

1971

Committee handbook, 1971-72: Officers and council, committee structure, committees and boards, CPA gold medal awards, staff organization, state CPA societies, future council and annual meetings

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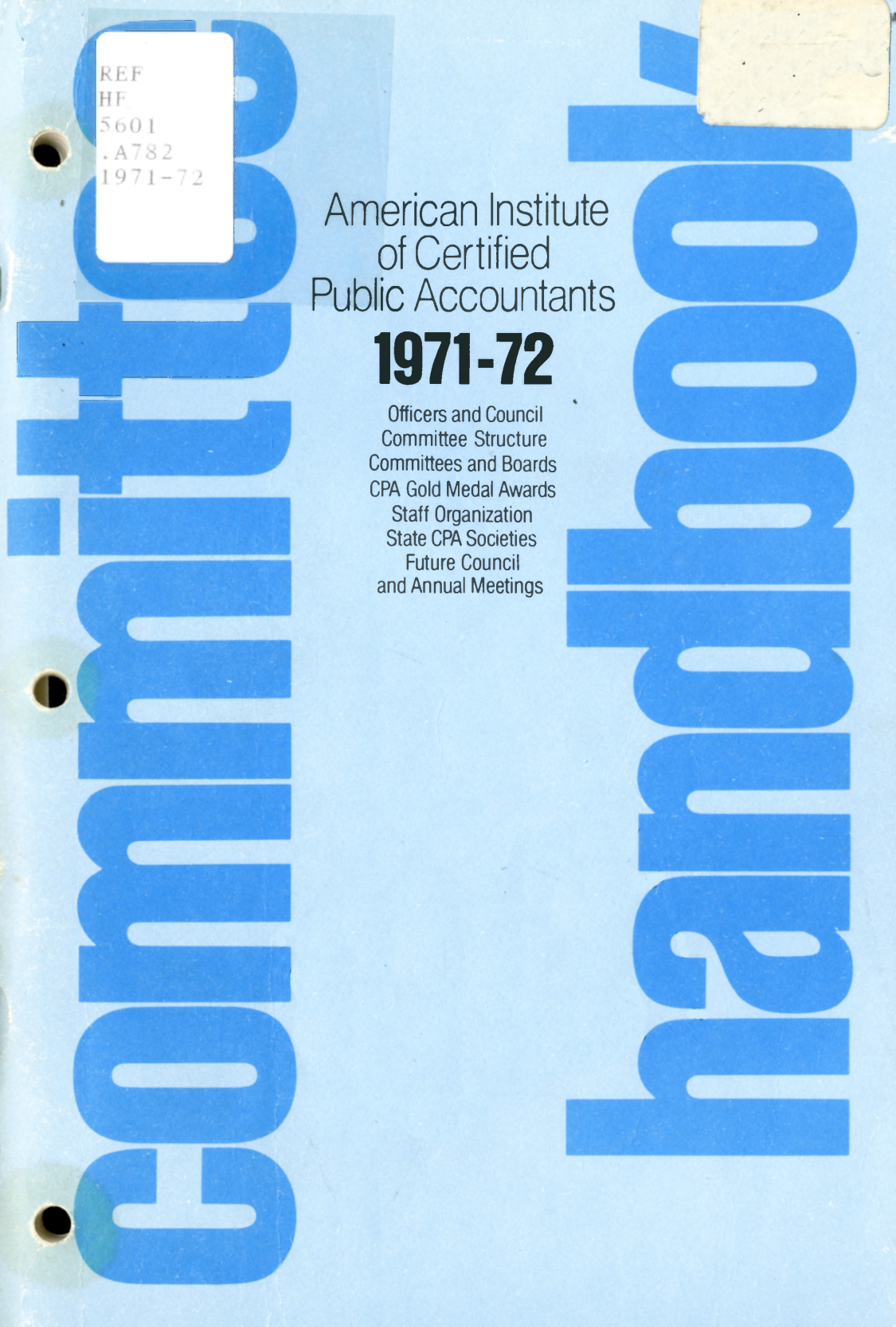
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1971-72

American Institute
of Certified
Public Accountants

1971-72

Officers and Council
Committee Structure
Committees and Boards
CPA Gold Medal Awards
Staff Organization
State CPA Societies
Future Council
and Annual Meetings



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Arthur B. Foye . . . Haskins & Sells, Two Broadway, New York, N.Y.
10004
Hilliard R. Giffen . . . 3937 North Wilson, Fresno, Calif. 93704
Clifford V. Heimbucher . . . Farquhar & Heimbucher, 1500 Mills
Tower, San Francisco, Calif. 94104
Alvin R. Jennings . . . 11901 Old Cutler Road, Miami, Fla. 33156
(Summer Address: 102 Laurel Drive, Hendersonville, N.C. 28739)
Ralph E. Kent . . . Arthur Young & Company, 277 Park Ave., New
York, N.Y. 10017
Louis M. Kessler . . . Alexander Grant & Company, One First
National Plaza, 43rd Flr., Chicago, Ill. 60670
Norman Loyall McLaren . . . Haskins & Sells, 44 Montgomery St.,
San Francisco, Calif. 94104
Louis H. Penney . . . Hurdman and Cranstoun, Penney & Co., 650
California St., San Francisco, Calif. 94108
Jay A. Phillips . . . Haskins & Sells, 1200 Travis, Houston, Texas
77002
Louis H. Pilie . . . 5064 Bancroft Drive, New Orleans, La. 70122
John W. Queenan . . . Haskins & Sells, Two Broadway, New York,
N.Y. 10004
J. S. Seidman . . . Seidman & Seidman, 15 Columbus Circle, New
York, N.Y. 10023
Maurice H. Stans . . . Office of the Secretary, Department of
Commerce, Washington, D.C. 20230
J. Harold Stewart . . . Arthur Young & Company, 277 Park Ave.,
New York, N.Y. 10017

Marvin L. Stone . . . Stone, Gray and Co., 101 South Madison St.,
Denver, Colo. 80209

Robert M. Trueblood . . . Touche Ross & Co., 111 East Wacker
Drive, Chicago, Ill. 60601

Edward B. Wilcox . . . 832 Cherry St., Winnetka, Ill. 60093

John H. Zebley, Jr. . . . 601 Alhambra Road, Venice, Fla. 33595
(Summer address: Ernst & Ernst, 1700 Market St., Philadelphia, Pa.
19103)

Official Representatives of State Societies

For One Year

William A. Baldwin . . . Frank A. Gunnip & Co., 2625 Concord Pike,
Wilmington, Del. 19803

Jarman Bass . . . Arthur Andersen & Co., 2100 One Main Place,
Dallas, Tex. 75250

LeRoy Bergstrom . . . Kafoury, Armstrong, Bernard and Bergstrom,
100 California Ave., Reno, Nev. 89502

Edward Blackman . . . Blackman & Blackman, 1209 Industrial Bank
Bldg., Providence, R. I. 02903

Darwin C. Broenen . . . Arthur Andersen & Co., 795 North Van
Buren, Milwaukee, Wisc. 53203

Donald T. Burns . . . Arthur Young & Company, 615 South Flower
St., Los Angeles, Calif. 90017

John E. Carmody . . . Doherty, Carmody & Company, Suite 202,
408 South Second Ave., Sioux Falls, S. D. 57102

Alvah A. Carroll, Jr. . . . Carroll and Lamon, Suite 1215, Mid-City
Bldg., Memphis, Tenn. 38104

Hein Christensen . . . Own Account, Grand Hotel, Box 780, St.
Thomas, V. I. 00801

Oreson H. Christensen . . . Haskins & Sells, One East Fourth St.,
Cincinnati, Ohio 45202

LeRoy Christopherson . . . Lybrand, Ross Bros. & Montgomery, 600
Walker Bank Bldg., Salt Lake City, Utah 84111

George A. DeBon . . . Loomis Corp., 55 Battery St. Seattle, Wash.
98121

Robert N. DenBraber . . . DenBraber, Helmholdt & Lyzenga, 606
Commerce Bldg., Grand Rapids, Mich. 49502

Roy D. Denham . . . Denham & Company, 1120 Simms Bldg., S. W.,
Albuquerque, N. M. 87101

Donald R. Dupre. . . Hitchcock & Company, 31 Elm St., Springfield,
Mass. 01103

Harry Finkelman . . . (Concord College), 1605 N. Walker St.,
 Princeton, W. Va. 24740
 Leroy E. Gardner . . . Ernst & Ernst, Commonwealth Bldg., Louis-
 ville, Ky. 40202
 Thomas E. Gatewood . . . John F. Prescott & Company, 1620
 Hillsborough St., Raleigh, N. C. 27605
 Robert Geis . . . Geis, Weber and Company, 2120 Western Federal
 Savings Bldg., Denver, Colo. 80202
 Bernard E. Greenberg . . . Elmer Fox & Company, 200 Park Plaza
 West Bldg., Omaha, Neb. 68131
 Odell E. Hamden . . . R. L. Persinger & Co., P.O. Box 797, Galax,
 Va., 24333
 John H. Harp . . . Frazee, Fox & Dodge, 701 Pyramid Life Bldg.,
 Little Rock, Ark. 72201
 Maynard Helmeke . . . Eide, Helmeke, Boelz & Pasch, 600 Metropol-
 itan Bldg., Fargo, N. D. 58103
 Samuel Horovitz . . . Cohen and Horovitz, 900 Lawyers Bldg.,
 Pittsburgh, Pa. 15219
 A. E. Iverson . . . Wolf and Company, 1036 Des Moines Bldg., Des
 Moines, Iowa 50309
 Rudolph P. Kautzky . . . Peat, Marwick, Mitchell & Co., 736 G St.,
 Anchorage, Alaska 99501
 Robert A. Kottke . . . Ernst & Ernst, W-2990 First National Bank
 Bldg., St. Paul, Minn. 55101
 James T. Lang . . . Tornwall, Lang & Lee, P.O. Box 23, St.
 Petersburg, Fla. 33731
 Joseph B. Leopold . . . Samuel Leopold & Co., 143 E. State St.,
 Trenton, N.J. 08608
 Todd Lindberg . . . Anderson & ZurMuehlen, P.O. Box 1147,
 Helena, Mont. 59601
 Clem L. Maher . . . Price Waterhouse & Co., One Memorial Drive,
 St. Louis, Mo. 63102
 Mike Marusich . . . Ernst & Ernst, 222 North Central Ave., Suite
 800, Phoenix, Ariz. 85004
 William M. McMillan . . . Harris, McMillan, Hudgins & Co., P.O.
 Box 5960, Greenville, S. C. 29606
 John W. Morgan . . . John W. Morgan & Company, 677 First
 National Bank Bldg., Jackson, Miss. 39201
 Richard B. Morgan . . . Harris, Kerr, Forster & Co., 913 Elm St.,
 Manchester, N. H. 03101
 Donald E. Morrison . . . Raab, Roush & Gaymon, Box 1088,
 Cheyenne, Wy. 82001
 Herschel E. Morrison . . . Morrison & Smith, P.O. Box 374, Mobile,
 Ala. 36601

Hal B. Oishi . . . Lybrand, Ross Bros. & Montgomery, 545 Alexander Young Bldg., Honolulu, Hawaii 96813

Charles W. Parker . . . Fourcher, Allen & Parker, 1208 Georgia Power Bldg., Macon, Ga. 31201

John W. Poos . . . Kennedy & Coe, P.O. Box 1247, Salina, Kan. 67401

Alex L. Postlethwaite, Jr. . . . Postlethwaite, Netterville, Evans, & Major, 825 Fidelity National Bank Bldg., Baton Rouge, La. 70801

Sol Rosenberg . . . Own Account, Gryphon Bldg., Rutland, Vt. 05701

Lucien M. Rouse . . . Own Account, 700 Thompson Bldg., Tulsa, Okla. 74103

Oleen Seamons . . . Peterson, Seamons, Stacey & Bancroft, P.O. Box AA, Twin Falls, Idaho 83301

Sherman G. Shapiro . . . Ernest M. Shapiro & Co., 163 Lisbon St., Lewiston, Me. 04240

J. Robert Shine . . . Monroe Shine & Conn, 222 E. Market St., New Albany, Ind. 47150

Pasquale R. Siclari . . . Own Account, 185 Church St., New Haven, Conn. 06510

Harry D. Skelton . . . Own Account, Terminal Sales Bldg., Portland, Ore. 97205

William D. Sprague . . . Arthur Andersen & Co., 1345 Avenue of the Americas, New York, N.Y. 10019

Robert B. Van Arsdale . . . Haskins & Sells, 1100 Connecticut Ave., N.W., Washington, D. C. 20036

Porfirio Vazquez . . . Garcia, Malave, Vazquez & Co., GPO Box 1471, San Juan, P.R. 00936

Donald E. Webster . . . Donald E. Webster & Co., 1006 One South Calvert Bldg., Baltimore, Md. 21202

John W. Zick . . . Price Waterhouse & Co., Prudential Plaza, Chicago, Ill. 60601

AICPA Council by State

STATE	TERM EXPIRES
Alabama	
Winston Brooke ¹ – Brooke & Freeman, Anniston	1973
James E. Money – Jamison, Money, Farmer & Co., Tuscaloosa	1972
Herschel E. Morrison ³ – Morrison & Smith, Mobile	1972
Alaska	
John M. Johnson – Johnson and Morgan, Anchorage	1973
Rudolph P. Kautzky ³ – Peat, Marwick, Mitchell & Co., Anchorage	1972
Arizona	
William G. Farrow – Gallant, Farrow & Co., Phoenix	1972
Mike Marusich ³ – Ernst & Ernst, Phoenix	1972
Arkansas	
John H. Harp ³ – Frazee, Fox & Dodge, Little Rock	1972
Nolan E. Williams – University of Arkansas, Fayetteville	1973
California	
Peter F. Arnstein ² – John Forbes & Company, San Francisco	1973
A. Jay Bruch – John F. Forbes & Company, San Francisco	1972
Donald T. Burns ³ – Arthur Young & Company, Los Angeles	1972
R. Charles Cringle – Cringle, Swift, Jordan & Co., Costa Mesa	1973
Walter C. Frank – Main Lafrentz & Co., San Francisco	1972
Jay J. Galloway – Alexander Grant & Company, Van Nuys	1974
Hilliard R. Giffen – (Retired), Fresno	Ex Officio
Dwight E. Goode – Webb & Webb, Los Angeles	1974

STATE**TERM
EXPIRES**

Clifford V. Heimbucher – Farquhar & Hiembucher, San Francisco	Ex Officio
James B. Kuhn – Land Dynamics, Fresno	1972
Mark D. Larkin – Price Waterhouse & Co., San Francisco	1973
James W. Leisner – Peat, Marwick, Mitchell & Co., Los Angeles	1973
Henry T. Maschal – Harris, Kerr, Forster & Company, San Francisco	1972
Norman Loyall McLaren – Haskins & Sells, San Francisco	Ex Officio
Louis H. Penney – Hurdman and Cranstoun, Penney & Co., San Francisco	Ex Officio
Joseph F. Spilberg – Laventhol Krekstein Horwath & Horwath, Los Angeles	1974
Leon C. Steres – S. D. Leidesdorf & Co., Los Angeles	1972
Wilbur H. Stevens – Elmer Fox & Co., Salinas (Vice President)	1972
Gordon T. Stine – Ernst & Ernst, Los Angeles	1973
Ralph E. Walters – Touche Ross & Co., San Francisco	1974
Richard L. Williamson – Loyola University of Los Angeles, Los Angeles	1974
Lorin H. Wilson ² – Haskins & Sells, Los Angeles	1972

Colorado

Sam Butler – Touche Ross & Co., Denver	1973
Robert Geis – Geis, Weber and Company, Denver	1972
Jack D. Kingsolver – Elmer Fox & Company, Colorado Springs	1974
Marvin L. Stone – Stone, Gray and Co., Denver	Ex Officio

Connecticut

George J. Nowak – George J. Nowak, New Haven	1973
Pasquale R. Siclari ³ – Own Account, New Haven	1972
Gordon W. Tasker – Price Waterhouse & Co., Hartford	1972

Delaware

William A. Baldwin ³ – Frank A. Gunnip & Co., Wilmington	1972
James P. O’Kane – O’Kane, Hunt and Company, Wilmington	1974

STATE	TERM EXPIRES
District of Columbia	
William T. Barnes – Lybrand, Ross Bros. & Montgomery, Washington	1974
Percival F. Brundage – (Retired), Washington	Ex Officio
William L. Campfield ² – United States General Accounting Office, Washington	1973
David M. Gruber – David M. Gruber & Company, Washington	1972
Paul Lambert, Jr. ¹ – Lambert and Jones, Washington	1972
Maurice H. Stans – Office of the Secretary of Commerce, Washington	Ex Officio
Robert B. Van Arsdale ³ – Haskins & Sells, Washington	1972
Florida	
I. Jerry Bloom – Morgan, Altemus & Barrs, Miami	1974
Harry E. Hurst – Arthur Young & Company, Tampa	1973
Alvin R. Jennings – (Retired), Miami	Ex Officio
James T. Lang ³ – Tornwall, Lang & Lee, St. Petersburg	1972
Arthur L. Shealy, Jr. – Lybrand, Ross Bros. & Montgomery, Jacksonville	1973
George E. Tornwall, Jr. – Tornwall, Lang & Lee, St. Petersburg	1974
John H. Zebley, Jr. – Ernst & Ernst, Philadelphia	Ex Officio
Georgia	
Byron P. Harris – A. M. Pullen & Company, Atlanta	1972
Charles W. Parker ³ – Fourcher, Allen & Parker, Macon	1972
A. Waldo Sowell, Jr. - Alexander Grant & Company, Atlanta	1973
Hawaii	
John A. Baker, Jr. ² – Lybrand, Ross Bros. & Montgomery, Honolulu	1974
Garrett S. Hokada—Main Lafrentz & Company, Honolulu	1973
Hal B. Oishi ³ – Lybrand, Ross Bros. & Montgomery, Honolulu	1972

STATE**TERM
EXPIRES****Idaho**

T. Douglas O'Brien – Galusha, Higgins and Galusha, Idaho Falls	1974
Oleen Seamons ³ – Peterson, Seamons, Stacey & Bancroft, Twin Falls	1972

Illinois

Rosecrans Baldwin – Arthur Young & Company, Chicago	1974
Norton M. Bedford ² – University of Illinois, Urbana	1973
Sidney Davidson ² – University of Chicago, Chicago	1972
Robert F. Dickey – Haskins & Sells, Chicago	1973
Clifford T. Fay, Jr. – Harris, Kerr, Forster & Company, Chicago	1972
R. Neal Fulk – Ernst & Ernst, Chicago	1972
Russell P. Hughes, Jr. – Elmer Fox & Company, Chicago	1973
Louis M. Kessler – Alexander Grant & Company, Chicago	Ex Officio
Howard M. London – Lester Witte & Company, Chicago	1972
John R. Meinert – Hart Schaffner & Marx, Chicago	1974
Walter J. Oliphant – Arthur Andersen & Co., Chicago (President)	1972
Robert C. Sasseti – Frank L. Sasseti & Company, Oak Park	1973
Robert M. Trueblood – Touche Ross & Co., Chicago	Ex Officio
Edward B. Wilcox – (Retired), Winnetka	Ex Officio
John W. Zick ³ – Price Waterhouse & Co., Chicago	1972

Indiana

Marshall S. Armstrong – Geo. S. Olive & Co., Indianapolis	Ex Officio
George E. Greene ² – Geo. E. Greene & Co., Linton	1973
Joseph D. Sharp – Lybrand, Ross Bros. & Montgomery, South Bend	1973
J. Robert Shine ³ – Monroe Shine & Conn, New Albany	1972
Herschell J. Umbaugh – Umbaugh & McQueen, Plymouth	1972

STATE	TERM EXPIRES
 Iowa	
Robert J. Alexander – Carney, Alexander, Marold & Co., Waterloo	1972
Ivan O. Bull ¹ – McGladrey, Hansen, Dunn & Co., Davenport	1974
A. E. Iverson ³ – Wolf and Company, Des Moines	1972
 Kansas	
Robert I. Cory – Elmer Fox & Company, Wichita	1972
John W. Poos ³ – Kennedy & Coe, Salina	1972
 Kentucky	
Nolan C. Allen – Cotton and Allen, Louisville	1972
Gordon Ford – Lybrand, Ross Bros. & Montgomery, Louisville (Vice President)	1972
Leroy E. Gardner ³ – Ernst & Ernst, Louisville	1972
Joseph P. Jones, Jr. – Jones, Rowland, Nale, Mattingly and Cox, Louisville	1972
 Louisiana	
Sidney A. Champagne – L. A. Champagne & Co., Baton Rouge	1972
Harold S. Dey – Peat, Marwick, Mitchell & Co., New Orleans	1974
Louis H. Pilie – New Orleans	Ex Officio
Alex L. Postlethwaite, Jr. ³ – Postlethwaite, Netterville, Evans & Major, Baton Rouge	1972
 Maine	
Frank M. Carter – Brooks & Carter, Bangor	1973
Sherman G. Shapiro ³ – Ernest M. Shapiro & Co., Lewiston	1972

STATE**TERM
EXPIRES****Maryland**

Robert D. Faw – Granger, Faw & Company, Salisbury	1973
Warren K. Reed – Haskins & Sells, Baltimore	1974
Donald E. Webster ³ – Donald E. Webster & Co., Baltimore	1972

Massachusetts

Robert Boyer – Laventhol Krekstein Horwath & Horwath, Boston	1972
Donald R. Dupre ³ – Hitchcock & Company, Springfield	1972
Joseph Perroncello – Alexander Grant & Company, Boston	1973
William Wright – Haskins & Sells, Boston	1974

Michigan

Richard H. Austin – Austin, Washington & Davenport, Detroit	1972
Robert N. DenBraber ³ – DenBraber, Helmholdt & Lyzenga, Grand Rapids	1972
Ralph J. Kliber – Haskins & Sells, Detroit	1974
William C. Rescorla – Alexander Grant & Company, Grand Rapids	1973
Albert P. Teetzel – Lybrand, Ross Bros. & Montgomery, Detroit	1973
Robert L. White – Alexander Grant & Company, Detroit	1974

