

University of Mississippi

eGrove

---

Haskins and Sells Publications

Deloitte Collection

---

1965

## From college classroom to professional practice

Edwin R. Lang

Roy Stevens

Follow this and additional works at: [https://egrove.olemiss.edu/dl\\_hs](https://egrove.olemiss.edu/dl_hs)



Part of the [Accounting Commons](#), and the [Taxation Commons](#)

---

### Recommended Citation

H&S Reports, Vol. 02, (1965 autumn), p. 04-09

This Article is brought to you for free and open access by the Deloitte Collection at eGrove. It has been accepted for inclusion in Haskins and Sells Publications by an authorized administrator of eGrove. For more information, please contact [egrove@olemiss.edu](mailto:egrove@olemiss.edu).



## FROM COLLEGE CLASSROOM TO PROFESSIONAL PRACTICE

By Edwin R. Lang,  
Partner-in-Charge  
of Personnel

Photographs are of first of three groups who attended College Graduate Training Course. *Above, left:* The initial meeting brings all the college graduates together to hear opening remarks.

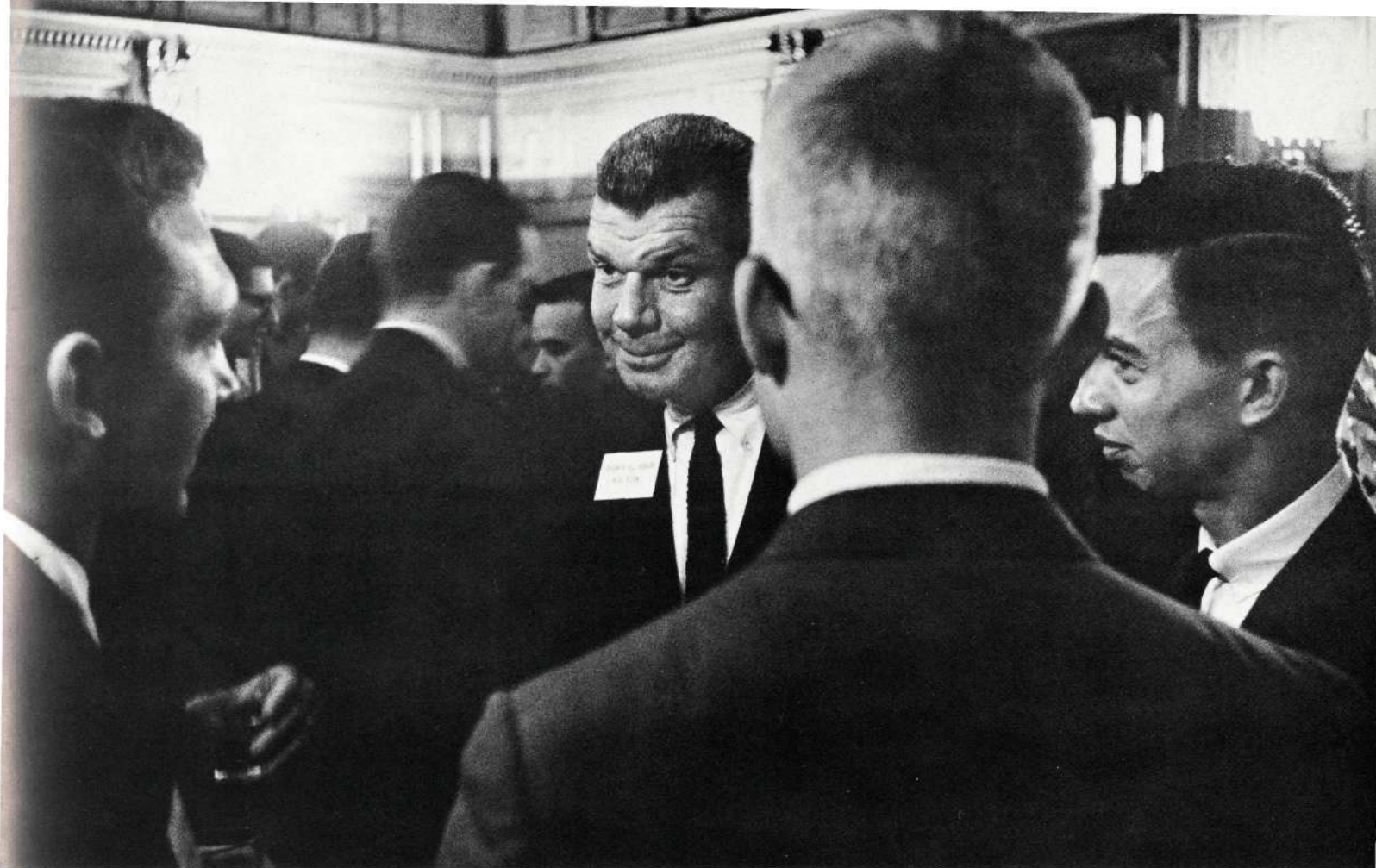
*Right:* Thomas B. Hogan, Partner-in-Charge of New York Office, is among many partners who meet graduates at University Club reception.

