

# Choose your major: Accountants find jobs

by Dr. Allen B. Sanders  
 "Help Wanted — Elon graduate, accounting. Several years experience. CPA preferred, but not required. To be controller of growing firm. Salary \$20,000 to \$24,000."

Although worded as a classified ad, the foregoing is a summary of an actual request received by telephone last month. According to the Sunday newspaper magazine *Parade* (Nov. 9, 1975), two Stanford University Ph.D. graduates have made a study that is of interest to job-seeking college graduates.

They found that business and engineering majors have a better chance of finding employment than majors in other subjects. The American Institute of Certified Public Accountants conducts an annual supply and demand study of four-year college graduates majoring in accounting and the demand for them in the public accounting profession. The latest study indicates that about 17,000 graduates are needed in the public accounting field by 1978. The "market ready" supply of graduates by 1980 is expected to be between 22,000 and 33,000,

leaving from 5,000 to 16,000 to fill accounting vacancies in commercial governmental and other institutions other than CPA firms. A study of employment outlook for business and management graduates in the South published in 1975 by the Southern Regional Educational Board concludes that the outlook for accountants is favorable. The jobs are there for those people who prepare for them.

## What is accounting?

The primary function of an accountant is to provide information on which economic resource-allocation decisions are

made. The accountant measures—using dollars, francs, pounds, or other monetary unit as a standard—the effect of economic events, and reports the effect of these events to management and to the public. Each of our lives is constantly influenced by the work of accountants; almost daily the news media contain reports on trends in the economy compiled from accounting reports. Potential investors in business; contributors to charitable organizations, colleges, or churches; purchasers of goods and services depend upon the accountants' data as a basis for their decisions.

The top job in management accounting is probably that of the controller. Recently referred to as the "quarterback for business" in an article in a financial journal, it is the controller's job to decide which accounting measurements are needed and to help other members of the management team use them in making major decisions. The job of controller

isn't unique to business; it is found in government and other large institutional settings.

Another path for accountants is the field of public accounting. The certified public accountant (CPA) is an independent professional who has passed a national examination and is licensed under state law. CPA firms perform independent audits of accounting records and attest to the fairness of presentation of figures in the accounting reports of businesses, government, and not-for-profit organizations.

An interesting aspect of the accounting profession is the large number of women who are now entering it. Several women graduates of Elon College are new CPAs; many others work as accountants in organizations other than CPA firms. It's not an easy field; the preparation in college-level work is demanding. But those who are willing to work find it a stimulating career. As an Elon graduate told me last Friday, "I wouldn't change for anything else."

## Fighter pilot back on ground



Fred and Jane Watts (Photo: ECNB)

by Mark Sauer

When a person reaches the age of 46 he is expected to be fairly well entrenched in a way of life. However, Dr. Frederic T. Watts is the antithesis of that concept. He has hammered the swords of his past into plowshares to will uncultivated minds for the future.

From appearances, one would hardly think that Dr. Watts had flown aircraft in three military conflicts that spanned a 28-year career in the Marine Corps. He by no means spent all that time clutching the stick in a cockpit. He took a B.S. at Nebraska in 1963 and left the George

Washington University clutching an M.S. sheepskin in 1966. But it would be some years before Watts would decide to change professions.

"I had just returned from Vietnam and was on staff at the Army War College teaching geo-politics and coming up for possible selection as brigadier general when I made the decision to return to school." The now retired colonel attended the University of South Carolina where he worked in international studies, with his dissertation covering a comparative study of the three India-Pakistan wars.

He came to Elon in 1972 and completed his dissertation in 1974 and received his Ph.D.

"I must admit that I felt the adventure in the Corps fading; however, I almost must admit starting a new career at 46 was a scary alternative."

Dr. Watts echoes the sentiments that resound in every professor's classroom; that is, the lack of student awareness of politics in the U.S. and abroad.

"I am very surprised to see the lack of interest, or knowledge concerning pertinent political issues that I bring up in class." Nonetheless, he strives to stimulate the politically lethargic student by directing his lectures to open some dialogue between professor and student.

"There is always going to be a faction of the populace not interested, be it student or not; however, if I can instill some element of political thought in that group then I feel I have made some progress." Dr. Watts plans to push a voter registration campaign on campus in the near future. He sees this as a first step in students becoming politically active.

