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Professional Accountancy Education Within the Public Accountant's Organization *

By J. HUGH JACKSON

One of the very hopeful signs of the future of professional accounting is that from its early beginnings its leaders have looked upon accountancy education as one of the most important guarantees of the profession. Through the interest of these leaders, and by their assistance, accountancy schools were organized and accountancy curricula in many cases were given the stimulus which has carried them forward. During more recent years, however, it has come to be quite generally recognized that the instruction given in these various schools, valuable as it is to those who are fortunate enough to obtain it, fails to give the type of training needed in the professional office, and that certain inefficiencies exist in the graduates which need to be remedied. Because of this condition certain of the larger and more prominent accounting concerns have organized what have come to be called "professional training courses."

With accounting education the general topic of discussion in today's meeting, it is the purpose of this paper to discuss the education of professional accountants from the viewpoint, and within the organization of, the practising accountant.

THE NEED FOR TRAINING OF MEN EMPLOYED IN PUBLIC ACCOUNTING ORGANIZATIONS

One of the most striking things about accountancy today is the constant complaint made by employing accountants regarding the lack of training of the men who seek employment on their staff. Hundreds of applications are received each year by public-accounting organizations which cannot be considered at all because the individuals making these applications are not fitted either by training or by temperament to do the work which the public accountant has for them to do. Such applications usually are not given serious consideration, and therefore it is not with these individuals that this paper is to deal. It refers instead to those young men who do obtain employment in public account-

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ants' offices, many of whom are almost wholly lacking in one or more of the essentials of the profession.

Probably the majority of us will agree that a most necessary attribute of the public accountant is personality. While this perhaps cannot be developed by a course of study, it is possible that in the right environment and with proper coaching a man may be improved in this respect and made more pleasing to those with whom he comes in contact. Habits of speech, dress, personal tidiness, and many such things may not *make* the man, but they go far in *revealing* him. The public accountant is not a salesman in the sense that he must be a solicitor or a canvasser, yet he must be able to sell himself and the work which he is doing to his client. Anything which will tend to improve the individual employee in this respect should by all means be adopted by the public-accounting organization not only with regard to those men whom it hopes to develop into future managers and partners of the firm, but also with regard to every staff assistant who, more or less directly, will serve in the offices of clients as the firm's representative.

The aim of all real education is to prepare the student to cope properly and successfully with the problems of life wherever and however he may meet them. This is true whether the preparation deals with matters directly related to the vocation which he expects to follow, or whether it develops him merely in ways affecting only indirectly, but no less certainly, his vocational life. On this basis one of the most important duties of education is to develop in the student the ability to express himself clearly and concisely, to make himself liked by his fellow men and to have his expressions of opinion respected, though not necessarily accepted, by all who may hear them.

Coming more directly to the point, perhaps the greatest deficiency in beginning accountants, and in many older ones too, is their almost complete inability to use the English language effectively. It may be possible in the case of a report or other material which the staff assistant has prepared, to take a pencil and correct grammatical errors with little loss of time more than is required for the reading of the material, but if there be no composition to begin with, or if it be so inadequate that the principal can use it only as an outline for building up what must be said in the audit or other report, then we believe the accountant has a right to feel that here is a junior who is destined never to advance

far in the profession. In fact, one of the most prominent and best-known accountants in New England has said that in his opinion any assistant may rise just as high in the accounting profession as he has the ability to express himself in English to his principal or to the clients of the firm.

What has been said with reference to English composition is to some extent also true of accounting. Whether it be that public accountants expect too much of our college-trained men or not, it is nevertheless true that the public practitioner is usually disappointed in the degree man. Perhaps the greatest disappointment lies in finding that the man oftentimes has no acquaintance with actual methods in use in the accounting departments of business concerns. Likewise, not infrequently he has no conception or real knowledge of the scope of the work at present undertaken by the accounting profession; he fails absolutely to realize that the verification or analysis of figures is not in itself an end but is only a means of guiding the progress of a business. Too often, it must be confessed, the public practitioner finds that the man with the degree, to say nothing of the man without a degree, has really never been taught to think accurately and correctly. As President Lowell has so aptly said, the greatest need of the world today is for trained men who can think straight. Accountancy demands nothing less.

