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# REQUISITE QUALITIES OF ACCOUNTANTS (BOOKKEEPERS) ACCORDING TO GERMAN LITERATURE: 1723 - 1963

by

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Like any educational endeavor, accounting education must have objectives. The objectives of German accounting education have been developed since the 18th century in accordance with German accounting practice. Because accounting practice has changed in response to emerging accounting problems, a corresponding change in accounting educational objectives also might be expected. This paper examines 18th through 20th century German literature for evidence of changes in accounting educational objectives. It focuses on objectives relating to the students' development of personal virtues and work habits rather than those relating to the development of technical knowledge and skills. The term virtues is used to connote the complex of attitudes and personal characteristics deemed to constitute desirable behavior for an accountant.

## **Objectives in Accounting Education: The Eighteenth Century**

Marperger [1707, p.4] poses the rhetorical question: "What qualifications should an accountant have?" He responds to his question with the following list of virtues: "Above all he should be God-fearing, diligent and hard-working, loyal and discreet, and he has to keep his ledger neatly, correctly and cleanly" [p. 4]. These virtues are emphasized in the work of almost all scholars and accountants of the time.

For example, Schedel [1783, p. 54] notes that commercial accounting should be governed by these virtues, because "It's the books of a merchant that chiefly ought to display the characteristic features of orderliness and correctness. In this case the closest approach to accuracy is necessary."

The demand for correctness and orderliness of a merchant's books can be traced to the objective of ensuring clear evidence in cases of litigation. Writing on this point in 1707, Marperger (pp. 236-257) stresses the importance of keeping a merchant's accounts in order so that the books would provide clear evidence if it were needed in the event of a cause of action related to debt.

Loyalty and discretion, two of the other items in Marperger's catalogue of virtues and objectives for the education of accountants, take their foundation from the view of the time that accounting practice was a secretive science. An example of such characterization is found in Sinapius [1777, p. 107] who asserts "that many merchants hold the opinion that business and bookkeeping keep their secrets not to be known by the public." Commenting on the education of that period, Penndorf [1913, p. 788] writes that "the scholars of that time tries to conceal their knowledge and gave only verbal instruction in order to make profit".

A reason for the virtue of discretion is given by May [1785, p. 38] who notes that "it is not advisable to talk about one's business in the public (because) he who

praises his dexterity and good luck attracts envious and hostile persons.”

Another objective in accounting education described by Marperger is educating students to be “hard working and diligent.” This objective is derived from the educational practice of the time. “In big commercial firms the apprentice has to copy letters only and post them during the first years of his apprenticeship...in small commercial firms the apprentice is busy on the street or he is unloading and bundling, outweighing or measuring up” [Veilodter 1799, p. 183].

The other virtue Marperger takes as an objective for accounting education is “God-fearing.” Inclusion of this objective is characteristic of a time in which the founding of any science and all reasoning was based on the Bible. Because of the change of thought during the age of Enlightenment the virtue of God-fearing no longer is mentioned as an educational objective for accountants. Religious authority, however, has been replaced by government authority.

### **Objectives of Accounting Education: The Nineteenth and Twentieth Centuries**

Looking at the pioneer study of Butze shows that orderliness continues as a main objective of education. According to Butze [1936, p. 42] “everything is aimed at orderliness, lucid arrangements, juxtaposition, accumulation and is achieved by suitable but extensive regulations that one has to be well acquainted with.” In addition to this, he notes that every merchant and accountant attaches great importance to a beautiful presentation in his books, to give an even greater impression of preciseness, orderliness and lucid arrangement. The continuous effort for a nice presentation is to be accompanied by a sense of aestheticism [ib., p. 44]. Aestheticism is seen as a means of increasing the positive

impression of preciseness [Butze 1936] and of internally establishing the educational objectives of orderliness and preciseness. If the educational objectives of “orderliness and preciseness” are aesthetically judged by a person or an institution, these objectives also are imposed externally.

