

The current long-hair trend among the younger generation is not revolutionary, but a "renaissance," according to a New York labor arbitrator, because "longer hair is the traditional mode for men while short hair has historically been the exception."

As reported in the *New York Times*, the arbitrator, Theodore W. Kheel, made the statement in a decision in which he ruled that New York City bus drivers could wear beards and sideburns.

Among the points made:

"All over the world, flowing beards have stood for wisdom, strength and fatherliness.

"In the early civilizations of the Mediterranean, the great men of the mind were all bearded: Abraham, Moses, Jesus, Aristotle, Plato.

"In fiction and folklore, this tradition has been carried over to such varied characters as King Arthur, Father Time and Santa Claus.

"When artists have drawn the face of God, it has often been with a flowing, white beard. The creator was painted this way by Michelangelo in the Sistine chapel.

"Uncle Sam is always drawn with a mustache and a little goat-like chin beard."

He didn't mention Blackbeard the Pirate. -S. S.

MISSOURI ALUMNUS

VOLUME 59 NUMBER 4
JANUARY 1970

The *Missouri Alumnus* is published eight times a year - September, October, November-December, January, February, March-April, May, and June - by the Alumni Association of the University of Missouri-Columbia, 312 Jesse Hall, Columbia, Missouri 65203. Steve Shinn, editor; Ginny Glass and Betty Brophy, assistant editors; Paul Bower, staff photographer; Design consultant, Paul Fisher, professor of journalism. Second class postage paid at Columbia, Missouri, and at additional mailing offices. Annual membership is \$5.

Copyright © 1970 by the Alumni Association of the University of Missouri-Columbia.

Alumni and friends of B & PA come to Columbia to tell accountancy students some things that the texts overlook

PROFESSORS FOR A DAY

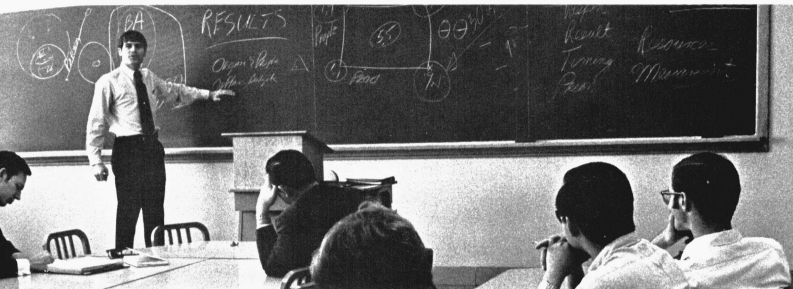
By Ginny Glass



Accountancy Day allows time for coffee and interchange of ideas among, from left, Dick Alfeld, St. Louis, Assistant Professor James Antonio, Ron Doerr, Granit City, Ill., Dean Pinkney Walker, Department Chairman Dr. Joseph A. Silvano, Associate Dean Wilber C. Haseman, and Dick Palmer, Valley Park, Mo.

After-class discussions with the "professors for a day" are popular with these students, especially since their speaker, Robert Hulett, St. Louis, was graduated cum laude just four years ago.





Graduate accountancy students have more than a passing interest in Dick Palmer's (BS ME '58, MS, BS BA '63) explanation of the role of human motivation in achieving management objectives.

Accounting has been characterized as both "the language of business," and "the eyes and ears of management." When confronted with his first balance sheet, however, the student in the School of Business and Public Administration is probably less than impressed with this characterization.

Recognizing this fact and also that accounting cannot be totally learned from textbooks, accountancy department chairman, and co-author of a text himself, Dr. Joseph A. Silviso in 1967 initiated an Accountancy Day to help remedy this problem. Now this "Day" has been expanded to two each fall where alumni and friends in public, industrial and governmental accounting are invited to the Business School to be a "professor for a day."

This year 27 men and one woman spoke before members of every accountancy class, and that included a good number of the students enrolled in Business School, since the first three accountancy courses are required curricula for all business majors.

