

## Swamini Brahmaleenananda's Address to Chartered Accountants



Southern India Regional Council (SIRC) of the Institute of Chartered Accountants of India (ICAI) conducted Regional Conference at CODISSIA, Coimbatore on 19<sup>th</sup> and 20<sup>th</sup> August 2011. CA G. Ramaswamy, President ICAI, CA Jaydeep Narendra Shah, Vice President ICAI, CA K.

Shanmukha Sundaram, Chairman SIRC of ICAI, CA S. Murali, Secretary SIRC of ICAI, CA S. Gurumurthy, CA T.N.Manoharan, Past President, ICAI and other dignitaries addressed the Conference. As many as 2700 Chartered Accountants from Tamil Nadu,

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Kerala, Karnataka and Andhra Pradesh attended.

Swamini Brahmaleenananda addressed the gathering on the topic, 'Ethical Values in Profession on the morning of the 20<sup>th</sup> of August 2011,.'

She first asked, "What is the need for the topic?" One's self image in the society is based on the capacity to make money and the capacity to purchase modern gadgets irrespective of the means to gain it. In the bargain ethics are conveniently overlooked or compulsorily compromised. Hence there is the need for the topic.

When we say ethics in profession, it is the ethics to be practised by the professional. There is no profession without the professional who takes it. Similarly there is no ethics without the person to follow it.

It is better to call ethics as 'dharma' because the word dharma has a better and wider connotation. What sustains the well being of all beings or the majority is dharma.

The professional by the very definition should be knowledgeable in the field and capable of giving the right advice. What is right advice is not necessarily the one that benefits the person giving the advice or the

person who pays for the advice. But it should be beneficial for the well being of majority of the beings.

Each of us, as an individual is part of the total. Every individual has an equal right to benefit from the total and equal responsibility to contribute to the well being of the total.

No individual can be ok, unless the total is ok. No individual can do anything without affecting the total, either beneficially or adversely. No wave can move in a lake without its movement affecting the rest of the lake even remotely. The ill health of part of the body affects the total good health.

‘Lokāḥ samastā sukhino bhavantu’ is the very basis of dharma, contributing to the physical and emotional wellbeing of all. Every one of us as human beings have to keep the well being of all in mind in all our choices, actions and behaviour.

The more educated and more knowledgeable one is, the more is the responsibility and accountability.

“How does one know what is dharma?”

No body can say, I do not know what is right or wrong. One knows that he wants

others to do to him. He wants others to help him, to tell him the truth and to consider his good. This is the same expected from him. He does not like others to cheat him, lie to him or cause him harm. That is the same, what others also expect from him. Dharma is respecting the rights of others and doing good.

One cannot say that one is forced by people around to do adharma. Actually one chooses to be forced into the situation. Keeping the norms of dharma, without lying, cheating and harming others one can earn money and enjoy life. One should remember that this money has no value after death. Only punyam earned has value after death.

Only human beings have been endowed with the faculty to choose dharma against adharma. Animals do not have this faculty of choice and just behave as per their nature. As Chartered Accountants are more educated, they have more responsibility to follow dharma.

She wished that the Regional Conference titled, “Jnana Sangamam should become Dharma Sangamam” of Chartered Accountants.

*Report by N. Avinashilingam*