

# A Liberal Education for the CPA Candidate

By ARTHUR BLAKE, C.P.A.

*The Champlain College plan for the Education of CPA candidates is set forth in detail in this paper. Its goal is a proper balance between education for a practical, successful, efficient, useful and happy life of action in the present and for a mastery of the student's chosen area of professional interest as a means of providing economic independence during that life.*

FRONTIERS have been pushed back through the years so that one man's frontier is, in effect, another man's doorstep. Geographically, frontiers have become international borders with problems of trade exceeded only by the problems of human relations which arise. Intellectual horizons, having no limitations in space, have receded farther and more rapidly, confronting man with knowledge which is awesome and frequently bewildering in its complexity and rate of change. The problem of dealing adequately with this knowledge in preparing young people for effective living, is foremost among the problems of higher education today.

"The ruling end of a general, liberal education should be the development in

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young men and women of the capacity to make informed and appropriate judgments in the principal spheres of life. A liberal education should provide the knowledge and develop the competences which will lead to the exercise of wisdom in adult life."<sup>1</sup>

Today, the needs are imperative. Whenever man's thinking is confused or contradictory, the enemies of human freedom seek to spread confusion and to enter thereby into the strongholds of democracy.

Scientists and scholars, professional and business men, alike have divided knowledge into ever-narrowing specializations in order to conquer their separate fields. Institutions of higher learning have followed this tactical treatment of human knowledge in its vastness and complexity. Robert M. Hutchins, formerly Chancellor of the University of Chicago, describes the effects of this development.

"The medieval period had been an age of debate. What followed was age upon age of discovery. Inquiry was promoted by specialization and the scientific method. . . . As the specialties multiplied, specialists could not think together. The specialties were too numerous and diverse to be studied together."<sup>2</sup>

As a result, many college students are now introduced to basic knowledges and skills, by specialists in narrow fields, whose achievements in research are regarded above the breadth and wholeness of their daily work. The weakness of this, in relation to the aims

<sup>1</sup> Public Information Office. *Pre-induction Scholarships, Columbia College Background.* Columbia University, New York, N. Y., 1951. page 5.

<sup>2</sup> Dean, Arthur H., Chairman. *Functions of a Modern University.* State University of New York, Albany, N. Y., 1950. page 20.

of liberal education, is described in the report of a Harvard University committee. In their opinion, specialism is interchangeable with the method of science, ". . . the method which abstracts material from its context and handles it in complete isolation." They find that ". . . specialism as an educational force has its own limitations; it does not usually provide an insight into general relationships."<sup>3</sup> Liberal education therefore seeks to provide experiences which will accustom the mind to recognize all components of a problem, to draw upon all relevant fields of knowledge, to make reasoned judgments, to contribute individually toward solutions, to cooperate effectively with other persons or groups concerned. And for those quiet moments of one's inner life there should be nurtured in the mind, love of learning, understanding and appreciation of the beauty of ideas and of creative acts, and a sense of dedication to great values and high purposes. So may the student achieve the good life and enrich our free society. These are the goals of *The Champlain College Plan*.

The motto of State University of New York expresses an early and enduring aim of the American people: "Let each become all he is capable of being." A clear concept of what mankind is capable of being might well guide the student in pursuit of his goal. Therefore, the student in his first year at Champlain College, State University of New York, studies the activities of Man and the record of his achievements in the broadly related fields of human knowledge. Specialists in each field join with their colleagues of related fields, developing the common viewpoint, introducing the students to the area of knowledge where their minds find common meeting place, teaching the basic knowledges and skills. These areas have been developed as (1) Arts, Letters, and Philosophy, (2)

Social Sciences, (3) Natural Sciences, and (4) Mathematics. In addition, study of a modern foreign language for wholeness of the intellectual experience, is required of those who enter without sufficient language study. Accounting, as a phase of business, participates in the Social Sciences area course. The special fields which cooperate in this area are business, economics, history, political science, psychology, and sociology. Since the social sciences represent the broad field in which the CPA candidate studies, a description of the workings of the basic course in that area is pertinent to this discussion.

The Social Sciences basic course is entitled *America in its World Environment*. According to the college catalog,

"An integrated course in Social Sciences is not an artificial enterprise. Man's wide range of experiences and ways of responding to them are interrelated. An economic problem is at the same time political and historical."