Minnesota

James Don Edwards ² – University of Minnesota, Minneapolis (Dean)	
Robert A. Kottke ³ – Ernst & Ernst, St. Paul	1972
John J. O'Connell, Jr. – Broeker Hendrickson & Co., St. Paul	1973
Theodore K. Riddiford – Main Lafrentz & Co., Minneapolis	1974
E. Palmer Tang – Touche Ross & Co., Minneapolis (Vice President)	1972

STATE**TERM
EXPIRES****Mississippi**

Edward A. DeMiller, Jr. ² – Miazza, DeMiller & Word, Jackson	1974
John W. Morgan ³ – John W. Morgan & Company, Jackson	1972
Gerald Piltz – Piltz, Simms & Co., Biloxi	1974

Missouri

Henry J. Lunnemann – Lunnemann, Slais & Co., St. Louis	1973
Clem L. Maher ³ – Price Waterhouse & Co., St. Louis	1972
Max Myers – Myers, Scarbrough and Baker, Joplin	1972

Montana

Henry O. Jordahl, Jr. – Jordahl, Slitter & Jellison, Kalispell	1973
Todd Lindberg ³ – Anderson & ZurMuehlen, Helena	1972

Nebraska

Bernard E. Greenberg ³ – Elmer Fox & Company, Omaha	1972
Verne R. Moseman – Orin Contryman & Associates, Grand Island	1973

Nevada

LeRoy Bergstrom ³ – Kafoury, Armstrong, Bernard and Bergstrom, Reno	1972
Lowell C. Bernard – Kafoury, Armstrong, Bernard and Bergstrom, Reno	1973

New Hampshire

Richard B. Morgan ³ – Harris, Kerr, Forster & Co., Manchester	1972
David A. Sheldon – James A. Shanahan & Co., Manchester	1973

STATE**TERM
EXPIRES****New Jersey**

Arthur L. Breakstone – Arthur L. Breakstone & Co., Elizabeth (Vice President)	1972
Louis A. Chismar – Stevens, Fluhr & Chismar, Neptune	1973
Norman Cogliati ² – Touche Ross & Co., Newark	1972
John M. Delaney – Wiley, Block & White, Paterson	1974
Nathan Honig – A. M. Hart & Company, East Orange	1972
Robert D. Hunter – R. D. Hunter & Company, Paramus	1972
Joseph B. Leopold ³ – Samuel Leopold & Co., Trenton	1972
Warren L. Ress – Touche Ross & Co., Hackensack	1974
James A. Wilson – Haskins & Sells, Newark	1974

New Mexico

Roy D. Denham ³ – Denham & Company, Albuquerque	1972
Norval Wayne Hunton – Hunton, Pulliam & Hager, Tucumcari	1973

New York

Kenneth S. Axelson ² – J. C. Penney & Co., Inc., New York	1974
John C. Biegler ¹ – Price Waterhouse & Co., New York	1973
Robert O. F. Bixby – Price Waterhouse & Co., Mineola	1972
Matthew F. Blake ² – Hurdman and Cranstoun, Penney & Co., New York	1972
Robert J. Boutillier – Peat, Marwick, Mitchell & Co., New York	1973
Samuel J. Broad – (Retired), Scarsdale	Ex Officio
Michael N. Chetkovich ² – Haskins & Sells, New York	1974
Reed L. Colegrove – Lybrand, Ross Bros. & Montgomery, New York	1973
Philip L. Defliese ² – Lybrand, Ross Bros. & Montgomery, New York	1972
George E. Doty – Goldman Sachs & Co., New York	1972
Peter Elder – Peat, Marwick, Mitchell & Co., New York	1973
Norman J. Elliott – Norman J. Elliott & Co., New York	1974
Thomas D. Flynn – Arthur Young & Company, New York	Ex Officio
Arthur B. Foye – Haskins & Sells, New York	Ex Officio
Gordon F. Gardner – Carefree, Arizona (New York)	1972
Harold S. Gelb – S. D. Leidesdorf & Co., New York	1973

STATE	TERM EXPIRES
F. Robert Gilfoil, Jr. — Ernst & Ernst, Syracuse	1972
Wallace B. Greene — Jonick, Robbins, Greene & Sosnoff, Newburgh	1973
Walter E. Hanson — Peat, Marwick, Mitchell & Co., New York	1974
Richard S. Helstein — J. K. Lasser & Company, New York	1973
Thomas L. Holton ² — Peat, Marwick, Mitchell & Co., New York	1972
Frederick H. Kelley — Hurdman and Cranstoun, Penney & Co., New York	1974
Ralph E. Kent — Arthur Young & Company, New York	Ex Officio
Edward L. Lawson — Edward L. Lawson & Co., New York	1972
LeRoy Layton ² — Main Lafrentz & Co., New York	1974
Alexander S. Loy — Seidman & Seidman, New York	1973
Harry R. Mancher — S. D. Leidesdorf & Co., New York	1974
Eli Mason — Mason & Co., New York	1972
Arthur Michaels — Touche Ross & Co., New York	1974
Gordon L. Murray ¹ — Haskins & Sells, New York	1972
John W. Queenan — Haskins & Sells, New York	Ex Officio
Seymour Reich — Seymour Reich & Co., New York	1974
Harry F. Reiss, Jr. — Ernst & Ernst, New York (Treasurer)	1972
Emanuel Saxe — Bernard M. Baruch College, New York	1973
J. S. Seidman — Seidman & Seidman, New York	Ex Officio
William D. Sprague ³ — Arthur Andersen & Co., New York	1972
J. Harold Stewart — Arthur Young & Company, New York	Ex Officio
Don J. Summa ² — Arthur Young & Company, New York	1973

North Carolina

Thomas N. Brafford — Ernst & Ernst, Raleigh	1974
Thomas E. Gatewood ³ — John F. Prescott & Company, Raleigh	1972
J. William Stewart, Jr. — Haskins & Sells, Charlotte	1972

North Dakota

Maynard Helmeke ³ — Eide, Helmeke, Boelz & Pasch, Fargo	1972
Erven H. Weber — Weber, Spaulding & Company, Minot	1973

STATE**TERM
EXPIRES****Ohio**

Richard T. Baker ² – Ernst & Ernst, Cleveland	1973
Oreson H. Christensen ³ – Haskins & Sells, Cincinnati	1972
Frank S. Ervin – Chilton, Stump & Daverio, Akron	1974
William A. Jacoby – Arthur Young & Company, Toledo	1973
Carl A. Johnson – Alexander Grant & Company, Cleveland	1973
Blaine C. Lisk – Ernst & Ernst, Cincinnati	1972
Richard W. Paddock – Battelle & Battelle, Dayton	1974

Oklahoma

Bill J. Horne – Griffin and Horne, Ada	1974
Lucien M. Rouse ³ – Own Account, Tulsa	1972
Reavis M. Page, Jr. – Arthur Andersen & Co., Tulsa	1973

Oregon

A. Leighton Platt – Peat, Marwick, Mitchell & Co., Portland	1973
Glen P. Porter – Herzinger, Ray, Porter & Co., Eugene	1974
Harry D. Skelton ³ – Own Account, Portland	1972

Pennsylvania

Lawrence H. Baberick – Main Lafrentz & Co., Philadelphia	1972
Irwin Dubin – Irwin Dubin & Co., Philadelphia	1973
Stanley D. Ferst ² – Laventhol Krekstein Horwath & Horwath, Philadelphia	1973
Samuel Horovitz ³ – Cohen and Horovitz, Pittsburgh	1972
Jack Price – Own Account, Titusville	1973
John L. Ricketts – Stockton Bates & Company, Philadelphia	1972
Robert J. Seider – Ernst & Ernst, Philadelphia	1974
Louis A. Werbaneth, Jr. – Touche Ross & Co., Pittsburgh	1973
Philip G. Zink, Jr. – Wolf and Company, Philadelphia	1974

STATE**TERM
EXPIRES****Puerto Rico**

Rafael Babilonia-Llamas – Peat, Marwick, Mitchell & Co.,
San Juan 1974
Porfirio Vazquez³ – Garcia, Malave, Vazquez & Co., San Juan 1972

Rhode Island

Edward Blackman³ – Blackman & Blackman, Providence 1972
Armand D. DuRocher – DuRocher and Arenburgh, Woonsocket 1972

South Carolina

George McGregor – C. C. McGregor & Co., Columbia 1973
William M. McMillan³ – Harris, McMillan, Hudgins & Co.,
Greenville 1972

South Dakota

John E. Carmody³ – Doherty, Carmody & Company, Sioux Falls 1972
Howard C. Levi – Harlan W. Peterson & Company, Aberdeen 1973

Tennessee

Alvah A. Carroll, Jr.³ – Carroll and Lamon, Memphis 1972
Joseph Kraft – Kraft Bros., Esstman, Patton & Wehby,
Nashville 1973
S. Herbert Rhea – Rhea & Ivy, Memphis 1972

Texas

J. Kenneth S. Arthur – Lybrand, Ross Bros. & Montgomery,
Dallas 1974
Jarman Bass³ – Arthur Andersen & Co., Dallas 1972
Curtis L. Frazier – Brantley, Spillar & Frazier, Fort Worth 1973
Gordon N. George – Ernst & Ernst, San Antonio 1972
Robert E. Knox, Jr. – P. G. Lake, Inc., Tyler 1973

STATE	TERM EXPIRES
Oral L. Luper ¹ – Humble Oil and Refining Co., Houston	1974
Edwin E. Merriman – Edwin E. Merriman & Company, Lubbock	1974
Jay A. Phillips – Haskins & Sells, Houston	Ex Officio
Stanley J. Scott ¹ – Alford, Meroney & Company, Dallas	1972
Neal Y. R. Sheffield – Peat, Marwick, Mitchell & Co., San Antonio	1974
Harry E. Ward – Leatherwood and Ward, Fort Worth	1972

Utah

G. Ellsworth Brunson – G. Ellsworth Brunson & Associates, Salt Lake City	1974
LeRoy Christopherson ³ – Lybrand, Ross Bros. & Montgomery, Salt Lake City	1972

Vermont

Sol Rosenberg ³ – Own Account, Rutland	1972
Laforrest H. Thompson – Thompson, Prah & Kelly, Burlington	1973

Virginia

T. Coleman Andrews – (Retired), Richmond	Ex Officio
Ross C. Cramer – Waller and Woodhouse, Norfolk	1974
Samuel A. Derieux ² – Derieux & Watson, Richmond	1974
Odell E. Hamden ³ – R. L. Persinger & Co., Galax	1972
C. Foster Jennings – A. M. Pullen & Company, Richmond	1973

Virgin Islands

Hein Christensen ³ – Own Account, St. Thomas	1972
Rudolph Ellis – Cissel & Ellis, St. Croix	1973

STATE**TERM
EXPIRES****Washington**

Robert W. Ash – Price Waterhouse & Co., Seattle	1973
Robert L. Block – Laventhol Krekstein Horwath & Horwath, Seattle	1972
George A. DeBon ³ – Loomis Corp., Seattle	1972

West Virginia

Harry Finkelman ³ – Concord College, Athens	1972
Douglas H. Tanner – Tanner and Tanner, Morgantown	1973

Wisconsin

Darwin C. Broenen ³ – Arthur Andersen & Co., Milwaukee	1972
Frans G. Larson – Pusch, Larson, Seifert & Company, Appleton	1973
Thomas A. Saggio – Reilly, Penner & Benton, Milwaukee	1974

Wyoming

Michael G. Hawkins – Hawkins & Page, Jackson Hole	1973
Donald E. Morrison ³ – Raab, Roush & Gaymon, Cheyenne	1972

¹ Serving on Council as a member of the Board of Directors

² Serving on Council as a Member at Large

³ Serving on Council as the State Society Representative

STATE**TERM
EXPIRES****COUNCIL SEATS FOR 1971-72**

Elected	
Terms Expiring '73	42
'72	58
'71	<u>38</u>
	138
S/S Reps	53
At Large	21
Ex Officio	
Past Presidents	23
Board of Directors	9
Officers	<u>6</u>
	<u>250</u>
	TOTAL

Committees and Boards

Permanent Committees

Admissions¹
Board of Examiners¹
Nomination²
Professional Ethics Division Executive Committee¹
Trial Board²

¹ Also Senior committee; see below

² Elected by Council

Senior Committees¹

(Appointed by the President with Board of Director's approval)

Accounting Principles Board²
Admissions
Auditing Procedure²
Board of Examiners
Federal Taxation Division Executive Committee²
Management Advisory Services Executive Committee²
Practice Review
Professional Development Board
Professional Ethics Division Executive Committee²

¹ Authorized to act in accordance with powers prescribed by Council without further clearance by the Board of Directors or the Council

² Authorized by the Council to make public statements in its area of specialization in accounting.

Committees Elected by the Board of Directors

Accounting Research Association, Inc. Trustees
AICPA Staff Pension Plan
American Institute Benevolent Fund, Inc. Trustees
American Institute of Certified Public Accountants Foundation Trustees
Insurance Trust
State Society Pension Plan

Appointed Committees

(Appointed by the President)

Accountants' International Study Group, U.S. Delegation to the
Accountant's Legal Liability
Accounting for Companies in the Development Stage
Accounting in the Entertainment Industries
Accounting Principles Board
Accounting for Real Estate Transaction
Accounting Trends and Techniques
Admissions
Agency for International Development, Relations with
Agriculture, Department of
AICPA-NASBA Committee on Professional Recognition and Regulation
Annual Meeting—Hospitality
Atomic Energy Commission
Audit
Auditing for Federal Agencies
Auditing Procedure
Awards
Bank Accounting and Auditing
Bankers and Other Credit Executives, Relations with
Bar, Relation with the
Board of Examiners
Civil Aeronautics Board
College and University Accounting and Auditing
Comfort Letters, Advisory Task Force on
Computers and Information Systems
 Auditing EDP Systems
 Computer Operations
 EDP Vendors and Professional Organizations, Liaison with,
 Professional Development
 System Development and Exchange
Consulting Editors for *Management Services*
Continuing Education (ad hoc)
Cost Accounting Standards Board, Relations with the
Displacement of CPA Firms. Special Committee to Study
Economic Opportunity
Editorial Advisory Board — *The Journal of Accountancy*
Education:
 Executive Committee
 Development of Interest in Accounting Careers
 Educational Policy
 Minority Recruitment and Equal Opportunity

Personnel Testing
 Staff Retention
 Two-Year Colleges, Relations with
 Universities, Relations with
 Federal Communications Commission
 Federal Government
 Federal Maritime Matters
 Federal Power Commission
 Federal Taxation Division:
 Executive Committee
 Tax Accounting
 Tax Administration
 Tax Determination
 Taxation of Corporate Distributions and Adjustments
 Taxation of Estates, Trusts and Gifts
 International Taxation
 Taxation of Special Entities and Industries
 Responsibilities in Tax Practice
 Estate Planning
 Nature and Role of CPA in Tax Practice
 Tax Policy
 Tax Publications
 Editorial Advisory Board — *The Tax Adviser*
 Finance Companies
 Franchise Accounting and Auditing
 Government Accounting and Auditing
 Health Care Institutions
 Health, Education and Welfare Grant Programs
 Health, Welfare and Pension Funds
 Housing and Urban Development, Department of
 Information Retrieval
 Information Task Force
 System Task Force
 Insurance Accounting and Auditing
 Inter - Governmental Audit Standards Work Group, Task Force on
 International Relations
 Interstate Commerce Commission
 Investment Companies
 Investments
 Labor, Department of
 Land Development Companies
 Management of an Accounting Practice
 Management Advisory Services Division
 Executive Committee (Committee on MAS)
 Data Processing

Environmental Accounting
Management Consulting Groups, Relations with
Management Services Education
Standards
Technical Studies
National Defense
Nature of Accounting Services (ad hoc)
Non-Profit Organizations, Advisory Council on
Office of Economic Opportunity
Office of Foreign Direct Investment
Planning and Finance
Practice Review
Private Foundations
Professional Development Board of Managers
Professional Ethics Division:
 Executive Committee (Committee on Professional Ethics)
 Clients and the Public, Relations with
 Code Restatement
 Independence
 Operational Practices
 Promotional Practices
 State Societies and Boards, Relations with
 Technical Standards
Quality Review
Retirement
Savings and Loan Accounting and Auditing
Securities and Exchange Commission and Stock Exchanges
Single Audit Program for Mortgage Bankers
Small Business Administration
Specialization
State Legislation
State Societies, Relations with
Statistical Sampling
Stock Brokerage Accounting and Auditing
Transportation, Department of
Voluntary Health and Welfare Organization Accounting and Auditing

OPERATING UNDER SEPARATE CHARTERS

Accounting Research Association, Inc.
American Institute Benevolent Fund, Inc.
American Institute of Certified Public Accountants Foundation

Committee Structure for 1971-72

I. Board of Directors

1. Accountants' International Study Group, U.S. Delegation to the
2. Accountants' Legal Liability
3. AICPA – NASBA Committee on Professional Recognition and Regulation
4. AICPA Staff Pension Plan
5. Annual Meeting, Hospitality
6. Audit
7. Awards
8. Bankers and Other Credit Executives, Relations with
9. Bar, Relations with the
10. Computers and Information Systems
 - A. Auditing EDP Systems
 - B. Computer Operations
 - C. Liaison with EDP Vendors and Professional Organizations
 - D. Professional Development
 - E. System Development and Exchange
11. Consulting Editors for *Management Adviser*
12. Continuing Education (ad hoc)
13. Displacement of CPA Firms, Special Committee to Study
14. Economic Opportunity
15. Editorial Advisory Board—*The Journal of Accountancy*
16. Education: Executive Committee
 - A. Development of Interest in Accounting Careers
 - B. Educational Policy
 - C. Minority Recruitment and Equal Opportunity
 - D. Personnel Testing
 - E. Staff Retention
 - F. Two-Year Colleges, Relations with
 - G. Universities, Relations with
17. Federal Government
18. Information Retrieval
 - A. Information Task Force
 - B. System Task Force
19. Insurance Trust
20. International Relations
21. Investments
22. Management of an Accounting Practice
23. Nature of Accounting Services (ad hoc)

24. Planning and Finance
25. Quality Review
26. Retirement
27. Specialization
28. State Legislation
29. State Societies, Relations with
30. State Society Pension Plan

II. Accounting Principles Board

III Accounting Research Association, Inc.

IV. Admissions

V. American Institute Benevolent Fund, Inc.

VI. American Institute of Certified Public Accountants Foundation

VII. Auditing Procedure

1. Accounting for Companies in the Development Stage
2. Accounting in the Entertainment Industries
3. Accounting for Real Estate Transactions
4. Accounting Trends and Techniques
5. Agency for International Development, Relations with the
6. Agriculture, Department of
7. Atomic Energy Commission
8. Auditing for Federal Agencies
9. Bank Accounting and Auditing
10. Civil Aeronautics Board
11. College and University Accounting and Auditing
12. Comfort Letters, Advisory Task Force on
13. Cost Accounting Standard Board, Relations with the
14. Federal Communications Commission
15. Federal Maritime Matters
16. Federal Power Commission
17. Finance Companies

18. Franchise Accounting and Auditing
19. Governmental Accounting and Auditing
20. Health Care Institutions
21. Health, Education and Welfare Grant Programs
22. Health, Welfare and Pension Funds
23. Housing and Urban Development, Department of
24. Insurance Accounting and Auditing
25. Inter-Governmental Audit Standards Work Group, Task Force on
26. Interstate Commerce Commission
27. Investment Companies
28. Labor, Department of
29. Land Development Companies
30. National Defense
31. Non-Profit Organizations, Advisory Council on
32. Office of Economic Opportunity
33. Office of Foreign Direct Investment
34. Private Foundations
35. Savings and Loan Accounting and Auditing
36. Securities and Exchange Commission and Stock Exchanges
37. Single Audit Program for Mortgage Bankers
38. Small Business Administration
39. Statistical Sampling
40. Stock Brokerage Accounting and Auditing
41. Transportation, Department of
42. Voluntary Health and Welfare Organization Accounting and Auditing

VIII. Board of Examiners

IX. Federal Taxation Division

Executive Committee

1. Tax Accounting
2. Tax Administration
3. Tax Determination
4. Taxation of Corporate Distributions and Adjustments
5. Taxation of Estates, Trusts and Gifts
6. International Taxation
7. Taxation of Special Entities and Industries
8. Responsibilities in Tax Practice
9. Estate Planning
10. Nature and Role of CPA in Tax Practice

11. Tax Policy
12. Tax Publications
13. Editorial Advisory Board - *The Tax Adviser*

X. Management Advisory Services

Executive Committee (Committee on Management Advisory Services)

1. Data Processing
2. Environmental Accounting
3. Management Consulting Groups, Relations with
4. Management Advisory Services Education
5. Standards
6. Technical Studies

XI. Nominations

XII. Practice Review

XIII. Professional Development Board of Managers

XIV. Professional Ethics Division

Executive Committee (Committee on Professional Ethics)

1. Clients and the Public, Relations with
2. Code Restatement
3. Independence
4. Operational Practices
5. Promotional Practices
6. State Societies and Boards, Relations with
7. Technical Standards

XV. Trial Board

Alphabetical List of Committees and Boards

Accountants' International Study Group, U. S. Delegation to the

Objective: To join with the Institutes of Chartered Accountants in Canada, Great Britain, and Ireland in making comparative studies of accounting and auditing thought and practice; and to promote greater international cooperation.

R. Kirk Batzer, *Chairman* . . . Lybrand, Ross Bros. & Montgomery, 60
Broad St., New York, N.Y. 10004

LeRoy J. Herbert . . . Ernst & Ernst, 140 Broadway, New York, N.Y.
10005

Robert L. May . . . Arthur Andersen & Co., 1345 Avenue of the
Americas, New York, N.Y. 10019

Staff Aide:

Leonard M. Savoie, CPA - Executive Vice President

Accountants' Legal Liability

Objective: To obtain reliable information as to claims against accountants; to review the legal responsibilities of independent accountants under the various SEC statutes; to disseminate educational material on the subject of accountants' legal liability to the Institute membership; to assist members against whom legal action is being threatened by such means as (1) assisting members in obtaining expert witnesses, (2) providing the legal counsel of members with pertinent literature and other references dealing with previously decided legal actions, and (3) discussing informally with the member and his legal counsel the accounting aspects of the pending legal claim; and to maintain current information on the status of indemnity insurance programs.

