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Those who come afterward

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Those Who Come Afterward

HEREDITY is accredited with the responsibility for traits, both good and bad, which emanate from the conduct of human beings. The contention has been made that individuals are powerless to change certain characteristics conferred upon them by birth. With equal merit, it might be argued that accountants are born, not made. By the same token, it logically should follow that the theory of self-determination is little else than a myth; that there is nothing in the power of example.

Mankind has been classified, for various purposes, in a great variety of ways: sex, occupation, religious beliefs, political affiliations, etc. There are those whose personality is pleasing. There are those who generate antagonism merely by their presence, without so much as speaking a word. Some persons think for themselves; some allow others to do all their thinking for them.

Accountants, deriving their occupational designation from the nature of their work, are subject to classification in many different ways. Some accountants are given to self-determination and do their own thinking. They are as independent in action as in thought. In the main, however, accountants, like other persons, are tremendously influenced by example. Even the

original thinkers usually are wise enough to observe, and to profit from what they see.

Example is a powerful factor in the life of any business organization. Of more importance, possibly, is the question of example in an organization of a professional nature such as ours. In the matter of dignity in contact with clients, in the technical attention which is given to engagements, in unselfish devotion to the firm's affairs, and in the thousand and one details which make up that serious vocation known as professional practice, example is a strong force in delineating the character of the organization.

Those who will carry on tomorrow will be influenced by the example of today. A spirit of carelessness, of disinterested, routine work today, will bear fruit of its own kind in the future. Building for the years to come should not be a meaningless phrase. The romantic history of American business contains too many instances of office boys who have risen to high positions in the business structure of the country. A sense of pride in the past, of devotion to an ideal, of hope for its fulfillment in the future, should prompt those of today to leave nothing undone which will serve as a fitting example to those who come afterward.