Other criticisms continually made by beginning assistants include the following:

- (a) They are lacking in a knowledge of the principles of business arithmetic. Compound interest, annuities, and such simple things are often entirely beyond them.
- (b) They do not correctly understand business terms. As an illustration of this, it was surprising to find this year that in a class of approximately 175 college graduates, coming from scores of colleges throughout the United States, probably not more than one-third knew what a three-party commercial draft was.
- (c) They have no specific knowledge of securities and no knowledge whatever of the work incidental to the inspection and verification of securities.
- (d) Oftentimes, if not usually, such assistants have little conception of an audit programme, and they know practically nothing of the importance and of the methods of preparing working papers.

- (e) They lack speed and accuracy in handling figures, even to the extent of simple multiplication and addition.
- (f) They are lacking in thoroughness and in power of concentration and have practically no ability to do routine work with intelligence and reasonable speed.

As has been well said, "The junior accountant of today is the senior assistant of tomorrow, and the in-charge accountant of the day after." We might say further that he is the professional accountant of the future. Therefore the training which the junior receives, either before or after he has become affiliated with the public-accounting organization, will almost of a certainty be reflected later in the work of the supervising accountant and of the principal himself.

ORGANIZATION OF THE TRAINING DEPARTMENT

Having made a more or less definite case as to the need for additional training of staff assistants within the public accountant's organization, we may next turn our thought to the internal organization of that work. This work, if it is best to serve the profession, must meet the needs of the individual firm; therefore no hard and fast lines may be drawn. However, it is my belief that this should be organized as a functional department to which shall be assigned all matters pertaining to the technical education and professional training of the accounting staff. Whether or not the work will be done by a separate executive head or whether it will be one of the many duties performed by the principal in charge of the office will be largely determined by the size and desires of the individual organization. In some cases this department may also take care of the interviewing and selection of new assistants, or it may give time to special research work for the accounting firm, or it may perform any of the numerous duties which constantly arise in a professional organization. During the busy season of the year the training director will probably give his time to the supervision of such field work as the principal may assign.

While it is very difficult in a paper of this kind to outline specifically the functions of a department of professional training, in general these functions would include:

- (a) Acquainting new assistants with the organization, its history and policies, and with their own duties and responsibilities.

- (b) Training these men specifically for the performance of their work. This obviously is the most important function of the training department and is the one for which it usually is organized and maintained.
- (c) Following the work and conduct of these men on assignments, this being done either through the personal observation of the training director or by inquiry from those in charge of the respective assignments.
- (d) Correcting if possible still existing weaknesses in these men and furthering through later courses their education and professional development. This should mean as well, the advancement of the men themselves.
- (e) Advising with the men concerning their various problems—professional, technical and personal.
- (f) Promoting uniform methods of procedure throughout the firm's organization, including any branch offices. This would represent the type of special research which the training director might do—it might include a study of the best methods of preparing and handling working papers, forms of statements of various kinds, a special study of certificates and reports, and other similar activities.
- (g) In those organizations in which it is desired to do so, a monthly or quarterly publication under an appropriate title might be prepared and sent to all individuals in the organization. This could contain articles of general educational value and also inspirational and technical articles. Reviews of the more important new books in accountancy and related subjects, together with a list of current additions to the library, should be included. Short résumés of leading technical articles, special bulletins, internal-revenue rulings, rates of depreciation used in regular and special audit reports, and similar information might also be made a part of this periodical bulletin.
- (h) Occasional dinners or banquets could be held. Here the principals or partners in the firm and the members of the accounting staff could meet informally. Perhaps in no single way may an organization be so thoroughly bound together and so fine an esprit de corps be developed. These meetings could also be made of

technical and professional value as well as pleasant socially. The department's chief aim should always be the promotion among the members of the staff of harmony, happiness and contentment, based upon an intelligent and efficient performance of duties assigned.