It is often said that the two significant assets of a firm like ours are its clients and its people. We could never serve our clients and maintain our growth without outstanding people. We can and do get fine college graduates, recruited from hundreds of colleges and universities throughout the nation. What we do with them, and what they do for themselves with the help we give them, has much to do with the value of these assets.

Our investment in training these men begins their first summer with the Firm in the College Graduate Training Course. The course dates back to 1920, when 40 men from 15 of our offices were brought to New York for training under John R. Wildman, partner in charge of the Department of Professional Training as it was then known.

Most of our accountants today have experienced this introduction to H&S. However, the organization of the course has changed many times over the years to keep pace with the progress of the profession and the educational level of accounting students. Accountants who took the course as recently as four years ago would scarcely recognize it today.

Yet many of the fundamentals remain the same. The purposes are still to smooth the transition from college classroom to professional practice, and to help each new accountant get acquainted with other new staff men from all over the country and with a number of partners, principals, and senior accountants as well. College graduates still have endless capacity for informal "bull sessions" and like to explore New York together. Partners from



the Executive, New York, and Newark Offices look forward to meeting them and attending their farewell banquet at the University Club in mid-town Manhattan.

We have continued the policy of holding the course in New York for the Firm as a whole, rather than in regional or local meetings or on university campuses. This is a more costly arrangement, but it helps to weld our large firm together into a cohesive, closely-knit organization in which everyone plays an important part. It enables the new men to become acquainted with our Executive Office. We also find that after spending four or more years on the campus, they prefer to start their careers in business surroundings.

Most of the subjects covered would be familiar to those who have gone be-

fore. They would recognize such topics as the basic approach to auditing, internal control, constructive services, working papers, tests of transactions, liabilities, inventories, and receivables. And it is still true, as my predecessor, Bob Steele, used to tell the graduates, "We can't expect to teach you much auditing and accounting in two weeks, but we do want to help you see accounting through the eyes of the professional man rather than those of the college student."

There are also many little things that haven't changed and probably never will. Each year, someone takes the wrong subway and winds up in the Brooklyn hinterland. Some still try to squeeze into lunch hour a little shopping for wife or girl friend and find themselves late for class. A few still stay out too late

and think their weariness next day goes unnoticed. We still have overenthusiastic basketball and handball players in the gymnasium of the Downtown Athletic Club who end up with black eyes, cuts, or sprains; and our good friend Dr. Lede, at 120 Broadway, still patches them up and keeps them ambulatory.

Those changes that have occurred and are occurring are perhaps more in approach than in subject matter. Dictated in the first place by better teaching in the colleges, by advancements in our own practice-office training, and by the sheer numbers of graduates who come to us nowadays, these changes are also resulting in steadily improved course format.

Perhaps the greatest change is in the marked shift from lectures to seminars. Many readers will recall when the course

was given mostly in lectures by two or three partners and a principal. Now small discussion groups of about a dozen each meet in rooms in the Executive Office, the New York Office, and the Downtown Athletic Club, where graduates and instructors live during the course. This past summer my assistant, Gerard H. Tucker, and I played host to a "faculty" of thirty instructors from all parts of the country, each recommended by his practice office. The course is now given in two weeks, but the size of the group requires three shifts, one each in June, July, and August.

Reading assignments, case studies, sample working papers and H&S forms are prepared or assembled by the Executive Office personnel department, as are course outlines used as guides to help the instructors draw on their own professional experience. Questions and debate are encouraged, and the discussion leader's role is one of moderator, to make sure all significant points are covered, and to correct any misunderstandings he may detect.

How does a typical graduate spend an average day of the course? Let's take the third day as an example. He reports at 8:45 a.m. for the first of two sessions on Tests of Transactions, based on a case study. His instructor starts by outlining the H&S approach to ToFT, and before long the student finds himself deep in discussion, enlivened by the personal experiences of the instructor and those in the group who have interned with us or have already been on the staff a few months. Two hours and much talk later, the instructor concludes the discussion and leaves for his next class. A new instructor appears, and beginning at 11:00 the group launches into the complexities of ethics and legal responsibility. Lunch time at 1:00 p.m. finds the student at least impressed if not a bit awed by the responsibilities shouldered by CPAs.

