1967

Filling the education gap

Anonymous

Declan Haun

Follow this and additional works at: https://egrove.olemiss.edu/dl_hs

Part of the Accounting Commons, and the Taxation Commons

Recommended Citation

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.
filling the education gap

H&S tools up to provide "the finest accountancy education available anywhere"

Copyrighted -- License through Black Star

Copyrighted -- License through Black Star
Haskins & Sells recently passed a milestone with its educational resources as significant in this area as our new Audiotape System is in technical achievement. Last May, the first national meeting of H&S training directors was held at the Drake Oakbrook in Chicago, attended by 84 men representing offices all over the continental U.S., Mexico and Canada, and off-shore offices in Honolulu, London and Puerto Rico.

The meeting moved the Firm closer to what the founding partners dreamed Haskins & Sells would one day be, an "academy of accounting" where one could obtain the finest accountancy education anywhere, enabling H&S men to set the standard of excellence for the profession. To that end, in 1918 they invited an accounting professor, John R. Wildman, to partnership with responsibility for building a program of professional development. The task proved to be an endless one. After nearly forty years of steady building, the Firm invited to partnership another accounting professor, Colin Park, and last year made him responsible for bringing that early dream closer to reality.

Dr. Park's new charge coincided with completion of the five-year investigation of what every CPA should know, conducted under the auspices of the Commission to Study the Common Body of Knowledge of CPAs. The Commission was chaired by Elmer J. Beamer, partner-in-charge of our Cleveland Office. Elmer Beamer was at the Oakbrook meeting, as was one of the nation's leading accounting educators, Professor Robert K. Mautz of the University of Illinois, also a member of the Commission. Present also were John W. Queenan, Malcolm M. Devore, and other Executive Office partners lending their support to the unveiling of the new program.

Mr. Beamer reviewed the findings of the Commission, which had implied that much accounting was going to have to be learned after college under the tutelage of practicing accountants. He and Professor Mautz set the stage for the meeting by delineating together the exploding fields of knowledge accountants are going to have to master, how much young accounting graduates can be expected to know, and what firms like H&S are going to have to be prepared to teach.

The gap between what students know and what a CPA will have to know measures, they said, the task before the training directors. "The nature of a student's knowledge is conceptual rather than procedural," explained Professor Mautz, and he needs practical training to nurture and make meaningful what he has learned in the classroom. Nowadays he gets more mathematics, statistics, and computer courses, he said, but he still learns little in the way of professional judgement, behavior and responsibility.

But more than that, Dr. Mautz warned that today's graduate is strongly motivated by the chance to make a genuine personal contribution in service both to the profession and to society. Responding to this motivation is the key to the success of the Firm's new approaches to professional education and development.

How well the Firm meets these needs has an important bearing on attracting the best students to H&S, a point made forcefully by Edwin R. Lang, partner in charge of personnel, and Gerard H. Tucker, assistant national personnel director at the time of the Oakbrook meeting and now personnel director in the New York Office.

The Commission's report on what CPAs should know began with a look at what the business world demands of CPAs. The Oakbrook meeting took the next logical step, beginning with what our accountants will have to know and then asking what tools our training di-
Professor Robert K. Mautz describes attitudes and education of today's undergraduates.

Malcolm M. Devore, as partner coordinating H&S domestic practice, has ultimate responsibility for program.
rectors will need to help them achieve this knowledge.

Dr. Park discussed the new H&S Core Program to fill the gap between what is taught in classroom and what will be expected of CPAs throughout their careers. The Core consists of approximately 14 weeks of training to be administered over the accountant's first five years with the Firm in the form of courses ranging from one half to three days in length. More than 60 new and updated courses are being made available in accounting and auditing, tax subjects, management advisory services and data processing, with others in SEC practice, statistical sampling, and many more subject areas. Besides the Core, many electives are being offered in a variety of subjects, such as advanced mathematics and statistics and the psychology of consulting, with specialized courses in some 80 industries, government and other services.

A staff of carefully chosen men has been transferred to the Executive Office, where under Dr. Park's direction they are conducting research in these areas and developing course materials for distribution to training directors in the offices. "Our emphasis will be on how good, rather than how much," he said.

One afternoon at Oakbrook was spent in small-group discussions of the practical problems of selecting instructors, scheduling, teaching aids and so on. A representative of each group reported the consensus of his session to the plenary meeting and posed questions that had been raised. For all but the large offices, training by regions or groups of offices was generally favored; touring instructors was considered as an alternative.

Donald P. LaBoskey, personnel director in the Los Angeles Office, in speaking on the selection of instructors, stressed that they be chosen with care for those best qualified, rather than giving everyone available an equal chance at teaching.

Mr. Queenan summarized the program's purpose at an evening session. He talked of the great forces of change set loose in the world of today, how they will affect accounting and how accountants must learn to cope with them, "lest we be swallowed up by vast upheavals in our way of life."

"We have embarked on a project to develop a comprehensive training program for every accountant in our Firm," said Mr. Queenan. "I think this program will be second to none and will contribute to the development of our accountants throughout their careers with us."

The meeting got high marks from the training directors for the way it was organized and the quality of speakers. Such fault as they found was largely lack of time for as much discussion as some participants would have liked. Future meetings of this kind should attempt to remedy that shortcoming.