COURSES AND METHODS OF TEACHING

The courses which would be offered in a plan of this kind again must vary according to the needs of the staff assistants and of the organization employing them. In some cases a course may well be given in business arithmetic, emphasizing speed, accuracy and short-cut methods in addition, multiplication, interest computations and similar things. The desirability of being familiar with compound-interest tables and annuities should be emphasized, and it is even well to teach the commercial use of logarithms. The use of the slide-rule and of the more common computing machines should also be taught. It is true that some of these will not be used often, but not infrequently it is very convenient and helpful to be able to use logarithms or to make other computations of this kind. A type of transaction with which most accountants have become familiar during recent years is that of a bonus to employees paid as a percentage of net profits after computing federal income and excess-profits taxes, where it is also the desire to deduct this additional compensation as an expense in the computation of the taxes. To put the matter differently, it is not possible to know the amount of income taxes until the bonus payments have been computed, whereas the bonus payments cannot be computed until the amount of taxes has been determined. A very interesting case of this kind came to my notice a few years ago in which only one senior assistant in an organization composed of three partners and approximately thirty staff assistants was able to make this comparatively simple computation.

With regard to English composition too much cannot be done. It is a question, however, whether this can best be taught in class work within the organization itself, or whether the various assistants may not be assigned various texts or be enrolled in some good course of study in a near-by evening school. In other words, the proper teaching of a subject of this kind requires a very considerable amount of preparation and training on the part of the instructor, and usually such specialization is not to be found

within an accounting organization. Even those members of the staff who have the ability themselves to express concisely and correctly the results of investigations of various kinds probably would not possess the ability to teach others how to do it.

The main courses, therefore, which usually would be given in training work of this kind consist of those courses dealing with accountancy in its various phases. In most accounting organizations beginning assistants are assigned to audit work because here they may be most easily supervised and possibly may do the least damage if they do make a blunder. Therefore the first course which probably would be prepared would be a course in auditing and general accounting procedure for beginning assistants. This course should consist of lectures and discussions covering the principles of auditing and of accounting related thereto.

Any one of several methods may be adopted as regards the conduct of the courses. Certain men could be assigned definitely to the work for a period of days or weeks and thus would give their entire time to this study, or all members of the staff who are not out of reach of the office on assignments could be permitted to attend one or more such meetings each week, or the entire staff could be asked to meet one or two evenings weekly, say during the last three months of the calendar year. Specially prepared discussions in any case would deal with the work which assistants would do later. These discussions would probably last from one to two hours, taking the form either of a lecture by the principal or by some well qualified senior member of the staff or a general round-table discussion in which all the men present would take part, the discussion being directed in a general way by the principal or the one assigned by him to take charge.

At this point a note of warning should be sounded. It relates to the time required for preparing for the work of the various sessions of the course. If well done the training director must have gone through sets of working papers and have very carefully selected reports and other materials for the course. Such a professional training programme calls for work of as high quality as is offered in any university in the country, while from a technical and professional aspect it would perhaps surpass the work of such schools. This means an instructor of first quality, together with time to prepare the work properly from day to day. One cannot too strongly emphasize this point, for it is apt to be overlooked in the hurry and confusion of the busy office. When we find that

in the Harvard graduate school of business administration and in most of the other great educational institutions of the country the full teaching load is considered to be nine to twelve hours weekly, the importance of this will be more fully realized. No matter how much accounting a man may know, unless the individual in charge of such work has time to prepare his materials carefully for each lecture or discussion, a programme of professional training will never succeed.

A CONCRETE EXAMPLE

As a concrete illustration the following programme of study represents the outline prepared and used for thirty two-hour discussions for beginning or junior assistants. These sessions were not all conducted by the training director, for whenever a topic was to be discussed for which a principal or another supervising accountant was especially qualified the attempt was always made to put the discussion in his hands.

Lecture I—Introductory. The nature and extent of the public accountant's work; his qualifications and training; the balance-sheet audit; its extent and limitations; beginning an audit; the junior's function in the public accountant's organization.

As a reading assignment for this discussion, five articles in the various issues of *THE JOURNAL OF ACCOUNTANCY* were chosen, and each assistant was expected to read at least three of them.

Lecture II—The auditor's working papers. Their preparation and content; methods of indexing, filing, etc.; the working trial balance; the working balance-sheet; leading and supporting schedules; the comparative feature in schedules; etc.

Several additional assignments were made for this discussion, while in addition fifteen selected sets of working papers were assigned. Each assistant was asked to read the assignments and to study carefully the general features of several sets of working papers. These working papers were carefully chosen by the training director as particularly typifying the procedure of the accounting firm and were taken from more than a hundred sets of papers inspected.

Lecture III—Capital assets. Distinction between charges to capital and charges against revenue; verification of cost of property, including authorizations, expenditures, construction in progress, etc.; form and content of leading schedules and working papers.

