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The Acid Test

THE test of the adequacy and fitness of a report is its passage through the report department. The test of a man as an accountant is his ability to successfully defend his report under the cross-examination to which he submits when the report is reviewed. The ordeal may be trying, but it is necessary.

The practice of reviewing reports rests on several theories. One is that the accountant who knows what he has been doing should be able to justify his work and his conclusions. Another is that if the accountant would express himself so that he may be understood by the client the report should be clear to any other person who, without previous knowledge of the facts, may read it. Further, the critic in the report department may review twenty-five reports while the accountant in charge is preparing one. Constant attention to this work renders the reviewer expert in this particular so that his examination of the report is likely to be far more searching than that of any client. In addition, the experience of the reviewer is made available to the accountant. The work has immense educational value.

It is probable that too many accountants look upon the reviewing of a report as a personal matter. It should in reality be regarded as an opportunity to gain ex-

perience. The attitude of both parties to the review should be to make the operation an educational one as well as one of practical business. Changes in the report may be necessary. They should not be made ruthlessly. They should not be made if unnecessary. Reasons and explanations should be given if they are to benefit the accountant. The man who cannot stand a change when, in the opinion of someone better fitted than himself to judge, a change is necessary is a small calibre man whose progress and success will be meagre.

To submit to the review of one's report requires nerve. It requires preparation. It calls for a measure of the right kind of fighting spirit; not the militant kind which is disagreeable, but the calm, deliberate, determined kind which brings out the best which the situation offers. Each successive experience should stimulate the man in question to better efforts; to more thoroughness in his work; to greater determination to prepare himself so that he may successfully withstand the searching inquiry of the reviewer.

For the man who has the nerve to stand the acid test confident that it is making a better accountant of him and thereby contributing to the general effectiveness of the staff there is unlimited opportunity.