Arthur P. Bartholomew, Jr., *Chairman* . . . Ernst & Ernst, 140
Broadway, New York, N.Y. 10005

Norman E. Auerbach . . . Lybrand, Ross Bros. & Montgomery, 1251
Avenue of the Americas, New York, N.Y. 10020

Robert J. Boutillier . . . Peat, Marwick, Mitchell & Co., 345 Park Ave., New York, N.Y. 10022

Melvin P. Cowen . . . Alexander Grant & Company, One First National Plaza. Chicago, Ill. 60670

Richard A. Eisner . . . Richard A. Eisner & Company, 280 Park Ave., New York, N.Y. 10017

Charles G. Gillette . . . Arthur Young & Company, 277 Park Ave., New York, N.Y. 10017

Henry P. Hill . . . Price Waterhouse & Co., 60 Broad St., New York, N.Y. 10004

Jack V. Hoffman . . . Hurdman and Cranstoun, Penney & Co., 650 California St., San Francisco, Calif. 94108

Arnold I. Levine . . . J. K. Lasser & Company, 666 Fifth Ave., New York, N.Y. 10019

A. Clayton Ostlund . . . Touche Ross & Co., 111 East Wacker Drive, Chicago, Ill. 60601

Isaac O. Perkins . . . Andrews, Burket & Co., Shenandoah Bldg., P.O. Box 474, Roanoke, Va. 24003

Gerald E. Stanton . . . Arthur Andersen & Co., 69 West Washington St., Chicago, Ill. 60602

Charles F. Toewe . . . Main Lafrentz & Co., 1313 Packard Bldg., Philadelphia, Pa. 19102

David F. Wentworth . . . McGladrey, Hansen, Dunn & Company, 908 Davenport Bank Bldg., Davenport, Iowa 52801

Harry R. Weyrich . . . Haskins & Sells, Two Broadway, New York, N.Y. 10004

Staff Aide: Edward Musho - Assistant Manager, Special Projects

Accounting for Companies in the Development Stage

Objective: To review current developments affecting such companies, to appraise current practice, and to advise the senior technical committees and the membership of the Institute as to recommended accounting and reporting practices.

To promote the use of GAAP and adoption of sound reporting practices by the industry by preparation of an industry audit guide.

Norman O. Olson, *Chairman* . . . Arthur Andersen & Co., 69 West Washington St., Chicago, Ill. 60602

Carl B. Burger . . . Geo. S. Olive & Co., 320 North Meridian St., Indianapolis, Ind. 46204

Ernest L. Hicks . . . Arthur Young & Company, 277 Park Ave., New York, N.Y. 10017
Raymond C. Lauver . . . Price Waterhouse & Co., 60 Broad St., New York, N.Y. 10004
Edward J. McGowen . . . Alexander Grant & Company, One First National Plaza, Chicago, Ill. 60670

Staff Aide: Joseph V. Bencivenga, CPA - Manager, Auditing Procedure

Accounting in the Entertainment Industries

Objective: To review current developments, to appraise specific accounting practices in the entertainment industries, and to advise the senior technical committees and the membership of the Institute on the accounting and auditing of companies in the entertainment industries.

Seymour M. Bohrer, *Chairman* . . . Peat, Marwick, Mitchell & Co., 345 Park Ave., New York, N.Y. 10022
David V. Burgett . . . Lybrand, Ross Bros. & Montgomery, 548 South Spring St., Los Angeles, Calif. 90013
William L. Gladstone . . . Arthur Young & Company, 277 Park Ave., New York, N.Y. 10017
Charles N. Johnson . . . Arthur Andersen & Co., 1345 Avenue of the Americas, New York, N.Y. 10019
Harold D. Kassel . . . Laventhol Krekstein Horwath & Horwath, 3700 Wilshire Blvd., Suite 900, Los Angeles, Calif. 90010
Donald J. Kirk . . . Price Waterhouse & Co., 60 Broad St., New York, N.Y. 10004
Hyman D. Klein . . . Seidman & Seidman, 15 Columbus Circle, New York, N.Y. 10023
Frank H. Spearman, III . . . Haskins & Sells, One Wilshire Blvd., Los Angeles, Calif. 90017
Finis E. Williams . . . Ernst & Ernst. 140 Broadway, New York, N.Y. 10005

Staff Aide:

Myron J. Hubler, Jr., CPA - Manager, Special Projects

Accounting Principles Board

Objective: To establish professional standards in the area of financial accounting and reporting through a program of pronouncements supported by major research.

Term Expires December 31, 1973

- Milton M. Broeker . . . Broeker, Hendrickson & Co., 1069
Northwestern Bank Bldg., Minneapolis, Minn. 55402
- Robert L. Ferst . . . Laventhol Krekstein Horwath & Horwath, 1845
Walnut St., Philadelphia, Pa. 19102
- Charles B. Hellerson . . . Hurdman and Cranstoun, Penney & Co.,
140 Broadway, New York, N.Y. 10005
- Charles T. Horngren . . . Stanford University, School of Business,
Stanford, Calif. 96128
- Louis M. Kessler . . . Alexander Grant & Company, One First
National Plaza, 43rd Flr., Chicago, Ill. 60670
- David Norr . . . First Manhattan Corporation, 30 Wall St., New
York, N.Y. 10005

Term Expires December 31, 1972

- Philip L. Defliese, *Chairman* . . . Lybrand, Ross Bros. & Montgomery,
Two Broadway, New York, N.Y. 10004
- Donald J. Bevis . . . Touche Ross & Co., 80 Pine St., New York, N.Y.
10005
- Leo E. Burger . . . McGladrey, Hansen, Dunn & Company, 1015
Merchants National Bank Bldg., Cedar Rapids, Iowa 52401
- Joseph P. Cummings . . . Peat, Marwick, Mitchell & Co., 345 Park
Ave., New York, N.Y. 10022
- Newman T. Halvorson . . . Ernst & Ernst, 1300 Union Commerce
Bldg., Cleveland, Ohio 44114
- George C. Watt . . . Price Waterhouse & Co., 60 Broad St., New
York, N.Y. 10004

Term Expires December 31, 1971

- George P. Catlett, *Vice Chairman* . . . Arthur Andersen & Co., 69 West Washington St., Chicago, Ill. 60602
Robert Hampton, III . . . S. D. Leidesdorf & Co., 125 Park Ave., New York, N.Y. 10017
Emmett S. Harrington . . . Haskins & Sells, Two Broadway, New York, N.Y. 10004
Oral L. Luper . . . Humble Oil Refining Co., P.O. Box 2180, Houston, Texas 70001
Glenn A. Welsch . . . 2223 Old Ivy Road, Apt. B-17, Charlottesville, Va. 22901
Frank T. Weston . . . Arthur Young & Company, 277 Park Ave., New York, N.Y. 10017

Staff Aides:

- Richard C. Lytle, CPA – Administrative Director, APB
Reed K. Storey, CPA – Director, Accounting Research

Accounting for Real Estate Transactions

Objective: To appraise the accounting practices in the real estate industry, and to advise the senior technical committees and the membership of the Institute as to any recommended changes to present practice with respect to accounting and reporting.

- Clarence D. Hein, *Chairman* . . . Touche Ross & Co., 400 Mile High Center, Denver, Colo. 80202
Marvin L. Baris . . . Lybrand, Ross Bros. & Montgomery, Two Broadway, New York, N.Y. 10004
Edward Goldstein . . . J. K. Lasser & Company, 230 North Michigan Ave., Chicago, Ill. 60601
Edward C. Harris . . . Price Waterhouse & Co., 3700 First National Bank Tower, Atlanta, Ga. 30303
Ron K. Lytle . . . The Ford Foundation, 320 E. 43rd St., New York, N.Y. 10017
Kenneth A. Mounce . . . Arthur Andersen & Co., 1320 West Third St., Los Angeles, Calif. 90017
Melvin Penner . . . Arthur Young & Company, 615 South Flower St., Los Angeles, Calif. 90017
Stan Ross . . . Kenneth Leventhal & Company, 1800 Avenue of the Stars, Suite 410, Los Angeles, Calif. 90017

Staff Aide:

Myron J. Hubler, Jr., CPA – Manager, Special Projects

Accounting Research Association, Inc.

Officers and Board of Trustees

Paul Lambert, Jr., *President* . . . Lambert and Jones, 7315 Wisconsin Ave., Suite 342W, Washington, D. C. 20014

John C. Biegler, *Vice President* . . . Price Waterhouse & Co., 60 Broad St., New York, N.Y. 10004

Gordon Ford, *Secretary-Treasurer* . . . Lybrand, Ross Bros. & Montgomery, Kentucky Home Life Bldg., Louisville, Ky. 40202

Ivan O. Bull . . . McGladrey, Hansen, Dunn & Company, 908 Davenport Bank Bldg., Davenport, Iowa 52801

Leonard M. Savoie . . . American Institute of Certified Public Accountants, 666 Fifth Ave., New York, N.Y. 10019

Staff Aide:

David H. Lanman, Jr. - Director, Professional Relations

Accounting Trends and Techniques

Objective: To consult with, advise and provide technical support and direction to AICPA staff in the preparation of the annual publication *Accounting Trends and Techniques*.

John M. Delaney, *Chairman* . . . Wiley, Block & White, 52 Church St., Paterson, N.J. 07505

Rudolph C. Greipel . . . Haskins & Sells, Two Broadway, New York, N.Y. 10004

Paul Katz . . . Sartain, Fischbein & Co., 1710 Fourth National Bank Bldg., Tulsa, Okla. 74119

George J. Nowak . . . George J. Nowak & Company, 101 Whitney Ave., New Haven, Conn. 06510

Herbert Porcelan . . . J. K. Lasser & Company, 666 Fifth Ave., New York, N.Y. 10019

Robert J. Sack . . . Touche Ross & Co., 111 East Wacker Drive, Chicago, Ill. 60601

John H. Smith . . . University of Iowa, 508 Phillips Hall, Iowa City, Iowa 52240

David E. Vink . . . Elmer Fox & Company, 1505 Elm St., Dallas,
Texas 75201

Staff Aides:

Woolsey Carmalt, CPA – Manager, Technical Information Service
Richard Rikert – Research Assistant

Admissions

Objective: To oversee the admissions procedures of the AICPA, to review and act upon special admissions cases referred to it from time to time by staff, and to recommend amendments to admissions procedures as needed to the Board of Directors and the Council.

For Three Years

Joe Kraft . . . Kraft Bros., Esstman, Patton Harrell & Wehby, 404
James Robertson Parkway, Suite 103, Nashville, Tenn. 37219
James W. Smith . . . Neff & Company, 7001 Prospect Place, N.E.,
Albuquerque, N. M. 87110

For Two Years

Wendell Sugg, Jr. . . . Ostrander, Sugg & Co., 201 Community
Insurance Center, Tulsa, Okla. 74103

For One Year

William S. DeMayo . . . Ernst & Ernst, Chapel Square, New Haven,
Conn. 06509
Sol J. Meyer . . . Meyer & Meyer, 1300 S.E. Oak St., Portland, Ore.
97214

Staff Aide:

Margaret Heins – Manager, Admissions

Agency for International Development, Relations with the

Objective: To review current developments affecting the operation of the AID, to consult with the AID on accounting and auditing matters, and to advise the senior technical committees and the membership of the Institute on developments relating to AID activities.

Gerald A. Polansky, *Chairman* . . . Touche Ross & Co., 1776 K St., N.W., Washington, D. C. 20006

William C. Ings . . . Arthur Young & Company, 277 Park Ave., New York, N.Y. 10017

Jerry W. Kolb . . . Haskins & Sells, 141 West Jackson Blvd., Chicago, Ill. 60604

Eugene H. Lott . . . Laventhol Krekstein Horwath & Horwath, 450 TenMain Center, Kansas City, Mo. 64105

Robert S. MacClure . . . Peat, Marwick, Mitchell & Co., 111 West Monroe St., Chicago, Ill. 60603

John F. Silton . . . Lybrand, Ross Bros. & Montgomery, 1100 Connecticut Ave., N.W., Washington, D. C. 20036

Staff Aide:

Myron J. Hubler, Jr., CPA – Manager, Special Projects

Agriculture, Department of

Objective: To consider problems related to practice of CPAs before the Department of Agriculture, and to assist the Department of Agriculture in an advisory capacity in consideration of accounting and auditing problems.

To avoid inconsistency between GAAP and the financial reporting requirements of the Department and its subsidiary agencies.

Jamie L. Anderson, *Chairman* . . . Main Lafrentz & Co., 219 North 8th, P.O. Box 688, Waco, Texas 76703

Roy G. Brown . . . Eberhart, Brown & Co., 2745 East Skelly Drive, Tulsa, Okla. 74105

Villiers R. Gerd . . . Peat, Marwick, Mitchell & Co., 600 Kiewit Plaza, Omaha, Nebr. 68131

James T. Malone . . . Stoy, Malone & Company, 7315 Wisconsin Ave., Washington, D. C. 20014

James W. Perkinson . . . Manning, Perkinson, Floyd & Company, 2012 Riverside Drive, Danville, Va. 24541

Staff Aide:

Myron J. Hubler, Jr., CPA – Manager, Special Projects

AICPA – NASBA Committee on Professional Recognition and Regulation

Objective: To study and report to the NASBA and AICPA Board of Directors on the effectiveness of current procedures for professional recognition and regulation of CPAs.

American Institute of CPAs Group

Kenneth L. Thompson, *Chairman* . . . Lybrand, Ross Bros. & Montgomery, 1330 Broadway, Oakland, Calif. 94612

William T. Diss . . . Arthur Young & Company, 2100 Security Life Bldg., Denver, Colo, 80202

William L. Ferrara . . . The Pennsylvania State University, 120 Boucke Bldg., University Park, Pa. 16802

Ellsworth H. Morse, Jr. . . . United States General Accounting Office, 441 G St., N.W., Washington, D. C. 20548

Max Myers . . . Myers, Scarbrough and Baker, 330 Main St., P.O. Box 174, Joplin, Mo. 64801

National Association of State Boards of Accountancy Group

Willard G. Bowen . . . Cordle and Associates, 1400 Western Federal Savings Bldg., Denver, Colo. 80202

Roger R. Cloutier . . . Own Account, 318 Equitable Bldg., Des Moines, Iowa 50309

Samuel I. Diamond, Jr. . . . Own Account, P.O. Box 7175, Montgomery, Ala. 36107

Charles W. Lamden . . . Peat, Marwick, Mitchell & Co., 345 Park Ave., New York, N.Y. 10022

Andrew P. Marinovich . . . Andrew P. Marinovich & Co., 920 Atlantic Ave., Long Beach, Calif, 90813

Staff Aide:

William C. Bruschi, CPA – Director, Information Retrieval

AICPA Staff Pension Plan

Objective: To determine any debatable question arising in the administration, interpretation and application of the Plan; to adopt, from time to time, actuarial tables and procedures to be used for all actuarial calculations; to recommend to the Board of Directors for approval the amount or rate of contributions by the Institute; to direct the Trustees as to the method of funding the Plan and the method of payment of benefits; and to originate, when necessary or desirable, revisions and amendments to the Plan.

Roger Wellington, *Chairman* . . . Lybrand, Ross Bros. & Montgomery,
Two Center Plaza, Boston, Mass. 02108

George C. Taylor, *Secretary* . . . American Institute of Certified Public
Accountants, 666 Fifth Ave., New York, N.Y. 10019

David F. Linowes . . . Laventhol Krekstein Horwath & Horwath,
919 Third Ave., New York, N.Y. 10022

Staff Aides:

George C. Taylor, CPA – Director, Accounting and Office Services

Geoffrey M. Kilpatrick, CPA – Assistant Controller

American Institute Benevolent Fund, Inc.

Objective: To control and manage the affairs and funds of the AI Benevolent Fund, Inc., to disburse funds for the relief of present or former members and associates of the AICPA and their families, to investigate all requests for relief, and to inform widows and families of all members of the availability of the Fund.

Officers and Board of Trustees

Robert I. Cory, *President* . . . Elmer Fox & Company, 900 Vickers -
KSB&T Bldg., Wichita, Kans. 67202

George E. Greene, *Vice President* . . . Geo. E. Greene & Co., P.O. Box
312, Linton, Ind. 47441

Harry F. Reiss, Jr., *Treasurer* . . . Ernst & Ernst, 140 Broadway, New
York, N.Y. 10005

John Lawler, *Secretary* . . . American Institute of Certified Public
Accountants, 666 Fifth Ave., New York, N.Y. 10019

Robert Boyer . . . Laventhol Krekstein Horwath & Horwath, One
Center Plaza, Boston, Mass. 02108

Harold S. Dey . . . Peat, Marwick, Mitchell & Co., 225 Baronne St.,
Suite 1800, New Orleans, La. 70112
Lorin H. Wilson . . . Haskins & Sells, One Wilshire Bldg., Suite
1900, Los Angeles, Calif. 90017

Staff Aide:

Michael H. Gutzler — Staff Assistant, Membership and International
Relations

American Institute of Certified Public Accountants Foundation

Officers and Board of Trustees

Walter J. Oliphant, *President* . . . Arthur Andersen & Co., 69 West
Washington St., Chicago, Ill. 60602
Harry F. Reiss, Jr., *Treasurer* . . . Ernst & Ernst, 140 Broadway, New
York, N.Y. 10005
John Lawler, *Secretary* . . . American Institute of Certified Public
Accountants, 666 Fifth Ave., New York, N.Y. 10019
Gordon Ford . . . Lybrand, Roos Bros. & Montgomey, Kentucky
Home Life Bldg., Louisville, Ky. 40202
E. Palmer Tang . . . Touche Ross & Co., 780 Northstar Center,
Minneapolis, Minn. 55402

Annual Meeting-Hospitality

Objective: To assist in creating a warm spirit of hospitality for members
attending the meeting in the host city.

James VanderLaan, *Chairman* . . . Alexander Grant & Company,
1200 Lincoln St., Denver, Colo. 80203
Glenn M. Walker, *Vice Chairman* . . . Harris, Kerr, Forster &
Company, 416 Denver Club Bldg., Denver, Colo. 80202

Staff Aide:

Douglas A. Heath - Meetings Manager, Membership and International
Relations.

Atomic Energy Commission

Objective: To assist the AEC in developing standards on accountability for nuclear materials, to consult with the AEC on accounting and auditing matters, and to advise the senior technical committees and the membership of the Institute on developments relating to AEC activities.

Joseph Antonello, Jr. *Chairman* . . . Arthur Andersen & Co., 69 West Washington St., Chicago, Ill. 60602

David M. Gruber . . . David M. Gruber & Company, 1025 Vermont Ave., Washington, D. C. 20005

Kenneth T. Mayberry . . . Niles & Niles, Two Broadway, New York, N.Y. 10004

Bruce F. Smith . . . Price Waterhouse & Co., 60 Broad St., New York, N.Y. 10004

John F. Utley . . . Haskins & Sells, Two Broadway, New York, N.Y. 10004

Leldon T. Womack . . . Peat, Marwick, Mitchell & Co., 142 West Palace Ave., P.O. Box 2327, Santa Fe, N. M. 87501

Staff Aide:

Myron J. Hubler, Jr., CPA – Manager, Special Projects

Audit

Objective: To sustain the Institute as an organization of distinction by assuring that it receives the full benefits of an examination of financial statements by its independent auditor.

Paul Lambert, Jr., *Chairman* . . . Lambert and Jones, 7315 Wisconsin Ave., Suite 342W, Washington, D. C. 20014

Winston Brooke . . . Brooke & Freeman, 303 East 11 St., Anniston, Ala. 36201

Gordon L. Murray . . . Haskins & Sells, Two Broadway, New York, N.Y. 10004

Auditing for Federal Agencies

Objective: To consult with the Office of Management and Budget and other Federal agencies with respect to the consolidation and standardization of auditing and reporting on grantees receiving Federal funds; to coordinate the activities of various AICPA committees involved in federal assistance programs.

- Karney A. Brasfield, *Chairman* . . . Touche Ross & Co., 1776 K St., N.W., Washington, D.C. 20006
- Donald E. Balderson . . . Stoy, Malone & Company, 7315 Wisconsin Ave., Washington, D.C. 20014
- Sidney Brotman . . . Alexander Grant & Company, Two Hopkins Plaza, Baltimore, Md. 21201
- William H. Conkling, Jr. . . . Hurdman and Cranstoun, Penney & Co., 140 Broadway, New York, N.Y. 10005
- Clemens A. Erdahl . . . Price Waterhouse & Co., 60 Broad St., New York, N.Y. 10004
- William A. Frankel . . . Wolf & Company, 1409 Peachtree St., N.E., Atlanta, Ga. 30309
- Julian O. Kay . . . Ernst & Ernst, 1225 Connecticut Ave., N.W., Washington, D.C. 20036
- Eugene C. Moyer . . . Arthur Young & Company, 1025 Connecticut Ave., N.W., Washington, D.C. 20036
- Anthony M. Natelli . . . Peat, Marwick, Mitchell & Co., 1025 Connecticut Ave., N.W., Washington, D.C. 20036
- A. Marvin Perrin . . . A. M. Pullen & Company, P.O. Box 10366, Raleigh, N.C. 27605

Staff Aide:

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Auditing Procedure

Objective: To continue the development of auditing and reporting standards.

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- H. Barry Burris . . . S. D. Leidesdorf & Co., 125 Park Ave., New York, N.Y. 10017
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Staff Aide:

Joseph V. Bencivenga, CPA – Manager, Auditing Procedure

Awards

Objective: To select those members of the AICPA who qualify for the CPA Gold Medal Award for Distinguished Service.

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Staff Aide:

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Bank Accounting and Auditing

Objective: To review current developments in the banking industry, to appraise the accounting practices of banks, to consult with the bank regulatory authorities on accounting and auditing matters, and to advise the senior technical committees and the membership of the Institute on the accounting and auditing of banks.

