

NEED FOR TRAINING IN ACCOUNTANCY

Men who want to know what to do to succeed in business can secure substantial and trustworthy advice from the Government and from large business establishments. The advice is substantial in that it does not consist of words, but of what the Government and these business houses are doing today. It is trustworthy, in that large issues and much property depend upon those things which are being done.

The kind of men selected for leadership in the business side of the war is a reliable index to the kind of men business now needs and will continue to need. Upon whom does the Government place the responsibility for the performance of the big business tasks of today? Which class of men is in most demand to promote the efficiency now exacted of business organizations? How did the men now entrusted with these tasks secure their training? Answers to these questions give a valuable clue as to how a young man should plan his business career.

Accountancy-Trained Men Lead.

Of all the classes of men whom the Government has entrusted with executive posts, the accountancy-trained men are in the majority. By "accountancy-trained men" I do not mean men who merely understand book-keeping.

As an illustration, some ability is necessary to draft a military map, to direct strategic and tactical movements on the basis of the facts disclosed by the map. There is a wide difference between the ability of the subordinate who prepares these maps and that of the general who directs. A like difference exists between the bookkeeper and the accountancy-trained man. Important executive posts are given by the Government to accountancy-trained men because they are familiar with the strategic and tactical phases of business.

This work divides generally into three kinds—that connected with purchases and stores, that connected with organization, and that connected with the financing of the war.

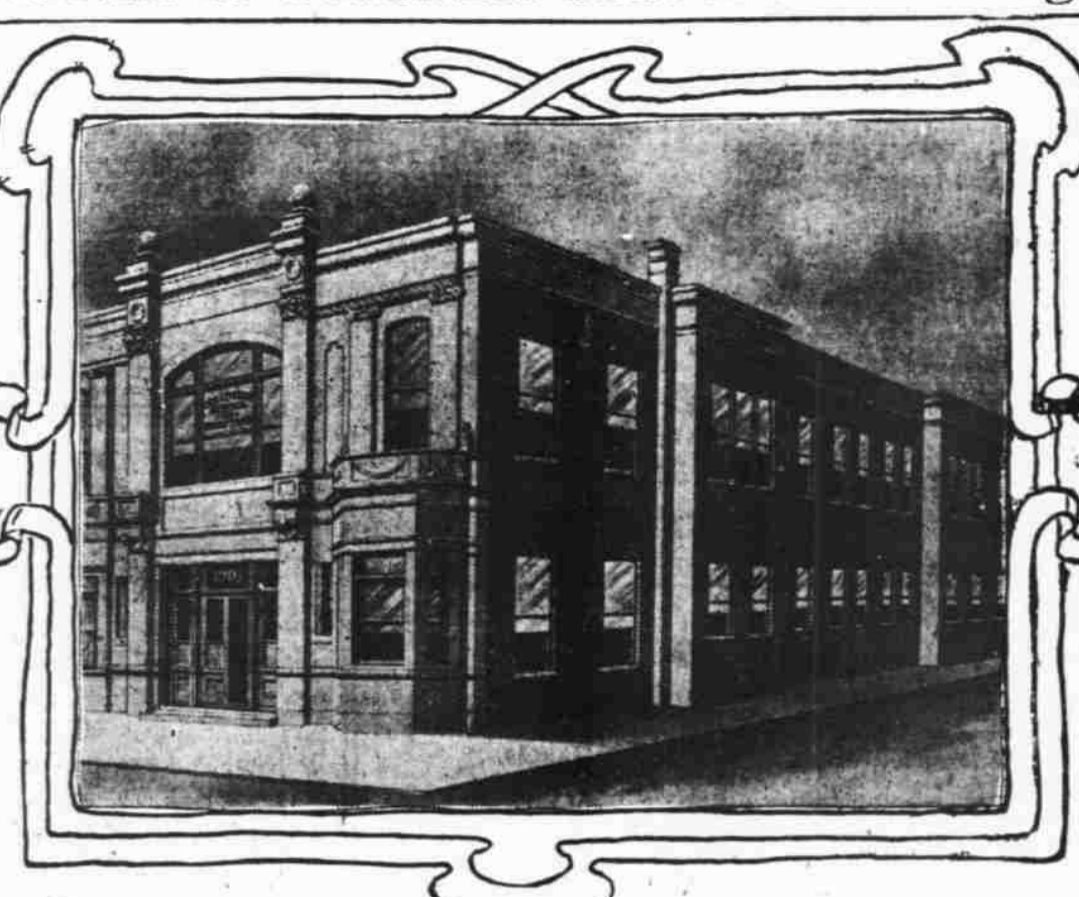
In Every Department.

