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## Courses in Accounting. VI. Oregon Institute of Technology

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# Courses in Accounting

## VI

### OREGON INSTITUTE OF TECHNOLOGY

BY EDWARD L. CLARK

Accounting courses were first organized at the Oregon Institute of Technology of the Portland Y. M. C. A. in the fall of 1912, six months before the Oregon C. P. A. law was enacted. The institute from the beginning had the backing of the practising accountants of Portland and the first instructor, Arthur Berridge, is an accountant of that city. He did all the teaching during the first five years of the school. In 1917 a national accountancy commission of the Y. M. C. A. was organized, made up of representatives of many of the leading Y. M. C. A. accountancy schools of the country. This commission worked out both three-year and four-year curricula in accountancy, based upon the best available college textbooks in the field of accounting, business law and applied economics.

These curricula have been revised from time to time in order to meet the changing needs of accountants, but have from the first been guided by this educational motive: to give each student a clear understanding and appreciation of the principles and practice of business and the highest ideals of personal and professional life. With this as a foundation students are given a practical vocational education in accounting, with a sufficient number of related and cultural courses which will lead to personal development and make the student a professional man, rather than merely a technician in accounting.

The tools used in teaching accounting are carefully chosen textbooks which develop the subjects logically and carefully, with supplementary problem material, graded to meet the students' needs and ability, directed by an instructor who has had that training which experience brings. All the accounting instructors in the school are men who have passed the C. P. A. examinations in Oregon and many are engaged in public-accounting practice. With this method of instruction and this quality of instructors, the institute has been unusually successful in preparing men for professional accountancy and for positions of auditor, comptroller, and similar offices in corporations and other business institutions.

More than one-third of the men who have passed the Oregon C. P. A. examinations have been trained by this school.

During the past few years we have been trying to emphasize accounting education as a fundamental part of a training for business administration and industrial management, instead of restricting it to preparation for professional accountancy. We expect that as many of our students as are personally qualified will go into accountancy, but at the same time we recognize that many of them will be more successful as managers and minor executives in industry and that openings in such positions are more numerous.

The institute is so convinced of the value of an accounting education that one semester in accounting is required in the engineering curricula and one year's course is required of all students seeking a degree in business administration. Most students in business administration take at least two years in accounting.