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Elijah Watt Sells Award

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ELIJAH WATT SELLS AWARD



Elijah Watt Sells
March 1, 1858–March 19, 1924

The American Institute of Certified Public Accountants (AICPA) presents the Elijah Watt Sells Award to the three CPA candidates who attain the highest combined grades when taking all four sections of the Uniform Certified Public Accountant Examination at one administration. The candidate with the highest grade receives a Gold Award, and the candidates scoring the second and third highest grades receive Silver and Bronze Awards, respectively.

The Examination is administered each May and November in the 50 states, the District of Columbia, Guam, Puerto Rico, and the Virgin Islands. Over 120,000 candidates take the Examination each year.

The Award was created in 1923 to honor Elijah Watts Sells, a founding partner of Haskins & Sells, which was a predecessor to the international firm Deloitte & Touche. In 1896, Mr. Sells became one of the first Certified Public Accountants under the provisions of a New York State law enacted that year and later qualified as a CPA in eight other states. He was active in the creation of the AICPA and served at different times as an officer and member of its governing council. Mr. Sells, who was deeply interested in advancing professional education, participated in founding the school of Commerce, Accounts and Finance of New York University.

The first Award was presented in 1923; only one award was given. Beginning with the November 1935 Examination, gold and silver medals were awarded to the two highest scorers on each Examination, and, starting with the May 1978 Examination, a bronze medal was awarded to the candidate achieving the third highest score on each Examination. Records of the winners of the Examinations for 1923, 1927, and 1929 through 1932 are missing from the AICPA's archives.

Winners of the AICPA Elijah Watt Sells Awards are honored by their State Society or State Board of Accountancy and receive plaques containing their medals.

Elijah Watt Sells Award Winners

MAY 1924

GOLD
Louis D. Blum (NY)

MAY 1925

GOLD
Louis Toth (NY)

MAY 1926

GOLD
Mary E. Wilcox (MA)

MAY 1928

GOLD
Frank Ahlforth (IL)

MAY 1933

GOLD
Dick D. Quin (MS)

MAY 1934

GOLD
Max Neumaier (LA)

MAY 1935

GOLD
Theodore G. Anderson (CA)

NOVEMBER 1935

GOLD
George R. Lautenbach (TX)

SILVER
John C. Essene (CA)

MAY 1936

GOLD
Oscar L. Haynes (IN)

SILVER
William J. Wiley (ME)

NOVEMBER 1936

GOLD
Thomas P. Morgan (CA)

SILVER
Philip Field (CA)

MAY 1937

GOLD
Max A. Saunders (OR)

SILVER
Albert J. Henke (OR)

NOVEMBER 1937

GOLD
Donald T. Nelson (OR)

SILVER
Robert W. Cherry (MA)

MAY 1938

GOLD
John Wesley Huss (IL)

SILVER
Hugh Lochridge Macauley (TX)

NOVEMBER 1938

GOLD
Ralph Edwin Petering (IL)

SILVER
William Douglas Sprague (TX)

MAY 1939

GOLD
Russell William Laxson (IL)

SILVER
Charles J. Anthony (TX)

NOVEMBER 1939

GOLD
Rae D. Anderson (MA)

SILVER
Phillip G. Johnson (NE)

MAY 1940

GOLD
Paul Thomas Kessler (IL)

SILVER
John Thierry Luecker (IL)

NOVEMBER 1940

GOLD
Charles DeMotte McDaniel (IN)

SILVER
Adolph G. Schlosstein, Jr. (TX)
Ralph Elm Walline (IL)

MAY 1941

GOLD
Anthony A. Belser, Jr. (MO)

SILVER
Robert M. Trueblood (IL)

NOVEMBER 1941

GOLD
John W. Shoemaker (IL)

SILVER
Walden C. Cummins, Jr. (IL)

MAY 1942

GOLD
Marvin Leon Stone (CO)

SILVER
Charles H. Lundquist (OR)
Lawrence N. Jolma (OR)

NOVEMBER 1942

GOLD
Stanley W. Smith (TX)

SILVER
Joseph E. Rawlinson (MT)

MAY 1943

GOLD
Thaddeus H. Poeller (IL)

