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## Professional Ethics for the Internal Accountant

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ing firms began to lose their younger men to the armed services and had to look for replacements. Many women who had previously been in bookkeeping activities came into the accounting profession and did a very creditable job in replacing staff men. I know the accounting profession is grateful to these women for having shown their willingness to accept positions on the staff and for the quality of service they rendered. The woman Certified Public Accountant has definitely established herself in the profession. This is another step in the progress of our profession.

One of the major problems that has faced the accounting profession over the years has been that of public relations. There is hardly an activity of the Institute or any of its committees that does not touch the public interest. The accounting profession has recognized this problem over a number of

years and has been developing ways and means to disseminate information to the general public with regard to the services of the qualified Certified Public Accountant. It has been recognized by the American Institute of Accountants that while these activities in the past have been of a limited nature there is need for a greatly expanded public relations program. This expanded program is well under way.

Predicated upon our development in the last 50 years, we have a right to feel that the opportunities for service of our profession to business and the general public will multiply and therefore it behooves us to keep ourselves ever alert to grasp these opportunities when they are presented to us. It is only in that light that we can hope to continue to feel the same pride in our profession as we now have in its development over the past 50 years.

## **PROFESSIONAL ETHICS FOR THE INTERNAL ACCOUNTANT**

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By **THEIA A. GEBBIE**

Much has been said about professional ethics for the public accountant, but the private accountant, also, has an ethical code. Webster says that ethics are moral principles or the practice of a conscientious person. In internal accounting, therefore, professional ethics are those principles which combine correct procedures of accounting with loyalty and duty to, and consideration for the business for which you are employed.

A worthy reputation is the earmark of the successful professional person. Such reputation is acquired by excellence of performance, continued advancement in knowledge of a particular occupation, service, and good habits.

Excellence of performance implies strict attention to duty and a following through on the day-to-day routine, which results in an accurate recording of the transactions of the business. It means careful reporting with the oft-time monotonous checking and re-checking. It is truthful analysis using the same conscientiousness expected of the physician when he is diagnosing an ailment.

Continued advancement in knowledge is secured through additional study courses, reading, a wide-awake alertness on the job, and association with accountants in other fields through accounting organizations. A good general knowledge is always the result of planned study, but a quick answer

to a pressing problem is quite often obtained through an acquaintance made at an organization meeting.

Service is almost an obligation of the truly successful person. No individual has ever acquired a reputable accounting position without assistance along the way, nor does he or she keep that position without aiding others in turn. In addition to civic and welfare service, there is the helpfulness to the accounting profession of which he or she is a part.

Good habits are health habits. Rest, recreation, relaxation, wholesome food, and cleanliness of person and surroundings are all conducive to good health. An accountant, sitting most of the day in a bent and concentrative position, has a definite requirement to care for the eyes and posture.

And does heeding professional ethics bring huge acquisitions of money? Not necessarily. But adherence to the ethical way of life results in pride of achievement and worthy success. In advancing methods, procedures, conditions, or ideas, there is satisfaction that money or power alone would not bring. On the other hand, the able individual ordinarily earns a larger income than the less able. As careful consideration of professional ethics will tend to make a more efficient internal accountant, there is no reason to doubt some gain in income will result.