

1974

# Committee handbook, 1974-1976: Officers and council, committees and boards, committee structure, staff organization, state CPA societies, future council and annual meetings

American Institute of Certified Public Accountants

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**AICPA**

**American Institute of  
Certified Public Accountants**

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1974-75

# Committee Handbook

**1974-75**

**Officers and Council  
Boards and Committees  
Committee Structure  
Staff Organization  
State CPA Societies  
Future Council  
and Annual Meetings**

**AMERICAN INSTITUTE OF CERTIFIED PUBLIC ACCOUNTANTS**

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John C. Biegler . . . Price Waterhouse & Co., 1251 Avenue of the Americas,  
New York, N. Y. 10020

Harold S. Gelb . . . S. D. Leidesdorf & Co., 125 Park Avenue, New York, N. Y.  
10017

Dorothy L. Hall . . . Harris, Kerr, Forster & Company, 425 California St., San  
Francisco, Calif. 94109

Harvey E. Kapnick, Jr. . . . Arthur Andersen & Co., 69 West Washington St.,  
Chicago, Ill. 60602

Max Myers . . . Myers, Scarbrough and Baker, P.O. Box 188 (330 Main St.),  
Joplin, Mo. 64801

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

### **For One Year—1974-75**

Andrew Barr . . . University Club, 1135 16 St., N. W., Washington, D.C. 20036

Sidney S. Baurmash . . . (Department of Commerce, Washington, D.C.) 11415  
Gilsan St., Silver Spring, Md. 20902

Marjorie June . . . Touche Ross & Co., 111 East Wacker Drive, Chicago, Ill.  
60601

Harold Q. Langenderfer . . . University of North Carolina, School of Business  
Administration, Chapel Hill, N. C. 27514

John R. Meinert . . . Hart Schaffner & Marx, 36 South Franklin St., Chicago, Ill.  
60606

Bert N. Mitchell . . . Mitchell & Tatum, 60 East 42 St., Suite 2140, New York,  
N. Y. 10017

Frank T. Weston . . . (Arthur Young & Company, New York) 19 Timberline  
Road, Ho Ho Kus, N. J. 07423

## **EX OFFICIO**

### **Members of the Board of Directors**

(Members of Council during term on Board of Directors)

Richard T. Baker . . . Ernst & Ernst, 1300 Union Commerce Bldg., Cleveland,  
Ohio 44115

## **Ex Officio (cont'd)**

- Willard G. Bowen . . . Cordle and Associates, 1400 Western Federal Savings Bldg., Denver, Colo. 80202
- Michael N. Chetkovich . . . Haskins & Sells, 1114 Avenue of the Americas, New York, N. Y. 10036
- Samuel A. Derieux . . . Derieux, Baker, Thompson & Whitt (808 Mutual Bldg.), P.O. Box 1993, Richmond, Va. 23216 (Also listed under Past Presidents)
- George E. Doty . . . Goldman Sachs & Co., 55 Broad St., New York, N. Y. 10004
- William R. Gregory . . . Knight, Vale & Gregory, 1500 One Washington Plaza, Tacoma, Wash. 98402
- William B. Nicol . . . Meaden & Moore, 1010 Union Commerce Bldg., Cleveland, Ohio 44115
- James E. Seitz . . . Touche Ross & Co., Alcoa Building, One Maritime Plaza, 19th Floor, San Francisco, Calif. 94111
- Wilbur H. Stevens . . . Elmer Fox & Company, 1660 Lincoln St., Suite 2700, Denver, Colo. 80203
- Charles T. Zlatkovich . . . University of Texas, 302 Bus-Economics Bldg., Austin, Texas 78712

## **Past Presidents/Chairmen of the Board**

- T. Coleman Andrews . . . 1508 Willow Lawn Drive, Richmond, Va. 23230
- Marshall S. Armstrong . . . Financial Accounting Standards Board, High Ridge Park, Stamford, Conn. 06905
- Percival F. Brundage . . . 2601 Woodley Place, N. W., Washington, D. C. 20008 (Winter address: 969 Hillsboro Mile, Pompano Beach, Fla. 33062)
- Samuel A. Derieux, *Immediate Past Chairman* . . . Derieux, Baker, Thompson & Whitt, P.O. Box 1993 (808 Mutual Bldg.), Richmond, Va. 23216 (Also listed under Board of Directors)
- Thomas D. Flynn . . . Arthur Young & Company, 277 Park Ave., New York, N. Y. 10017
- Arthur B. Foye . . . Haskins & Sells, 2 Broadway, New York, N. Y. 10004
- Hilliard R. Giffen . . . 3937 North Wilson, Fresno, Calif. 93704
- Clifford V. Heimbucher . . . Hurdman and Cranstoun, 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, 1185 Avenue of the Americas, New York, N. Y. 10036

LeRoy Layton . . . Main Lafrentz & Co., 280 Park Ave., New York, N. Y. 10017  
 Norman Loyall McLaren . . . Haskins & Sells, 44 Montgomery St., San Francisco, Calif. 94104  
 Walter J. Oliphant . . . Arthur Andersen & Co., 69 West Washington St., Chicago, Ill. 60602  
 Louis H. Penney . . . Hurdman and Cranstoun, 650 California St., San Francisco, Calif. 94108  
 Jay A. Phillips . . . Haskins & Sells, 1200 Travis, Houston, Texas 77002  
 Louis H. Pilié . . . Associated Regional Accounting Firms, 310 Carondelet Bldg., Suite 402, New Orleans, La. 70130  
 John W. Queenan . . . Financial Accounting Standards Board, High Ridge Park, Stamford, Conn. 06905  
 J. S. Seidman . . . Seidman & Seidman, 15 Columbus Circle, New York, N. Y. 10023  
 Maurice H. Stans . . . 2500 Virginia Ave., N.W., Washington, D. C. 20037  
 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  
 John H. Zebley, Jr. . . . 601 Alhambra Road, Venice, Fla. 33595 (Summer address: Ernst & Ernst, 1700 Market St., Philadelphia, Pa. 19103)

**DESIGNATED COUNCIL REPRESENTATIVES  
 OF STATE SOCIETIES**

**1974-75**

Juan Agosto Alicea . . . Peat, Marwick, Mitchell & Co., G.P.O. Box 4089, San Juan, P.R. 00936  
 Norman C. Batchelder . . . Smith, Batchelder & Rugg, 41 School St., Keene, N. H. 03431  
 William B. Bates . . . Bates & Hocker, 130 South Wolcott, Casper, Wyo. 82601  
 Harmon W. Beyer . . . Arthur Young & Company, 100 East Broad St., Columbus, Ohio 43215  
 Warren R. Bolmgren . . . Broeker Hendrickson & Co., 2150 IDS Center, Minneapolis, Minn. 55402  
 Robert C. Brannon . . . Peat, Marwick, Mitchell & Co., First American Center, 15th Floor, Nashville, Tenn. 37238  
 Mac Fay Carpenter . . . Carpenter & Carpenter, P. O. Box 281, Dothan, Ala. 36301  
 Dennis Carson . . . Eide, Helmeke, Boelz & Pasch, 500 National Bank of South Dakota Bldg., Sioux Falls, S. D. 57101  
 Daniel W. Clifford . . . Alexander Grant & Company, Insurance Exchange Bldg., Des Moines, Iowa 50309

## Designated Council Representatives (cont'd)

- Herbert R. Cohen . . . Cohen, Kirkpatrick & Co., 1736 East Sunshine, Springfield, Mo. 65804
- Bob D. Cornman . . . George H. Reed & Co., 223 North Seventh St., Mayfield, Ky. 42066
- Michael E. Cox . . . Seidman & Seidman, 302 East Carson Ave., Suite 520, Las Vegas, Nev. 89101
- Joseph F. Curry . . . Curry & Wofford, P. O. Box 765, Starkville, Miss. 39759
- H. Marvin Dennis . . . Dennis, Schmich & Co., P. O. Box 2831, Phoenix, Ariz. 85002
- Arthur J. Dixon . . . Oppenheim, Appel, Dixon & Co., One New York Plaza, New York, N. Y. 10004
- Louis W. Dooner . . . Bell & Dooner, 1001 Thomasville Road, Tallahassee, Fla. 32302
- Jack C. Favors . . . Favors, Hempstead, Bundrick & Co., P. O. Box 550, Columbus, Ga. 31902
- Clifford T. Fay, Jr. . . . Harris, Kerr, Forster & Company, 310 South Michigan Ave., Chicago, Ill. 60604
- J. Paul Finnegan . . . Coopers & Lybrand, 100 Federal St., Boston, Mass. 02110
- John R. Fisher, III . . . Yount, Hyde & Co., P. O. Box 392, Winchester, Va. 22601
- Richard G. Gibson . . . Vanderjagt, Gibson & Company, 2421 North Mayfair Road, Milwaukee, Wisc. 53226
- Nicholas T. Goluses . . . Goluses & Brown, 1845 Post Road, Warwick, R. I. 02886
- Oscar F. Hay . . . Hoiby & Hay, 411 North Fourth St., Suite 6, Bismarck, N. D. 58501
- A. Burke Haymes . . . A. Burke Haymes & Co., 1331 Bank of the Southwest Bldg., Houston, Texas 77002
- Edward H. Hennekes . . . Ernst & Ernst, P. O. Box 2906, Charleston, W. Va. 25330
- William B. Hickman . . . Main Lafrentz & Co., 509 West Third Ave., Anchorage, Alaska 99501
- Fred J. Hill . . . Touche Ross & Co., 400 Provident Federal Blvd., Boise, Idaho 83702
- Robert G. Hinrichs . . . Peat, Marwick, Mitchell & Co., 1601 First National Bank Bldg., Lincoln, Neb. 68505
- E. Leslie Hoy . . . Briggs, Keyes & Company, 421 Shelburne St., Burlington, Vt. 05401
- James E. Hunt, Jr. . . . O'Kane, Hunt & Co., 1815 Newport Gap Pike, Wilmington, Del. 19808

Earl A. Jensen . . . Dalby, Wendland & Jensen, 400 First National Bank Bldg.,  
Grand Junction, Colo. 81501

John L. Keller . . . Peat, Marwick, Mitchell & Co., P. O. Box 2377, Santa Fe,  
N. M. 87501

Kenneth H. Kohnen . . . Kohnen, Larson & Co., 261 East 12th Ave., Eugene,  
Ore. 97401

George E. Lipp . . . Harris, Kerr, Forster & Company, 700 Bishop St., Suite  
1004, Honolulu, Hawaii 96813

James P. Luton, Jr. . . . Luton and Company, P. O. Box 20448, Oklahoma City,  
Okla. 73120

Barry E. McLaurin . . . Riser & McLaurin, P. O. Box 9501, Hanahan, S. C. 29410

Robert D. Miller . . . Own Account, P. O. Box 17445, West Hartford, Conn.  
06117

Malcolm I. Mintz . . . Seidman & Seidman, 1200 18th St., N.W. #510, Washing-  
ton, D. C. 20036

Thomas Murphy, Jr. . . . Peat, Marwick, Mitchell & Co., 1500 Walnut St.,  
Philadelphia, Pa. 19102

Raymond L. Nickerson . . . Own Account, 89 High St., Belfast, Me. 04915

Robert A. Peyroux . . . J. K. Byrne & Co., 1704 National Bank of Commerce  
Bldg., New Orleans, La. 70112

M. Mendel Piser . . . Crowe, Chizek & Company, 210 North Ironwood Drive,  
South Bend, Ind. 46615

Louis R. Regier . . . Unrau & Regier, 200 West Douglas, Suite 730, Wichita,  
Kans. 67202

Warren L. Ress . . . Touche Ross & Co., 39 Hudson St., Hackensack, N. J.  
07601

Jack G. Stevens . . . Artz, Clark & Stevens, 600 Central Plaza, Suite 208, Great  
Falls, Mont. 59401

DeWayne R. Taylor . . . Wiggins, Taylor & Baugh, 190 South Fortlane, Layton,  
Utah 84041

Kenneth W. Theis . . . Baird, Kurtz & Dobson, P. O. Box 5269, Pine Bluff, Ark.  
72601

Vern G. Thoreson . . . Benson & McLaughlin, 401 Second Avenue West,  
Seattle, Wash. 98119

Charles A. Trice . . . Haskins & Sells, 2000 Jefferson First Union Plaza, Char-  
lotte, N. C. 28282

Samuel E. Vitale . . . Yeo & Yeo, 606 First Savings & Loan Bldg., Saginaw,  
Mich. 48607

Lilly W. Walser . . . Seidman & Seidman, 38 Queen Cross St., Christiansted, St.  
Croix, V. I. 00820

Paul G. Wist . . . C. W. Amos & Co., 10 Light St., Baltimore, Md. 21202

Kenneth S. Wood . . . Wood, Nye & Co., 380 North First St., San Jose, Calif.  
95112

## AICPA COUNCIL BY STATE

State	Term Expires
<b>ALABAMA</b>	
Mac Fay Carpenter <sup>3</sup> —Carpenter & Carpenter, Dothan	1975
Frank B. Hill, Jr.—Hill & Flurry, Montgomery	1975
<b>ALASKA</b>	
William B. Hickman <sup>3</sup> —Main Lafrentz & Co., Anchorage	1975
John M. Johnson—Johnson & Morgan, Anchorage	1976
<b>ARIZONA</b>	
H. Marvin Dennis <sup>3</sup> —Dennis, Schmich & Co., Phoenix	1975
Elmer M. Thierman—Peat, Marwick, Mitchell & Co., Tucson	1975
<b>ARKANSAS</b>	
Cal P. Hollis—Hollis, McClain, Ferrell & Howell, Pine Bluff	1976
Kenneth W. Theis <sup>3</sup> —Baird, Kurtz & Dobson, Pine Bluff	1975
<b>CALIFORNIA</b>	
Robert N. Bowles—John F. Forbes & Company, San Francisco	1977
Donald T. Burns—Arthur Young & Company, Los Angeles	1975
George H. Calvert—Prior & McClellan, San Francisco	1977
Stuart A. Clarke—Arthur Andersen & Co., Los Angeles	1976
Nat L. Eggert—Eggert & Baughman, El Cajon	1975
William J. Essary—Essary, Dal Porto & Lowe, Sacramento	1975
A. Barden Finch—Hurdman and Cranstoun, San Francisco	1976
Jay J. Galloway—Alexander Grant & Company, Van Nuys	1977
Hilliard R. Giffen—(Retired), Fresno	Ex Officio
Dorothy L. Hall <sup>2</sup> —Harris, Kerr, Forster & Company, San Francisco	1976
Clifford V. Heimbucher—Hurdman and Cranstoun, San Francisco	Ex Officio
James E. Jensen—Price Waterhouse & Co., San Francisco	1975
Keith V. Lapp—Own Account, Santa Maria	1976
Kenneth Leventhal—Kenneth Leventhal & Co., Los Angeles	1976
Kenneth H. Lever—Laventhol Krekstein Horwath & Horwath, Los Angeles	1977
Andrew P. Marincovich <sup>2</sup> —A. P. Marincovich & Co., Long Beach	1977
Victor I. McCarty, Jr.—Windes, McClaughry & Co., Long Beach	1975
Norman Loyall McLaren—Haskins & Sells, San Francisco	Ex Officio
Louis H. Penney—Hurdman and Cranstoun, San Francisco	Ex Officio
Donald W. Schroeder—Coopers & Lybrand, San Francisco	1977
James E. Seitz <sup>1</sup> —Touche Ross & Co., San Francisco	1976

<sup>1</sup>Serving on Council as a Member of the Board of Directors

<sup>2</sup>Serving on Council as a Member at Large

<sup>3</sup>Serving on Council as the State Society Representative

<i>State</i>	<i>Term Expires</i>
<b>California</b> (cont'd)	
Joseph F. Spilberg <sup>2</sup> —Laventhol Krekstein Horwath & Horwath, Los Angeles	1976
Kenneth S. Wood <sup>3</sup> —Wood, Nye & Co., San Jose	1975

## **COLORADO**

Willard G. Bowen <sup>1</sup> —Cordle and Associates, Denver	1976
William C. Hutchison—Hutchison and Johnston, Cortez	1977
Earl A. Jensen <sup>3</sup> —Dalby, Wendland & Jensen, Grand Junction	1975
Lester D. Pedicord—Pedicord & Associates, Inc., Denver	1976
Wilbur H. Stevens <sup>1</sup> —Elmer Fox & Company, Denver	1975
Marvin L. Stone—Stone, Gray and Co., Denver	Ex Officio

## **CONNECTICUT**

Marshall S. Armstrong—Financial Accounting Standards Board, Stamford	Ex Officio
Earle E. Jacobs, Jr.—Sagal, Jacobs & Co., New Haven	1976
Winston C. McGann—Own Account, Hartford	1975
Robert D. Miller <sup>3</sup> —Own Account, West Hartford	1975
John W. Queenan—Financial Accounting Standards Board, Stamford	Ex Officio

## **DELAWARE**

James E. Hunt, Jr. <sup>3</sup> —O'Kane, Hunt & Co., Wilmington	1975
Terry K. Loper—J. K. Lasser & Company, Wilmington	1977

## **DISTRICT OF COLUMBIA**

William T. Barnes—Coopers & Lybrand, Washington	1977
Andrew Barr <sup>2</sup> —Washington	1975
Sidney S. Baurmash <sup>2</sup> —Department of Commerce, Washington	1975
Robert Bernstein <sup>2</sup> —Seidman & Seidman, Washington	1977
Percival F. Brundage—(Retired), Washington	Ex Officio
Paul Lambert, Jr. <sup>2</sup> —Lambert & Jones, Washington	1977
Malcolm I. Mintz <sup>3</sup> —Seidman & Seidman, Washington	1975
Maurice H. Stans—Washington	Ex Officio

## **FLORIDA**

Louis W. Dooner <sup>3</sup> —Bell & Dooner, Tallahassee	1975
Robert C. Ellyson—Coopers & Lybrand, Miami	1977
Alvin R. Jennings—(Retired), Miami	Ex Officio

<sup>1</sup>Serving on Council as a Member of the Board of Directors

<sup>2</sup>Serving on Council as a Member at Large

<sup>3</sup>Serving on Council as the State Society Representative

<i>State</i>	<i>Term Expires</i>
<b>Florida</b> (cont'd)	
Robert D. May—May, Zima & Co., Daytona Beach	1976
Sybil C. Mobley <sup>2</sup> —Florida A & M University, Tallahassee	1977
Jerome A. Schine—Arthur Young & Company, Tampa	1977
Jerrold S. Trumbower—Colley, Trumbower & Howell, Orlando	1976
John H. Zebley, Jr.—Ernst & Ernst, Philadelphia	Ex Officio

## **GEORGIA**

Jack C. Favors <sup>3</sup> —Favors, Hempstead, Bundrick & Co., Columbus	1975
Charles W. Jenkins—Mauldin & Jenkins, Albany	1976
A. Waldo Sowell, Jr.—Alexander Grant & Company, Atlanta (Vice President)	1975
A. Martin Sterling—Sterling and Lucas, Atlanta	1975

## **HAWAII**

George E. Lipp <sup>3</sup> —Harris, Kerr, Forster & Company, Honolulu	1975
James E. Watts—Alexander Grant & Company, Honolulu	1976

## **IDAHO**

Fred J. Hill <sup>3</sup> —Touche Ross & Co., Boise	1975
George W. (Bill) Tonkin—Tonkin, Swenson and Johnson, Boise	1977

## **ILLINOIS**

Clifford T. Fay, Jr. <sup>3</sup> —Harris, Kerr, Forster & Company, Chicago	1975
Glenn Ingram, Jr.—Glenn Ingram & Company, Chicago	1976
Sidney F. Jarrow—Doty, Jarrow & Co., Chicago	1977
Marjorie June <sup>2</sup> —Touche Ross & Co., Chicago	1975
Harvey R. Kallick—Blackman, Kallick & Co., Chicago	1975
Harvey E. Kapnick, Jr. <sup>2</sup> —Arthur Andersen & Co., Chicago	1976
John R. Meinert <sup>2</sup> —Hart Schaffner & Marx, Chicago	1975
Walter J. Oliphant—Arthur Andersen & Co., Chicago	Ex Officio
Halbert A. Schussele—Turnbull and Schussele, Springfield	1976
Robert D. Thorne—United States Gypsum Company, Chicago	1977
Bert B. Weinstein—Altschuler, Melvoin and Glasser, Chicago	1975
Robert H. White—Lester Witte & Company, Chicago	1976
Frank H. Whitney—McGladrey, Hansen, Dunn & Company, Springfield	1975

## **INDIANA**

William A. Carter—Ernst & Ernst, Indianapolis	1976
David M. Culp—David M. Culp & Co., Huntington (Vice President)	1975

<sup>2</sup>Serving on Council as a Member at Large

<sup>3</sup>Serving on Council as the State Society Representative



<i>State</i>	<i>Term Expires</i>
<b>Indiana</b> (cont'd)	
Hubert F. Fowler—Fowler, Suttles & Co., Indianapolis	1975
M. Mendel Piser <sup>3</sup> —Crowe, Chizek & Company, South Bend	1975
<b>IOWA</b>	
Ivan O. Bull—McGladrey, Hansen, Dunn & Company, Davenport (Vice Chairman)	1975
Daniel W. Clifford <sup>3</sup> —Alexander Grant & Co., Des Moines	1975
Warren E. Curtis—Own Account, Cherokee	1975
<b>KANSAS</b>	
Louis R. Regier <sup>3</sup> —Unrau & Regier, Wichita	1975
Ralph E. Reitz—Kennedy & Coe, Salina	1975
<b>KENTUCKY</b>	
Bob D. Cornman <sup>3</sup> —George H. Reed & Co., Mayfield	1975
Carl N. Kelley—James R. Meany & Associates, Bowling Green	1975
<b>LOUISIANA</b>	
Norman R. Kerth—Haskins & Sells, New Orleans	1977
Robert A. Peyroux <sup>3</sup> —J. K. Byrne & Co., New Orleans	1975
Louis H. Pilié—Associated Regional Accounting Firms, New Orleans	Ex Officio
W. Theron Roberts—Roberts, Cherry & Co., Shreveport	1975
<b>MAINE</b>	
John M. Cummings—Cummings, James & Co., Kennebunk	1976
Raymond L. Nickerson <sup>3</sup> —Own Account, Belfast	1975
<b>MARYLAND</b>	
Louis J. Berman—Berman, Goldman & Ribakow, Columbia	1975
Robert W. Black, Jr.—Arthur Young & Company, Baltimore	1976
Donald E. Webster—Donald E. Webster & Company, Baltimore	1977
Paul G. Wist <sup>3</sup> —C. W. Amos & Co., Baltimore	1975
<b>MASSACHUSETTS</b>	
Victor Cohen—James D. Glunts & Company, Boston	1977
Donald R. Dupre—Main Lafrentz & Co., Springfield	1975

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<sup>3</sup>Serving on Council as the State Society Representative

<i>State</i>	<i>Term Expires</i>
<b>Massachusetts</b> (cont'd)	
J. Paul Finnegan <sup>3</sup> —Coopers & Lybrand, Boston	1975
Edward W. Higbee—Coopers & Lybrand, Boston	1976
William A. Schan—Price Waterhouse & Co., Boston	1975
<b>MICHIGAN</b>	
P. Thomas Austin—Ernst & Ernst, Detroit	1976
Robert N. DenBraber—DenBraber, Helmholdt & Lyzenga, Grand Rapids	1975
Edwin G. Olsen—Arthur Young & Company, Detroit	1977
William C. Rescorla—Alexander Grant & Company, Grand Rapids	1976
Samuel E. Vitale <sup>3</sup> —Yeo & Yeo, Saginaw	1975
Robert L. White—Alexander Grant & Company, Detroit	1977
<b>MINNESOTA</b>	
Warren R. Bolmgren <sup>3</sup> —Broeker Hendrickson & Co., Minneapolis	1975
Rholan E. Larson—Larson, Allen, Weishair & Co., Minneapolis	1976
Richard D. Thorsen—Anderson, Helegeson, Lieser & Thorsen, Minneapolis	1977
<b>MISSISSIPPI</b>	
Joseph F. Curry <sup>3</sup> —Curry & Wofford, Starkville	1975
N. Kenneth Nail—Lilly, Nail, McKinney & Tate, Tupelo	1977
<b>MISSOURI</b>	
Herbert R. Cohen <sup>3</sup> —Cohen, Kirkpatrick & Co., Springfield	1975
Henry J. Lunnemann—Lunnemann, Slais & Co., St. Louis	1976
C. Robert Meyer—Arthur Young & Company, Kansas City	1975
Max Myers <sup>2</sup> —Myers, Scarbrough and Baker, Joplin	1976
<b>MONTANA</b>	
George D. Anderson <sup>2</sup> —Anderson, ZurMuehlen & Co., Helena	1976
William M. Schmidt—Galusha, Higgins and Galusha, Helena	1976
Jack G. Stevens <sup>3</sup> —Artz, Clark & Stevens, Great Falls	1975
<b>NEBRASKA</b>	
Joseph B. Dresselhaus—Philip G. Johnson & Co., Lincoln	1976
Robert G. Hinrichs <sup>3</sup> —Peat, Marwick, Mitchell & Co., Lincoln	1975

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<sup>2</sup>Serving on Council as a Member at Large

<sup>3</sup>Serving on Council as the State Society Representative

<i>State</i>	<i>Term Expires</i>
<b>NEVADA</b>	
Michael E. Cox <sup>3</sup> —Seidman & Seidman, Las Vegas	1975
Joseph W. McMullen—Semenza, Kottinger & McMullen, Reno	1976
<b>NEW HAMPSHIRE</b>	
Norman C. Batchelder <sup>3</sup> —Smith, Batchelder & Rugg, Keene	1975
David A. Sheldon—James A. Shanahan & Co., Manchester	1976
<b>NEW JERSEY</b>	
Leonard S. Brown—Lester Witte & Co., New York	1976
Louis A. Chismar—Stevens, Fluhr & Chismar, Neptune	1976
Norman Cogliati—Touche Ross & Co., Newark	1975
Robert D. Hunter—Robert D. Hunter & Co., Paramus	1975
Joseph B. Leopold—Leopold, Edelman & Eros, Trenton	1977
Warren L. Ress <sup>3</sup> —Touche Ross & Co., Hackensack	1975
Theodore Romak—Arthur Young & Company, New York	1977
James A. Wilson—Haskins & Sells, Newark	1977
<b>NEW MEXICO</b>	
John L. Keller <sup>3</sup> —Peat, Marwick, Mitchell & Co., Santa Fe	1975
Edward J. Neff <sup>2</sup> —Neff & Company, Albuquerque	1977
Raymond E. Zimmer—Peat, Marwick, Mitchell & Co., Albuquerque	1976
<b>NEW YORK</b>	
Bernard Barnett—Seidman & Seidman, New York	1975
Stanley H. Beckerman—Own Account, Roslyn	1977
Arthur Bettauer—Price Waterhouse & Co., New York	1975
John C. Biegler <sup>2</sup> —Price Waterhouse & Co., New York	1976
Michael N. Chetkovich <sup>1</sup> —Haskins & Sells, New York	1977
Joseph P. Cummings <sup>2</sup> —Peat, Marwick, Mitchell & Co., New York	1977
A. Rick D'Arcangelo—D'Arcangelo & Co., Rye	1976
Francis J. Davie—Davie, Shulman, Kaplan & Braverman, Rochester	1976
Philip L. DeFliese—Coopers & Lybrand, New York (Chairman)	1975
Arthur J. Dixon <sup>3</sup> —Oppenheim, Appel, Dixon & Co., New York	1975
George E. Doty <sup>1</sup> —Goldman Sachs & Co., New York	1975
William Etkin—Clarence Rainess & Co., New York	1976
Thomas D. Flynn—Arthur Young & Company, New York	Ex Officio
Arthur B. Foye—Haskins & Sells, New York	Ex Officio

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<sup>1</sup>Serving on Council as a Member of the Board of Directors

<sup>2</sup>Serving on Council as a Member at Large

<sup>3</sup>Serving on Council as the State Society Representative

<b>State</b>	<i>Term Expires</i>
<b>New York (cont'd)</b>	
Harold S. Gelb <sup>2</sup> —S. D. Leidesdorf & Co., New York	1976
William M. Gips—J. K. Lasser & Company, New York	1976
Locke Grayson—Grayson & Bock, New York	1975
Howard M. Kahn—Urbach, Kahn & Werlin, Albany	1977
Ralph E. Kent—Arthur Young & Company, New York	Ex Officio
Louis M. Kessler—Alexander Grant & Company, New York	Ex Officio
LeRoy Layton—Main Lafrentz & Co., New York	Ex Officio
Arnold I. Levine—J. K. Lasser & Company, New York (Vice President)	1975
Eli Mason—Mason & Company, New York	1976
Bert N. Mitchell <sup>2</sup> —Mitchell & Tatum, New York	1975
Wallace E. Olson—American Institute of CPAs, New York (President)	
Leonard Price—Alexander Grant & Company, New York	1976
John C. Overhiser—Peat, Marwick, Mitchell & Co., New York	1977
James A. Russell—Ernst & Ernst, New York	1976
J. S. Seidman—Seidman & Seidman, New York	Ex Officio
Willis A. Smith—Main Lafrentz & Co., New York	1977
W. D. Sprague—Arthur Andersen & Co., New York	1975
J. Harold Stewart—Arthur Young & Company, New York	Ex Officio
Don J. Summa—Arthur Young & Company, New York	1977
Frank T. Weston <sup>2</sup> —Arthur Young & Company, New York	1975
John W. Zick—Price Waterhouse & Co., New York (Treasurer)	1975

