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## Qualifications of the Accountant

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# QUALIFICATIONS OF THE ACCOUNTANT

By WILLIAM F. LOFLIN, C.P.A.

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A word is probably in order about the personal qualifications necessary for the work of an accountant. This is certainly no occupation for a person who doesn't like to attend to details. Order is the watchword of the accountant. He must have a strong capacity for analytical reasoning and knack for quick and accurate classification. He should be interested in organizational and operational aspects of all kinds of business firms, and he should be able to describe financial functions in words and figures. He should have a facility for numbers and figures, and he must be able to understand complex documents such as contracts and tax forms. Of all his physical assets, his eyes are perhaps the most important, for he is required to spend long hours checking numbers and figures.

In order for a candidate to attain the requirements for the Certified Public Accountant's certificate, he must have some of the following characteristics and aptitudes:

High moral character  
Imagination, initiative and perseverance  
Pleasing personality  
General cleanliness and smartness of appearance  
Self assurance and willingness to accept responsibility  
Ability to talk and write effectively  
Tact in dealing with others

Qualities of leadership

Professional sense of service

I take this opportunity to give the Ten

Commandments of an accountant:

1. You should be a good citizen and participate actively in community affairs;
2. You should proudly maintain professional standards, and humbly accept the discipline they entail;
3. You should know that professional men are judged by their hearts, minds and accomplishments, not their pocketbooks;
4. You should place your clients' interests before your own;
5. You should regard as a sacred trust your responsibility for the present and future welfare of your associates;
6. You should remember that to stop learning is to start dying;
7. You should not disparage your professional brethren;
8. You should cheerfully contribute time, thought, and money to assist the profession in fulfilling its obligations to society;
9. You should admit your errors, and profit by them;
10. You should always remember that God has given you talents to serve His purposes, not your own.

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## STATEMENT OF THE OWNERSHIP, MANAGEMENT, AND CIRCULATION REQUIRED BY THE ACT OF CONGRESS OF AUGUST 24, 1912, AS AMENDED BY THE ACTS OF MARCH 3, 1933, AND JULY 2, 1946

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Sworn to and subscribed before me this 13th day of October, 1949.

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[SFAL]

(My commission expires March 30, 1951)