SILVER
Leo Vern Tinkham (IL)

NOVEMBER 1943

GOLD
John N. Newland (MT)

SILVER
Robert Gray Murdoch (DC)

MAY 1944

GOLD
William Harmon Simmons (TX)

SILVER
Thomas Bernard Donahue (MO)

NOVEMBER 1944

GOLD
Norman G. Currin (MI)

SILVER
Francis John Weitekamp (IL)

MAY 1945

GOLD
Herbert E. Miller (IA)

SILVER
Peter Hochschild (MO)

NOVEMBER 1945

GOLD
Forest W. Brown (VA)

SILVER
Eugene H. Stossel (DC)

MAY 1946

GOLD
Roy G. Mosher (KY)

SILVER
Robert Glen Wright (MO)

NOVEMBER 1946

GOLD
Louis G. May (NE)

SILVER
William Knowlton Traynor (IL)

MAY 1947

GOLD
Ralph Edwin Lee, Jr. (IL)

SILVER
Francis E. Kummeth (IL)

NOVEMBER 1947

GOLD
Clayton L. Bullock (FL)

SILVER
Donald C. Brabston (AL)

MAY 1948

GOLD
Carl J. Bohne, Jr. (TX)

SILVER
Ivan O. Bull (IA)

NOVEMBER 1948

GOLD
Samuel Rees III (MO)

SILVER
Irl Roosevelt Robinson (CA)

MAY 1949

GOLD
Robert Junius Smith (IL)

SILVER
Homer Augustus Black (GA)

NOVEMBER 1949

GOLD
John Richard Herzfeld (OK)

SILVER
David Franklin Wentworth (IA)

MAY 1950

GOLD
George Maxwell McCollister (CA)

SILVER
William Tuomey Diss, Jr. (CO)

NOVEMBER 1950

GOLD
Paul Whitefield Gaebelein, Jr. (CA)

SILVER
William H. Fletcher (MA)
Harvey Victor Metz (OH)

MAY 1951

GOLD
Charles Glen Steele (CA)

SILVER
Howard Lewis Ness (OH)

NOVEMBER 1951

GOLD
Robert Ray Hudson, Jr. (MD)

SILVER
William Paul Rosenthal (IL)

MAY 1952

GOLD
Bruce K. Nichols (IL)

SILVER
Clifford Ernest Graese (MN)

NOVEMBER 1952

GOLD
Kenneth J. Hanni (UT)

SILVER
Richard F. Martin (OH)

MAY 1953

GOLD
Irvin Ralph Ecke (CA)

SILVER
Paul Pommier (OK)

NOVEMBER 1953

GOLD
Evans Bates (AL)

SILVER
Thomas V. Palmisano (OH)

MAY 1954

GOLD
Leonard E. Morrissey, Jr. (VT)

SILVER
Charles Peter Spira (CA)

NOVEMBER 1954

GOLD
Richard J. Horwich (FL)

SILVER
Nolan Charles Allen (KY)

MAY 1955

GOLD
Leroy E. Gardner (KY)

SILVER
Theodore M. Asner (IL)

NOVEMBER 1955

GOLD
Arnold E. Reingold (IN)

SILVER
Richard S. Simons, Jr. (GA)

MAY 1956

GOLD
Sherwyn L. Ehrlich (IL)

SILVER
Barton C. Burns (WA)

NOVEMBER 1956

GOLD
Gerald Francis Nilles (IA)

SILVER
Mitchell M. Krasnoff (PA)

MAY 1957

GOLD
Walter Irwin Cohn (CA)

SILVER
George Clarence Mead (IL)

NOVEMBER 1957

GOLD
Jerry Wilbert Kolb (IL)

SILVER
Mark Shoyer Bazrod (DC)

MAY 1958

GOLD
Herbert Ellis Schwartz (CA)

SILVER
Richard Elwood (IN)

NOVEMBER 1958

GOLD
Lee N. Abrams (IL)

SILVER
Louis J. Rauchenberger, Jr. (NY)

MAY 1959

GOLD
Ellen Louise McClarin Melohn (AL)

SILVER
Wayne K. Goettsche (TX)

