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Recommended Citation

Haskins & Sells Bulletin, Vol. 04, no. 10 (1921 October 15), p. 92-93

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case that would "fit the book." Or, in other words, he could not visualize the things that confronted him in his work and apply the theories that he had studied.

Another case that came to my attention recently is that of an appraisal company making an appraisal of a plant. When the man in charge came to the physical inspection of the assets appearing on an analysis of the property accounts, he mistook a calculating machine for a hydrometer.

These are probably remote cases but they illustrate the importance of the accountant's being well versed in the theories of accounts and by practical experience being able to visualize the transactions as they appear before him.

Technical knowledge is highly essential, but the intelligence with which this knowledge is applied is the yard stick by which our usefulness is measured.

This should bring to the mind of those who are charged with the employing of accountants the great importance of selecting men who are able to render the service to which our clients are entitled and which they have a right to expect. Put yourself in the client's place and ask yourself if the man that you are considering for the staff is such a man as would appeal to you if he presented his credentials to you for the purpose of making an audit of your affairs. Does he inspire confidence? This is a serious matter and must be treated with the greatest care and consideration. The accountant in charge is permitted to go into the most sacred records of the business and in selecting a man for the staff this should always be kept in mind.

Another important point is the frame of mind of the accountant or his belief and absolute confidence in the firm.

A salesman cannot make much of a success unless he has confidence in the house and its product. Neither can the

accountant render proper service unless he thoroughly believes in the firm for which he is working. He must sell to himself the idea that the firm is rendering the best service available before he can create in the mind of the client the desire for the service we render.

The accounting profession does not countenance solicitors or salesmen of accounting service, but the accountant in the field can be the greatest salesman on earth by creating in the mind of the client the desire for our service.

If the accountant is going to inspire confidence in himself and the firm he must have the utmost confidence in his superiors. The managers and those in charge must conduct themselves so that their very actions and methods of handling matters will inspire the confidence of the men on the staff. This must originate at the fountain head. The executive, in order to maintain a high standard of efficiency, must at all times be on the alert and awake to everything that goes on in the organization. He must realize the great responsibility resting on him and he must radiate the light for the entire organization. The executive is the "spark plug" of the organization. If he does not function properly the whole organization is going to find it difficult to "make the grade." He might consider his job a sort of baseball game. There are three men on the bases. The executive is at the bat.

We have pleasure in announcing the appointment, effective October 1, 1921, of Mr. Paul Shepard as manager of the New York 39th Street Practice Office, in charge of tax accounting.

We announce also the appointment, effective October 1, 1921, of Mr. P. P. Rossman as assistant manager of the New York Broad Street Office, in charge of the Tax Department.

HASKINS & SELLS

CERTIFIED PUBLIC ACCOUNTANTS

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HASKINS & SELLS BUILDING, 37 WEST 39TH STREET
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EXECUTIVE
MR. LUDLAM, MANAGING PARTNER

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Miss BOLLES

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Files
Telephones
Stationery
Messengers

Professional Training

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and Instruction
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Bulletin
Personnel
Mechanical devices

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Form and
Manner of Rendering
Revision

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Bookkeeping
Cashier

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and
Organization

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MR. DUNN, SUPERVISION

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MR. BICKETT—Relations with offices
MR. FOYE—Tax accounting

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In-charge Accountants
Assistant Accountants

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Files
Telephones
Stationery
Cashier

Professional Training

Staff
Selection
and
Instruction
Library

Reports

Preparation
and
Rendition

Taxes

Special
Practice

At offices, Secretary may be Librarian, and Professional Training, Reports, and Taxes may be combined in two or one, or any one or all may be combined with the Manager's duties.