## **NORTH CAROLINA**

Harry L. Laing—A. M. Pullen & Company, New Bern	1977
Harold Q. Langenderfer <sup>2</sup> —University of North Carolina, Chapel Hill	1975
Charles A. Trice <sup>3</sup> —Haskins & Sells, Charlotte	1975
Charles H. vonRosenberg—Haigh and vonRosenberg, Fayetteville	1975

## **NORTH DAKOTA**

Oscar F. Hay <sup>3</sup> —Hoiby & Hay, Bismarck	1975
Stanley O. Hoistad—Edward W. Brady, Ltd., Grand Forks	1976

## **OHIO**

Richard T. Baker <sup>1</sup> —Ernst & Ernst, Cleveland	1977
Harmon W. Beyer <sup>3</sup> —Arthur Young & Company, Columbus	1975
Oreson H. Christensen—Haskins & Sells, Cincinnati	1975

<sup>1</sup>Serving on Council as a Member of the Board of Directors

<sup>2</sup>Serving on Council as a Member at Large

<sup>3</sup>Serving on Council as the State Society Representative

<i>State</i>	<i>Term Expires</i>
<b>Ohio</b> (cont'd)	
Frank S. Ervin—Chilton, Stump & Daverio, Akron	1977
Paul E. Fertig—Ohio State University, Columbus	1976
Carl A. Johnson—Alexander Grant & Company, Cleveland	1976
Richard F. Martin—Battelle & Battelle, Dayton	1977
William B. Nicol <sup>1</sup> —Meaden & Moore, Cleveland	1975
Robert G. Skinner <sup>2</sup> —Ernst & Ernst, Cleveland	1977

## **OKLAHOMA**

James P. Luton, Jr. <sup>3</sup> —Luton and Company, Oklahoma City	1975
William C. McGrew—University of Oklahoma, Norman	1977
Lucien M. Rouse—Kurtz, Rouse & Company, Tulsa	1976

## **OREGON**

James M. Gilman, Jr.—Alexander Grant & Company, Portland	1976
Robert F. Isler—Isler, Colling & McAdams, Portland	1977
Kenneth H. Kohnen <sup>3</sup> —Kohnen, Larson & Co., Eugene	1975

## **PENNSYLVANIA**

Russell K. Crans—Coopers & Lybrand, Philadelphia	1977
Richard D. Grey—Grey, Buckno and Company, Allentown	1976
John G. Henderson—Price Waterhouse & Co., Pittsburgh	1977
Samuel Horovitz—Cohen and Horovitz, Pittsburgh	1975
Thomas Murphy, Jr. <sup>3</sup> —Peat, Marwick, Mitchell & Co., Philadelphia	1975
Lionel I. Stanton—Dill & Stanton, State College	1976
Louis A. Werbaneth, Jr.—Touche Ross & Co., Pittsburgh	1975
Philip G. Zink, Jr.—Wolf and Company, Philadelphia	1976

## **PUERTO RICO**

Federico Davila-Montalvo—Price Waterhouse & Co., San Juan	1977
Juan Agosto Alicea—Peat, Marwick, Mitchell & Co., San Juan	1975

## **RHODE ISLAND**

Elliott E. Dittelman—Laventhol Krekstein Horwath & Horwath, Providence	1975
Nicholas T. Goluses <sup>3</sup> —Goluses & Brown, Warwick	1975

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<sup>1</sup>Serving on Council as a Member of the Board of Directors

<sup>2</sup>Serving on Council as a Member at Large

<sup>3</sup>Serving on Council as the State Society Representative

<i>State</i>	<i>Term Expires</i>
<b>SOUTH CAROLINA</b>	
Elmer E. Chasteen—Chasteen, Johnston & West, Florence	1976
Barry E. McLaurin <sup>3</sup> —Riser & McLaurin, Hanahan	1975
<b>SOUTH DAKOTA</b>	
Dennis Carson <sup>3</sup> —Eide, Helmeke, Boelz & Pasch, Sioux Falls	1975
O. Dale Saylor—Saylor, Thorstensen & Co., Rapid City	1976
<b>TENNESSEE</b>	
Robert C. Brannon <sup>3</sup> —Peat, Marwick, Mitchell & Co., Nashville	1975
Joseph Kraft—Kraft Bros., Esstman, Patton, Harrell & Wehby, Nashville	1976
F. Stewart McCorkle, Jr.—Dent K. Burk Associates, Kingsport	1975
<b>TEXAS</b>	
Willard H. Findling—Findling, Milam & Pyle, San Antonio	1976
Curtis L. Frazier—Brantley, Spillar & Frazier, Fort Worth	1976
A. Burke Haymes <sup>3</sup> —A. Burke Haymes & Co., Houston	1975
Robert E. Knox, Jr.—Lake Ronel Oil Co., Tyler	1976
Edwin E. Merriman—Edwin E. Merriman & Company, Lubbock	1977
Miller Montag—Haskins & Sells, San Antonio	1975
Jay A. Phillips—Haskins & Sells, Houston	Ex Officio
Frank T. Rea—Price Waterhouse & Co., Houston	1977
Stanley J. Scott—Alford, Meroney & Company, Dallas	1975
Neal Y. R. Sheffield—Peat, Marwick, Mitchell & Co., San Antonio	1977
Charles T. Zlatkovich <sup>1</sup> —University of Texas, Austin	1976
<b>UTAH</b>	
Charles E. Johnson—Main Lafrentz & Co., Salt Lake City	1977
DeWayne R. Taylor <sup>3</sup> —Wiggins, Taylor & Baugh, Layton	1975
<b>VERMONT</b>	
E. Leslie Hoy <sup>3</sup> —Briggs, Keyes & Company, Burlington	1975
Thomas J. Tetreault—Boucher & Marrow, Brattleboro	1976
<b>VIRGINIA</b>	
T. Coleman Andrews—(Retired), Richmond	Ex Officio
Samuel A. Derieux—Derieux, Baker, Thompson & Whitt, Richmond	Ex Officio

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<sup>1</sup>Serving on Council as a member of the Board of Directors

<sup>3</sup>Serving on Council as the State Society Representative

<i>State</i>	<i>Term Expires</i>
<b>Virginia</b> (cont'd)	
John R. Fisher, III <sup>3</sup> —Yount, Hyde & Co., Winchester	1975
James L. Keeler—Keeler, Phibbs & Company, Harrisonburg	1976
Robert J. Lechner—Mitchell, Wiggins & Company, Richmond	1977
<b>VIRGIN ISLANDS</b>	
Aubrey Kosson—Alexander Grant & Company, Christiansted, St. Croix	1976
Lilly W. Walser <sup>3</sup> —Seidman & Seidman, Christiansted, St. Croix	1975
<b>WASHINGTON</b>	
William R. Gregory <sup>1</sup> —Knight, Vale & Gregory, Tacoma	1977
Claud W. Palmer—Benson & McLaughlin, Seattle	1976
E. William Parker—Randall, Emery, Campbell & Parker, Spokane	1975
Vern G. Thoreson <sup>3</sup> —Benson & McLaughlin, Seattle	1975
<b>WEST VIRGINIA</b>	
Edward H. Hennekes <sup>3</sup> —Ernst & Ernst, Charleston	1975
Douglas H. Tanner—Tanner and Tanner, Morgantown	1976
<b>WISCONSIN</b>	
Richard G. Gibson <sup>3</sup> —Vanderjagt, Gibson & Company, Milwaukee	1975
Donald L. Krier—Haskins & Sells, Milwaukee	1976
John L. Okey—Ronald Mattox and Associates, Madison	1977
<b>WYOMING</b>	
William B. Bates <sup>3</sup> —Bates & Hocker, Casper	1975
Bill B. Brauer—McGladrey, Hansen, Dunn & Company, Casper	1976

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<sup>1</sup>Serving on Council as a Member of the Board of Directors

<sup>3</sup>Serving on Council as the State Society Representative

**Boards**

**Executive Committees**

**Committees**

**Subcommittees**

**Task Forces**

**Special Committees**

**Affiliated Entities**



# **COMMITTEE STRUCTURE AND TERMINOLOGY**

## **BOARD**

The bylaws provide for a Board of Directors, a Trial Board and a Board of Examiners. Hence, the term “Board” is used in connection with these bodies.

## **DIVISION**

A division is the combination of executive committee, subcommittees, task forces and staff having responsibility for a major area of activity and assigned divisional status by the Chairman of the Board with the concurrence of the Board of Directors when required by the bylaws.

## **EXECUTIVE COMMITTEE**

An executive committee is the standing parent group responsible for policy-setting in an area of activity that has been assigned divisional status. Executive committee members are appointed by the Chairman of the Board with the concurrence of the Board of Directors when required by the bylaws.

## **COMMITTEE**

A committee is a standing committee responsible for policy-setting in an area of activity that has not been assigned divisional status. Committee members are appointed by the Chairman of the Board with the concurrence of the Board of Directors when required by the bylaws.

## **SUBCOMMITTEE**

A subcommittee is a standing group which may be entirely or partially composed of some of the members of the related executive committee or committee or may be composed entirely of other persons. Subcommittees shall be appointed by the Chairman of the Board except that a planning subcommittee may be appointed by the chairman of the related executive committee or committee. The work of a subcommittee is subject to overall review by the related executive committee or committee.

## **TASK FORCE**

A task force is a group appointed to undertake a specific project which will terminate on the completion of its assignment. It may be entirely or partially composed of some of the members of the related executive committee or committee or may be composed entirely of other persons. A task force is appointed by and reports to the chairman of the related executive committee or committee.

## SPECIAL COMMITTEE

A special committee is a committee appointed by the Board of Directors or by the Chairman of the Board solely to undertake a special one-time project and to be disbanded upon the completion of that mission. A special committee is distinguished from a task force by the fact that it is not responsible to an activity executive committee and is not created or appointed by an activity executive committee chairman.

## LIST OF BOARDS, EXECUTIVE COMMITTEES, COMMITTEES AND SPECIAL COMMITTEES

1974-1975

	Type	Number of Members	Staff
<b>ADMINISTRATION</b>			
Accountants' Legal Liability .....	C	17	Schneeman
AICPA Staff Pension Plan .....	C	3	Kilpatrick
Investments .....	C	3	Kilpatrick
Nominations .....	C	7	Lanman
Retirement .....	C	4	Kilpatrick
State Society Pension Plan .....	C	3	Kilpatrick
<b>AFFILIATED ENTITIES</b>			
Accounting Research Association, Inc. ....	C	6	Lanman
American Institute Benevolent Fund, Inc. ....	C	7	Lanman
American Institute of Certified Public Accountants Foundation.....	C	6	Taylor
Insurance Trust.....	C	3	Kilpatrick
<b>BOARD OF DIRECTORS</b>			
	B	18	Lanman
Audit .....	C	3	—
FAF Trustee Review .....	C	7	Lanman
Planning and Finance .....	C	9	Taylor
<b>COMMUNICATIONS AND PUBLIC RELATIONS</b>			
Annual Meeting Hospitality .....	C	2	Heath
Awards .....	C	7	Lanman

**List of Boards, Executive Committees,  
Committees and Special Committees (cont'd)**

	Type	Number of Members	Staff
Relations with the Bar.....	C	7	Simonetti
Editorial Advisory— <i>Journal of Accountancy</i> .....	C	44	Doherty
Editorial Advisory— <i>The Tax Adviser</i> .....	C	25	Linett
Minority Recruitment and Equal Opportunity .....	C	21	Ashworth/ Ghnassia/McRae
Small Business Development.....	C	11	Arnette
Relations with State Societies .....	EC	9	Myers

**EDUCATION AND REGULATION**

Accounting Literature Awards.....	C	5	Trump
Board of Examiners .....	B	9	Rothkopf
Board on Standards for Schools of Professional Accounting.....	C	13	Trump
Continuing Professional Education.....	EC	7	Schlosser
Education .....	EC	9	Sweeney
International Qualifications Appraisal .....	C	6	Sweeney
Professional Ethics .....	EC	10	Cruse/Pindar
State Legislation .....	C	10	Cruse/Turan
Trial Board .....	B	21	Schneeman

**FEDERAL GOVERNMENT**

Federal Government.....	EC	11	Hanley
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**INTERNATIONAL**

International Practice .....	EC	19	Sempier
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**RESEARCH AND REVIEW**

Financial Management.....	C	10	Schwersenz
Information Retrieval Data Base.....	C	15	Stone
Local Firm Quality Review.....	C	10	Zitzmann
Management of an Accounting Practice .....	C	21	George/Zitzmann
Practice Review .....	C	10	Melcher
Review of Quality Control Procedures of Multi-Office Firms.....	C	7	Zitzmann

	Type	Number of Members	Staff
<b>SPECIAL COMMITTEES</b>			
AICPA/NASBA Committee on the National Registry .....	SC	5	Trump/Adams/ Van Rensselaer
Review of Equity Funding .....	SC	5	Hanley
General Standards .....	SC	6	Bruschi
Scope and Structure .....	SC	14	Olson/Lawler

### TECHNICAL

Accounting Standards .....	EC	15	Lytle/Kelley
Auditing Standards .....	EC	21	Carmichael
Computer Services .....	EC	10	Adams/Zakin
Federal Taxation .....	EC	12	Forster
Management Advisory Services .....	EC	15	Mitchell

## LIST OF SUBCOMMITTEES AND TASK FORCES

1974-1975

	Type	Number of Members	Staff
<b>ACCOUNTANTS LEGAL LIABILITY</b>			
AICPA Professional Liability			
Insurance Plan .....	S	7	Schneeman
Liability Relief .....	S	7	Schneeman
Self Insurance Plan .....	S	7	Schneeman
<b>ACCOUNTING STANDARDS</b>			
Cost Accounting Standards Board .....	S	9	Lytle/Kelley
Planning .....	S	5	Lytle
Social Measurement .....	S	12	Lytle/Pannell
Accounting Disclosure—			
Special Delegation .....	T	5	Kelley
Annual Report Disclosure—			
SEC 34-10591 .....	T	4	Kelley
Business Combinations .....	T	7	Kelley
Capitalization of Interest .....	T	3	Kelley
Colleges and Universities .....	T	4	Kelley

**Lists of Subcommittees and Task Forces (cont'd)**

		<b>Number of</b>	
	<b>Type</b>	<b>Members</b>	<b>Staff</b>
Contingent Liabilities.....	T	3	Lytle
Diversified Companies.....	T	5	Kelley
Entertainment Companies.....	T	9	Kelley
Fees on Sale of Customer Notes.....	T	3	Lytle/Kelley
Forecasting.....	T	7	Lytle/Kelley
Foreign Currency Transaction.....	T	5	Kelley
Future Losses.....	T	5	Kelley
<b>GAAP for Small Closely Held</b>			
Business.....	T	6	Lytle/Kelley
Going Concern (Liquidity).....	T	3	Lytle/Kelley
Health and Welfare Organizations.....	T	3	Kelley
Investment Companies.....	T	10	Kelley
Lease Accounting.....	T	5	Kelley
Materiality.....	T	5	Kelley
Mortgage Bank Portfolios.....	T	5	Kelley
Mutual Life Insurance Companies.....	T	6	Kelley
Pension Costs.....	T	4	Kelley
Price Level Changes.....	T	4	Lytle/Kelley
Private Foundations.....	T	3	Kelley
Qualitative Standards.....	T	5	Lytle/Kelley
<b>Real Estate Investment Trusts</b>			
(REITS).....	T	5	Kelley
Real Estate Transactions.....	T	5	Kelley
Related Parties.....	T	5	Kelley
Research and Development.....	T	3	Kelley
Revenue When Right of Return Exists	T	3	Kelley
Valuation of Life Insurance In Force ....	T	4	Kelley

**AUDITING STANDARDS**

Planning.....	S	5	Musho
Relations with Actuaries.....	S	7	Casey
State and Local Government Auditing..	S	13	Musho
Statistical Sampling.....	S	16	Muller
Stockbrokerage Auditing.....	S	12	Musho
<b>Audit Supervision.....</b>			
Auditor's Reports.....	T	6	Musho
<b>Communications Between</b>			
Predecessor/Successor Auditors.....	T	5	Casey
Compensating Cash Balances.....	T	4	Musho
Construction Contract.....	T	1	Musho
Defense Contract Agencies.....	T	10	Musho
Electronic Data Processing.....	T	5	Mullarkey

	Type	Number of Members	Staff
Forecasting .....	T	7	Mullarkey
Forms of Assurance.....	T	4	Mullarkey
Health Care Institutions .....	T	13	Casey
Health, Welfare and Pension Funds.....	T	9	Musho
Insurance Auditing .....	T	10	Casey
Interim Financial Statements .....	T	6	Mullarkey
International Reporting Standards.....	T	3	Musho
Non-Accounting Experts .....	T	6	Muller
Operational Management Auditing .....	T	6	Muller
Present Fairly.....	T	5	Musho
Pro-Forma Financial Statements.....	T	6	Mullarkey
Purport to Present.....	T	5	Musho
Reporting on Common Trust Funds .....	T	3	Musho
Reporting on Comparative Financial Statements .....	T	5	Musho
Reporting on Price Level Data .....	T	5	Muller
Responsibility to Detect Irregularities.....	T	4	Roscetti
Single Audit Program for Mortgage Bankers .....	T	5	Musho
Transactions with Related Parties .....	T	6	Muller
Unaudited Financial Statements.....	T	6	Muller
Use of Financial Statements Data.....	T	4	Muller
Using the Work of Internal Auditors .....	T	4	Casey
Using the Work and Report of Other Auditors .....	T	5	Casey

### BOARD OF EXAMINERS

Accounting Practice .....	S	7	Rothkopf
Accounting Theory .....	S	4	Rothkopf
Auditing .....	S	4	Rothkopf
Business Law.....	S	4	Rothkopf
Grading .....	S	5	Rothkopf
Revision of Information for CPA Candidates .....	T	4	Rothkopf

### COMPUTER SERVICES

Computer Auditing .....	S	19	Levine
Computer Education .....	S	6	Zakin
Computer Operations.....	S	16	Zakin
Audit Guide on Accounting Internal Control Reviews of EDP Systems ....	T	6	Schaller/Levine

**Lists of Subcommittees and Task Forces (cont'd)**

		<b>Number of</b>	
	<b>Type</b>	<b>Members</b>	<b>Staff</b>
Audit Software Standardization .....	T	7	Stone
Auditing Advanced EDP Systems .....	T	7	Zakin
Automatic Flowcharting.....	T	3	Zakin
Computer Audit Capability for Small EDP Systems .....	T	5	Stone
Computer Program Exchange .....	T	3	Stone
Data Communications.....	T	3	Zakin
Municipal Computerization and Its Effect on the CPA Task Force .....	T	5	Zakin
1975 Conference Program .....	T	5	Zakin
Standard Accounting Systems.....	T	5	Adams/Stone
Tax Practice.....	T	4	Zakin
Time Sharing.....	T	6	Schaller

**CONTINUING PROFESSIONAL  
EDUCATION**

<b>Continuing Professional Education</b>			
Standards .....	S	10	Estes
Curriculum Development .....	S	16	Estes
Educational Materials Exchange .....	S	18	Schlosser
Program Coordination.....	S	16	Schlosser
Accounting and Auditing.....	T	4	Estes
CPE Information Systems.....	T	5	Estes
CPE Pricing and Distribution .....	T	5	Schlosser
Development of Materials .....	T	4	Sanitate
EDP Programs.....	T	7	Cote
Evaluation and Objectives .....	T	7	Estes
<b>General Professional Subjects and</b>			
Practice Administration.....	T	3	Estes
Increased Regional Cooperation .....	T	3	Schlosser
Industry Programs.....	T	5	Sheehan
Instructor Selection and Training.....	T	11	Werner
Management Skills Programs.....	T	10	Schlosser
MAS and Quality Review.....	T	2	Estes
Media .....	T	8	Custer
Partner Training.....	T	5	Schlosser
<b>Reporting Under State CPE</b>			
Regulations.....	T	7	Estes
<b>Self Study—Individual Paced</b>			
Programs .....	T	5	Schlosser
Taxation .....	T	3	Grauer
Tax Specialists.....	T	9	Lux

		Number of	
	Type	Members	Staff

**EDUCATION**

Interest in Accounting Careers .....	S	10	Salvemini
Personnel Testing .....	S	7	Salvemini
Relations with Educational Institutions .....	S	10	Sweeney

**FEDERAL GOVERNMENT**

Federally Assisted Programs .....	S	13	Hollenbeck
Financial Institutions .....	S	13	Hollenbeck/MacDonald
Regulated Industries .....	S	11	Carmalt
Relations with GAO .....	S	10	Picciano
SEC Regulations .....	S	15	Hanley/Carmalt
Banking .....	T	13	MacDonald
Civil Aeronautics .....	T	9	MacDonald
Communications .....	T	6	Carmalt
Department of Air Force Non-Appropriated Funds .....	T	5	Picciano
Department of Commerce Audit Guides	T	3	Picciano
Department of HEW Audit Guides .....	T	4	Picciano
Department of HUD Audit Guides .....	T	5	Hollenbeck
Department of Labor Audit Guides .....	T	5	Hollenbeck
Federal Campaign Election Handbook	T	11	MacDonald
Federal Energy Matters .....	T	10	Carmalt
Federal Housing Administration .....	T	7	Hollenbeck
Federal Procurement Procedures .....	T	6	Picciano
Health Maintenance Organizations Audit Guide .....	T	5	Picciano
ICC Regulated Industries .....	T	8	Carmalt
Maritime Matters .....	T	6	MacDonald
Nuclear Energy .....	T	7	MacDonald
Public Utilities .....	T	10	Carmalt/Picciano
Qualifications of Independent Auditors Engaged by Governmental Organizations .....	T	7	MacDonald
Savings and Loan .....	T	13	Hollenbeck
Technical Study No. 1 .....	T	5	Picciano
Technical Study No. 2 .....	T	4	Picciano
Technical Study No. 3 .....	T	5	Picciano

**FEDERAL TAXATION**

Financial and Estate Planning .....	S	7	Forster
International Taxation .....	S	9	Forster



**Lists of Subcommittees and Task Forces (cont'd)**

	<b>Type</b>	<b>Number of Members</b>	<b>Staff</b>
Responsibilities in Tax-Practice.....	S	12	Forster
Scope and Management of a Tax Practice.....	S	8	Forster
Tax Accounting.....	S	7	Forster
Tax Administration.....	S	9	Forster
Tax Determination.....	S	9	Forster
Tax Forms.....	S	8	Forster
Tax Policy.....	S	7	Forster
Tax Publications.....	S	7	Forster
Taxation of Corporate Distributions and Adjustments.....	S	9	Forster
Taxation of Special Entities and Industries.....	S	9	Forster
Business Combinations.....	T	3	Forster
Employee Benefit Plans.....	T	3	Forster
Earnings and Profits.....	T	3	Forster
Energy Taxation.....	T	3	Forster
Graduate Tax Education.....	T	3	Forster
Tax Effects of Currency Fluctuations ...	T	3	Forster
Tax Effects of Price Level Changes.....	T	3	Forster
 <b>INTERNATIONAL PRACTICE</b>			
International Practice Requirements.....	S	10	Sempier
Relations with Institutes and Conferences.....	S	9	Sempier
Technical Standards.....	S	9	Sempier
 U.S. Delegations to International Committees and Conferences			
Accountants International Study Group.....		3	Sempier
Confederation of Asian and Pacific Accountants.....		1	Sempier
Inter-American Accounting Association		3	Sempier
International Accounting Standards.....		1	Sempier
International Committee for Accounting Cooperation.....		1	Sempier
International Coordination Committee for the Accountancy Profession.....		2	Sempier

		Number of	
	Type	Members	Staff

**MANAGEMENT ADVISORY SERVICES**

Development and Liaison .....	S	9	Kuttner
Education and Training.....	S	14	Kuttner
Environmental Accounting .....	S	7	George
Technical Standards .....	S	12	Mitchell
Body of Knowledge and Examination...	T	13	Kuttner
Course Development—Forecasting, Planning and Control.....	T	5	Kuttner
Course Development—MAS Proposal and Report Writing .....	T	4	Kuttner
Course Development—Systems Analysis and Design, Flowcharting, Forms Flow and Communications ....	T	3	Kuttner
EDP Applications Systems Design Guidelines.....	T	8	Mitchell
Evaluation of Efficiency and Program Results.....	T	8	Kuttner
Executive Recruiting Legislation.....	T	3	Kuttner
Federal Government Liaison .....	T	9	Kuttner
Forecasting .....	T	6	Kuttner
Human Resource Accounting .....	T	8	Kuttner
MAS Conference.....	T	4	Mitchell
MAS Cooperative Engagement .....	T	3	Mitchell
MIS PD Course.....	T	3	Kuttner
MIS Technical Study.....	T	5	Kuttner
Undergraduate EDP Education .....	T	3	Kuttner

**PROFESSIONAL ETHICS**

Behavioral Standards.....	S	7	Rosenberg/DeLeo
Independence .....	S	7	Rosenberg/DeLeo
Technical Standards .....	S	8	Buller/Carifi

**RESEARCH AND REVIEW**

Information Retrieval Evaluation.....	T	10	Stone
Information Retrieval Publication.....	T	3	Stone

**STATE LEGISLATION**

Legislative Action .....	S	10	Turan/Krauss
Legislative Policy .....	S	11	Turan/Krauss

## ACCOUNTANTS' LEGAL LIABILITY COMMITTEE

*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; and to maintain current information on the status of indemnity insurance programs.

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Carleton H. Griffin . . . Touche Ross & Co., 1633 Broadway, New York, N.Y. 10019 (212 489-1600)

M. Jack Heins . . . McGladrey, Hansen, Dunn & Company, Merchants National Bank Bldg., 10th Floor, Cedar Rapids, Iowa 52401 (319 366-2791)

Thomas B. Hogan . . . Haskins & Sells, 1114 Avenue of the Americas, New York, N.Y. 10036 (212 422-9600)

Glenn Ingram, Jr. . . . Glenn Ingram & Company, 150 North Wacker Drive, Chicago, Ill. 60606 (312 368-0220)

Charles R. Jewell . . . Arthur Andersen & Co., 69 West Washington St., Chicago, Ill. 60602 (312 346-6262)

Paul Lambert, Jr. . . . Lambert and Jones, 7315 Wisconsin Ave., Washington, D.C. 20014 (301 652-5770)

Harry R. Mancher . . . S. D. Leidesdorf & Co., 100 East 42 St., New York, N.Y. 10017 (212 697-0200)

Isaac O. Perkins . . . Andrews, Burket & Co., Box 474, Roanoke, Va. 24003 (703 345-8851)

Fred J. Sengstacke . . . Coopers & Lybrand, 1251 Avenue of the Americas, New York, N.Y. 10020 (212 489-1100)

David A. Sheldon . . . James A. Shanahan & Co., 1000 Elm St., Hampshire Plaza, 15th Floor, Manchester, N.H. 03101 (603 669-4311)

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\*Internal Counsel

*Staff Aide:*

Donald J. Schneeman—General Counsel (212 575-6469)

**AICPA PROFESSIONAL LIABILITY INSURANCE  
PLAN SUBCOMMITTEE**

*Objective:* To assure the availability at reasonable rates of an insurance program available to all members which would assist them in defending against claims of negligence in their practice and to underwrite the costs of any recovery where such claims are found to be valid.

Paul Lambert, Jr., *Chairman* . . . Lambert and Jones, 7315 Wisconsin Ave., Washington, D.C. 20014 (301 652-5770)

Samuel M. Fisher . . . Samuel M. Fisher & Company, 7300 City Line Ave., Philadelphia, Pa. 19151 (215 877-7500)

Glenn Ingram, Jr. . . . Glenn Ingram & Company, 150 North Wacker Drive, Chicago, Ill. 60606 (312 368-0220)

Eli Mason . . . Mason & Company, 75 Rockefeller Plaza, New York, N.Y. 10019 (212 765-3900)

Isaac O. Perkins . . . Andrews, Burket & Co., Box 474, Roanoke, Va. 24003 (703 345-8851)

David A. Sheldon . . . James A. Shanahan & Co., 1000 Elm St., Hampshire Plaza, 15th Floor, Manchester, N.H. 03101 (603 669-4311)

John W. Sparks . . . Own Account (602 Pasteur Drive), P.O. Box 10201, Greensboro, N.C. 27404 (919 292-9928)

*Staff Aide:*

Donald J. Schneeman—General Counsel (212 575-6469)

**LIABILITY RELIEF SUBCOMMITTEE**

*Objective:* To develop programs seeking to obtain relief from exposure of unreasonable liability in the practice of public accounting, consistent with the protection of the public.