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Staff Aide:

Myron J. Hubler, Jr., CPA — Manager, Special Projects

Bankers and Other Credit Executives, Relations with

Objective: To develop closer relationships between credit executives and accountants, and to promote better understanding among credit executives as to the services of accountants and the significance of their reports.

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Texas 75201

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Bar, Relations with the

Objective: To maintain cooperative relations between the AICPA and the American Bar Association, and to settle differences by discussion and mutual agreement.

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Staff Aide:

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Board of Directors

Objective: To advance the Institute's continuing objectives through distinguished leadership and effective management.

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John Lawler, *Administrative Vice President* . . . American Institute of Certified Public Accountants, 666 Fifth Ave., New York, N.Y. 10019

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For Two Years

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Staff Aide:

Rex B. Cruse, Jr., CPA – Director of Planning

Board of Examiners

Objective: To prepare semiannual uniform examinations in accounting theory, accounting practice, auditing, and business law which may be used by state boards of accountancy for examining CPA candidates; to make available to state examining boards a uniform grading service; to analyze examination results with a view to maintaining uniform standards for the examination; to provide state boards of accountancy with aids to candidates for the examination; and to serve as liaison between the AICPA and the National Association of State Boards of Accountancy.

For Three Years

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Staff Aide:

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Civil Aeronautics Board

Objective: To review current developments in the air transportation industry, to consult with the Civil Aeronautics Board on accounting and auditing matters, and to advise the senior technical committees and the membership of the Institute on developments relating to CAB activities.

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Staff Aide:

Edward Musho – Assistant Manager, Special Projects

College and University Accounting and Auditing

Objective: To consult, advise and cooperate with representatives of college and universities and other interested individuals and organizations for the preparation of an industry audit guide; and to keep the Institute membership informed of developments which affect accounting and auditing for colleges and universities.

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Staff Aide:

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Comfort Letters, Advisory Task Force on

Objective: To advise, consult and assist the Committee on Auditing Procedure in the preparation of a revision of Statement on Auditing Procedure 35, "Letters for Underwriters."

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Computers and Information Systems

Objective: To study the implications of electronic data processing for the accounting profession and to serve as an advisory group to the Institute in this area.

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Staff Aide:

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Auditing EDP Systems

Objective: To develop preferred practices and techniques regarding the auditing of electronic data processing installations, especially those involving advanced applications.

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Computer Operations

Objective: To focus on the operational problems of a computer center run by a CPA.

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Staff Aide:

Noel K. Zakin – Manager, Computer Technical Services

Liaison with EDP Vendors and Professional Organizations

Objective: To establish and implement relationships with EDP industry suppliers as well as other professional organizations in both the EDP and accounting and financial fields; to implement a two-way flow of data of particular interest to the accounting profession; and to provide background, input and guidance regarding these liaison activities.

Edwin T. Boyle, *Chairman* . . . Edwin T. Boyle & Company, 113 Johnson Ave, Hackensack, N.J. 07602

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Staff Aide:

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Professional Development

Objective: To maintain liaison with the Institute's Professional Development Division; and to offer consultation and assistance in the development of appropriate educational programs to meet the needs of the profession in the electronic data processing area.

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System Development and Exchange

Objective: To implement the exchange of data regarding computer programs and systems and related data.

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Staff Aide:

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Consulting Editors for *Management Adviser*

Objective: To assist the editors of *Management Services* in selecting material of high quality for publication, to suggest subjects which need to be covered in future issues, and to suggest improvements in the content and appearance of the magazine.

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Continuing Education (Ad Hoc)

Objective: To consider the problems of implementing the Council Resolution on Continuing Education and assisting the several states as may be appropriate.

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Robert E. Schlosser, CPA – Director, Professional Development

Cost Accounting Standards Board, Relations with the

Objective: To consult with, advise and assist the Cost Accounting Standards Board in their efforts to develop uniform cost accounting standards.

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Two Center Plaza, Boston, Mass. 02108
Milton M. Broeker . . . Broeker, Hendrickson & Co., 1100 Chamber
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the Americas, New York, N.Y. 10019
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York, N.Y. 10004

Staff Aide:

Joe R. Fritzemeyer, CPA – Director, Auditing and Reporting

Displacement of CPA Firms, Special Committee to Study

Objective: To make a comprehensive study of the problem of displacement of local or regional firms when public offerings of stock are made by their clients, and to recommend a program for the alteration of the problem on a continuing basis.

John W. Hoyt, *Chairman* . . . McGladrey, Hansen, Dunn & Company,
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Francisco, Calif. 94104
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York, N.Y. 10019
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N.Y. 10004
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St., Denver, Colo. 80209

Staff Aide:

David H. Lanman, Jr. – Director, Professional Relations

Economic Opportunity

Objective: To encourage State Societies to organize and implement programs to provide accounting services to minority business entrepreneurs.

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Editorial Advisory Board to the *Journal of Accountancy*

Objective: To assist the editors of *The Journal of Accountancy* in selecting material of high quality for publication, to suggest subjects which need to be covered, and to initiate improvements in the magazine.

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James O. Winjum . . . University of Michigan, Graduate School of
Business Administration, Ann Arbor, Mich. 48104

Staff Aide:

William O. Doherty – Director, Publications

Education

Executive Committee

Objective: To report to the Board of Directors on all matters pertaining to relations with universities and community colleges, educational policy, personnel testing, staff retention and related matters, development of interest in accounting careers, and coordination of these activities with minority recruitment and equal opportunity.

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Sciences, Durham, N.C. 27706
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Business Administration, Columbia, S.C. 29208
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New York, N.Y. 10017

Staff Aide:

Daniel L. Sweeney, CPA – Director of Examinations

Committee on Development of Interest in Accounting Careers

Objective: To develop Institute policy for encouraging a flow of qualified personnel into public accounting; to maintain liaison with the committee on minority recruitment and equal opportunity; to recommend state society activities for promoting student interest in public accounting; to study impact of two-year colleges upon recruitment for public accounting careers; and to study student membership in the Institute.

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Administration, Denver, Colo. 80210

Irwin C. Rust . . . Haskins & Sells, Two Broadway, New York, N.Y.
10004

Staff Aide:

Daniel L. Sweeney, CPA – Director of Examinations

Committee on Educational Policy

Objective: To consider Institute educational policy as it relates to the continued improvement of higher education for accounting.

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Management Sciences, Durham, N.C. 27706

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Gainesville, Fla. 32601

Staff Aide:

Daniel L. Sweeney, CPA – Director of Examinations

Committee on Minority Recruitment and Equal Opportunity

Objective: To undertake a special campaign to encourage young men and women of high potential from disadvantaged groups to attend college and major in accounting.

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Bldg., Kansas City, Mo. 64199
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Bert N. Mitchell . . . Lucas, Tucker & Co., 103 East 125th St., New
York, N.Y. 10035

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Beverly Blvd., Los Angeles, Calif. 90022
John R. Weldon . . . Arthur Andersen & Co., 1345 Avenue of the
Americas, New York, N.Y. 10019

Staff Aides:

John Ashworth – Manager, Recruitment, Examinations
Thomas McRae – Project Manager, Accounting Research

Committee on Personnel Testing

Objective: To develop Institute policy for operation of the professional and college testing programs; to encourage test usage; to assist in the development of new test forms; to study the predictive qualities of these tests.

Howard P. Sanders, *Chairman* . . . University of South Carolina,
College of Business Administration, Columbia, S.C. 29208
Edgar T. Bitting . . . Elizabethtown College, Elizabethtown, Pa.
17022
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Staff Aide:

Park E. Leathers, CPA – Manager, Special Projects

Committee on Staff Retention

Objective: To help meet the professions' manpower needs by investigating issues relating to the retention and effective utilization of staff personnel.

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- Raymond J. Dubrowski . . . Price Waterhouse & Co., 222 North Central Ave., Phoenix, Ariz. 85004
- Robert C. Ellyson . . . Lybrand, Ross Bros. & Montgomery, 602 Broward National Bank Bldg., Fort Lauderdale, Fla. 33301
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Staff Aide:

Park E. Leathers, CPA — Manager, Special Projects

Committee on Relations with Two-Year Colleges

Objective: To develop Institute policy for establishing relations with administration and accounting faculty of community colleges on matters of mutual interest; and to recommend an appropriate accounting program and course content for community colleges.

- William P. Hutchison, *Chairman* . . . Peat, Marwick, Mitchell & Co., 1010 Standard Plaza, Portland, Ore. 97204
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- Bernard P. Kirkpatrick . . . Arthur Andersen & Co., 1320 West Third St., Los Angeles, Calif. 90017

- A. Richard Mekelburg . . . Laventhol Krekstein Horwath & Horwath, One Center Plaza, Boston, Mass. 02108
- Howard H. Serlin . . . Manhattan Community College, The City University of New York, 134 West 51 St., New York, N.Y. 10020
- Paul G. Simpson . . . Ernst & Ernst, 2500 Grant Bldg., Pittsburgh, Pa. 15219

Staff Aide:

Daniel L. Sweeney, CPA – Director of Examinations

Committee on Relations with Universities

Objective: To develop and recommend Institute policy for establishing and maintaining relations and channels of communication with deans and faculties of schools of commerce, business and accounting in colleges and universities, and with organizations representing these individuals and institutions.

- Henry C. Korff, *Chairman* . . . Touche Ross & Co., 1345 Avenue of the Americas, New York, N.Y. 10019
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- Charles W. Taylor . . . University of Mississippi, Department of Accountancy, 325 Connor Hall, University, Miss. 38677

Staff Aide:

Daniel L. Sweeney, CPA – Director of Examinations

Federal Communications Commission

Objective: To consider problems related to practice of CPAs before the FCC, and to assist the FCC in an advisory capacity in consideration of accounting and auditing problems; to avoid inconsistency between GAAP and the financial reporting requirements of the FCC.

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Staff Aide:

Stephen J. Gallopo, CPA – Assistant Manager, Special Projects

Federal Government

Objective: To assist in making the skills of the accounting profession available to the Government in its efforts to improve its financial controls and to cooperate with central agencies of Government, e.g., General Accounting Office and Bureau of the Budget, on matters of mutual concern; and to study major Federal issues for the purpose of recommending Institute policy positions for consideration by the Board of Directors.

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Staff Aide:

Lyman L. Bryan – Director, Washington Office

Federal Maritime Matters

Objective: To consult with the Federal maritime regulatory agencies on accounting and auditing matters, and to advise the senior technical committees and the membership of the Institute on developments affecting the shipping industry.

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Staff Aide:

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Federal Power Commission

Objective: To consider problems related to practice of CPAs before the FPC and to assist the FPC in an advisory capacity in consideration of accounting and auditing problems. To avoid inconsistency between GAAP and the financial reporting requirements of the FPC.

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Staff Aide:

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Federal Taxation Division

Executive Committee

Objective: To supervise, coordinate, plan and initiate all of the projects, programs and activities including budget appropriations of the twelve constituent Committees which comprise the Tax Division.

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Don J. Summa . . . Arthur Young & Company, 277 Park Ave., New York, N.Y. 10017

Staff Aide:

Gilbert Simonetti, Jr. — Director, Federal Taxation

Committee on Tax Accounting

Objective: To formulate and submit to Congress, the Treasury Department and Internal Revenue Service technical and policy recommendations for improvement of the federal tax process relating to accounting periods and methods of accounting.

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Carroll L. Webb, Jr. . . . Haskins & Sells, 3030 One Main Place, Dallas, Texas 75250

Staff Aide:

Herbert Finkston — Assistant Director, Federal Taxation

Committee on Tax Administration

Objective: To formulate and submit to Congress, the Treasury Department and Internal Revenue Service technical and policy recommendations for improvement of the federal tax process relating to procedural and general administrative matters.

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Henry G. Wong . . . E. F. Moran & Co., 2030 Franklin St., Oakland, Calif. 94612

Staff Aide:

Herbert Finkston — Assistant Director, Federal Taxation

Committee on Tax Determination

Objective: To formulate and submit to Congress, the Treasury Department and Internal Revenue Service technical and policy recommendations for improvement of the federal tax process relating to the determination of tax liability including computation of taxable income, determination of gain or loss on disposition of property, capital gains and losses, readjustment of tax between years and consolidated returns.

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Staff Aide:

Herbert Finkston — Assistant Director, Federal Taxation

Committee on Taxation of Corporate Distributions and Adjustments

Objective: To formulate and submit to Congress, the Treasury Department and Internal Revenue Service technical and policy recommendations for improvement of the federal tax process relating to corporate distributions and adjustments, corporations used to avoid income tax on shareholders and the tax on transfers to avoid income tax.

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Staff Aide:

Herbert Finkston — Assistant Director, Federal Taxation

Committee on Taxation of Estates, Trusts and Gifts

Objective: To formulate and submit to Congress, the Treasury Department and Internal Revenue Service technical and policy recommendations for improvement of the federal tax process relating to the taxation of estates, trusts, beneficiaries and decedents and to estate and gift taxes.

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Staff Aide:

Herbert Finkston — Assistant Director, Federal Taxation

Committee on International Taxation

Objective: To formulate and submit to Congress, the Treasury Department and Internal Revenue Service technical and policy recommendations for improvement of the federal tax process relating to the tax based on income from sources within or without the U.S. and the interest equalization tax.

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Staff Aide:

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Committee on Taxation of Special Entities and Industries

Objective: To formulate and submit to Congress, the Treasury Department and Internal Revenue Service technical and policy recommendations for improvement of the federal tax process relating to deferred compensation, exempt organizations, banking institutions, natural resources, partners and partnerships, insurance companies, regulated investment companies, real estate investment trusts, subchapter S corporations, tax on self-employment income and withholding taxes.

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Staff Aide:

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Committee on Responsibilities in Tax Practice

Objective: To identify and develop appropriate standards of responsibilities in tax practice and to promote their uniform application by CPAs; to encourage the development of increased understanding of the responsibilities of the CPA by the Treasury Department and the Internal Revenue Service and to urge their officials to promote the application of commensurate standards of responsibility by their personnel; and to foster increased public compliance with and confidence in our tax system through awareness of the standards of conduct accepted by CPAs and of reciprocal measures adopted by the Treasury Department and the Internal Revenue Service.

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Committee on Estate Planning

Objective: To encourage CPAs to be well prepared to participate in estate planning work; to encourage state societies to adopt estate planning programs; to encourage CPAs to participate in estate planning councils; to develop a recommended approach and “how-to-do-it” guidelines for the CPA in estate planning; and, to disseminate and encourage an interchange of estate planning techniques among CPAs.

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Committee on Nature and Role of CPAs in Tax Practice

Objective: To advise the Division's Executive Committee and the Institute concerning the CPA's future in tax practice; to determine whether any trend exists which would indicate a change in the nature or scope of the CPA's tax practice or in the relative volume in relationship to that of other practitioners. To consider what the CPA himself feels his role ought to be in the tax area, what plans are necessary to achieve it, and how the CPA shall be trained for such a role.

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Committee on Tax Policy

Objective: To identify subject areas and supervise and coordinate the preparation of well-researched position papers on matters of tax policy.

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Committee on Tax Publications

Objective: To assist in the development and preparation of informative documents designed to aid Institute members to maintain and improve their technical proficiency.

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Finance Companies

Objective: To review current developments affecting finance companies, to appraise the accounting practices in this industry, and to advise the senior technical committees and the membership of the Institute on the accounting and auditing of finance companies.

To promote the use of GAAP and adoption of sound reporting practices by the industry by preparation of an industry audit guide.

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Franchise Accounting and Auditing

Objective: To review current developments relating to franchising companies, to appraise the accounting practices of these companies, and to advise the senior technical committees and the membership of the Institute of the accounting and auditing of franchising companies.

To promote the use of GAAP by the industry through the preparation of an accounting position paper.

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Governmental Accounting and Auditing

Objective: To review current developments in the administration of municipal governments, to appraise governmental accounting practices, to consult with municipal government associations on accounting and auditing matters, and to advise the senior technical committees and the membership of the Institute on the accounting and auditing of municipal governments.

To promote the use of GAAP and sound reporting practices by state and local Governments by the preparation of an industry audit guide.

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Health Care Institutions

Objective: To review current developments affecting health care institu-
tions, to appraise the accounting practices in this industry, and to
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Institute as to recommended accounting and reporting practices.
To promote the use of GAAP and adoption of sound reporting practices
by the industry by preparation of an industry audit guide.

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Health, Education and Welfare Grant Programs

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Health, Welfare and Pension Funds

Objective: To consult, advise and cooperate with government agencies implementing legislation of an accounting and auditing nature in attempting to regulate the overall system of employee benefit plans. To prepare Industry Audit Guides for Audits of Health and Welfare Funds and for Audits of Pension Plans.

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Information Retrieval

System Task Force

Objective: In collaboration with the Information Task Force and Institute staff, to recommend to the Board of Directors the action to be taken in establishment of an Institute information retrieval system.

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Objective: To assure the continued success of the present plans of the AICPA Insurance Trust and to be alert to the opportunities for improvement and expansion of those programs.

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Intergovernmental Audit Standards Work Group, Task Force on

Objective: To consult with and advise the Intergovernmental Work Group attempting to develop auditing standards for federally assisted programs and to inform the senior technical committees and AICPA membership of developments.

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International Relations

Objective: To promote the exchange of information among accountants throughout the world, to encourage freedom of movement of accountants and auditors across national boundaries, and to foster a better understanding of the international aspects of public accounting among AICPA members.

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Donovan C. Roberts . . . Alexander Grant & Company, 1185 Avenue
of the Americas, New York, N.Y. 10036

Robert E. Rossel . . . S. D. Leidesdorf & Co., 125 Park Ave., New
York, N.Y. 10017

L. William Seidman . . . Seidman & Seidman, Old Kent Bank Bldg.,
Grand Rapids, Mich. 49502

Herbert P. Sillman . . . J. K. Lasser & Company, 24800
Northwestern Highway, Suite 405, Southfield, Mich. 48075

Theodore L. Wilkinson . . . Price Waterhouse & Co., 60 Broad St.,
New York, N.Y. 10004

Jules Zimmerman . . . Hurdman and Cranstoun, Penney & Co., 140
Broadway, New York, N.Y. 10005

Vern K. Zimmerman . . . University of Illinois, 320 Commerce West,
Box 109, Urbana, Ill. 61801

Staff Aide:

Norman Nestler — Manager, Membership and International Relations

Interstate Commerce Commission

Objective: To review current developments in the industries under the ICC's jurisdiction, to consult with the ICC on accounting and auditing matters, and to advise the senior technical committees and the membership of the Institute on developments relating to ICC activities.

Milton D. Safane, *Chairman* . . . Touche Ross & Co., 60 East 42nd
St., New York, N.Y. 10017

Burgess F. Geib . . . Haskins & Sells, 1070 Northwestern Bank Bldg.,
Minneapolis, Minn. 55402

Robert H. Graves . . . Price Waterhouse & Co., 1801 K St., N.W.,
Washington, D. C. 20006

James H. Pendleton . . . Arthur Andersen & Co., 911 Main St., P.O.
Box 13406, Kansas City, Mo. 64199

Henry A. Quinn . . . Peat, Marwick, Mitchell & Co., 1500 Walnut
St., Philadelphia, Pa. 19102

Charles W. Spamer, Jr. . . . Main Lafrentz & Co., Four Gateway
Center, Pittsburgh, Pa. 15222

Staff Aide:

Myron J. Hubler, Jr. CPA – Manager, Special Projects

Investment Companies

Objective: To review current developments affecting investment companies, to consult with regulatory agencies and industry, to appraise the accounting practices in this industry, and to advise the senior technical committees and the membership of the Institute on the accounting and auditing of investment companies.

To promote the use of GAAP and sound reporting practices in the industry by the preparation of an industry audit guide.

Robert M. Maynard, *Chairman* . . . Price Waterhouse & Co., 60 Broad St., New York, N.Y. 10004

Charles Adams . . . Main Lafrentz & Co., 1313 Packard Bldg., Philadelphia, Pa. 19102

William C. Antall . . . Ernst & Ernst, 615 South Flower St., Suite 1400, Los Angeles, Calif. 90017

Robert J. Cisneros . . . Haskins & Sells, Two Broadway, New York, N.Y. 10004

James H. Muller . . . A. M. Pullen & Company, 140 Broadway, New York, N.Y. 10005

William S. Niven . . . Peat, Marwick, Mitchell & Co., 345 Park Ave., New York, N.Y. 10022

Walter W. Ruegger . . . Arthur Andersen & Co., 1345 Avenue of the Americas, New York, N.Y. 10019

James J. Stokes . . . Tait, Weller & Baker, Widener Bldg., 6th Floor, Philadelphia, Pa. 19107

Maurice J. Whalen . . . Lybrand, Ross Bros. & Montgomery, Two Center Plaza, Boston, Mass. 02108

Staff Aide:

Myron J. Hubler, Jr., CPA – Manager, Special Projects

Investments

Objective: To supervise the investments of the Institute and to authorize sales, purchases and other transactions affecting such investments.

For Three Years

George E. Doty, *Chairman* . . . Goldman, Sachs & Co., 55 Broad St.,
New York, N.Y. 10004

For Two Years

Robert Emanuel . . . Wertheim & Co., One Chase Manhattan Plaza,
New York, N.Y. 10005

For One Year

David Norr . . . First Manhattan Co., 30 Wall St., New York, N.Y.
10005

Staff Aides:

George C. Taylor, CPA – Director, Accounting and Office Services

Geoffrey M. Kilpatrick, CPA – Assistant Controller

Labor, Department of

Objective: To consult, advise and cooperate with key officials of the Department of Labor and with related groups in matters related to accounting and auditing of Labor Department programs.

