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## Candidates as Human Beings

BY MAURICE E. PELOUBET

It had been raining off and on all morning. A long walk had been brought to an untimely end by a shower and I had retreated to the Sunday newspaper. Even in that there was little comfort, as most of the items had to do with "planned economy," "security," "sharing wealth" and similar high-sounding things. Beneath all the impressive language there was a feeling of hopelessness; an implicit admission that the country had reached its ultimate development; that all we could now do was to divide up what there was; that our social system was to become permanently stratified and solidified into castes and that every one, employed or unemployed, would soon look to the government for guidance and sustenance.

It was not a pretty picture, probably not a true one, as only the tendencies toward universal dependence on government were shown by the newest and most spectacular happenings, while the once-strong undercurrent of initiative and resourcefulness could hardly have ceased flowing but was probably manifesting itself in more obscure ways hidden from the general view and unnoticed by the press.

In the midst of these somewhat gloomy reflections, the dinner bell rang. After dinner, fortified by the unreasoning cheerfulness which generally follows a good meal, I glanced at a large pile of stout manila envelopes piled on a table and remembered that my afternoon was to be spent in examining applications for the admission of members to the American Institute of Accountants. I think everyone will agree that an admission blank to the Institute is an imposingly thorough and complete document. Few, however, will regard it as an amusing one or as one which might tell a story of absorbing human interest. At that moment, it must be confessed, I did not regard the pile before me as much more than a chore which had to be done.

As the entire afternoon was before me, and as there was no other definite occupation in sight, I went at the job a little more slowly than usual. The first application was from a man in a southern state, of which he was a certified public accountant by examination. He evidently had serious doubts as to the sufficiency of his

educational background and attached a memorandum which stated, in a few bald words, what seemed to me to be a most interesting little story. He had lived as a boy in a large city in the south, but, at the age of eleven or twelve, had moved with his parents to a small country town. Although he did not say so, it was obvious that they must have been comparatively poor. He did say that the possibilities of any schooling beyond the most elementary were almost lacking, but that a gentleman, living just outside the town, allowed him the use of his library. He had absorbed in the course of two or three years' reading, directed, to some extent, by the owner of the library, what would generally be considered the essentials of a liberal education. It did not take much imagination to see the large old house on the outskirts of the little town, the big book-lined room, the small boy almost overwhelmed but full of curiosity, and the kindly old man taking down the volumes from the shelves, opening the dusty covers and directing the boy to such solid literary fare as Gibbon, Plutarch, Thackeray, Dickens and all the other treasures of a well-stocked library.

The boy apparently worked in the fields, helped his father run the country store he kept for a time and, in short, did everything he could to make his own living and to contribute to the welfare of the family. The boy eventually, by continuous efforts over a long period of years, gained a solid professional education and qualified for his professional degree. He did this in a section of the country where the opportunities for obtaining really good accounting experience were slight and in the face of obstacles which it took years of patient work to overcome.

Although there was no question at all of the man's fitness for admission to the Institute, I read with the greatest care, and more than once, every word in the application.

I picked up another. This man had apparently been able to get his education without overcoming quite the difficulties which the previous candidate had had. He had, however, lost his right hand at the wrist while in the army. He had learned to write with his left hand, but was not able to do so with any degree of speed. He had passed his written examinations in law and auditing and had several times attempted and failed his accounting examinations. He was now applying for an oral examination in accounting because he was physically unable to complete, in the time allowed, the volume of work required from the ordinary

candidate in the accounting examination. Here again there was no question that this was a very special case where the examiners should exercise the wide discretion they have, and here again was a story of pluck and determination worth reading over.

The next two or three applications were from men who had obtained their education in the ordinary way, who had been fortunate enough to have had their experience with firms of standing where there was little to call for any special remark. However, each one of these represented the result of ten, fifteen or twenty years of hard and patient work.

The next application was from a man in the west. His formal education was of the slightest. However, while he was pursuing the most various and, in many cases, laborious occupations such as ranch hand, freight clerk, day laborer and soda dispenser, he not only contrived to make up for his lack of a high-school education, but he completed correspondence work which qualified him for a position in an accountant's office and later qualified him to pass the C. P. A. examination. The facts, of course, were stated with the utmost brevity, probably with no idea that they were unusual or interesting, but a first-rate novel could have been made from them if they could have been told as they actually happened.