Melvin P. Cowen, *Chairman* . . . Alexander Grant & Company, 3435 Wilshire Blvd., Los Angeles, Calif. 90010 (213 380-1700)

Edwin F. Cathcart . . . Ernst & Ernst, 1300 Union Commerce Bldg., Cleveland, Ohio 44115 (216 861-5000)

Victor M. Earle, III\* . . . Peat, Marwick, Mitchell & Co., 345 Park Ave., New York, N.Y. 10022 (212 758-9700)

Charles R. Jewell . . . Arthur Andersen & Co., 69 West Washington St., Chicago, Ill. 60602 (312 346-6262)

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\*Internal Counsel

### **Liability Relief** (cont'd)

Frederick H. Kelley . . . Hurdman and Cranstoun, 140 Broadway, New York, N.Y. 10005 (212 269-5800)

Archibald E. MacKay . . . Main Lafrentz & Co., 280 Park Ave., New York, N.Y. 10017 (212 867-9100)

Harry R. Mancher . . . S. D. Leidesdorf & Co., 100 East 42 St., New York, N.Y. 10017 (212 697-0200)

#### *Staff Aide:*

Donald J. Schneeman—General Counsel (212 575-6469)

### **SELF INSURANCE PLAN SUBCOMMITTEE**

*Objective:* To consider, on an ongoing basis, alternatives to traditional methods of protecting against catastrophic loss stemming from errors or omissions in the practice of public accountancy.

Charles G. Gillette, *Chairman* . . . Arthur Young & Company, 277 Park Ave., New York, N.Y. 10017 (212 922-4842)

Robert M. Coffman . . . Elmer Fox & Company, 1660 Lincoln St., #2700, Denver, Colo. 80203 (303 623-2222)

Richard D. Fitzgerald . . . Price Waterhouse & Co., 1251 Avenue of the Americas, New York, N.Y. 10020 (212 489-8900)

Carleton H. Griffin . . . Touche Ross & Co., 1633 Broadway, New York, N.Y. 10019 (212 489-1600)

M. Jack Heins . . . McGladrey, Hansen, Dunn & Company, Merchants National Bank Bldg., 10th Floor, Cedar Rapids, Iowa 52401 (319 366-2791)

Thomas B. Hogan . . . Haskins & Sells, 1114 Avenue of the Americas, New York, N.Y. 10036 (212 422-9600)

Fred J. Sengstacke . . . Coopers & Lybrand, 1251 Avenue of the Americas, New York, N.Y. 10020 (212 489-1100)

#### *Staff Aide:*

Donald J. Schneeman—General Counsel (212 575-6469)

### **ACCOUNTING LITERATURE AWARDS COMMITTEE**

*Objective:* To select for recognition those articles, monographs, or books, published in English, which in the view of the committee make outstanding contributions to the literature of accounting.

Herbert E. Miller, *Chairman* . . . Arthur Andersen & Co., 69 West Washington St., Chicago, Ill. 60602 (312 346-6262)

James Don Edwards . . . University of Georgia, College of Business, Department of Accounting and Business Law, Athens, Ga. 30602 (404 542-1616)

Oscar S. Gellein . . . (Retired) 3 Harwood Drive, Madison, N.J. 07940 (201 377-3739)

Carl L. Nelson . . . Columbia University, Graduate School of Business, New York, N.Y. 10027 (212 280-3485)

Thomas H. Williams . . . University of Texas, 315 Bus-Economics Bldg., Austin, Texas 78712 (512 471-5215)

*Staff Aide:*

Guy W. Trump—Vice President, Education and Regulation (212 575-6471)

## **ACCOUNTING RESEARCH ASSOCIATION, INC.**

### **Officers and Board of Trustees**

Wilbur H. Stevens, *President* . . . Elmer Fox & Company, 1600 Broadway, #2700, Denver, Colo. 80203 (303 623-2222)

A. Waldo Sowell, Jr., *Vice President* . . . Alexander Grant & Company, 2550 National Bank of Georgia Bldg., Atlanta, Ga. 30303 (404 688-7195)

Charles T. Zlatkovich, *Secretary-Treasurer* . . . University of Texas, 302 Bus-Economics Bldg., Austin, Texas 78712 (512 471-5215)

Willard G. Bowen . . . Cordle & Associates, 1400 Western Federal Bldg., Denver, Colo. 80202 (303 573-5435)

Michael N. Chetkovich . . . Haskins & Sells, 1114 Avenue of the Americas, New York, N.Y. 10036 (212 422-9600)

Wallace E. Olson . . . American Institute of Certified Public Accountants, 1211 Avenue of the Americas, New York, N.Y. 10036 (212 575-6466)

*Staff Aide:*

David H. Lanman, Jr.—Director, Council and Board Administration (212 575-6446)

## **ACCOUNTING STANDARDS EXECUTIVE COMMITTEE**

*Objective:* To determine Institute technical policies regarding financial accounting and reporting standards and generally to be the Institute's official spokesman on those matters. This includes maintaining liaison with the Financial Accounting Standards Board and the Cost Accounting Standards Board, and issuance, as appropriate, of position papers on current accounting standards pending release of official interpretations by the FASB.

Stanley J. Scott, *Chairman* . . . Alford, Meroney & Company, 3500 First National Bank Bldg., Dallas, Texas 75202 (214 747-7521)

### **Accounting Standards** (cont'd)

- Hector R. Anton . . . Haskins & Sells, 1114 Avenue of the Americas, New York, N.Y. 10036 (212 422-9600)
- Philip B. Chenok . . . Main Lafrentz & Co., 280 Park Ave., New York, N.Y. 10017 (212 867-9100)
- Harold Cohan . . . S. D. Leidesdorf & Co., 100 East 42 St., New York, N.Y. 10017 (212 697-0200)
- William H. Conkling, Jr. . . . Hurdman and Cranstoun, 140 Broadway, New York, N.Y. 10005 (212 269-5800)
- Donald J. Hayes . . . Arthur Young & Company, 277 Park Ave, New York, N.Y. 10017 (212 922-7070)
- Robert S. Kay . . . Touche Ross & Co., 1633 Broadway, New York, N.Y. 10019 (212 489-1600)
- Irving B. Kroll . . . Kenneth Leventhal & Company, 1800 Avenue of the Stars, Los Angeles, Calif. 90067 (213 277-0880)
- Raymond C. Lauver . . . Price Waterhouse & Co., 1251 Avenue of the Americas, New York, N.Y. 10020 (212 489-8900)
- James J. Quinn . . . Coopers & Lybrand, 1251 Avenue of the Americas, New York, N.Y. 10020 (212 489-1100)
- Harry F. Reiss, Jr. . . . Ernst & Ernst, 140 Broadway, New York, N.Y. 10005 (212 943-7800)
- George R. Vogt . . . Peat, Marwick, Mitchell & Co., 345 Park Ave., New York, N.Y. 10022 (212 758-9700)
- Charles A. Werner . . . Alexander Grant & Company, One First National Plaza, Chicago, Ill. 60670 (312 732-5116)
- Arthur R. Wyatt . . . Arthur Andersen & Co., 69 West Washington St., Chicago, Ill. 60602 (312 346-6262)
- Alvin H. Zuckerkorn . . . J. K. Lasser & Company, 666 Fifth Ave., New York, N.Y. 10019 (212 977-5725)

#### *Staff Aides:*

- Richard C. Lytle—Director, Accounting Standards (212 575-6368)
- Thomas P. Kelley—Assistant Director, Accounting Standards (212 575-6380)

### **COST ACCOUNTING STANDARDS BOARD SUBCOMMITTEE**

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

- Donald J. Hayes, *Chairman* . . . Arthur Young & Company, 277 Park Ave., New York, N.Y. 10017 (212 922-7070)
- J. James Ahlberg . . . Peat, Marwick, Mitchell & Co., 1025 Connecticut Ave., N.W., Washington, D.C. 20036 (202 223-9525)

James G. Markezin . . . Price Waterhouse & Co., 1251 Avenue of the Americas, New York, N.Y. 10020 (212 489-8900)

Bernard L. McDevitt . . . Main Lafrentz & Co., 1300 Packard Bldg., Philadelphia, Pa. 19102 (215 665-1300)

Don A. Nelson . . . Haskins & Sells, One Wilshire Bldg., Los Angeles, Calif. 90017 (213 628-8282)

Bruce P. Olson . . . Ernst & Ernst, 150 South Wacker Drive, Chicago, Ill. 60606 (312 268-1800)

Raymond E. Perry . . . Touche Ross & Co., 1633 Broadway, New York, N.Y. 10019 (212 489-1600)

Harold I. Rice . . . Arthur Andersen & Co., 1320 West Third St., Los Angeles, Calif. 90017 (213 689-6663)

Victor F. St. Thomas . . . Coopers & Lybrand, 100 Federal St., Boston, Mass. 02110 (617 423-4200)

*Staff Aides:*

Richard C. Lytle—Director, Accounting Standards (212 575-6368)

Thomas P. Kelley—Assistant Director, Accounting Standards (212 575-6380)

## **SOCIAL MEASUREMENT SUBCOMMITTEE**

*Objective:* To review current developments affecting social measurement (also referred to as socio-economic accounting, social auditing, etc.) as they apply to business, government, and non-profit institutions; to make known the accounting profession's interest and capabilities in this area; to participate with government agencies and other disciplines with experience and skill in this field in the development of standards and techniques of recording, measuring, reporting, and auditing social performance; to coordinate with other AICPA committees with an interest in this field and to advise senior technical committees as to appropriate action.

Arthur B. Toan, Jr., *Chairman* . . . Price Waterhouse & Co., 1251 Avenue of the Americas, New York, N.Y. 10020 (212 489-8900)

Dennis R. Beresford . . . Ernst & Ernst, 1300 Union Commerce Bldg., Cleveland, Ohio 44115 (216 861-5000)

R. Lee Brummet . . . University of North Carolina, School of Business Administration, 328 New Carroll Hall, Chapel Hill, N.C. 27514 (919 933-8301)

Neil C. Churchill . . . Harvard Business School, Soldiers Field Station, Boston, Mass. 02163 (617 495-6300)

H. Justin Davidson . . . Cornell University, Graduate School of Business and Public Administration, 303 Malott Hall, Ithaca, N.Y. 14850 (607 256-5036)

Robert K. Elliott . . . Peat, Marwick, Mitchell & Co., 345 Park Ave., New York, N.Y. 10022 (212 758-9700)

John L. Fairfield . . . Arthur Andersen & Co., 69 West Washington St., Chicago, Ill. 60602 (312 346-6262)



## **Social Measurement (cont'd)**

Martin S. Gans . . . Touche Ross & Co., Alcoa Bldg., One Maritime Plaza, San Francisco, Calif. 94111 (415 397-5445)

Gordon M. Johns . . . Haskins & Sells, 800 Two Gateway Center, Pittsburgh, Pa. 15222 (412 281-6349)

David F. Linowes . . . Laventhol Krekstein Horwath & Horwath, 919 Third Ave., New York, N.Y. 10022 (212 980-3100)

Stewart D. McElyea . . . U.S. General Accounting Office, 441 G St., N.W., Washington, D.C. 20548 (202 386-4469)

Robert H. White . . . Lester Witte & Company, 150 South Wacker Drive, Chicago, Ill. 60606 (312 368-0292)

### *Staff Aides:*

Richard C. Lytle—Director, Accounting Standards (212 575-6368)

Richard L. Pannell—Research Associate, Technical Research (212 575-6402)

## **TASK FORCES**

**Accounting Disclosure—Special Delegation**

**Annual Report Disclosure—SEC 34-10591**

**Business Combinations**

**Capitalization of Interest**

**Colleges and Universities**

**Contingent Liabilities**

**Diversified Companies**

**Entertainment Companies**

**Fees on Sale of Customer Notes**

**Forecasting**

**Foreign Currency Transaction**

**Future Losses**

**GAAP for Small Closely Held Business**

**Going Concern (Liquidity)**

**Health and Welfare Organizations**

**Investment Companies**

**Lease Accounting**

**Materiality**

**Mortgage Bank Portfolios**

**Mutual Life Insurance Companies**

**Pension Costs**

**Price Level Changes**

**Private Foundations**

**Qualitative Standards**

**Real Estate Investment Trusts (REITS)**

**Real Estate Transactions**

**Related Parties**  
**Research and Development**  
**Revenue When Right of Return Exists**  
**Valuation of Life Insurance In Force**

## **AICPA/NASBA SPECIAL COMMITTEE ON THE NATIONAL REGISTRY**

*Objective:* To study the feasibility of a national registry of all CPAs and licensed PAs subject to control of the various state boards of accounting and to recommend how it should be organized, operated and financed.

Jordan L. Golding, *Chairman* . . . Peat, Marwick, Mitchell & Co., 2100 Boston Company Bldg., One Boston Place, Boston, Mass. 02108 (617 723-7700)

Irwin T. David . . . Touche Ross & Co., 111 East Wacker Drive, Chicago, Ill. 60601 (312 644-8900)

Louis W. Matusiak (NASBA) . . . Alexander Grant & Company, One First National Plaza, Room 4300, Chicago, Ill. 60670 (312 732-5100)

Walter D. Pugh . . . Price Waterhouse & Co., Prudential Plaza, Chicago, Ill. 60601 (312 565-1500)

William D. Sprague (NASBA) . . . Globe Star Travel Agency, 120 East 56 St., Room 510, New York, N.Y. 10022 (212 935-9560)

### *Staff Aide:*

Guy W. Trump—Vice President, Education and Regulation (212 575-6471)

Donald L. Adams—Director, Computer Services (212 575-6296)

William Van Rensselaer—Executive Director, NASBA (212 575-6246)

## **AICPA STAFF PENSION PLAN COMMITTEE**

*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 the 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.

David F. Linowes, *Chairman* . . . Laventhol Krekstein Horwath & Horwath, 919 Third Ave., 25th Floor, New York, N.Y. 10022 (212 980-3100)

George C. Taylor, *Secretary* . . . American Institute of Certified Public Accountants, 1211 Avenue of the Americas, New York, N.Y. 10036 (212 575-6383)

### **AICPA Staff Pension Plan (cont'd)**

Walter E. Hanson . . . Peat, Marwick, Mitchell & Co., 345 Park Ave., New York, N.Y. 10022 (212 758-9700)

#### *Staff Aide:*

Geoffrey M. Kilpatrick—Assistant Controller (212 575-6385)

## **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 Boyer, *President* . . . Laventhol Krekstein Horwath & Horwath, 2 Center Plaza, Boston, Mass. 02108 (617 742-6100)

Harold S. Dey, *Vice President* . . . Peat, Marwick, Mitchell & Co., 225 Baronne St., Suite 1800, New Orleans, La. 70112 (504 524-3511)

John W. Zick, *Treasurer* . . . Price Waterhouse & Co., 60 Broad St., New York, N.Y. 10004 (212 422-6000)

John Lawler, *Secretary* . . . American Institute of Certified Public Accountants, 1211 Avenue of the Americas, New York, N.Y. 10036 (212 575-6476)

Willard G. Bowen . . . Cordle & Associates, 1400 Western Federal Bldg., Denver, Colo. 80202 (303 573-5435)

Glenn Ingram, Jr. . . . Glenn Ingram & Company, 150 North Wacker Drive, Chicago, Ill. 60606 (312 368-0220)

Sol J. Meyer . . . Meyer & Meyer, 1300 S.E. Oak St., Portland, Ore. 97214 (503 234-5417)

#### *Staff Aide:*

David H. Lanman, Jr.—Director, Council and Board Administration (212 575-6446)

## **AMERICAN INSTITUTE OF CERTIFIED PUBLIC ACCOUNTANTS FOUNDATION**

### **Officers and Board of Trustees**

Philip L. Deffiese, *President* . . . Coopers & Lybrand, 1251 Avenue of the Americas, New York, N.Y. 10020 (212 489-1100)

John W. Zick, *Treasurer* . . . Price Waterhouse & Co., 60 Broad St., New York, N.Y. 10004 (212 422-6000)

John Lawler, *Secretary* . . . American Institute of Certified Public Accountants, 1211 Avenue of the Americas, New York, N.Y. 10036 (212 575-6476)

David M. Culp . . . David M. Culp & Co., 101 U. B. Bldg., Huntington, Ind. 46750 (219 356-0640)

George E. Doty . . . Goldman Sachs & Co., 55 Broad St., New York, N.Y. 10004 (212 676-8234)

Wallace E. Olson . . . American Institute of Certified Public Accountants, 1211 Avenue of the Americas, New York, N.Y. 10036 (212 575-6466)

*Staff Aide:*

George C. Taylor—Controller (212 575-6383)

## **ANNUAL MEETING HOSPITALITY COMMITTEE**

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

Willard H. Findling, *Chairman* . . . Findling, Milam & Pyle, E-100 Petroleum Center, San Antonio, Texas 78209 (512 824-3224)

Samuel P. Bell, *Vice Chairman* . . . Ernst & Ernst, 1900 Frost Bank Tower, San Antonio, Texas 78205 (512 228-9696)

*Staff Aide:*

Douglas A. Heath—Manager, Meetings (212 575-6442)

## **AUDITING STANDARDS EXECUTIVE COMMITTEE**

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

Kenneth P. Johnson, *Chairman* . . . Coopers & Lybrand, 1251 Avenue of the Americas, New York, N.Y. 10020 (212 489-1100)

William J. Badecker . . . Hurdman and Cranstoun, 140 Broadway, New York, N.Y. 10005 (212 269-5800)

J. Herman Brasseaux . . . University of New Orleans, Lake Front, New Orleans, La. 70122 (504 288-3161)

William C. Dent . . . Elmer Fox & Company, 1660 Lincoln St., Suite 2700, Denver, Colo. 80203 (303 623-2222)

James L. Goble . . . Peat, Marwick, Mitchell & Co., 222 South Riverside Plaza, Chicago, Ill. 60606 (312 648-0345)

Robert A. Harden . . . Clarkson, Harden and Gantt, P.O. Box 627, Columbia, S.C. 29202 (803 779-5780)

### **Auditing Standards (cont'd)**

- James I. Konkell . . . Touche Ross & Co., 1633 Broadway, New York, N.Y. 10019 (212 489-1600)
- Edward C. Krebs . . . Alexander Grant & Company, 1150 Penobscot Bldg., Detroit, Mich. 48226 (313 965-6320)
- Edwin M. Lamb . . . Arthur Young & Company, 515 South Flower St., Los Angeles, Calif. 90071 (213 977-3511)
- Blaine C. Lisk . . . Ernst & Ernst, 1400 DuBois Tower, Cincinnati, Ohio 45202 (513 621-6454)
- Anthony P. Manforte . . . J. K. Lasser & Company, 666 Fifth Ave., New York, N.Y. 10019 (212 977-7604)
- Leroy E. Martin . . . Broeker Hendrickson & Co., 2150 IDS Center, 80 South Eighth St., Minneapolis, Minn. 55402 (612 336-2661)
- Robert L. May . . . Arthur Andersen & Co., 1345 Avenue of the Americas, New York, N.Y. 10019 (212 956-5650)
- David A. Nelson . . . McGladrey, Hansen, Dunn & Company, 1017 Davenport Bank Bldg., Davenport, Iowa 52801 (319 326-5111)
- Haldon G. Robinson . . . Haskins & Sells, 1114 Avenue of the Americas, New York, N.Y. 10036 (212 422-9600)
- Stan Ross . . . Kenneth Leventhal & Company, 1800 Avenue of the Stars, Suite 410, Los Angeles, Calif. 90067 (213 277-0880)
- Donald L. Scantlebury . . . U. S. General Accounting Office, 441 G St., N.W., Washington, D.C. 20548 (202 376-5313)
- Edward J. Silverman . . . Lester Witte & Company, 150 South Wacker Drive, Chicago, Ill. 60606 (312 368-0292)
- Kenneth I. Solomon . . . Laventhol Krekstein Horwath & Horwath, 111 East Wacker Drive, Suite 400, Chicago, Ill. 60601 (312 644-4570)
- Jordan B. Wolf . . . Main Lafrentz & Co., 16-B El Paso National Bank Bldg., El Paso, Texas 79901 (915 542-1893)
- Donald R. Ziegler . . . Price Waterhouse & Co., Independence Mall West, Philadelphia, Pa. 19106 (215 925-9710)

#### **Staff Aide:**

Douglas R. Carmichael—Director, Auditing Standards (212 575-6372)

### **RELATIONS WITH ACTUARIES SUBCOMMITTEE**

*Objective:* To develop and maintain cooperative relations between CPAs and actuaries, to explore areas of concern to both groups and to advise the senior technical committees and the membership of the Institute of developments in such matters.

Donald H. Trautlein, *Chairman* . . . Price Waterhouse & Co., 60 Broad St., New York, N.Y. 10004 (212 422-6000)

Edward C. Creek . . . Touche Ross & Co., 1633 Broadway, New York, N.Y. 10019 (212 489-1600)

John E. Hart . . . Coopers & Lybrand, 1251 Avenue of the Americas, New York, N.Y. 10020 (212 489-1100)

Paul W. Horsley . . . Ernst & Ernst, 515 South Flower St., Los Angeles, Calif. 90071 (415 977-4298)

Daniel G. Stewart . . . Peat, Marwick, Mitchell & Co., 345 Park Ave., New York, N.Y. 10022 (212 758-9700)

Randolph H. Waterfield, Jr. . . . Arthur Young & Company, 7 Penn Center Plaza, Philadelphia, Pa. 19103 (215 561-3400)

John H. Williams . . . George B. Buck Consulting Actuaries, Inc., 2 Pennsylvania Plaza, New York, N.Y. 10001 (212 695-2800)

*Staff Aide:*

James M. Casey—Manager, Auditing Standards (212 575-6374)

## **STATE AND LOCAL GOVERNMENT AUDITING SUBCOMMITTEE**

*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 auditing of municipal governments.

C. Richard Spriggs, *Chairman* . . . Arthur Young & Company, 433 North Camden Drive, Beverly Hills, Calif. 90210 (213 278-9600)

Frank S. Belluomini . . . Touche Ross & Co., 100 Park Center Plaza, San Jose, Calif. 95113 (408 787-6714)

Ashley H. Corbin . . . Cherry, Bekaert & Holland, 358½ West Main Ave., Gastonia, N.C. 28052 (704 865-1264)

Ernest H. Davenport . . . U.S. General Accounting Office, 5011 Arthur Bldg., 441 G St., N.W., Washington, D.C. 20548 (202 376-5320)

Leon E. Hay . . . Indiana University, Graduate School of Business, Accounting Department 530, Bloomington, Ind. 47401 (812 337-8966)

Gerald W. Hepp . . . Plante & Moran (26211 Central Park Blvd.), P.O. Box 307, Southfield, Mich. 48076 (313 352-2500)

Nathan Honig . . . Samuel Klein and Company, 1180 Raymond Blvd., Newark, N.J. 07102 (201 624-6100)

William D. MaHaney . . . Clarence Rainess & Co., 3514 Delaware Ave., Kenmore, N.Y. 14217 (716 877-6860)

Fred M. Oliver . . . Haskins & Sells, 800 Kearns Bldg., 136 South Main St., Salt Lake City, Utah 84101 (801 328-4706)

Ira Osman . . . Auditor General of Arizona, 111 West Osborne Road, Suite 230, Phoenix, Ariz. 85013 (602 271-4385)

### **State and Local Government Auditing (cont'd)**

Gerard J. Schmidt . . . Peat, Marwick, Mitchell & Co., 720 Olive St., St. Louis, Mo. 63101 (314 241-6700)

Joseph G. Tonascia . . . Ernst & Ernst, 1225 Connecticut Ave., N.W., Washington, D.C. 20036 (202 296-8300)

Benton B. Warder . . . Price Waterhouse & Co., 2050 Marine Plaza, Milwaukee, Wisc. 53202 (414 276-3535)

#### *Staff Aide:*

Edward M. Musho—Manager, Auditing Standards (212 575-6378)

### **STATISTICAL SAMPLING SUBCOMMITTEE**

*Objective:* To disseminate information about the application of statistical sampling to accounting and auditing, including advising and assisting in the publication of an Institute book on statistical sampling 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.

James K. Loebbecke, *Chairman* . . . Touche Ross & Co., 1633 Broadway, New York, N.Y. 10019 (212 489-1600)

Alvin A. Arens . . . Michigan State University, College of Business, East Lansing, Mich. 48864 (517 355-9594)

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Robert K. Elliott . . . Peat, Marwick, Mitchell & Co., 345 Park Ave., New York, N.Y. 10022 (212 758-9700)

William L. Felix, Jr. . . . University of Washington, 126 MacKenzie Hall, Seattle, Wash. 98195 (206 543-4368)

David L. Ferdun . . . John F. Forbes & Company, 111 Sutter St., San Francisco, Calif. 94104 (415 398-1212)

William C. Foster . . . (New York University, Graduate School of Business—The CPA Associates, New York) 3 Laurel Court, Paramus, N.J. 07652 (201 845-0954)

Robert B. Ilderton . . . Headquarters, Defense Contract Agency, Cameron Station, Alexandria, Va. 22314 (202 274-7396)

LaVern O. Johnson . . . Main Lafrentz & Co., 280 Park Ave., New York, N.Y. 10017 (212 867-9100)

James M. Kusko . . . Haskins & Sells, 1114 Avenue of the Americas, New York, N.Y. 10036 (212 422-9600)

Robert W. Moss . . . Harris, Kerr, Forster & Company, 400 Denver Club Bldg., Denver, Colo. 80202 (303 534-2101)

Richard H. Popeney . . . Ernst & Ernst, 1300 Union Commerce Bldg., Cleveland, Ohio 44115 (216 861-5000)

Donald M. Roberts\* . . . American Institute of Certified Public Accountants, 1211 Avenue of the Americas, New York, N.Y. 10036 (212 575-6404)

Anthony M. Robustelli . . . J. K. Lasser & Company, 10 East 53 St., New York, N.Y. 10022 (212 755-1902)

Robert S. Roussey . . . Arthur Andersen & Co., 1345 Avenue of the Americas, New York, N.Y. 10019 (212 956-6986)

Walter W. Tuthill, Jr. . . . Price Waterhouse & Co., 60 Broad St., New York, N.Y. 10004 (212 422-6000)

*Staff Aide:*

Hyman Muller—Assistant Manager, Auditing Standards (212 575-6375)

## **STOCKBROKERAGE AUDITING SUBCOMMITTEE**

*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.