In particular,

"This course undertakes to acquaint the student with significant knowledge related to our culture—the basic phases of the culture, the sources and the historic search for freedom; and to give him a working understanding of the integration of the social sciences. Through the use of documents and course readings, it is expected that preconceived attitudes will be subjected to thorough, scholarly and honest examination by the students in classroom discussion and that each student will acquire the tools to formulate his own enlightened conception of American democracy and its historic role in world affairs."<sup>4</sup>

If they can learn thus to operate effectively in their peer group at the student level, we may hope that in later years they will be found equally effective in the society of mature and free men.

These studies of mankind will lead to greater self-understanding as well. In the midst of study and discussion, strong personal interests and abilities may unfold to the student. The lure of

<sup>3</sup> Buck, Paul H., Chairman. *General Education in a Free Society*. Harvard University Press, Cambridge, Massachusetts, 1945. page 56.

<sup>4</sup> *Bulletin of Champlain College at Plattsburg*, Catalog Number 1951-1952. State University of New York, Albany, N. Y., 1951. page 89.

one area or another, may quicken him to further exploration and discovery. Individual as well as group counselling, is offered as a continuing service to the student. He is encouraged to investigate the field of his evolving interest during his second year at Champlain College. During the second year at college, the courses allow for introduction of the individual student's particular interests. Basic area courses are reduced to one or two. A course entitled "Humanities", primarily English for self-expression, is required; and students without adequate language study on entrance, take a year of a modern foreign language. This is consistent with the view of professional accountants, concerning the program of the accounting student.

"One particularly important facility which he should have is the ability to write clear and lucid prose, since his professional duties will require him not only to talk effectively but to write simply and understandably. Many employers feel that an accounting student's program should also include study of the physical sciences, foreign languages, geography, history and literature."<sup>5</sup>

These liberal studies share the second year with foundation courses in the field of the student's individual interests. As a result of the experience of the first year, self-understanding, and counselling, the student may elect two courses in a field in which he expects to develop his career studies. Those students interested in accounting are offered the interest and orientation tests sponsored by the American Institute of Accountants.<sup>6</sup> If these measures confirm their choice of field, the students enroll in the field of Business as the foundation of their career major courses.

All business students are introduced to their field of concentration through foundational courses in Elements of Business. These courses deal with the breadth and substance of business

knowledge in manner similar to the basic area courses which establish wholeness and integration for the liberal education program at the outset. They examine American business in four main aspects: physical and technological characteristics, internal organizations, human relations in work situations, and the uses of accounting information. Their catalog titles are Elements of Business I, II, III, and IV, respectively. Business students other than those with a career major in accounting, take all these in their second year. Accounting career majors take Accounting Theory and Practice I and II along with Elements of Business I and II, postponing III until the following year and making IV (uses of accounting information) unnecessary.

At the close of the sophomore year, the student specially interested in accounting is ready for advanced studies in that field, with a liberal educational foundation which may be summarized as follows:

#### Freshman Year

- Arts, Letters and Philosophy 101-102  
*Communications I, II*
- Social Sciences 101-102  
*America and its World Environment I, II*
- Natural Sciences 101-102  
*Basic Natural Science I, II*
- Mathematics 101-102  
*Liberal Arts Mathematics I, II*

#### Sophomore Year

- Arts, Letters and Philosophy 201-202  
*Humanities I, II*
- Business 201-202  
*Elements of Business I, II*
- Business 211-212  
*Accounting Theory and Practice I, II*
- Modern Languages 101-102  
*Elementary French, German, or Spanish*

<sup>5</sup> *A Career in Public Accounting*. American Institute of Accountants, New York, N. Y., 1950, page 10.

<sup>6</sup> Committee on Selection of Personnel. *College Accounting Testing Program*. American Institute of Accountants, New York, N. Y.

The remaining two years of the college program are planned on an individual basis to prepare the student for a position at the entering level of his chosen career; or for graduate study leading to intensive specialization. During these years he continues his foundation subject in advanced courses, strengthening his preparation with courses complementary to his career plans. In addition, he concludes his program with a year's senior seminar in which he rejoins the other students of the Social Sciences Area, working on the common problems of their general field.

