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American Institute of Accountants

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Letter from W. Sanders Davies, President, American Institute of Accountants, to Members of the American Institute of Accountants Re: Naval Consulting Board, Council of National Defense and the Accountant's Role in Wartime.

W. Sanders Davies

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A M E R I C A N I N S T I T U T E O F A C C O U N T A N T S

20 Vesey Street,
New York.
April 3, 1917.

TO the Members of the
American Institute of Accountants

Dear Sirs:-

For some months past correspondence and interviews have been taking place between first the Naval Consulting Board and later the director of the Council of National Defense as to what the accountants could do in the event of our country being engaged in war.

These preliminaries culminated in the appointment of the following committee to represent the Institute:

Edward L. Suffern, Chairman
Robert H. Montgomery
H. A. Niles
Elijah W. Sells
Arthur W. Teele
The President, ex officio
A. P. Richardson, Secretary

and this Committee has been accepted as a sub-committee of the advisory committee to the Council of National Defense, the Council, as you are no doubt aware, consisting of six Cabinet officers.

The Committee has taken up its work, and had its first meeting with the director of the Council of National Defense, the chairman of the Munitions Committee and its counsel at Washington on Thursday last.

What will ultimately be required of the Committee cannot be forecast, but it will act in an advisory capacity without remuneration. Matters having progressed so far I feel that you should be informed of the action taken.

It is desirable that the membership should act as a body rather than as individuals. The best results can be obtained only by united effort and the Council of National Defense regards the Institute as the mouthpiece of the accounting profession.

As we are now in a state of war with Germany and Congress will declare itself on the question in the near future, will you please advise me whether you, or any members of your staff, are desirous of offering your services to the government either for accounting work in the department or for such work as the government may later wish undertaken by the profession either gratuitously or on terms to be determined.

I ask this so that the Committee may be in a position to act promptly if occasion arises.

I would suggest that members distant from New York wire me their replies.

Very truly yours,

W. SANDERS DAVIES.

President.

This is an example of the information being sent to firms which are interested. If you wish to receive similar data concerning your organization, please write to:

Date 7-25-27

AMERICAN INSTITUTE OF ACCOUNTANTS BUREAU FOR PLACEMENTS

The Committee for Placements believes the applicant described below is qualified to succeed in accountancy and takes pleasure in recommending him to members who wish to employ a junior accountant under the three-year training plan advocated by the bureau. The applicant will be assigned by lot to one of the firms interested in him. The firm to which he is first assigned need not employ him unless it finds that he meets its requirements. If he does not he will be assigned to a second firm, also by lot. Unless the reply attached below is received by the bureau within one week of the date of this notice, in addition to the time required for mail to reach the member from the bureau and to return, it cannot be considered if favorable replies from other firms have been previously received.

Application No. 509 Home address of applicant Danielson, Conn.
Age 22 Height 5'9" Weight 145 Religious affiliation Presbyterian
Date applicant wishes to commence work after Sept. Place where he desires to work New York City
College Harvard Degree A. B. Year of graduation June, 1927
Summary of courses studied Numerous courses in English, and History, German, Mathematics, Chemistry, Philosophy, Fine Arts. Applicant concentrated in field of History and Literature.
College record Dean rates applicant in highest 10% of his class in character and personality, and in highest 35% in mental ability. Comments: He is an extremely prepossessing young man and will quickly acclimate himself to any sort of position.
Result of interview with member of the Institute Detailed report entirely satisfactory. Comments: Applicant has numerous Far Eastern connections and consequently desires to work in New York.
General comments This applicant is the son of a British sea captain and was born in Shanghai, China. He partly worked his way through college. He belonged to a good fraternity and was captain of the soccer team. He appears to be an outstanding applicant of the non-technically trained type.

Date.....

BUREAU FOR PLACEMENTS,
AMERICAN INSTITUTE OF ACCOUNTANTS,
135 CEDAR STREET, NEW YORK.

Dear Sirs:

Re Application No. 509

1. We are interested in this applicant and wish to examine his detailed application and to arrange for an interview with him on or about.....
2. We are not interested in this applicant because.....
3. If the applicant does not obtain a position on the date mentioned, we should be interested in employing him on..... if he proved to be satisfactory to us after an interview with him.

Yours truly,

By.....

Note: Please return this form whether interested or not. If any firm fails to reply with respect to three consecutive applications the bureau cannot undertake to continue sending these notices to that firm.

This is an example of the information being sent to firms which are interested. If you wish to receive similar data concerning other applicants, please advise.