According to Professor Ralph Skelly, chairman of the event, the guest lecturers take full-run of their classes and discuss on-the-job experiences and practical applications of theoretical principles of accounting.

For example, Miss Jo Ann Wind, a staff accountant with Ernst and Ernst, Certified Public Accountants, St. Louis, since her graduation last June, spoke to beginning accountancy classes on a "pot-pourri of subjects." Skelly believes recent graduates are most popular with the lower-level accountancy classes because the students are better able to relate to their youthful speaker. Like most of the "professors for a day," Miss Wind conducted a lecture for about 30 minutes and reserved the remainder of the 50-minute class period for questioning.

Accountancy Day originally began during B & PA Week in the spring, and now has grown into two days with double the number of original speakers. With the exception of two luncheons both days,

the guests pay their own expenses. Dean Pinkney C. Walker hopes eventually to expand this kind of "Day" to other sequences in the Business School and adds about Accountancy Day, "Who knows? It may someday be a week-long affair!"

Actually, Silviso envisions more immediate expansion in the direction of alumni support. "I would like to see a kind of *esprit de corps* among accountancy alumni as exists in the other professional schools on this campus, such as law and medicine." Silviso would like to utilize Accountancy Day as a means for alumni to renew college acquaintances, familiarize themselves with the Business School, and enable students to meet Mizzou graduates in the accounting field, thus providing the student with a "liaison between the field and the School."

Silviso hopes to form an alumni group composed of persons in public, industrial, and governmental accounting. An alumni-advisory committee of this nature could help the School on such subjects as placement and curriculum changes. It probably would be similar to the already successful 12-member advisory committee, composed of men in the business community, which functions with the entire School of Business and Public Administration. The accountancy committee, however, would be composed of persons in that field who would concern themselves with problems directly related to their work.

Statistically, accounting is the fastest growing field in both the state and the nation. "The supply cannot meet the demand in the accountancy profession," says Silviso. Graduates of the accountancy department of Mizzou, which Silviso says probably ranks in the top ten of the country's accounting schools are prime targets for this demand. Public industrial and governmental agencies recruit from the Columbia campus students.

Further affirmation of the accountancy program's current and growing strength on the Columbia campus is shown through CPA exam statistics. In the past few years, during the two times annually CPA candidates sit for exams, one Mizzou graduate has been named to honorable mention, ranking in the top 15 out of 18,000 who take the examination each time.

Although "professors for a day" visit the campus to "lecture," and not to recruit, they do have an opportunity to speak of their experiences not only in the field, but in their firm.

Student reaction to this exposure to accountants

and their firms has been positive. Attendance records during Accountancy Days is usually good even though a few students enjoy the lecture merely for the break it provides from daily note-taking. But for the most part, students derive a good deal of information from the prominent speakers.

For the student in the beginning classes, a case for entering the accountancy profession is presented, while upper-class majors concern themselves with more practical aspects of the field. A graduating senior coed, who already has accepted a job with a starting salary of \$11,500, said her "professors for a day" informed her of aspects in accounting not found in textbooks. One comment picked up from a group of students gathered around the guest lecturer after the period was a question regarding course work. This student sought advice from the accountant as to what course in his remaining semester would help him most in the field. Another senior enjoyed discussion of contemporary problems facing the profession, and said his "professor" spent a major portion of the period discussing problems associated with consolidation and mergers. In fact, he added, they "ran overtime with students' questions."

For example, John B. Ferris, senior accountant with the St. Louis CPA firm of Price Waterhouse & Co., said the overall response from the students to his lecture was excellent. A 1962 graduate, Ferris said he based his presentation on his experiences in the field.

A partner in the St. Louis Price Waterhouse firm and a 1955 University graduate, Richard Alfeld, found the students in the auditing class he spoke before had not yet been subjected to the more practical aspects and repercussions of auditing work. He enjoyed returning to the campus and the accountancy department as well as speaking about his experiences for the past 15 years with his firm. As to the students, he found them both "receptive and reluctant," just about the same as when he was a student except for the fact that their "hair is longer now." □