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Educational Browsing

BY A. C. LITTLETON

In his recent article in THE JOURNAL OF ACCOUNTANCY on "Education for Professional Accountants," Lewis A. Carman includes "browsing" as a part of his program for college students preparing for an accounting career. This mention of browsing at once raises the thought that such a method of making the acquaintance of subjects of general or cultural interest is susceptible of considerable expansion.

But since Mr. Carman's article was inscribed to *Dear Professor*, it should perhaps be stated at the outset that I am not the person whose questions inspired that article. I wish that I were, for it would be a source of great satisfaction to have been associated with so sound a presentation of such an important educational problem. Yet that salutation offers a tempting precedent. I think I shall yield and answer in kind by creating the fiction of writing here as if to a former student.

My dear Carman:

So you did, after all, draw your trusty pen and invade the islands of curriculum making. We professors have always considered this area mandated to us, you know. But I guess we might as well confess that we have not done all we might to bring the territory up to date. You have marshalled your forces in excellent fashion, and I can see now that we must join forces—teachers and practitioners—to make a combined assault upon the hinterland. I am sure, therefore, that you will understand that any criticism here made of the details of your expedition still have this joint objective in view.

No doubt it is by design that you allot a good deal of time to auditing, practice technique and report writing. Is enough suitable text material available for all of this? If each of us had only a few students on the other end of a log. . . . But as it is, large classes must have text books. Please prevail upon your professional brethren to give us some deeply intensive professional treatises. We need many books which are more specialized than "all of the principles of all of the accounts."

May I say, too, that I think you are far too pessimistic about "economic science." You have been reading somewhere that we have had, or are having, a depression. Now haven't you? And you reflect the current confusion of tongues. We all need a little more perspective. We can get it by waiting some years longer and then looking back, or we can shut our windows and re-read Alfred Marshall's *Principles*.

Anyway, economics is not a science; it is a philosophy, and every philosophy is argumentative. That is the reason, I suspect, why engineering students do not often take economic courses as electives. "How can you ever tell when you are right?" one of them asked me once. I told him that economists didn't know when they were right, but that they always keep a straight face so everyone will think they think they know they are right.

Do you really believe your nine hours of economics is enough for a young man about to be precipitated into this argumentative world? I agree that he can do little to defend himself from adverse effects, even with the best knowledge of economics. But the better he understands the busy buzz all about him, the better he will be able to see into and behind the accounts he audits. His clients' affairs are carried on in the midst of economic activities and economic arguments, and the influence of these on him and his business is inescapable.

You allow only three hours for business law and three for corporation finance, which rests very much upon a legal foundation. Is this enough of the principles of law for one whose whole professional life is to be colored by concepts drawn from the law and corporation practices? Accountants need more law, even if it is ever changing, and more finance, too. We can not escape law any more than we can avoid economics. Perhaps one could shut his eyes and ears to both, but few of us are so fortunately situated as to be able to continue to do so for more than the length of a two-weeks' vacation. Certainly he could not do so and still be a practising accountant or a professing professor. Well, then, we ought to give the boys who are thinking of accountancy enough of both economics and law that they may be able at least to keep their fingers out of their ears while they practise.

Are you still listening? The professorial voice is so conducive to a drooping eyelid. But the bouquets are coming; the bricks have been cast.

One of the best things about your program is that all divisions

of the subject matter are represented throughout the four years. Some people prefer to give over the first two years to general and cultural courses in arts and science and to concentrate upon practical work in business, accounting and law in the last two years. But this plan has always seemed to me to blink several outright facts: (1) that a good deal of the material studied in the last two years is also quite "cultural," (2) that intellectual discipline—an important cultural element—can be obtained from any well-presented subject matter, (3) that much accountancy instruction must by its nature be sequential and can not therefore be adequately studied if too compactly presented. There seems to be very little advantage in trying to make the first two years "cultural and disciplinary" and the last two years, "utilitarian and practical." So I agree that it is much better to spread all four elements throughout the four years. Certainly they are all well intermingled throughout later life.

