

Business Dress

YOU HAVE your personal style of dress. However, in the workplace, it is important to follow appropriate dress code standards. Some workplace environments are more conservative than others. And some workplaces have few dress code demands. It is your job to maintain the image of professionalism expected at your work. After all, you and your attire represent the company.



Objective:



Summarize appropriate dress standards for different business settings.

Key Terms:



business casual
fieldwork
financial institution
hemline
professional attire
videoconference

Business Dress in Accounting Settings

PROFESSIONAL WORKPLACE STANDARDS

In professional business settings, men and women are expected to dress professionally and to “look the part.” What does it mean to look the part? It means dressing to depict your job title. Current and potential clients and colleagues describe someone who respects the workplace dress standards while causing no distractions as looking the part. In general, a person

dresses to “fit” his or her job, occupation, and/or lifestyle. For example, is the dress of each of the following jobs, occupations, and/or lifestyles recognizable to you?

- ◆ Police and firefighters
- ◆ Medical personnel
- ◆ Dancers
- ◆ Bankers
- ◆ Athletes
- ◆ Religious leaders
- ◆ Military personnel

Women’s Professional Standards

Appropriate professional attire for a woman is a pantsuit and blouse; a skirt, blouse, and jacket; or a dress. Shoes should be clean and polished. Heel height should be no more than 3 inches. The **hemline** (the level of the lower edge of a garment such as a skirt or dress) should be respectable—no shorter than one’s fingertips when resting at the side.

Men’s Professional Standards

Appropriate professional attire for a man is a suit, dress shirt, and tie. Shoes should be leather and polished, and a belt of the same color leather should be worn.

DEPARTMENTAL DRESS CODE STANDARDS

Management typically dictates the dress code within departments and/or for special company events. The rule of thumb is often that employees who work directly with the clients have a different dress code than do employees who seldom work with the clients.

Casual dress (e.g., jeans, t-shirts, tennis shoes / sneakers, athletic pants, and caps) is typically unacceptable in accounting offices.

APPROPRIATE ACCOUNTING ATTIRE

Corporate Office Attire

Corporate offices typically require professional attire at all times. **Professional attire** is generally conservative attire that follows a dress code tailored for the work environment and level of client contact. Dress codes guide appropriate attire at work. Again, the level of professional dress is often determined by the amount of contact an office has with customers or clients.

- ◆ *Women*—Conservative suit and blouse or jacket and slacks/skirt and blouse; or a conservative dress; and shoes (clean and polished) with heels no higher than 3 inches

- ◆ *Men*—Conservative suit or slacks and jacket; dress shirt and tie; leather shoes (polished); and matching leather belt

Business Casual Attire

Business casual is dress that projects a professional, businesslike image while one enjoys more relaxed attire. With business casual, ties are optional, and sweaters, khakis, and polo shirts are acceptable. Again, some businesses may have two levels of professional dress in place: those employees who have limited interaction with clients and customers may have a more relaxed dress code. Some offices reserve a day or two for business casual; some are full-time business casual unless workers are otherwise instructed (e.g., for special visitors or for board meetings). Business casual is a classic, not a trendy, style.

- ◆ *Men*—Trousers or khakis, a tucked-in shirt with a collar, no jeans, no athletic wear (no logo wear), and shoes with toes
- ◆ *Women*—Trousers or knee-length skirt and a blouse or shirt with a collar, no jeans, and no athletic wear (no logo wear)



FURTHER EXPLORATION...

ONLINE CONNECTION: Accountants Guide to Professional Dress

Although numerous work environments exist in the accounting industry, a level of professionalism is always required. Wearing the latest trends may be tempting, but many will not “work” in the accounting world. Find out what fashion faux pas to avoid in the accounting office by visiting the American Institute of CPAs (AICPA) website and reading the article “How to Improve Your Image: What You Wear Matters” at <http://www.aicpa.org/interestareas/youngcpanetwork/resources/professionalissues/pages/howtoimproveyourimagewhatyouwearmatters.aspx>.



Which “look” is appropriate for the business casual dress code in most accounting offices?

Fieldwork Attire

Fieldwork is the business of gathering information outside the home office, typically at a client's place of business. Auditors often work "in the field." The attire for auditors in the field can be business professional or business casual. Auditors are representing their firm and must appear professional and independent while interacting with the client.

Special circumstances may dictate that other attire be worn while fieldwork is conducted. For example, if you are working to gather evidence from a dusty file room, more casual clothing may be warranted.

Financial Institution Attire

A **financial institution** is a public or a private organization or company that deals with money—a bank, trust company, insurance company, credit union, or investment firm. Most financial institutions are viewed as very conservative (traditional) environments.

- ◆ *Executives and managers*—Professional attire
- ◆ *Customer relations personnel*—Business casual attire or a shirt with the company name or logo, as directed by management and the dress code



FIGURE 1. Financial institutions expect to see clients daily. This executive banking team looks professional at all times.

Attire for Other Work Settings

Some offices do not have specific standards for dress and allow for greater flexibility in attire. For example, accountants in rural settings, agriculture, athletics, or manufacturing may wear more casual clothing based on safety, environment, and/or climate issues.

Small offices and/or those with few employees and few visitors may allow or even prefer casual attire. Casual attire would include jeans and possibly sports apparel.

Self-employed accountants, who may work from their homes, have the greatest flexibility in attire. Most choose to wear casual attire unless participating in videoconferences from their home offices. A **videoconference** is a live video and audio method of communicating with colleagues and clients in different locations.

Attire for Business Meetings, Audits, and Observations

Accountants who conduct audits and meetings at all types of businesses—from restaurants to manufacturers to banks to schools to chemical plants—follow the lead of their supervisors. They use professional judgment when working in these environments.

During the observation of a business, which is required in most audits, an auditor may go on a building tour. Depending on the type of environment, professional or business casual dress may be appropriate, or it may be dangerous. For example, manufacturing plants and chemical facilities may require steel-toe, closed-toe, or rubber-soled shoes and/or safety helmets and glasses. Visitors may also be required to wear lab coats, masks, or other protective clothing. Tours of outdoor facilities may require the auditor to wear boots when walking through rough terrain or in wet, slippery areas. Tours in extreme climates may require extra clothing or breathable clothing.



FIGURE 2. During an observation, an auditor may be required to wear protective clothing.

Summary:



As an employee, you are representing your company. It is important to display professionalism and to maintain the image your company wishes to project. If your company requires a formal, professional look, a man should wear a conservative suit with a tie, and a woman should wear a suit or a dress. If your office is business casual, you can relax your wardrobe a bit and opt for khaki pants and sweaters.

Checking Your Knowledge:



1. List appropriate attire for men in a professional business setting.
2. List appropriate attire for women in a professional business setting.
3. Describe business casual dress and some options.
4. What is fieldwork?
5. List five examples of financial institutions.

Expanding Your Knowledge:



Interview two full-time accountants, financial advisors, or bankers. Inform them that you are a student gathering information for a school task. Ask each to describe the dress code at his or her place of business (professional, business casual, etc.). Ask each to describe the dress codes in different areas of his or her workplace. Record this information, and compare the responses.

Web Links:



Business Professional Dress Code

<http://etiquette-tips.com/office-etiquette/want-to-know-about-business-professional-dress-code>

Formal, Professional Dress Code

http://humanresources.about.com/od/workrelationships/a/dress_formal.htm

Professional Image

<http://business.ku.edu/professional-attire>