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Judicious Advertising

So far as it is possible for the Editorial Staff of JUDICIOUS ADVERTISING to govern, all articles appearing in these columns are especially prepared for the exclusive use of JUDICIOUS ADVERTISING—Hence, the original ideas and thoughts they convey can be read only in this magazine.

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Certified Public Accountants as the Health Officers of Industry Should Advertise Their Services

Comprehensive discussion of the use of publicity by certified public accountants; authoritative argument in favor of advertising professional services

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Specially written for Judicious Advertising

PROFESSIONALS should not advertise individually, but they may do so collectively.

Publicity campaigns descriptive of the position which the professional holds in the community and which the professional work of the doctor, lawyer, engineer, architect, health expert, certified public accountant holds in the condition of the community, should be carried on for the enlightenment of the people and for the assurance of the general mind of the community.

Professionals who are equipped to certify to the healthy condition of individuals or associations of individuals are also equipped to certify to the healthy condition of the city or town in which those individuals or associations of individuals are part of the community.

That community which can obtain an outstanding position from the certification of its general condition by the professionals within its gates or those who are brought within its gates to examine those conditions, can take its civic place in the state or country at times when there is financial depression or business uncertainty.

The financial position of any community depends upon the financial position of its principal industries and activities. The financial position of any firm or company within that community depends upon the co-ordination of its interests with all of those with which it has business relations; its relativity with the financial position of firms and companies in other communities plays so important a part that one cannot

be separated from the other without dire effect upon its independence.

This may be seen whenever there is a depression of demand in any one industry; all of the activities in that industry become affected because of their relativity to the industry of which they are a part.

Connected with the creation of supply to meet demand, there are many specialists, organization engineers, cost accountants, efficiency engineers, who, as professionals, are creating a demand for their services for the general good and benefit of all industries. Each holds a place equal to the physician in the health conditions of the community—they represent the watchful doctors of production.

Connected with the distribution of the supply which has been created to meet the demand, there are sales promotion experts, who are analysts of markets, specialists in marketing and merchandising methods.

Many of those are self-styled, it is true, and yet, there is a professionalism governing their investigations, discoveries, acts, which place them upon the pedestal of professional service, where quacks are not likely to be placed.

Results of Sticking to the Conventions

In the truly professional lines where state laws govern the admission into practice of those who have passed fixed standards by examinations, there has been for many, many years a feeling that their services should be required only as a result of their long and patient waiting at the slightly tipped crevices of their bushel baskets, under which it has

been considered proper they must hide their waiting abilities and activities.

Many have suffered, even starved. Some have risen into high place. The majority have merely subsisted.

With the growth of industrial activity and the increase in business effort on the part of individuals and of associations of individuals, the probabilities of success have become more and more questionable. And the results of business effort have proven that the possibilities of success are for the very small minority of all who start in business.

The main weakness lies in financial conditions over which the business man loses control. When he says he is a victim of financial oppression, it is too often the oppression of his own ignorance, the oppression of his own haste, the oppression caused by his not knowing his position in the financial community and his relationship to others in his own circle.

It is safe to say that there should be a law governing the financial position of every business and business man which would require a monthly examination of his books. His accounts should be checked and certified periodically (as often as possible) so that if he were headed toward the wall of bankruptcy his course would be known soon enough to prevent a complete fiasco—and only the professional services of certified accountants and auditors would be necessary for such prevention.

When their services include the privilege and power of financial warning there will be stronger positions occupied by business men, by associations of business men, by

communities and by states, for the professionals will be the health officers of business and industry.

There are many business men who say that the services of outside accountants are expensive and that they cannot afford such charges.

Let me urge that another view shall be taken of those service fees:

It is well-known to the fraternity of certified accountants that they are often met, upon undertaking a special investigation and checking accounts, by a barrier of distrust and fear set up by employes whose books are to be examined; even by those who are in superior positions and who may have the conditions of the establishment at heart. Visiting accountants frequently discover unwillingness on the part of employes to assist in the work which they are doing, and so set back the speed which the accountant when making his contract has promised shall be given.

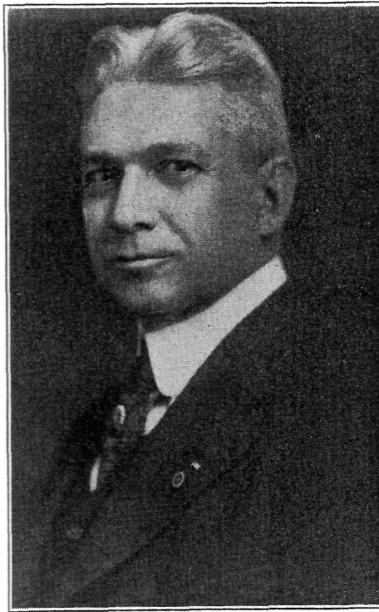
This arises from general ignorance in industry and business of the position occupied by the accountant. Employes of establishments are like children in accepting the services of the visiting physician when the illness is a simple one and needs simple correction.