Donald E. Balderson, *Chairman* . . . Stoy, Malone & Company, 7315
Wisconsin Ave., Washington, D. C. 20014

Sheldon A. Bernstein . . . Elmer Fox & Company, 200 Park Plaza
West Bldg., Omaha, Nebr. 68131

Aloysius M. Mlot . . . Touche Ross & Co., 1776 K St., N.W.,
Washington, D. C. 20006

Irving Shapiro . . . Laventhol Krekstein Horwath & Horwath, 1845
Walnut St., Philadelphia, Pa. 19103

Howard F. Wissman, Jr. . . . Main Lafrentz & Co., Four Gateway
Center, Pittsburgh, Pa. 15237

Warren L. Wood . . . Alexander Grant & Company, 1776 K St.,
N.W., Washington, D. C. 20006

Staff Aide:

Stephen J. Gallopo, CPA – Assistant Manager, Special Projects

Land Development Companies

Objective: To appraise the accounting practices in this industry, and to advise the senior technical committees and the membership of the Institute as to any recommended changes to present practice with respect to accounting and reporting.

To promote the use of GAAP by the industry through the preparation of an accounting position paper.

Marvin L. Baris, *Chairman* . . . Lybrand, Ross Bros. & Montgomery,
Two Broadway, New York, N.Y. 10004

Abraham J. Briloff . . . Baruch College, City University of New York,
New York, N.Y. 10010

John L. Fox . . . Bessemer Securities Corporation, 245 Park Ave.,
36th Floor, New York, N.Y. 10017

Everett L. Mangam . . . Peat, Marwick, Mitchell & Co., 629 South
Spring St., Los Angeles, Calif. 90014

Kenneth A. Mounce . . . Arthur Andersen & Co., 1320 West Third
St., Los Angeles, Calif. 90017

Julius W. Phoenix, Jr. . . . Haskins & Sells, 100 Biscayne Tower,
Suite 3007, Miami, Fla. 33132

Staff Aide:

Myron J. Hubler, Jr., CPA – Manager, Special Projects

Management of an Accounting Practice

Objective: To identify and study problems relating to the management of an accounting practice, and to assist members of the Institute in the effective management of their professional firms.

Robert Bernstein, *Chairman* . . . Seidman & Seidman, 1200 18 St.,
N.W., Washington, D. C. 20036

Fred A. Beam . . . Weinberg, Ward & Beam, 3529 Seventh Ave.,
South, Birmingham, Ala. 35222

Louis J. Berman . . . Berman, Goldman & Ribakow, 10 Light St.,
25th Floor, Baltimore, Md. 21202

Everette H. Cannon . . . E. H. Cannon & Company, 901 Peters
Creek Parkway, P.O. Box 5716, Winston-Salem, N. C. 27103

Lee I. Cropp . . . Elmer Fox & Company, 7750 Clayton Road, St.
Louis, Mo. 63117

C. B. Drinkard, Jr. . . . Dalton, Holt & Drinkard, 200 West Grace
St., P.O. Box 27127, Richmond, Va. 23261

Donald R. Dupre . . . Hitchcock & Company, 31 Elm St., Spring-
field, Mass. 01103

James J. Grumley . . . Grumley, Dicke, Thornton & Clark, 4 East
Clinton St., Joliet, Ill. 60431

Dorothy L. Hall . . . Harris, Kerr, Forster & Company, 425 Califor-
nia St., San Francisco, Calif. 94104

Charles B. Larson . . . Larson, Morris & Co., 1020 Faraon St., St.
Joseph, Mo. 64501

Leslie M. Lawrence . . . J. K. Lasser & Company, 730 West Market
St., Akron, Ohio 44303

Harry M. Linowes . . . Leopold & Linowes, 1120 Connecticut Ave.,
N.W. Washington, D. C. 20036

Howard M. London . . . Lester Witte & Company, 150 South
Wacker Drive, Chicago, Ill. 60606

Christopher J. Moran . . . A. M. Pullen & Company, 232 North
Edgeworth St., Greensboro, N. C. 27402

Edward J. Neff . . . Neff & Company, 7001 Prospect Place, N.E.,
Albuquerque, N. M. 87110

Morton Nieman . . . Laventhol Krekstein Horwath & Horwath,
1845 Walnut St., Philadelphia, Pa. 19103

Lewis R. Oyler . . . Oyler, Rea & Co., 506 Marion National Bank
Bldg., P.O. Box 1059, Marion, Ind. 46952

Robert H. Paris . . . Alexander Grant & Company, One First
National Plaza, Chicago, Ill. 60670

Fred W. Pathmann . . . Fred W. Pathmann & Co., Meyer Bldg.,
Suite 100, P.O. Box 609, Hot Springs, Ark. 71901

Frank S. Schneider . . . Touche Ross & Co., 400 United Bank
Center, 1700 Broadway, Denver, Colo. 80202

Robert K. Whipple . . . Robert K. Whipple & Co., 2500 East 46 St.,
Indianapolis, Ind. 46205

Staff Aide:

Edmund S. Boe, CPA – Director, Management Advisory Services

Management Advisory Services Division

Executive Committee

Objective: To assist CPAs in performing the entire range of management advisory services consistent with their professional competence, ethical standards, and responsibility; and to develop guidelines and standards for this area of professional practice.

- James E. Seitz, *Chairman* . . . Touche Ross & Co., Alcoa Bldg., One Maritime Plaza, 19th Floor, San Francisco, Calif. 94111
- George L. Bernstein . . . Laventhol Krekstein Horwath & Horwath, 1845 Walnut St., Philadelphia, Pa. 19103
- Robert N. Bowles . . . John F. Forbes & Company, 111 Sutter St., San Francisco, Calif. 94104
- Joseph E. Carrico . . . Arthur Andersen & Co., 69 West Washington St., Chicago, Ill. 60602
- Francis C. Dykeman . . . Price Waterhouse & Co., 606 South Olive St., Los Angeles, Calif. 90014
- Herbert W. Limpert . . . Peat, Marwick, Mitchell & Co., Gateway I, Newark, N.J. 07102
- Leonard W. Miller . . . Arthur Young & Company, 615 South Flower St., Los Angeles, Calif. 90017
- William D. Osmundson . . . McGladrey, Hansen, Dunn & Company, 116 West 17 St., Rock Island, Ill. 61201
- Peter P. Skomorowsky . . . Alexander Grant & Company, 1185 Avenue of the Americas, New York, N.Y. 10036
- John P. Sullivan . . . Hurdman and Cranstoun, Penney & Co., 140 Broadway, New York, N.Y. 10005

Staff Aide:

Edmund S. Boe, CPA – Director, Management Advisory Services

Committee on Data Processing

Objective: To advise and consult with other committees of the Institute that deal with the subject of data processing, and to keep the membership of the Institute informed on data processing applications in management advisory services.

Herbert W. Limpert, *Chairman* . . . Peat, Marwick, Mitchell & Co.,
Gateway I, Newark, N.J. 07102
Richard A. Bacas . . . M. B. Hariton and Company, 1101 17th St.,
N.W., Suite 1200, Washington, D. C. 20036
Don G. Baker . . . Arthur Andersen & Co., 910 Travis, Suite 1700,
Houston, Texas 77002
Kenneth C. Cole . . . Haskins & Sells, 44 Montgomery St., San
Francisco, Calif. 94104
Robert D. Faw . . . Granger, Faw & Company, 115 East Market St.,
Salisbury, Md. 21801
Fred H. Gantt . . . Clarkson, Harden and Gantt, P.O. Box 627,
Columbia, S. C. 29202
Elliott R. Greene* . . . S. D. Leidesdorf & Co., 125 Park Ave., New
York, N.Y. 10017
Michael R. Moore . . . Arthur Young & Company, 277 Park Ave.,
New York, N.Y. 10017
LeRoy Prall . . . Geo. S. Olive & Co., 320 North Meridian St.,
Indianapolis, Ind. 46204
Andrew S. Sapega* . . . Lybrand, Ross Bros. & Montgomery, 60
Broad St., New York, N.Y. 10004
John C. Shaw . . . Touche Ross & Co., 21 East Long Lake Road,
Bloomfield Hills, Mich. 48013

Staff Aide:

Edmund S. Boe, CPA – Director, Management Advisory Services

Committee on Environmental Accounting

Objective: To compile information on the work being performed by CPAs in environmental management, and to recommend methods by which the resources of the accounting profession can be used effectively in contributing to a resolution of the ecological crisis.

Francis C. Dykeman, *Chairman* . . . Price Waterhouse & Co., 606
South Olive St., Los Angeles, Calif. 90014
Stanley L. Cohen . . . Stanley L. Cohen and Company, 633
Northeast 167 St., North Miami Beach, Fla. 33162

*Not a CPA, but recommended for committee service by employer, who is a CPA in the practice of public accounting and is a member of the AICPA.

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26400 Lasher Road, Suite 200, Southfield, Mich. 48076
William G. Gaede . . . Touche Ross & Co., 1776 K St., N.W.,
Washington, D. C. 20006
James W. Giese . . . North Texas State University, College of
Business Administration, Denton, Texas 76203
Fran D. Jabara . . . Wichita State University, 1845 Fairmount,
Wichita, Kans. 67201
John R. Seaton . . . Arthur Young & Company, 277 Park Ave., New
York, N.Y. 10017
Robert L. Sullivan* . . . Peat, Marwick, Mitchell & Co., 1025
Connecticut Ave., N.W., Washington, D. C. 20036

Staff Aide:

Edmund S. Boe, CPA – Director, Management Advisory Services

Committee on MAS Education

Objective: To advise and consult with the Institute's Division of Professional Development and to develop recommendations on the subject of continuing education in management advisory services.

George L. Bernstein, *Chairman* . . . Laventhol Krekstein Horwath &
Horwath, 1845 Walnut St., Philadelphia, Pa. 19103
Lowell A. Baker . . . Meaden & Moore, 1010 Union Commerce Bldg.,
Cleveland, Ohio 44115
Seymour Fischer . . . Elmer Fox & Company, 275 University Blvd.,
Denver, Colo. 80206
William W. Gerecke . . . Haskins & Sells, One Wilshire Blvd., Suite
1900, Los Angeles, Calif. 90017
Richard F. Hirsch . . . J. K. Lasser & Company, 1800 Century Park
East, Los Angeles, Calif. 90067
Donald J. Jenkins* . . . Peat, Marwick, Mitchell & Co., 345 Park
Ave., New York, N.Y. 10022.
Charles G. Latterner* . . . Lybrand, Ross Bros. & Montgomery, 60
Broad St., New York, N.Y. 10004

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Dennis E. Mulvihill* . . . Touche Ross & Co., 1633 Broadway, New York, N.Y. 10019
Robert A. Wofsey . . . Arthur Young & Company, 277 Park Ave., New York, N.Y. 10017

Staff Aide:

Edmund S. Boe, CPA – Director, Management Advisory Services

Committee on Relations with Management Consulting Groups

Objective: To provide liaison between the Institute and other organizations with an interest in management consulting.

William D. Osmundson, *Chairman* . . . McGladrey, Hansen, Dunn & Company, 116 West 17th St., Rock Island, Ill. 61201

E. Leonard Arnoff* . . . Ernst & Ernst, 1300 Union Commerce Bldg., Cleveland, Ohio 44115

Donald W. Jennings . . . Touche Ross & Co., 1300 First National Bldg., Detroit, Mich. 48226

Felix Kaufman . . . Lybrand, Ross Bros. & Montgomery, 60 Broad St., New York, N.Y. 10004

Arthur B. Toan, Jr. . . . Price Waterhouse & Co., 60 Broad St., New York, N.Y. 10004

H. George Trentin . . . Arthur Andersen & Co., 1345 Avenue of the Americas, New York, N.Y. 10019

Staff Aide:

Edmund S. Boe, CPA – Director, Management Advisory Services

*Not a CPA, but recommended for committee service by employer, who is a CPA in the practice of public accounting and is a member of the AICPA.

Committee on Standards

Objective: To identify and study subjects relating to management advisory services engagements and to prepare statements setting standards for CPAs in this area of practice.

- John P. Sullivan, *Chairman* . . . Hurdman and Cranstoun, Penney & Co., 140 Broadway, New York, N.Y. 10005
- Clare J. Ackerman . . . Seidman & Seidman, Union Bank Bldg., Suite 110, Grand Rapids, Mich. 49502
- Vincent J. Amrod . . . Main Lafrentz & Co., 280 Park Ave., New York, N.Y. 10017
- James M. Arnett . . . Arnett, Parkins and Foster, 210 Brooks St., P.O. Box 2629, Charleston, W. Va. 25301
- James B. Bower . . . University of Wisconsin, Graduate School of Business, Madison, Wisc. 53706
- Robert L. Herbert . . . Lybrand, Ross Bros. & Montgomery, 100 East Broad St., Suite 2000, Columbus, Ohio 43215
- James N. Hipskind . . . Geo. S. Olive & Co., 320 North Meridian St., Indianapolis, Ind. 46204
- Reginald L. Jones, Jr. . . . Arthur Andersen & Co., 1345 Avenue of the Americas, New York, N.Y. 10019
- Henry S. Moss . . . Altschuler, Melvoin & Glasser, 69 West Washington St., Chicago, Ill. 60602
- Lowell S. Pethley . . . Haskins & Sells, 141 West Jackson Blvd., Chicago, Ill. 60604
- Ernest J. Rua, Jr. . . . Peat, Marwick, Mitchell & Co., 111 West Monroe St., Chicago, Ill. 60603
- A. Marvin Strait . . . Strait & Crimond, Johnson-Strait Bldg., Lamar, Colo. 81052
- George J. Tasso . . . Ernst & Ernst, 140 Broadway, New York, N.Y. 10005
- Chester B. Vanatta . . . Arthur Young & Company, 3800 Republic Bank Tower, Dallas, Texas 75201

Staff Aide:

Edmund S. Boe, CPA – Director, Management Advisory Services

Committee on Technical Studies

Objective: To identify and study subjects relating to business management, and to prepare informational materials for CPAs performing management advisory services.

- Robert N. Bowles, *Chairman* . . . John F. Forbes & Company, 111 Sutter St., San Francisco, Calif. 94104
- Charles P. Abod . . . J. K. Lasser & Company, 4201 Connecticut Ave., N.W., Washington, D. C. 20008
- William R. Barrick . . . Peat, Marwick Mitchell & Co., 1100 Commercial Bank Bldg., Peoria, Ill. 61602
- David Bressler . . . Elmer Fox & Company, 275 University Blvd., Denver, Colo. 80206
- R. Lee Brummett . . . University of North Carolina, 810 Kenmore, Chapel Hill, N. C. 27514
- Michael P. Cerisano . . . Wiley, Block & White, 52 Church St., Paterson, N.J. 07505
- John W. Cisco . . . Seidman & Seidman, 865 Old Kent Bldg., Grand Rapids, Mich. 49502
- Theodore Cohn . . . J. H. Cohn & Company, 810 Broad St., Newark, N.J. 07102
- Herbert A. Fraenkel* . . . S. D. Leidesdorf & Co., 125 Park Ave., New York, N.Y. 10017
- J. William Hemphill . . . Ernst & Ernst, 1225 Connecticut Ave., N.W., Washington, D.C. 20036.
- George M. Horn . . . Harris, Kerr, Forster & Company, 310 South Michigan Ave., Chicago, Ill. 60604
- Alfred L. Hunt . . . Lybrand, Ross Bros. & Montgomery, 2200 First National Tower, Atlanta, Ga. 30303
- Larry A. Jobe . . . Assistant Secretary for Administration, Department of Commerce, Washington, D. C. 20230
- Howard G. Johnson . . . Price Waterhouse & Co., 1600 Marine Trust Bldg., Buffalo, N.Y. 14203
- John A. Larsen . . . Strand & Roe, 6301 Wayzata Blvd., Minneapolis, Minn. 55416
- Basil Regione . . . Lester Witte & Company, 150 South Wacker Drive, Chicago, Ill. 60606
- Richard H. Rosen . . . Anchin, Block & Anchin, 270 Madison Ave., New York, N.Y. 10016

*Not a CPA, but recommended for committee service by employer, who is a CPA in the practice of public accounting and is a member of the AICPA.

J. Ralph Schmich . . . Dennis, Schmich & Co., 1800 North Central Ave., Phoenix, Ariz. 85004
Norman H. Stavisky . . . Stavisky & Shapiro, 141 Milk St., Suite 1130, Boston, Mass. 02109
Frank J. Thomason . . . Haskins & Sells, 1100 Connecticut Ave., N.W., Washington, D.C. 20056
William E. Whitmer . . . Arthur Young & Company, 520 Capitol Mall, Room 606, Sacramento, Calif. 95814
Paul G. Wist . . . C. W. Amos & Company, 10 Light St., Baltimore, Md. 21202

Staff Aide:

Edmund S. Boe, CPA — Director, Management Advisory Services

National Defense

Objective: To review current developments in defense industries, to appraise the accounting practices in government contracting, to consult with government agencies on accounting and auditing matters related to the defense industry, and to advise the senior technical committees and the membership of the Institute on developments relating to the defense industries.

To promote the use of GAAP and sound reporting practices in the defense industry by the preparation of an industry audit guide.

Gerald E. Gorans, *Chairman* . . . Touche Ross & Co., 1212 IBM Bldg., Seattle, Wash. 98101
F. James Ahlberg . . . Peat, Marwick, Mitchell & Co., 111 West Monroe St., Chicago, Ill. 60603
William H. Dudley . . . Ernst & Ernst, 615 South Flower St., Los Angeles, Calif. 90017
C. Richard Gunzer . . . Own Account, P.O. Box 204, New Fairfield, Conn. 06810
Rudolph L. Leone . . . Laventhol Krekstein Horwath & Horwath, 111 East Wacker Drive, Chicago, Ill. 60601
William J. McHugh . . . Lybrand, Ross Bros. & Montgomery, Two Broadway, New York, N.Y. 10004
John S. Moore . . . Hurdman and Cranstoun, Penney & Co., 140 Broadway, New York, N.Y. 10005
Alan E. Peterson . . . Arthur Andersen & Co., 69 West Washington St., Chicago, Ill. 60602
Joseph E. Strickland . . . Price Waterhouse & Co., 60 Broad St., New York, N.Y. 10004

Fred L. Tepperman . . . Arthur Young & Company, 277 Park Ave.,
New York, N.Y. 10017
Thomas R. Warner . . . Haskins & Sells, One Wilshire Blvd., Suite
1900, Los Angeles, Calif. 90017

Staff Aide:

Edward Musho - Assistant Manager, Special Projects

Nature of Accounting Services (ad hoc)

Objective: To consider the courses of action available to the Institute in view of the influx of nonprofessional organizations into the fields of auditing, taxes and management advisory services.

Marvin L. Stone, *Chairman* . . . Stone, Gray and Company, 101 South
Madison St., Denver, Colo. 80209
Mario P. Borini . . . Hurdman and Cranstoun, Penney & Co., 140
Broadway, New York, N.Y. 10005
Joseph B. Dresselhaus . . . Philip G. Johnson & Co., 1224 Sharp
Bldg., Lincoln, Nebr. 68506
Stanley D. Ferst . . . Laventhol Krekstein Horwath & Horwath,
1845 Walnut St., Philadelphia, Pa. 19103
Herbert W. Limpert . . . Peat, Marwick, Mitchell & Co., Gateway I,
Newark, N.J. 07102
Arnold Schneidman . . . Behrman, Schneidman & Company, 405
Park Ave., New York, N.Y. 10022

Staff Aide:

Gilbert Simonetti, Jr. - Director, Federal Taxation

Nominations

Objective: To provide for continuity of leadership and add distinction to the organization by nominating the best of the profession for officers, Council and the Board of Directors.

Marshall S. Armstrong, *Chairman* . . . Geo. S. Olive & Co., 320 North
Meridian St., Indianapolis, Ind. 46204
Walter M. Baird . . . Price Waterhouse & Co., 555 California St.,
San Francisco, Calif. 94104
Robert Boyer . . . Laventhol Krekstein Horwath & Horwath, One
Center Plaza, Boston, Mass. 02108

Robert I. Cory . . . Elmer Fox & Company, 900 Vickers-KSB&T
Bldg., Wichita, Kans. 67202
Frederick H. Kelley . . . Hurdman and Cranstoun, Penney & Co.,
140 Broadway, New York, N.Y. 10005
Joseph P. Jones, Jr. . . . Jones, Nale and Mattingly, 410 West
Chestnut St., Louisville, Ky. 40202
Sol J. Meyer . . . Meyer & Meyer, 1300 S.E. Oak St., Portland, Ore.
97214

Staff Aide:

Michael H. Gutzler — Staff Assistant, Membership and International
Relations

Advisory Council on Non-Profit Organizations

Objective: To consult with and review the recommendations of other
AICPA Committees developing audit guides for specific types on non-
profit organizations in order to assure that proposed accounting and
reporting practices, in like circumstances, are consistent.

Donald J. Bevis . . . Touche Ross & Co., 80 Pine St., New York, N.Y.
10005
Willard H. Erwin, Jr. . . . Fitzhugh, Erwin, McKee & Hickman, 716
Charleston National Plaza, Charleston, W. Va. 25301
Milton H. Fortson . . . Arthur Andersen & Co., 69 West Washington
St., Chicago, Ill. 60602
Arthur J. Helganz . . . Ernst & Ernst, 2000 Buhl Bldg., Detroit,
Mich. 48226
Fred M. Oliver . . . Haskins & Sells, 800 Kearns Bldg., 136 South
Main St., Salt Lake City, Utah 84101
Walter I. Reich . . . Laventhol Kreckstein Horwath & Horwath, 919
Third Ave., New York, N.Y. 10022
Daniel D. Robinson . . . Peat, Marwick & Co., 345 Park Ave., New
York, N.Y. 10022

Staff Aide:

Thomas R. Hanley, CPA — Assistant Director, Auditing and Reporting

Office of Economic Opportunity

Objective: To consult, advise and cooperate with key officials of the Office of Economic Opportunity and with related groups in matters related to accounting and auditing of OEO programs.

Sidney Brotman, *Chairman* . . . Alexander Grant & Company, Two Hopkins Plaza, Baltimore, Md. 21201

Benjamin S. Bennett . . . Touche Ross & Co., 1700 Market St., Philadelphia, Pa. 19103

Robert J. Gummer . . . Haskins & Sells, Two Broadway, New York, N.Y. 10004

Leonard M. Reamer . . . Elmer Fox & Company, 1511 K St., N.W., Suite 540, Washington, D. C. 20005

Thomas A. Schulte . . . Wolf and Company, 7 South Dearborn St., Chicago, Ill. 60603

Staff Aide:

Edward Musho – Assistant Manager, Special Projects

Office of Foreign Direct Investments

Objective: To consult, advise and cooperate with representatives of the Office of Foreign Direct Investments concerning its financial reporting requirements.

