

10-1918

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### Recommended Citation

Holloway, C. B. (1918) "Accountants' Bit in the American Expeditionary Forces," *Journal of Accountancy*. Vol. 26: Iss. 4, Article 2.

Available at: <https://egrove.olemiss.edu/jofa/vol26/iss4/2>

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## The Accountants' Bit in the American Expeditionary Forces\*

BY MAJOR C. B. HOLLOWAY

The secretary of the American Institute of Accountants has inquired as to how public accountants are "doing their bit" with the American expeditionary forces. This apparently simple question is as tricky as some of those seemingly innocent questions which unfeeling C.P.A. examining boards are so prone to hurl at their unsuspecting victims. It opens up unlimited opportunities for oratorical flights and Fourth of July sentiments, but unfortunately this particular accountant has his nose so intimately associated with the grindstone that he has very little time or energy left for indulging the literary muse.

In the course of my pilgrim's progress from the accounts and contracts section of the office of the chief engineer A. E. F., to the direction of the bureau of accounts of the American E. F., attached to the general purchasing agent, I have had occasion to seek and come in touch with sundry public and business accountants engaged in various functions, and I believe that the question as to what accountants are doing in the American E. F. can best be answered by "a little of everything."

A large proportion has gone into the combatant end and so looks down with pity and contumely upon us less fortunate individuals in the services of supply. Many are engaged in financial, accounting and adjustment matters within the respective departments, and a surprisingly large per cent. is making good in supply, transportation and construction matters for which they had no previous technical training. The outstanding (if not surprising) fact is the facility with which they have adjusted themselves to any position to which they have been assigned, regardless of previous experience, and the almost uniform success with which they have met. In pondering the matter over, it would appear, after all, only a logical conclusion, in the light of the variety of experiences and emergencies which the profession faces daily in civil life through the very nature of its work and the scope of its activities.

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\*Passed by censor. Read at the annual meeting of the American Institute of Accountants, Atlantic City, New Jersey, September 17, 1918.

### *The Accountants' Bit in the American Expeditionary Forces*

While the quantity of qualified public or business accounting personnel in the American E. F. is not considerable, yet it would be impossible to digest into one brief article the variety of functions engaging the attention of this personnel. The profession is being used primarily by the respective departments in connection with accounts and finance, but very valuable work has been done in many instances in connection with organization and particularly with office and supply systems.

In February I was delegated to make investigations and recommendations relative to the organization of a central bureau of accounts of the American expeditionary forces, with the result that in the latter part of March the bureau of accounts, attached to the office of the general purchasing agent, was established by general order.

Some of the more important functions of the bureau of accounts are as follows: (a) responsibility for keeping a consolidated record of the accounts of the United States in Europe; (b) information and statistics with respect to claims, contracts, arrangements for replacements and obligations both against and in favor of the United States; (c) information and statistics with respect to the cost of facilities or improvements laid down by the United States in Europe; (d) methods of money and property accounting; (e) uniformity and standardization of accounting methods, forms and procedures affecting more than one department or service of the American E. F. and affecting relations with allied governments, treasury officials, etc.

As will be seen from the above, this is rather a large order, not the least important part of which has been the preparation of forms and systems for receipting, billing and accounting with allied governments. The work of the bureau has carried its representatives over the face of France, from the front lines to the ports. At present there are in the American E. F. three control bureaus, etc., having to do with finance, accounting and legal matters, of which two are under the immediate direction of public accountants. As a result of his excellent work as chief assistant of the bureau of accounts, Captain R. Ives, engineers R. C., of Lovejoy, Mather, Hough & Stagg, New York, has been made financial requisition officer of the American expeditionary forces.

We over here are very grateful to the American Institute for its assistance in selecting accountants to be commissioned and for

its interest in our progress and welfare. The need of qualified technical accountants is being recognized more fully as the war progresses, and although accounting is not the most popular work in the service, at least it is necessary, and the members of the profession over here have already proved both their ability to render it of current, constructive value and their adaptability to wholly new and different lines of endeavor. The "proof of the pudding" has been convincingly, distressingly and amusingly brought home to me in my sundry attempts to blast loose from the respective departments certain public accountants who were needed for the bureau of accounts. Such attempts made me just about as popular as a patch of poison ivy at a Sunday-school picnic.

Emergency operations over here require us constantly to work with one eye on the immediate needs and the other on the future. One must needs become an agile mental contortionist, but up to the present we have avoided becoming permanently cross-eyed from these intellectual gymnastics. In all the variety of experiences and working conditions which a member of the profession could face in one civilian business life-time, I think there could hardly be comprised as many phases and emergencies, as many problems of operating conditions and personal contact, and as great exigencies of time and personnel as the operations of this colossal war organization bring to the fore constantly. Experience in the American E. F. in relation to civilian life can aptly be contrasted by a comparison of the intensive cultivation of this beautiful and miniature France with the wholesale cultivation of our own glorious, extravagant country.

