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Some Professional Obligations

By J. HARRY COVINGTON

Former Chief Justice of the Supreme Court of the District of Columbia

I should like you to bear with me while I speak seriously for a little while. The times merit serious discussion among those people in our country whose businesses or professions are such that the intricate social and economic problems which now exist constantly confront them. It is such people who must appreciate the obligations that rest upon them and by thought and common counsel contribute toward a right solution of those problems.

There is not any question about the fact that the end of the war established a new era in the world. The outlook upon life of all classes has undergone a radical change. The battle cry of destruction to imperialism in Germany and the slogan "to make the world safe for democracy" were bound to quicken the hopes and stimulate the ambitions of countless millions in all civilized countries. And we have begun in this country generally to understand that a more socially humane democracy—and by that term I mean a better organization of society under free representative government—must rest upon a closer relationship between all classes of people. We have come to know that it is not the opulence of its palaces but the comforts of its homes that constitutes the greatness of a nation.

At the same time none of us in his right senses has become anything less than an individualist. No one who is thoughtful on the subject of what is best for a free people has abandoned the notion that the individualistic scheme of life is the only one that has made for progress in civilization from the beginning of the world down to the present time. We recognize that the ample reward for unusual genius and for extraordinary energy, possible only where there is freedom of contact and opportunity alike, constitutes the goal for that honest ambition which stimulates an aggregate citizenship so to build as to assure the permanence and progress of our Christian civilization.

With the rapid increase of our population, the constant advance of science, and the ever widening extent of our industrial organization, government becomes more and more complicated. To

*From an address delivered at the annual banquet of the American Institute of Accountants, September 19, 1923.

preserve individual liberty, and at the same time fix our standards of government so that our great masses shall be prosperous and happy, is a task of the first magnitude. The proper social and industrial relations between all our people must be comprehended in order to be dealt with intelligently. Here is the peculiar duty of the professional man, particularly the lawyer and the accountant. Broader training, and the habit of impartial judgment give him the opportunity and place upon him the obligation to point the way to sane and humane policies in the relations of business and government for the ultimate good of our country.

This is particularly true of you in the American Institute of Accountants. You come in intimate contact with the industries of the country; you earn your livelihood as the result of developing, with the complex accounting systems that are a necessity today, the standards of industry. You are professional men weighing your problems with scrupulous nicety, coming in contact with people in all employment grades of the great industries during the course of your services to them. With your keen training you see and understand that great reward for unusual ability, in a land of true opportunity, must accompany or be associated with prosperous and contented masses if there is to be that peace and contentment in the national life which is the best embodiment of self-government.

You are of the highly educated and finely trained men of the country, and you are in consequence among those who constitute her hope. While recognizing the necessity of capital and the individual chance to stand out among men through individual effort you know that the advance of civilization from the despotism which has been lately destroyed must be through the progress of the ordinary man. Our citizenship in the aggregate must be satisfied if there is to be happy augury for our future.

A great statesman said many years ago, and it is a thing that, as Americans, we can all keep in our minds and hearts, that:

“Our country’s greatness consists, not in the wealth of its inhabitants, not in the extent of its dominion, but in the fitness of its people to maintain justice, liberty and conscientious manhood through the agency of self-government.”

As you are of America’s cultivated and highly trained men, understanding her social and economic problems, you have a

duty together with the engineers, the lawyers, the doctors and the professors, to carry the tidings of understanding to all the people. Yours must be the duty of preaching the doctrine of individualism in its most humane sense, including the basic principle that peace and not strife must exist among all our people, and that this can be when our government rests upon a great moral foundation and is guided by truly conscientious manhood.

Now, speaking to you more intimately about your own comparatively new profession, may I say that you must realize precisely what the legal profession has had long ago to understand and adhere to—that because it is a profession and occupies a definite relation and responsibility to the public its members must accept and conform to a strict code of ethics. Your responsibility is unquestionably to require the maintenance of moral standards in the professional conduct of your members. You are finely equipped public servants, and the most intricate businesses in the country must be trusted by the public in the final analysis, largely by your word concerning them. As with the lawyer you have a great professional duty to see that the opulent do not become so through fraud upon the humble. If your ethical standards are of the highest your profession is indeed one of great power for good in our country.

You of the American Institute of Accountants have a peculiar responsibility. Your membership requirements are of the strictest sort, and you cannot hope to enroll every accountant into the ranks of the Institute. However, the American Bar Association contains but a relatively small number of the lawyers of the country; the American Medical Society contains but a small fraction of the doctors of the country; but those organizations do contain those men in their respective professions who understand the depth of professional responsibility and who realize that in the outward manifestation of that professional responsibility is the only salvation for the profession to which they belong. Lawyers and doctors and accountants will, after all, be judged by the best among them. This world is not a hypocritical world; there is more good than bad. The idea that the measure is always taken of a man or a group of men from the worst among them is not true. It is a wholesome truth that men and women look up to the best. As organized society comes in contact professionally with lawyers or with doctors or with accountants

—I am speaking now peculiarly to you as accountants—it will take its measure of you as professional men by the standards that the best of you set. It therefore behooves you as a young profession, graduated from the field of business up to the higher place of professional understanding, to try always to have the finest professional standards, with the consciousness in your mind that you are thereby not merely advancing the cause of your profession, not merely creating for it a more profound respect among all classes of people, but that you are making your contribution, and a very real contribution, toward the solution of the ever-pressing social problems that are upon us by the broad example of fine ethical practices which habitually guide you.

As a parting word let me say to you that we in America have our social and industrial problems in serious form, just as they are having them in Europe. While not so acute, their right solution means nearly as much for our future as does the right solution of the immediately menacing problems abroad mean for a broken down Europe. These problems will be solved only when they are settled rightly, and they will be settled rightly and in keeping with a liberal and Christian civilization only when the educated men and women of our country firmly resolve to do their part in promoting the common cause of our people. If there is an ethical, yea religious purpose among us to make the humblest realize that happiness for all and injury to none is the purpose of our great experiment in representative self-government we shall go on in the vanguard of the world people in prosperity and happiness. As men of a profession peculiarly equipped to understand business in its relation to government and men, your duty is clear.