NOVEMBER 1959

GOLD
Byrle Marsh Abbin (IL)

SILVER
David M. Lang, Jr. (DC)

MAY 1960

GOLD
Robert J. Lill (IL)

SILVER
Roland S. Hill (OH)

NOVEMBER 1960

GOLD
David B. Pearson (OR)

SILVER
John William Dwyer (IL)

MAY 1961

GOLD
Robert J. Kennedy (OH)

SILVER
Harvey Lawrence Coustan (IL)

NOVEMBER 1961

GOLD
Robert Allen Rose (IL)

SILVER
Gilbert L. Roteman (PA)

MAY 1962

GOLD
William Putnam Hauworth (IL)

SILVER
Darlene G. Bohlin (WA)

NOVEMBER 1962

GOLD
Roland Frank Salmonson (IL)

SILVER
Leonard E. Grossman (PA)

MAY 1963

GOLD
Donald E. Stone (WI)

SILVER
Robert Clark King (AL)

NOVEMBER 1963

GOLD
Robert L. Carleton (CO)

SILVER
Leonard Leon Ray (TN)

MAY 1964

GOLD
John Raymond Jordan, Jr. (TX)

SILVER
Irwin Robert Shechtman (IL)

NOVEMBER 1964

GOLD
Edwin Stuart Brown (IL)

SILVER
Albert J. Cohen (NY)

MAY 1965

GOLD
Albert A. Koch (PA)

SILVER
Gene A. Gohlke (WI)

NOVEMBER 1965

GOLD
Robert Emond Wailes, Jr. (AL)

SILVER
James Nelson Cook (TX)

MAY 1966

GOLD
Roger Edward Wesley (IL)

SILVER
Mark J. Brookner (TX)

NOVEMBER 1966

GOLD
John Sargent Hayford (IL)

SILVER
Ernest Irving Hanson (WI)

MAY 1967

GOLD
Robert Lincoln Posnak (CA)

SILVER
Dell Bryant Stringham, Jr. (CA)

NOVEMBER 1967

GOLD
Gail Ayn Levin (IL)

SILVER
Robert J. Freeman (AL)

MAY 1968

GOLD
Robert O. Kaiser (IL)

SILVER
Lee R. Barbakoff (IL)

NOVEMBER 1968

GOLD
James T. Dildine (PA)

SILVER
William H. Barnes (PA)

MAY 1969

GOLD
Richard William Pitzner (WI)

SILVER
Gerald H. Banwart (IA)

NOVEMBER 1969

GOLD
John H. Gilbert (MA)

SILVER
Alan Walter Perry (MS)

MAY 1970

GOLD
John Walter White (VA)

SILVER
Lloyd W. Born (WA)

NOVEMBER 1970

GOLD
Malcolm Harold Neuwahl (FL)

SILVER
Richard C. Adkerson (MS)

MAY 1971

GOLD
George Matters (TX)

SILVER
Jerry Messner (CA)

NOVEMBER 1971

GOLD
Olaf Virro (IL)

SILVER
John Spencer Karls (NY)

MAY 1972

GOLD
Irene Bonita Silverman (IL)

SILVER
Philip David Ameen (NC)

NOVEMBER 1972

GOLD
James Randall Zilka (IL)

SILVER
Beryl David Simonson (PA)

MAY 1973

GOLD
Roger Kenneth Angel (IL)

SILVER
Robert D. Harris (IL)
John E. Sage (OR)

NOVEMBER 1973

GOLD
James Warren Schenold (IL)

SILVER
Kenneth E. Anderson, Jr. (WI)

MAY 1974

GOLD
Michael Craig McLaughlin (CA)
Charles H. Meyer (MN)

SILVER
Robert Gerald Eiler (OH)

NOVEMBER 1974

GOLD
Mark A. Hellerstein (CO)

SILVER
Albert R. Zimmerli (WI)

MAY 1975

GOLD
Theodore E. Day (OK)

SILVER
Kenneth C. Eich (VA)

NOVEMBER 1975

GOLD
Steven F. Weynand (IL)

SILVER
John Edmund Allerson (MN)
Sean Daly (CO)

