apply or make use of his knowledge. The minimum calls for substantial understanding of the theory of accounts and accounting, the related subjects of economics, industrial geography, finance, commercial law, business organization, management, taxes and the theory and technique of accountancy. As he supplements these subjects with general information so will his calibre be enlarged.

Contact, or the medium through which the knowledge of the public accountant is put to practical application, is perhaps the biggest problem with which he has to contend. It involves relations with other individuals, and thereby are the complications multiplied. It brings to the fore the character attributes of honesty, integrity, dependability and ethical conduct; it raises the question of personality; and it calls for a consideration of psychology, as to the manner in which the mind of the other fellow will react under certain conditions and in response to certain stimuli. Last but not by any means least in the matter

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of contact must be considered the point of view of the other parties to the relation. Realization, acceptance and practice of the principle concerning which Charles Reade wrote in his book, *Put Yourself in His Place*, contribute tremendously in getting the point of view of the other fellow. And this is the essence of satisfactory service to clients.

If now there has been established some conception of the mark at which, in this discussion, we are aiming, let us give attention to the forms and methods of teaching young accountants how to shoot. The medium for the instruction is found in lectures, oral and written, conferences and discussions, reading assignments and practice work, followed by the application of the theory thus taught to the work on engagements in the field. No method which neglects the last-named requirement will, in my opinion, succeed.

The time, energy and expense required in the instruction and training of young accountants may be considerably lessened by properly interviewing, investigating and testing applicants for positions in the professional field. Not only is this desirable as a matter of protection to clients, but it is apparent that the amount of effort to be put forth by the public accountant in educating his staff will depend primarily upon the standing of the individual members at the time of entering his employ. It need scarcely be pointed out that as an increasing number of firms in any given city take up educational work, their success therein will depend to a great extent upon their respective ability to make wise selections from those who seek employment.

It is obviously beyond the power of any educational scheme to change physiognomy, and no suggestions need be made on this point. And it may be regarded as unnecessary to say anything about appearance—however, a card handed casually to an applicant with the request that he write thereon his name, address and telephone number offers an opportunity of passing upon his penmanship and ability to follow instructions and, while his attention is diverted from the gaze of the interviewer, to look him over from head to foot for cleanliness, neatness and general grooming.

Some idea may be obtained subsequent to the interview, if he has successfully met the requirements up to this point and is considered a prospect, of the applicant's mentality by using tests

which have been devised to determine and measure such factors as speed, accuracy, concentration, application and alertness. By means of accounting problems an index may be had as to his technical knowledge and the psychological qualities of analysis, synthesis and imagination. But the examination will not be complete until investigation has been made through inquiry of the applicant's business and character references.

After employment, the young accountant's preliminary instruction may well consist in acquainting him with the history and organization of the firm and giving him a proper background from which to proceed intelligently. He should be given the opportunity to read and familiarize himself with rules or regulations governing the conduct of the staff and the forms and reports incident to office routine. There should be outlined for him the firm's technique in executing an engagement together with any practice which is peculiar to the firm in question. His interest will probably be increased if he is shown some specimen reports, but no time need be wasted at this time in allowing him to make an extended study thereof. No young accountant should be assigned to an engagement until he has received substantially these preliminary instructions.

Assuming that some personal record has been established for the accountant, his educational programme should be planned as soon as practicable. Much will depend upon his previous education, both general and professional, as to the point where his technical instruction begins. It is useless to take an individual who has passed through a university school of business, or its equivalent, and has had a full complement of accounting and related subjects through the same subjects again. On the other hand, for those who have not had the advantage of such education, these subjects are necessary. There is scarcely any alternative but to lay out a course of technical instruction, fitting each individual in where he belongs, observing and checking constantly appearance, habits and mentality and offering kindly advice for the correction of mistakes, the strengthening of weaknesses and the development of the essential qualities where they are lacking.

Philosophical discussions on appearance, habits and mentality are helpful. The practical value of neatness, of punctuality as compared with tardiness, of reserve instead of garrulousness, of dignity and politeness rather than familiarity and unmannerliness,

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brought out by means of examples, stimulates the thoughtful mind and inspires the individual to cultivate the desirable habits rather than to fall a victim to or continue in the habits which are bad.