One of the outstanding and most commendable features of your program is the stress laid upon writing—"writing for the entire four years," as you say. Almost half of the time that you recommend for writing, however, is for "report writing," presumably audit reports. I endorse the writing but doubt the practicability of devoting so much of it to narrowly professional matters. The basic material provided for the student will be cold, printed problems and exercises which will be lacking in the stimulation coming from figures tested and assembled in the field. And remember, too, that the student has had very little practical experience which will enable his imagination to picture his printed problems in their natural setting.

The larger objective of practice writing is to develop a facility for expressing the ideas one has in mind—I like very much your phrase "to re-create in the mind of another." To do that takes clear thinking. Even if one never expected to write audit reports, he should write, write, write for the sake of the oil of clearness which writing and re-writing pours over the thinking process. Less time devoted to audit reports and more to general writing would not be detrimental. But audit reports should not be ignored entirely.

You have not linked reading and writing directly together. But I'm sure it is in your mind, for you make a strong point in favor of browsing. And there, in my opinion, you ring the bell again. To write, one must have ideas to put down; from that point on writing is merely choosing words to clothe the ideas

suitably—much like choosing socks and ties to harmonize. To get ideas one must add experience to imagination. Reading offers vicarious experience and furnishes material for a discriminating imagination. As an introduction to actual experience, therefore, reading is well-nigh indispensable.

But isn't the program you outline, including browsing, a rather ambitious one for young men between 17 and 21—the age of distractions and attractions? You remember how important athletics, dating and campus activities were when you were in college. Well, they still are. Most students do not get enough sleep as it is; and they might find browsing slipping over into drowsing.

I am for browsing; but when to browse, that is the question.

Now here is my suggestion, and I am serious about it. You yourself say that many of the cultural subjects in your list could be absorbed without formal class-room instruction. And you mean, of course, absorbed well enough for accountants. If you are going to be a philosopher, you had better take formal classes in philosophy—there probably is more to it than may appear on the surface. "Learn a lot about something and something about a lot," makes a pretty good motto. Browsing fits in nicely with the last part. That's a good way for an accountant to broaden his intellectual interest. But when?

Frankly, I am a bit skeptical about the theory that college days are the best time to browse up enough culture to last the next forty-five years of an active life. I suspect it is largely a life-long task. Let's start the boy out on it; give him the technique of browsing, so to speak, lead him to taste its delights. But let him understand that he must go on from there.

Some elements of culture he can not learn from books, anyway. Culture which is *generosity* is more apt to germinate on the athletic field; culture which is *tolerance* is more apt to rest upon close associations within a large family at home or its nearest equivalent at college, a fraternity; culture which is *kindness* probably derives from some sweet old grandmother, if not farther back in one's ancestry. There is a lot in culture which you and I can not do much about directly and personally.

But intellectual interests can be stimulated and directed in college courses and in college browsing, and the faculty of appreciation can be uncovered and nurtured a little. In college with all of the required courses, along with the distractions and attractions aforesaid, there is time only for a beginning. After college—

how the years stretch out ahead. That is the time to make the twenty-six hours that you allot to cultural subjects look like a drop in the bucket. No one can learn a little about a lot in twenty-six hours or any other reasonable amount of time which a man in college could find.

But afterward—even if one used only the one night a week his wife would let him off from playing bridge—why, in forty years there are 2,080 weeks. But let's be reasonable—say two evenings a month—480 months—there are loads of worthwhile books that you can read in two evenings if they are not required reading for some college course or other.

Well, if you can't pledge a book every month, just pledge those with thirty-one days; they are longer than the others. That still leaves over 250.

