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Completing the work

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Further, a suggestion which probably ten years ago would not have occurred to a newspaper editor, now comes forth quite naturally and easily and apparently without question as to the propriety thereof.

That the need for the accountant and his proper place are more in the minds of persons generally than ever before is evidenced by comment of Mr. Meier Steinbrink, recently appointed associate counsel in the conduct of an inquiry into New York City contracts, which appeared in the *New York Times* of November 24, 1920:

Experience in past investigations has taught me that where, as here, much might depend upon bookkeeping and accountancy (accounting), it is of great importance that the accountant be one wholly unconnected with any one involved in the controversy and at the same time one whose name would command respect.

The signs of the times point to a more general recognition of accountancy. It devolves upon the members of the profession to accept, take advantage of, and justify the recognition by a constantly improving grade of intelligent work.

Completing the Work

IN discussing the technique of accountancy practice, the question frequently arises as to whether it is desirable to finish the field work, get away from the client's office as soon as possible, and prepare the report in our office, or to complete the report in the office of the client.

The latter method has many advantages and as a rule no disadvantages, and has been for many years the well settled policy of our firm.

The frailties of human nature render it well nigh impossible to cover, during the course of the field work, absolutely every point and anticipate every bit of information, which may be desired at the time of writing the report. It is, therefore, desirable that at such latter time all data and information shall be easily accessible. Such accessibility is facilitated when the report is written in the office of the client or place where the field work has been performed.

It is not expected, of course, that the client or his employes will be bothered a second time for records or information once supplied unless unavoidable; and the fact that the report is to be written on the premises, so to speak, should offer no excuse for carelessness or dilatory tactics in obtaining necessary information during

the course of the field work. It does tend to the production of a more comprehensive and satisfactory report when the author is in a position to clear up doubtful points or supplement the information already gathered, as he gives thoughtful consideration to the preparation of the report.

Such procedure is also desirable from a psychological point of view, as it brings to the attention of the client most of the time involved in the execution of the engagement. Clients sometimes appear to have the impression that the engagement consists solely of certain field work. They do not give consideration to the fact that the presentation of results is often of as much if not more importance than the verification of the figures on their books and records. They are, therefore, surprised when the charge against them includes time not spent in their offices.

For the above reasons, as well as others which might be mentioned, the firm has always considered it imperative that all exhibits, schedules, and comments, including the verification of all data in the comments, be completed according to the best judgment of the accountant in charge before he leaves the office of the client or other place where the examination or audit has been made.