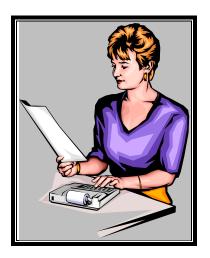
## An Accountant



Mrs. Diana Walker International Industries, Inc. South Charleston, West Virginia

International Industries, Inc. currently employs Mrs. Walker. She is the accounting manager for all the companies owned by International Industries, Inc. These companies include several lumber mills, a hotel, and a coal brokerage. She is also the assistant to the company controller, who is a Certified Public Accountant.

## What are your responsibilities?

My responsibilities include general ledger maintenance on several different companies, profit/loss statements, depreciation schedules, and accounts payable supervision, payroll auditing and general supervision. I also provide support to the many bookkeepers at our many locations. I assist them with problem solving issues and account maintenance.

## What made you choose this profession?

I grew up in a small town of Gilbert, West Virginia. When I graduated from high school, I got a job as a receptionist at the International Industries office located in my hometown. I really liked the company and was intrigued by many aspects of accounting, so I decided to attend college at Marshall University to obtain a bachelor's degree.

#### What are the frustrations associated with your profession?

One of the biggest frustrations is that there is just so much to do, and it must be done accurately. There is a lot of stress stemming from the vantage point of perfection. I am not going to tell you that I am perfect, no one is, but simple mistakes can take hours to track and resolve. Another frustration would be the fact that I work with one of many Certified Public Accountants whose stress levels are higher than mine. The current financial position of the economy has yielded a very intense work climate.

# The recent financial abuse exposed in the media was a traumatic blow to the accounting profession. What do you think could rebuild the respect of accountants as trusted advisors?

There are going to be many challenges ahead as we re-establish the perception of the audited financial statement as a clear picture window into a company's true stability. We will need internal and external reform. We must build upon the professions' traditional values like rigorous commitment to integrity, a passion for getting it right, and a commitment to rules; not just to their letter, but their spirit and there should be zero tolerance for those who break them. As a committed professional I am determined to restore the image of the accounting professional, and rebuild the legacy we will pass on to the next generation of accountants. Professionals should be committed to dramatically reducing the risk that future investors will fall prey to the kind of financial malfeasance characterized by Enron and WorldCom.

## If you could do things over again, would you choose the same path? Why? What would you change?

I would make the same decisions. I really like my job and I have a great employer. If I could change something, I would change the fact that I stopped my education with a four year degree. I wish that I would have gone a little further and became a Certified Public Accountant.

### What special advice would you give a person studying this field?

My advice would be to get as much out of your education as you can. Your grade point average is very important and I suggest that you use your electives to your advantage. There are many courses that could enhance your accounting degree as opposed to something like an Art course.

## What part of your job do you find most satisfying?

The part I find most satisfying is helping others as they struggle as I did when I first got into this field. I was able to build from all the instruction I received, whether it was good or bad. I never thought I would be in a position to be helpful to others and I have found it very rewarding.

## Are there many opportunities for advancement in this field?

Yes. A college graduate, depending on their course of study, would probably start out as an entry-level bookkeeper. From there he/she could advance in many directions that relate to specific tasks as opposed to general bookkeeping. Without furthering your education, as in my case, you are forced to stay at a particular level. Not to say that you could not do the work, but most upper level positions require the acknowledgement of a Certified Public Accountant.

### Is there a team approach to your job, or do you mainly work alone?

There is a definite team approach to my position. The documents I prepare daily are in turn passed on to the Certified Public Accountant, and Tax Director. In order to process the many diverse transactions of this multi-faceted company, every level of employment eventually leads to the accountants, who would not have the information to do their job without everyone's

collective labors. Even though I seemingly work alone, a combination of many people actually get the work done.

### Are there any financial benefits to your employment other than compensation?

Yes. My employer provides complete medical and dental coverage. They offer 401K and an employee stock ownership plan to those who wish to participate. Most positions are salaried, which means that whether you work 30 hours or 50 hours, you will get the same rate of pay. The company also provides flu shots for those who want to participate. Upon the first year of employment, you are eligible for one week's paid vacation, with an increase of two weeks after five years of employment.

Interviewed by Celia Prouse for a College 101 assignment on 12/02.