Business is considered the foundation subject for the student with a career major in accounting. Toward the close of Accounting Theory and Practice II, the student is offered an achievement examination sponsored by the American Institute of Accountants. Based on the results of this examination, he may be designated a professional accounting (CPA) career major if he so chooses. After completing Elements of Business III as required, courses in his foundation subject will be mainly in the field of accounting. The accounting courses are organized on a schedule of two laboratory periods of two hours each and two periods of one hour each, meeting weekly. The one hour meetings are used for lecture, discussion, and testing. The laboratory periods are used for problem solving, case materials, and remedial work of individual nature. Courses offered on this basis are Auditing, Cost Accounting, and Accounting Problems. Other courses selected from the foundation subject are Business Law, Federal Tax Law, and Corporation Finance I and II. The Champlain College Plan for CPA Candidates is based on the requirements of liberal education and directed toward the professional qualifications established for Certified Public Accountants in New York State.

The career major is enriched and strengthened according to individual

interests by additional courses in subjects other than business, referred to as complementary subjects. All career majors in business are required to take one year of Economic Principles and Practices in their Junior year. In addition they may elect courses from a list, the following being a representative selection:

- Essentials of Speech
- Ethics and Philosophy
- Foundations of Psychology
- Industrial Psychology
- Logic and Semantics
- Marriage and the Family
- Money and Banking
- Statistics

Toward the close of the senior year, the professional (CPA) accounting student at Champlain College is offered the final achievement test of The American Institute of Accountants College Accounting Testing Program. An interview with one or more firms of Certified Public Accountants is arranged for the student by the College or by the American Institute of Accountants, as circumstances may indicate. The graduate is considered qualified for the entering level of employment in the profession of public accounting. The State of New York requires three years of diversified experience requiring the intensive application of accounting principles and auditing procedures in the public practice of accountancy, before admission to the final examinations for the certificate of Certified Public Accountant. During these three years the CPA candidate is well advised to advance his professional training by further courses in accounting at the graduate level. At the same time the educational requirements for the certificate may be readily satisfied. The State Board of Certified Public Accountant Examiners requires twenty-four credits of accounting courses but recommends thirty. Champlain College offers the student twenty-

points of accounting leaving from four to ten credits to be accomplished during the three-year enforced period of employment or in full-time graduate courses. This is true to the function of liberal education and in keeping with the continuing nature of education generally.

The criteria for measuring the effectiveness of the program described in these pages, are to be found in the catalog of Champlain College.

"Today, a liberal education is based on a wide knowledge of life in the past and an appreciation of the opportunities of life in the present. Today, the education of complete living is that dictated by modern times. It is an education that develops

character and fits a man for a practical, successful, efficient, useful and happy life of action in the present. Champlain College uses the term liberal arts in this new sense to include the humanistic, the social, the scientific as well as the vocational aspects of education. It recognizes the rich rewards of humanistic and literary studies; the contribution of the arts and the social studies to personal adjustment and to an understanding of the present; the effect of the natural sciences on modern life; and the impact of western industrialization on the development of social consciousness. But it also believes that every citizen, in preparing to be socially useful and economically independent, must have the opportunity to be so equipped with a mastery of his area of special interest that he will be well started on the road to freedom in his profession and in the life that grows out of, and is based on, that profession."

7 Bulletin of Champlain College at Plattsburg. *Supra.*, page 77.



#### AN ADIRONDACK VIEW

The marks of an accountant, as shown below, have been developed by surveys and research which were exceptionally limited in extent. Use them as a vocational test on yourself and see if you belong in this profession!

1. At least five pens and pencils sticking out of a breast pocket, preferably the coat pocket.
2. Bi-focal glasses with horn rims.
3. Moccasin-type dark brown shoes.
4. A quiet suit—not pants and coat that don't match; and a vest, except in summer.
5. No ability to sing better than a crow or grackle.
6. Bald, if over fifty.
7. A pleasant face, a gentle smile—but never a boisterous laugh.
8. While attending wifely-required concerts, calculates the attendance, gets out a pencil and makes notes on the program.
9. Never tieless and seldom a bow tie.
10. A brown calf brief bag—and it must have a shiny padlock that dangles and rattles.

Give yourself 10 points for each, all or nothing. If your score is under 60, you prove that the quiz master is only a low-brow—a CPA in only two states.

LEONARD HOUGHTON, CPA  
Of the Adirondack "Chapter"