This article started out to be an exposition of what public accountants are doing in the American expeditionary forces, but seems to have resulted in a rambling dissertation on "shoes and ships and sealing wax." At some later date when I have more time ("and there ain't no such animal" in the American E. F.) I will try to send you some short articles on the more distinctive and individual phases of the work of accountants over here. Meantime it will be of interest to learn that the technical public accountant has received some share of recognition as such in the stupendous operations here at the scene of action.

## An Examiner's Impressions\*

BY JOHN P. ARCHER, C.P.A.

Reviewing the results of the several examinations during the past eighteen months, from a comparative standpoint, it is gratifying to note the general improvement in the answers to the questions in auditing and commercial law, also to those in accounting theory and practice, parts I and II, other than the problems. There has evidently been a studious application to sundry and various text-books and a commendable attention to instructors. The stumbling-block to many candidates, however, continues to be the problems in practical accounting, and the indication is that few candidates have had experience in the offices of public accountants. Doubtless, good use is made by the students of the solutions to problems appearing in *THE JOURNAL OF ACCOUNTANCY*. These solutions are particularly good and should be of material assistance, but do not appear to be altogether sufficient for the requirements of the institute in this particular.

From a careful inspection of the working papers it is quite noticeable how many candidates rush at the problems without a proper preliminary contemplation thereof, with the result that they find themselves in difficulty at the expiration of the first half of the time allotted and finish the paper in an indifferent and careless manner. Others fail to do themselves justice because of an apprehensiveness, amounting to fear, that the certain requirements will not be fulfilled in the time provided. A deliberate careful contemplation of the questions at the outset and a thorough grasp of the exact requirements before any attempt is made to answer would prevent many a regretful moment after and there would be little necessity for the waste of stationery exhibited in several instances.

On many papers in auditing and commercial law there was shown an evident desire on the part of the candidate to write as much as possible on some subject with which he was quite familiar, and this frequently resulted in the introduction of an amount of extraneous matter which could well be dispensed with. On the other hand, answers to the same question were given which,

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\*A paper read at the annual meeting of the American Institute of Accountants, Atlantic City, New Jersey, September 18, 1918.

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although good, were entirely too brief and curt. It is, of course, difficult to regulate the length and extent of an answer, but it was most marked that answers to the same question ranged from a quarter of a page to a page and a quarter and usually the quarter-page effort embodied a more direct, explicit and therefore acceptable answer to the question than the lengthy one.

Often, too little attention is given to penmanship, orthography, neatness and grammatical expression. Speed is commendable, accuracy essential, but even with these two important qualifications the paper is at a decided disadvantage if the writing be indistinct and difficult to decipher, figures badly formed and out of alignment, spelling incorrect and the work generally untidy.

The examiner's work is arduous enough without being compelled to spend unnecessary time in attempting to ascertain what it is the intention of the candidate to express. In such cases he may be excused for becoming a trifle impatient and perhaps depriving the candidate of a few marks to which he would otherwise be entitled. The candidate should bear in mind that, if what he is striving for is accomplished, his reports and statements will at some future time reach the report department for review and typing, and much will depend upon the neatness and expression of his papers, especially if—as sometimes happens—reports and statements have to be prepared for presentation to clients at short notice.

Occasionally, one meets with a slight variation from the generally stereotyped method or form of answer which tends to relieve the monotony of matters for the examiner, although it is questionable whether attempts at intentional humor should be indulged. These, however, may be excused, but angry and petulant comments should not be made on any account. On some few occasions such have appeared, but usually, it is only fair to say, upon papers which compared most unfavorably with those of successful candidates.

One peculiar instance is recalled of a set of papers received from one provincial town where, during the examination, a somewhat disturbing incident occurred. The candidate who presented the worst paper was loud in comment, while he who presented the best paper made no mention of the matter.

One or two rather unique phrases from recent answers may here be quoted.

*An Examiner's Impressions*

A reply (in part) to the question as to the "extent of an auditor's responsibility in respect to the classification of assets and liabilities on a balance-sheet to which he certified" read "The auditor may be called a watch-dog but he is certainly not a blood-hound."

Another would "quicken his awareness" if the "system of the concern under audit was defective as to internal check."

Another replying as to how he would proceed if the accounts of a corporation were in his judgment incorrect and he was unable to induce the officers to make changes imperatively called for, etc., "would look to the directors to work out his troubles with him."