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## Editorial: Fair Examination

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A. P. RICHARDSON,

Editor

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## EDITORIAL

### Fair Examination

Now that we seem to be approaching the long desired establishment of uniformity in accounting examinations throughout the United States, it is opportune to consider what constitutes a fair and effective examination of the men and women who seek to enter the field of professional accountancy.

It is obvious that an examination, either written or oral, is not always a fair test, but in the absence of some other means of verifying the candidate's own opinion of his capabilities an examination technical in character must stand as the general method of proof.

The inescapable factors of personality and temperament prevent a common satisfaction in results. Every candidate for examination is nervous, and probably at least fifty per cent. of those who sit for examinations do not do themselves justice. They are working under abnormal conditions, with a time limit before them, with no possibility of consultation or calm deliberation, and yet, in spite of these handicaps, they are expected by many examiners to present papers of a finished and flawless nature.

Furthermore, in many cases the examination follows a period of intensive study which leaves the candidate in a condition peculiarly susceptible to the influence of nerves.

In the quest for fair examination these factors cannot be overlooked.

With all the facts duly considered, however, it must be conceded that an examination offers the candidate the best known way of demonstrating that he is what he believes himself to be.

## *Editorial*

There are forty-six states of the United States having laws providing for the certification of public accountants after examination. In the great majority the boards of examiners are animated by a desire to present an impartial and reasonable examination to the candidates; but there have been some departures from fairness which may have reflected an unfavorable light upon examining boards as a whole.

On the one hand we have the extreme case of a board which succeeded in passing two per cent. of its candidates, and on the other hand the equally undesirable extreme of a board which passed every candidate. Between these two points the examinations run the whole range of justice and injustice.

Apparently some state boards in the past have been chiefly concerned with an effort to convince the public of their innate cleverness. They have presented questions which it would be ridiculous to expect a candidate to answer without reference to authorities, and as a result they have excluded many men fully qualified to practise as public accountants. Out of this condition has grown the quite frequent allegation that accountants are trying to build up a close corporation by preventing newcomers.

Some of the boards of the states which have been guilty of this exclusiveness were probably quite honest. They confused difficulty with high standards, whereas, in point of fact, difficulty may have no bearing whatever upon standards.

We could set an examination in metaphysics which neither we nor anyone else could answer. What would be gained thereby? Would we have benefited the world and its inhabitants?

Has the so-called riddle of the sphinx added anything to human knowledge? Yet we must admit that it has the merit of difficulty. It is a lamentable error to make a fetish of difficulty. The school master who set his class an examination based upon ambiguities, vagueness, catch questions and the like would not shine long or brilliantly in the scholastic firmament.

This brings us back to our starting point: an examination should be fair—an assertion axiomatic but often forgotten.

What is the purpose of examination if not to bring out evidence of the ability of the person examined? Too many examiners in accounting have labored under the impression that

examination is a gate, the hinges of which should turn reluctantly, even rustily. In consequence we have the just complaint that accountancy is a field into which entry is too hardly achieved.

What business needs is accountants—more and more of them. It asks that they be prepared for the duties to be borne and that when prepared they be admitted. In far too many instances the gate has been practically closed against both the fit and the unfit.

These things are well known in the profession, and the need for reformation is acknowledged. Who can supply the solution? Surely the examining board of the national organization can and we believe will make full response to the demand.

Twice in every year the American Institute of Accountants conducts its oral and written examinations of applicants, and approximately thirty state boards of examiners employ the same written questions for candidates who present themselves to such boards for examination. We are therefore coming within view of national uniformity—a tremendous achievement in itself.

With standardized examination a fact, we must be sure that it is fair.

Is the institute's examination fair?

We believe that a qualified professional accountant who has been in practice four years should be able to satisfy the requirements of the examiners as set forth in the examinations which so far have been presented. We are confident also that an unqualified man—one not fitted to render professional service to the public—could not pass the test. This seems to be proof of the fairness and efficacy of the standard examination.

How has the institute's board attained the desired result? The answer to this question lies chiefly in the fact that the board has kept ever in mind that the young men and women in the profession have not and cannot have had quite so broad and comprehensive an experience as have the examiners themselves. The objective seems to be a friendly inquiry into the candidate's ability and knowledge, not expecting or demanding the breadth of vision which can only be attained through many years of experience, but insisting resolutely that there be a proper foundation upon which to build—a foundation whereon the profession in the coming years may rest secure.

### *Editorial*

Surely a fair, reasonable and searching test is the ideal standard, better infinitely than the mere piling of difficulty on difficulty to the confusion of candidate and the misguided self-satisfaction of the examiner.

And if experience be the teacher, as we learned in the Latin hours of our school-days, we may feel no doubt of the outcome, for the institute's standards are being adopted with a readiness not to be found among those who are unconvinced.

With fairness, not difficulty, for its watchword the profession will extend a welcome to every proper applicant.