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Committee on Long-Range Objectives

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The Committee on Long-Range Objectives

Robert M. Trueblood, Chairman
— *Touche, Ross, Bailey & Smart*

Norton M. Bedford
— *University of Illinois*

Malcolm M. Devore
— *Haskins & Sells*

Clifford V. Heimbucher
— *Farquhar & Heimbucher*

David F. Linowes
— *S. D. Leidesdorf & Co.*

THE LONG RANGE planning which we endorse as a first essential for business has not been lacking in our own profession. For seven years, the AICPA's Committee on Long-Range Objectives has studied the basic concepts and trends that will influence the future of the profession. They are now engaged in a two-year study of where the accounting profession would like to be in 1975 and what it will take to get there.

The Committee was created in 1956 by Marquis G. Eaton, then president of the Institute. He was convinced that the concept of planning and control, which had made so much headway in business corporations in the previous decade, was even more essential in the operation of a non-profit, professional association than in a business entity. There was no framework to deal with specific, immediate problems. Allocation of resources or assignment of priorities among projects was difficult without general agreement on the end results desired. In a democratic membership organization rapid turnover of officers and committees is characteristic, and objectives should be stated clearly. Mr. Eaton concluded that what the Institute did today would have significant bearing on where the accounting profession might find itself in ten, fifteen, or twenty years.

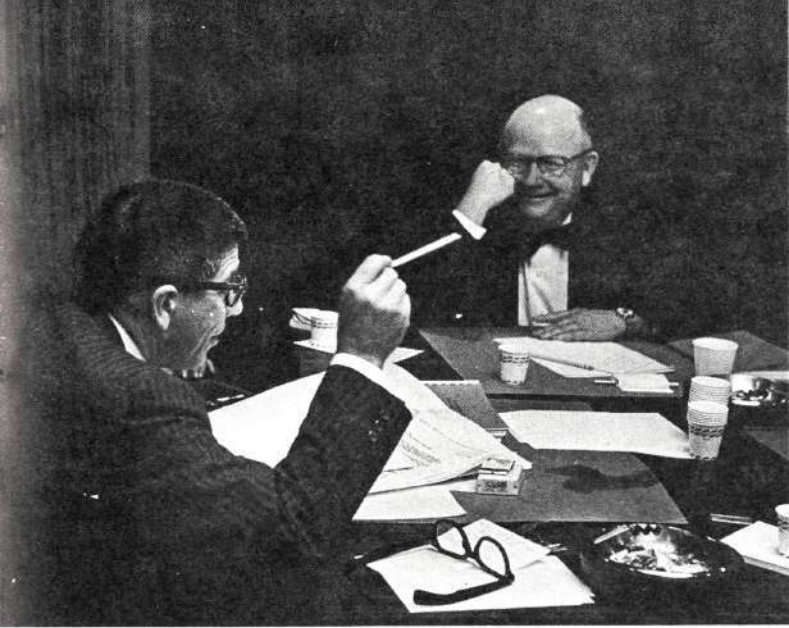
From the beginning, the committee was composed of

thoughtful, studious, and articulate men who had occupied leading positions in the profession—men of broad experience and seasoned judgment, known to be objective and skeptical of their own opinions.

The impact of the committee's work has been tremendous. It has stimulated considerable and serious thought on the philosophical problems of the profession. It has had an immediate influence beyond all expectation on Institute policy and activity. For several years the agenda of Council meetings have included major items arising out of the work of the Committee on Long-Range Objectives. A number of Institute programs now under way are the direct result of the committee's recommendations.

Members of the Committee have set forth and published articles giving their views on a variety of subjects and problems now being studied. Much of this material has been collected in a book edited by John L. Carey (Executive Director of the Institute) entitled "The Accounting Profession: Where is it headed?"

When the work of the Long-Range Objectives Committee is completed, it will provide a framework for the Institute to follow in redesigning its programs and projects into an integrated, consistent pattern that will facilitate achievement of the objectives with maximum speed, efficiency, and economy.



Courtney C. Brown (right), Dean of the Business School at Columbia University, served as consultant. Here Chairman Robert Trueblood leads discussion following Dean Brown's address.



Clifford V. Heimbucher

At the April meeting ...



Norton M. Bedford

John L. Carey (left), Executive Director of the Institute, assists the Committee but has no vote. Speaking is David Linowes, newest member of the Committee.



Malcolm M. Devore

