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Correspondence: Causes of Examination Failure

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Correspondence

Causes of Examination Failure

Editor The Journal of Accountancy:

SIR: I read, among other things, in the February, 1922, JOURNAL OF ACCOUNTANCY, the editorial entitled "Causes of Examination Failure."

At the meeting of the executive committee of the Institute held on December 1, 1921, there was a discussion about the character of the examinations and the admission to membership in the Institute of the certified public accountants who had passed the Institute examinations. A resolution was offered for the appointment of a committee which was to deal with the latter question and report a plan, if one desirable could be found, with proposals for amendment of the constitution, by-laws, rules of the board of examiners, etc. While the resolution was aimed especially at the admission of certified public accountants who have passed the Institute's examinations, there is an inference at the conclusion of the resolution that something in the methods of the board of examiners, or content of examination papers, might be found desirable for change. Surely, the discussion which preceded the passage of the resolution brought out the idea that there is room for something to be done in this connection. The very opening paragraph of the editorial is an admission of this condition. It reads, "One of the questions which is greatly concerning the board of examiners of the Institute, the various state boards of accountancy throughout the country and the many applicants for C. P. A. certificates and Institute membership is the small percentage of success in examinations." The last paragraph of the editorial makes this admission, "It is quite generally admitted by institutions of learning that no examination test is absolutely fair." And yet the closing sentence reads, "But we are confident that the Institute examinations approach as near as possible the point of absolute fairness and we believe that the great majority of qualified applicants have passed and will continue to pass those examinations."

It seems to me that the opening and closing paragraphs are contradictory. In any event, the last sentence of the closing paragraph sets up a claim of such perfection for the examinations held by the Institute as to put it in a class by itself for "absolute fairness." With the large percentage of failures in all examinations, Institute and state, constantly recurring, I cannot conceive that the conclusion of the editorial is sound. Moreover, the editorial seems to be based on expressions from two examiners, one of whom finds a plausible reason for one of the causes of failures, which he characterizes as "nervousness." I have been an eyewitness to some such cases. Since this is true, and the examiners put it as one of the foremost reasons, the conclusion of the editorial must be wrong. For if there is a condition at the examinations that produces nervousness, it would have to be admitted that many of the applicants who failed because of nervousness, may be abundantly qualified in the calm of their own practice. There are some other points, as expressed in the quotations from the examiners, which might be made and which indicate to my mind that the conclusion of the editorial is unsound, but the one point suffices for my purpose.

Furthermore, it seems to me that it is a one-sided consideration, when dealing with the "Causes of Examination Failure," to present only evidence from examiners while omitting evidence from some of the responsible practitioners who have failed and who might throw some additional light on the causes. I question, too, the propriety of an editorial dealing with this subject just at this time while there is a committee in existence which, it is to be assumed, will have something to submit upon the subject.

It is unfortunate that our Institute, with so much to its credit and so much to be proud of, should be deficient in its one great responsibility as expressed in the first section of the first article of the constitution, "Its objects shall be to unite the accountancy profession of the United

Correspondence

States." It will have to be admitted that there are more practising public accountants in the United States outside of the Institute than are united with it. Still another large contingent of reputable, desirable men seeking recognition in the profession is kept out from time to time, while the Institute, through THE JOURNAL OF ACCOUNTANCY, complacently justifies its position, which to me seems untenable, towards the large contingent of practitioners who should be *united* with the Institute, as well as many who are worthy and seeking admission to the profession.

Yours sincerely,

New York, February 6, 1922.

E. W. SELLS.

Philip H. Gray, Clyde H. Hunter and Harry M. Stenn announce the formation of a partnership under the firm name of Gray, Hunter & Co., with offices at 40 North Dearborn street, Chicago, Illinois.

D. A. Allen, W. B. Hanson and V. E. Bennett announce the formation of a partnership, practising under the firm name of Allen, Hanson & Bennett, with offices in the Union Arcade, Pittsburgh, Pennsylvania.

Mayer & Eisenkoff announce the removal of their offices to 233 Broadway, New York.

Owen Stanley Thompson announces the opening of offices in the Woolworth building, New York.

Touche, Niven & Co., New York, announce the admission to partnership of Victor H. Stempf.

Strickler Wright & Co. announce the removal of their offices to 916 Spruce street, Philadelphia, Pennsylvania.

Clarke, Oakes & Clarke announce the removal of their offices to 95 Liberty street, New York.

Orlando C. Moyer & Co. announce the removal of their New York office to 141 Broadway.

J. Fred Lynn announces the opening of offices in the Otis building, 10 South La Salle street, Chicago, Illinois.

Howard Clinton Beck announces the removal of his offices to 532-3 Southern building, Washington, D. C.

Rankin Audit Co., National Bank building, Houston, Texas, announces that V. G. Gillingham has been admitted a partner in the firm.