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Correspondence

PAST RECORDS OF ACCOUNTANTS' EMPLOYEES

Editor, The Journal of Accountancy:

SIR: An investigation of past records of prospective employees in accountants' offices is a matter of first-class importance. According to my observation most accountants err in the direction of doing too little rather than doing too much in such matters, and what is perhaps of greater importance, they fail to cooperate as they ought to when brother accountants request information about previous employees.

There is another side of this matter which, in my opinion, deserves criticism. I refer to the "boosting" letters which are sent out by some of the correspondence schools. For example, as I dictate, I have a letter before me, signed by a director of placements, from which I quote as follows:

"Mr. X has applied to you for a position and I know you will be interested in knowing what we think of his ability to handle your work effectively.

"He is taking our special training in higher accountancy to supplement his actual experience in such work; and his efforts thus far have shown very conclusively that he knows not only what to do, but how to do it, and why. But he doesn't expect to come into your organization and use this knowledge arbitrarily. No, indeed. He wants, first, last, and all the time to do things as you want them done; and yet, to do them better than the average run of workers. He wants to fit in with the existing order of things and bend his experience and training to the needs of your business.

"He has asked us to write you about his work with our school, feeling that what he has done should justify a good recommendation. And really, it does. He has a genuine interest in the subject and has steadfastly kept up with the study schedules."

When the applicant to whom the letter referred was interviewed by a client of ours, he was found to be a graduate of a state university, but he had practically no accounting experience. He was employed to do decidedly junior work in an executive accounting organization, and his superior said after a few weeks: "He is doing as good a job as a man with his limited experience could be expected to do." His employer comments further as follows:

"Regardless of a man's qualifications, a letter such as this correspondence school sent regarding this candidate is ridiculous on the face of it, and certainly does nothing to improve one's opinion of their institution. On the whole, I should say such a letter hurts the chances of men rather than improves them, so that if they are using this form generally, they are hurting their own interests and their students' interests at the same time."

With this comment I am in cordial agreement, and I am asking THE JOURNAL OF ACCOUNTANCY to give this communication suitable publicity in the interest of clearing up one of the difficulties about checking up candidates' records. It seems to me that nearly everybody will agree that a correspondence school might well be asked what kind of a record a man has made with them, but in response to such a question, the inquirer ought to expect some really explicit information and not generalities such as are quoted above and a lot of unrelated material such as would, I think, be offensive to any intelligent employer.

References are important; yes indeed, but they ought to mean something.

Yours truly,

C. H. SCOVELL.

Boston, October 4, 1926.