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An accountant goes to Washington — and tells it like it should be

Congress doesn't seem to be able to deal with the budget deficit, and there may be a good explanation for it. There are more lawyers in Congress than anything else and they are sorely handicapped by their education and the mind-set of their profession. Having no practical business experience, they approach all problems in the same way. They pass a law.

Because lawyers can't get the job done with the deficit, it might be time to flush the Senate and get more certified public accountants up there, at least until the balance sheet is straightened out. I don't know whether accountants would be better congressmen than lawyers, but I do like the way Rep. Joseph J. DioGuardi, R-N.Y., talks. In Orlando recently to speak to the Economics Club of Central Florida, DioGuardi made some good points. He reminds me a little bit of James Buchanan, who won the 1860 Nobel Prize in econom-



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BUSINESS

ics for his theory that the main thing wrong with U.S. politics is politicians. Buchanan, who teaches at George Mason University, revealed that congressmen are just as human as the rest of us — and even more human when it comes to things like money, power, ego and greed.

Anyhow, DioGuardi is one of only a handful of accountants in Congress. He has been getting a lot of attention recently in such places as *The Wall Street Journal* for his outlandish notions. The thing that is different about DioGuardi is that he tells it like it is in Washington even though he is a part of it. Most Congressmen never expose incompetence on Capitol Hill as long as they are allowed to stay up there.

The gist of DioGuardi's message is that Congress just keeps disguising the economic realities of the nation by juggling the books and using accounting standards that would send the executives of a publicly traded corporation to jail.

DioGuardi, who was a partner with the nationwide accounting firm of Arthur Andersen & Co. before going into politics, is in his first term. He is obviously still green at his new job and does not know that he has entered a profession in which

telling the truth can get you into a lot of hot water with your peers. He has not exactly endeared himself to the opposition party with his comments suggesting that President Reagan has a better chance of reaching an agreement on nuclear missiles with the communists in Moscow than he has in reaching an agreement with the Democrats on the budget deficit.

Being a rookie, DioGuardi can be forgiven for not knowing that Democrats consider it their duty to scuttle any Republican effort to save the nation — and vice versa.

Still, I am not entirely convinced that accountants would be any better in Congress than lawyers. While I like the things that DioGuardi is saying, I have to keep reminding myself that he is still a politician. The main concern, of course, is that in the age of images and marketing, you never know the true color or fabric of anything until you can get it out in the

daylight and put it to the wash-and-wear test.

Presidents and congressmen, governors and mayors, county commissioners and city council members are like Taiwanese suits — they look great, but we have to buy them before we can put them to the test of daily wear and find out what kind of stuff they are made of.

DioGaurdi probably doesn't have a chance because his message is so radical, untried and revolutionary to the seasoned politician's way of thinking. He claims that he could bring about a meaningful budget process by requiring the government to use the same "generally accepted accounting practices" that are designed to keep every publicly owned company from putting out fraudulent and misleading financial reports.

No politicians I have ever known would agree to work under a handicap such as that.