MAY 1976

GOLD
Larry Duane Zurcher (IN)

SILVER
Patrick Joseph Smith (FL)

NOVEMBER 1976

GOLD
Kevin D. Anderson (WI)

SILVER
Donald L. Miner (IL)

MAY 1977

GOLD
Stuart Berkson (IL)

SILVER
Eugene Ballard (FL)
Marcel Bellen (NY)

NOVEMBER 1977

GOLD
Bruce M. Pollock (France)

SILVER
Michael N. Lindh (IL)

MAY 1978

GOLD
Frederick A. Bernardi (IL)
Roger Guerin (ME)
Virginia Nadine Leek (CA)

SILVER
Susan G. Johnson (MA)
Pamela J. Miller (CA)

BRONZE
Jay W. Heck (IN)

NOVEMBER 1978

GOLD
Stephen P. Chang (NY)
Rebecca L. Wolf (WI)

SILVER
Margaret Appolony (MD)

BRONZE
Franklin H. Butterfield (FL)
Mohamed S. Heakal (MN)

MAY 1979

GOLD
Rodolfo E. Pita (FL)

SILVER
William Griffin Garner (NC)

BRONZE
Peter J. Cyffka (CA)

NOVEMBER 1979

GOLD
Donna F. Anderson (SC)

SILVER
Harold N. Walker (NC)

BRONZE
Michael E. Whittle (WI)

MAY 1980

GOLD
Sally L. Hoffman (NY)

SILVER
Rose Marie Russo Wells (HI)

BRONZE
Scot L. Kline (OH)

NOVEMBER 1980

GOLD
Julie Gannon (MI)

SILVER
Nancy Lynn Voien (CA)

BRONZE
James Scott Redpath (MN)

MAY 1981

GOLD
Leo W. Kesting (CA)

SILVER
Shirley Darlene Harris (FL)

BRONZE
Jayne C. Thompson (MI)

NOVEMBER 1981

GOLD
Candy Brower (MA)

SILVER
Donald W. Blair (NJ)

BRONZE
Mary Jane Robertson (GA)

MAY 1982

GOLD
Michael A. Wildish (VA)

SILVER
Susan B. Mills (NC)

BRONZE
Walter L. Gess (HI)

NOVEMBER 1982

GOLD
John C. Persons II (OK)

SILVER
Joy Dianne Catalano (CA)

BRONZE
Mary Ann Emery (MN)

MAY 1983

GOLD
John T. Johnston III (TN)

SILVER
Elaine M. Kuhn (IL)

BRONZE
Douglas E. Reynolds (IL)

NOVEMBER 1983

GOLD
George R. Kamperschroer (WI)

SILVER
Jeffrey H. Kinrich (NY)

BRONZE
Judith Ann Barnett (OK)

MAY 1984

GOLD
John A. Fuerst (WA)

SILVER
Todd J. Sladky (MN)

BRONZE
Virginia K. Metzger (IN)

NOVEMBER 1984

GOLD
Riva Dale Mirvis (NY)

SILVER
Barbara R. Stewart (MD)

BRONZE
Mary Beth Heskin (CO)

MAY 1985

GOLD
Marc Stuart Brenner (IL)

SILVER
Arthur D. Gunther (IL)

BRONZE
Russell D. Wass (MA)

NOVEMBER 1985

GOLD
Min-ying C. Tseng (CA)
SILVER
Troy R. Martin III (CO)
BRONZE
Joyce Ann Kastler (TX)

MAY 1986

GOLD
Stephen Tilley (LA)
SILVER
Chlen Chun Ng (WA)
Joseph Patrick Nolan (IL)
Joel Rubin (CA)
BRONZE
Tony Dean Bartel (KS)

NOVEMBER 1986

GOLD
Alexandra Bolton (FL)
SILVER
Marie Ellen Emmendorfer (MI)
BRONZE
Martha A. Keck (MI)

MAY 1987

GOLD
Lucy Lyle Neal (VA)
SILVER
Richard H. Lee (IL)
BRONZE
Lenny J. Ajzenman (NY)

NOVEMBER 1987

GOLD
Susan Francis (MT)
SILVER
William Paul Cariato (IL)
BRONZE
Dennis Delony (CA)
Sheldon King (NY)

