

1-1974

Letters

Mary F. Hall

Sandra L. Nelson

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Recommended Citation

Hall, Mary F. and Nelson, Sandra L. (1974) "Letters," *Woman C.P.A.*: Vol. 36 : Iss. 1 , Article 13.
Available at: <https://egrove.olemiss.edu/wcpa/vol36/iss1/13>

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Letters

November 26, 1973

Dear Editor:

First, may I congratulate you upon the giant steps forward you have made with THE WOMAN CPA. The new size, layout, columns, advertising — all combined by your obviously superior editorial talent, have produced a truly professional journal that is a definite plus for the accounting profession and especially for the women who labor therein.

The Lelievres' article "A Guide to Continuing Education" was of considerable interest because Ohio has this as an in process item at the present time. I do have one comment in this area that I think deserves consideration.

At the present time the entire thrust of continuing education programs for the CP is directed toward the public practitioner. However, since it is the profes-

sional function of the public practitioner to exert judgement after the accountant who is not in public practice has acted, don't we need to consider focusing some continuing education requirements upon the latter?

Using as a guideline the subscription list of the *Journal of Accountancy*, we find that only about 60% of its CPA subscribers are in public practice. This leaves 40% of the CPAs with a ticket to work in the public interest as CPAs from the inside with no requirement by their profession to stay current with developing accounting knowledge and expertise.

Maybe public practitioners are out front and the others will follow. Let us hope so.

Sincerely,
Mary F. Hall, CPA
Partner, Hildebrand & Hall
Cincinnati, Ohio

November 30, 1973

Congratulations!

The October issue of *The Woman C.P.A.* is the most readable, best looking professional Journal I've seen. I've already read three times as many articles as I usually do.

I think you've done a *fantastic* overhaul job; the entire format is very appealing. I'm very proud to show off our Journal — and I have to several people already!

Sincerely,
Sandra L. Nelson, CPA
Partner, Wolf and Company
Denver, Colorado

Education

(Continued from page 28)

The examination is developed each year under the supervision of the Board of Regents. It is given annually on the same day in locations throughout the world. A candidate must sit for at least two parts of the examination in the initial sitting, or he/she may elect to take all parts at a single session. Candidates may repeat those parts which they failed by reapplying and submitting the applicable fee. All four parts must be passed within a space of three consecutive examinations. Candidates disqualified for failing to pass three consecutive examinations may reapply for consideration as a candidate at any future date.

At least seven months prior to the examination a completed registration form with a ten dollar registration fee must be filed. All requirements for work experience, character references, and baccalaureate degree must be met before the candidate will receive the approval of the Board of Regents to sit for the examination. An application to sit for the examination must be filed with The Institute of

Internal Auditors, Inc., together with a forty dollar examination fee for each part no later than six months prior to the examination. After satisfactorily passing the examination, candidates are entitled to use the designation Certified Internal Auditor as evidence of having met all requirements of the program.

For more information regarding the Certified Internal Auditor certificate, write to:

Director, Certified Internal
Auditors Program
The Institute of
Internal Auditors, Inc.
5500 Diplomat Circle
Orlando, Florida 32810

Summary

Each of the four certificates have high standards for education, experience and ethics. Each has a rigorous examination. The CIA is the only one that requires that all requirements, including experience, be met before one can sit for the examination. All except the CPA certificate have national, rather than state requirements.

With the exception of the CPA certificate, they are all relatively new, but they will probably, in time, acquire the same status as the CPA certificate. All accountants seriously interested in furthering their education and establishing their professional credentials should consider obtaining one or more of the above-described certificates.

Review of Accounting Research, Education and Practice

(Continued from page 29)

the tendency to reason by contradiction." As added benefits, the accounting profession would be accorded greater respect from other disciplines and would be better able to counter management pressures.

Patricia S. Fendler
Graduate Student
Memphis State University