A formal course of instruction is highly desirable in order that the material presented may be organized and correlated. The course may be as simple or as elaborate as circumstances indicate or as the ideas and pocket-books of various firms suggest and permit. A simple course may be found in selected reading assignments and practice problems taken from the standard text-books, with a weekly or more frequent assembly of staff members for discussion and quizzing. Such a course may well be constructed so as to cover preparation for state and American Institute examinations. Early evening probably affords the best time for meetings and the men who are worth retaining on the staff will generally fall in with such arrangement unless it interferes with their work in evening schools.

A more elaborate course might supplement the foregoing as to content, with special lectures arranged in proper sequence covering the work of the various grades or classes of accountants and laying emphasis on peculiar firm technique or bringing out special instructions incident to the execution of work. Much benefit is derived in addition from individual instruction focusing on the preparation of reports. This procedure incidentally serves as an acid test of the accountant's educational accomplishment growing out of the course, if not of the efficiency of the instruction.

The capstone of all instruction in a professional accountant's office is that which is effected through the contact arising from engagements. Here the accountant receives his trial by fire. Here are tested his honesty, dependability, ethical conduct, personality and his technical knowledge. It is in this way he learns how the client and the client's employees act in the relationship, some of the practical difficulties which surround accountancy practice, the terrors of unfaithful or careless work, the joys of accomplishment which accompany thoughtful and conscientious effort.

There is only one way to teach the young accountant these things, namely, to take him by the hand, so to speak, and to lead him into the work, watching him while he applies his knowledge, explaining to him the reason for everything he does, correcting him in his mistakes and letting him try again. The principle of

"trial and error" employed in teaching the young savage of primitive times has its application to-day without any loss of force or effect.

This scheme is practicable to the extent that there is someone in the organization who is available for this sort of work and there are in-charge or more experienced accountants who are sympathetic and interested in the scheme and will cooperate in carrying it out. Nothing is more detrimental to the effectiveness of the plan than to have opposition, open or veiled, on the part of short-sighted individuals who are more interested in the present than the future. The practice of accountancy in so far as it relates to staff is a steady process of recruiting and training.

More concretely, the contact training consists in selecting first a small repeat engagement, usually a cash audit, furnishing the accountant with a copy of the engagement memorandum, getting out the correspondence file and the previous working papers and report, reviewing and discussing all with him, pointing out any matters of special interest, special features of the work, the peculiarities of the client, employees, or conditions surrounding the engagement, the purpose of the report, the use to which it is to be put and finally taking him to the client's office. The supervisor as a rule will find opportunity or excuse if need be to busy himself about some feature of the work until the novice is well under way. While as a practical matter it is usually advisable that the staff member be left to himself, the supervisor should return to the scene of the engagement as often and for as long a time at each visit as may be dictated by the conditions. He may or may not review the work before leaving the client's office, depending upon the circumstances. As a rule the accountant's office lends itself better to this sort of thing on account of greater freedom in discussing matters with and giving instruction to the accountant in training.

There are many things which come up in the course of a review. Young men are frequently keen for offsetting items in statements of receipts and disbursements. They fail to differentiate in this matter between such statements and those setting forth income and expense. They will frequently check the items in a miscellaneous account as to approval and classification without analyzing the account and breaking it down for use with the report statement. The beginner is inclined to build up unnecessary

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working papers and lacks sense of discrimination as to what is needed and what is not needed. These and hundreds of other points are brought out in reviewing reports. If changes are made without explanation or reason the novice is left to guess at the cause. Explained they serve as a fund of knowledge which becomes the basis for future expansion and development.

Contact instruction takes time, pains and effort. Some of it must be done after hours. There is no form of instruction which produces better results. It may not be attempted unless the subject of the instruction has the theoretical foundation. It is of no use to experiment with a staff member until he has been found worthy of the effort.

Education in accountancy has made remarkable strides in this country in the last twenty years. But it is only beginning to reach the practical stage. The schools of business and accounting have done admirable work. However, their instruction from the point of view of the public accountant, with a few exceptions, must be considered theoretical. The burden of finishing the education rests with the public accountant and in his own office. Some firms have seen the light and have taken up the burden. The future promises much for the education and training of young accountants. It is inconceivable that accountancy in this country should fail through lack of vision on the part of the present generation of practitioners.