

10-1968

Deontology of Bookkeeping

Mary E. Burnet

Follow this and additional works at: <https://egrove.olemiss.edu/wcpa>

Digital Part of the [Accounting Commons](#), and the [Women's Studies Commons](#)
Commons

Network Recommended Citation

Burnet, Mary E. (1968) "Deontology of Bookkeeping," *Woman C.P.A.*: Vol. 30 : Iss. 6 , Article 2.
Available at: <https://egrove.olemiss.edu/wcpa/vol30/iss6/2>

This Article is brought to you for free and open access by the Archival Digital Accounting Collection at eGrove. It has been accepted for inclusion in Woman C.P.A. by an authorized editor of eGrove. For more information, please contact egrove@olemiss.edu.

THE DEONTOLOGY OF BOOKKEEPING

Mary E. Burnet, CPA
Rochester, New York

Definitions

Deontology is the title of a book by Jeremy Bentham who introduced the term to denote a utilitarian system of ethics. Deontology may be defined as the science or theory of duty or moral obligation, the ethics of duty. Ethics, broadly speaking, is the science of the ideal human character and the ideal ends of human action.

Businesses in recent years have increased greatly in size and complexity, and this has caused a separation between management and other persons interested in business. Owners, creditors, the government, labor unions, customers, and the general public are interested in the profitability, stability, and financial status of businesses.

Bookkeeping is the central mechanics of an information system which provides to management and the other interested parties the information which they need for making informed decisions which will enable them to guide operations and plan for the future.

Commitments

The more complex society becomes, the greater the need for mutual trust and confidence among its components. Society is held together by laws, morals, and ethics. All great professions have a commitment to the public good as it may be served by the profession. One part of this commitment is the satisfaction of serving society, and the other is the practitioner's pride in his craft.

An accountant and a bookkeeper must conform to the standards of good citizenship generally accepted in his community, but in addition, because he is providing information upon which others depend, he has a moral obligation to abide by a code of professional ethics which involves self discipline above and beyond the requirements of the law.

Basis

The basis of professional ethics is the sense of strengthening society by the performance of a socially important function by means of special skills and disciplined judgment. The practitioner must understand the relationship of his work to the social and economic problems of his time. Without this understanding he becomes a highly skilled technician instead of a professional person.

A Working Tool

A code of ethics is, therefore, a practical working tool and is as necessary to a professional practitioner as is his knowledge of theoretical principles and technical procedures. Ethical concepts are subject to change with changing situations. They are not fixed, final, or precise, but no profession can continue to be effective unless adherence to a high standard of ethical conduct is maintained.

The bookkeeper and accountant have, to a marked degree, been the custodians of the moral standards of the business world.



MARY E. BURNET, CPA, is an Associate Professor at the Rochester Institute of Technology, School of Business Administration, Rochester, New York. A graduate of the University of Cincinnati with a degree in Commercial Engineering, she received her M.B.A. from Xavier University, Cincinnati, Ohio in 1958 and is presently a doctoral candidate at New York University.

Miss Burnet's wide range of work experience has included 13 years with the Kroger Company and 6 years as an Editorial Assistant with South Western Publishing Company, publishers of accounting text books.

Miss Burnet is a member of the American Institute of Certified Public Accountants, the American Accounting Association, the Accounting Research Association, the Ohio and New York State Societies of Certified Public Accountants, the American Woman's Society of Certified Public Accountants, the American Society of Women Accountants and the American Economics Association.

A willing and faithful book and article reviewer for THE WOMAN CPA, Miss Burnet has also had reviews translated into French and published in the official publication of the Association Nationale des Comptables des Belgique, the ECHO.