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American Institute of Accountants Trial Board

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American Institute of Accountants

TRIAL BOARD

The council of the American Institute of Accountants convened as a trial board at the Muehlebach hotel, Kansas City, Missouri, October 17, 1932, to hear a complaint preferred against a member of the Institute by four other members with some of whom the defendant had formerly been associated as a partner.

The complainants charged that the defendant had violated rule No. 8 of the rules of professional conduct of the Institute, which forbids solicitation of clients or encroachment on the business of other members of the Institute.

The complainants submitted evidence to support their charges and asserted that they had suffered loss of clientele through the acts of the defendant.

The defendant denied the charges and asserted that *none of his acts had contravened the rules of professional conduct.*

Questioning by members of the trial board brought out the circumstances in which the defendant had terminated his association with his former partners.

In executive session the trial board found the defendant guilty.

The trial board unanimously resolved that he be admonished.

It was unanimously resolved that in the official published statement of the case the names of the defendant and complainants be omitted.

It was the sense of the trial board that the obligations of the partnership relation should be respected and that the Institute could not tolerate any breach of professional etiquette among partners.