What can correct that resistant attitude?

Publicity, which will educate the

commercial community to an acceptance of continuous watchfulness, not only for the benefit and sake of the business in which they are employed, but also for their own benefit, because their continuous salaries and wages are dependent upon the financial position of the employer.

Publicity which will teach the entire community that business health must be ensured just as much as the bodily health. Just as much as the health of groups of people must be protected whenever and wherever there is an impending epidemic. Publicity which will place in their proper position in the community those professionals who are licensed to watch over industry and business and have the right to prescribe for the ills of industries and businesses.



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Publicity which will establish an economic understanding between those who are under examination and those who are making the examination, must become the medium of coordinating and welding the relationship between those two important factors in the permanency of business existence and the security of the capital with which business is invested.

Let us cite some of the basic reasons for the use of publicity in furthering the economic position of certified public accountants:

It should create a consciousness in the minds of possible users of auditing and accounting service that there is such a safeguard for one's business position and his good will in the world.

It should create a general consciousness in the minds of the people that there is a group of specialists and experts supplying service which is an insurance against failure, extravagance, impecuniosity, wastefulness, faulty prices, unregulated profits and carelessness in maintenance in general.

It should attempt to overcome the resistance encountered by professional reticence and reserve when appealing in a purely professional manner for consideration in the rendering and making contracts for service. This is in the line of solicitation which is considered unprofessional.

It should acquaint all executives and officials of all corporations and also members of firms and associations who do not come in contact with the necessities and advantages of accounting and auditing, with the professional services which can be and are rendered by Certified Public Accountants so that they themselves will support the desires of those within their businesses, to have the protection of proper accounting methods and proper auditing by those whose services may be regularly obtained.

This concerted informative publicity is as necessary for professionals in the expansion of their own businesses as for the great engineering companies and building material associations.

It should create a feeling of gen-

eral acquaintanceship with the workmanship and services of professionals in the various trades, businesses, corporations, etc., even as far down the line as the chief clerical forces and officials, so that a knowledge of the utility and accomplishments of the technical product, known as proper accounting methods and proper auditing methods, will receive proper recognition and immediate satisfaction because of the established assurance of quality, efficiency and character of the product.

It should create an understanding and respect for the professional services of accountants and auditors so that the work done by them among clerical forces and minor officials may be accomplished with less and less friction, criticism and repugnance; and so help to lessen the cost of such professional services to clients by reducing the time through having less friction with the employes of clients.

It should create an influence which will affect the antagonism of executives who are opposed to the expenses of professional services, even as the publicity manager must overcome the objections of resisting officials regarding any publicity campaigns.

It should create a good influence over experts and advisory factors within the establishments of clients.

It should ensure the position of the professional in the community; it should enliven the work of the experts themselves; it should convince the unknown buyer of such services, and also the non-user of such services, even those who may never use such services, yet who deserve to

know the position and valuable function of the professional.

It should provide information regarding the professional services so that young people shall be educated in high schools to know the place of the Certified Public Accountants in business. Then when those young people enter business they may, at an early period, come naturally to use the services through an accepted necessity — at least through consciousness of and the acceptance of the idea.

It should create prestige through making known the accomplishments of the professional services. The publicity would, therefore, become a certification of honesty and surety. The public has come to accept the advertiser as a successful man.

It should create a desire for the advantages of professional protection against weakness and possible failure.

It should educate the public to know what safeguards are set up by the most successful and prominent business men; what is advantageous to position and good will; what is protective of character.

It should establish the principle of reliability, stamping the professional services as reliable, taking the place of a certificate of character through the sheer simplicity and honesty of cited incidents and accomplishments.

It should create a distinction between those businesses which are protected and certified to by such services and those which are not so protected.

It should create a distinction between those communities which are so protected economically that they are outstanding as progressive busi-

nesses and secure as going concerns.

It should create the necessity for the employment of only those duly inspected and accredited professionals so that there would be an eventual elimination of the non-accredited expert upon whose examinations and investigations there could be no professional reliance.

It should create the certainty that accredited professionals would be asked for quotations and specifications of services whenever there is a demand for such services in the open market. Then there would be more than professional etiquette to support the proffer of assistance by others when there would be a surplus of work to prevent a firm's supplying immediate service.

It should support, therefore, any letter appeals for consideration by specific firms, so that identity as one of a standard group of specialists would be known upon receipt of such appeals.

Such publicity should be written by a man who knows what professional services accomplish. He should write like a man who knows what it is to approach bankruptcy and cry for a life-preserver.

Such publicity would not extol the work of any one individual, nor firm, nor company.

It would, however, improve the position and business standing and the amount of business done by such professionals who would be included in the association carrying on the publicity campaign.

It would not be the advertising which sells goods, but the advertising which distributes an idea. It would be publicity which creates good will and character.