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possible by the interested coöperation of the many loyal individuals who continue with the organization.

To revive the athletic association on the former lines with our present size would be too pretentious and arduous an under-

taking. It is, however, our earnest desire that in the season upon which we are just entering as much time as possible be extended to all persons in the organization for purposes of recreation and out-of-door refreshment.

Attributes of a Semi-Senior

THE assistant who aspires to become a semi-senior has various secondary qualities to possess or acquire. Alacrity, concentration, application, speed, accuracy, dependableness, pleasing appearance, neatness, orderliness, punctuality, personality, and ability to learn are fundamental, but they must be supplemented.

The semi-senior occupies an in-between position which requires of him on one day all the meekness of a junior assistant and on the day following all the assurance of a principal. On a small engagement he has to rise to the dignity of accountant in charge. On the larger engagement he suppresses his feeling of sole responsibility and follows instructions like a good soldier. Talents he may have and leadership he may possess, but one of his greatest virtues lies in knowing when and when not to bring them to the fore.

The word which expresses the above quality is adaptability. It is inherent in some; may be acquired by others; is totally out of the reach of certain ones. Some find it easy, without undue thought, to change quickly from one status to another. There is a type which is unable to do so, even though capable of assuming responsibility. There is another which is sullen when once having had responsibility he is asked to relinquish the burden and act again as an assistant.

Changing roles from accountant in charge to that of assistant should not be regarded as demotion. Few men may be aware of this fact, but before an assignment is made the manager considers not only the needs of the client but the men available according to their respective

qualifications for the engagement. There are many angles to be considered before the assignment may be completed. No assignment is a casual matter of taking the first man available. The man who was admirably fitted last week to take charge of a hotel audit may this week be needed to fit into a party taking up a foundry engagement with the requirements of which he is not so familiar. Adaptability, though not inherent, may often be developed through a willingness to serve when the man assigned has confidence in the judgment of the man who makes the assignment.

Since the semi-senior occupies a dual role he must be considered from two aspects. As an assistant he is likely to occupy the position of first or senior assistant on the larger engagements. When he has charge he will usually be alone or have one assistant.

When acting as an assistant the semi-senior, in addition to doing important technical work, such as analyzing the principal accounts, frequently distributes work to the other assistants, and sometimes supervises their work, has charge of the work in the absence of the senior, and is obliged to handle matters which must be taken up with the client or the office. Aside from the writing of the report, the quality needs of the senior assistant do not differ from those of the accountant in charge.

Tact, except for adaptability, should be placed at the head of the list. Tact is the ability to make the other fellow think he is doing what he wants to do and in his own way, when all the time he is doing what you want done and in your way. It is that

presence of mind which avoids saying the disagreeable word or making the unnecessary remark. It is that friendly, dignified, and constructive attitude which, seeking always the best way out of a situation, carries by word or deed sufficient conviction to the other party to cause him voluntarily to cooperate.

Tact is a rare gift. With most persons it must be acquired. It is the product largely of deliberate thinking and training of the mind. By some its possession is impossible of accomplishment. It is needed by the semi-senior in dealing with the other men on the engagement, the client and employees, and the office.

Not the least important of the requirements of a senior assistant is ability to receive, understand, and carry out instructions given by the accountant in charge. Without discussing at this time the subject from the viewpoint of the man in charge, it is to be presumed that he has certain instructions to give as to the conduct of the work. Many an hour has been utterly wasted because some assistant failed to make certain of understanding what he was instructed to do. It is almost unnecessary to add that there is considerable risk attaching to the carrying out of instructions not understood.

The term which best describes the above mentioned characteristic, although it is frequently used in a somewhat different sense, is executive ability. Ability to execute is not confined to the executive, so called. It is a quality to be cultivated if not already possessed by the semi-senior. It will certainly enhance his value.

Imitiveness is a secondary quality which is well to possess, but which should be used with some discrimination as to that which is the subject of imitation. Good and clever traits in a senior may well be imitated. If by any chance the senior should be given to methods not as efficient as they might be it is a wise assistant who has the judgment to pass them by.