Let's assume that you are a few years out of college and blessed with a good wife and a good job—a double prize. Now is the time to open the pasture gate and browse all over the field of broad intellectual interests. This is going to be your liberal education. It is going to continue for a long time and parallel your continued professional education. It goes without saying that you are going to read the important new books and the current literature of your profession. You can use the months with less than thirty-one days for this.

The list of general subjects that you give is a good start. But I am going to do what you declined to do—elaborate.

There are two books I would want you to read first—a sort of introduction or preface. They are: Martin, *The Meaning of a Liberal Education* and Wiggam, *The Marks of an Educated Man*. After you have read the library copies, I very much suspect that you will get copies of your own. You are sure to want to re-read many sections at irregular intervals.

You mention historical geology. If you will just add world geography, I will go along with you. There could hardly be a better next step.

One of the most desired outcomes of a system of delayed educational browsing is that it brings the experimenter into contact with some subject matter or other which he can gradually make into his personal hobby. It might be *The Geography of the Gulf of the St. Lawrence*, *The Glacial History of the Great Lakes*, or what not. It is amazing the fun there is, for example, in hunting up old maps which reflect the ideas that the early explorers had of the

St. Lawrence country and the hinterland of rivers and lakes which the Indians tried to describe to them. It's fascinating to explore dusty old geological reports for the scientists' maps of the way the Great Lakes were united and divided as the last great ice sheet slowly retreated.

But we must get on. Now to lay some other broad foundations. You mention history of civilization. Very well, try your teeth on some of the following: Newman, *The Nature of the World and Man*; Wells and Huxley, *The Science of Life*; Dorsey, *Man's Own Show: Civilization*; Keller, *Man's Rough Road*; Van Loon, *The Story of Mankind*; Wells, *Outline of History*. Most of them are in some dollar-series or other. Or ask for suggestions at your public library. If you know someone giving "orientation" at a university, he could give you many other suggestions from which to choose. By the way, don't depend too much on what I said about "one book in two evenings" when dealing with this group. Some of them will make more than two big bites.

Here's another item I nearly forgot. For the ultimate in concentrated historical perspective get hold of *The Histomap*, if you can. On one sheet it pictures 4,000 years of the ebb and flow of changing civilizations in such graphic contrast that you can fairly feel your sense of national and contemporary superiority shrinking down to sensible proportions.

Next I would place economic perspectives. The little economics included in your program of prescribed subjects is, as I have said, rather inadequate. If browsing after college is to be really liberalizing, it must include reading in economics. Incidentally this particular reading will also help to make a better professional accountant. But even if it did not, it would still be very much worth while as general education. Our country is pre-eminently devoted to business; we possess an unusual flair for mechanics and invention; and America once was the marvel of the world in industrial productivity and high standards of living. We have slipped, it is true. But we shall catch our stride presently, for the will to do is going to reassert itself; the new technique will be found. In such a country, past and future, can a man be liberally educated without a reasonable economic perspective?

Choose among the following: For general background, Toutain, *Economic Life of the Ancient World*; Weber, *General Economic History*; Day, *A History of Commerce*; Rogers, *The Economic Interpretation of History*. For industrial developments, Gras, *Industrial*

Evolution; Polakov, *The Power Age*; Mumford, *Technics and Civilization*; Annals of the American Academy, *The Second Industrial Revolution and Its Significance*.

Top that off with a dessert of economic philosophy including the following ingredients or equivalents: Spahr, *The Economic Foundations of Business*; Commons, *Institutional Economics*. For coffee and cigars, I suggest some Americana, such, for example, as Beard's *The Rise of American Civilization* and his outline of American government called *The American Leviathan*; perhaps you would like to add Dewey, *Financial History of the United States*.

We've had the broad sweep of historical perspective with its ever-present urge to work inward toward illuminating details. You are sure to find side roads you will want to explore. But not much has been said about browsing to deepen one's appreciations. Here, I think, compactness, intensiveness is the key-note of the initial attack, because appreciativeness grows from a center outward like the widening circles about a stone cast into a still pool.

