

Collect a job—if you pass 'Go' in accounting

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Accounting students. You've seen them — lugging thermos jugs to the library, leaving Duffys before the band starts playing or darting from tree to tree across campus in pin-striped business suits hoping to avoid stares and glares on their way to an interview with a "big eight" recruiter. But what about the no-credit debits, the ex-accounting students who found the utility of the University program only marginal, and the opportunity costs far too dear for their lifestyles? They'll tell you how they stuck around for the music at Duffys; they were forced to dance to a different tune when the Ac350 quiz rolled 'round the next morning.

Then they'll say there are numerous ways to graduate in accounting: being born a computer, an ascetic masochist or the son of an accounting professor, all of which will lead to insanity unless accompanied by lengthy, absorbing sessions at a local tavern. Which, by the way, is a sure-fire proven method for flunking out of accounting.

But all accounting students aren't Poindexter prototypes, hot off the IBM assembly line, nor do they spend all their hours reading tax theory or corporate financial statements.

To graduate in accounting takes a commitment, because grade-wise, it's one of the toughest departments on campus. Statistics collected by the registrar's office for the past four spring terms reveal the fact that the accounting department averages an undergraduate no-pass percentage of 1.7, well above the University average of .42 percent. Not to mention the "W" rate in accounting classes (9.4) more than doubles the University's overall average of 4.4 percent. The percentage of "A" grades given over the past four spring terms is also well below the University average (14.4 to 22.8).

"There is no grade inflation in this department, says Paul Frishkoff, head of the accounting and quantitative methods department. "We find grades a good indicator of how a student will do in accounting both in school and out and we are not afraid to use them."

Due to a reasonably stable job market, Frishkoff claims many students enroll in courses they

really shouldn't be taking.

"If a student wants bookkeeping, he can go to LCC (Lane Community College)," he says. "We are the No. 1 accounting school in the state, and to retain that status, we must continue to produce high-quality students by teaching them high-quality materials."

Frishkoff claims his department is understaffed and underfinanced. But he says it faces increased enrollment prospects. Unlike many other departments, it does not use teaching assistants in any classes above the sophomore level, which obviously puts a strain on professors.

In regard to rising enrollment, he cited a study done by the American Council on Education for Robert Bowlin, Dean of Students, which shows the "probable number" of freshman who will declare business as their major to be 19.9 percent of the total class. This figure is well above the figure for last year's freshman class and illustrates a continuing enrollment growth at business schools a-

partment has tightened admittance requirements as well as grading practices. All business students are required to take two accounting courses, Ac221 and Ac323 (with the exception of finance majors who must also take Ac222).

If they don't receive an "A" or a "B" in these classes they must pass a national achievement test provided by the American Institute of Certified Public Accountants, before taking any more accounting classes. If a student qualifies to move on in the accounting curriculum, but upon doing so flunks an accounting class, he is not allowed to take anymore classes in the department unless the mark is petitioned.

It's this type of action that keeps the no-credit debits at Duffy's the accounting school's reputation as tops in the state, intact and conscientious accounting students at the library on Friday nights, but it has led to some ethically questionable practices by the department in instituting such regulations.

accounting, commented, "My accounting education here has been a positive one, but the mood of the department is antagonistic. Many students view certain professors as nothing more than roadblocks. I think they're trying to create an elite school of accounting...that's good. I just hope these attempts focus on improving the quality of the teaching rather than placing additional undue hardships on students."

Many other accounting students stated similar views. Most, however, wished to remain anonymous, fearing that the release of their names might jeopardize their good relations with the department.

But Frishkoff does not agree, claiming that since they are understaffed, the department's professors do not have enough time to see all the students they would like, not spend the amount of time on each class they desire. This is the reason for the policies and the student reaction. The pressure, he maintains, is good for the students.

Students struggle to stay above water while professors work to keep the program a rough one

cross the country.

The percentage of business students who make up the general University undergraduate population has risen from 10 percent in 1974, to 14 percent as of Fall Term 1977. And these figures, according to Frishkoff, do not show the great number of students who, though enrolled in other departments, take business and accounting courses for background knowledge, further increasing the strain on the school as a whole.

Bowlin said the swing towards business was well documented and "was a reflection of the changing job market," and that though a liberal education is primary goal of the University and of "single importance in a democratic society," the student must, in the end, find employment. He concluded by stating he felt the present swing of the pendulum was an "unfortunate, but understandable juxtaposition of forces."

In an effort to maintain quality while meeting rising enrollment demands, the accounting de-

Associate Dean Catherine Jones admitted that she was "appalled" with an accounting professor (no longer with the school) who actually listed on her syllabus a certain percentage of the class that would not pass. She maintained that such practices were extremely rare and would be totally alleviated by the new admission policies for the accounting department, and business school in general.

Jim Kaplon, a senior in accounting, claims that certain professors within the department employ an academic plea bargaining system in which a student who flunks a class is granted a passing mark if he signs a statement that keeps him/her from taking any more classes in the department. This, according to Kaplon, gives the student a chance to change schools without having a no-pass on his academic record. "From a basic educational standpoint," he added, "I question the justice of such a system."

Dave Gunderson, a senior in

"Many students don't realize that accounting, especially in the public sector, is a high stress field. Not only do accountants have to be technically sound and good salesmen, they must be prepared to work 60 or 70 hours a week during tax season. If you can deal with this kind of pressure in school, then you can handle it when you get on the job."

He added that such an atmosphere makes University graduates the most qualified in the state and consequently the most employable. "One hundred percent employment of graduates is a reality in the accounting department," Frishkoff said.

However, a phone survey of seven of the "big eight" (eight largest public accounting firms in the nation) firms located in Portland revealed Oregon grads had an edge over students of accounting departments at Oregon State University (OSU) and Portland State University (PSU) at only one firm.

Recruiters on the whole said an

individual's technical and personal qualifications were much more important than the school they attended. Most agreed with Jim Estes, college recruiter for Arthur Anderson and Co., who commented, "We don't hire from one school or the other, nor do we find graduates from one school more qualified than those from another. It depends on the individual student involved."

Discussions with accounting professors at both Portland and Oregon State showed that the market is such that most accounting schools find little problem in showing "100 percent" employment of graduates figures. The CPA exam (test accountants must take to be certified) results, though they were not compiled by schools last year, did not reflect a substantial achievement of better scores by Oregon grads in the past years.

In fact, PSU students outscored University graduates by a slim margin. Frishkoff explained that this was due to a preparatory CPA exam course taught at PSU and does not necessarily reflect the ability of test takers to perform in an actual accounting situation.

Peter Turney, an associate professor of accounting at PSU said, "It appears to be the opinion of business leaders in the Portland financial community that for a long time the University was by far the state's top accounting school. In recent years, however, the reputation of the University has diminished relative in comparison with that of Portland State."



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