MAY 1988

GOLD
Eung-Rae Cho (CA)
SILVER
Gregory A. Wiese (IA)
BRONZE
Katherine Y.C. Man (IL)

NOVEMBER 1988

GOLD
David Lester Olmsted (MA)
Christopher A. Middleton (CA)
SILVER
Lisa Gonzalez (FL)
BRONZE
Donald Lee Munchrath (IA)
Bryan A. Zink (FL)

MAY 1989

GOLD
Darlene D. Smolik (TN)
SILVER
Thomas D. Head (IA)
BRONZE
Rebecca Marie Brauer (OR)

NOVEMBER 1989

GOLD
Donald S. Blair (MD)
SILVER
Nicholas Richard Scarles (CO)
BRONZE
Lewis S. Klessel (NJ)

MAY 1990

GOLD
Kevin Charles Banwart (IA)
SILVER
John Damian (MA)
Kelly Kristine Higgs (AZ)
BRONZE
Jeffrey Kersten (ND)

NOVEMBER 1990

GOLD
Paul W. Decker (OH)
SILVER
Margo J. Deyo (IL)
Maurie Fox-Warren (MA)
BRONZE
Lauran G. Jack (DC)

MAY 1991

GOLD
Allen Lueth (MN)
SILVER
David Edward Miller (NY)
BRONZE
Ching Yi Li (IL)

NOVEMBER 1991

GOLD
Chad Michael Koehler (WI)
SILVER
Mary Joan Selberg (WI)
BRONZE
David F. Crofoot (FL)
Robert C. Tesch, Jr. (NM)

MAY 1992

GOLD
Mary Emmerling (MD)
SILVER
Eric Theodore Langmack (IA)
BRONZE
Raymond P. Tierney (IL)

NOVEMBER 1992

GOLD
Laurie Stoll (OH)
SILVER
Kristine Walsh Huber (WI)
Eija A. Roulson (MI)
BRONZE
Nina M. Dowd (CO)

MAY 1993

GOLD
Kenneth Gerard Grapperhaus (IL)
SILVER
Greg Weigang Ye (MO)
BRONZE
Steven J. Monahan (IA)

NOVEMBER 1993

GOLD
Susan Diane Steiner (FL)
SILVER
Michelle Engle (IL)
BRONZE
Juzer Abdeali Haji (CO)

MAY 1994

GOLD
Leanne M. Sardiga (IL)
SILVER
David Spivak (MN)
BRONZE
R. Todd White (IA)

NOVEMBER 1994

GOLD
Vitaly Sorkin (RI)
SILVER
Jeffrey J. Johnson (IL)
BRONZE
Jennifer L. Goebel (KY)

MAY 1995

GOLD
Chung Chun Lok (CA)
SILVER
Alok Kumar Jain (GA)
BRONZE
David Shane Peck (TX)

NOVEMBER 1995

GOLD
Dan W. Wisniewski (MI)
SILVER
Virginia Leigh Harris (KY)
BRONZE
Paul J. Costa (CT)

MAY 1996

GOLD
Paul K. Ito (HI)
SILVER
Jonathan R. Monson (NH)
BRONZE
Warren M. Schultz, Jr. (CT)

NOVEMBER 1996

GOLD
Stephanie Horner Seiberg (MD)
SILVER
Daniel C. Champion (MN)
BRONZE
Cathy Marie Roper (KS)

MAY 1997

GOLD
Tomasz Bugajski (MA)
SILVER
Cynthia Beier Greeson (IN)
BRONZE
Clark B. Maxwell (CO)

NOVEMBER 1997

GOLD
Mindy Tyson (FL)
SILVER
Michael S. Brown (MI)
BRONZE
Daniel Hugo (TX)

MAY 1998

GOLD
Christine Lynn Howard (TX)
SILVER
Arwin George Zeissler (MI)
BRONZE
Alan Kuska (IL)

NOVEMBER 1998

GOLD
Cynthia F. Veinot (CT)
SILVER
Charles A.P.N. Carlsaw (NE)
BRONZE
Christopher Stauffer (KS)

For more information please contact:

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