Between lunch and his next session at 2:30 he may review his reading assignment or look over a case study in preparation for the session on working papers, which will last until 4:30. When





# 2 BROADWAY

*Above, right:* H&S Offices are a short walk from Downtown Athletic Club, where graduates live during two-week course.

*Above, left:* Malcolm M. Devore addresses college graduates; Edwin R. Lang (right) studies their reactions.

*Below, right:* Graduates get comfortable as they prepare next day's assignments in Downtown Athletic Club.

*Below, left:* Strenuous course continues into weekend with a session at the New York World's Fair.



that breaks up, he may stay with the instructor to try to clear up some points he didn't understand. The instructor, himself a little weary now, may ask him to meet at 5:00 on the third floor of the Downtown Athletic Club and he'll try to help. There, over a beer and pretzels, they go at the subject again.

By 6:30 our student picks up his roommate and maybe another fellow graduate from his own college and off they go to a steak house for supper. By 9:30 he's back in his room preparing for tomorrow's sessions. He's not going to fall into yesterday's trap of doing his preparation before dinner and then going out on the town. He found that 8:45 a.m. comes too early for that.

The success of the seminar method depends to a large degree on everyone's preparation. Our experience has been that preparation has improved since the days of heavy reliance on lectures. We find that each man appreciates having some responsibility for the success of the course he is taking. The seminar method is also making individual evaluation much more meaningful than it was. For one thing, it doesn't take long for discussion leaders to identify those who prepare and those who don't. When you come down to it, what we are doing is applying to this course the Firm's tenet for our entire professional development program: all development is self-development; offer the tools, the time, and the guiding talent and those who are interested in their professional growth will grow.

Not all of the course is given in small groups; many important subjects are still covered by lectures. This past summer Thomas J. Graves and Arthur F. Wilkins spoke on tax practice; Gordon L. Murray and Leonard Pace discussed

our management advisory services, and J. Harry Williams described our international practice. Malcolm M. Devore spoke at the "get acquainted" dinner on the first day of each two week course.

Another meeting of the full group, and usually one of the liveliest, is the "Open Session" held on an evening of the first week. Here the graduates are encouraged to ask any conceivable question, and the instructors, Gerry Tucker, and I try to answer them. Questions range over Firm policy and practices, from our position on the latest draft of the Accounting Principles Board to whether it's all right to date client employees.

Colin Park talked to the graduates at the final dinner in June, and Mr. Queenan at the dinners in July and August. They spoke about the graduates' responsibilities and the rewards that await them as they progress through the Firm.

The most important measure of graduates' reactions is through an unsigned questionnaire encouraging their frank opinions of the course. From them come such comments as: "The choice of instructors was excellent, but I would suggest that discussions be allowed to run longer before being controlled by the instructor. The best sessions were the ones with the arguments; people were backed against the wall, and college boys became thinking men." Sometimes comments lead to course improvements. We carefully consider suggestions like the following: "put men with a few months of experience in a group of their own so they can progress farther," or "arrange so that men don't spend the full course in the same group; they could then be exposed to more viewpoints and get to know more people."

By the weekend between the two weeks, the men are glad to relax. Gate receipts must surely go up at Yankee and Shea Stadiums, the World's Fair and on Broadway. Favorite pastimes include the boat ride around Manhattan and visits to Rockefeller Center or the Statue of Liberty, and there are always men who are able to tell us of interesting night spots we have never even heard of.

Another five days of meetings completes the course. By then each man has engaged in 21 two-hour discussions, attended eight lectures, a two-hour evening session and two banquets, and has taken the American Institute Achievement Test as well as our own "final examination." He has completed reading assignments in our Technical Procedure Manual, AICPA bulletins, and other publications. He may have seen more of New York than many natives. He's usually ready to go home, though the Firm invites him to continue his stay over the weekend if he wants to.

We hope we are instilling the H&S esprit de corps in our new men at the College Graduate Training Course, and comments we get from them encourage us to think we are succeeding. If the fine attitude with which they leave the course carries over to their work in their assigned practice offices, I am sure we shall be seeing them again at the Firm's national meetings for senior accountants, principals, and partners. To many of these new men, attendance at a partners' meeting may seem remote. It is not remote; for those who progress in their development it can be nearer than they think. We believe that the College Graduate Training Course helps to create an atmosphere in which this development can be achieved.

