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Staff Training

BY EDMUND J. CONWAY

[This essay has been awarded first prize in a contest conducted by the American Institute of Accountants for the best essay by a staff employee on the subject of "staff training."]

FOR the purpose of this paper, the term "staff training" may be defined as the development and education of the staff assistant of a public accounting firm to a point where he is of the greatest possible value to the clients he serves and, consequently, to his employer, his profession and himself.

The writer firmly believes that the accomplishment of this objective is primarily the result of the self-training acquired by the individual through his own energy and initiative.

The methods of staff training may be broadly classified as follows:

1. Self-training
2. Training by employer

Self-Training

The self-training of the individual should consist of a program of formal school education complemented by independent research and development along those lines necessary to correct his deficiencies.

The formal school education should be sufficient to qualify the student to meet the requirements for admission to the examination for the title of "certified public accountant" in the state in which the student resides. Certainly, the formal school education should be not less than graduation from high school and a recognized school of accountancy. The present trend among employers, in the selection of staff assistants, is to give preference to college graduates.

It is, however, in the field of independent development that the greatest accomplishments are possible. The business advancement of the individual will be in direct ratio to his efforts in this direction. The educational institutions of this country are annually graduating thousands of students who have received a good groundwork of cultural and accounting training. However, the young graduate who, upon obtaining employment with a

public accounting firm, assumes that he is a completed product and promptly ceases all efforts of self-improvement, will inevitably find himself acting in a subordinate capacity.

What are the ways and means by which the desired objective of self-development may be attained? They are so varied and numerous that the scope of this paper permits mention of only the more important ones.

Assuredly, every man who intends to make the profession of public accounting his life's work, should strive to obtain the title of "certified public accountant." Preparation for the examination will do much to increase the student's knowledge of accounting and related subjects. Furthermore, many prominent public accounting firms will not admit to partnership an individual who is not a certified public accountant.

Having been successful in obtaining his certificate, can the accountant now feel that further application is unnecessary? Is he justified in assuming that his past achievements are sufficient to carry him through the succeeding years of his business career? Not at all. The field of accounting is constantly changing and growing, new laws are being enacted, and governmental revenue acts are forever undergoing revision. The accountant must keep abreast of the times. This can be done only by constant application.

Every certified public accountant, whose financial position permits, should be a member of his state society of certified public accountants and of the American Institute of Accountants. Attendance at the meetings of these organizations and a perusal of the literature published by them are of inestimable value in aiding the accountant to keep in touch with the activities of his profession and in obtaining the views of its leaders upon current problems.

Continued study and thought upon accounting and related subjects is necessary. Time devoted to current literature is stimulating in this respect. The book review section of THE JOURNAL OF ACCOUNTANCY will be found helpful in choosing those works which may be of particular interest. The accountant must be well informed as to economics, business trends, and political events. The best newspapers and periodicals are fruitful sources of such information.

It is said that every man should cultivate a hobby. A very in-

teresting and useful hobby is to conduct a comprehensive research of some particular phase of accounting.

A vastly important means of increasing one's value to a client is to obtain a thorough understanding of the business in which the client is engaged. By this is meant the process of becoming familiar with phases of the business other than accounting. For example, a staff assistant who audits the records of a manufacturer should strive to know the operations and problems of the purchasing department, the various manufacturing processes, the sales department, and the shipping department. A study of the various trade journals relating to the type of business in which the client is engaged will prove informative.

The development of character and personality is of primary importance. With respect to the former, it is sufficient to state that an accountant's character should be of the highest degree of excellence. It is the quality of personality which seems to require comment. We are all familiar with able accountants, skilled technicians, who are lacking in certain desirable qualities such as professional demeanor, tact, the ability to meet people and carry on an interesting and intelligent conversation, and the ability to address a group. Qualities of this kind may be developed by daily application once we realize our own defects.

The ability to use good English, both in writing and in speaking, is an accomplishment well worth the effort it requires. Its importance may be appreciated when it is realized that very often the client bases his opinion of the practitioner upon the final written report submitted, which is the only evidence available to him of the painstaking care, hard work, and thought that the accountant has expended upon his engagement.

Neatness and legibility in one's handwriting is desirable. Many hours have been lost in the report department of every public accounting firm through the typographical errors occasioned by the inability of the typist to decipher the scribbling of staff assistants.

Ability and accuracy in elementary mathematics is absolutely necessary. To some readers the foregoing statement may seem unnecessary; nevertheless, it has been found that many assistants lack these very essential qualities.

In concluding this section of the paper, it may not be amiss to mention that persons engaged in sedentary occupations must

exert particular care to maintain their physical well-being. Many promising business careers have been abruptly terminated by avoidable physical disorders.

Training by Employer

The conclusion of this writer, resulting from observations covering a period of several years, is that the amount of training made available to staff assistants by their employers is infinitesimal. This condition is undoubtedly due chiefly to the pressure of working engagements. It is believed, however, that a well planned program of staff training by the employer will amply repay him for the time and energy it requires.

The usual procedure, upon the engagement of a new employee, seems to be immediate assignment to an engagement, and from that point on he is left to his own resources. As a result of this practice, we find field auditors, presumably representatives of their employers, who are quite ignorant of their employer's attitude toward numerous vital questions.

How much better the new employee would be able to represent his employer and how much more efficient he would be if given help along the following lines:

1. If, immediately after engagement, the names of the members of the firm, the managers and the supervisors were made known to him, with a personal introduction where possible,
2. If a brief explanation of the office system and routine were offered, together with some idea of the length of time required to turn out a finished report of normal size, and
3. If he were permitted to spend a day or two in the study of a handbook, prepared by the firm, containing the general principles of audit procedure required in all audits and the special steps required in certain types of engagements, together with generalizations disclosing the attitude of the firm toward vital or debatable issues.