Clemens A. Erdahl, *Chairman* . . . Price Waterhouse & Co., 60 Broad St., New York, N.Y. 10004

Charles H. Fish . . . Arthur Anderson & Co., 1345 Avenue of the Americas, New York, N.Y. 10019

Samuel M. Frohlich . . . Arthur Young & Company, 277 Park Ave., New York, N.Y. 10017

Thomas B. Hogan . . . Haskins & Sells, Two Broadway, New York, N.Y. 10004

Wilford H. Hughes . . . Touche Ross & Co., 80 Pine St., New York, N.Y. 10005

Walter F. O'Connor . . . Peat, Marwick, Mitchell & Co., 345 Park Ave., New York, N.Y. 10022

Julian O. Phelps . . . Lybrand, Ross Bros. & Montgomery, 60 Broad St., New York, N.Y. 10004

Edward D. Ryan . . . Ernst & Ernst, 140 Broadway, New York, N.Y. 10005

Staff Aide:

Stephen J. Gallopo, CPA – Assistant Manager, Special Projects

Planning and Finance

Objective: To maintain the relevance of the Institute's continuing objectives and contribute to their advancement by reviewing strategy, plans, budgets – including the compensation of staff officers and ranges of compensation for exempt staff – and material deviations in plans and budgets prior to discussion by the Board of Directors.

Walter E. Hanson, *Chairman* . . . Peat, Marwick, Mitchell & Co., 345 Park Ave., New York, N.Y. 10022

Marshall S. Armstrong . . . Geo. S. Olive & Co., 320 North Meridian St., Indianapolis, Ind. 46204

John C. Biegler . . . Price Waterhouse & Co., 60 Broad St., New York, N.Y. 10004

Arthur L. Breakstone . . . Breakstone, Weinstein & Co., 520 Westfield Ave., Elizabeth, N.J. 07208

Ivan O. Bull . . . McGladrey, Hansen, Dunn & Company, 908 Davenport Bank Bldg., Davenport, Iowa 52801

John Lawler . . . American Institute of Certified Public Accountants, 666 Fifth Ave., New York, N.Y. 10019

Harry F. Reiss, Jr. . . . Ernst & Ernst, 140 Broadway, New York, N.Y. 10005

Leonard M. Savoie . . . American Institute of Certified Public Accountants, 666 Fifth Ave., New York, N.Y. 10019

Wilbur H. Stevens . . . Elmer Fox & Company, 610 Crocker Bank Bldg., Salinas, Calif. 93901

Staff Aides:

Rex B. Cruse, Jr., CPA – Director of Planning

George C. Taylor, CPA – Director, Accounting and Office Services

Practice Review

Objective: To reduce deviations from acceptable reporting practice through education of practitioners as to the application of GAAP and practices in specific cases, and to encourage state societies in developing programs to deal with the problems at the local level in cooperation with bankers and other credit grantors.

Louis T. Merriam, Jr., *Chairman* . . . Peat, Marwick, Mitchell & Co.,
345 Park Ave., New York, N.Y. 10022
William J. Badecker, Jr. . . . Hurdman and Cranstoun, Penney &
Co., 140 Broadway, New York, N.Y. 10005
E. Robert Billings . . . Haskins & Sells, Two Broadway, New York,
N.Y. 10004
Leonard S. Brown . . . Lester Witte & Company, 600 Fifth Ave.,
New York, N.Y. 10020
Frank Gorman . . . Laventhol Krekstein Horwath & Horwath, 1845
Walnut St., Philadelphia, Pa. 19103
Arthur Michaels . . . Touche Ross & Co., 80 Pine St., New York,
N.Y. 10005
Thomas D. Spaeth . . . Ernst & Ernst, 1800 First National Bank
Bldg., Minneapolis, Minn. 55402
Paul B. Tanner . . . Tanner, Garrett, Boyce & Parkinson, 900
Kennecott Bldg., Salt Lake City, Utah 84111
Richard D. Thorsen . . . Anderson, Helgeson, Lieser & Thorsen,
1520 Midwest Plaza Bldg., Minneapolis, Minn. 55402
A. Carl Tietjen . . . Price Waterhouse & Co., 60 Broad St., New
York, N.Y. 10004
Glenn M. Walker . . . Harris, Kerr, Forster & Company, 416 Denver
Club Bldg., Denver, Colo. 80202
Alvin H. Zuckerkorn . . . J. K. Lasser & Company, 666 Fifth Ave.,
New York, N.Y. 10019

Staff Aide:

Woolsey Carmalt, CPA – Manager, Technical Information Services

Private Foundations

Objective: To appraise the accounting practices in this industry, and to advise the senior technical committees and the membership on the Institute as to any recommended changes to present practice with respect to accounting and reporting.

Walter I. Reich, *Chairman* . . . Laventhol Krekstein Horwath &
Horwath, 919 Third Ave., New York, N.Y. 10022
Thomas J. O'Reilly . . . Lybrand, Ross Bros. & Montgomery, 630
Oliver Bldg., Pittsburgh, Pa. 15222
Howard W. Ray . . . Peat, Marwick, Mitchell & Co., 345 Park Ave.,
New York, N.Y. 10022
Levon C. Register . . . Arthur Andersen & Co., 734 Market St.,
Chattanooga, Tenn. 37402

Staff Aide:

Edward Musho – Assistant Manager, Special Projects

Professional Development Board of Managers

Objective: To control overall policy and financial matters of the Professional Development Division of the AICPA, but not to participate directly in operations.

For Five Years

William R. Gregory . . . Knight, Vale & Gregory, 1500 Washington Plaza Bldg., Tacoma, Wash. 98402

For Four Years

Neil C. Churchill . . . Harvard Business School, Soldiers Field Station, Boston, Mass. 02163

For Three Years

Todd S. Lundy . . . Lester Witte & Company, 150 South Wacker Drive, Chicago, Ill. 60606

For Two Years

A. Waldo Sowell, Jr., *Chairman* . . . Alexander Grant & Company, 2550 National Bank of Georgia Bldg., Atlanta, Ga. 30303

For One Year

Norman E. Auerback . . . Lybrand, Ross Bros. & Montgomery, 60 Broad St., New York, N.Y. 10004

Staff Aide:

Robert E. Schlosser, CPA – Director, Professional Development

Professional Ethics Division

Executive Committee

(Committee on Professional Ethics)

Objective: To coordinate the activities of the committees of the professional ethics division which develop formal interpretations of the Code through issuance of Numbered Opinions; to promote uniformity in the statement and interpretation of ethics through liaison programs with state CPA societies and boards of accountancy; to present cases involving prima facie violations of the Code or by laws to the Trial Board for disciplinary action.

For Three Years

Wallace E. Olson, *Chairman* . . . Alexander Grant & Company, One First National Plaza, Chicago, Ill. 60670

George D. Anderson . . . Anderson and ZurMuehlen, Montana Club Bldg., Box 1147, Helena, Mont. 59601

John W. Zick . . . Price Waterhouse & Co., 3100 Prudential Plaza, Chicago, Ill. 60601

For Two Years

Richard Campobello . . . Arthur Andersen & Co., 294 Washington St., Boston, Mass. 02108

Clifford E. Graese . . . Peat, Marwick, Mitchell & Co., 345 Park Ave., New York, N.Y. 10022

William B. Keast . . . Lybrand, Ross Bros. & Montgomery, 548 South Spring St., Los Angeles, Calif. 90013

For One Year

Willard G. Bowen . . . Cordle and Associates, 1400 Western Federal Savings Bldg., Denver, Colo. 80202

Robert A. Mellin . . . Hood and Strong, 555 California St., Suite 3280, San Francisco, Calif. 94104

Philip J. Sandmaier, Jr. . . . Haskins & Sells, Two Broadway, New York, N.Y. 10004

Staff Aide:

Donald J. Schneeman – Director, Professional Ethics

Committee on Relations With Clients and the Public

Objective: To promote compliance with the AICPA Rules regarding Relations with Clients and the Public by education and support of the disciplinary function; to promote uniformity in the statement of the Rules relating to Relations with Clients and the Public throughout the profession, and in their interpretation and application; and to keep the Rules up to date and relevant to current conditions.

Richard Campobello, *Chairman* . . . Arthur Andersen & Co., 294 Washington St., Boston, Mass. 02108

William J. Caron . . . Geo. S. Olive & Co., 320 North Meridian St., Indianapolis, Ind. 46204

Clyde D. Mason . . . Price Waterhouse & Co., Fourth National Bank Bldg., Tulsa, Okla. 74119

William H. McKee . . . Fitzhugh, Erwin, McKee & Hickman, 716 Charleston National Plaza, Charleston, W. Va. 25301

Lorin H. Wilson . . . Haskins & Sells, One Wilshire Bldg., Suite 1900, Los Angeles, Calif. 90017

Staff Aide:

Francis J. Clarke – Manager, Promotional Practices

Committee on Code Restatement

Objective: To develop a Code of Professional Ethics that will not only make clear what behavior is unacceptable, but will suggest the reasons for prohibiting certain conduct and will encourage a level of behavior higher than minimum acceptable behavior.

Wallace E. Olson, *Chairman* . . . Alexander Grant & Company, One First National Plaza, Chicago, Ill. 60670

George D. Anderson . . . Anderson and ZurMuehlen, Montana Club Bldg., Box 1147, Helena, Mont. 59601

Ivan O. Bull . . . McGladrey, Hansen, Dunn & Company, 908 Davenport Bank Bldg., Davenport, Iowa 52801

Clifford E. Graese . . . Peat, Marwick, Mitchell & Co., 345 Park Ave., New York, N.Y. 10022

Thomas G. Higgins . . . Arthur Young & Company, 277 Park Ave., New York, N.Y. 10017

John Peoples . . . (Retired), Country Club Grounds, Staten Island, N.Y. 10304

John R. Ring . . . Lybrand, Ross Bros. & Montgomery, 1200 First National Bank Bldg., Miami, Fla. 33131

John W. Zick . . . Price Waterhouse & Co., 3100 Prudential Plaza, Chicago, Ill. 60601

Staff Aide:

Donald J. Schneeman – Director, Professional Ethics

Committee on Independence

Objective: To promote compliance with the AICPA Independence Rule by education and support of the disciplinary function, to promote uniformity in the statement of the Independence Rule throughout the profession, and in its interpretation and application, and to keep the Rule up to date and consistent with current conditions.

Clifford E. Graese, *Chairman* . . . Peat, Marwick, Mitchell & Co., 345 Park Ave., New York, N.Y. 10022

Jack E. Longenecker . . . Baird, Kurtz & Dobson, 928 Grand Ave., Kansas City, Mo. 64106

John F. McKenna . . . Arthur Young & Company, 7 Penn Center
Plaza, Philadelphia, Pa. 19103
George E. Tornwall . . . Tornwall, Lang & Lee, P.O. Box 300, St.
Petersburg, Fla. 33731
Louis A. Werbaneth, Jr. . . . Touche Ross & Co., P.O. Box 3220
Pittsburgh, Pa. 15230

Staff Aide:

Jack Shohet, CPA – Manager, Technical Standards

Committee on Operational Practices

Objective: To promote compliance with the AICPA Rules regarding Operational Practices by education and support of the disciplinary function; to promote uniformity in the statement of the Rules relating to Operational Practices throughout the profession, and in their interpretation and application; and to keep the Rules up to date and consistent with current conditions.

Robert A. Mellin, *Chairman* . . . Hood and Strong, 555 California St.,
Suite 3280, San Francisco, Calif. 94104
Virgil O. Bergeron . . . Bergeron, Booth & Co., 3033 Excelsior Blvd.,
Minneapolis, Minn. 55416
John C. Ethridge . . . Own Account, 312 Old First National Bank
Bldg., P.O. Box 729, Elberton, Ga. 30635
Harvey Frank . . . Frank and Bovitz, 24500 Northwestern Highway,
Southfield, Mich. 48075
Jacob Goodstein . . . S. D. Leidesdorf & Co., 125 Park Ave., New
York, N.Y. 10017

Staff Aide:

Francis J. Clarke – Manager, Promotional Practices

Committee on Promotional Practices

Objective: To promote compliance with the AICPA Rules regarding Promotional Practices by education and support of the disciplinary function; to promote uniformity in the statement of the Rules relating

to Promotional Practices throughout the profession, and in their interpretation and application; and to keep the Rules up to date and consistent with current conditions.

William B. Keast, *Chairman* . . . Lybrand, Ross Bros. & Montgomery,
548 South Spring St., Los Angeles, Calif. 90013

W. Keith Argabright . . . Hurdman and Cranstoun, Penney & Co.,
650 California St., San Francisco, Calif. 94108

Richard J. Lee . . . A. M. Pullen & Company, 600 Old Country
Road, Garden City, N.Y. 11530

A. Clayton Ostlund . . . Touche Ross & Co., 111 East Wacker Drive,
Chicago, Ill. 60601

Clark K. Sprinkle . . . Ernst & Ernst, 1300 Union Commerce Bldg.,
Cleveland, Ohio 44115

Staff Aide:

Francis J. Clarke — Manager, Promotional Practices

Committee on Relations With State Societies and Boards

Objective: To promote uniformity in the statement, interpretation and application of ethical standards; and to foster an exchange of information regarding the interpretation of ethical standards and disciplinary activities.

Willard G. Bowen, *Chairman* . . . Cordle and Associates, 1400 Western
Federal Savings Bldg., Denver, Colo. 80202

Joseph L. Brock . . . Reifer, Brock & Bellanca, 1758 Hotel Statler
Hilton, Buffalo, N.Y. 14202

Carl Decow, Jr. . . . Lybrand, Ross Bros. & Montgomery, 1330
Broadway, Oakland, Calif. 94612

Glenn W. Hall . . . Somerville & Co., 215 Ninth St., P.O. Box 1236,
Huntington, W. Va. 25714

Lewis H. Hyde . . . Yount, Hyde & Co., P.O. Box 392, Winchester,
Va. 22601

Joseph F. Spilberg . . . Laventhol Krekstein Horwath & Horwath,
3700 Wilshire Blvd., Suite 900, Los Angeles, Calif. 90010

William H. Westphal . . . A. M. Pullen & Company, 232 North
Edgeworth St., Drawer G-2, Greensboro, N.C. 27402

Staff Aide:

Donald J. Schneeman – Director, Professional Ethics

Committee on Technical Standards

Objective: To promote compliance with the Institute's Technical Standards Rules by education and support of the disciplinary function; to promote uniformity in the statement of the Technical Standards Rules throughout the profession, and in their interpretation and application; and to keep the Rules up to date and relevant to current conditions.

Philip J. Sandmaier, Jr., *Chairman* . . . Haskins & Sells, Two Broadway, New York, N.Y. 10004

Sol Bergstein . . . Eisner & Lubin, 250 Park Ave., New York, N.Y. 10017

Norman Cogliati . . . Touche Ross & Co., 60 Park Place, Newark, N.J. 07102

James L. Goble . . . Peat, Marwick, Mitchell & Co., 111 West Monroe St., Chicago, Ill. 60603

Arthur L. Litke . . . Federal Power Commission, 441 G St., N.W. Washington, D.C. 200

Richard D. Thorsen . . . Anderson, Helgeson, Lieser & Thorsen, 1520 Midwest Plaza Bldg., Minneapolis, Minn. 55402

Consultants:

Ralph S. Johns . . . (Retired), 111 North Pompano Beach Blvd., Apt. 1704, Pompano Beach, Fla. 33062

Weston Rankin . . . (Retired), 18 Old Farm Road, Darien, Conn. 06820

Staff Aide:

Jack Shohet, CPA – Manager, Technical Standards

Quality Review

Objective: To advise the Institute Staff in the organization and implementation of the Quality Review Program for the profession on a pilot project basis as authorized by the Board of Directors.

David M. Culp, *Chairman* . . . David M. Culp & Co., 101 U. B. Bldg.,
Huntington, Ind. 46750
Paul B. Clark, Jr. . . . Main Lafrentz & Co., 280 Park Ave., New
York, N.Y. 10017
Oris A. Hendrickson . . . Bonhiver, Anfinson, Hendrickson & Co.,
P.O. Box 27127, Minneapolis, Minn. 55427
Harold B. Minkus . . . J. K. Lasser & Company, 230 North
Michigan Ave., Chicago, Ill. 60601
Ralph M. Peterson . . . Peterson & Sullivan, 722 Securities Bldg.,
Seattle, Wash. 98101

Staff Aide:

Edward Musho – Assistant Manager, Special Projects

Retirement Committee

Objective: To supervise the administration of the retirement program for proprietors, partners and employees of firms represented in the AICPA, and to take such action with respect to the plans as is authorized by the plans themselves or by the Institute's Board of Directors.

Harry Barnett, *Chairman* . . . S. D. Leidesdorf & Co., 125 Park Ave.,
New York, N.Y. 10017
Newell A. Briggs . . . Briggs, Keyes & Company, 421 Shelburne St.,
Box 54, Burlington, Vt. 05401
Edward L. Lawson . . . Edward L. Lawson & Co., 360 Madison
Ave., New York, N.Y. 10017
Milton E. Mandel . . . Milton E. Mandel & Company, 75 Montgom-
ery St., Jersey City, N.J. 07302

Staff Aide:

David H. Lanman, Jr. – Director, Professional Relations

Savings and Loan Accounting and Auditing

Objective: To maintain communication between governmental supervisory agencies, the savings and loan industry and the accounting profession.

To promote the use of and adoption of sound reporting practices in the savings and loan industry by the preparation of an industry audit guide.

Fred M. Rusk, *Chairman* . . . Price Waterhouse & Co., 606 South Olive Ave., Los Angeles, Calif. 90014

William A. Anderson . . . Ernst & Ernst, 150 South Wacker Drive, Chicago, Ill. 60606

Hugh E. Cason, Jr. . . . Stoy, Malone & Company, 7315 Wisconsin Ave., Washington, D.C. 20014

Bruce B. Charles . . . Main Lafrentz & Co., 1313 Packard Bldg., Philadelphia, Pa. 19102

J. Richard Eshleman . . . Arthur Young & Company, 2500 Koppers Bldg., Pittsburgh, Pa. 15219

Thomas W. Hudson, Jr. . . . Haskins & Sells, 701 Wachovia Bldg., P.O. Drawer H-2, Greensboro, N.C. 27402

William L. Louder, Jr. . . . Lybrand, Ross Bros. & Montgomery, Osborn Bldg., 4th Floor, St. Paul, Minn. 55102

Carl N. Mather, Jr. . . . Peat, Marwick, Mitchell & Co., 629 South Spring St., Los Angeles, Calif. 90014

Frank B. O'Brien . . . Arthur Andersen & Co., 100 East Broad St., Columbus, Ohio 43220

William T. Powell . . . Atkins, Pennell and Ould, P.O. Box 1119, 400 Cooperative Bldg., Lynchburg, Va. 24505

Stephen P. Radics, Jr. . . . Stephen P. Radics & Company, 397 Haledon Ave., Haledon, N.J. 07508

Bernard D. Ulrich . . . Philip G. Johnson & Co., 1224 Sharp Bldg., Lincoln, Nebr. 68508

Thomas B. Wall . . . Touche Ross & Co., One Maritime Plaza, San Francisco, Calif. 94111

Staff Aide:

Thomas R. Hanley, CPA — Assistant Director, Auditing and Reporting

Securities and Exchange Commission and Stock Exchanges

Objective: To consult with the Securities and Exchange Commission and the stock exchanges on the accounting and auditing of registrants and listed companies, and to advise the senior technical committees and the membership of the Institute on developments relating to activities of the SEC and stock exchanges.

Harold Howarth, *Chairman* . . . S. D. Leidesdorf & Co., 125 Park Ave., New York, N.Y. 10017

Donald J. Bevis . . . Touche Ross & Co., 80 Pine St., New York, N.Y. 10005

Richard Campobello . . . Arthur Andersen & Co., 294 Washington St., Boston, Mass. 02108
Donald H. Chapin . . . Arthur Young & Company, 277 Park Ave., New York, N.Y. 10017
Leonard S. Douglas . . . Laventhol Krekstein Horwath & Horwath, 919 Third Ave., New York, N.Y. 10022
Ray J. Groves . . . Ernst & Ernst, 1300 Union Commerce Bldg., Cleveland, Ohio 44115
John W. Hoyt . . . McGladrey, Hansen, Dunn & Company, 306 Fifth Avenue Bldg., Moline, Ill. 61265
Archibald E. MacKay . . . Main Lafrentz & Co., 280 Park Ave., New York, N.Y. 10017
David P. Parker . . . Price Waterhouse & Co., 60 Broad St., New York, N.Y. 10004
John P. Sullivan . . . Hurdman and Cranstoun, Penney & Co., 140 Broadway, New York, N.Y. 10005
George R. Vogt . . . Peat, Marwick, Mitchell & Co., 345 Park Ave., New York, N.Y. 10022

Staff Aide:

Joe R. Fritzemeyer, CPA – Director, Auditing and Reporting

Single Audit Program for Mortgage Bankers

Objective: To develop a single form of audit program and audit report satisfactory to mortgage bankers and to the investors in mortgages, and to advise the senior technical committees and the membership of the Institute on this project.

Lee B. Brown, *Chairman* . . . Arthur Andersen & Co., 815 Connecticut Ave., N.W., Washington, D.C. 20006
Thomas E. McDonald . . . Peat, Marwick, Mitchell & Co., 1025 Connecticut Ave., N.W., Washington, D.C. 20036
Nelson Steingard . . . Laventhol Krekstein Horwath & Horwath, 1845 Walnut St., Philadelphia, Pa. 19103
Kenneth F. VonGlahn, Jr. . . . Price Waterhouse & Co., 60 Broad St., New York, N.Y. 10004

Staff Aide:

Edward Musho – Assistant Manager, Special Projects

Small Business Administration

Objective: To consult with the Small Business Administration on accounting and auditing matters, and to advise the senior technical committees and the membership of the Institute on developments affecting small businesses.

