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## Editorial: Release Urgently Needed; Genuine Service

A. P. Richardson

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A. P. RICHARDSON,

Editor

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## EDITORIAL

### Release Urgently Needed

Now that the war is nearing its close and the great activities of the emergency are ending, the men from various walks of life who have devoted their services to the winning of the war are beginning to return to civilian occupation—but the process is regrettably slow. Some of the government departments seem to be amazingly reluctant to part with the assistance of men who have been rendering such great help during the crisis. Even the men who volunteered or were drafted for the fighting forces are not being discharged with anything like reasonable speed, but while there may be some excuse for retaining the fighting men until the terms of peace are signed, there certainly can be no excuse whatever for keeping in government employ men who are needed in their civilian vocations and not needed by the government.

Take, for example, the case of accountants. Many of those who volunteered to assist the government and were induced to put on uniform are finding an astonishing procrastination when they apply for release.

Since the beginning of the war it has been a common complaint that, while the government has recognized the value of accounting services and has been ready to admit that accountants have been of the utmost value, many of the men of this profession, once in the government service, have been diverted to work which could be equally well performed by persons of inferior ability. We have heard stories of accountants doing clerical work

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of the most unskilled variety. Others are doing bookkeeping, and, we presume, are doing it remarkably well as the government does not seem to wish to part with such bookkeepers.

One great department of the government some time ago advised the accountants who were working for it that if they wished they might be taken on the permanent staff. This dazzling opportunity was considered by all the men concerned and one or two, with great temerity, ventured to inquire the rank and what compensation would be forthcoming. To this the reply was that they could be taken into the permanent service either at the grade which they then enjoyed or at a lower grade in certain cases.

It did not seem to dawn upon the official mind that the men to whom this offer was made had entered the service at extreme sacrifice. Scarcely one of them did not give up something in the way of income and comfort in order to assist the cause. In many cases the payment received from the government was only a small fraction of the income which would have been received by these men in their ordinary occupations.

There was no protest while the war continued in its active phase; but the time has come when there must be a strenuous protest against continued use of ability to which the government is not entitled. The man who volunteered to help during the emergency was generally led to believe that he would be released at the earliest opportunity. We do not accuse the government departments of acting in bad faith, but there have been instances of unwillingness to release men which are widely at variance with the promises these men received when they were inducted into the service.

We doubt if there is any trade or profession in which there is more demand for men than there is in public accounting to-day. The tremendous pressure due to the federal taxes and the general resumption of normal business is throwing a burden of labor on the accounting offices which is not only unprecedented but overwhelming. There is a limit to the amount of work which a man can do, and most of the accountants are close to that limit. Surely, in the circumstances, the government departments which are retaining in the service men who would be available for accounting work are short-sighted. The collection of revenues is the greatest task before the government to-day, and no man can be of

greater aid than the accountant in the preparation of tax returns upon which revenues will be based.

We urge upon the departments of war and navy to release without further unnecessary delay all those men whose services are so emphatically needed in accounting to-day.

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## Genuine Service

When the history of accountancy for the past two years comes to be written there will be mention of many prominent accountants who have given up everything at the call of their country. Scarcely an accounting office has escaped the demand for assistance by the government, and few indeed have failed to answer the summons. In some instances the majority of the partners have relinquished everything and have taken up government work. In other cases men have closed their offices in order to be entirely free to devote their attention to the duties which the government thrust upon them.

It would be invidious to claim that any one of these men had done more than the others for the common cause. In some cases the nature of the work done will never be known, and true knowledge of the extent of the sacrifice or the value of the service will remain hidden in official obscurity.

As instances of peculiarly valuable service are available, however, it is quite fitting that attention should be drawn to the facts.

On the 15th of March one of the Institute's prominent members relinquished his office with the government and returned to his professional work after having accomplished a great task. Something of what he did for the government may well be described.

When the income and excess profits tax law of 1917 was enacted a tremendous burden was thrown upon the machinery of the bureau of internal revenue. An organization equipped to deal with revenues of a few hundred millions annually was suddenly required to collect billions under tax laws of great complexity. The situation was made even more difficult by the legislation of 1918, which increased the work of the bureau and made it the most important revenue producing agency of this country—and perhaps of any country in the world.

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While the bureau had in its service many men of high ability, the increased burden made necessary the appointment of not only a large number of clerks of ordinary ability but also a substantial number of men having the capacity of real leadership.

The problem facing the bureau was further complicated by the fact that attractive offers from business concerns were accepted by men in the service, and there was, as a result, a constant process of depletion which had to be made good by new appointments.

The problem thus presented was two-fold—personnel and organization. Old divisions and sections had to be enlarged and new ones had to be created. Officers and employees had to be considered from the standpoint of their fitness for carrying the increased burdens and performing new services, and the ranks had to be filled from new sources of supply.

At the earnest solicitation of the commissioner of internal revenue, Homer S. Pace went to Washington in September, 1918, and in six months' time evolved a plan of organization which will furnish a working basis for the bureau. He largely increased the personnel and, what is perhaps even more important, he established within the bureau itself courses of training in accounting and income tax practice which will at once enable the bureau better to perform this work and make possible the developing of individual employees so that they will be fitted for the promotion which, in view of the conditions confronting the bureau, awaits all who are capable of performing larger service.

In his work Mr. Pace displayed a broad vision of the problem. To the solution of the problem he devoted an immense amount of energy and of resourcefulness. It is greatly to be regretted from the bureau's point of view that he could not be retained in the service for a longer period, but he completed in a highly creditable manner the work he set out to do and is entitled to great commendation.

As other men leave the service of the government we trust it will be possible to review briefly the things which they have done for the cause. Naturally, the work of some will be more spectacular than that of others, but everyone who served the country to the best of his ability deserves the highest praise and glory without consideration of the exact nature of the service to which he was called.