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## Age of opportunity

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# BULLETIN

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### The Age of Opportunity

CURRENT conversation frequently has it that the days of opportunity in business for intelligent, hard-working young men are no more. Influence—political, social, or ancestral in character, it is claimed, now is essential to advancement. Without influence, so the argument runs, no amount of diligent effort will find its just reward.

A moment of reflection is all that is required to explode this theory. With the country generally experiencing a condition of business activity unrivaled in its history, when, if ever, has there been greater opportunity for young men with brains and ability to use them? When, if ever, has opportunity been less dependent upon "race, color, or previous condition of servitude"?

But real business ability on the part of almost all human beings is a matter of education and training. Some individuals like some singers and some artists to their professions born, are "touched" with business magic, so that without any effort on their part business success follows in their wake. For the majority, the rewards which business has to offer are obtained only after years of study and practice, which are merely other terms for education and training.

The accountancy profession is not unlike

business with respect to opportunity. Probably it is safe to assert that the aggregate volume of practice in the country this year will be the largest in history. Never have engagements been more complex and difficult to handle. Comparisons with the general run of engagements of even ten years ago undoubtedly would show that the practice of accountancy today is attended not only with many more problems but with problems of much greater intricacy.

The time when there were fewer accountants capable of handling difficult engagements is not recalled by the "oldest inhabitant." The occasions when managers cry out in their anguish and offer a kingdom for an accountant who measures up to the requirements of an unusually complicated engagement are becoming too numerous for comfort.

In view of conditions it scarcely may be said with truth that the age of opportunity in accountancy is no more. Opportunity never knocked louder. On the other hand it never has been more discriminating and exacting. Today, the way to opportunity is along the lines of education and training. Education may be said broadly to mean the acquisition of knowledge. The test of education is the thoughtful application of knowledge to the day's crop of work.