Practically every department concerned with providing materials for the conduct of the war has enlisted the services of accountancy-trained men. Much of this material has been purchased on what is known as the cost-plus basis. One accountancy-trained man is in charge of the checking of these cost-plus contracts for the War Department. Within a period of three months, this man has rendered decisions on some 1,000 questions. Each of these questions involved large sums of money as between the Government and the contractors. Two divisions of the Government recently attempted to secure accountancy-trained men for various positions through the civil service. The positions offered were the highest paid of any positions that have ever been secured under the civil service—significant proof of the substantial regard in which the business ability of accountancy-trained men is held.

This war emergency has necessitated the organization of new boards and commissions in the Government. Many of these have been organized under the direct supervision of accountancy-trained men. The ability of accountancy-trained men as business organizers is also recognized by many of the organizations assisting in the conduct of war—such as the Red Cross.

Finance is subject with which the accountancy-trained men must be familiar. Accordingly, they have assisted the Government in taxation mat-

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ters and in the Liberty bond issues. Banking institutions assisting the Government in financing the war have utilized the services of accountancy-trained men as tax consultants.

Never has ordinary business been put to the tests it is now undergoing. Efficient production is urgently demanded. Merit, more than ever before, determines advancement, and the kind of men who advance are the men whose abilities are of the greatest use. This war has emphasized a striking change in the type of men who are becoming business executives.

Major attention previously was paid to the selling end of business; the general idea seeming to be, make sales and the business will take care of itself. Those were the days of intense competition. Very naturally, the men who became foremost in business were those men who were capable of meeting and beating the competitors in their particular line.

Business Policy Changed.

Within the more recent years, a marked change has gradually developed. Men fight competitors less than they did formerly. Business promotion, however, still exists, and there is still the effort to make sales. But this effort is directed more to the creation of public demand.

The creation of public demand, moreover, is more and more becoming a matter of advertising, and less and less a matter of salesmanship. Many important though the selling problem is, it is not the most important problem of the present-day business organization.

This tendency of business is strikingly illustrated in the newer industries arising since the war. One morning recently I read in the newspaper a large advertisement for a cost accountant in a large shipyard. That same afternoon I received word

of two cost accountants recently appointed to important work in shipbuilding. Not long ago I was discussing the new chemical industries arising since the war. Immediately, the friend with whom I had the discussion told me of a large company recently organized in which most of the executive posts were held by accountancy-trained men. Almost every day news is received by me of the advancement of accountancy-trained men to executive posts in modern business.

Since both the Government and business are pointing out, in a practical way, the kind of business training most in demand, the question which the young man may ask is, Of what does accountancy training consist?

Business procedure, business meth-

ods, business law, business finance and business economics are all embraced in the study of accountancy. Accountancy may be said to be the science of business. It is because business is ceasing to be conducted by rule-of-thumb methods, and is being conducted more as a science, that accountancy-trained men are in demand. Study of the subjects constituting the science of accountancy for two and a half years, combined with experience gained in business for a further period of years, depending upon individual circumstances, ordinarily fits a young man for business leadership.

Will this demand continue during and after the war? There is every reason to assume that it will. Accountancy-trained men will be needed so long as large production is

needed. Large production of raw materials and of manufactured products will be needed, both for foreign countries and for our own country, after the war.

Raw materials will be needed for the rehabilitation of the countries devastated by the war. Each of the belligerent countries now has government committees planning for this rehabilitation. These government bodies are looking to America to supply the raw materials.

War Will Create Demand.

Events arising from the war will create a demand for our manufactured products in foreign countries. Our merchant marine will open up the markets of South America and the Orient to American manufacturers. The foreign banks are establishing will facilitate and aid in the development of this trade. Foreign trade combinations, authorized by the recent Webb act, will carry on this trade.

Here in this country there must be a rehabilitation. Construction work has been neglected in this war emergency. Manufacturing of many things that we use has been stopped or curtailed. It will be many years before we catch up with what we will need after the war.

Then, as now, the demand for production will be met by a demand for men who understand the problems of production. No single class so well understands these problems as accountancy-trained men. These are the men to whom business now looks, and will look, to meet the big economic changes that are underway. Wise, indeed, is the young man who heads these tendencies of modern business. They clearly point out that the greatest certainty of business success lies in securing a thorough training in the Science of Business—accountancy.

It is not the United States army or the United States navy that is at war with Germany. It is the United States of America. This means you. What part are you playing in the war? You can help by buying War Savings Stamps.

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September brings with it the renewal of interest in school life, and presents to many parents the problem of deciding on an educational institution for their daughters. Holy Cross Academy, overlooking the National Capital from its almost ideal location on Dumbarton Heights, offers a solution of their difficulties. Its curriculum embraces standard and elective courses, music, painting, modern languages, and commercial work, taught according to approved methods.

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ASIDE from his speciality as a voice teacher, Mr. King-Smith is an accomplished organist and conductor, having been organist and choir director at the American Church while in Paris, and has successfully conducted choral societies and music festivals.

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Mr. A. King-Smith
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