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Educational Ideals of Charles Waldo Haskins*

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Two features of Charles Waldo Haskins' character stand out most clearly before me as I look back on the man and his work. First, he was filled with unselfish professional zeal; second, his eyes were turned to the future, not the past.

The last twenty years have seen the rise to deserved prominence of a new profession—that of the public accountant. I am sure that I represent the feeling of the great majority of business men when I say that the business world has watched the development of public accountancy with keen interest and hope. We hoped that it would be instrumental in bringing to the front safer, more conservative, more certain business methods. We hoped that it would supply to each business executive more scientific and more accurate information on which to base the conduct of his own affairs. We hoped, most of all, that it would help to place the stamp of unquestioned honesty on enterprises that deserve that stamp; so that integrity might become more and more the most essential factor in winning business success.

Twenty years ago the realization of these hopes through the agency of public accountants seemed a far-distant thing. Public accountancy as a distinct profession was well-established in England, but, outside a limited circle, had gained very little recognition in this country. Many who called themselves public accountants were lacking in the most elementary requisites for their work; they had neither special training nor special ability, and there were even instances where they were lacking in strict integrity. Understand that I am far from imputing these defects to the majority of public accountants of twenty years ago; I mean only that as a body they had not yet set up and made widely known to business men definite standards of knowledge and of honesty. Both the science and the ethics of accountancy, as I understand it, were as yet unformulated.

As the first step in raising public accountancy to a higher

* Address on the occasion of the unveiling of a bronze memorial tablet in honor of the late Charles Waldo Haskins, C.P.A., in New York University, School of Commerce, Accounts and Finance, December 17, 1910.

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plane it was necessary that a professional spirit should be fostered; that a body of professional knowledge should be built; that professional standards of conduct should be established. To help in accomplishing these things was undoubtedly one of the controlling purposes of Mr. Haskins' life. He wished to realize this purpose, not merely for his own sake, but because it would make greater and more admirable the profession of public accountancy. Of the many steps that he took, guided by this purpose, I need mention only his earnest advocacy of legal control of the degree of certified public accountant, and his labors in organizing the School of Commerce, Accounts, and Finance.

To-day the hopes which business men entertained twenty years ago, as to the possible services of the profession of public accountancy, have been largely realized. I do not mean that all the ideals of knowledge, efficiency, integrity, have been finally attained. I do mean that great progress toward these ideals has been made and that the ideals themselves are constantly rising. I can speak only as an outsider of what has been accomplished so far by the important profession of public accountancy and of what is yet to be accomplished. But judging from what I have observed, I feel certain that the profession is moving along the right lines; is establishing itself more and more firmly as an indispensable adjunct to American business; is building up through its associations and literature, and professional schools, a large and valuable body of knowledge; and, above all, is guided by the spirit of unity and honesty and efficiency which is the life of every profession.

Charles Waldo Haskins no doubt would be far from desiring sole credit—or even more credit than many other men—for these achievements. It is enough to say that he was among the first to adopt the professional ideals of public accountancy, and that he was always actuated by a true professional spirit.

The second characteristic of Mr. Haskins that I have mentioned—that his eyes were turned toward the future, not the past—perhaps explains why he devoted himself with so much zeal to the up-building of the profession of accountancy; it certainly explains why the last years of his life were taken up to a great extent with his duties as Dean of the School of Commerce, Accounts, and Finance.

Probably his first thought at the time when he and other ac-

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countants were just beginning to consider the possibility of organizing a professional school, on a university basis, for the training of public accountants, was that the profession of public accountancy would thereby be benefited.

But Charles Waldo Haskins was too big a man to confine his interests to a single object. He soon came to see that such a school would train men for executive work in banks, in mercantile and manufacturing establishments, as well as in public accounting offices. He saw, too, that no man can become a really capable public accountant merely by a specialized study of figures. The efficient public accountant must look in and through the figures, and see the facts, the methods, and the men which the figures represent. He must know something of organization, of transportation, of finance, if he is to be an intelligent accountant. And on the other hand, it is no less true that the average business man needs nothing more than a sound knowledge of accounting methods and principles.

Seeing these truths, Charles Waldo Haskins did not attempt to organize a school that should simply train technical accountants and do nothing else. He was too sensible, too far-sighted, to make such an error. He intended rather to organize a school in which should be brought together the information and the training that is most essential to all of us who are engaged in business affairs. This school, therefore, he called not "School of Accounting"; nor, if he had been primarily a financier, would he have called it "School of Finance"; like the broad-gauged man that he was, he approved the title School of Commerce, Accounts, and Finance.

So far as I know, Mr. Haskins and his co-workers did not issue any statement or platform showing exactly what objects they had in mind in organizing the School. Judging from what I know of Mr. Haskins and of the School itself, I suspect that their platform, if they had prepared one, would have set forth their ambitions:

(1) To provide for young men aspiring to become public accountants a broad, well-rounded, professional training.

(2) To provide for all other men engaged in business, a means for acquiring quickly information as to sound business methods and principles.

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(3) To investigate business problems, and build up through investigation a complete, systematic body of business knowledge—which might become, in the course of years, a true science of business.

(4) To raise the standards of American business efficiency.

(5) To inculcate sound and just views as to business morality.

Perhaps all these objects may not have been fully worked out in Dean Haskins' mind, but they must have been at least partially in his view. Otherwise, it is not conceivable that he could have guided the institution, during its earlier years, along such lines as to lead naturally to its later development.

The story of that development is familiar to all of us here. It is not merely a story of increasing numbers; it is a record of widening influence. We have seen other universities follow in the path which New York University blazed. We have seen indifference on the part of business men, as to university training for business, giving way to keen interest. We have seen some of the best thought of the country turn toward the scientific study of everyday business problems. In this great movement toward collecting and organizing business knowledge the School of Commerce, Accounts, and Finance has borne a leading and always honorable part.

Looking back, it is hard to realize that only a little over ten years ago Dean Haskins presided over the first session of this School. There were forty students, I understand, at the beginning, against eleven hundred now. What is more important, there was indifference, derision, even determined opposition, at the beginning, against universal approval and support now. Dean Haskins worked in what we might call now the dark ages of higher commercial education. Though it was only ten years ago, yet the conditions and the problems that he faced, let us not forget, were in striking contrast to those of to-day.

We must all agree that Charles Waldo Haskins was largely instrumental in bringing about the rapid change. He started to do the work—started it courageously, confidently—because his eyes were fixed on the future. He fought against derision, in-

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ertia, misunderstanding, and partly conquered them. If he had lived, it would surely have gladdened his heart to see how effectively he had fought and how soundly he had built.

Our civic and social honors are rightly given first of all to the man who dares when others hold back—to the pioneer who advances from the point where others stand still. Charles Waldo Haskins was a pioneer; a man of foresight, of generous purposes, of unflinching courage. It is well that we have been brought together in this meeting to honor his memory.