Richard V. McManus, *Chairman* . . . Peat, Marwick, Mitchell & Co., 345 Park Ave., New York, N.Y. 10022 (212 758-9700)

Ronald J. Bach . . . Touche Ross & Co., 780 Northstar Center, Minneapolis, Minn. 55402 (612 333-2301)

Harvey J. Bazaar . . . Coopers & Lybrand, 1251 Avenue of the Americas, New York, N.Y. 10020 (212 489-1100)

Frank J. Borelli . . . Haskins & Sells, 2 Broadway, New York, N.Y. 10004 (212 422-9600)

Warren A. Essner . . . Arthur Andersen & Co., 1345 Avenue of the Americas, New York, N.Y. 10019 (212 956-8944)

Gerald L. Fingerhut . . . Oppenheim, Appel, Dixon & Co., One New York Plaza, 29th Floor, New York, N.Y. 10004 (212 944-8200)

John J. Kilkeary . . . Ernst & Ernst, 140 Broadway, New York, N.Y. 10005 (212 943-7800)

Wayne A. Kolins . . . Seidman & Seidman, 15 Columbus Circle, New York, N.Y. 10023 (212 765-7500)

Richard W. Newman . . . Siecke, Newman & Co., Inc., 1776 Lincoln St., Suite 701, Denver, Colo. 80203 (303 222-3591)

John R. Seaton . . . Arthur Young & Company, 277 Park Ave., New York, N.Y. 10017 (212 922-5918)

Daniel L. Shehi . . . J. K. Lasser & Company, One California St., San Francisco, Calif. 94111 (415 391-3350)

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\*Consultant



## **Stockbrokerage Auditing (cont'd)**

William U. Westerfield . . . Price Waterhouse & Co., 60 Broad St., New York,  
N.Y. 10004 (212 422-6000)

### *Staff Aide:*

Edward M. Musho—Manager, Auditing Standards (212 575-6378)

## **Task Forces**

**Audit Supervision**  
**Auditor's Reports**  
**Communications Between Predecessor/Successor Auditors**  
**Compensating Cash Balances**  
**Construction Contract**  
**Defense Contract Agencies**  
**Electronic Data Processing**  
**Forecasting**  
**Forms of Assurance**  
**Health Care Institutions**  
**Health, Welfare and Pension Funds**  
**Insurance Auditing**  
**Interim Financial Statements**  
**International Reporting Standards**  
**Non-Accounting Experts**  
**Operational Management Auditing**  
**Present Fairly**  
**Pro-Forma Financial Statements**  
**Purport to Present**  
**Reporting on Common Trust Funds**  
**Reporting on Comparative Financial Statements**  
**Reporting on Price Level Data**  
**Responsibility to Detect Irregularities**  
**Single Audit Program for Mortgage Bankers**  
**Transactions with Related Parties**  
**Unaudited Financial Statements**  
**Use of Financial Statements Data**  
**Using the Work of Internal Auditors**  
**Using the Work and Report of Other Auditors**

## **AWARDS COMMITTEE**

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

Thomas D. Flynn, *Chairman* . . . Arthur Young & Company, 277 Park Ave., New York, N.Y. 10017 (212 922-2084)

George D. Anderson . . . Anderson, ZurMuehlen & Co., P.O. Box 1147 (One North Last Chance Gulch), Helena, Mont. 59601 (406 442-3540)

Elmer G. Beamer . . . (Retired) P.O. Box 2100, Aspen, Colo. 81611 (303 925-2100)

Sidney Davidson . . . University of Chicago, Graduate School of Business, 5836 Greenwood Ave., Chicago, Ill. 60637 (312 753-3621)

Frank B. Hill, Jr. . . . Hill and Flurry, 625 Bell Bldg., Montgomery, Ala. 36104 (205 265-9531)

Edwin E. Merriman . . . Edwin E. Merriman & Company, P.O. Box 48, Lubbock, Texas 79408 (806 765-6352)

Harry C. Zug . . . Coopers & Lybrand, 1900 Three Girard Plaza, Philadelphia, Pa. 19102 (215 569-2000)

*Staff Aide:*

David H. Lanman, Jr.—Director, Council and Board Administration (212 575-6446)

## **RELATIONS WITH THE BAR COMMITTEE**

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

Samuel J. Duboff, *Chairman* . . . S. D. Leidesdorf & Co., 100 East 42 St., New York, N.Y. 10017 (212 697-0200)

Byrle M. Abbin . . . Arthur Andersen & Co., 69 West Washington St., Chicago, Ill. 60602 (312 346-6262)

Bernard Barnett . . . Seidman & Seidman, 15 Columbus Circle, New York, N.Y. 10023 (212 765-7500)

Walter C. Frank . . . Main Lafrentz & Co., One California St., 31st Floor, San Francisco, Calif. 94111 (415 981-2156)

R. Braxton Hill, Jr. . . . Waller and Woodhouse, 627 Wainwright Bldg., Norfolk, Va. 23510 (804 627-8371)

Harry M. Linowes . . . Leopold & Linowes, 1120 Connecticut Ave., N.W., Suite 350, Washington, D.C. 20036 (202 833-2280)

Frank T. Rea . . . Price Waterhouse & Co., 1200 Milam, Suite 2700, Houston, Texas 77002 (713 224-4100)

*Staff Aide:*

Gilbert Simonetti, Jr.—Vice President, Government Relations (202 872-8190)

## **BOARD OF DIRECTORS**

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

Philip L. Defliese, *Chairman* . . . Coopers & Lybrand, 1251 Avenue of the Americas, New York, N.Y. 10020 (212 489-1100)

Ivan O. Bull, *Vice Chairman* . . . McGladrey, Hansen, Dunn & Company, 908 Davenport Bank Bldg., Davenport, Iowa 52801 (319 326-5111)

David M. Culp, *Vice President* . . . David M. Culp & Co., 101 U.B. Bldg., Huntington, Ind. 46750 (219 356-0640)

Arnold I. Levine, *Vice President* . . . J. K. Lasser & Company, 10 East 53 St., New York, N.Y. 10022 (212 744-1902)

A. Waldo Sowell, Jr., *Vice President* . . . Alexander Grant & Company, 2250 National Bank of Georgia Bldg., Atlanta, Ga. 30303 (404 688-7195)

John W. Zick, *Treasurer* . . . Price Waterhouse & Co., 60 Broad St., New York, N.Y. 10004 (212 422-6000)

Samuel A. Derieux, *Immediate Past Chairman* . . . Derieux, Baker, Thompson & Whitt (808 Mutual Bldg.), P.O. Box 1993, Richmond, Va. 23216 (804 643-2875)

Wallace E. Olson, *President* . . . American Institute of Certified Public Accountants, 1211 Avenue of the Americas, New York, N.Y. 10036 (212 575-6466)

John Lawler, *Senior Vice President and Secretary* . . . American Institute of Certified Public Accountants, 1211 Avenue of the Americas, New York, N.Y. 10036 (212 575-6476)

### **For Three Years**

Richard T. Baker . . . Ernst & Ernst, 1300 Union Commerce Bldg., Cleveland, Ohio 44115 (212 861-5000)

Michael N. Chetkovich . . . Haskins & Sells, 1114 Avenue of the Americas, New York, N.Y. 10036 (212 422-9600)

William R. Gregory . . . Knight, Vale & Gregory, 1500 One Washington Plaza, Tacoma, Wash. 98402 (206 572-7111)

### **For Two Years**

Willard G. Bowen . . . Cordle and Associates, 1400 Western Federal Bldg., Denver, Colo. 80202 (303 573-5435)

James E. Seitz . . . Touche Ross & Co., Alcoa Bldg., One Maritime Plaza, 19th Floor, San Francisco, Calif. 94111 (415 397-5445)

Charles T. Zlatkovich . . . University of Texas, 302 Bus-Economics Bldg., Austin, Texas 78712 (512 471-5215)

### **For One Year**

George E. Doty . . . Goldman Sachs & Co., 55 Broad St., New York, N.Y. 10004 (212 676-8234)

William B. Nicol . . . Meaden & Moore, 1010 Union Commerce Bldg., Cleveland, Ohio 44115 (216 241-3272)

Wilbur H. Stevens . . . Elmer Fox & Company, 1660 Lincoln St., #2700, Denver, Colo. 80203 (303 623-2222)

*Staff Aide:*

David H. Lanman, Jr.—Director, Council and Board Administration (212 575-6446)

## **AUDIT COMMITTEE**

*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.

William B. Nicol, *Chairman* . . . Meaden & Moore, 1010 Union Commerce Bldg., Cleveland, Ohio 44115 (216 241-3272)

George E. Doty . . . Goldman Sachs & Co., 55 Broad St., New York, N.Y. 10004 (212 676-8234)

Arnold I. Levine . . . J. K. Lasser & Company, 10 East 53 St., New York, N.Y. 10022 (212 744-1902)

## **FAF TRUSTEE REVIEW COMMITTEE**

*Objective:* To nominate the FAF trustees who must be CPAs drawn from public practice and to review the other nominations from the respective cooperating organizations (the American Accounting Association, Financial Analysts Federation, Financial Executive Institute and the National Association of Accountants) prior to the election of FAF trustees by the Board of Directors.

Samuel A. Derieux, *Chairman* . . . Derieux, Baker, Thompson & Whitt (808 Mutual Bldg.), P.O. Box 1993, Richmond, Va. 23216 (804 643-2875)

Willard G. Bowen . . . Cordle and Associates, 1400 Western Federal Bldg., Denver, Colo. 80202 (303 573-5435)

Michael N. Chetkovich . . . Haskins & Sells, 1114 Avenue of the Americas, New York, N.Y. 10036 (212 422-9600)

William R. Gregory . . . Knight, Vale & Gregory, 1500 One Washington Plaza, Tacoma, Wash. 98402 (206 572-7111)

Arnold I. Levine . . . J. K. Lasser & Company, 10 East 53 St., New York, N.Y. 10022 (212 744-1902)

Wallace E. Olson . . . American Institute of Certified Public Accountants, 1211 Avenue of the Americas, New York, N.Y. 10036 (212 575-6466)

Charles T. Zlatkovich . . . University of Texas, 302 Bus-Economics Bldg., Austin, Texas 78712 (512 471-5215)

## **FAF Trustee Review (cont'd)**

### *Staff Aide:*

David H. Lanman, Jr.—Director, Council and Board Administration (212 575-6446)

## **PLANNING AND FINANCE COMMITTEE**

*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.

James E. Seitz, *Chairman* . . . Touche Ross & Co., Alcoa Bldg., One Maritime Plaza, 19th Floor, San Francisco, Calif. 94111 (415 397-5445)

Richard T. Baker . . . Ernst & Ernst, 1300 Union Commerce Bldg., Cleveland, Ohio 44115 (216 861-5000)

Ivan O. Bull . . . McGladrey, Hansen, Dunn & Company, 908 Davenport Bank Bldg., Davenport, Iowa 52801 (319 326-5111)

Samuel A. Derieux . . . Derieux, Baker, Thompson & Whitt (808 Mutual Bldg.), P.O. Box 1993, Richmond, Va. 23219 (804 643-2875)

John Lawler . . . American Institute of Certified Public Accountants, 1211 Avenue of the Americas, New York, N.Y. 10036 (212 575-6476)

William B. Nicol . . . Meaden & Moore, 1010 Union Commerce Bldg., Cleveland, Ohio 44115 (216 241-3272)

Wallace E. Olson . . . American Institute of Certified Public Accountants, 1211 Avenue of the Americas, New York, N.Y. 10036 (212 575-6466)

Wilbur H. Stevens . . . Elmer Fox & Company, 1660 Lincoln St., #2700, Denver, Colo. 80203 (303 623-2222)

John W. Zick . . . Price Waterhouse & Co., 60 Broad St., New York, N.Y. 10004 (212 422-6000)

### *Staff Aide:*

George C. Taylor—Controller (212 575-6383)

## **BOARD OF EXAMINERS**

*Objective:* To establish policy for the Examinations Division and to supervise, coordinate, plan and initiate all of the projects, programs and activities of the subcommittees and task forces of the Board of Examiners. Specific responsibilities of this committee are to prepare semi-annual 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 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 on matters pertaining to the examination.

Sam W. Lyverse, *Chairman* . . . Coopers & Lybrand, 3500 First National Tower, Louisville, Ky. 40202 (502 589-6100)

George A. Anderson . . . Anderson, ZurMuehlen & Co., P.O. Box 1147 (One North Last Chance Gulch), Helena, Mont. 59601 (406 442-3540)

James B. Bower . . . University of Wisconsin, 1155 Observatory Drive, Madison, Wisc. 53706 (608 262-0891)

Howard L. Busby . . . Cheatham, Brady & Lafferty, 4209 McKinney Ave., Dallas, Texas 75205 (214 522-4250)

Sidney A. Champagne . . . L. A. Champagne & Co., 3301 North Blvd., Baton Rouge, La. 70806 (504 383-1865)

James Don Edwards . . . University of Georgia, College of Business, Department of Accounting and Business Law, Athens, Ga. 30602 (404 542-1616)

Maurice S. Newman . . . Haskins & Sells, 1114 Avenue of the Americas, New York, N.Y. 10036 (212 422-9600)

Roland F. Salmonson . . . Michigan State University, Eppley Center, East Lansing, Mich. 48824 (517 355-7489)

Eli Werlin . . . Urbach, Kahn & Werlin, 66 State St., Albany, N.Y. 12207 (518 449-3166)

*Staff Aide:*

Mitchell D. Rothkopf—Director, Examinations (212 575-6495)

## **ACCOUNTING PRACTICE SUBCOMMITTEE**

*Objective:* To develop a semi-annual examination on accounting practice in accordance with guidelines and policies established by the Executive Committee.

Eli Werlin, *Chairman* . . . Urbach, Kahn & Werlin, 66 State St., Albany, N. Y. 12207 (518 449-3166)

George D. Anderson . . . Anderson, ZurMuehlen & Co., P.O. Box 1147 (One North Last Chance Gulch), Helena, Mont. 59601 (406 442-3540)

Irwin T. David . . . Touche Ross & Co., 111 East Wacker Drive, Chicago, Ill. 60601 (312 644-8900)

Charles E. Johnson . . . Main Lafrentz & Co., 700 Kennecott Bldg., Salt Lake City, Utah 84111 (801 521-2811)

Sol J. Meyer . . . Meyer & Meyer, 1300 S.E. Oak St., Portland, Ore. 97214 (503 234-5417)

William Niven . . . San Francisco State University, School of Business, 1600 Holloway, San Francisco, Calif. 94132 (415 469-1726)

### **Accounting Practice (cont'd)**

Richard S. Woods . . . University of Pennsylvania, W-268 Dietrich Hall,  
Philadelphia, Pa. 19174 (215 594-7784)

#### *Staff Aide:*

Mitchell D. Rothkopf—Director, Examinations (212 575-6495)

### **ACCOUNTING THEORY SUBCOMMITTEE**

*Objective:* To develop a semi-annual examination on accounting theory in accordance with guidelines and policies established by the Executive Committee.

Ronald F. Salmonson, *Chairman* . . . Michigan State University, Eppley Center,  
East Lansing, Mich. 48824 (517 355-7489)

James Don Edwards . . . University of Georgia, College of Business, Department of Accounting and Business Law, Athens, Ga. 30602 (404 542-1616)

James H. Naus . . . Crowe, Chizek and Company, 210 North Ironwood Drive,  
South Bend, Ind. 46615 (219 232-3992)

James E. Wheeler . . . University of Michigan, Graduate School of Business Administration, Ann Arbor, Mich. 48104 (313 764-2322)

#### *Staff Aide:*

Mitchell D. Rothkopf—Director, Examinations (212 575-6495)

### **AUDITING SUBCOMMITTEE**

*Objective:* To develop a semi-annual examination on auditing in accordance with guidelines and policies established by the Executive Committee.

James B. Bower, *Chairman* . . . University of Wisconsin, 1155 Observatory Drive, Madison, Wisc. 53706 (608 262-0891)

Robert L. Grinaker . . . University of Houston, Cullen Blvd., Houston, Texas 77004 (713 749-3517)

Christopher J. Moran . . . A. M. Pullen & Company (232 North Edgeworth St.), P. O. Drawer G-2, Greensboro, N. C. 27402 (919 273-4461)

Maurice S. Newman . . . Haskins & Sells, 1114 Avenue of the Americas, New York, N. Y. 10036 (212 422-9600)

#### *Staff Aide:*

Mitchell D. Rothkopf—Director, Examinations (212 575-6495)

### **BUSINESS LAW SUBCOMMITTEE**

*Objective:* To develop a semi-annual examination on business law in accordance with guidelines and policies established by the Executive Committee.

Sidney A. Champagne, *Chairman* . . . L. A. Champagne & Co., 3301 North Blvd., Baton Rouge, La. 70806 (504 383-1865)

Howard L. Busby . . . Cheatham, Brady & Lafferty, 4209 McKinney Ave., Dallas, Texas 75205 (214 522-4250)

Nathan H. Olshan . . . Olshan & Olshan, 4300 Fordham Road, N.W., Washington, D. C. 20016 (202 686-1200)

J. Nelson Young . . . University of Illinois, College of Law, Champaign, Ill. 61820 (217 333-0061)

*Staff Aide:*

Mitchell D. Rothkopf—Director, Examinations (212 575-6495)

**GRADING SUBCOMMITTEE**

*Objective:* To review the functioning of the Advisory Grading Service and to ensure that the grading of the Examination is performed fairly and uniformly.

Eli Werlin, *Chairman* . . . Urbach, Kahn & Werlin, 66 State St., Albany, N. Y. 12207 (518 449-3166)

Howard L. Busby . . . Cheatham, Brady & Lafferty, 4209 McKinney Ave., Dallas, Texas 75205 (214 522-4250)

James Don Edwards . . . University of Georgia, College of Business, Department of Accounting and Business Law, Athens, Ga. 30602 (404 542-1616)

Robert L. Grinaker . . . University of Houston, Cullen Blvd., Houston, Texas 77004 (713 749-3517)

William Niven . . . San Francisco State University, School of Business, 1600 Holloway, San Francisco, Calif. 94132 (415 469-1726)

*Staff Aide:*

Mitchell D. Rothkopf—Director, Examinations (212 575-6495)

**Task Force**

**Revision of Information for CPA Candidates**

**BOARD ON STANDARDS FOR SCHOOLS OF PROFESSIONAL ACCOUNTING**

*Objective:* To identify those standards that when satisfied by a school would justify its recognition by the accounting profession. Particular attention should be given to the criteria for the school's curriculum, which should be appropriate for a professional program in accounting.

Herbert E. Miller, *Chairman* . . . Arthur Andersen & Co., 69 West Washington St., Chicago, Ill. 60602 (312 346-6262)



## **Board on Standards (cont'd)**

- Wayne J. Albers . . . Ernst & Ernst, 1300 Union Commerce Bldg., Cleveland, Ohio 44115 (216 861-5000)
- Norman E. Auerbach . . . Coopers & Lybrand, 1251 Avenue of the Americas, New York, N. Y. 10020 (212 489-1100)
- William H. Baughn\* . . . University of Colorado, Graduate School of Business Administration, Boulder, Colo. 80302 (303 443-2211)
- James Don Edwards . . . University of Georgia, College of Business, Department of Accounting and Business Law, Athens, Ga. 30602 (404 542-1616)
- Kermit O. Hanson\* . . . University of Washington, Graduate School of Business Administration, Seattle, Wash. 98195 (206 543-4750)
- Jack D. Heysinger\* . . . University of Missouri-Kansas City, School of Administration, 5100 Rockhill Road, Kansas City, Mo. 64110 (816 276-2201)
- Charles W. Lamden . . . Peat, Marwick, Mitchell & Co., 345 Park Ave., New York, N. Y. 10022 (212 758-9700)
- Harold Q. Langenderfer . . . University of North Carolina, Graduate School of Business Administration, Chapel Hill, N. C. 27514 (919 933-8301)
- Joseph A. Silvano . . . University of Missouri, 335 Middlebush Hall, Columbia, Mo. 65201 (314 882-4463)
- Wilber H. Stevens . . . Elmer Fox & Company, 1660 Lincoln St., #2700, Denver, Colo. 80203 (303 623-2222)
- William H. Tankersley\* . . . Council of Better Business Bureaus, Inc., 1150 17 St., N.W., Washington, D. C. 20036 (202 467-5210)
- J. Nelson Young . . . University of Illinois, College of Law, Champaign, Ill. 61820 (217 333-0061)

### *Adviser:*

Robert G. Allyn, Executive Secretary—New York State Board for Public Accountancy, State Education Department, University of the State of New York, 99 Washington Ave., Room 1839, Albany, N. Y. 12210 (518 474-3836)

### *Staff Aide:*

Guy W. Trump—Vice President, Education and Regulation (212 575-6471)

## **COMPUTER SERVICES EXECUTIVE COMMITTEE**

*Objective:* To study and report on the implications of electronic data processing for the accounting profession and to supervise the activities of its constituent subcommittees.

Arnold Schneidman, *Chairman* . . . Seymour Schneidman & Associates, 405 Park Ave., New York, N. Y. 10022 (212 421-5380)

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\*Consultant

- Michael A. Carrozza, Jr. . . . Stockton Bates & Company, Robinson Bldg., 15th & Chestnut Sts., Philadelphia, Pa. 19102 (215 563-8950)
- Gordon B. Davis . . . University of Minnesota, College of Business Administration, Minneapolis, Minn. 55455 (612 373-3588)
- Richard J. Guiltinan . . . Arthur Andersen & Co., 1345 Avenue of the Americas, New York, N. Y. 10019 (212 956-6052)
- Terry J. Kimes . . . Mize, Houser, Mehlinger & Kimes, One Townsite Plaza, Topeka, Kans. 66603 (913 233-0336)
- James K. Loebbecke . . . Touche Ross & Co., 1633 Broadway, New York, N. Y. 10019 (212 489-1600)
- Lawrence J. McDonald . . . Hungerford, Cooper, Luxon & Co. (20600 Eureka Road, Suite 714), P. O. Box 338, Taylor, Mich. 48180 (313 284-4242)
- George H. Rittersbach\* . . . Peat, Marwick, Mitchell & Co., 345 Park Ave., New York, N. Y. 10022 (212 758-9700)
- Howard M. Schnoll . . . Nankin, Schnoll & Company, 735 West Wisconsin Ave., Milwaukee, Wisc. 53233 (414 272-5900)
- Paul B. Woodfin . . . Price Waterhouse & Co., 1251 Avenue of the Americas, New York, N. Y. 10020 (212 489-8900)

*Staff Aides:*

- Donald L. Adams—Director, Computer Services (212 575-6296)
- Noel K. Zakin—Manager, Practice Applications (212 575-6299)

## **COMPUTER AUDITING SUBCOMMITTEE**

*Objective:* To develop and report on preferred practices and techniques regarding the use of computers in the conduct of audits and to advise other committees and the membership of the Institute on matters relating to the audit of computerized systems.

- Richard J. Guiltinan, *Chairman* . . . Arthur Andersen & Co., 1345 Avenue of the Americas, New York, N. Y. 10019 (212 956-6052)
- Richard C. Bluestine . . . Hurdman and Cranstoun, 140 Broadway, New York, N. Y. 10005 (212 269-5800)
- John C. Broderick . . . Arthur Young & Company, 277 Park Ave., New York, N. Y. 10017 (212 922-2478)
- A. Bernarr Burke . . . Price Waterhouse & Co., 1251 Avenue of the Americas, New York, N. Y. 10020 (212 489-8900)
- Gordon B. Davis . . . University of Minnesota, College of Business Administration, Minneapolis, Minn. 55455 (612 373-3588)
- David Gindoff . . . Oppenheim, Appel, Dixon & Co., 1888 Century Park East, Los Angeles, Calif. 90067 (213 277-5121)

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\*Consultant

### **Computer Auditing (cont'd)**

- Michael Goldstein . . . S. D. Leidesdorf & Co., 100 East 42 St., New York, N. Y. 10017 (212 697-0200)
- Stanley D. Halper . . . Coopers & Lybrand, 1251 Avenue of the Americas, New York, N. Y. 10020 (212 489-1100)
- John P. Harrison . . . Main Lafrentz & Co., 280 Park Ave., New York, N. Y. 10017 (212 867-9100)
- James Brian Hyland . . . FBI Academy, Federal Bureau of Investigation, Quantico, Va. 22135 (703 640-6131)
- Albert A. Koch . . . Ernst & Ernst, 1300 Union Commerce Bldg., Cleveland, Ohio 44115 (216 861-5000)
- Lawrence J. McDonald . . . Hungerford, Cooper, Luxon & Co. (20600 Eureka Road, Suite 714), P. O. Box 338, Taylor, Mich. 48180 (313 284-4242)
- John W. Nuxall . . . Peat, Marwick, Mitchell & Co., 345 Park Ave., New York, N. Y. 10022 (212 758-9700)
- William E. Perry . . . Institute of Internal Auditors, 5500 Diplomatic Circle, Orlando, Fla. 32810 (305 647-4700)
- Kenneth A. Pollock . . . U. S. General Accounting Office, Arthur Bldg., 441 G St., N.W., Washington, D. C. 20548 (202 376-5368)
- Richard A. Snyder . . . Haskins & Sells, 1114 Avenue of the Americas, New York, N. Y. 10036 (212 422-9600)
- Larry D. Van Horn . . . Farrow, Stone & Blubaugh, 1505 Vickers-KSB&T Bldg., Wichita, Kans. 67202 (316 264-7348)
- Richard D. Webb . . . Touche Ross & Co., 1633 Broadway, New York, N. Y. 10019 (212 489-1600)
- Robert J. Wolf . . . McGladrey, Hansen, Dunn & Company, 525 17 St., Rock Island, Ill. 61201 (309 794-1020)

#### **Staff Aide:**

Paul H. Levine—Assistant Manager, Practice Applications (212 575-6300)

### **COMPUTER EDUCATION SUBCOMMITTEE**

*Objective:* To provide consultation and assistance in the development and evaluation of educational programs to furnish the profession with training in electronic data processing.

- Terry J. Kimes, *Chairman* . . . Mize, Houser, Mehlinger & Kimes, One Townsite Plaza, Topeka, Kans. 66603 (913 233-0536)
- Edna H. Barbour . . . Northern Illinois University, Wirtz Hall, Room 323, DeKalb, Ill. 60115 (815 753-1177)

Michael J. Fischetti . . . Arthur Young & Company, 11800 Sunrise Valley Drive, Reston, Va. 22091 (703 620-3888)

James W. Giese . . . (Internal Revenue Service, Washington, D. C.) 2111 Jefferson Davis Highway, Apt. 205 South, Arlington, Va. 23202 (202 964-3986)

Elliott R. Greene\* . . . S. D. Leidesdorf & Co., 100 East 42 St., New York, N. Y. 10017 (212 697-0200)

Elise G. Jancura . . . Cleveland State University, Euclid at East 24 St., Cleveland, Ohio 44115 (216 687-3786)

*Staff Aide:*

Noel K. Zakin—Manager, Practice Applications (212 575-6299)

## **COMPUTER OPERATIONS SUBCOMMITTEE**

*Objective:* To investigate and report on the solutions to problems related to the use and operation of computers by CPA firms. Further, to implement the exchange of programs and systems between firms and to interact with other organizations in regard to the effect of electronic data processing on tax practice.

Howard N. Schnoll, *Chairman* . . . Nankin, Schnoll & Company, 735 West Wisconsin, Ave., Milwaukee, Wisc. 53233 (414 272-5900)

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**Audit Guide on Accounting Internal Control Reviews of EDP Systems**

**Audit Software Standardization**

**Auditing Advanced EDP Systems**

**Automatic Flowcharting**

**Computer Audit Capability for Small EDP Systems**

**Computer Program Exchange**

**Data Communications**

**Municipal Computerization and Its Effect on the CPA Task Force**

**1975 Conference Program**

**Standard Accounting Systems**

**Tax Practice**

**Time Sharing**

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*Objective:* To establish policies and strategies for the projects, programs and activities of the constituent committees and the Continuing Professional Education Division.

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**Accounting and Auditing**

**CPE Information Systems**

**CPE Pricing and Distribution**

**Development of Materials**

**EDP Programs**

**Evaluation and Objectives**

**General Professional Subjects and Practice Administration**

**Increased Regional Cooperation**

**Industry Programs**

**Instructor Selection and Training**

**Management Skills Programs**

**MAS and Quality Review**

**Media**

**Partner Training**

**Reporting Under State CPE Regulations**

**Self Study—Individual Paced Programs**

**Taxation**

**Tax Specialists**

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## **EDUCATION EXECUTIVE COMMITTEE**

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### **RELATIONS WITH EDUCATIONAL INSTITUTIONS SUBCOMMITTEE**

*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.

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## **INTEREST IN ACCOUNTING CAREERS SUBCOMMITTEE**

*Objective:* To develop Institute policy for encouraging a flow of qualified personnel into public accounting and to recommend state society activities for promoting student interest in public accounting.

Wilton T. Anderson, *Chairman* . . . Oklahoma State University, Department of Accounting, Stillwater, Okla. 74074 (405 372-2211)

Linda M. Canney . . . John L. O'Brien & Company, 1305 Joseph Vance Bldg., Seattle, Wash. 98101 (206 624-3636)

Norman D. Curtis . . . Elmer Fox & Company, 800 Fourth Financial Center, Wichita, Kans. 67202 (316 265-3231)

Robert E. Knox, Jr. . . . Lake Ronel Oil Company (543 Fair Petroleum Bldg.) P.O. Box 179, Tyler, Texas 75701 (214 597-6381)

Patricia P. Koontz† . . . Virginia Society of CPAs, 700 East Main Bldg., Suite 1010, Richmond, Va. 23219 (804 643-1489)

Anthony T. Krzystofik . . . University of Massachusetts, School of Business Administration, Amherst, Mass. 01002 (413 545-2487)

Richard W. Metcalf . . . University of Nebraska-Lincoln, 127 CBA, Lincoln, Nebr. 68508 (402 472-3380)

Jack E. Noble† . . . Indiana Association of CPAs, 921 East 86 St., Suite 102, Indianapolis, Ind. 46240 (317 257-6284)

James W. Pattillo . . . University of Notre Dame, Department of Accountancy, Notre Dame, Ind. 46556 (219 234-0393)

Gary John Previts . . . University of Alabama, Drawer AD, University, Ala. 35486 (205 348-6131)

*Staff Aide:*

Maria J. Salvemini—Manager, Educational Activities (212 575-6434)

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\*Consultant

†State Society Executive Director



## **PERSONNEL TESTING SUBCOMMITTEE**

*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.

David B. Pearson, *Chairman* . . . Arthur Young & Company, 277 Park Ave., New York, N. Y. 10017 (212 922-4713)

Marie E. Dubke . . . Memphis State University, Department of Accountancy, Memphis, Tenn. 38152 (901 321-1445)

Joseph F. Guy . . . University of Florida, College of Business, Gainesville, Fla. 32611 (904 392-0155)

J. Warren Higgins . . . University of Connecticut, Accounting Department, Storrs, Conn. 06268 (203 429-6385)

Francis E. Kastenholz . . . Peat, Marwick, Mitchell & Co., 222 South Riverside Plaza, Chicago, Ill. 60606 (312 648-0345)

Barry E. Kaufman . . . J. K. Lasser & Company, 5050 Westheimer Road, #408, Houston, Texas 77027 (713 621-0660)

Park E. Leathers . . . University of Pennsylvania, W-280 Dietrich Hall, Philadelphia, Pa. 19082 (215 594-7782)

### *Staff Aide:*

Maria J. Salvemini—Manager, Educational Activities (212 575-6434)

## **REVIEW OF EQUITY FUNDING SPECIAL COMMITTEE**

*Objective:* To study whether the auditing standards which are currently considered appropriate and sufficient in the examination of financial statements should be changed in the light of Equity Funding, and report its conclusions to the Board of Directors and the Auditing Standards Executive Committee.