Another application was of a more personal interest. An applicant from a western town where I had lived at one time, gave as every candidate must his occupations from the time he left school. He said that after leaving school he ran an elevator in a certain building, that he was employed in the office of a certain railroad and that his father was a miner in a particular mine. He was still living with his parents at the time of the application and he naturally gave his address in the application. From all this, a very fair idea of the boy's life history could be worked out. From his name, he was obviously of Slavic origin and it did not take much imagination to picture the father's home in an inexpensive but attractive section of the city, the boy's efforts to become something more than a laborer or miner and the efforts and encouragement of his family to help him along, which were probably varied occasionally with a little family banter for desiring an office job rather than a "man's job" down in the mines.

This, of course, was a peculiar case where almost every statement and reference made by the applicant referred to something well-known to me. Here, there was no question of the candidate's fitness. He had worked hard and had made a professional man

out of himself where the easy and obvious thing would have been to have become a miner or laborer.

After going through these applications, my feeling of gloom and disappointment over the condition of the American people began to leave me. I realized that it is possible that a few cases like the ones I had just gone over might have more significance as showing the real character of the country and the persistence of the old spirit of determination, initiative and resource than all the astronomical figures of appropriations for enormous projects of doubtful value and for politically administered relief.

Mistakes of that sort can be corrected but it is the existence, even in the spirits of a comparatively small number of men, of the principles and ideas which these applications bring out that can not be changed or eradicated and will, in the long run, have their effect.

I put aside the envelopes for a while and thought back over some other applications, particularly rejected ones. In one was a letter which to my mind was one of the best examples of the emphasis of under-statement which I have ever seen. The letter said substantially "I do not think Mr. Blank should be elected to the Institute. He was the managing partner of a branch office of a firm of accountants here for about a year, when he closed the office and absconded with the funds of the firm left in his care. He used these to open and operate a gambling house. I do not think this is an occupation compatible with the practice of accountancy." Needless to say, the board agreed with the member who protested so mildly and effectively. When the candidate was notified that his application was rejected he replied that up to that time he had conducted his practice in a fair and ethical manner, but that he had been endowed with a God-given ability to obtain new business and he implied strongly that this strange but desirable attribute was now to be used to the detriment of his fellow practitioners, Institute members particularly. I have not heard that the practice of Institute members in his vicinity has substantially declined since his rejection.

Another unusual case was an application from the Hawaiian Islands. The applicant had a name of ambiguous national origin, such as Harry Wing, or Sam Lee. His clients seemed to be mostly trading and fishing companies, some with obviously Oriental names and others with names which would cause no comment anywhere. He was in practice on his own account and

had had no experience in the offices of other accountants or with Institute members. Apart from his experience, his qualifications seemed fairly satisfactory, but the board made further inquiries of members in Hawaii as to his practice. It was then discovered that the candidate was Chinese and that all of his clients were either Chinese or Japanese and that work among them constituted his entire experience and practice. As none of the board members and probably no member in Hawaii was sufficiently familiar with Chinese or Japanese to understand accounts in those languages, it was reluctantly decided that the board was not able to pass on the sufficiency of his experience and he did not qualify for membership in the Institute, although it is quite possible he may have been a competent accountant and eligible for membership in some Japanese or Chinese society.

There are a number of questions of a personal nature in the application blank which are asked for statistical purposes only. Among these is a question concerning the religion of the applicant. In general, the answer consists of one word: Catholic, Protestant, Jewish or the like, but it was rather surprising to see in two or three recent applications in answer to this question "No special choice." This would seem almost the limit of broadmindedness!

At first sight, anyone would be apt to think that the examination of forty or fifty applications for admission, which involves reading five or six letters of recommendation for each application, reading all the information on the form, going through the record of business experience which must be complete from the time the applicant started business, and possibly going over records of college work or examinations would be a rather dreary routine task and it could probably be made so. However, if we can clothe the skeleton of facts, which the application blank gives us, with the flesh of imagination and human sympathy the examination of these applications becomes a task of absorbing interest and one which, on the whole, tends to raise one's opinion of his fellow men in general and of Institute members in particular. There are too many human activities of which this can not be said and it is a pleasure and an inspiration to know of one where it is true.