Do you aim at developing some appreciation of poetry? Choose one poet, and then only some selections from his work; but read and re-read yourself into his spirit. Concentrate; do not diversify for some time. I hold it better to know and really love one great poem than to pay lip service to half a hundred poets. Do you aim at appreciation of prose, of plot and characterization? Choose one author, one by preference already tested for you by time, and of that author only one or two tales in all. Make yourself master of them; outline the plot, study the personality of the principal characters separately, read something by way of background of the times or of the historical events involved and the historical persons. For example, you will find a fascinating area for study in Sir Walter Scott's *The Abbot*, if you work in this manner from the inside outward. If there is a chance that you will choose Charles Dickens, be sure and see the film story of *David Copperfield* and review it with an appraising and appreciative eye in the full text.

That for a start; if you expand this division of your browsing to excess, it is your own fault. It is not necessary to read widely here; you can grow in appreciativeness every time you re-read a real masterpiece.

The same principle is recommended for appreciation of music. Select a few phonograph records of great music. Get someone's

advice, but make your own choices—a few movements from the great symphonies, a few excerpts from Wagner, played by a great orchestra. Listen repeatedly, relaxed, while the smoke from your pipe lazily curls and eddies in the air about a shaded floor lamp. Don't let anyone tell you it is too "highbrow" to understand; you are not trying to understand—just appreciate, enjoy.

You'll soon be buying a few opera records, you will scan the radio program with an appreciative eye (it's not all jazz and crooning, really). Once in a while a talking picture will sing for you. You will be delighted with the songs—and surprised, no doubt, to learn that many of them are taken from standard operas. Pick out an opera or two from among the perennial favorites—ask some music teacher for help if you feel the need—get the complete libretto in translation; the drama is better appreciated from the words of the songs than from condensed summaries of the plot. Whenever the opportunity offers, hear those particular operas on the stage. Before long you will begin to catch glimpses of the synchronization of those two great mediums for expressing the emotions—music and drama. There is a thrill of appreciation awaiting you. And you have a much better chance of finding real appreciation at age 40 than 20. "Life begins at forty."

Well, I must make an end of what is, in fact, endless; so just a few more words.

Do you want to widen your intellectual interests to include something of science, philosophy, religion? Try some of these: Dietz, *The Story of Science*; Potter, *The Story of Religion*; Durant, *The Story of Philosophy*; and if you like Durant, try his *Mansions of Philosophy* also. More? All right. Darrow, *The Story of Chemistry*; Loeb and Adams, *The Development of Physical Thought* (Physics); de Kruijff, *Microbe Hunters*; Dewey, *Human Nature and Conduct*; Randall, *The Making of the Modern Mind*; Cotton, *Has Science Discovered God?*

Biography? Ludwig, *Genius and Character*; Holland and Pringle, *Industrial Explorers*; Law, *Modern Great Americans*; Wilson, *Great Men of Science*; and innumerable biographies according to taste.

Topical history? Groseclose, *Money: The Human Conflict*; Epstein, *The Automobile Industry*; Mottram, *A History of Financial Speculation*. Every field has its history. Choose, if you wish, architecture, electricity, law, medicine, music, drama, education, engineering, transportation, pirates, criminology, sculp-

ture, chemistry, steel, sugar, slavery, pre-historic man, et cetera, et cetera. Go as far as you like.

Present-day problems? Just a sample: Beard, *Whither Mankind?*; Berle and Means, *The Modern Corporation and Private Property*; Robbins, *The Great Depression*; Hall, *Government and Business*. Present-day problems seem, just now, almost unending. But do not, I beg of you in the interest of broad education, become too absorbed in them. Nor will you care to ignore them either.

Perhaps the best specific in this case is the right choice of current periodical literature. But that I leave to your own unfettered choosing. Only, browse about a bit before you choose. You can't read everything, you know, although it may seem from all this that I have been assuming that you could.