In this case approximately a dozen reading assignments were made from which the assistants were expected to choose two or three. Several typical sets of working papers, in which the verification of property had been particularly well set forth, were also assigned and the assistant was instructed to study carefully the method used in verifying and scheduling cost of property. These working papers were, to a very large extent, the basis of the class discussion.

Lecture IV—Capital assets (continued). Depreciation and depreciation methods; sufficiency of the provision for depreciation; schedules of dismantlement and loss therefrom; etc. Also, as a part of this session, goodwill, patent rights, franchises, etc., were discussed, including the verification methods to be used for each.

Again reading assignments and typical sets of working papers were listed in order that the assistant might make special preparation for the discussion to be held.

Lecture V—Inventories. Importance of correct inventories for balance-sheet and income-statement purposes; detailed methods of verification; summary and supporting schedules and working papers; pricing; certificates of quantities; statement of work done, etc.; verification of work-in-process, both where there is and is not a cost-finding system.

Approximately a dozen reading assignments and several special sets of working papers (in which the inventory verification was particularly well scheduled) were assigned in preparation for the discussion.

Lecture VI—Investments and miscellaneous marketable securities. Special funds, etc.; methods of verification of each; how to count securities; certificates to be obtained; schedules to be prepared; prices to be used, etc.

Lecture VII—Accounts and notes receivable. Reserve for bad debts; interest receivable accrued; methods of verification to be used; summary and supporting schedules to be prepared; etc.

Lecture VIII—Cash and petty cash. Obtaining bank certificates; counting cash funds; preparing bank reconciliations; signatures; approvals; summary and detailed schedules to be prepared; etc.

Lecture IX—Deferred charges to operations. Discussion of proper items to be deferred; verification methods applicable to each; leading and supporting schedules; certificates to be obtained (as for insurance policies in possession of brokers); etc.

Lecture X—Capital stock and capital surplus. Kinds of capital stock; stock of no par value; treasury stock; sources of capital surplus; etc.; analysis and verification of each; certificates to be obtained; summary and supporting schedules; etc.

Lecture XI—Bond and mortgage indebtedness. Verification methods; indentures of trust; certificates of bonds outstanding; cremation certificates; leading and supporting working schedules.

In preparation for each of the above sessions from eight to ten reading assignments were listed from which the assistant was expected to read as much as his time permitted, and, in addition, carefully selected sets of working papers were assigned.

Lecture XII—Accounts and notes payable. Authorizations; inspection of vouchers; missing vouchers; certificates from note-holders; summary and supporting schedules to be prepared; etc.

Lecture XIII—Accrued liabilities; contingent liabilities; liabilities not taken up in the accounts; provision for federal taxes, etc. Vouchers; certificates from officers; schedules and working papers to be prepared, etc.

Lecture XIV—Sundry reserves. Sufficiency of provision for each; verification and analysis of charges and balances; methods of scheduling, etc.

Lecture XV—Income statement. Its form and content; verification and analysis of sales; sales returns, allowances and discounts; purchases; cost of manufacturing; inspection of requisitions, payrolls, etc.; analysis and verification of general and administrative expenses; summary and supporting schedules to be prepared; etc.

Lecture XVI—Completing the audit. Reading the corporation minutes; unfound vouchers; errors; adjusting and closing journal entries; superseded working schedules, etc.

Lecture XVII—Audit report and the final statements. The preparation of each; the certificate; final checking of statements, figures in report, etc.; reviewing the work.

Lecture XVIII—The detailed audit. Wherein it differs from the balance-sheet audit above discussed; when used; general procedure; reports rendered; etc.

The discussion of the detailed audit will be largely controlled by its importance within the individual accounting organization. In some parts of the country the detailed audit is used much more largely than in the large industrial centres. Where this is true a correspondingly greater proportion of the time must be assigned to the detailed audit in order that the assistant may be prepared to do satisfactorily the work assigned.

Lecture XIX—Federal taxes. Discussion of taxable income and deductible expenses; analysis of profit-and-loss accounts for income-tax purposes; explanation of how to use tax manuals; etc.

Lecture XX—Federal taxes (continued). Getting the information necessary for the return; discussion of the various returns, certificates, schedules, etc., required to be filed with the internal revenue department.