Robert W. Armbruster, Jr., *Chairman* . . . Seidman & Seidman, 1200
18th St., N.W., Washington, D.C. 20036

Daniel Dennis . . . Lucas, Tucker & Co., 179 Fifth St., Cambridge,
Mass. 02141

Robert L. Hickman . . . Fitzhugh, Erwin, McKee & Hickman, 716
Charleston National Plaza, Charleston, W. Va. 25301

Edward J. Premo . . . Lybrand, Ross Bros. & Montgomery, 211 West
Fort St., Detroit, Mich. 48226

Byron R. Ross . . . McGladrey, Hansen, Dunn & Company, 324
Savings and Loan Bldg., Iowa City, Iowa 52240

Staff Aide:

Stephen J. Gallopo, CPA – Assistant Manager, Special Projects

Specialization

Objective: To study the extent to which specialization exists in accounting; to define those specialties and other areas that CPAs may tend to specialize in; and to recommend educational and organizational changes that will permit recognition, accreditation, and participation by CPAs who have demonstrated competence in their specialties.

Harry I. Grossman, *Chairman* . . . Altschuler, Melvoin and Glasser, 69
West Washington St., Chicago, Ill. 60602

James B. Bower . . . University of Wisconsin, Graduate School of
Business, Madison, Wisc. 53706

Howard L. Busby . . . Cheatham, Brady, Lafferty & Cox, 4209
McKinney Ave., Suite 100, Dallas, Texas 75205

Samuel A. Derieux . . . Derieux & Watson, 808 Mutual Bldg.,
Richmond, Va. 23219

Jordan L. Golding . . . Peat, Marwick, Mitchell & Co., One Boston
Place, Boston, Mass. 02108

Thomas J. Graves . . . Haskins & Sells, 44 Montgomery St., San
Francisco, Calif. 94104

William D. Osmundson . . . McGladrey, Hansen, Dunn & Company,
116 West 17 St., Rock Island, Ill. 61201

William D. Sprague . . . Arthur Andersen & Co., 1345 Avenue of the Americas, New York, N.Y. 10019

Staff Aide:

David H. Lanman, Jr. — Director, Professional Development

State Legislation

Objective: To develop policies for the consideration and guidance of the state societies in the areas of state legislation affecting the overall status of the profession, interstate practice, and compliance with GAAP and auditing standards; to encourage adoption of these policies, as local conditions permit; to assist state societies in their legislative programs to maintain and strengthen professional standards; and to encourage development by the states of uniform legislative policies affecting the general practice of accountancy.

William T. Diss, *Chairman* . . . Arthur Young & Company, 2100 Security Life Bldg., Denver, Colo. 80202

Nolen C. Allen . . . Cotton & Allen, 400 Kentucky Home Life Bldg., Louisville, Ky. 40202

Harry B. Carlson . . . Peat, Marwick, Mitchell & Co., 700 Hubbell Bldg., Des Moines, Iowa 50309

William P. Cook . . . Own Account, 303 First National Bank Bldg., El Dorado, Ark. 71730

Robert F. Dickey . . . Haskins & Sells, 141 West Jackson Blvd., Chicago, Ill. 60604

Samuel Horovitz . . . Cohen & Horovitz, 900 Lawyers Bldg., Pittsburgh, Pa. 15219

Robert S. Marquez . . . Own Account, 1405 San Mateo, N.E., Suite 5, Albuquerque, N.M. 87110

Eli Mason . . . Mason and Company, 369 Lexington Ave., New York, N.Y. 10017

Max Myers . . . Myers, Scarbrough & Baker, 330 Main St., P.O. Box 174, Joplin, Mo. 64801

William B. Nicol . . . Meaden & Moore, 1010 Union Commerce Bldg., Cleveland, Ohio 44115

William C. Rescorla . . . Alexander Grant & Company, 726 McKay Tower, Grand Rapids, Mich. 49502

Walter Roten . . . Harris, Kerr, Forster & Company, 1433 Motor St., Dallas, Texas 75207

Donald L. Schoedel . . . Schoedel & Schoedel, 501 Washington Trust Bldg., Spokane, Wash. 99204

Frederic H. Smith . . . United States General Accounting Office, 441
G St., N.W., Washington, D.C. 20548

Joseph F. Spilberg . . . Laventhol Krekstein Horwath & Horwath,
3700 Wilshire Blvd., Suite 900, Los Angeles, Calif. 90010

Donald P. Zima . . . May, Zima, Philman, Lester, Heath, Braswell &
Sterling, P.O. Box 1311, Daytona Beach, Fla. 32015

Staff Aide:

Nancy Myers – Manager, State Society Relations and Legislation

State Societies, Relations with

Objective: To assist in planning and conducting annual State Society Planning Conferences and to act as an advisory group to the state society relations department and to other divisions of the staff as needed.

Gordon W. Tasker, *Chairman* . . . Price Waterhouse & Co., 799 Main
St., Hartford, Conn. 06103

George D. Anderson . . . Anderson and ZurMuehlen, Montana Club
Bldg., Box 1147, Helena, Mont. 59601

C. Hunter Jones . . . Mitchell, Wiggins & Co., 411 Ross Bldg., P.O.
Box 1580, Richmond, Va. 23213

Richard W. Paddock . . . Battelle & Battelle, 1785 Big Hill Road,
Dayton, Ohio 45439

Louis A. Werbaneth, Jr. . . . Touche Ross & Co., P.O. Box 3220,
Pittsburgh, Pa. 15230

Staff Aide:

Nancy Myers – Manager, State Society Relations and Legislation

State Society Pension Plan Committee

Objective: To interpret and construe the Plan to determine all questions of eligibility and the status and rights of participants and others; to decide any dispute and to do or perform such other acts as may be necessary, desirable, or convenient in order to administer and carry out the terms and intention of the Plan; to direct the Trustees concerning all payments which should be made out of the trust fund pursuant to the provisions of the Plan; and to originate, when necessary or desirable, revisions and amendments to the Plan.

Milton E. Mandel, *Chairman* . . . Milton E. Mandel & Company, 75
Montgomery St., Jersey City, N.J. 07302

Geoffrey M. Kilpatrick, *Secretary* . . . American Institute of Certified
Public Accountants, 666 Fifth Ave., New York, N.Y. 10019

F. Willard Heintzelman . . . Pennsylvania Institute of Certified
Public Accountants, 1100 Lewis Tower Bldg., Philadelphia, Pa. 19102

Staff Aide:

Geoffrey M. Kilpatrick, CPA — Assistant Controller

Statistical Sampling

Objective: To disseminate information about the application of statistical sampling to accounting and auditing, to maintain cooperative relations with statisticians, and to advise the senior technical committees and the membership of the Institute on matters relating to statistical sampling.

John M. Saada, *Chairman* . . . Ernst & Ernst, 1300 Talbott Tower,
Dayton, Ohio 45459

John C. Broderick . . . Arthur Young & Co., 277 Park Ave., New
York, N.Y. 10017

John R. Coker . . . Price Waterhouse & Co., 60 Broad St., New York,
N.Y. 10004

James W. Kelley . . . University of Georgia, 300 Ponderosa Drive,
Athens, Ga. 30601

Joseph C. Krallinger . . . Arthur Andersen & Co., 5 Penn Center
Plaza, Philadelphia, Pa. 19103

James K. Loebbecke . . . Touche Ross & Co., 780 Northstar Center,
Minneapolis, Minn. 55402

John H. Myers . . . Indiana University, Graduate School of Business,
Bloomington, Ind. 47401

Felix Pomerantz . . . Lybrand, Ross Bros. & Montgomery, 60 Broad
St., New York, N.Y. 10004

John R. Rogers . . . Peat, Marwick, Mitchell & Co., 345 Park Ave.,
New York, N.Y. 10022

Carmen C. Spinelli . . . J. K. Lasser & Company, 666 Fifth Ave.,
New York, N.Y. 10019

Robert G. Taylor . . . Associated Accounting Firms International,
140 Broadway, New York, N.Y. 10005

Myron Wald . . . Laventhol Krekstein Horwath & Horwath, 919
Third Ave., New York, N.Y. 10022

Charles A. Walworth . . . Haskins & Sells, 44 Montgomery St., San Francisco, Calif. 94104

Staff Aide:

Stephen J. Gallopo, CPA – Assistant Manager, Special Project

Stock Brokerage Accounting and Auditing

Objective: To maintain communications between regulatory agencies, the brokerage industry and the accounting profession; to promote the use of GAAP and adoption of sound reporting practices in the brokerage industry by the preparation of an industry audit guide.

Edwin P. Fisher, *Chairman* . . . Arthur Andersen & Co., 1345 Avenue of the Americas, New York, N.Y. 10019

J. Richard Beck . . . Touche Ross & Co., 780 Northstar Center, Minneapolis, Minn. 55402

Robert M. Finlayson . . . Ernst & Ernst, 140 Broadway, New York, N.Y. 10005

Joseph Herbst . . . Oppenheim, Appel, Dixon & Co., 140 Broadway, New York, N.Y. 10005

Ernest C. Janson . . . Lybrand, Ross Bros. & Montgomery, 1251 Avenue of the Americas, New York, N.Y. 10020

Richard J. Kossmann . . . Arthur Young & Company, 277 Park Ave., New York, N.Y. 10017

Edward J. Lill . . . Haskins & Sells, Two Broadway, New York, N.Y. 10004

Richard V. McManus . . . Peat, Marwick, Mitchell & Co., 345 Park Ave., New York, N.Y. 10022

Samuel A. Miller . . . Laventhol Krekstein Horwath & Horwath, 919 Third Ave., New York, N.Y. 10022

Louis Vernick . . . Seidman & Seidman, 15 Columbus Circle, New York, N.Y. 10023

Frederick M. Werblow . . . Price Waterhouse & Co., 60 Broad St., New York, N.Y. 10004

Staff Aide:

Thomas R. Hanley, CPA – Assistant Director, Auditing and Reporting

Transportation, Department of

Objective: To consult, advise and cooperate with key officials of the Department of Transportation and related groups on accounting and auditing practices for grant and other DOT programs; to provide a liaison between the Committee and DOT personnel for effective communication on matters of mutual interest; to advise the senior technical committees and the membership of the Institute on DOT activities.

Eugene C. Moyer, *Chairman* . . . Arthur Young & Company, 1025 Connecticut Ave., N.W., Washington, D.C. 20036

William C. Dent . . . Elmer Fox & Company, 918 Commerce Tower, Kansas City, Mo. 64199

Peter M. Nunn . . . Lybrand, Ross Bros. & Montgomery, 1100 Connecticut Ave., N.W. Suite 820, Washington, D.C. 20036

Thomas A. O'Neill . . . Councilor, Buchanan & Mitchell, 3900 Wisconsin Ave., N.W., Washington, D.C. 20015

Robert E. Plain . . . Touche Ross & Co., 1776 K St., N.W., Washington, D.C. 20006

Staff Aide:

Myron J. Hubler, Jr., CPA — Manager, Special Projects

Trial Board

Objective: To adjudicate disciplinary charges against members and associates of the AICPA pursuant to Section 7.4 of the by-laws.

Term Expires May 31, 1974

David F. Linowes, *Vice Chairman* . . . Laventhol Kreckstein Horwath & Horwath, 919 Third Ave., New York, N.Y. 10022

Samuel A. Derieux . . . Derieux & Watson, 808 Mutual Bldg., Richmond, Va. 23219

Claude M. Hamrick, Jr. . . . Alexander Grant & Company, 2550 National Bank of Georgia Bldg., Atlanta, Ga. 30303

John L. Harvey, Jr. . . . Arthur Young & Company, 430 7th Ave., Pittsburgh, Pa. 15219

C. Hunter Jones . . . Mitchell, Wiggins & Co., 411 Ross Bldg., P.O. Box 1580, Richmond, Va. 23213

Frederick H. Kelley . . . Hurdman and Cranstoun, Penney & Co.,
140 Broadway, New York, N.Y. 10005
Thomas A. Ross, Jr. . . . Ross, Eubank, Betts & Co., 4551 Office Park
Drive, P.O. Box 16090, Jackson, Miss. 39206

Term Expires May 31, 1973

H. Edward Brunk, Jr., *Chairman* . . . Price Waterhouse & Co., Two
Gateway Center, Pittsburgh, Pa. 15222
R. Neal Fulk . . . Ernst & Ernst, 150 South Wacker Drive, Chicago,
Ill. 60606
George E. Greene . . . Geo E. Greene and Co., 77 A St., N.E., P.O.
Box 10, Linton, Ind. 47441
Bernard B. Isaacson . . . J. K. Lasser & Company, P.O. Box 990,
3411 Silverside Road, Wilmington, Del. 19899
George W. Sinderson . . . George Sinderson & Company, 20 West
9th St., #500, Kansas City, Mo. 64105
Marvin L. Stone . . . Stone, Gray & Company, 101 South Madison
St., Denver, Colo. 80209
E. Palmer Tang . . . Touche Ross & Co., 780 Northstar Center,
Minneapolis, Minn. 55402

Term Expires May 31, 1972

Hayden Q. Anderson . . . Anderson & Reed, 1202 Third St., S.W.,
P.O. Box 504, Roanoke, Va. 24003
Henry V. Benson, Jr. . . . Benson & McLaughlin, 401 Second Ave.,
Seattle, Wash. 98119
Edward A. DeMiller, Jr. . . . Miazza, DeMiller & Word, 1101
Bankers Trust Plaza Bldg., P.O. Box 65, Jackson, Miss. 39205
Everett M. Hawley, Jr. . . . Arthur Andersen & Co., 2646 Penobscot
Bldg., Detroit, Mich. 48226
Frank L. Muncy . . . Muncy, McPherson & Co., 44 Montgomery St.,
San Francisco, Calif. 94104
Maurice A. Webster, Jr. . . . Peat, Marwick, Mitchell & Co., 1500
Walnut St., Philadelphia, Pa. 10102
Jordan B. Wolf . . . Main Lafrentz & Co., 16-B El Paso National
Bank Bldg., El Paso, Texas 79901

Staff Aide:

Donald J. Schneeman — Secretary of the Trial Board

Voluntary Health and Welfare Organization Accounting and Auditing

Objective: To establish and maintain communications between industry and the accounting profession, and to review and revise the Audit Guide for Voluntary Health and Welfare Organizations.

Milton H. Fortson, *Chairman* . . . Arthur Andersen & Co., 69 West Washington St., Chicago, Ill. 60602

William Freitag . . . Peat, Marwick, Mitchell & Co., 345 Park Ave., New York, N.Y. 10022

Saul F. Leonard . . . Laventhol Krekstein Horwath & Horwath, 3700 Wilshire Blvd., Los Angeles, Calif. 90010

Edward J. Lynott . . . Price Waterhouse & Co., 60 Broad St., New York, N.Y. 10004

Armin C. Tufer . . . Haskins & Sells, Two Broadway, New York, N.Y. 10004

Staff Aide:

Edward Musho — Assistant Manager, Special Projects

AICPA Gold Medal Awards

1944

J. Harold Stewart
George Oliver May
William A. Paton

1945

Victor H. Stempf
E. L. Kohler
W. W. Cooper

1946

Arthur H. Carter
Maurice E. Peloubet

1947

T. Coleman Andrews

1948

Edward A. Kracke
N. Loyall McLaren

1949

Hiram T. Scovill
Robert H. Montgomery

1950

(No Award)

1951

(No Award)

1952

Samuel J. Broad
Percival F. Brundage

1953

Carman G. Blough
Mark E. Richardson

1954

Maurice H. Stans

1955

Saul Levy
Lloyd Morey

1956

J. S. Seidman

1957

William B. Franke
Arthur B. Foye
Donald P. Perry (posthumously)

***1958**

Marquis G. Eaton (posthumously)

1959

Paul Grady

1960

George D. Bailey

1961

John L. Carey
J. A. Phillips

1962

Alvin R. Jennings

1963

(No Award)

1964

Thomas W. Leland (posthumously)
Andrew Barr

1965

Thomas G. Higgins

1966

Louis H. Penney

1967

Clifford V. Heimbucher

Robert E. Witschey (posthumously)

1968

John W. Queenan

1969

Herman W. Bevis

1970

Weldon Powell (posthumously)

Thomas D. Flynn

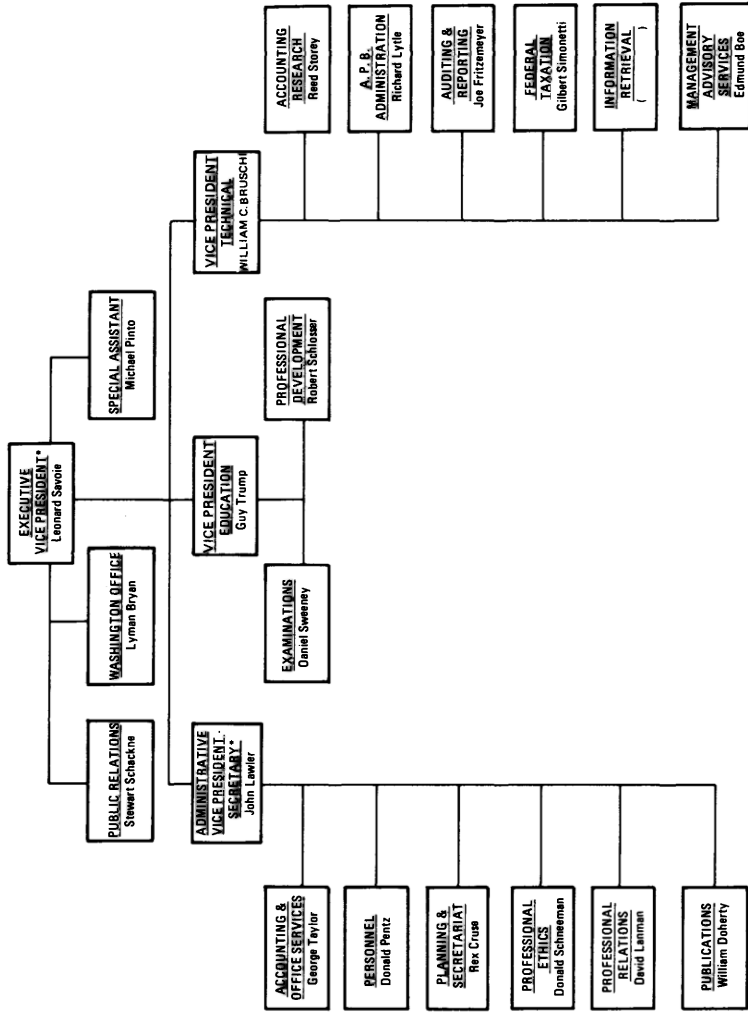
Elmer G. Beamer

1971

Robert M. Trueblood

* First year in which Gold Medal was awarded.

AICPA STAFF ORGANIZATION CHART



*Serve on Board of Directors

10-18-71

Staff Organization

Executive Office

Leonard M. Savoie, CPA, Executive Vice President

Michael A. Pinto, CPA, Special Assistant to Executive Vice President

John Lawler, Administrative Vice President – Secretary

William C. Bruschi, CPA, Vice President – Technical

Guy W. Trump, CPA, Ph.D., Vice President – Education

Gertrude Darby, Assistant to Vice President – Education

Principal functions: The executive vice president is the top staff officer of the Institute. With the aid of the administrative vice president – secretary, he is responsible for overall planning of the Institute's programs, for administering the staff organization, and for reporting to the Council and Board of Directors. In addition, he coordinates the technical activities of the Institute and serves as a spokesman on related matters. The vice president – technical is responsible for coordinating the work of the professional staff in the areas of accounting, auditing, Federal Taxation and Management Advisory Services. The Vice President – education is responsible for liaison with the educational community and coordination of the Institute's programs in professional development, examinations and recruiting for the profession.

Accounting & Office Services

George C. Taylor, CPA, Director and Controller

Geoffrey M. Kilpatrick, CPA, Assistant Controller

Mary Valois, Assistant Controller

James D. Bennet, Purchasing Agent

Raymond J. Fitzgerald, Manager – General Accounting

John J. Lannig, Office Manager

Katherine Michaelsen, Chief Librarian

Michael O'Driscoll, Manager – Data Processing

Fred Tedor, Manager – Circulation

Principal functions: Accounting – keeps all the financial records of the Institute; prepares financial and tax statements; assists in the preparation of the budget. Processes all mail relating to orders for publications and accounts receivable, prepares invoices, and handles correspondence relating to customer orders. Circulation – processes new subscriptions, changes of addresses and renewal billing; controls dues billing and dues collections; obtains statistical information relating to members and subscribers. Data Processing – through the use of computer, maintains subscription files; maintains files of Institute members' names, addresses and other information; prepares dues bills; provides labels for mailings. Membership Records – processes changes of members' addresses and file information for new members; maintains files of all CPAs; supervises publication of directories. Library - maintains a collection of all published American literature and selected foreign literature on accounting; answers reference and research questions. The division is also responsible for the following internal functions: purchasing, shipping, duplicating and office services.

Accounting Principles Board Administration

Richard C. Lytle, CPA, Administrative Director

Robert N. Sempier, CPA, Assistant Administrative Director

J. T. Ball, CPA, Ph.D., Research Associate, Accounting Interpretations

Roland Laing, CPA, Manager, Technical Writing

Richard L. Pannell, CPA, Research Assistant

Principal functions: Provides direct staff assistance to the Accounting Principles Board, which has been designated the sole group within the Institute having authority to make or authorize public pronouncements on accounting principles. In recognition of the importance of obtaining the opinion and experience of industry groups, government agencies and teachers early in the development of proposed opinions, the staff has been actively engaged in establishing more effective participation by them in the Board's efforts to continue improvement in financial reporting. The division is responsible for the preparation of unofficial accounting interpretations of APB Opinions and maintaining the looseleaf edition of APB Accounting Principles. The division works closely with the accounting research division.