The colonel-turned-teacher would not change his present role for any military commission.

"I am very satisfied with teaching; mainly, because I enjoy the personal contact with students." The stereotyped image of the first line, fire-eating Leatherneck hardly reflects a true picture of Fred Watts' genial nature.

## Masculine Femininity is becoming a fad

This is the typical morning of the typical turkey at good ol' Elon College.

8 a.m.: The All-American youth shampoos his razorcut hair with the latest in natural ph-balanced essence of strawberry with scrambled egg protein.

6:07: Now that the shampoo has stripped his hair of dirt and grime, he applies a lemon creme rinse to replace the natural oils and conditioners he washed out with the dirt and grime.

8:09: He assaults his face with medicated antibacterial steel belted acne scouring pads, just in case.

8:14: It's time for Scottish Fall time-release deodorant soap with its fragrant green and white racing stripes for all-day protection.

8:20: Leaving the shower, the youth of whisker-bearing age

applies Fresh Orange shaving cream with the purpose of scraping it off with a four-speed automatic, twin-choke, disposable, chromium razor. Then he slaps his face a couple of times with a handful of exotic after-shave lotion in order to wake up his face and stop the bleeding.

8:40: Time is running short as our hero plugs in this 100,000-watt self-styling hair dryer. After the waves have been baked into place, "For Men Only" hair glue is applied to keep them there.

8:50: With his favorite deodorant under one arm and "Sure" under the other, he baby-powders his body, foot-powders his feet and adds the cologne for the day.

8:55: Pulling off his clothes he forgot to wash again, he heads for his first class of the day — freestyle swimming.

## Pizza expert explains why

by Bob Walker

Nearly every American college student has had the earthly pleasure of consuming that culinary delight, pizza. We all sit and dream from time to time, of the joy of mountains of pepperoni, mushrooms, or a special blend of cheeses. Not long ago I was struck with the idea that an article about the local pizzarias would help remedy that terrible question; "Where do we go?" Each of the local establishments has its own style and type of product and that makes it difficult to compare; however, all have at least something in common: They are of the Neopolitan rather than the thick crusted Sicilian type.

I was introduced to pizza back when it was still called pizza pie, and one was forced to make it from scratch or go to an Italian restaurant to get it. Later I became accustomed to the wonders of frozen pizza. In late 1971 I had the pleasure (?) of serving on a U.S. Naval vessel that stopped for six days in Taranto, Italy, then later in Naples. During these port calls I consumed a large quantity of pizza. I have tried both kinds of pizza and prefer the Sicilian type. This should be something of a qualification to judge pizza.

Everyone has his own opinion about the taste of pizza. I prefer that my pizza be slightly spicy but not too overpowering. I found, by on site inspection of the product, that most Burlington pizza is somewhat bland. Most

use premade flats (crust), and many use skim milk mozzarella cheese.

Following is a rank order, preference list with the downfalls and strong points of most of the major pizzarias of the Burlington-Elon area.

Garrison's Soda Shop — the pizza here is good because the spices used are pre-blended with the five cheeses. The flat is premade, but the quantity and preparation cancel out this transgression of good pizza-making.

Peppi's — fresh dough (always a good key) makes this pizza good. The major problem here is the poor service and the slightly bland sauce.

Pizzaville — again, premade flats; however, the taste is somewhat better. Service is good, but the loudspeaker used to announce the number is annoying to the serious eater of pizza.

Pizza Hut — very bland and mild. The fresh flats are a redeeming factor; however, they are even thinner than the thinnest Neopolitan I've ever seen.

Kollege Grill — lack of spices causes this to be the most bland of all. Time and more experience will probably improve this pizza.

Since gold awards are popular at Elon (and if I could afford it), I have to give the Golden Pizza Pan to Garrison's 9.0 on the 10 point scale.

May all your pizzas be flat and your b——be cold and foamy!

A quarter of a million college and high school students are eligible to vote in North Carolina. But they can't vote unless they are registered.

The Campaign for Student Voters (CSV) will encourage these 250,000 potential voters to register before the North Carolina primary in March.

With the help of the State

Board of Elections, CSV hopes to break down barriers to make it easier for students to exercise their rights as citizens.

Individuals or groups who want to join CSV's efforts may write coordinator Gary Thomas, c/o Student Government, University of North Carolina, Chapel Hill, N. C. 27514.