### **Objectives in Modern Accounting Education**

The study of a modern catalogue of objectives and virtues in accounting education reveals that there has been little change in German educational demands and requirements during the three hundred year period traced in this paper. The objectives of modern accounting education listed by Sommer, for example, include preciseness, assiduity, self-control, the habitual use of these virtues, dexterity, and a sense of space [Sommer 1959, p. 554]. The greatest educational emphasis lies on training the youth to work honestly with an ever increasing exactness, carefulness, efficiency, and prudence [p. 554]. Preitz’ comment on the school subject of bookkeeping reads: “The values conveyed in class are cleanliness, carefulness, efficiency, truth, prudence and orderliness.”

Lampe [1961, p. 425] claims similar educational objectives “punctuality, cleanliness, prudence, orderliness, carefulness and truth” and Kaiser [1963, p. 216] mentions “orderliness and cleanliness” as cardinal virtues. In addition to this, accounting education leads to “honesty” [p. 216].

Fleischmann [1964, p. 778] notes: “The emphasis (of accounting education, ed.) lies still on fostering a sense of responsibility, honesty and efficiency.” The final result should be the molding of a character to enable the accounting apprentice to act responsibly in economic and human life, making entries and closing accounts, doing business and calculations [p. 779].

Sommer [p. 556] calls this molding of character an education of will; "the apprentice is enabled to undergo discipline and to act voluntarily in a disciplined way".

There are parallels in Gross' treatment of the topic and a link to recent literature (see Gross 1981 and 1982). Gross [1981, p. 20] states: "The knowledge about one's own doings as part of the whole, i.e. the work-sharing economical process, is very important; the perception of one's own doings before a background of psychological insight and confidence leads to a better integration". The consequences for pupils and apprentices are: "The state of mind to go for such objectives as cleanliness, orderliness, and responsibility, is still highly esteemed within our western civilization. It defines the chance for development of apprentices in their profession" [p. 21 and p. 78].

Aestheticism is no longer relevant in 1987. But with Lampe we still find aestheticism based on historical objectives: "The continuous effort for beautiful presentation and lucid arrangement (orderliness etc., ed.) stimulate a sense of aestheticism" [Lampe 1959, p. 554; see also Kessler 1963, p. 300].

Holler deals in great detail with the foundation of objectives and virtues [Holler 1964, pp. 46-62; see also Kuhnle 1967, pp. 138-162]. He arrives at the conclusion that cardinal virtues of love, helpfulness, justice and truth no longer dominate the action of mankind but need some readjustment to be used in our mass society today.

### Summary

A readjustment of objectives and virtues in modern accounting education could not be found. The cardinal virtues of orderliness and cleanliness are still highly esteemed among the objectives of accounting education. Recent literature

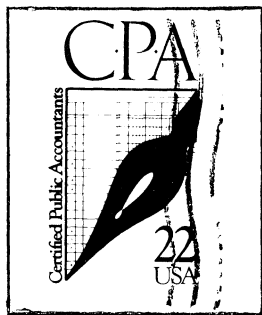
shows a close connection with its predecessors.

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**POSTAGE STAMP HONORS  
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On September 22, 1987, the United States Postal Service issued a postage stamp honoring the 100th anniversary of the founding of the American Institute of CPAs. The 22-cent stamp bears the words "Certified Public Accountants" and the acronym "CPA." The tip of a fountain pen is depicted along with a sheet of columnar paper.

The items depicted caused some controversy among a few CPAs who felt that the subjects were too historical. They would have preferred to see a computer instead of a fountain pen.

Regardless of a person's feelings about the items depicted, it is still an honor for the profession of accountancy to be honored on a postage stamp. Unlike many countries, the United States issues very few commemorative stamps, and subjects honored on stamps must undergo an extensive screening process before selection. CPAs throughout the nation felt a tinge of pride in that each felt that he or she personally was being honored.

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