

# Calculator ban doesn't add up, student charges

By Dave Madsen

A UNL accounting student is protesting a recent Accounting Dept. decision prohibiting the use of calculators during examinations.

Richard Esquivel said he is opposed to the decision, which was made about one week before testing began in several accounting classes.

John K. Harris, associate professor of accounting, said the decision was made by the department faculty for three reasons.

"First," Harris said, "the use of calculators gives an unfair advantage to those students who own them."

He said that about one-third of the accounting students have calculators because of the high cost.

Second, he said calculators are not allowed on the exams for candidates to be Certified Public Accountants (CPA).

Also, an accounting student must have the ability to do the basic operations needed by an accountant, either mentally or on paper, he said.

On Harris' advice, Esquivel prepared a written report concerning the decision.

In the report, he cited the opinions of two professional accountants, Dennis Echtencamp and James

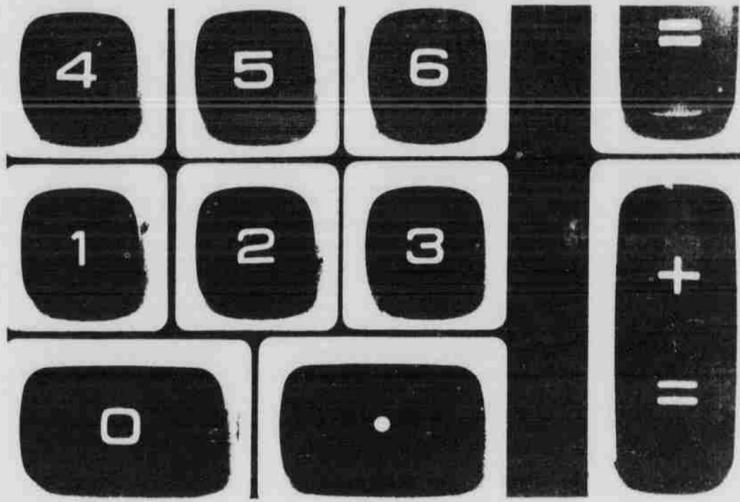
Harrington, both of Dana Cole and Co., and a public accountant, Chris Marroan, who has passed part of the CPA exam.

The questions Esquivel asked in his survey of the accountants were: 1) Does an accountant do much mental calculating?; 2) Does the use of a calculator hinder the ability to perform mental calculations?; 3) Would using a calculator on college exams hinder a person's position when it comes time to take the CPA exam?; and 4) Does an accounting firm prefer that a prospective employee know how to use a calculator?

In answer to the first question, all three accountants said they do very little, if any, mental calculations because of the availability of calculators.

The use of calculators, the accountants said, does not hinder the ability to do mental calculations when necessary.

Exams are supposed to test knowledge of accounting principles and theories, not basic calculations, the accountants said, the only advantage of using a calculator is the time that could be saved by using them to perform those basic operations.



The three accountants also agreed on the fourth question. They said that although knowledge of the use of a calculator is not required by most employers, it is almost a necessity that an accountant learn its use.

Harris said that the responses made by the accountants to the questions on mental calculations were good. He agreed that the use of a calculator would not decrease the ability to perform mental calculations.

He said that if the CPA board changes its policy prohibiting the use of calculators on the CPA exam, the Accounting Dept. will also change its policy. The Accounting Dept. policy could be changed before the CPA policy if enough evidence is presented to the faculty to warrant the change earlier, he said.

Harris said he urged Esquivel to ask the CPA board the reasons behind its policy and to survey accounting students as to their feelings on the

decision. Esquivel said he hasn't done this, but he did talk with an administrator of the CPA exam.

The administrator, Ray Johnson, said he uses a calculator at all times. He said using a calculator on the CPA exam would benefit only two to five per cent of the people taking the exam because the exam mostly tests accounting theories and principles. The test takes into account the amount of time needed to work the problems on paper, he said.

Harris said the Accounting Dept. encourages students to use calculators for homework, if they are available.

He explained that the policy probably would be changed if it becomes feasible for all students to own calculators.

Before the Accounting Dept. decision was made, each instructor could decide whether or not to allow the use of calculators on exams, he said.



## Meetings for foreign study scheduled for next week

Information on UNL's Junior Year Abroad programs will be given at several meetings next week. Although this program is primarily for college juniors, some seniors are accepted.

Students wishing to spend their junior year in France should attend the meeting at 4 p.m. Monday in Oldfather 208. Those wishing to go to Germany should go to the meeting at 4 p.m. Monday at Oldfather 305.

Programs to Mexico and Costa Rica will be discussed at a meeting at 10:30 a.m. Tuesday at Oldfather 1138.

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