Marvin L. Stone, *Chairman* . . . Stone, Gray and Company, 101 South Madison St., Denver, Colo. 80209 (303 399-7270)

J. Theodore Arenberg, Jr. . . . Arthur Andersen & Co., 69 West Washington St., Chicago, Ill. 60602 (312 346-6262)

Leo E. Burger . . . McGladrey, Hansen, Dunn & Company, 826 Merchants National Bank Bldg., Cedar Rapids, Iowa 52401 (319 366-2791)

Robert C. Holsen . . . Ernst & Ernst, 1300 Union Commerce Bldg., Cleveland, Ohio 44115 (216 861-5000)

Archibald E. MacKay . . . Main Lafrentz & Co., 280 Park Ave., New York, N. Y. 10017 (212 861-9100)

### *Staff Aide:*

Thomas R. Hanley—Director, Federal Government (202 872-8190)

## FEDERAL GOVERNMENT EXECUTIVE COMMITTEE

*Objective:* To assist in the development of a more effective relationship with leaders in the government and executive branch. To identify public issues on which the public accounting profession is particularly qualified to make a contribution. To provide advice on how the accounting profession can make its skills available to the government in its effort to improve its financial controls.

William T. Barnes, *Chairman* . . . Coopers & Lybrand, 1100 Connecticut Ave., N.W., Washington, D. C. 20036 (202 223-1700)

Charles A. Bowsher . . . Arthur Andersen & Co., 1666 K St., N.W., Washington, D. C. 20006 (202 785-9510)

Samuel J. Duboff . . . S. D. Leidesdorf & Co., 100 East 42 St., New York, N. Y. 10017 (212 697-0200)

Roscoe L. Egger, Jr. . . . Price Waterhouse & Co., 1801 K St., N.W., Washington, D. C. 20006 (202 296-0800)

Gerald W. Hepp . . . Plante & Moran (26211 Central Park Blvd.) P. O. Box 307, Southfield, Mich. 48076 (313 352-2500)

J. Gregory Hickey . . . Ernst & Ernst, One Constitution Plaza, Hartford, Conn. 06103 (203 278-1290)

Irving Hoffman . . . Elmer Fox & Company, 540 Investment Bldg., Washington, D. C. 20005 (202 393-6080)

Thomas L. Holton . . . Peat, Marwick, Mitchell & Co., 345 Park Ave., New York, N. Y. 10022 (212 758-9700)

Gerald A. Polansky . . . Touche Ross & Co., 1776 K St., N.W., Washington, D. C. 20006 (202 659-2770)

Cornelius E. Tierney . . . Arthur Young & Company, 1025 Connecticut Ave., N.W., Washington, D. C. 20036 (202 785-4747)

John F. Utley . . . Haskins & Sells, 1100 Connecticut Ave., N.W., Suite 420, Washington, D. C. 20036 (202 872-1980)

### *Staff Aide:*

Thomas R. Hanley—Director, Federal Government (202 872-8190)

## FEDERALLY ASSISTED PROGRAMS SUBCOMMITTEE

*Objective:* To provide advice and assistance to federal agencies responsible for the administration of federal assistance programs with the development of effective audit programs which are consistent with broad federal policies. To advise senior technical committees and Institute members regarding relevant matters.

Charles A. Bowsher, *Chairman* . . . Arthur Andersen & Co., 1666 K St., N.W., Washington, D. C. 20006 (202 785-9510)

Robert W. Armbruster, Jr. . . . Seidman & Seidman, 1200 18 St., N.W., Suite 510, Washington, D. C. 20036 (202 293-1570)

### **Federally Assisted Programs (cont'd)**

- Joseph M. Conder . . . Coopers & Lybrand, 1100 Connecticut Ave., N.W., Washington, D. C. 20036 (202 223-1700)
- William A. Frankel . . . Wolf and Company, 400 Colony Square, Suite 1901, Atlanta, Ga. 30361 (404 892-1071)
- William G. Gaede . . . Touche Ross & Co., 1776 K St., N.W., Suite 200, Washington, D. C. 20006 (202 659-2770)
- Bernard F. Gatti . . . Peat, Marwick, Mitchell & Co., 1025 Connecticut Ave., N.W., Washington, D. C. 20036 (202 223-9525)
- Leslie M. Lawrence . . . J. K. Lasser & Company, One Cascade Plaza, Akron, Ohio 44308 (216 794-9500)
- John J. Lordan . . . Office of Financial Management, General Services Administration, 18 and F Sts., N.W., Washington, D. C. 20037 (202 343-7747)
- Leonard M. Reamer . . . Elmer Fox & Company, 1511 K St., N.W., Suite 540, Washington, D. C. 20005 (202 393-6080)
- Edward W. Stepnick . . . DHEW, OS/ASC, HEW Audit Agency, Reporters Bldg., Room 625, 330 Independence Ave., S.W., Washington, D. C. 20201 (202 755-8875)
- Cornelius E. Tierney . . . Arthur Young & Company, 1025 Connecticut Ave., N.W., Washington, D. C. 20036 (202 785-4747)
- Joseph G. Tonascia . . . Ernst & Ernst, 1225 Connecticut Ave., N.W., Washington, D. C. 20036 (202 296-8300)
- Warren L. Wood . . . Alexander Grant & Company, 1776 K St., Suite 300, N.W., Washington, D. C. 20006 (202 296-7800)

#### *Staff Aide:*

Lysle P. Hollenbeck—Manager, Special Projects (202 872-8190)

### **FINANCIAL INSTITUTIONS SUBCOMMITTEE**

*Objective:* To provide advice and assistance to federal regulatory agencies for banks, savings and loans, and other institutions in consideration of accounting and auditing problems. To promote better understanding among credit executives as to the services of accountants and the significance of their reports.

- J. Gregory Hickey, *Chairman* . . . Ernst & Ernst, One Constitution Plaza, Hartford, Conn. 06103 (203 278-1290)
- Thomas H. Asson . . . Coopers & Lybrand, 1900 Three Girard Plaza, Philadelphia, Pa. 19102 (215 569-2000)
- Lewis F. Bidle . . . Councilor, Buchanan & Mitchell, 3900 Wisconsin Ave., N.W., Washington, D.C. 20016 (202 537-0910)
- Bruce B. Charles . . . Main Lafrentz & Co., 1313 Packard Bldg., Philadelphia, Pa. 19102 (215 665-1300)

James M. Crosser . . . Touche Ross & Co., 3700 Wilshire Blvd., Los Angeles, Calif. 90010 (213 381-3251)

Richard A. Cupples . . . (First National Bank in Little Rock) P. O. Box 1471, Little Rock, Ark. 72203 (501 378-7387)

Sam J. DiGiovanni . . . Arthur Andersen & Co., 69 West Washington St., Chicago, Ill. 60602 (312 346-6262)

Burton N. Forester . . . Price Waterhouse & Co., 1880 Century Park East, Los Angeles, Calif. 90067 (213 553-6030)

John J. Pairitz . . . Crowe, Chizek and Company, 210 North Ironwood Drive, South Bend, Ind. 46615 (219 232-3992)

Harold L. Russell . . . Arthur Young & Company, 1900 Liberty Tower, Oklahoma City, Okla. 73102 (405 232-3421)

Bernard D. Ulrich . . . Philip G. Johnson & Co., 1224 Sharp Bldg., Lincoln, Nebr. 68505 (402 477-9241)

Patrick J. Waide, Jr. . . . Haskins & Sells, 2 Broadway, New York, N. Y. 10004 (212 422-9600)

Travis L. Wallis . . . Peat, Marwick, Mitchell & Co., P. O. Box 1439, Tampa, Fla. 33601 (813 223-1466)

*Staff Aides:*

Lysle P. Hollenbeck—Manager, Special Projects (202 872-8190)

Paige K. MacDonald—Manager, Special Projects (202 872-8190)

## **RELATIONS WITH GAO SUBCOMMITTEE**

*Objective:* To provide advice and assistance to the GAO in matters of mutual concern in the public interest. To advise senior technical committees and Institute members regarding relevant matters.

Gerald A. Polansky, *Chairman* . . . Touche Ross & Co., 1776 K St., N.W., Washington, D. C. 20006 (202 659-2770)

Donald E. Balderson . . . Stoy, Malone & Company, 7315 Wisconsin Ave., Washington, D. C. 20014 (301 652-6300)

George L. Bernstein . . . Laventhol Krekstein Horwath & Horwath, 1845 Walnut St., Philadelphia, Pa. 19103 (215 491-1821)

William S. Kanaga . . . Arthur Young & Company, 277 Park Ave., New York, N. Y. 10017 (212 922-5910)

Anthony M. Mandolini . . . Peat, Marwick, Mitchell & Co., 222 South Riverside Plaza, Chicago, Ill. 60603 (312 648-0345)

James E. Meredith, Jr. . . . Coopers & Lybrand, 1100 Connecticut Ave., N.W., Washington, D. C. 20036 (202 223-1700)

Michael E. Simon . . . Arthur Andersen & Co., 1666 K St., N.W., Room 400, Washington, D. C. 20006 (202 785-9510)

Arthur B. Toan, Jr. . . . Price Waterhouse & Co., 1251 Avenue of the Americas, New York, N. Y. 10020 (212 489-8900)

## **Relations with GAO (cont'd)**

Abraham Yalom . . . Westheimer, Fine, Berger & Co., 1030 15 St., N.W., Washington, D. C. 20005 (202 785-9800)

James F. Zid . . . Ernst & Ernst, 1300 Union Commerce Bldg., Cleveland, Ohio 44115 (216 861-5000)

### *Staff Aide:*

Joseph P. Picciano—Manager, Special Projects (202 872-8190)

## **REGULATED INDUSTRIES SUBCOMMITTEE**

*Objective:* To provide advice and assistance to regulatory agencies in consideration of accounting and auditing problems. To encourage conformity between generally accepted accounting principles and regulatory accounting requirements. To advise senior technical committees of current and anticipated accounting problems.

John F. Utley, *Chairman* . . . Haskins & Sells, 1100 Connecticut Ave., N.W., Suite 420, Washington, D. C. 20036 (202 872-1980)

Timothy M. Coffey . . . Price Waterhouse & Co., 1801 K St., N.W., Washington, D. C. 20006 (202 296-0800)

Reed L. Colegrove . . . Coopers & Lybrand, 1251 Avenue of the Americas, New York, N. Y. 10020 (212 489-1100)

Arthur F. M. Harris . . . A. M. Pullen & Company, 8728 Colesville Road, #801, Silver Spring, Md. 20910 (301 587-1929)

Thomas L. Jones . . . Ernst & Ernst, 1300 Union Commerce Bldg., Cleveland, Ohio 44115 (216 861-5000)

W. Fletcher Lutz . . . (Civil Aeronautics Board, Washington, D. C.) 6459 Oakwood Drive, Falls Church, Va. 22041 (202 382-7661)

William G. Morrison, Jr. . . . Peat, Marwick, Mitchell & Co., 345 Park Ave., New York, N. Y. 10022 (212 758-9700)

Anthony E. Rapp . . . Touche Ross & Co., 1633 Broadway, New York, N. Y. 10019 (212 489-1600)

Thomas E. Sinton . . . Arthur Young & Company, 277 Park Ave., New York, N. Y. 10017 (212 922-5934)

Richard W. Walker . . . Arthur Andersen & Co., 69 West Washington St., Chicago, Ill. 60602 (312 346-6262)

David A. Wiegierink . . . Seidman & Seidman, 865 Old Kent Bldg., Grand Rapids, Mich. 49502 (616 774-7000)

### *Staff Aide:*

Woolsey Carmalt—Assistant Director, Federal Government (202 872-8190)

**SEC REGULATIONS SUBCOMMITTEE**

*Objective:* To provide advice and assistance to the SEC as to its procedures on accounting for and auditing of registrants. To advise senior technical committees and Institute members regarding relevant matters.

- Thomas L. Holton, *Chairman* . . . Peat, Marwick, Mitchell & Co., 345 Park Ave., New York, N. Y. 10022 (212 758-9700)
- Delford W. Edens . . . Haskins & Sells, 1114 Avenue of the Americas, New York, N. Y. 10036 (212 422-9600)
- Howard Groveman . . . Alexander Grant & Company, 1185 Avenue of the Americas, New York, N. Y. 10036 (212 489-0500)
- Oba T. Hanna, Jr. . . . A. M. Pullen & Company, Drawer G-2, Greensboro, N. C. 27402 (919 273-4461)
- Charles B. Hellerson . . . Hurdman and Cranstoun, 140 Broadway, New York, N. Y. 10005 (212 269-5800)
- Harold Howarth . . . S. D. Leidesdorf & Co., 100 East 42 St., New York, N. Y. 10017 (212 697-0200)
- George Lieberman . . . Richard A. Eisner & Company, 280 Park Ave., New York, N. Y. 10017 (212 986-2629)
- Robert Mednick . . . Arthur Andersen & Co., 69 West Washington St., Chicago, Ill. 60602 (312 346-6262)
- Harold B. Minkus . . . J. K. Lasser & Company, 24800 Northwestern Highway, Suite 405, Southfield, Mich. 48075 (313 352-1111)
- Robert D. Neary . . . Ernst & Ernst, 1225 Connecticut Ave., N.W., Washington, D. C. 20036 (202 296-8300)
- John W. Nicholson . . . Arthur Young & Company, 277 Park Ave., New York, N. Y. 10017 (212 922-4852)
- Morton Poloway . . . Touche Ross & Co., 1776 K St., N.W., Suite 200, Washington, D. C. 20006 (202 659-2770)
- Morton B. Solomon . . . Main Lafrentz & Co., 280 Park Ave., New York, N. Y. 10017 (212 867-9100)
- Fred S. Spindel . . . Coopers & Lybrand, 1251 Avenue of the Americas, New York, N. Y. 10020 (212 489-1100)
- W. Arthur Stimpson . . . Price Waterhouse & Co., 1251 Avenue of the Americas, New York, N. Y. 10020 (212 489-8900)

*Staff Aides:*

- Thomas R. Hanley—Director, Federal Government (202 872-8190)
- Woolsey Carmalt—Assistant Director, Federal Government (202 872-8190)

**Task Forces**

**Banking**

## Task Forces (cont'd)

**Civil Aeronautics**

**Communications**

**Department of Air Force Non-Appropriated Funds**

**Department of Commerce Audit Guides**

**Department of HEW Audit Guides**

**Department of HUD Audit Guides**

**Department of Labor Audit Guides**

**Federal Campaign Election Handbook**

**Federal Energy Matters**

**Federal Housing Administration**

**Federal Procurement Procedures**

**Health Maintenance Organizations Audit Guide**

**ICC Regulated Industries**

**Maritime Matters**

**Nuclear Energy**

**Public Utilities**

**Qualifications of Independent Auditors Engaged by Governmental Organizations**

**Savings and Loan**

**Technical Study No. 1**

**Technical Study No. 2**

**Technical Study No. 3**

## **FEDERAL TAXATION 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.

William C. Penick, *Chairman* . . . Arthur Andersen & Co., 69 West Washington St., Chicago, Ill. 60602 (312 346-6262)

David A. Berenson . . . S. D. Leidesdorf & Co., 100 East 42 St., New York, N. Y. 10017 (212 697-0200)

Mario P. Borini . . . Hurdman and Cranstoun, 140 Broadway, New York, N. Y. 10005 (212 269-5800)

Richard E. D'Arcy . . . Ernst & Ernst, 333 West Fort Bldg., Suite 1900, Detroit, Mich. 48226 (313 354-4600)

Joseph E. DeCaminada . . . Coopers & Lybrand, 211 West Fort St., 23rd Floor, Detroit, Mich. 48226 (313 962-7000)

Arthur J. Dixon . . . Oppenheim, Appel, Dixon & Co., One New York Plaza, New York, N. Y. 10004 (212 944-8200)

Richard M. Hammer . . . Price Waterhouse & Co., 1251 Avenue of the Americas, New York, N. Y. 10020 (212 489-8900)

Charles R. Lees . . . Peat, Marwick, Mitchell & Co., 345 Park Ave., New York, N. Y. 10022 (212 789-9700)

John M. Raber . . . Geo. S. Olive & Co., 320 North Meridian St., Indianapolis, Ind. 46204 (317 635-8631)

William L. Raby . . . Laventhol Krekstein Horwath & Horwath, 3003 North Central Ave., Phoenix, Ariz. 85012 (602 264-9011)

Jerome A. Seidman . . . Seidman & Seidman, 15 Columbus Circle, New York, N. Y. 10023 (212 765-7500)

Roy Soll . . . Checkers, Simon & Rosner, 33 North LaSalle St., Chicago, Ill. 60602 (312 346-4242)

*Staff Aide:*

Joel M. Forster—Director, Federal Taxation (202 872-8190)

## **FINANCIAL AND ESTATE PLANNING SUBCOMMITTEE**

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

Joseph E. DeCaminada, *Chairman* . . . Coopers & Lybrand, 211 West Fort St., 23rd Floor, Detroit, Mich. 48226 (313 962-7000)

John R. Gentry . . . John F. Forbes & Company, 111 Sutter St., San Francisco, Calif. 94104 (415 398-1212)

Arthur S. Hoffman . . . S. Walter Kaufman & Company, 270 Madison Ave., New York, N. Y. 10016 (212 679-5220)

Hirschell E. Levine . . . Eisner & Lubin, 250 Park Ave., New York, N. Y. 10017 (212 682-8669)

Bernard W. Nebenzahl . . . Hurdman and Cranstoun, 650 California St., San Francisco, Calif. 94116 (415 981-7720)

Kurt D. Steiner . . . Alexander Grant & Company, 1010 Common St., Suite 900, New Orleans, La. 70112 (504 581-1211)

Richard H. Stone . . . Main Lafrentz & Co., 280 Park Ave., New York, N. Y. 10017 (212 867-9100)

*Staff Aide:*

Joel M. Forster—Director, Federal Taxation (202 872-8190)



## **INTERNATIONAL TAXATION SUBCOMMITTEE**

*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.

Richard M. Hammer, *Chairman* . . . Price Waterhouse & Co., 1251 Avenue of the Americas, New York, N. Y. 10020 (212 489-8900)

Andre A. Aversa . . . Touche Ross & Co., 1900 Alcoa Bldg., San Francisco, Calif. 94111 (415 397-5445)

Michael J. Flood . . . Hurdman and Cranstoun, 140 Broadway, New York, N. Y. 10005 (212 269-5800)

Samuel M. Frohlich . . . Arthur Young & Company, 277 Park Ave., New York, N. Y. 10017 (212 922-4864)

Richard A. Hoefs . . . Arthur Andersen & Co., 69 West Washington St., Chicago, Ill. 60602 (312 346-6262)

Karl H. Loring . . . Ernst & Ernst, 515 South Flower St., Los Angeles, Calif. 90071 (213 977-4207)

Daniel F. Lundy . . . Coopers & Lybrand, 1251 Avenue of the Americas, New York, N. Y. 10020 (212 489-1100)

Thomas J. McHugh . . . Kraftco Corporation, Kraftco Court, Glenview, Ill. 60025 (312 998-2362)

Francis C. Oatway . . . Haskins & Sells, 1114 Avenue of the Americas, New York, N. Y. 10036 (212 422-9600)

### *Staff Aide:*

Joel M. Forster—Director, Federal Taxation (202 872-8190)

## **RESPONSIBILITIES IN TAX PRACTICE SUBCOMMITTEE**

*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.

Roy Soll, *Chairman* . . . Checkers, Simon & Rosner, 33 North LaSalle St., Chicago, Ill. 60602 (312 346-4242)

Joseph Acosta . . . Acosta, Cordova and Pittman, 4747 North 16 St., Suite B-138, Phoenix, Ariz. 85016 (602 264-3293)

- Isaac Baranowicz . . . Harris, Kerr, Forster & Company, 727 West Seventh St., Los Angeles, Calif. 90017 (213 680-0900)
- Frank M. Burke, Jr. . . . Peat, Marwick, Mitchell & Co., 2001 Bryan Tower, Dallas, Texas 75201 (214 747-8911)
- Edward A. Bush . . . Meaden & Moore, 1010 Union Commerce Bldg., Cleveland, Ohio 44115 (216 241-3272)
- Martin Helpern . . . Laventhol Krekstein Horwath & Horwath, 919 Third Ave., New York, N. Y. 10022 (212 980-3100)
- Sidney Hoffman . . . Touche Ross & Co., P. O. Box 3220, Pittsburgh, Pa. 15230 (412 281-2232)
- Albert R. Mitchell . . . West Texas State University, School of Business, Canyon, Texas 79016 (806 655-4197)
- Mahlon Rubin . . . Rubin, Brown, Gornstein & Co., 230 South Bemiston Ave., St. Louis, Mo. 63105 (314 727-8150)
- David O. Shapiro . . . Stavisky, Shapiro & Whyte, 140 Federal St., Boston, Mass. 02110 (617 426-1661)
- H. Fenton Smith . . . Smith, Batchelder & Rugg, Lyme Road, Hanover, N. H. 03755 (603 643-3413)
- Bernard Werner . . . Kipnis & Karchmer, 521 Fifth Ave., New York, N. Y. 10017 (212 661-7150)

*Staff Aide:*

Joel M. Forster—Director, Federal Taxation (202 872-8190)

**SCOPE AND MANAGEMENT OF A TAX PRACTICE  
SUBCOMMITTEE**

*Objective:* To advise the Division's Executive Committee and the Institute concerning the nature and scope of the CPA's tax practice. To consider what the CPA feels his role ought to be and to help him achieve these goals. Particular emphasis will be placed on subjects such as privileged communication, the effects of computer technology, encroachment, practice administration, basic tax education and professional development.

- Richard E. D'Arcy, *Chairman* . . . Ernst & Ernst, 333 West Fort Bldg., Suite 1900, Detroit, Mich. 48226 (313 354-4600)
- Hollis A. Dixon . . . University of Arizona, 8501 East Woodland Road, Tucson, Ariz. 85715 (602 885-5843)
- Thomas P. Donnelly . . . Harris, Kerr, Forster & Company, 420 Lexington Ave., New York, N. Y. 10017 (212 679-2220)
- Alan L. Freeman . . . David Shapiro & Company, 420 Lincoln Road Mall, Miami Beach, Fla. 33139 (305 532-6382)
- Richard S. Helstein . . . (J. K. Lasser & Company, New York) 23 Fox Meadow Road, Scarsdale, N. Y. 10583 (914 725-3399)

## **Scope and Management (cont'd)**

George W. Hill . . . Bourgeois, Bennett, Thokey & Hickey, 925 Hibernia Bank Bldg., New Orleans, La. 70112 (504 581-4949)

Shirley T. Moore . . . Own Account, 1007 Elm Ave., Takoma Park, Md. 20012 (301 270-9393)

Michael Raddie . . . Peat, Marwick, Mitchell & Co., 601 California St., San Francisco, Calif. 94108 (415 981-8230)

### *Staff Aide:*

Joel M. Forster—Director, Federal Taxation (202 872-8190)

## **TAX ACCOUNTING SUBCOMMITTEE**

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

Arthur J. Dixon, *Chairman* . . . Oppenheim, Appel, Dixon & Co., One New York Plaza, New York, N. Y. 10004 (212 944-8200)

Paul F. Jaffe . . . Elmer Fox & Company, 1301 East 79 St., Minneapolis, Minn. 55420 (612 854-5711)

Herbert J. Lerner . . . Ernst & Ernst, 1225 Connecticut Ave., N.W., Washington, D. C. 20036 (202 296-8300)

Barry Schwartz . . . Alexander Grant & Company, 3435 Wilshire Blvd., Los Angeles, Calif. 90010 (213 380-1700)

Ira S. Sheinfeld . . . J. K. Lasser & Company, 666 Fifth Ave., New York, N. Y. 10019 (212 977-7734)

Orville N. Smith . . . Arthur Andersen & Co., 25 Pryor St., N.E., Atlanta, Ga. 30303 (404 658-1776)

James B. Swenson . . . Price Waterhouse & Co., 1801 K St., N.W., Washington, D. C. 20006 (202 296-0800)

### *Staff Aide:*

Joel M. Forster—Director, Federal Taxation (202 872-8190)

## **TAX ADMINISTRATION SUBCOMMITTEE**

*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.

Charles R. Lees, *Chairman* . . . Peat, Marwick, Mitchell & Co., 345 Park Ave., New York, N. Y. 10022 (212 758-9700)

Leonard L. Abel . . . Wolf and Company, 1101 17 St., N.W., Washington, D. C. 20036 (202 223-6070)

Donald W. Bacon . . . Gulf & Western Industries, Inc., 600 New Hampshire Ave., N.W., Room 920, Washington, D. C. 20037 (202 965-1000)

A. J. Cheifetz . . . Lester Witte & Company, 3003 North Central Ave., #1604, Phoenix, Ariz. 85012 (602 264-6835)

Albert B. Ellentuck . . . Laventhol Krekstein Horwath & Horwath, 8630 Fenton St., Silver Spring, Md. 20910 (301 585-8200)

Warren W. Fowler . . . Meahl, McNamara & Co., 111 Devonshire St., Boston, Mass. 02109 (617 482-4840)

John W. Gilbert . . . Haskins & Sells, 1100 Connecticut Ave., N.W., Suite 420, Washington, D. C. 20036 (202 872-1980)

Howard D. Lutz . . . Touche Ross & Co., 400 United Bank Center, Denver, Colo. 80202 (303 534-3383)

John H. Slaymaker . . . Elmer Fox & Company, 900 Vickers-KSB&T Bldg., Wichita, Kans. 67202 (316 265-3231)

*Staff Aide:*

Joel M. Forster—Director, Federal Taxation (202 872-8190)

## **TAX DETERMINATION SUBCOMMITTEE**

*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.

William L. Raby, *Chairman* . . . Laventhol Krekstein Horwath & Horwath, 3003 North Central Ave., Phoenix, Ariz. 85012 (602 264-9011)

David J. Bramson . . . J. K. Lasser & Company, 230 North Michigan Ave., Chicago, Ill. 60601 (312 782-7200)

Joseph B. Brooks . . . Seidman & Seidman, 235 Peachtree St., N.E., Suite 900, Atlanta, Ga. 30303 (404 688-6841)

Robert B. Glisson . . . Waller and Woodhouse, 627 Wainwright Bldg., Norfolk, Va. 23510 (804 627-8371)

John M. Grimland, Jr. . . . Main Lafrentz & Co., P. O. Box 870, Midland, Texas 79701 (915 682-5201)

Carl M. Moser . . . Coopers & Lybrand, 555 South Flower St., Los Angeles, Calif. 90071 (213 680-2500)

Melvin M. Pechon . . . Robbert, Favaloro & Pechon, 508 First National Bank of Commerce Bldg., New Orleans, La. 70112 (504 581-5508)

William B. Sellers, Jr. . . . Arthur Young & Company, 1100 Superior Ave., Cleveland, Ohio 44114 (216 241-2200)

## **Tax Determination (cont'd)**

Herbert L. Tarr . . . Clarence Rainess & Co., 1515 Broadway, New York, N. Y.  
10036 (212 869-8100)

### *Staff Aide:*

Joel M. Forster—Director, Federal Taxation (202 872-8190)

## **TAX FORMS SUBCOMMITTEE**

*Objective:* To review all Federal Tax Forms and submit to the Internal Revenue Service recommendations for simplification and revision where required. This is accomplished in part through participation with state society tax committees in an annual tax forms review project. In addition, the committee reviews Treasury publications such as the "Tax Guide for Small Business" and makes recommendations for improvements to the appropriate parties.