Accounting Research

Reed K. Storey, CPA, Ph.D., Director

Eleanor Foley, Staff Assistant
Dale L. Gerboth, CPA, Project Manager
Leonard Lorensen, CPA, Assistant Project Manager
Thomas W. McRae, CPA, Project Manger
Beatrice Melcher, CPA, Project Manager
Paul H. Rosenfield, CPA, Project Manager

Principal functions: Conducts research studies in financial reporting concentrating on the controversial aspects of a problem giving pro and con arguments and offering conclusions or recommendations. The studies are published as pamphlets or monographs. The studies do not set policy, since the responsibility for issuing authoritative pronouncements rests with the Accounting Principles Board. The division provides staff assistance to the APB as requested.

Auditing & Reporting

Joe R. Fritzemeyer, CPA, D.B.A., Director

Thomas R. Hanley, CPA, Assistant Director
Joseph V. Bencivenga, CPA, Manager – Auditing Procedure
Woolsey Carmalt, CPA, Manager – Technical Information Service

Douglas R. Carmichael, CPA, Ph. D., Consultant – Auditing Research
Stephen J. Gallopo, CPA, Assistant Manager – Special Projects
Myron Hubler, CPA, Manager – Special Projects
John Mullarkey, CPA, Research Associate
Edward M. Musho, Assistant Manager – Special Projects
Dave Reid, Jr., Research Assistant – Special Projects
Richard Rikert, Research Assistant – Accounting Trends & Techniques
Noel Zakin, Manager – Computer Technical Services

Principal functions: Auditing Procedure – provides staff assistance to the senior technical committee on auditing matters. Accounting Trends & Techniques – produces yearly publication which presents the result of detailed study of the accounting aspects of 600 annual financial reports to stockholders. Special Projects – staff assistance to governmental agency advisory committees which act in a consulting and liaison capacity with various agencies on accounting and auditing matters; special industry committees whose primary function is to consider special accounting and auditing problems of a particular industry and to develop audit guides where appropriate. Technical Information Service – answers questions of members and others involving accounting principles, financial statement presentation, auditing standards and reports, and related ethical aspects of professional practice. Opinions are not given on tax or legal aspects of questions. Computer Technical Services – provides staff assistance on computers and information systems. Practice Review – provides staff assistance in the processing of cases of alleged substandard work and in the preparation of bulletins which describe some of the principal types of departures from generally accepted auditing standards and accounting principles.

Examinations

Daniel L. Sweeney, CPA, Ph.D., Director

Harvey S. Hendrickson, CPA, Ph.D., Assistant Director
Wayne P. Tenney, CPA, Assistant Director
Eric Melgrin, CPA, Manager—Examinations
John Ashworth, Manager – Recruitment
Ellen M. Ezell, CPA, Manager – Special Projects
Park E. Leathers, CPA, Manager – Special Projects
Nathalie Lewis, Manager – Grading
Maria J. Salvemini, Staff Assistant

Principal functions: Prepares the uniform CPA examination and unofficial answers; renders an advisory grading service to all states; assists state boards of accountancy by activities such as preparation of aids to candidates, and analyses of examination results and of candidates' personal characteristics. The division aids in developing examination standards and procedures. It also develops and distributes recruiting materials for the profession, and maintains liaison with colleges and universities to encourage the maintenance of a strong curriculum for students seeking professional accounting careers.

Federal Taxation

Gilbert Simonetti, Jr., Director

Herbert Finkston, Assistant Director

Rosemary Baker, Staff Assistant

Joel Forster, CPA, Manager — Special Projects

Jay Graber, CPA, Manager — Tax Research

Principal functions: Provides staff assistance to the division of federal taxation. Each of the technical committees has responsibility for particular sections of the Internal Revenue Code. These committees develop recommendations for amendments to the Internal Revenue Code, review tax legislation introduced in Congress, prepare proposed revenue rulings for discussion with Internal Revenue Service officials, review and comment upon proposed regulations and special government studies and reports. The division prepares a booklet for publication entitled *Recommendations for Amendments to the Internal Revenue Code* which is presented to each new session of Congress. Meets with officials of the Internal Revenue Service to discuss matters of mutual interest in the administration of the tax law. Staff assistance is also provided regarding the "Responsibilities in Tax Practice" program and the issuance of "Statements on Tax Policy." Editorial assistance is provided for *The Tax Adviser* and *The Journal of Accountancy*, the tax studies books and the publication, *Working with the Revenue Code*. Staff assistance is provided for the National Conference of Lawyers and CPAs and liaison is maintained with the Section of Taxation, American Bar Association and other interested organizations.

Information Retrieval

Robert L. Stone, Manager

Principal functions: The division is currently assessing the information needs of the accounting profession to determine the features of a computer-based information retrieval system. In addition, the division staffs the AICPA-NASBA committee on professional recognition and regulation.

Management Advisory Services

Edmund S. Boe, CPA, Director

Nora George, CPA, Manager

Principal functions: Provides staff assistance to the committees of the division of management advisory services. The committees' objectives are to assist CPAs in performing the entire range of management advisory services consistent with their professional competence, ethical standards, and responsibility, and to develop guidelines and standards for this area or professional practice. Also provides staff assistance to the committee which identifies and studies problems relating to the management of an accounting practice and prepares informational materials for the assistance of CPAs.

Personnel

Donald C. Pentz, Director

Elizabeth E. Kapp, Employment Manager

Principal functions: Develops and administers Institute personnel policies and programs. Responsible for recruitment and selection of exempt and non-exempt staff members. Administers job evaluation and salary administration programs. Coordinates performance appraisal programs and determines replacement and management development needs. Oversees employee benefit programs.

Planning & Secretariat

Rex B. Cruse, Jr., CPA, Director

Beatrice Sanders, Administrative Assistant

Principal functions: Coordinates the Institute's planning – which includes periodic explorations of future alternatives available to the profession, the development of strategy and its transformation into divisional plans and budget decisions; produces the staff's report to the Board of Directors, the midyear report to Council and the annual report of Council to the membership; and handles other secretariat functions, including assistance to the administrative vice president – secretary and the governing bodies he aids.

Professional Development

Robert E. Schlosser, CPA, Ph.D., Director

Mitchell Rothkopf, CPA, Assistant Director

Mildred Aden, Course Editor

Lew Buller, CPA, Ph.D., Project Manager

Terence A. Cordner, CPA, Project Manager

Daniel C. Custer, Program Coordinator

George R. Dick, CPA, Project Manager

James G. Gaffney, CPA, Project Manager

Joshua Grauer, CPA, Project Manager

Lysle P. Hollenbeck, Project Manager – New Media

Sigrid Merrington, Production Manager

Frank Sanitate, Program Coordinator

Barbara Schultz, Supervisor – Registration

Thelma T. Scrivens, Course Editor

Principal functions: Prepares and presents professional development programs in accounting and related subjects designed for professional accountants in public and private practice, determines what new courses are needed, obtains technical experts (where necessary) to assist in preparing course materials, determines the best teaching techniques required for each course, prepares and/or edits manuscripts of new course materials, submits these materials for review, and produces all

course materials from draft copy to final product. The division designs and makes available all promotional materials and recommends policies and practices for administering the course; promotes the concept of professional development, informs the membership of available course offerings and answers inquiries on the program.

Professional Ethics

Donald J. Schneeman, Director

Frank Clarke, Manager – Promotional Practices

Jack Shohet, CPA, Manager – Technical Standards

William Wilkin, CPA, Manager – Ethics

Principal functions: Provides assistance to committees and other Institute groups when their activities involve professional ethics. Answers inquiries from members and the public regarding application of the Institute's Code. When no precedent ruling is available, the committee is asked to establish precedent by answering the inquiry. Processes complaints against members and assists in the committee's investigation and presentation in cases referred to the Trial Board. Provides staff assistance and legal counsel to the Trial Board. Under the bylaws, the committee on professional ethics is the only body authorized to issue authoritative interpretations of the Code. It is also charged with investigating complaints but has no disciplinary power. The power to discipline a member is reserved only to the Trial Board.

Professional Relations

David H. Lanman, Jr., Director

Michael Gutzler, Staff Assistant

Douglas Heath, Meetings Manager

Margaret A. Heins, Manager – Admissions

June R. MacDonald, Supervisor – Admissions

Eileen McCormack, Assistant to Meetings Manager

Mary G. McVicar, Supervisor – Membership Relations

Nancy Myers, Manager – State Society Relations and Legislation

Norman M. Nestler, Manager – Membership and International Relations

Martin Rosenberg, Assistant Manager – Recruitment

Christopher W. Seidel, Assistant Manager – Newsletter

Alison Wardrop, Supervisor – Speakers Bureau

Principal functions: Professional Relations Office – provides staff liaison and assistance on admissions, insurance and retirement; administrative services for ARA and its Board of Trustees. Membership and International Relations – responsible for staff assistance to the Institute's Executive Office and to the committees concerned with Institute operation and membership services, the Benevolent Fund and arranging for meetings of the Institute and its committees. State Society Relations and Legislation –coordinates activities between state societies and the AICPA; serves as a clearinghouse of information of interest to societies through its Newsletter, Speakers Bureau, staff and officer field trips and meetings and conferences with selected groups; provides assistance on matters pertaining to state accountancy laws and new legislation.

Public Relations

Stewart Schackne, Acting Director (Consultant)

W. David Anderson, Assistant Director

Arthur J. Lodge, Manager – Special Projects

Roderic A. Parnell, Manager – Press Relations

Principal functions: Provides counsel and assistance to Institute officers and divisions, and to state societies, on public relations matters, and communicates information about the accounting profession to all interested parties. Regular contact is maintained with the print and broadcast media, and information is disseminated through news releases, press conferences, television and radio features, magazine articles, institutional advertisements, booklets and other techniques, with the purpose of advancing the objectives of the profession. Part of this effort includes regular and broad scrutiny of the press and other media for comments about the profession and the reporting of these to the executive office.

Publications

William O. Doherty, Director and Editor, *The Journal of Accountancy*

Charles Coe, Ph.D., Associate Editor, *The Tax Advisor*

Carolyn E. Curry, Assistant Production Manager

Louise H. Dratler, Assistant Editor — *Management Adviser*

Julia Esposito, Assistant Promotion Manager

Harry Z. Garian, CPA, Editor — *The Tax Advisor*

Mitchell Gresser, Promotion Manager

Joan Lucas, Production Manager

S. L. Mason, Advertising Sales Manager

James Nolan, Managing Editor, *The Journal of Accountancy*

Edward Seymour, Staff Assistant

Barbara Shildneck, Assistant Editor, *The Journal of Accountancy*; Editor,
The CPA

Robert M. Smith, Editor, *Management Adviser*

Lois Stewart, Managing Editor, *Management Adviser*

William H. Van Rensselaer, Associate Editor, *The Journal of Accountancy*

Principal functions: Editorial — plans and selects material for *The Journal of Accountancy*, *Management Adviser*, *The Tax Advisor*, and *The CPA*, solicits and screens manuscripts; coordinates the work of the editorial advisory board and the department editors. Also includes writing editors' notebook items, news and news features, profiles, and occasional articles and production of books from material published in all Institute publications. Advertising — undertakes audience research, prepares promotional material and solicits magazine advertising for manufacturers, service organizations and their advertising agencies. Production — is responsible for the planning, copy editing, proofreading, and scheduling of most Institute publications, and relations with printers. Promotion — develops promotion programs designed to maintain and increase circulation. Prepares materials to promote the sales of other Institute publications and assists in the preparation of promotion materials and artistic design for professional development courses, and for other Institute departments.

Washington Office

2000 K Street, N.W.

Washington, D.C. 20006

Lyman L. Bryan, Director

Peter Lentini, Staff Assistant

Edward T. Stevenson, Staff Assistant

Principal functions: Coordinates the relationships between the Institute and the federal government, and advises the Institute on federal developments. Represents the Institute, following policy decisions, with the federal agencies and with Congress. Collects, analyzes and distributes information about significant developments in the federal government which may affect accountants; screens bills and resolutions; examines Congressional and administrative hearings, reports, public laws, regulations and releases; prepares articles and newsletters on federal developments, and assists in bringing representatives of the accounting profession into contact with government officials. Maintains contact with the Congress and with all agencies where federal developments affect the profession. Conducts programs to increase the Institute's identity in government as the authoritative source of information about accounting. Encourages federal stimuli of the use of independent auditors and works with government on requirements affecting auditors' qualifications and the audit environment. The division works closely with national trade and professional associations and the Washington press corps. It services inquiries from government, outside groups, and Institute members.

State Societies

Alabama Society of CPAs

David E. Young, *Executive Secretary* . . . P.O. Box 2765, Montgomery, Ala. 36105

Alaska Society of CPAs

David O. Froula, *Secretary* . . . 805 W. 5th Ave., Anchorage, Ala. 99501

Arizona Society of CPAs

Richard H. Bailey, *Executive Director* . . . 2721 North Central Ave., Suite 1028 South, Phoenix, Ariz. 85004

Arkansas Society of CPAs

Miss Marque Schwarz, *Administrative Assistant* . . . 1210 Worthen Plaza, Little Rock, Ark. 72201

California Society of CPAs

Louis G. Baldacci, *Executive Director* . . . 1000 Welch Road, Palo Alto, Calif. 94304

Colorado Society of CPAs

Gordon H. Scheer, *Executive Director* . . . 1200 Lincoln St., Suite 530, Denver, Colo. 80203

Connecticut Society of CPAs

Jack Brooks, *Executive Director* . . . 179 Allyn St., Hartford, Conn. 06103

Delaware Society of CPAs

Raymond Patterson, CPA, *Secretary* . . . Schiavi & Patterson, 750 Wilmington Road, New Castle, Del. 19720

District of Columbia Institute of CPAs

Harvey R. Lampshire, *Executive Director* . . . 1200 18th St., N.W., Suite 915, Washington, D.C. 20036

Florida Institute of CPAs

Clifford C. Beasley, *Executive Director* . . . P.O. Box 13455, University Station, Gainesville, Fla. 32601

Georgia Society of CPAs

James Martin, Jr., *Executive Director* . . . 1504 William-Oliver Bldg.,
Atlanta, Ga. 30303

Hawaii Society of CPAs

Lester J. Will, *Executive Director* . . . P.O. Box 1754, Honolulu, Hawaii
96806

Idaho Society of CPAs

Mrs. Jeanette B. Drury, *Administrative Secretary* . . . P.O. Box 2896,
Boise, Idaho 83701

Illinois Society of CPAs

Miss Jeannette M. Cochrane, *Executive Director* . . . 208 South LaSalle
St., Chicago, Ill. 60604

Indiana Association of CPAs

Jack E. Noble, *Executive Director* . . . 439 Glendale Bldg., 6100 North
Keystone Ave., Indianapolis, Ind. 46220

Iowa Society of CPAs

Mrs. Thelma Crittenden, *Executive Secretary* . . . 627 Insurance Ex-
change Bldg., Des Moines, Iowa 50309

Kansas Society of CPAs

John Killian, *Executive Director* . . . 517 Capitol Federal Savings Bldg.,
Topeka, Kans. 66603

Kentucky Society of CPAs

William J. Caldwell, Jr., *Executive Secretary* . . . 310 West Liberty St.,
Room 415, Louisville, Ky. 40202

Society of Louisiana CPAs

Mrs. Mary Atkinson, *Executive Secretary* . . . 822 Perdido St., Suite 408,
New Orleans, La. 70112

Maine Society of Public Accountants

Owen C. Hall, CPA, *Secretary* . . . University of Maine in Portland,
96 Falmouth St., Portland, Maine 04103

Maryland Association of CPAs

Thomas L. Woods, *Administrative Vice President* . . . 1012 Keyser Bldg.,
Baltimore, Md. 21202

Massachusetts Society of CPAs

Miss Agnes L. Bixby, *Executive Secretary* . . . One Center Plaza, Boston,
Mass. 02108

Michigan Association of CPAs

Gerald Phelan, *Executive Director* . . . 1311 East Jefferson, Detroit,
Mich. 48207

Minnesota Society of CPAs

Clair G. Budke, *Executive Director* . . . 1102 Wesley Temple Bldg.,
Minneapolis, Minn. 55403

Mississippi Society of CPAs

M. B. Swayze, *Administrative Consultant* . . . P.O. Box 808, Jackson,
Miss. 39205

Missouri Society of CPAs

Donald E. Breimeier, *Executive Director* . . . 1925 Railway Exchange
Bldg., St. Louis, Mo. 63101

Montana Society of CPAs

Mrs. Joan DeBorde, *Executive Secretary* . . . P.O. Box 521, Helena,
Mont. 59601

Nebraska Society of CPAs

Arnold Magnuson, *Executive Secretary* . . . 811 Mulder Drive, Lincoln,
Nebr. 68510

Nevada Society of CPAs

Mrs. Marguerite Callahan, *Executive Secretary* . . . 290 South Arlington
Ave., Reno, Nev. 89501

New Hampshire Society of CPAs

Richard A. Charpentier, CPA, *Secretary* . . . Charpentier & Dery, 507
Canal St., Manchester, N. H. 03101

New Jersey Society of CPAs

Herbert J. Rohrbach, Jr., *Executive Director* . . . 550 Broad St., 11th
Floor, Newark, N.J. 07102

New Mexico Society of CPAs

Mrs. Wanda File, *Executive Secretary* . . . 120 Madeira, N.E., Suite 102,
Albuquerque, N. M. 87108

New York State Society of CPAs

Robert L. Gray, CPA, *Executive Director* . . . 355 Lexington Ave., New York, N.Y. 10017

North Carolina Association of CPAs

Thomas C. Wagstaff, *Executive Secretary* . . . P.O. Box 2185, Chapel Hill, N. C. 27514

North Dakota Society of CPAs

R. D. Koppenhaver, CPA, *Secretary-Treasurer* . . . Box 8104, University Station, Grand Forks, N. D. 58201

Ohio Society of CPAs

Victor A. Feldmiller, *Executive Director* . . . 6161 Busch Blvd., P.O. Box 617, Worthington, Ohio 43085

Oklahoma Society of CPAs

Mrs. Retha Duggan, *Executive Director* . . . 265 West Court, Lincoln Office Plaza, 4545 Lincoln Blvd., Oklahoma City, Okla. 73105

Oregon Society of CPAs

Robert W. Hensel, *Executive Director* . . . 720 Oregon Bank Bldg., Portland, Ore. 97204

Pennsylvania Institute of CPAs

F. Willard Heintzelman, CPA, *Executive Director* . . . 1100 Lewis Tower Bldg., Philadelphia, Pa. 19102

Instituto de Contadores Publicos Autorizados de Puerto Rico

Mrs. Isabel Miranda de Rivera, *Executive Secretary* . . . P.O. Box 9851, Santurce, P. R. 00908

Rhode Island Society of CPAs

Stanley B. Thomas, *Executive Secretary* . . . 170 Westminster Street, Room 1112, Providence, R.I. 02903

South Carolina Association of CPAs

Joseph E. Whitmire, CPA, *Executive Secretary* . . . 1531 Manning Ave., Columbia, S.C. 29204

South Dakota Society of CPAs

Holly A. Pederson, CPA, *Secretary-Treasurer* . . . University of South Dakota, Vermillion, S. D. 57069

Tennessee Society of CPAs

Nels T. Moody, *Executive Director* . . . 3904 Hillsboro Road.,
Nashville, Tenn. 37215

Texas Society of CPAs

William H. Quimby, *Executive Director* . . . 200 Corrigan Tower,
Dallas, Texas 75201

Utah Association of CPAs

Joseph F. Cowley, Jr., CPA, *Executive Secretary* . . . Suite 1164,
Kennecott Bldg., Salt Lake City, Utah 84111

Vermont Society of CPAs

E. Leslie Hoy, CPA, *Secretary-Treasurer* . . . Briggs, Keyes & Company,
Box 54, Burlington, Vt. 05401

Virgin Islands Society of CPAs

Ezra A. Gomez, CPA, *Secretary-Treasurer* . . . P.O. Box 511, St.
Thomas, V. I. 00801

Virginia Society of CPAs

Mrs. Patricia P. Koontz, *Executive Director* . . . 809 Mutual Bldg.,
Richmond, Va. 23219

Washington Society of CPAs

Russell A. Davis, *Executive Director* . . . 347 Logan Bldg.; Seattle,
Wash. 98101

West Virginia Society of CPAs

Samuel W. Channell, *Executive Secretary* . . . P.O. Box 1142, Charles-
ton, W. Va. 25324

Wisconsin Society of CPAs

Joseph Sperstad, *Executive Director* . . . 176 West Wisconsin Ave.,
Room 1001, Milwaukee, Wisc. 53203

Wyoming Society of CPAs

LeRoy L. Lee, CPA, *Executive Secretary* . . . University Station, Box
3643, Laramie, Wyo, 82070

Future Annual and Council Meetings

Annual Meetings

1972

Denver, Colorado
October 1-4
Brown Palace &
Denver Hilton

1973

Atlanta, Georgia
October 14-17
Regency Hyatt House &
Marriott Motor Hotel

1974

Cleveland, Ohio
October 6-9
Sheraton-Cleveland &
Statler Hilton

1975

Seattle, Washington
October 19-22
Washington Plaza &
Olympic

1976

Philadelphia, Pennsylvania
October 24-27
Bellevue Stratford

1977

San Antonio, Texas
October 16-19
San Antonio Convention Center

Spring Council Meetings

1972

Boca Raton, Florida
May 1-3
Boca Raton Hotel & Club

1973

Colorado Springs, Colorado
May 7-9
The Broadmoor

1974

Boca Raton, Florida
April 29-May 1
Boca Raton Hotel & Club

1975

Colorado Springs, Colorado
May 12-14
The Broadmoor

1976

Boca Raton, Florida
May 3-5
Boca Raton Hotel & Club

1977

Colorado Springs, Colorado
May 9-11
The Broadmoor

Annual Meetings

1978

San Francisco, California
October 22-25
San Francisco Hilton &
St. Francis

1979

New Orleans, Louisiana
October 14-17
Roosevelt, Marriott, &
Royal Sonesta

1980

Chicago, Illinois
October 5-8
Conrad Hilton

Spring Council Meetings

1978

Boca Raton, Florida
May 8-10
Boca Raton Hotel & Club

1979

Colorado Springs, Colorado
May 7-9
The Broadmoor

1980

Boca Raton, Florida
May 5-7
Boca Raton Hotel & Club