

Just an Accountant with a Law Degree?

Recently, after settling a rather long, drawn-out legal battle, opposing counsel attempted to compliment me by expressing surprise at my performance because he had always thought of me as “just another accountant with a law degree.”

A backhanded compliment to be sure, but it did get me thinking about the number of attorney/CPAs whom I know, myself previously included, who think of themselves in precisely this way.

Legally, we are attorneys on the date of admission to our respective state bars and we are CPAs as soon as we are so licensed by our state’s appropriate licensing body. Practically, however, after licensing, we are attorneys and/or CPAs as soon as we believe we that we are. And this is precisely the problem.

While others will define us in the fashion of their choosing, we also choose how we wish to view ourselves. Frequently, in an effort to be overly modest, to fit in, or simply to be understood, we tend to diminish ourselves by narrowing that which we are able to do by that which we voluntarily choose to do.

Even though I’ve handled criminal cases in all major courts at the state, local and federal levels (with the exception of the U.S. Supreme Court), I’ve only recently felt as if I were a “real” attorney like all the other “real” attorneys.

How silly.

I’ve appeared before the U.S. Court of Appeals far more times than the vast number of attorneys in my community, have handled far more criminal matters in federal court than most of my attorney counterparts, and am more comfortable than most of my attorney colleagues in most courts of law. Does any of this make me more of an “attorney” than any other attorney? Or any less, for that matter.

And yet, with nearly thirty (30) years of legal experience, there are still attorneys who still refer to me as an accountant with a law degree, as if this labeling of me is meant as a mild insult, as a diminution of my joint licensing status, or perhaps simply as comment simply to fill space.

I have only recently stopped trying to convince others that I am more than an “accountant with a law degree” because trying to convince anyone of anything in this world is frequently an effort in futility. It is also unnecessary.

I have already “convinced” Ohio that I was and am an attorney when it issued me my license as an attorney and I convinced Ohio I am a CPA when the Ohio Board of Accountancy issued me my license as a CPA. I “convince” my clients when I succeed and, by the way, my clients really don’t care how anyone “defines” me as long as I successfully represent them.

And, in the final analysis, perhaps this is indeed the best characterization of “me” of them all. Am I successful in my representation of my client(s), however he, she, or it and I define “success?” If I have achieved a measure of success in my client’s eyes and in my own, definitions assigned to me by others are irrelevant.

So, I have stopped trying to prove myself as an “attorney” and have also stopped listening to those who try to characterize me as just an “accountant with a law degree.” Instead, I concentrate on successfully representing my clients in whatever representative fashion we so choose and strive to satisfy the person or entity writing checks to me for my representation. Any other worry about how anyone chooses to characterize “me” is simply a waste of time.

Mark McBride
Attorney/CPA

Toledo, Ohio