Malcolm I. Mintz, *Chairman* . . . Seidman & Seidman, 1200 18 St., N.W.,  
Washington, D. C. 20036 (202 293-1570)

Saul Braverman . . . Braverman, Codron & Co., 233 South Beverly Drive, Be-  
verly Hills, Calif. 90212 (213 272-8456)

William A. Cook, Jr. . . . Andrews, Burket & Co., P. O. Box 474, Roanoke, Va.  
24003 (703 345-8851)

Jerry Engel . . . Elmer Fox & Company, Nevada National Bank Bldg., 233 South  
Fourth St., Las Vegas, Nev. 89101 (702 385-7171)

N. Eugene Kelley . . . Geo. S. Olive & Co., 304 Union Federal Bldg., Evansville,  
Ind. 47708 (812 424-3851)

Albert Kushinsky . . . Alexander Grant & Company, Prudential Plaza, Chicago,  
Ill. 60601 (312 822-8540)

Richard B. Stone . . . Altschuler, Melvoin and Glasser, 69 West Washington St.,  
Chicago, Ill. 60602 (312 236-9500)

Max R. Swanson . . . Galusha, Higgins and Galusha, Capital Bldg., West Front  
and Ryman Sts., Missoula, Mont. 59801 (406 549-6427)

### *Staff Aide:*

Joel M. Forster—Director, Federal Taxation (202 872-8190)

## **TAX POLICY SUBCOMMITTEE**

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

Mario P. Borini, *Chairman* . . . Hurdman and Cranstoun, 140 Broadway, New  
York, N. Y. 10005 (212 269-5800)

Paul L. Dillingham . . . Coca Cola Company, P. O. Drawer 1734, Atlanta, Ga.  
30301 (404 897-3179)

- Eli Gerver . . . Touche Ross & Co., 1633 Broadway, New York, N. Y. 10019  
(212 489-1600)
- Aaron A. Rosenberg . . . Goldberg, Geiser, Marder & Egert, 150 North Wacker  
Drive, Chicago, Ill. 60606 (312 332-0800)
- Thomas S. Wallace . . . Arthur Young & Company, 2460 Jefferson First Union  
Plaza, Charlotte, N. C. 28282 (704 332-0031)
- James E. Wheeler . . . University of Michigan, Graduate School of Business  
Administration, Ann Arbor, Mich. 48104 (313 764-2322)
- Arthur F. Wilkins . . . Haskins & Sells, 1200 Guardian Bldg., Detroit, Mich.  
48226 (313 964-1300)

*Staff Aide:*

Joel M. Forster—Director, Federal Taxation (202 872-8190)

## **TAX PUBLICATIONS SUBCOMMITTEE**

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

- Donald H. Skadden, *Chairman* . . . University of Michigan, Graduate School of  
Business Administration, Ann Arbor, Mich. 48104 (313 764-1376)
- Stanley H. Beckerman . . . Own Account, 54 Flamingo Road, Roslyn, N. Y.  
11576 (516 621-8982)
- Mortimer Berl . . . J. K. Lasser & Company, 666 Fifth Ave., New York, N. Y.  
10019 (212 977-7710)
- Irwin Dubin . . . Irwin Dubin & Company, 1405 Locust St., Philadelphia, Pa.  
19102 (215 735-2552)
- Sol J. Meyer . . . Meyer & Meyer, 1300 S.E. Oak St., Portland, Ore. 97214 (503  
234-5417)
- Dominic A. Tarantino . . . Price Waterhouse & Co., 555 California St., San  
Francisco, Calif. 94104 (415 392-1032)
- G. George Varady . . . Alexander Grant & Company, 1200 Milam St., Suite  
3131, Houston, Texas 77002 (713 228-8553)

*Staff Aide:*

Joel M. Forster—Director, Federal Taxation (202 872-8190)

## **TAXATION OF CORPORATE DISTRIBUTIONS AND ADJUSTMENTS SUBCOMMITTEE**

*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.

## **Taxation of Corporate Distributions and Adjustments (cont'd)**

- Jerome A. Seidman, *Chairman* . . . Seidman & Seidman, 15 Columbus Circle, New York, N. Y. 10023 (212 765-7500)
- Melvin M. Bloom . . . Hochschild, Bloom & Dardick, 11 South Meramec, Suite 1402, St. Louis, Mo. 63105 (314 727-1522)
- Robert P. Butler . . . Murphy, Lanier & Quinn, 135 South LaSalle St., Chicago, Ill. 60603 (312 332-3551)
- Nicholas E. E. De Stefano . . . Arthur Andersen & Co., 1345 Avenue of the Americas, New York, N. Y. (212 956-7764)
- Theodore E. Hanson . . . Peat, Marwick, Mitchell & Co., 222 South Riverside Plaza, Chicago, Ill. 60606 (312 648-0345)
- Richard V. Leighton . . . Haskins & Sells, 2 Broadway, New York, N. Y. 10004 (212 422-9600)
- Leon M. Nad . . . Price Waterhouse & Co., 60 Broad St., New York, N. Y. 10004 (212 422-6000)
- Ira H. Shapiro . . . Coopers & Lybrand, 1100 Connecticut Ave., N. W., Washington, D. C. 20036 (202 223-1700)
- Daniel Wainess . . . Fred Landau & Co., 6922 Hollywood Blvd., Suite 415, Los Angeles, Calif. 90028 (213 466-9231)

### *Staff Aide:*

Joel M. Forster—Director, Federal Taxation (202 872-8190)

## **TAXATION OF SPECIAL ENTITIES AND INDUSTRIES SUBCOMMITTEE**

*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.

- David A. Berenson, *Chairman* . . . S. D. Leidesdorf & Co., 100 East 42 St., New York, N. Y. 10017 (212 697-0200)
- William A. Carter . . . Ernst & Ernst, One Indiana Square, Suite 3400, Indianapolis, Ind. 46204 (317 635-6393)
- William T. Diss . . . Arthur Young & Company, 2100 Security Life Bldg., Denver, Colo. 80202 (303 534-0621)
- Morris Engel . . . Laventhol Krekstein Horwath & Horwath, 3700 Wilshire Blvd., Los Angeles, Calif. 90010 (213 381-5393)
- Robert J. Lechner . . . Mitchell, Wiggins & Company (411 Ross Bldg.), P.O. Box 1580, Richmond, Va. 23213 (804 648-7211)

Bernard Lemlech . . . Kenneth Leventhal & Company, 1800 Avenue of the Stars, Suite 410, Los Angeles, Calif. 90067 (213 277-0880)

Lawrence I. Morgan . . . Harris, Kerr, Forster & Company, 420 Lexington Ave., New York, N.Y. 10017 (212 679-2220)

Sol Schwartz . . . Seidman & Seidman, One Romana Plaza, Suite 200, San Antonio, Texas 78205 (512 222-1491)

Stephen R. Wood . . . Main Lafrentz & Co., 1100 American Bank Tower, Austin, Texas 78701 (512 474-6993)

*Staff Aide:*

Joel M. Forster—Director, Federal Taxation (202 872-8190)

## **Task Forces**

**Business Combinations**

**Employee Benefit Plans**

**Earnings and Profits**

**Energy Taxation**

**Graduate Tax Education**

**Tax Effects of Currency Fluctuations**

**Tax Effects of Price Level Changes**

## **FINANCIAL MANAGEMENT COMMITTEE**

*Objectives:* To review the professional needs of CPAs in industry, finance and government and to recommend, implement and monitor Institute programs to satisfy those needs.

John R. Meinert, *Chairman* . . . Hart Schaffner & Marx, 36 South Franklin St., Chicago, Ill. 60606 (312 372-6300)

Sidney S. Baurmash . . . U. S. Department of Commerce, Office of Audits, 14th and Constitution Ave., N.W., Washington, D. C. 20230 (202 967-5032)

Charles H. Feihe . . . Mullan Enterprises, 15 Charles Plaza, Suite 400, Baltimore, Md. 21204 (301 727-6300)

John L. Fox . . . Bessemer Securities Corporation, 245 Park Ave., 36th Floor, New York, N. Y. 10017 (212 986-6900)

John A. Killough . . . O'Connor Braman, 400 Victoria Bank & Trust Bldg., Victoria, Texas 77901 (512 573-7414)

W. Fletcher Lutz . . . (Civil Aeronautics Board, Washington, D. C.) 6459 Oakwood Drive, Falls Church, Va. 22041 (202 382-7661)

John B. Madigan . . . Northeast Utilities Service Company, P. O. Box 270, Hartford, Conn. 06101 (203 666-6911)

W. Ian A. McConnachie . . . Winmar Company, Inc., 505 Madison St., Seattle, Wash. 98104 (206 223-4516)



## **Financial Management** (cont'd)

Arthur Schoenhaut . . . Cost Accounting Standards Board, 441 G St., N.W.,  
Washington, D. C. 20548 (202 386-6213)

Stanton E. Wilson . . . Monroc, Inc. (1830 Beck St.), P. O. Box 537, Salt Lake  
City, Utah 84110 (801 359-3701)

### *Staff Aide:*

Jack Schwersenz—Director, Financial and Practice Management (212  
575-6396)

## **GENERAL STANDARDS SPECIAL COMMITTEE**

*Objective:* To study and recommend a set of general standards which might be applicable to the major areas of accounting practice.

Ray J. Groves, *Chairman* . . . Ernst & Ernst, 1300 Union Commerce Bldg.,  
Cleveland, Ohio 44115 (216 861-5000)

Philip B. Chenok . . . Main Lafrentz & Co., 280 Park Ave., New York, N. Y.  
10017 (212 867-9100)

Robert L. May . . . Arthur Andersen & Co., 1345 Avenue of the Americas, New  
York, N. Y. 10019 (212 956-5650)

Roy Soll . . . Checkers, Simon & Rosner, 33 North LaSalle St., Chicago, Ill.  
60602 (312 346-4242)

John P. Sullivan . . . Hurdman and Cranstoun, 140 Broadway, New York, N. Y.  
10005 (212 269-5800)

Richard D. Thorsen . . . Anderson, Lieser & Thorsen, 1520 Midwest Plaza  
Bldg., Minneapolis, Minn. 55402 (612 338-4214)

### *Staff Aide:*

William C. Bruschi—Vice President, Research and Review (212 575-6474)

## **INFORMATION RETRIEVAL DATA BASE COMMITTEE**

*Objective:* In collaboration with the System 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.

Armin C. Tufer, *Chairman* . . . Haskins & Sells, 1114 Avenue of the Americas,  
New York, N. Y. 10036 (212 422-9600)

Theodore M. Asner . . . Alexander Grant & Company, One First National Plaza,  
Chicago, Ill. 60670 (312 732-5100)

John W. Bettenhausen . . . Price Waterhouse & Co., 1251 Avenue of the  
Americas, New York, N. Y. 10020 (212 489-8900)

- Kenneth J. Dirkes . . . Main Lafrentz & Co., 280 Park Ave., New York, N. Y. 10017 (212 867-9100)
- William C. Foster . . . (New York University, Graduate School of Business—The CPA Associates, New York) 3 Laurel Court, Paramus, N. J. 07652 (201 845-0954)
- Willis A. Leonhardi . . . Arthur Andersen & Co., 69 West Washington St., Chicago, Ill. 60602 (312 346-6262)
- Stewart Y. McMullen . . . American Group of CPA Firms, 875 North Michigan Ave., Chicago, Ill. 60611 (312 943-2435)
- Rene A. Miller . . . Arthur Young & Company, 277 Park Ave., New York, N. Y. 10017 (212 922-2074)
- Donald L. Neebes . . . Ernst & Ernst, 1300 Union Commerce Bldg., Cleveland, Ohio 44115 (216 861-5000)
- Edmund R. Noonan . . . Peat, Marwick, Mitchell & Co., 345 Park Ave., New York, N. Y. 10022 (212 758-9700)
- Michael A. Pinto . . . Financial Accounting Standards Board, High Ridge Park, Stamford, Conn. 06905 (203 329-8401)
- Felix Pomeranz . . . Coopers & Lybrand, 1251 Avenue of the Americas, New York, N. Y. 10020 (212 489-1100)
- Robert F. Richter . . . Laventhol Krekstein Horwath & Horwath, 1845 Walnut St., Philadelphia, Pa. 19103 (215 491-1683)
- Robert J. Sack . . . Touche Ross & Co., 1633 Broadway, New York, N. Y. 10019 (212 489-1600)
- Robert G. Taylor . . . Associated Accounting Firms International, 140 Broadway, New York, N. Y. 10005 (212 269-6220)

*Staff Aide:*

Robert L. Stone—Manager, Information Retrieval (212 575-6297)

## **Task Forces**

**Information Retrieval Evaluation**

**Information Retrieval Publication**

## **INSURANCE TRUST COMMITTEE**

*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.

Harry F. Reiss, Jr., *Chairman* . . . Ernst & Ernst, 140 Broadway, New York, N. Y. 10005 (212 943-7800)

LeRoy Layton . . . Main Lafrentz & Co., 280 Park Ave., New York, N. Y. 10017 (212 867-9100)

## **Insurance Trust (cont'd)**

Paul D. Neuwirth . . . Alexander Grant & Company, 1185 Avenue of the Americas, New York, N. Y. 10036 (212 489-0500)

### *Staff Aide:*

Geoffrey M. Kilpatrick—Assistant Controller (212 575-6385)

## **INTERNATIONAL PRACTICE EXECUTIVE COMMITTEE**

*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.

Michael N. Chetkovich, *Chairman* . . . Haskins & Sells, 1114 Avenue of the Americas, New York, N. Y. 10036 (212 422-9600)

Joseph P. Cummings . . . Peat, Marwick, Mitchell & Co., 345 Park Ave., New York, N. Y. 10022 (212 758-9700)

Stanley D. Ferst . . . Laventhol Krekstein Horwath & Horwath, 1845 Walnut St., Philadelphia, Pa. 19103 (215 491-1687)

Robert E. Field . . . Price Waterhouse & Co., 1251 Avenue of the Americas, New York, N. Y. 10020 (212 489-8900)

Morton Geller . . . Geller and Geller, 290 Madison Ave., New York, N. Y. 10017 (212 689-1120)

David O. Gillette . . . Coopers & Lybrand, 2500 Pacific Trade Center, Honolulu, Hawaii 96813 (808 536-2261)

James M. Halsey . . . Main Lafrentz & Co., 280 Park Ave., New York, N. Y. 10017 (212 867-9100)

LeRoy J. Herbert . . . Ernst & Ernst, 140 Broadway, New York, N. Y. 10005 (212 943-7800)

C. Everett Johnson . . . Harris, Kerr, Forster & Company, 420 Lexington Ave., New York, N. Y. 10017 (212 679-2220)

Robert I. Jones . . . Arthur Andersen & Co., 69 West Washington St., Chicago, Ill. 60602 (312 346-6262)

Bernard Z. Lee . . . Seidman & Seidman, 15 Columbus Circle, 12th Floor, New York, N. Y. 10023 (212 765-7500)

Gerhard G. Mueller . . . University of Washington, 231 Mackenzie Hall, Seattle, Wash. 98195 (206 543-4368)

Douglas F. Page . . . Arthur Young & Company, 277 Park Ave., New York, N. Y. 10017 (212 922-3360)

Donovan C. Roberts . . . Alexander Grant & Company, 1185 Avenue of the Americas, New York, N. Y. 10036 (212 489-0500)

Robert E. Rossel . . . S. D. Leidesdorf & Co., 100 East 42 St., New York, N. Y. 10017 (212 697-0200)

Herbert P. Sillman . . . J. K. Lasser & Company, 24800 Northwestern Highway,  
Southfield, Mich. 48075 (313 352-1111)

Ralph E. Walters . . . Touche Ross & Co., 1633 Broadway, New York, N. Y.  
10019 (212 489-1600)

Stanley Weinstein . . . Fred Landau & Co., 122 East 42 St., New York, N. Y.  
10017 (212 661-5500)

Jules Zimmerman . . . Hurdman and Cranstoun, 140 Broadway, New York,  
N. Y. 10005 (212 269-5800)

*Staff Aide:*

Robert N. Sempier—Director, International Practice (212 575-6365)

## **RELATIONS WITH INSTITUTES AND CONFERENCES SUBCOMMITTEE**

*Objective:* To maintain liaison with Institutes or committees of other countries, select and recommend to the Chairman of the Board representatives from other Institutes who should be invited to attend the AICPA Council and annual meetings, keep abreast of the three regional conferences (CAPA, IAAC, UEC) and ICCAP, obtain official delegates, with the approval of the Chairman of the Board, to represent the AICPA and to secure individuals to prepare technical papers for presentation at meetings of regional or international conferences.

Herbert P. Sillman, *Chairman* . . . J. K. Lasser & Company, 24800 Northwestern  
Highway, Southfield, Mich. 48075 (313 352-1111)

Gino T. D'Amalfi . . . Lester Witte & Company, 1935 West Country Road B-2,  
St. Paul, Minn. 55113 (612 631-0745)

Stanley D. Ferst . . . Laventhol Krekstein Horwath & Horwath, 1845 Walnut St.,  
Philadelphia, Pa. 19103 (215 491-1687)

Robert E. Field . . . Price Waterhouse & Co., 1251 Avenue of the Americas,  
New York, N. Y. 10020 (212 489-8900)

David O. Gillette . . . Coopers & Lybrand, 2500 Pacific Trade Center, Honolulu,  
Hawaii 96813 (808 536-2261)

William C. Ings . . . Arthur Young & Company, 277 Park Ave., New York, N. Y.  
10017 (212 922-2107)

Daniel Jacobson . . . Peat, Marwick, Mitchell & Co., 345 Park Ave., New York,  
N. Y. 10022 (212 758-9700)

Gerhard G. Mueller . . . University of Washington, 231 Mackenzie Hall, Seattle,  
Wash. 98195 (206 543-4368)

Walter J. Oliphant . . . Arthur Andersen & Co., 69 West Washington St.,  
Chicago, Ill. 60602 (312 346-6262)

*Staff Aide:*

Robert N. Sempier—Director, International Practice (212 575-6365)

## **INTERNATIONAL PRACTICE REQUIREMENTS SUBCOMMITTEE**

*Objective:* To inform other Institute committees and staff as to developments (current and emerging) in other countries regarding ethics and educational requirements, maintain surveillance of current or potential practice problems in other countries, keep up-to-date on the activity of accountants and auditors to practice irrespective of national boundaries, coordinate and keep current the AICPA publication *Professional Accounting in 30 Countries*.

LeRoy J. Herbert, *Chairman* . . . Ernst & Ernst, 140 Broadway, New York, N. Y. 10005 (212 943-7800)

Morton Geller . . . Geller and Geller, 290 Madison Ave., New York, N. Y. 10017 (212 689-1120)

C. Everett Johnson . . . Harris, Kerr, Forster & Company, 420 Lexington Ave., New York, N. Y. 10017 (212 679-2220)

James I. Johnston . . . Touche Ross & Co., 1633 Broadway, New York, N. Y. 10019 (212 489-1600)

Robert I. Jones . . . Arthur Andersen & Co., 69 West Washington St., Chicago, Ill. 60602 (314 346-6262)

Bernard Z. Lee . . . Seidman & Seidman, 15 Columbus Circle, 12th Floor, New York, N. Y. 10023 (212 765-7500)

James L. McGregor . . . Haskins & Sells, 1114 Avenue of the Americas, New York, N. Y. 10036 (212 422-1371)

Douglas F. Page . . . Arthur Young & Company, 277 Park Ave., New York, N. Y. 10017 (212 922-3360)

Stanley Weinstein . . . Fred Landau & Co., 122 East 42 St., New York, N. Y. 10017 (212 661-5500)

Vernon K. Zimmerman . . . University of Illinois at Urbana-Champaign, 320 Commerce West, Box 109, Urbana, Ill. 61801 (217 333-4545)

### *Staff Aide:*

Robert N. Sempier—Director, International Practice (212 575-6365)

## **TECHNICAL STANDARDS SUBCOMMITTEE**

*Objective:* To maintain liaison with bodies in the U.S. having authority over financial accounting, auditing and reporting matters on studies and pronouncements by international committees and to encourage appropriate standard-setting bodies in the U.S. to embrace such pronouncements, to keep up-to-date on developments within the EEC, and to consult with international lending agencies on accounting and auditing matters, coordinating such liaison activities with those of other Institute committees.

Joseph P. Cummings, *Chairman* . . . Peat, Marwick, Mitchell & Co., 345 Park Ave., New York, N. Y. 10022 (212 758-9700)

James M. Halsey . . . Main Lafrentz & Co., 280 Park Ave., New York, N. Y. 10017 (212 867-9100)

William P. Hauworth . . . Arthur Andersen & Co., 69 West Washington St., Chicago, Ill. 60602 (312 346-6262)

Ronald J. Murray . . . Coopers & Lybrand, 1251 Avenue of the Americas, New York, N. Y. 10020 (212 489-1100)

Donovan C. Roberts . . . Alexander Grant & Company, 1185 Avenue of the Americas, New York, N. Y. 10036 (212 489-0500)

Robert E. Rossel . . . S. D. Leidesdorf & Co., 100 East 42 St., New York, N. Y. 10017 (212 697-0200)

Ralph E. Walters . . . Touche Ross & Co., 1633 Broadway, New York, N. Y. 10019 (212 489-1600)

George C. Watt . . . Price Waterhouse & Co., 1251 Avenue of the Americas, New York, N. Y. 10020 (212 489-8900)

Jules Zimmerman . . . Hurdman and Cranstoun, 140 Broadway, New York, N. Y. 10005 (212 269-5800)

*Staff Aide:*

Robert N. Sempier—Director, International Relations (212 575-6365)

## **U.S. DELEGATIONS TO INTERNATIONAL COMMITTEES AND CONFERENCES**

### **ACCOUNTANTS INTERNATIONAL STUDY GROUP**

*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.

LeRoy J. Herbert, *Chairman* . . . Ernst & Ernst, 140 Broadway, New York, N. Y. 10005 (212 943-7800)

William P. Hauworth . . . Arthur Andersen & Co., 69 West Washington St., Chicago, Ill. 60602 (312 346-6262)

Edwin W. Macrae . . . Arthur Young & Company, 277 Park Ave., New York, N. Y. 10017 (212 922-5964)

*Staff Aide:*

Robert N. Sempier—Director, International Practice (212 575-6365)

### **CONFEDERATION OF ASIAN AND PACIFIC ACCOUNTANTS**

*Objective:* To join with accounting bodies in the Asian and Pacific area having as its long-term objective the development of a coordinated regional accounting profession with basic standards.

### **Confederation of Asian and Pacific Accountants (cont'd)**

Ralph E. Walters . . . Touche Ross & Co., 1633 Broadway, New York, N. Y.  
10019 (212 489-1600)

#### *Staff Aide:*

Robert N. Sempier—Director, International Practice (212 575-6365)

### **INTER-AMERICAN ACCOUNTING ASSOCIATION**

*Objective:* To study and discuss professional practice with a view toward a better solution of common problems and the improvement of professional standards and to promote lasting and cordial relationships among the accountants of the American countries.

William C. Ings, *Director*, U.S. Delegation . . . Arthur Young & Company, 277  
Park Ave., New York, N. Y. 10017 (212 922-2107)

Louis M. Kessler, *Alternate Director*, U.S. Delegation . . . Alexander Grant &  
Company, 1185 Avenue of the Americas, New York, N. Y. 10036 (212  
489-0500)

Gino T. D'Amalfi, *Technical Secretary*, U.S. Delegation . . . Lester Witte &  
Company, 1935 West Country Road B-2, St. Paul, Minn. 55113 (612  
631-0745)

#### *Staff Aide:*

Robert N. Sempier—Director, International Practice (212 575-6365)

### **INTERNATIONAL ACCOUNTING STANDARDS COMMITTEE**

*Objective:* To join with accountancy bodies from eight other nations in formulating and publishing, in the public interest, basic standards to be observed in the presentation of audited accounts and financial statements and to promote their worldwide acceptance and observance.

Joseph P. Cummings . . . Peat, Marwick, Mitchell & Co., 345 Park Ave., New  
York, N. Y. 10022 (212 758-9700)

#### *Staff Aide:*

Robert N. Sempier—Director, International Practice (212 575-6365)

### **INTERNATIONAL COMMITTEE FOR ACCOUNTING COOPERATION**

*Objective:* To assist in the improvement of accounting education and the practice of public accounting in developing countries.

William C. Ings, *President* . . . Arthur Young & Company, 277 Park Ave., New York, N. Y. 10017 (212 922-2107)

*Staff Aide:*

Robert N. Sempier—Director, International Practice (212 575-6365)

## **INTERNATIONAL COORDINATION COMMITTEE FOR THE ACCOUNTANCY PROFESSION**

*Objective:* To consider invitations submitted and to select the host country for the next International Congress, to maintain a continuing liaison with all participating bodies, to keep under review progress in the development of regional organizations, to recommend changes for amending the work of ICCAP and to keep under review the need for an international secretariat.

Michael N. Chetkovich . . . Haskins & Sells, 1114 Avenue of the Americas, New York, N. Y. 10036 (212 422-9600)

*Permanent Staff Representative:*

Wallace E. Olson—President, AICPA (212 575-6466)

*Staff Aide:*

Robert N. Sempier—Director, International Practice (212 575-6365)

## **INTERNATIONAL QUALIFICATIONS APPRAISAL COMMITTEE**

*Objective:* To assist state boards of accountancy in the evaluation of credentials of foreign applicants for CPA certificates. To prepare a model standard for U.S. educational achievement against which foreign educated applicants' achievements can be compared. To review foreign examinations, comparing content/ability level and grading with the Uniform CPA Examination.

Lee J. Seidler, *Chairman* . . . New York University, 100 Trinity Place, New York, N. Y. 10006 (212 285-6000)

J. Kenneth S. Arthur . . . Coopers & Lybrand, 3300 First National Bank Bldg., Dallas, Texas 75202 (214 742-8764)

Frederic L. Blank . . . Touche Ross & Co., 1633 Broadway, New York, N. Y. 10019 (212 489-1600)

James A. Campbell . . . Arthur Andersen & Co., 1320 West Third St., Los Angeles, Calif. 90017 (213 689-6627)

Richard Dremuk\* . . . State University of New York at Buffalo, Hayes Annex B, Buffalo, N. Y. 14214 (716 831-2101)

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\*Consultant



## **International Qualifications Appraisal (cont'd)**

E. J. Smith\* . . . University of Illinois, 408 Metallurgy and Mining Bldg., Urbana, Ill. 61801 (217 333-1565)

### *Staff Aide:*

Daniel L. Sweeney—Director, Relations with Educators (212 575-6357)

## **INVESTMENTS COMMITTEE**

*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 (212 676-8234)

### **For Two Years**

Melvin N. Lechner . . . City of New York, 1210 Municipal Bldg., New York, N. Y. 10007 (212 566-2661)

### **For One Year**

David Norr . . . First Manhattan Co., 30 Wall St., New York, N. Y. 10005 (212 344-2525)

### *Staff Aide:*

Geoffrey M. Kilpatrick—Assistant Controller (212 575-6385)

## **LOCAL FIRM QUALITY REVIEW COMMITTEE**

*Objective:* To advise the Institute staff in the organization and implementation of the Local Firm Quality Review Program for the profession.