From one methodical old senior for-

merly on the staff many an assistant learned by imitation the tricks of saving all scraps of paper on which figures appear, pinning working papers together so as to avoid subsequent injury from pin points, making summary sheets and placing them on top, keeping working papers in order during the course of the engagement, etc. It is well that few men voluntarily attempted to emulate a certain very excellent accountant who was accustomed to do more work after the noon hour than before.

Patience, judgment, and resourcefulness are all things which the semi-senior must have in mind when in charge of an engagement. Patience is necessary with regard to assistants, conditions under which the work is carried on, employes of clients, clients themselves, and as well the various persons in our office and technical departments with whom the accountant has to deal.

Judgment usually comes with experience. It consists in knowing what to do under a given set of circumstances. Perhaps, rather than what to do, it is the best thing to do under the circumstances. There are some men who have the knack of doing the right thing always. There are others who naturally have the unfortunate faculty of doing the wrong thing without fail. Persistent and thoughtful effort in attempting to exercise judgment usually brings results.

Resourcefulness will sometimes make up for certain other qualities which may be lacking. The man who is quick to size up a situation and meet it successfully is said to be resourceful. There are times when everything goes according to carefully laid plans or follows the usual course. Ability out of the ordinary is not in such cases needed. The occasions when nothing or scarcely anything works out as it should, or some trouble suddenly breaks out, are those in which the resourceful man is needed. Such man is he who will carry the thing through. The work may not be done in the best possible way or as it might have

been done had there been ample time for advance consideration, but it is done. When the client suddenly requests something seemingly impossible, it is the resourceful man who finds a way to satisfy him.

In summing up the secondary qualities essential to a semi-senior they appear to be adaptability, tact, executive ability, imitativeness, patience, judgment, resourcefulness, together with a fair knowledge of

general technique as well as the special technique of the firm.

It must be said in conclusion that the semi-senior of today will be the senior of tomorrow. With this in mind he must have ever before him the qualities necessary in a senior, aspire to them, and have ability to grow into them. Such qualities will be discussed in the next number of the Bulletin.

Some Facts About Accountants

ONE of the earliest references to the accountant as such seems to have occurred in the year A. D. 831, when the term "Rationator" (accountant) is said to have been used in a deed of Italian origin.

In 1164 there is evidence of accountants having been employed in Italy by the cathedral authorities, ducal courts, and the Commune. In the interval between such date and 1484 frequent mention is made of such an individual, especially in Milan. In the latter year the post of accountant to the Duke Galeazzo became that of accountant to the City of Milan. This position carried with it the right to hand down the title.

Venice, it seems, should be credited with being the cradle of accountancy, since it was there, so far as is known, that the first society of accountants was formed. In 1581 there was formed at Venice the "Collegio dei Raxonati (college of accountants)". This college apparently grew in strength and influence, because in 1669 no one was permitted to practise as an accountant without first becoming a member of the college.

The requirements of the college at that time are rather interesting in the light of developments in recent years on the part of the New York State Education Department with regard to those who would become candidates for the state certificate. The Italian aspirant was obliged first to obtain a certificate from a magistrate as

to his fitness. His next task was to serve six years in the office of a public accountant, after which he presented himself for examination. The examining board then required a further certificate from a magistrate as to his legal attainments, and a declaration from the accountant in whose office he had served as to his ability. He afterwards drew by lot and answered two questions which had been prepared. If he answered the questions to the satisfaction of two-thirds of the examiners, he was permitted to attempt another examination before the governing body. Having successfully negotiated the ladder of trial, he was granted a certificate entitling him to membership in the college.

Milan, in 1745, followed Venice with a College of Accountants. The requirements were somewhat different but comparatively strict. The candidate was obliged to pass preliminary examinations in Latin, arithmetic, and economics, and to serve an apprenticeship of five years. At the end of such term the apprentice submitted to an examination in the principles of accountancy.

It may be of interest in passing to note that about this time (1742) the Senate of Milan issued an order regulating the fees which accountants might charge. The historians do not record what the fees were. Some of the histories do mention the fact that fees in some parts of Italy at one time were regulated by the saving to the client.

To Scotland is accorded the honor of