

# Guilfordian

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## Twelve Accounting Grads Try, Fail CPA Exam

By John K. Cox

Twelve graduates from the Guilford class of 1983, took the Certified Public Accounting Exam last May. With a successful performance on this exam, an accountant may do auditing work for a public accounting firm. But all twelve Guilford grads failed last May's examination.

The nation's average passing rate for the exam was 18.6%. Nearby Wake Forest University, led the state with a 44% passing rate. Over 30% of the UNC-G grads passed the exam, along with one-fifth of the graduates of NC A&T. Mars Hill College and UNC at Chapel Hill also posted quite good performances.

In an interview in the Greensboro Record of Thursday, January 12, Guilford accounting professor William Grubbs partially attributed the failure rate to the small size of Guilford's student body. From year to year graduation classes have different attitudes and motivations; in some years a core of bright and hardworking grads can lend a spark to the rest of the class. But "we didn't have that with this class," Grubbs stated.

According to Accounting Department Chairman Ralph Frey, the entire matter—though described as "abnormal"—is easily cleared up. For the past several years, the Accounting Department has been going through a number of personnel changes, and the shake-up has been detrimental to the overall stability of the program, he said.

Along with new faculty members have come new approaches. Current Guilford students are now being given exam questions similar to those on the CPA exam. This step should give greater preparation for grads and take away some of the exam-shock that can be such a large factor in test performance. The exam lasts about 19 hours.

Commenting on UNC-G's excellent performance, Frey said that many of their students had completed a CPA Exam Prep course before taking the test. Such preparation was invaluable, and Guilford offers no such course, Frey said.

Several Guilford professors, including Frey, help teach this UNC-G prep course.

The administration, Frey said, has not expressed any great con-

cern over the exam failures, and student response has been moderate. One probable reason for this low-key response is the fact that among insiders it is well-known that CPA status is not a necessity for accounting grads. It only opens up one career path, albeit an important one. There are plenty of jobs available in other accounting fields for students who either do not take or do not pass the CPA exam, Frey said.

In short, Frey echoed Grubbs' statement that Guilford's abysmal performance was a fluke. In 1978 Guilford led the state with a 55% passing rate. "Sometimes you hit a home run, sometimes you strike out," Frey said. He claims that no further changes in the Accounting program are necessary and that it is merely a matter of time until the changes already implemented take effect. This year's class will be larger than last's, and the Department thinks that the scores will "improve substantially."

This year approximately 100 students are accounting majors.

"This coming year," Frey remarked, "I would expect the results to be quite different."

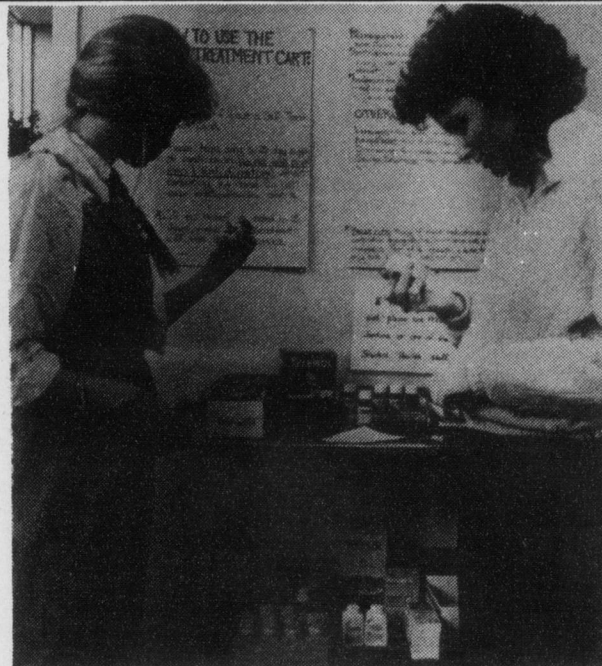


Photo by Tom Risser

Jennifer McInnes and Jayne Mardock check out the new "self-treatment cart."

## Fast Relief Made Available

By Jennifer Park

The Guilford College Infirmary now has a self-treatment cart to aid students in getting fast relief from minor symptoms of colds and the flu. The cart which takes only minutes to use requires no appointment and provides free samples of over the counter medications.

According to Chris Flynt, R.N. there were two main reasons that the infirmary decided to try a self-treatment cart. The first is that the clinic is trying to become more wellness oriented. This school of thought emphasizes self-awareness, prevention of illness and encourages self-care. The other reason stems from the major complaint in the past about the long wait for appointments, especially when students merely want something to relieve cold symptoms. The cart saves both patients and staff time.

Flynt says the cart "has worked out real well." Use of the self-treatment cart has increased every week since it was first put out shortly before Christmas break, says Flynt. Over 30 people used the cart during the week of January 16 to 20. Before counting Friday afternoon, Flynt said she expected even more people had used it this past week.

To use the self-treatment cart students merely have to sign-in and fill out a card listing their symptoms and what medicine they have chosen. There is information on what type of medicine is recommended for a number of common symptoms. Users are cautioned to see the doctor if they

have any of the severe symptoms which are listed on the sign. The sign warns students not to take more than one medicine. Flynt emphasizes this point as the duplication of ingredients can cause more or stronger side effects as well as other problems from overmedication.

Students whose symptoms are severe or persist are best advised to make an appointment to see one of the professional staff. With more coverage and increasing use of appointments for non-emergencies same day appointments are always available when needed.

Currently the cart is stocked with cold medicines, as well as medicines for nausea, diarrhea, and dandruff. Flynt says not all medicines are on the cart all the time as that "would be too confusing." In the spring there will be more antihistamines available and fewer cough suppressants.

Many months of work went into preparing the self-treatment cart. Chris Flynt first went to UNC-G's clinic, where the idea came from, to find out how their cart worked and to gather suggestions. Their pharmacist advised her to write drug companies for samples that are often provided to doctors in private practice. Flynt wrote almost 25 companies and received favorable responses and samples from most of them, she said. She then spent time checking to see that Guilford would be covered legally, making signs and having the cart itself made.

Flynt says that while most of



Photo by Tom Risser

Bill Rogers shows how it is done at the Ball.

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