

# THE ACCOUNTANT

## — LARRY'S SHORT STORIES #113 —

**A**t 18, frankly I wasn't prepared or qualified to make my first two college decisions – where to go and what to study. In high school I'd taken all the math and science courses, plus typing and business law; but it was our senior year before anyone talked about college.

Two friends wanted to study engineering at the University of Missouri -- Rolla. I joined in, and chose civil engineering, thinking the work would be outside. We were all accepted and that was my first college plan.

Somehow plans changed! That fall when my friends left for Rolla, I enrolled at Hannibal-LaGrange (HLG) – a small, two-year college – just 14 miles from home. At HLG, I told them of my engineering plans. They only offered liberal arts classes, which were mostly what

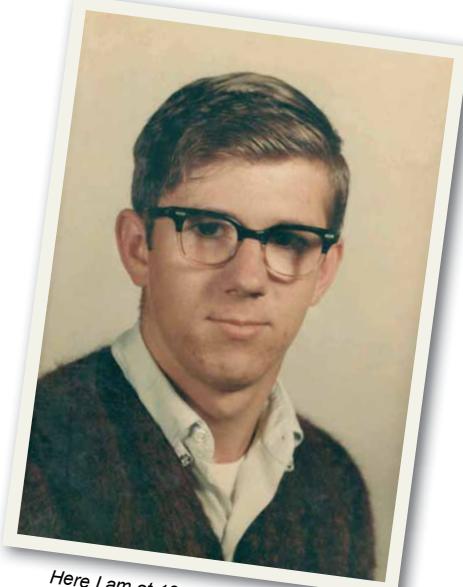
all students took during their first two years, they said. Needing to assign me a faculty advisor, they looked at my transcript – saw the typing

and business law classes — and decided, their business instructor would be my advisor.

She taught accounting, so naturally I took her Accounting 1 and 2 classes. Basic accounting fit my personality pretty well, debits and credits, t-accounts, everything always in balance. Those were the only two A's I got in college. Formally, I was now a business major; and took the courses necessary to transfer into the business school at the University of Missouri - Columbia (MU) – change in major, change in college.



Hannibal-LaGrange University is where I met Brenda. We were married in 1970. (Photo courtesy of Hannibal-LaGrange University.)



*Here I am at 18, making career decisions.*

In the fall of '69, I enrolled at MU and of course they asked for my major. 'Business', I declared -- but that wasn't enough; they needed a specialty – accounting, finance, marketing or economics. I was now 20, but still didn't have a clue about my lifetime career. They looked at my transcript from HLG, saw the two A's in accounting and suggested/ decided I would be an accounting major.

### "Somehow plans changed!"

So I studied accounting, receiving my degree in May of 71; but in my last accounting class the professor explained our first jobs after graduation. At the 'Big 8' national accounting firms, we would be a spoke on the wheel – traveling a lot and doing the same thing on each site visit. Or, we would work for a small local firm, where we would not see our family from January 1 till April 15 (tax season). At that very moment, I thought: 'who would ever want to be an accountant?'

**Midway USA**

Larry Potterfield

Last Accounting Class  
University of Missouri - Columbia  
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The University of Missouri – Columbia is a big school, and I remember being a bit intimidated by it. (Photo courtesy of The University of Missouri – Columbia.)