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1925

## Referendum Ballot

American Institute of Accountants

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# American Institute of Accountants

## REFERENDUM BALLOT

(Unsigned ballots will not be counted.)

October 3, 1925.

In accordance with the provisions of Article VII of the Constitution, mail ballots will be valid and counted only if received by December 2, 1925.

### QUESTION No. 1.

Shall the Constitution, Article II, Section 1, be amended to read as follows:

“Section 1. The Institute shall consist of members and associates.”

YES	
NO	

### QUESTION No. 2.

Shall the Constitution, Article II, Section 2 (c), be amended to read as follows:

“(c) Accountants who shall present evidence of preliminary education satisfactory to the board of examiners, who shall have been in practice on their own account or in the employ of a practising public accountant for not less than five years immediately preceding the date of their application, at least one year of which shall have been in the United States of America, who shall be recommended by the board of examiners after examination and elected by the council.”

YES	
NO	

### QUESTION No. 3.

Shall the Constitution, Article II, Section 2 (d) be amended to read as follows:

“(d) Accountants in practice who shall present evidence of preliminary education satisfactory to the board of examiners, who shall have been in practice on their own account or in the employ of a practising accountant for not less than ten years, one year of which shall have immediately preceded date of application and at least one year of which shall have been in the United States of America, who shall be recommended by the board of examiners after examination and elected by the council.”

YES	
NO	

### QUESTION No. 4.

Shall the Constitution, Article II, Section 2 (e), be amended to read as follows:

“(e) Accountants engaged in accountancy instruction in schools recognized by the examining board, who shall have been engaged in teaching accountancy subjects in such schools for a period of not less than five years next preceding the date of their application and shall be in possession of a certified public accountant certificate of a standard recognized by the examining board.”

YES	
NO	

### QUESTION No. 5.

Shall the Constitution, Article II, Section 2 (f), be stricken out?

YES	
NO	

### QUESTION No. 6.

Shall the Constitution, Article III, Section 1, be amended to read as follows:

“Section 1. The governing body of the Institute shall be a council consisting of thirty-five members in practice (not more than six of whom shall be residents of the same state), ex-presidents of the Institute and the following officers:

A president (the same person shall not be elected for more than two years in succession).

Two vice-presidents (both of whom shall not be residents of the same state).

A treasurer.

The foregoing officers and members of the council shall be members in practice and with the exception of the ex-presidents shall be elected at the annual meeting and shall hold office until their successors shall have been elected and installed.”

YES	
NO	

QUESTION No. 7.

Shall the By-laws, Article V, Section 2, be amended to read as follows:

"Section 2. A member or an associate renders himself liable to expulsion or suspension by the council sitting as a trial board if (a) he refuses or neglects to give effect to any decision of the Institute or of the council, (b) infringes any part of the rules of the Institute, (c) is convicted of a felony or misdemeanor, (d) is declared by a court of competent jurisdiction to have committed any fraud, (e) is held by the council to have been guilty of an act discreditable to the profession, (f) is declared by any competent court to be insane or otherwise incompetent, (g) his certificate as a certified public accountant is revoked or withdrawn by the authority of any state or territory of the United States or of the District of Columbia, or (h) his certificate as a certified public accountant shall have been revoked or withdrawn by the authority of any state or territory of the United States or of the District of Columbia and such revocation or withdrawal remains in effect.

YES	.....
NO	.....

.....  
*Signature of Member.*

Date.....

## American Institute of Accountants

135 CEDAR STREET, NEW YORK

*To the Members of the  
American Institute of Accountants.*

Gentlemen:

At the annual meeting of the American Institute of Accountants, held in Washington, D. C., September 15, 1925, certain amendments to the constitution and by-laws of the Institute were approved.

According to the provisions of Article VII of the constitution, amendments before becoming effective shall be submitted for a mail vote to the entire membership of the Institute and when approved in writing by a majority thereof shall be declared by the president to be effective. Mail ballots shall be valid and counted only if received within sixty days after date of mailing ballot forms from the office of the Institute.

The propositions on the following pages were unanimously approved at the annual meeting.

It is earnestly requested that all members qualified to vote prepare their ballots and return them at the earliest possible moment. A stamped and addressed envelope is enclosed herewith.

A. P. RICHARDSON,  
*Secretary.*

October 3, 1925.