Leonard H. Brantley, Sr., *Chairman* . . . Brantley, Spillar & Frazier, 3000 Continental National Bank, Fort Worth, Texas 76102 (817 336-4492)

Daniel G. Archuleta . . . American Association of Spanish Speaking CPAs, 3435 Wilshire Blvd., Suite 912, Los Angeles, Calif. 90010 (213 385-2136)

E. Raymond Crim, Jr. . . . Ernst & Ernst, 1300 Union Commerce Bldg., Cleveland, Ohio 44115 (216 861-5000)

Sam I. Diamond, Jr. . . . Diamond, Kelley & Co., P. O. Box 7175, Montgomery, Ala. 36107 (205 262-0308)

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\*Consultant

William G. Farrow . . . Gallant, Farrow & Greene, 3603 North Seventh Ave.,  
Phoenix, Ariz. 85013 (602 263-8810)

James P. Luton . . . Luton and Company, P. O. Box 20448, Oklahoma City,  
Okla. 73120 (405 843-9521)

Phyllis E. Peters . . . Touche Ross & Co., 1300 First National Bldg., Detroit,  
Mich. 48226 (313 965-1100)

Norman S. Rachlin . . . Rachlin & Company, 6075 Sunset Drive, Miami, Fla.  
33143 (305 667-0412)

William H. Rea . . . Rea, Gross, Logan & Co. (506 Marion National Bank Bldg.),  
P. O. Box 1059, Marion, Ind. 46952 (313 664-2366)

John P. Shea . . . Lester Witte & Company, 600 Fifth Ave., New York, N. Y.  
10020 (212 582-2525)

*Staff Aide:*

Albert H. Zitzmann—Manager, Financial and Practice Management (212  
575-6291)

## **MANAGEMENT OF AN ACCOUNTING PRACTICE COMMITTEE**

*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 K. Whipple, *Chairman* . . . Robert K. Whipple & Co., 2500 East 46 St.,  
Indianapolis, Ind. 46205 (317 251-9586)

Robert R. Arms . . . Arms, Jeffers & Co., P. O. Box 3318, Tyler, Texas 75701  
(214 593-2551)

Robert T. Ashworth . . . Seidman & Seidman, 302 East Carson, Suite 520, Las  
Vegas, Nev. 89101 (702 382-2454)

Roy G. Brown . . . Eberhart, Brown & Co., 2745 East Skelly Drive, Tulsa, Okla.  
74105 (918 743-6641)

Benjamin E. Cohen . . . Cohen, Rosenfeld & Company (345 North Main St.),  
P. O. Box 17038, West Hartford, Conn. 06117 (203 236-5801)

Ralph F. Curry . . . Management Information Technology, Inc., 10910 Manches-  
ter Road, St. Louis, Mo. 63122 (314 965-1200)

H. Marvin Dennis . . . Dennis, Schmich & Co., P. O. Box 2831, Phoenix, Ariz.  
85002 (602 258-6411)

Vincent K. Derscheid . . . Scheneck, Derscheid, Kuenzil, Sturtevant & Johnson  
(1033 West College Ave.), P. O. Box 378, Appleton, Wisc. 54911 (414  
739-5521)

Samuel M. Fisher . . . Samuel M. Fisher and Company, 7300 City Line Ave.,  
Philadelphia, Pa. 19151 (215 877-7500)

## **Management of an Accounting Practice (cont'd)**

- Robert D. Hunter . . . R. D. Hunter & Company, East 122 Ridgewood Ave., Paramus, N. J. 07652 (201 261-4030)
- Charles W. Jenkins . . . Mauldin & Jenkins (2303 Dawson Road), P. O. Box 3069, Albany, Ga. 31706 (912 883-3343)
- Charles Kaiser, Jr. . . . Harris, Kerr, Forster & Company, 727 West Seventh St., Suite 300, Los Angeles, Calif. 90017 (213 680-0900)
- Rholan E. Larson . . . Larson, Allen, Weishair & Co., 220 North Plaza Bldg., 5217 Wayzata Blvd., Minneapolis, Minn. 55416 (612 546-2211)
- Ernest D. Mayer . . . Lester Witte & Company, 800 West 47 St., Kansas City, Mo. 64112 (816 753-3870)
- Howard N. Miller . . . Peat, Marwick, Mitchell & Co., 2455 East Sunrise Blvd., Fort Lauderdale, Fla. 33304 (305 564-9678)
- Verne R. Moseman . . . Orin Contryman & Associates, P. O. Box 700, Grand Island, Nebr. 68801 (308 382-5720)
- Martin Prague . . . Laventhol Krekstein Horwath & Horwath, 900 Pan American Bank Bldg., Orlando, Fla. 32801 (305 425-4636)
- Mary Ellen Rosenello . . . Mac Alpine, Carl, Rosenello, Punshon & Co., 731 Land Title Bldg., Philadelphia, Pa. 19110 (215 563-2178)
- Raymond Telling . . . Telling, Kelting & Potter, Lake Shore Road South, Plattsburgh, N. Y. 12901 (518 561-3790)
- John P. Thomas . . . Thomas and Thomas, 701 Arkansas Blvd., Texarkana, Ark. 75501 (501 773-2168)
- George W. (Bill) Tonkin . . . Tonkin, Swenson & Johnson, 1419 West Bannock St., Suite B, Boise, Idaho 83706 (208 336-1740)

### *Staff Aides:*

- Nora George—Manager, Management Advisory Services (212 575-6362)
- Albert H. Zitzmann—Manager, Financial and Practice Management (212 575-6291)

## **MANAGEMENT ADVISORY SERVICES 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.

- William J. Mueller, *Chairman* . . . Arthur Andersen & Co., 69 West Washington St., Chicago, Ill. 60602 (312 346-6262)
- Lowell A. Baker . . . Meaden & Moore, 1010 Union Commerce Bldg., Cleveland, Ohio 44115 (216 241-3272)

George L. Bernstein . . . Laventhol Krekstein Horwath & Horwath, 1845 Walnut St., Philadelphia, Pa. 19103 (215 491-1821)

Herbert P. Dooskin . . . Alexander Grant & Company, 1185 Avenue of the Americas, New York, N. Y. 10036 (212 489-0500)

William G. Gaede . . . Touche Ross & Co., 1776 K St., N.W., Suite 200, Washington, D. C. 20006 (202 659-2700)

Eric F. Green . . . Harris, Kerr, Forster & Company, 420 Lexington Ave., New York, N. Y. 10017 (212 679-2220)

Henry Gunders . . . Price Waterhouse & Co., 1251 Avenue of the Americas, New York, N. Y. 10020 (212 489-8900)

William R. Hindman . . . Coopers & Lybrand, 555 South Flower St., Los Angeles, Calif. 90071 (213 680-2500)

Donald C. Jensen . . . Ernst & Ernst, 1300 Union Commerce Bldg., Cleveland, Ohio 44115 (216 861-5000)

Stanley R. Klion . . . Peat, Marwick, Mitchell & Co., 345 Park Ave., New York, N. Y. 10022 (212 758-9700)

Richard P. Miller . . . Wolf and Company, 7 South Dearborn St., Chicago, Ill. 60603 (312 346-3200)

Henry S. Moss . . . Altshuler, Melvoin and Glasser, 69 West Washington St., Chicago, Ill. 60602 (312 236-9500)

Robert D. Niemeyer . . . Haskins & Sells, 1114 Avenue of the Americas, New York, N. Y. 10036 (212 422-9600)

LeRoy Prall . . . Geo. S. Olive & Co., 320 North Meridian St., Indianapolis, Ind. 46204 (317 635-8631)

Virgil E. Wenger . . . Arthur Young & Company, 277 Park Ave., New York, N. Y. 10017 (212 922-5926)

*Staff Aide:*

John R. Mitchell—Director, Management Advisory Services (212 575-6359)

## **MAS DEVELOPMENT AND LIAISON SUBCOMMITTEE**

*Objective:* To identify needs and conduct developmental projects in emerging MAS practice areas and to develop related publications; and to provide liaison on MAS matters with specific industries, with trade associations, with various levels of government, with state CPA societies, and with other management consulting groups.

Stanley R. Klion, *Chairman* . . . Peat, Marwick, Mitchell & Co., 345 Park Ave., New York, N. Y. 10022 (212 758-9700)

Francis H. Beam . . . Ernst & Ernst, 1300 Union Commerce Bldg., Cleveland, Ohio 44115 (216 861-5000)

William W. Gerecke . . . Haskins & Sells, P. O. Box 60250, Los Angeles, Calif. 90060 (213 628-8282)

### **MAS Development and Liaison (cont'd)**

- William R. Hindman . . . Coopers & Lybrand, 555 South Flower St., Los Angeles, Calif. 90071 (213 680-2500)
- Leonard W. Miller . . . Arthur Young & Company, 277 Park Ave., New York, N. Y. 10017 (212 922-3190)
- Richard P. Miller . . . Wolf and Company, 7 South Dearborn St., Chicago, Ill. 60603 (312 346-3200)
- Max F. Sporer . . . Touche Ross & Co., 1633 Broadway, New York, N. Y. 10019 (212 489-1600)
- H. George Trentin . . . Arthur Andersen & Co., 1345 Avenue of the Americas, New York, N. Y. 10019 (212 956-5664)
- John J. Whyte . . . Stavisky, Shapiro & Whyte, 140 Federal St., Boston, Mass. 02110 (617 426-1661)

#### *Staff Aide:*

Monroe S. Kuttner—Manager, Management Advisory Services (212 575-6363)

### **MAS EDUCATION AND TRAINING SUBCOMMITTEE**

*Objective:* To identify needs for MAS education and for related materials, and to assist in their development; to monitor the effectiveness of MAS educational programs; to identify needs and to develop technical publications in existing MAS practice areas; and to provide assistance on MAS matters to the Examinations Division and to Institute periodicals.

- Lowell A. Baker, *Chairman* . . . Meaden & Moore, 1010 Union Commerce Bldg., Cleveland, Ohio 44115 (216 241-3272)
- E. Leonard Arnoff\* . . . Ernst & Ernst, 1300 Union Commerce Bldg., Cleveland, Ohio 44115 (216 861-5000)
- Kenneth C. Cole . . . Haskins & Sells, 44 Montgomery St., San Francisco, Calif. 94104 (415 397-0100)
- Harley M. Courtney . . . University of Texas at Arlington, Department of Accounting, Arlington, Texas 76019 (817 273-3481)
- John J. Doyle . . . Peat, Marwick, Mitchell & Co., One Boston Place, Boston, Mass. 02108 (617 723-7700)
- John C. Foley . . . Baditoi, Segroves and Company, 1244 Free Press Bldg., Detroit, Mich. 48226 (313 963-5310)
- A. Howard Heemann . . . Main Lafrentz & Co., 2001 Bryan Tower, Suite 2880, Dallas, Texas 75201 (214 747-4857)
- Richard F. Hirsch . . . J. K. Lasser & Company, 1800 Century Park East, Los Angeles, Calif. 90067 (213 553-9100)

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\*Consultant

Howard G. Johnson . . . Price Waterhouse & Co., 60 Broad St., New York, N. Y.  
10004 (212 422-6000)

Charles G. Latterner\* . . . Coopers & Lybrand, 1251 Avenue of the Americas,  
New York, N. Y. 10020 (212 489-1100)

LeRoy Prall . . . Geo. S. Olive & Co., 320 North Meridian St., Indianapolis, Ind.  
46204 (317 635-8631)

Gary C. Roats . . . Touche Ross & Co., 2500 Financial Center, Seattle, Wash.  
98161 (206 292-1800)

Charles L. Rolando, Jr. . . . Anderson, Lieser & Thorsen, 1520 Midwest Plaza  
Bldg., Minneapolis, Minn. 55402 (612 333-4554)

Glenn H. Van Doren\* . . . Arthur Young & Company, 277 Park Ave., New York,  
N. Y. 10017 (212 922-7097)

*Staff Aide:*

Monroe S. Kuttner—Manager, Management Advisory Services (212 575-6363)

## **MAS ENVIRONMENTAL ACCOUNTING SUBCOMMITTEE**

*Objective:* To compile information on the developmental work being performed in the environmental accounting and management field; and to recommend methods by which CPAs can utilize their expertise in MAS disciplines to assist in such developmental efforts.

William G. Gaede, *Chairman* . . . Touche Ross & Co., 1776 K. St., N.W., Suite  
200, Washington, D. C. 20006 (202 659-2770)

Michael N. Cantwell\* . . . Alexander Grant & Company, 1150 City National Bank  
Bldg., Detroit, Mich. 48226 (313 965-6320)

Thomas M. Hallin . . . Arthur Andersen & Co., 1600 Broadway, Denver, Colo.  
80202 (303 893-3794)

Stephen R. Holstad . . . Ernst & Ernst, 1700 Market St., Philadelphia, Pa. 19103  
(215 561-4800)

Larry B. Mullinix . . . Arthur Young & Company, One IBM Plaza, Chicago, Ill.  
60304 (312 751-3123)

B. Kenneth Sanden . . . Price Waterhouse & Co., 1251 Avenue of the Americas,  
New York, N. Y. 10020 (212 489-8900)

John A. Wander . . . Peat, Marwick, Mitchell & Co., 1025 Connecticut Ave.,  
N.W., Washington, D. C. 20036 (202 223-9525)

*Staff Aide:*

Nora George—Manager, Management Advisory Services (212 575-6362)

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\*Consultant

## **MAS TECHNICAL STANDARDS SUBCOMMITTEE**

*Objective:* To develop general MAS standards of practice; interpretations thereof; and detailed standards and guidelines for specific technical areas or engagement types.

Virgil E. Wenger, *Chairman* . . . Arthur Young & Company, 277 Park Ave., New York, N. Y. 10017 (212 922-5926)

Bianca L. Barbone . . . Hurdman and Cranstoun, 140 Broadway, New York, N. Y. 10005 (212 269-5800)

George L. Bernstein . . . Laventhol Krekstein Horwath & Horwath, 1845 Walnut St., Philadelphia, Pa. 19103 (215 491-1821)

Herbert P. Dooskin . . . Alexander Grant & Company, 1185 Avenue of the Americas, New York, N. Y. 10036 (212 489-0500)

J. Russell Downey . . . Peat, Marwick, Mitchell & Co., 345 Park Ave., New York, N. Y. 10022 (212 758-9700)

Seymour Fischer . . . Elmer Fox & Company, 1660 Lincoln St., #2700, Denver, Colo. 80203 (303 623-2222)

Eric F. Green . . . Harris, Kerr, Forster & Company, 420 Lexington Ave., New York, N. Y. 10017 (212 679-2220)

G. James Moss . . . Murphy, Lanier & Quinn, 135 South LaSalle St., Chicago, Ill. 60603 (312 332-3551)

Henry S. Moss . . . Altschuler, Melvoin and Glasser, 69 West Washington St., Chicago, Ill. 60602 (312 236-9500)

Robert D. Niemeyer . . . Haskins & Sells, 1114 Avenue of the Americas, New York, N. Y. 10036 (212 422-9600)

David C. Samuelson . . . Price Waterhouse & Co., 330 Biscayne Blvd., P. O. Box 011631, Miami, Fla. 33101 (305 358-3682)

A. Marvin Strait . . . Stone, Gray and Company, 105 East Vermijo St., Suite 270, Colorado Springs, Colo. 80903 (303 471-4290)

### *Staff Aide:*

John R. Mitchell—Director, Management Advisory Services (212 575-6359)

## **Task Forces**

### **Body of Knowledge and Examination**

**Course Development—Forecasting, Planning and Control**

**Course Development—MAS Proposal and Report Writing**

**Course Development—Systems Analysis and Design, Flowcharting, Forms Flow and Communications**

**EDP Applications Systems Design Guidelines**

**Evaluation of Efficiency and Program Results**

**Executive Recruiting Legislation**

**Federal Government Liaison**

**Forecasting**

**Human Resource Accounting**  
**MAS Conference**  
**MAS Cooperative Engagement**  
**MIS PD Course**  
**MIS Technical Study**  
**Undergraduate EDP Education**

## **MINORITY RECRUITMENT AND EQUAL OPPORTUNITY COMMITTEE**

*Objective:* To implement the 1969 resolution of Council to integrate the profession in fact as well as in ideal by encouraging and assisting young men and women from minority groups to prepare themselves for professional careers in accounting and encouraging public accounting firms to take special affirmative action to recruit qualified members of minority groups for their professional staffs.

John R. Weldon, *Chairman* . . . Arthur Andersen & Co., 1345 Avenue of the Americas, New York, N. Y. 10019 (212 956-3685)

William Aiken . . . Aiken, Wilson & Brown, 120 West 44 St., New York, N. Y. 10036 (212 575-9380)

Raymond A. Beaudet . . . Department of Health, Education and Welfare Audit Agency, 330 Independence Ave., S. W., Washington, D. C. 20201 (202 755-8888)

Ernest H. Davenport . . . U. S. General Accounting Office, 5011 Arthur Bldg., 441 G St., N.W., Washington, D. C. 20548 (202 376-5320)

Daniel Dennis . . . Lucas, Tucker & Co., 1616 Soldiers Field Road Ext., Boston, Mass. 02135 (617 787-9404)

Sharon L. Donahue . . . Hurdman and Cranstoun, 140 Broadway, New York, N. Y. 10005 (212 269-5800)

Leonel Guerra . . . Own Account, 1222 North Main Ave., Suite 315, San Antonio, Texas 78212 (512 222-9479)

Charles Hoffman . . . Laventhol Krekstein Horwath & Horwath, 1845 Walnut St., Philadelphia, Pa. 19103 (215 491-1655)

J. Thomas Kennedy . . . RCA Corporation, 30 Rockefeller Plaza, New York, N. Y. 10020 (212 598-4597)

John L. Kielty . . . Price Waterhouse & Co., 60 Broad St., New York, N. Y. 10004 (212 422-6000)

Leo Kirschner . . . The Rockefeller Foundation, 111 West 50 St., New York, N. Y. 10020 (212 265-8100)

Joseph A. Klausner . . . Seidman & Seidman, 15 Columbus Circle, New York, N. Y. 10023 (212 765-7500)

Philip A. Laskawy . . . S. D. Leidesdorf & Co., 100 East 42 St., New York, N. Y. 10017 (212 697-0200)



### **Minority Recruitment (cont'd)**

- William A. Mitchell . . . Coopers & Lybrand, 1251 Avenue of the Americas, New York, N. Y. 10020 (212 489-1100)
- Sybil C. Mobley . . . Florida A & M University, Box 309, Tallahassee, Fla. 32307 (904 222-8030)
- Joseph G. San Miguel . . . Harvard University, Graduate School of Business Administration, Boston, Mass. 02163 (617 495-6154)
- Robert H. Strawser . . . Texas A & M University, Department of Accounting, College of Business, College Station, Texas 77843 (713 845-5014)
- Bernard W. Stubofsky . . . Clarence Rainess & Co., 1515 Broadway, New York, N. Y. 10036 (212 869-8100)
- David W. Thompson . . . Peat, Marwick, Mitchell & Co., 345 Park Ave., New York, N. Y. 10022 (212 758-9700)
- Edward A. Weinstein . . . Touche Ross & Co., 1633 Broadway, New York, N. Y. 10019 (212 489-1600)
- Sara L. Zalzneck . . . Hollingsworth, Clark & Johnson, 1028 Sturdivant Drive, Cary, N. C. 27511 (919 467-1592)

#### *Staff Aides:*

- John Ashworth—Manager, Minority Recruitment (212 575-6293)
- Maurice Ghnassia—Manager, Media Projects (212 575-6294)
- Thomas W. McRae—Research Administrator, Technical Research (212 575-6398)

## **NOMINATIONS COMMITTEE**

*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.

- Samuel A. Derieux, *Chairman* . . . Derieux, Baker, Thompson & Whitt (808 Mutual Bldg.), P. O. Box 1993, Richmond, Va. 23216 (804 643-2875)
- William H. Conkling, Jr. . . . Hurdman and Cranstoun, 140 Broadway, New York, N. Y. 10005 (212 269-5800)
- Robert F. Isler . . . Isler, Colling & McAdams, 2500 First National Bank Tower, Portland, Ore. 97201 (503 224-5321)
- Aubrey B. King . . . Thomas, Knight, Trent, King and Company, P. O. Box 1889, Durham, N. C. 27702 (919 688-4391)
- Lawrence G. Pickens . . . Doshier, Pickens and Francis, 510 Amarillo Bldg., Amarillo, Texas 79101 (806 373-3011)
- John S. Schott . . . Touche Ross & Co., 1600 DuBois Tower, 511 Walnut St., Cincinnati, Ohio 45202 (513 381-5547)

William Wright . . . Haskins & Sells, 28 State St., Boston, Mass. 02109 (617 742-7660)

*Staff Aide:*

David H. Lanman, Jr.—Director, Council and Board Administration (212 575-6446)

## **PRACTICE REVIEW COMMITTEE**

*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.

Frank Gorman, *Chairman* . . . Laventhol Krekstein Horwath & Horwath, 999 South Bayshore Drive, Miami, Fla. 33131 (305 379-6631)

Robert S. Campbell . . . Anderson, Lieser & Thorsen, 1520 Midwest Plaza Bldg., 801 Nicollet Mall, Minneapolis, Minn. 55402 (612 333-4554)

Stuart A. Cashin, Jr. . . . Windham, Brannon, Cashin & DuVal, 615 Peachtree St., N.E., Suite 604, Atlanta, Ga. 30308 (404 875-5661)

Ross C. Cramer . . . Waller and Woodhouse, 627 Wainwright Bldg., Norfolk, Va. 23510 (804 627-8371)

George J. Frey . . . Peat, Marwick, Mitchell & Co., 345 Park Ave., New York, N. Y. 10022 (212 758-9700)

Carl B. Harper, Jr. . . . S. D. Leidesdorf & Co., 318 Montgomery Bldg., Spartanburg, S. C. 29301 (803 585-8116)

William H. Heaston . . . Elmer Fox & Company, 900 Vickers-KSB&T Bldg., Wichita, Kans. 67202 (316 265-3231)

John W. Kennedy, Jr. . . . Coopers & Lybrand, 555 South Flower St., Los Angeles, Calif. 90071 (213 680-2500)

James H. Murphey . . . Ernst & Ernst, 3600 First National Bank Tower, Atlanta, Ga. 30303 (404 658-9400)

Charles A. Walworth . . . Haskins & Sells, 1114 Avenue of the Americas, New York, N. Y. 10036 (212 422-9600)

*Staff Aide:*

Beatrice Melcher—Manager, Financial and Practice Management (212 575-6290)

## **PROFESSIONAL ETHICS EXECUTIVE COMMITTEE**

*Objective:* To develop standards of ethics, promote understanding and voluntary compliance with such standards, establish and present apparent violations

## **Professional Ethics (cont'd)**

of the standards and the Institute's bylaws to the Trial Board for disciplinary action, improve the profession's enforcement procedures, and coordinate the subcommittees of the Professional Ethics Division.

Clifford E. Graese, *Chairman* . . . Peat, Marwick, Mitchell & Co., 345 Park Ave., New York, N. Y. 10022 (212 758-9700)

Wilbur S. Duncan . . . Arthur Andersen & Co., Landmark Tower, One Landmark Square, Stamford, Conn. 06901 (203 327-6100)

Richard J. Lee . . . A. M. Pullen & Company, 600 Old Country Road, Garden City, N. Y. 11530 (516 747-4222)

Richard A. Nest . . . J. K. Lasser & Company, 10 East 53 St., New York, N. Y. 10022 (212 755-3225)

A. Clayton Ostlund . . . Touche Ross & Co., 111 East Wacker Drive, Chicago, Ill. 60601 (312 644-8900)

Philip J. Sandmaier, Jr. . . . Haskins & Sells, 1114 Avenue of the Americas, New York, N. Y. 10036 (212 869-3694)

Max L. Spillar . . . Brantley, Spillar & Frazier, 3000 Continental Bank Bldg., Fort Worth, Texas 76102 (817 336-4493)

Clark K. Sprinkle . . . Ernst & Ernst, 1300 Union Commerce Bldg., Cleveland, Ohio 44115 (216 861-5000)

Richard D. Thorsen . . . Anderson, Lieser & Thorsen, 1520 Midwest Plaza Bldg., Minneapolis, Minn. 55402 (612 333-4554)

George E. Tornwall . . . Tornwall, Lang & Lee, P. O. Box 300, St. Petersburg, Fla. 33731 (813 822-3801)

### *Staff Aides:*

Rex B. Cruse, Jr.—Director, Professional Ethics and State Legislation (212 575-6209)

David M. Pindar—Counsel, Professional Ethics (212 575-6212)

## **BEHAVIORAL STANDARDS SUBCOMMITTEE**

*Objective:* To assist the executive committee of the Division in developing ethical standards with respect to clients and colleagues and with respect to other responsibilities and practices; in promoting understanding of and voluntary compliance with such standards; and in investigating cases when the standards may have been violated.

A. Clayton Ostlund, *Chairman* . . . Touche Ross & Co., 111 East Wacker Drive, Chicago, Ill. 60601 (312 644-8900)

Robert D. Faw . . . Granger, Faw & Company (115 East Market St.) P. O. Box 2098, Salisbury, Md. 21801 (301 749-3142)

Harvey Frank . . . Westheimer, Fine, Berger & Co., 17515 West Nine Mile, Suite 595, Southfield, Mich. 48075 (313 424-8811)

Gerald I. Glunts . . . James D. Glunts & Co., 50 Federal St., Boston, Mass.  
02110 (617 423-6220)

Richard J. Lee . . . A. M. Pullen & Company, 600 Old Country Road, Garden  
City, N. Y. 11530 (516 747-4222)

William J. McClellan . . . Coopers & Lybrand, 610 Newport Center Drive, Suite  
1800, Newport Beach, Calif. 92660 (714 644-8920)

Clark K. Sprinkle . . . Ernst & Ernst, 1300 Union Commerce Bldg., Cleveland,  
Ohio 44115 (216 861-5000)

*Staff Aides:*

Martin H. Rosenberg—Manager, Behavioral Standards (212 575-6216)

Diane W. DeLeo—Staff Assistant, Behavioral Standards (212 575-6217)

## **INDEPENDENCE SUBCOMMITTEE**

*Objective:* To assist the executive committee of the division in developing ethical standards of independence, integrity and objectivity; in promoting understanding of and voluntary compliance with such standards; and in investigating cases when the standards may have been violated.

Wilbur S. Duncan, *Chairman* . . . Arthur Andersen & Co., Landmark Tower, One  
Landmark Square, Stamford, Conn. 06901 (203 327-6100)

Gerald F. Bayer . . . Fred Landau & Co., 180 North LaSalle St., Chicago, Ill.  
60601 (312 726-1234)

William J. Caron . . . Geo. S. Olive & Co., 320 North Meridian St., 2nd Floor,  
Indianapolis, Ind. 46204 (317 635-8631)

Harold Howarth . . . S. D. Leidesdorf & Co., 100 East 42 St., New York, N. Y.  
10017 (212 697-0200)

Philip J. Sandmaier, Jr. . . . Haskins & Sells, 1114 Avenue of the Americas, New  
York, N. Y. 10036 (212 869-3694)

George E. Tornwall . . . Tornwall, Lang & Lee, P. O. Box 300, St. Petersburg,  
Fla. 33731 (813 822-3801)

Louis A. Werbaneth, Jr. . . . Touche Ross & Co., P. O. Box 3220, Pittsburgh,  
Pa. 15230 (412 281-2232)

*Staff Aides:*

Martin H. Rosenberg—Manager, Behavioral Standards (212 575-6216)

Diane W. DeLeo—Staff Assistant, Behavioral Standards (212 575-6217)

## **TECHNICAL STANDARDS SUBCOMMITTEE**

*Objective:* To assist the executive committee of the division in developing ethical standards with respect to competence and technical matters; in promoting understanding of and voluntary compliance with such standards; and in investigating cases when the standards may have been violated.

### **Technical Standards** (cont'd)

- Richard A. Nest, *Chairman* . . . J. K. Lasser & Company, 10 East 53 St., New York, N. Y. 10022 (212 755-3225)
- Robert C. Holsen . . . Ernst & Ernst, 1300 Union Commerce Bldg., Cleveland, Ohio 44115 (216 861-5000)
- Ralph S. Johns\* . . . (Retired) 111 North Pompano Beach Blvd., Apt. 1704, Pompano Beach, Fla. 33062 (305 781-0186)
- Louis E. Levy . . . Peat, Marwick, Mitchell & Co., 345 Park Ave., New York, N. Y. 10022 (212 758-9700)
- Herbert E. Miller . . . Arthur Andersen & Co., 69 West Washington St., Chicago, Ill. 60602 (312 346-6262)
- Max L. Spillar . . . Brantley, Spillar & Frazier, 3000 Continental Bank Bldg., Fort Worth, Texas 76102 (817 336-4493)
- Richard D. Thorsen . . . Anderson, Lieser & Thorsen, 1520 Midwest Plaza Bldg., Minneapolis, Minn. 55402 (612 333-4554)

#### *Staff Aides:*

- Lewis C. Buller—Manager, Technical Standards (212 575-6214)
- Gabriel V. Carifi—Assistant Manager, Technical Standards (212 575-6215)

## **REVIEW OF QUALITY CONTROL PROCEDURES OF MULTI-OFFICE FIRMS COMMITTEE**

*Objective:* To supervise and coordinate the program for review of quality control procedures of multi-office firms.

- W. Donald Georgen, *Chairman* . . . Touche Ross & Co., 1633 Broadway, New York, N. Y. 10019 (212 489-1600)
- Robert W. Burmester . . . Arthur Young & Company, 277 Park Ave., New York, N. Y. 10017 (212 922-5870)
- Paul B. Clark, Jr. . . . Main Lafrentz & Co., 280 Park Ave., New York, N. Y. 10017 (212 867-9100)
- Richard D. Fitzgerald . . . Price Waterhouse & Co., 1251 Avenue of the Americas, New York, N. Y. 10020 (212 489-8900)
- Robert C. Holsen . . . Ernst & Ernst, 1300 Union Commerce Bldg., Cleveland, Ohio 44115 (216 861-5000)
- Harold B. Minkus . . . J. K. Lasser & Company, 24800 Northwestern Highway, Suite 405, Southfield, Mich. 48075 (313 352-1111)

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\*Consultant

Michael A. Walker . . . Fred Landau & Co., 122 East 42 St., New York, N. Y.  
10017 (212 661-5500)

*Staff Aide:*

Albert H. Zitzmann—Manager, Financial and Practice Management (212  
575-6291)

## **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., 100 East 42 St., New York,  
N. Y. 10017 (212 697-0200)

Arthur L. Breakstone . . . Arthur L. Breakstone & Co., 342 Westminster Ave.,  
Elizabeth, N. J. 07208 (201 351-4100)

Edward L. Lawson . . . (Edward L. Lawson & Co., New York) P. O. Box 7180,  
Ardsley-on-Hudson, N. Y. 10503

Milton E. Mandel . . . Milton E. Mandel & Company, 75 Montgomery St., Jersey  
City, N. J. 07302 (201 434-6875)

*Staff Aide:*

Geoffrey M. Kilpatrick—Assistant Controller (212 575-6385)

## **SCOPE AND STRUCTURE SPECIAL COMMITTEE**

*Objective:* To assess practice opportunities in the next decade; develop criteria for the practitioner's guidance in determining his scope of services; and study the implications of scope of practice for the Institute's structure.