Lecture XXI—Federal taxes (continued). The returns (continued); claims for abatement, credit or refund; capital-stock tax; etc.

In those localities where a state income tax also exists one or more sessions would usually be given to a study of the local income taxes. Also in the discussion provided for more advanced assistants, the preparation of briefs for filing with the internal revenue department, the question of invested capital, of prior tax laws, etc., would require perhaps several sessions.

The remaining discussions in this course were then given to such topics as it was thought would be most valuable to the staff. The special problems peculiar to partnership accounts required all of one discussion. The problems peculiar to corporation accounts, such as capital stock issue and redemption, treasury stock,

discount and premium, etc., were also discussed. Likewise, one discussion, this subject not having been covered in any special discussions on mathematics, was given to amortization, annuities and present worth. Foreign-exchange accounting, branch and subsidiary accounts, bankruptcy, insolvency and liquidations and similar topics were given one or more sessions according to the judgment of the training director and the wishes of the firm.

For more advanced assistants the special problems relating to depreciation, including the courts' attitude toward depreciation, the treasury regulations with reference thereto, etc., might well be discussed. Likewise, consolidations and the mechanics of consolidated accounts, inter-company eliminations, etc., could be considered. For senior assistants in charge of assignments the whole general topic of investigations, the preparation and certification of accounts giving effect to proposed financing, and constructive accounting in all its aspects may likewise be considered. Thus it will be seen that within the public-accounting organization as broad and varied a programme as desired may be prepared, covering as intensively as needed all those fields of activity in which the particular organization is especially interested.

As to the method of teaching the materials above outlined, it has been suggested already that the difference between this and the methods employed by academic institutions is due primarily to the wealth of material which is available within the public-accounting concern. To state the matter differently, the student is referred continually to *source* material. He does not read about working papers, statements, balance-sheets, etc.; he actually works with them. From the beginning to the end of his course of training he is not *told* how to do the thing; he is *shown* how to do it. He sees how the organization of which he has become a part analyzes and verifies various asset and liability accounts, how it records the results of this verification in the working papers, how statements are set up, and how constructive accounting work of any kind is performed. He is not, of course, exactly introduced into the atmosphere of the client's office, but he certainly does imbibe the atmosphere of the public-accounting organization. If he cannot here learn accounting it would seem that his case is peculiarly hopeless.

THE RESULTS OBTAINED

It must be remembered that in all work of this kind the primary purpose is to obtain results for the public-accounting firm. Primarily, this work is a commercial proposition, though it may also be educational from the standpoint of the assistants taking it. If the employer does not feel that he will reap directly a professional or financial benefit from the conduct of training courses of this kind, it is practically certain that such courses will not be given. This may mean that within the accounting organization in which there are several partners, with a consequent diversity of views, certain partners may not favor the introduction of a programme of this kind because they do not believe that real results, commensurate with the cost, can be obtained.

A striking instance occurred recently. In an accounting organization offering staff training one partner did not favor the introduction of the work because he did not believe that accounting could be learned in that way. In this particular case the training work was being given also in the several branch offices of the firm, the material being prepared in the head office and sent in mimeograph form to the various branch offices. The course of study covered a period of approximately four months. At the end of the period the auditing season had arrived and all assistants, including the staff-training instructor, were assigned to active work in the field. During the course of the season the principal above referred to was obliged to visit one of the branch offices where he was informed by the local manager that due to the staff-training programme which the firm had adopted the efficiency of his staff had been increased during that season by at least 50%. Upon his return to the home office the partner, so we are told, called the staff-training director to his office and told him of what had been said in the branch office, adding, in effect, that if the staff-training programme could really accomplish results of that kind, of course he was in favor of it. To state the matter differently, the programme of staff training was to him largely a commercial proposition. If it meant additional profits to the firm he was in favor of it; if it did not—and in the beginning he was firmly convinced that it could not—he was opposed to it.

This instance has been mentioned because it must be understood that the method of instruction used in our universities could not ordinarily be applied to the public accountant's organ-

ization. The work must be done at such times and in such a way that it does not interfere too severely with the use of assistants on professional assignments. It may even mean that no assistants can be regularly assigned to the training course, and that the staff-training instructor will never know from one meeting to the next who will be present at the following session. This means, obviously, very great difficulty in making definite assignments. It also means that each session must be made complete in itself so that an assistant may get a well-rounded, complete discussion of a particular topic.

