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Correspondence LESSONS FROM THE ADVERTISING DENTIST

Editor, THE JOURNAL OF ACCOUNTANCY:

SIR: Recent issues of THE JOURNAL OF ACCOUNTANCY have discussed the unethical practice of advertising. M. Webster Prince, immediate past president of the Michigan State Dental Society, has written an article entitled, "The Unscrupulous Dentist Exposed." This article appeared in the June number of *Life and Health*, published in Washington, D. C. This writer states some principles that apply not only to the abuses of advertising by dentists but equally to such by any profession. The article sheds light on what may be expected if the professions attempt to advertise in the commonly accepted meaning of the term. Readers of THE JOURNAL OF ACCOUNTANCY will be interested in some of Dr. Prince's conclusions and illustrations.

In the opening of the article the statement is made that the effort of the profession to eliminate the unscrupulous dentist has resulted in its centering around one class. "Briefly, this storm center has been the advertising dentist." This is tantamount to saying the unscrupulous dentist is generally an advertiser. How would the advertising accountant like to transpose the statement a little, using terms a little nearer home? Dr. Prince grants there are unethical men among the non-advertisers, but he reiterates with this statement: "By far the greatest number of violaters of the ethics of the profession, as well as the civil law, are to be found in the offices of the advertising dentist."

Speaking of our advertising age, the writer admits "it requires some fortitude openly to oppose advertising"; but he declares, "yet the dental profession takes this position because it sincerely believes that its action, in so doing, is in the interest of public welfare."

This article further states, "While it is freely admitted that the dental profession at large is opposed to advertising, it should be clearly understood that the opposition of the profession is not directed so much at advertising itself, as at its abuses." As an example of what happens when the dentist advertises, Dr. Prince calls attention to some of the early advertisers of the profession. He says, "J. Parkhurst, who advertised in 1815, but whose biography I do not know, certainly had one point in common with our dental advertisers of today: he was not lacking in self-confidence and egotism." Here is the advertisement referred to:

J. PARKHURST, DENTIST, 47 Liberty-Street,

Performs every necessary operation on the teeth and gums, removing with care, fixed tartar, cleans, files, and polishes teeth without injury to the enamel, and affixes in the best manner artificial teeth.

His confidence in his *unrivalled* mode of *extracting teeth* is undiminished; and he appeals to the *many* who have experienced the ease and safety with which he extracts broken, decayed, and stumps of *teeth* as the best evidence of this fact. He can take out stumps of teeth without injury to the *gums*, and generally without even touching them.

** Antiseptic vegetable American tooth powder, warranted efficacious and harmless, for sale.

J. Parkhurst has recently established an electrical machine which is capable of every requisite operation.

The following from Dr. Prince needs no comment; about all the accountant need do is to certify in the customary manner:

"The dental profession believes that there is a fundamental difference between advertising a commodity and advertising professional services. In commercial life the thing is an inert entity, an article, a commodity; but when an individual advertises his professional skill, he is essentially advertising himself.

"It believes that dental advertising is an attempt to commercialize the profession, and if allowed to flourish, will jeopardize both public health and professional security."

The doctor refers to a recent decision of the United States supreme court, a decision of interest not only to dentists but to all professional men. The Oregon dental law provides for revocation of licences for unprofessional conduct. Among other things classed as unprofessional by this law is found: "Advertising professional superiority or the performance of professional services in a superior manner." A case under this act was finally carried to the supreme court of the United States. In his decision Chief Justice Hughes said, "The public must be protected from all influences and practices that tend to demoralize the profession by forcing its members into an unseemly rivalry which would enlarge the opportunities of the least scrupulous."

Yours truly,

DAVID HARTMAN.

Grass Valley, California, June 10, 1936.