Louis M. Kessler, *Chairman* . . . Alexander Grant & Company, 1185 Avenue of  
the Americas, New York, N. Y. 10036 (212 489-0500)

William T. Barnes . . . Coopers & Lybrand, 1100 Connecticut Ave., N.W.,  
Washington, D. C. 20036 (202 223-1700)

Donald H. Chapin . . . Arthur Young & Company, 277 Park Ave., New York,  
N. Y. 10017 (212 922-3132)

Clifford E. Graese . . . Peat, Marwick, Mitchell & Co., 345 Park Ave., New York,  
N. Y. 10022 (212 758-9700)

George E. Greene . . . Geo. E. Greene & Co., 1111 North Walnut St., Bloomington,  
Ind. 47401 (812 336-4590)

Donald C. Jensen . . . Ernst & Ernst, 1300 Union Commerce Bldg., Cleveland,  
Ohio 44115 (216 861-5000)

### **Scope and Structure (cont'd)**

- William J. Mueller . . . Arthur Andersen & Co., 69 West Washington St., Chicago, Ill. 60602 (312 346-6262)
- William L. Raby . . . Laventhol Krekstein Horwath & Horwath, 3003 North Central Ave., Phoenix, Ariz. 85012 (602 264-9011)
- James E. Seitz . . . Touche Ross & Co., One Maritime Plaza, Suite 1900, San Francisco, Calif. 94111 (415 397-5445)
- Charles G. Steele . . . Haskins & Sells, 141 West Jackson Blvd., Chicago, Ill. 60604 (312 922-7640)
- Marvin L. Stone . . . Stone, Gray and Company, 101 South Madison St., Denver, Colo. 80209 (303 399-7270)
- Paul B. Tanner . . . Tanner, Garrett, Boyce & Parkinson, 900 Kennecott Bldg., Salt Lake City, Utah 84133 (801 355-6285)
- Thomas H. Williams . . . University of Texas, 315 Bus-Economics Bldg., Austin, Texas 78712 (512 471-5215)
- John W. Zick . . . Price Waterhouse & Co., 60 Broad St., New York, N. Y. 10004 (212 422-6000)

#### *Staff Aides:*

- Wallace E. Olson—President, AICPA (212 575-6466)
- John Lawler—Senior Vice President and Secretary, AICPA (212 575-6476)

## **SMALL BUSINESS DEVELOPMENT COMMITTEE**

*Objective:* To encourage state societies to organize and implement programs to provide accounting assistance to small businessmen.

- Sidney F. Jarrow, *Chairman* . . . Doty, Jarrow & Co., 20 North Wacker Drive, Chicago, Ill. 60606 (312 782-5830)
- Harold R. Baer . . . Lovett, Baer & Kelly, 807 West Third St., Little Rock, Ark. 72201 (501 376-6728)
- Chet R. Cavaliere . . . Peat, Marwick, Mitchell & Co., 803 Dixie Terminal Bldg., Cincinnati, Ohio 45208 (513 421-6430)
- H. Addison Dalton . . . Dalton, Pennell & Co., P. O. Box 27127, Richmond, Va. 23261 (804 270-0340)
- Ronald C. Evensen . . . Lester Witte & Company, 3003 North Central Ave., Suite 1604, Phoenix, Ariz. 85012 (602 264-6835)
- Hyman L. Krieger . . . U. S. General Accounting Office, Washington Regional Office, 803 West Broad St., 5th Floor, Falls Church, Va. 22046 (703 557-3064)
- Bert N. Mitchell . . . Mitchell & Titus, 60 East 42 St., New York, N. Y. 10017 (212 697-6020)

Sybil C. Mobley . . . Florida A & M University, School of Business and Industry,  
Tallahassee, Fla. 32307 (904 222-8030)

Filipe L. Quezada . . . Gilbert Vasquez & Company, 5406 East Beverly Blvd.,  
Los Angeles, Calif. 90022 (213 685-3333)

Irwin Wagner . . . Arthur Andersen & Co., 25 Pryor St., N.W., Atlanta, Ga. 30303  
(405 658-1776)

Philip T. Winik . . . Laventhol Krekstein Horwath & Horwath, P. O. Box 11, East  
Brunswick, N. J. 08816 (201 257-6000)

*Staff Aide:*

Joseph Arnette—Manager, Accounting Aid Program (212 575-3884)

## **STATE LEGISLATION COMMITTEE**

*Objective:* To assure the relevance of the Institute's state legislation policy to the public interest by recommending needed revisions; to seek consistency in state accountancy legislation throughout the country; and to coordinate the activities of the legislative policy and action subcommittees.

Max Myers, *Chairman* . . . Myers, Scarbrough and Baker (330 Main St.), P. O.  
Box 188, Joplin, Mo. 64801 (417 623-8751)

Nolen C. Allen . . . Cotton and Allen, 100 East Liberty St., Suite 600, Louisville,  
Ky. 40202 (502 589-6050)

George D. Anderson . . . Anderson, ZurMuehlen & Co., P. O. Box 1147 (One  
North Last Chance Gulch), Helena, Mont. 59601 (406 442-3540)

Dean K. Crowther . . . U. S. General Accounting Office, 441 G St., N.W., Suite  
6850, Washington, D. C. 20548 (202 386-3306)

Herman J. Lowe . . . Lowe and LaBauve (101 St. Ferdinand St., Suite 202),  
P. O. Box 3637, Baton Rouge, La. 70821 (504 387-5856)

William C. Rescorla . . . Alexander Grant & Company, 726 McKay Tower,  
Grand Rapids, Mich. 49502 (616 459-4437)

Warren L. Ress . . . Touche Ross & Co., 39 Hudson St., Hackensack, N. J.  
07601 (201 489-8840)

Donald L. Schoedel . . . Schoedel & Schoedel, 1415 Old National Bank Bldg.,  
Spokane, Wash. 99201 (509 747-2158)

Wilbur H. Stevens . . . Elmer Fox & Company, 1660 Lincoln St., #2700, Denver,  
Colo. 80203 (303 623-2222)

Gordon W. Tasker . . . Price Waterhouse & Co., 799 Main St., Hartford, Conn.  
06103 (203 525-5671)

*Staff Aides:*

Rex B. Cruse, Jr.—Director, Professional Ethics and State Legislation (212  
575-6209)

Richard B. Turan—Manager, State Legislation (212 575-6210)



## LEGISLATIVE ACTION SUBCOMMITTEE

*Objective:* To seek consistency in the legislative policies of state societies and, through the societies, in state accountancy legislation.

- Nolen C. Allen, *Chairman* . . . Cotton and Allen, 100 East Liberty St., Louisville, Ky. 40202 (502 589-6050)
- Philip L. Blumenthal, Jr. . . . Geo. S. Olive & Co., 320 North Meridian St., Indianapolis, Ind. 46204 (317 635-8631)
- Otto P. Butterly . . . Price Waterhouse & Co., 1601 First National Bank Bldg., Denver, Colo. 80202 (303 266-3111)
- Dean K. Crowther . . . U. S. General Accounting Office, 441 G St., N.W., Suite 6850, Washington, D. C. 20548 (202 386-3306)
- Harvey R. Kallick . . . Blackman, Kallick & Co., 188 West Randolph St., Chicago, Ill. 60601 (312 782-3424)
- James T. Lang . . . Tornwall, Lang & Lee, P. O. Box 300, St. Petersburg, Fla. 33731 (813 822-3801)
- Herman J. Lowe . . . Lowe and LaBauve (101 St. Ferdinand St., Suite 202), P. O. Box 3637, Baton Rouge, La. 70821 (504 387-5856)
- Gordon W. Paul . . . Peat, Marwick, Mitchell & Co., P. O. Box 1027, Albuquerque, N. M. 87103 (505 247-4281)
- Warren L. Ress . . . Touche Ross & Co., 39 Hudson St., Hackensack, N. J. 07601 (201 489-8840)
- Donald E. Webster . . . Donald E. Webster & Company, One South Calvert Bldg., Suite 1006, Baltimore, Md. 21202 (301 837-1133)

### *Staff Aides:*

- Richard B. Turan—Manager, State Legislation (212 575-6210)
- Frank H. Krauss—Assistant Manager, State Legislation (212 575-6211)

## LEGISLATIVE POLICY SUBCOMMITTEE

*Objective:* To assure the relevance of the Institute's state legislation policy to the public interest by suggesting needed revisions.

- Donald L. Schoedel, *Chairman* . . . Schoedel & Schoedel, 1415 Old National Bank Bldg., Spokane, Wash. 99201 (509 747-2158)
- George D. Anderson . . . Anderson, ZurMuehlen & Co., P. O. Box 1147 (One North Last Chance Gulch), Helena, Mont. 59601 (406 442-3540)
- Charles F. Axtmann, Jr. . . . Axtmann and Lomax, Inc., 18 North Phelps St., Youngstown, Ohio 44503 (216 743-2175)
- David W. Brenner . . . Arthur Young & Company, 7 Penn Central Plaza, Philadelphia, Pa. 19103 (215 561-3400)
- Joseph L. Brock . . . Brock, Schechter & Polakoff, 760 Statler Hilton, Buffalo, N. Y. 14202 (716 854-5034)

Donald E. Hietter . . . Arthur Andersen & Co., 650 California St., San Francisco, Calif. 94108 (415 434-3131)

Jimmie L. Mason . . . Mason, Nickels and Warner, P. O. Box 10328, Lubbock, Texas 79408 (806 797-3251)

William C. Rescorla . . . Alexander Grant & Company, 726 McKay Tower, Grand Rapids, Mich. 49502 (616 459-4437)

Wilbur H. Stevens . . . Elmer Fox & Company, 1660 Lincoln St., #2700, Denver, Colo. 80203 (303 623-2222)

Gordon W. Tasker . . . Price Waterhouse & Co., 799 Main St., Hartford, Conn. 06103 (203 525-5671)

Russel F. Viehweg . . . Touche Ross & Co., 400 Provident Federal Bldg., Boise, Idaho 83702 (208 343-4877)

*Staff Aides:*

Richard B. Turan—Manager, State Legislation (212 575-6210)

Frank H. Krauss—Assistant Manager, State Legislation (212 575-6211)

## **RELATIONS WITH STATE SOCIETIES EXECUTIVE COMMITTEE**

*Objective:* To foster coordination of AICPA and state society programs; to act as an advisory group to the state society relations division and other divisions of AICPA as needed; to plan and conduct the State Society Planning Conference.

C. Hunter Jones, *Chairman* . . . Mitchell, Wiggins & Company, P. O. Box 1580, Richmond, Va. 23213 (804 648-7211)

David M. Culp . . . David M. Culp & Co., 101 U. B. Bldg., Huntington, Ind. 46750 (219 356-0640)

William M. Frazee . . . Frazee, Thomas & Tate, 5100 Poplar Ave., Memphis, Tenn. 38137 (901 682-9611)

Robert F. Isler . . . Isler, Colling & McAdams, 2500 First National Bank Tower, Portland, Ore. 97201 (503 224-5321)

William A. Jacoby . . . Arthur Young & Company, 4111 Nantucket Drive, Toledo, Ohio 43623 (419 243-9193)

Howard M. London . . . Lester Witte & Company, 150 South Wacker Drive, Chicago, Ill. 60606 (312 368-0292)

Jack O. Spring . . . Own Account, 10300 North Central Express, Dallas, Texas 75231 (214 692-0136)

George E. Tornwall . . . Tornwall, Lang & Lee, P. O. Box 300, St. Petersburg, Fla. 33731 (813 822-3801)

William Wright . . . Haskins & Sells, 28 State St., Boston, Mass. 02109 (617 742-7660)

*Staff Aide:*

Nancy Myers—Director, State Society Relations (212 575-3877)

## 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 to desirable, revisions and amendments to the Plan.

Milton E. Mandel, *Chairman* . . . Milton E. Mandel & Company, 75 Montgomery St., Jersey City, N. J. 07302 (201 434-6875)

Geoffrey M. Kilpatrick, *Secretary* . . . American Institute of Certified Public Accountants, 1211 Avenue of the Americas, New York, N. Y. 10036 (212 575-6385)

F. Willard Heintzelman . . . Pennsylvania Institute of Certified Public Accountants, 1100 Lewis Tower Bldg., Philadelphia, Pa. 19102 (215 735-2635)

### *Staff Aide:*

Geoffrey M. Kilpatrick—Assistant Controller (212 575-6385)

## TRIAL BOARD

**Objective:** To adjudicate disciplinary charges against members and associates of the AICPA pursuant to Section 7.4 of the bylaws.

### **Term Expires May 31, 1977**

John L. Harvey, Jr., *Chairman* . . . Arthur Young & Company, 2500 Koopers Bldg., Pittsburgh, Pa. 15219 (412 281-1559)

Peter Arnstein . . . John F. Forbes & Company, 111 Sutter St., 16th Floor, San Francisco, Calif. 94104 (415 398-1212)

Bernard Barnett . . . Seidman & Seidman, 15 Columbus Circle, New York, N. Y. 10023 (212 765-7500)

Robert F. Dickey . . . Haskins & Sells, Board of Trade Bldg., 141 West Jackson Blvd., Chicago, Ill. 60604 (312 922-7640)

Robert C. Ellyson . . . Coopers & Lybrand, 1200 First National Bank Bldg., Fort Lauderdale, Fla. 33131 (305 377-2501)

Thomas A. Ross, Jr. . . . Ross, Eubank, Betts & Co. (4551 Office Park Drive), P.O. Box 16090, Jackson, Miss. 39206 (601 982-1282)

James W. Thokey . . . Bourgeois, Bennett, Thokey & Hickey, 925 Hibernia Bank Bldg., New Orleans, La. 70112 (504 581-4949)

### **Term Expires May 31, 1976**

Bernard B. Isaacson, *Vice Chairman* . . . J. K. Lasser & Company (3411 Silver-side Road), P. O. Box 990, Wilmington, Del. 19899 (302 478-5250)

Lawrence H. Baberick . . . Main Lafrentz & Co., 1313 Pacard Bldg., Philadelphia, Pa. 19102 (215 665-1300)

Sidney A. Champagne . . . L. A. Champagne & Co., 3301 North Blvd., Baton Rouge, La. 70806 (504 383-1865)

R. Neal Fulk . . . Ernst & Ernst, 150 South Wacker Drive, Chicago, Ill. 60606 (312 368-1800)

George E. Greene . . . Geo. E. Greene and Co., 1111 North Walnut St., Bloomington, Ind. 47401 (812 336-8550)

George W. Sinderson . . . Main Lafrentz & Co., 20 West Ninth St., Suite 500, Kansas City, Mo. 64105 (816 474-9575)

E. Palmer Tang . . . Touche Ross & Co., 780 Northstar Center, Minneapolis, Minn. 55402 (612 333-2301)

**Term Expires May 31, 1975**

Henry V. Benson, Jr. . . . Benson & McLaughlin, 401 Second Ave., West, Seattle, Wash. 98119 (206 284-2400)

Edward A. DeMiller, Jr. . . . DeMiller, Denny, Word & Co., 1616 Capital Towers, Jackson, Miss. 39201 (601 948-0784)

Everett M. Hawley, Jr. . . . Arthur Andersen & Co., 2646 Penobscot Bldg., Detroit, Mich. 48226 (313 961-8100)

Edwin E. Merriman . . . Edwin E. Merriman & Company (1624 15 St.), P. O. Box 48, Lubbock, Texas 79408 (806 765-6352)

Stanley J. Scott . . . Alford, Meroney & Company, 3500 First National Bldg., Dallas, Texas 75202 (214 747-7521)

Wilbur H. Stevens . . . Elmer Fox & Company, 1660 Lincoln St., #2700, Denver, Colo. 80203 (303 623-2222)

Maurice A. Webster, Jr. . . . Peat, Marwick, Mitchell & Co., 1500 Walnut St., Philadelphia, Pa. 19102 (215 735-4600)

*Staff Aide:*

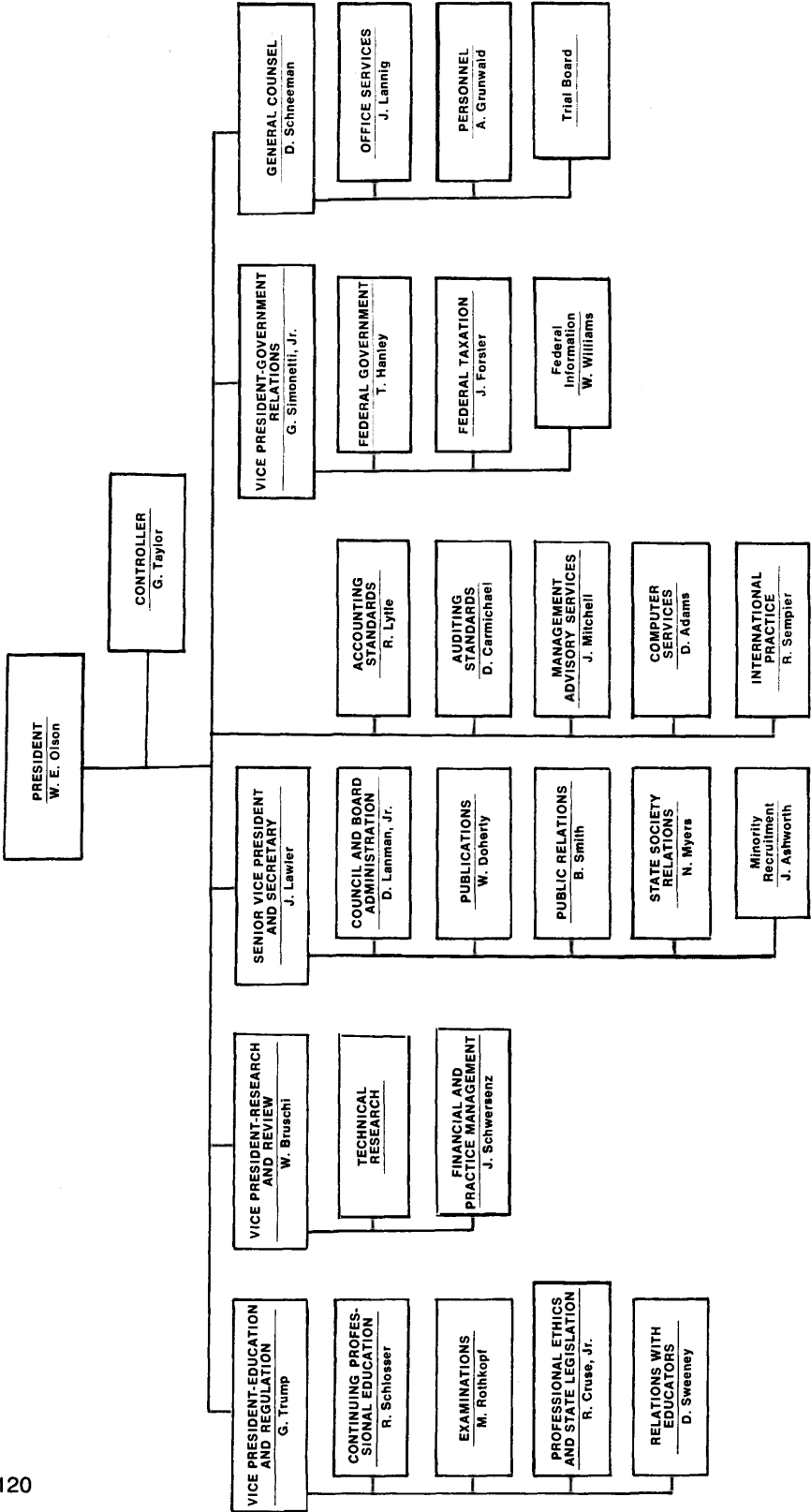
Donald J. Schneeman—General Counsel (212 575-6469)

# **Institute Staff Organization Chart**

## **State Society Offices**

## **Future Annual and Council Meeting Sites and Dates**

# AICPA Staff Organization Structure



## STATE SOCIETY OFFICES

### **Alabama Society of CPAs**

Joseph G. Robertson, *Executive Secretary* . . . P. O. Box 4187, Montgomery, Ala. 36101 (205 265-8976)

### **Alaska Society of CPAs**

Rick C. Larson, CPA, *Secretary* . . . Peat, Marwick, Mitchell & Co., 736 G. St., Anchorage, Alaska 99501 (907 272-7401)

### **Arizona Society of CPAs**

Richard H. Bailey, *Executive Director* . . . 2721 North Central Ave., Suite 1028 South, Phoenix, Ariz. 85004 (602 279-1658)

### **Arkansas Society of CPAs**

William C. Yarbrough, *Executive Director* . . . 970 Plaza West, McKinley & Lee Sts., Little Rock, Ark. 72205 (501 664-8739)

### **California Society of CPAs**

Louis G. Baldacci, *Executive Vice President* . . . 1000 Welch Road, Palo Alto, Calif. 94304 (415 321-9545)

### **Colorado Society of CPAs**

Gordon H. Scheer, *Executive Director* . . . 1200 Lincoln St., Suite 530, Denver, Colo. 80203 (303 222-0869)

### **Connecticut Society of CPAs**

Jack Brooks, *Executive Director* . . . 179 Allyn St., Hartford, Conn. 06103 (203 525-1153)

### **Delaware Society of CPAs**

William H. Master, *Secretary* . . . P. O. Box 990, Wilmington, Del. 19899 (302 478-5250)

### **District of Columbia Institute of CPAs**

Harvey R. Lampshire, *Executive Director* . . . 1200 18th St., N. W., 915 Ring Bldg., Washington, D. C. 20036 (202 659-9183)

## **State Society Offices (cont'd)**

### **Florida Institute of CPAs**

Clifford C. Beasley, *Executive Director* . . . P. O. Box 13455, University Station,  
Gainesville, Fla. 32601 (904 376-5404)

### **Georgia Society of CPAs**

James P. Martin, Jr., *Executive Director* . . . 1504 William-Oliver Bldg., Atlanta,  
Ga. 30303 (404 522-7455)

### **Hawaii Society of CPAs**

Dorothy W. Lindley, *Executive Director* . . . Pacific Trade Center, Suite 1414,  
190 South King St., Honolulu, Hawaii 96513 (808 537-1158)

### **Idaho Society of CPAs**

Jeanette B. Drury, *Executive Director* . . . P. O. Box 2896, Boise, Idaho 83701  
(208 344-6261)

### **Illinois CPA Society**

Jeannette M. Cochrane, *Executive Director* . . . One IBM Plaza, Chicago, Ill.  
60611 (312 222-1500)

### **Indiana Association of CPAs**

Jack E. Noble, *Executive Director* . . . 921 East 86 St., Suite 102, Indianapolis,  
Ind. 46240 (317 257-6284)

### **Iowa Society of CPAs**

William O. Martin, *Executive Director* . . . 722 Insurance Exchange Bldg., Des  
Moines, Iowa 50309 (515 280-7997)

### **Kansas Society of CPAs**

John J. Killian, *Executive Director* . . . 517 Capitol Federal Savings Bldg., 700  
Kansas Ave., Topeka, Kans. 66603 (913 357-1163)

### **Kentucky Society of CPAs**

Bernard W. Gratzer, *Executive Director* . . . 310 West Liberty St., Room 415,  
Louisville, Ky. 40202 (502 589-9239)



### **Society of Louisiana CPAs**

Gary M. Scopes, *Executive Director* . . . 3900 Veterans Blvd., #116, Metairie, La. 70002 (504 889-0200)

### **Maine Society of PAs**

Owen C. Hall, CPA, *Secretary* . . . University of Maine Portland-Gorham, 96 Falmouth St., Portland, Maine 04103 (207 773-2981)

### **Maryland Association of CPAs**

Thomas L. Woods, *Administrative Vice President* . . . 1012 Keyser Bldg., Baltimore, Md. 21202 (301 547-0050 or 0051)

### **Massachusetts Society of CPAs**

Theodore J. Flynn, *Executive Director* . . . One Center Plaza, Boston, Mass. 02108 (617 227-0196)

### **Michigan Association of CPAs**

Robert A. Bogan, Jr., *Executive Director* . . . 28333 Telegraph Road, Southfield, Mich. 48076 (313 353-0404)

### **Minnesota Society of CPAs**

Clair G. Budke, *Executive Director* . . . 710 Wesley Temple Bldg., Minneapolis, Minn. 55403 (612 339-2781)

### **Mississippi Society of CPAs**

Robert L. Nickey, *Executive Director* . . . (715 Bankers Trust Plaza) P. O. Box 808, Jackson, Miss. 39205 (601 355-3211)

### **Missouri Society of CPAs**

Donald E. Breimeier, *Executive Director* . . . 1925 Railway Exchange Bldg., St. Louis, Mo. 63101 (314 241-3571)

### **Montana Society of CPAs**

Pamela B. Anderson, *Executive Secretary* . . . P. O. Box 521, Helena, Mont. 59601 (406 442-7301)

### **Nebraska Society of CPAs**

Arnold Magnuson, *Executive Director* . . . 504 Stuart Bldg., Lincoln, Nebr. 68508 (402 475-9088)

## **State Society Offices (cont'd)**

### **Nevada Society of CPAs**

Marguerite M. Callahan, *Executive Secretary* . . . 290 South Arlington Ave.,  
Reno, Nev. 89501 (702 786-0231)

### **New Hampshire Society of CPAs**

Richard H. Clough, *Executive Director* . . . 4 Park St., Concord, N. H. 03301  
(603 224-1909)

### **New Jersey Society of CPAs**

Robert L. Garrity, CPA, *Executive Director* . . . 550 Broad St., 12th Floor,  
Newark, N. J. 07102 (201 622-6293)

### **New Mexico Society of CPAs**

Wanda File, *Executive Secretary* . . . 120 Madeira, N. E., Suite 102, Albuquerque,  
N. M. 87108 (505 268-9223)

### **New York State Society of CPAs**

Robert L. Gray, CPA, *Executive Director* . . . 600 Third Ave., New York, N. Y.  
10016 (212 953-1350)

### **North Carolina Association of CPAs**

Thomas C. Wagstaff, *Executive Secretary* . . . P. O. Box 2185, Chapel Hill,  
N. C. 27514 (919 968-4448)

### **North Dakota Society of CPAs**

R. D. Koppenhaver, CPA, *Executive Secretary* . . . University of North Dakota,  
Box 8104, University Station, Grand Forks, N. D. 58201 (701 777-2011  
X2921)

### **Ohio Society of CPAs**

Victor A. Feldmiller, *Executive Director* . . . P. O. Box 617, Worthington, Ohio  
43085 (614 846-2870)

### **Oklahoma Society of CPAs**

Retha Duggan, *Executive Director* . . . 265 West Court, Lincoln Office Plaza,  
4545 Lincoln Blvd., Oklahoma City, Okla. 73105 (405 521-2397)

**Oregon Society of CPAs**

James K. Lawrence, Jr., *Executive Director* . . . 720 Oregon Bank Bldg., Portland, Ore. 97204 (503 226-2446)

**Pennsylvania Institute of CPAs**

F. Willard Heintzelman, CPA, *Executive Director* . . . 1100 Lewis Tower Bldg., Philadelphia, Pa. 19102 (215 735-2635)

**Instituto de Contadores Publicos Autorizados de Puerto Rico**

Maritza Lopez, *Executive Secretary* . . . P. O. Box 9851, Santurce, P. R. 00908 (809 722-4053)

**Rhode Island Society of CPAs**

Stanley B. Thomas, *Executive Secretary* . . . 170 Westminster Street, Room 1112, Providence, R. I. 02903 (401 331-5720)

**South Carolina Association of CPAs**

Lollie B. Coward, *Executive Secretary* . . . P. O. Box 11187 (1000 Columbia Bldg.), Columbia, S. C. 29211 (803 252-5646)

**South Dakota Society of CPAs**

Eugene D. Rowenhorst, CPA, *Secretary-Treasurer* . . . United National Bank Corp., 210 Union Bank and Trust Bldg., Sioux Falls, S.D. 57102 (605 336-9206)

**Tennessee Society of CPAs**

Nels T. Moody, *Executive Director* . . . 3904 Hillsboro Road, Nashville, Tenn. 37215 (615 269-3478)

**Texas Society of CPAs**

William H. Quimby, *Executive Director* . . . 200 Corrigan Tower, Dallas, Texas 75201 (214 748-9646)

**Utah Association of CPAs**

Joseph F. Cowley, Jr., CPA, *Executive Secretary* . . . Suite 1180, Kennecott Bldg., Salt Lake City, Utah 84133 (801 328-4989)

**Vermont Society of CPAs**

Richard H. Clough, *Executive Director* . . . 4 Park St., Concord, N. H. 03301 (603 224-1909)

**State Society Offices (cont'd)**

**Virgin Islands Society of CPAs**

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

**Virginia Society of CPAs**

Patricia P. Koontz, *Executive Director* . . . 700 East Main Bldg., Suite 1010,  
Richmond, Va. 23219 (804 643-1489)

**Washington Society of CPAs**

Russell A. Davis, *Executive Director* . . . 347 Logan Bldg., Seattle, Wash.  
98101 (206 624-7246)

**West Virginia Society of CPAs**

Mary Neale, *Executive Secretary* . . . P. O. Box 1142, Charleston, W. Va. 25324  
(304 342-5461)

**Wisconsin Institute of CPAs**

Joseph Sperstad, *Executive Director* . . . 600 East Mason St., Milwaukee, Wisc.  
53202 (414 272-2137)

**Wyoming Society of CPAs**

Judy Peterson, *Executive Secretary* . . . P. O. Box 3643, University Station,  
Laramie, Wyo. 82071 (307 742-6236)

## **FUTURE ANNUAL AND COUNCIL MEETING SITES AND DATES**

### **Annual Meetings**

#### **1975**

San Antonio, Texas  
October 12-14  
San Antonio Convention Center

#### **1976**

Philadelphia, Pennsylvania  
October 24-26  
Bellevue Stratford

#### **1977**

Cincinnati, Ohio  
*Dates to be determined*

#### **1978**

San Francisco, California  
October 22-24  
San Francisco Hilton & St. Francis

#### **1979**

New Orleans, Louisiana  
October 14-16  
Roosevelt, Marriott & Royal Sonesta

#### **1980**

Chicago, Illinois  
October 5-7  
Conrad Hilton

### **Spring Council Meetings**

#### **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

#### **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