Date 7-21-27

AMERICAN INSTITUTE OF ACCOUNTANTS

BUREAU FOR PLACEMENTS

The Committee for Placements believes the applicant described below is qualified to succeed in accountancy and takes pleasure in recommending him to members who wish to employ a junior accountant under the three-year training plan advocated by the bureau. The applicant will be assigned by lot to one of the firms interested in him. The firm to which he is first assigned need not employ him unless it finds that he meets its requirements. If he does not he will be assigned to a second firm, also by lot. Unless the reply attached below is received by the bureau within one week of the date of this notice, in addition to the time required for mail to reach the member from the bureau and to return, it cannot be considered if favorable replies from other firms have been previously received.

Application No. 427 Home address of applicant Greensboro, N. C.
Age 21 Height 5'9" Weight 172 Religious affiliation Baptist
Date applicant wishes to commence work at once Place where he desires to work Anywhere
College Duke Univ. Degree A. B. Year of graduation June, 1927
Summary of courses studied German, Biology, English, History, Chemistry, Mathematics, and numerous courses in Economics and Accounting.

College record College grades obtained by applicant were excellent. Dean comments: "I have found him to be in every respect a reliable, industrious, and intelligent young man."

Result of interview with member of the Institute Detailed report entirely satisfactory. Comments that he is "very presentable in appearance though naturally youthful."

General comments This applicant has had a summer position for four years as bookkeeper. He is a good example of the type whose education includes a combination of general cultural and technical accounting subjects.

Date

BUREAU FOR PLACEMENTS,
AMERICAN INSTITUTE OF ACCOUNTANTS,
135 CEDAR STREET, NEW YORK.

Dear Sirs:

Re Application No. 427

1. We are interested in this applicant and wish to examine his detailed application and to arrange for an interview with him on or about
2. We are not interested in this applicant because
3. If the applicant does not obtain a position on the date mentioned, we should be interested in employing him on if he proved to be satisfactory to us after an interview with him.

Yours truly,

By

Note: Please return this form whether interested or not. If any firm fails to reply with respect to three consecutive applications the bureau cannot undertake to continue sending these notices to that firm.

This is an example of the information being sent to firms which are interested. If you wish to receive similar data concerning other applicants, please advise the Bureau at once.

Date 7-26-27

AMERICAN INSTITUTE OF ACCOUNTANTS

BUREAU FOR PLACEMENTS

The Committee for Placements believes the applicant described below is qualified to succeed in accountancy and takes pleasure in recommending him to members who wish to employ a junior accountant under the three-year training plan advocated by the bureau. The applicant will be assigned by lot to one of the firms interested in him. The firm to which he is first assigned need not employ him unless it finds that he meets its requirements. If he does not he will be assigned to a second firm, also by lot. Unless the reply attached below is received by the bureau within one week of the date of this notice, in addition to the time required for mail to reach the member from the bureau and to return, it cannot be considered if favorable replies from other firms have been previously received.

Application No. 503 Home address of applicant Milwaukee, Wisconsin
Age 22 Height 6'1" Weight 160 Religious affiliation Episcopal
Date applicant wishes to commence work as soon as possible Place where he desires to work New York or Boston
College Harvard Degree A. B. Year of graduation June, 1927
Summary of courses studied English, French, German, History, Biology, Government, Philosophy, Spanish, Psychology, Social Ethics, Geology, and numerous courses in Economics.
College record Dean rates applicant in highest 10% of his class in character, personality, and mental ability. His scholastic record is "with distinction." Dean states he is a "splendid young man."

Result of interview with member of the Institute Detailed report entirely satisfactory. Member comments: "I was very favorably impressed with applicant. He carried himself well and spoke to the point."
General comments Applicant is also a graduate of Phillips Exeter Academy. He has had considerable experience in accounting work during his summer vacations, and during one year before he went to Harvard. He is a most excellent applicant. NOTE: It will be necessary to employ this applicant, probably, without a personal interview due to his residence in the West, unless arrangements can be made by your firm to have him interviewed by a Western representative.

Date

BUREAU FOR PLACEMENTS,
AMERICAN INSTITUTE OF ACCOUNTANTS,
135 CEDAR STREET, NEW YORK.

Dear Sirs:

Re Application No. 503

1. We are interested in this applicant and wish to examine his detailed application and to arrange for an interview with him on or about
2. We are not interested in this applicant because
3. If the applicant does not obtain a position on the date mentioned, we should be interested in employing him on if he proved to be satisfactory to us after an interview with him.

Yours truly,

By

Note: Please return this form whether interested or not. If any firm fails to reply with respect to three consecutive applications the bureau cannot undertake to continue sending these notices to that firm.