THE EMPLOYEE'S VIEW

From the standpoint of the employee it is certain, so far as I have been able to judge from experience, that the professional training programme is most satisfactory. I have found staff assistants, both juniors and seniors, intensely eager to be assigned to the training course. In some cases they have requested weeks in advance that they be permitted to take the work; they were eager to qualify themselves better to do the work which the firm desired them to do. Many of these assistants were already university graduates and had had good courses in accounting instruction. However, the method of approach to the subject and the concreteness of the work done appealed to them, and was largely or wholly responsible for the desire on their part to have the additional training thus made possible.

As an illustration of the views of such men regarding work of this kind experience with a professional training class in New York is not without interest. This class consisted of twenty-two carefully selected men who, it was believed, showed real potentiality for successful accounting work. Of the twenty-two men, six had received graduate or professional degrees from three well-known institutions of higher learning, and thirteen of the men had received the bachelor's degree from the following colleges or universities: Harvard 3, Yale 1, Princeton 1, Fordham 1, Lafayette 1, Oberlin 1, Rutgers 1, St. Johns 1, University of Oregon 1, Western Reserve 1 and Williams 1. Nearly all the other men had spent one or two years in a well recognized institution of learning. These included: Harvard (1 year) 2, Princeton (1 year) 1, Georgia Institute of Technology (2 years) 1, New York University (2 years) 1 and New York University (1 year) 3.

Nine of these men had taken correspondence or residence

courses in accounting with well known schools, and one man had received his C. P. A. certificate from a southern state. In the professional training course these men were given intensive training for a period of eight weeks. Lectures and discussions on auditing, federal income taxes and principles of accounting with reference thereto required not less than two hours daily, while the rest of the day was spent in reviewing selected sets of working papers, studying carefully chosen reports and certified statements, covering assigned readings from various texts, working specially prepared problems, and reading articles from leading accounting journals. Many of the lectures were given by partners or by managers of long experience, after the assistants had studied carefully the best available material. Each of these twenty-two men had had some training in accounting and most of them in auditing before taking this training course, and yet some time during the eight weeks of study practically every man in the group volunteered of his own accord the information that never before had he really known what auditing meant. These men were enthusiastic about the work and have in most cases fully demonstrated the wisdom of the training which was given.

CONCLUSION

This paper indicates how much the majority of assistants joining the staff of a public accountant need additional training in those subjects which are to form the basis of their work. This training is absolutely essential in many cases if the men are to be able to do the work which the accounting organization employs them to do. Many of them lack knowledge and facility in the use of the English language, ability to make simple mathematical computations with speed and accuracy and have no knowledge of the auditing and accounting procedure which must form the foundation upon which the staff assistant works. I have also attempted to show that the organization of a staff-training department within the public-accounting firm is feasible. This functional department must obviously be adapted to the needs and peculiarities of the individual organization and whether the work shall be done by a specially employed expert or shall constitute one of the many duties of the principal or manager of the local office depends upon the desires of the individual firm. That a course of study can be prepared and that a method of teaching may be used which will bring real results has been demonstrated.

Professional Accountancy Education

This is true both from the standpoint of the employer who is interested primarily in the increased efficiency of his staff and also from the standpoint of the individual assistant who is ambitious and eager to advance himself in his chosen profession.

Here is an unparalleled opportunity for public accountants to make a real contribution to the profession of accountancy. It is possible in every organization, to a greater or less degree, to hold get-together meetings and to discuss with one another the procedures and practices desirable or necessary to accomplish best the work of that organization and to uphold the ideals of the profession. Even though this does not bring an immediate financial return to the accounting firm, it will bring a return in increased efficiency and loyalty on the part of the staff and in real satisfaction to the employing accountant.

The public-accounting organizations of America hold within their own hands the destiny of the profession. A number of the larger and older firms in the United States are already doing a noteworthy work, with reference both to their own staffs, and to their contributions of material to the great universities of the country. It is this spirit which so largely leads to belief that there is no professional accomplishment, no civic or social service which is not within our reach. Within the lifetime of the younger practitioners of today accounting will be as fully recognized as any of the other great professions. This accomplishment, it is equally certain, will come about to no small extent through the generosity of the accounting firms of America in making available to their employees the very best training which it is possible for any profession to give.