After this preliminary training, the new employee should be ready to undertake assignments. From this point on the following is desirable:

1. That he be given the benefit of good example by his superiors,
2. That an explanation be proffered of the type and scope of

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- the engagement on which he is assisting (this information is extremely important, but often overlooked),
3. That, where numerous parties are vitally concerned with the affairs of an organization, every staff assistant working on the engagement be informed as to which party his employer represents,
 4. That his superiors give him explicit instructions regarding the tasks entrusted to him,
 5. That he be notified by his employer of changes in the laws which directly affect his working engagements, such information to be transmitted in writing and form part of the permanent file of audit working papers,
 6. That he be supplied with statistical data relating to the type of business he is auditing,
 7. That a technical library be maintained by the employer, to which the staff assistant may have access, and that the assistant be informed of the splendid library maintained by the American Institute of Accountants, and
 8. That he be invited to attend, and take an active part in staff meetings at which topics such as the following may be discussed:
 - a. Accounting problems and technique,
 - b. The preparation of working papers,
 - c. The writing of reports,
 - d. Federal revenue and other taxes,
 - e. Office organization, procedure and methods,
 - f. Conduct in clients' offices.

These staff meetings, if properly conducted, constitute the principal means of staff training by the employer. The most advantageous time to conduct the meetings, for the great majority of firms, would be weekly or semi-monthly during the last four months of the calendar year. The most desirable hours would probably be from 6:00 to 8:00 P.M., with prompt adjournment. It would be advisable to place these meetings on a part social, part business, basis. By so doing, it would promote better acquaintance among the staff members and the development of esprit de corps.

Excellent training in public speaking may be obtained by allowing the members of the staff to address the assembled group.

Specialists employed by the firm may enlighten the general staff as to their activities and how they are coördinated with the work of the field accountant.

Employees of various clients who are conversant with certain phases of their particular line of business activity would, undoubtedly, be glad to take part in these gatherings.

Provision may be made for the submission of written questions to be answered at a subsequent meeting by a "question and answer committee" made up of staff members.

The foregoing paragraphs outline in a general way, the possibilities of staff meetings.

The employer may also conduct contests of various types within the staff, such as a contest for the most outstanding report in form and content, or for the neatest and most complete set of working papers.

The gradations in the character of work assignments, whereby the duties and responsibilities of the staff assistant are increased in accordance with his abilities, result in valuable training for the staff. While on this point, it may be mentioned that, because of the monotony of their work, junior accountants often lose sight of its tremendous importance. Let it be stated that when they, in their turn, advance to senior rating, they will fully appreciate the value of good junior work.

It has been said that the relations between staff assistants and clients should be cordial without undue familiarity. This maxim may also be applied to the relations between principals and staff members of a public accounting firm. In addition, the staff member may rightfully expect courtesy and a spirit of helpfulness to be displayed by his principals. In return, the principal may expect loyalty and a sense of duty on the part of his assistants.

Above all, it is essential that the employer give recognition to self-training by promotion to more responsible positions.

Conclusion

A survey was recently conducted by the committee on education of the New York State Society of Certified Public Accountants, to obtain expressions from practising public accountants who were employers, as to the educational qualifications they desired of new employees. The survey was conducted by means of a questionnaire. One of the questions asked was: "What are the particular qualifications which you find young graduates do not have which you feel they should have from the school education?" The report of this committee, as published in the July,

1937, issue of *The New York Certified Public Accountant*, contains the following brief expression of the composite opinion expressed in answer to the foregoing question:

“Statement of the desired educational qualifications which are found lacking in young graduates directs criticism particularly to deficiencies in English, elementary arithmetic, and handwriting. There is general criticism of ability to think clearly, analytically and practically, and of ability to make practical application of theory. There is a definite feeling expressed that the young graduates often lack industry, patience, concentration, courtesy, tact, initiative and sense of responsibility.

“That these criticisms of the lack of certain desired qualities are not intended as a general indictment of our educational system is shown by the fact that those who make these criticisms have earlier stated their preference for men who have had a school and college education.”

Perusal of this report tends to strengthen the conviction expressed in an early paragraph of this paper—namely, that staff training rests primarily with the individual. With the possible exception of the lack of ability to make practical application of theory, it is felt that the faults criticized in the foregoing excerpt may be best corrected by self-training.

In conclusion, the methods of staff training pointed out in this paper are summarized as follows:

Self-training

1. Obtain adequate formal school education.
2. Acquire certified-public-accountant certificate.
3. Become an active member of your state society of certified public accountants and the American Institute of Accountants.
4. Peruse literature of these organizations.
5. Read current literature, best newspapers and periodicals.
6. Become familiar with *all* operations of client's business.
7. Develop character and personality.
8. Learn to use good English.
9. Acquire ability and accuracy in mathematics.
10. Improve handwriting.
11. Devote sufficient time to care of the physical equipment.

Training by Employer

1. Acquaint new employee with partners, managers and supervisors.

2. Give explanation of office system and routine.
3. Distribute handbook of audit procedure.
4. Provide good example by superiors.
5. Explain type and scope of engagement.
6. Instruct clearly as to tasks assigned.
7. Notify assistants of important changes in the laws.
8. Provide statistical data.
9. Maintain library of technical works.
10. Conduct staff meetings and contests.
11. Grade work assignments in accordance with ability.
12. Create cordial relations between principals and staff members.
13. Give recognition of self-training.