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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, sitting as a trial board on April 8, 1935, received and considered complaints against two members of the Institute practising as a firm. The charges were based on alleged violations of rules 8 and 11 of the rules of professional conduct.

It was reported that one of the members against whom charges were made had submitted his resignation of membership. Inasmuch as the trial board could not consider a resignation the trial proceeded. The accused did not appear in defense.

Upon motion it was resolved that the defendants be found not guilty of offenses against rule 8. It was unanimously resolved that they be found guilty of a violation of rule 11.

It was resolved that the punishment imposed upon the defendants be an admonition to refrain from similar offenses in the future, such admonition to be accompanied by an expression of the hope that the resignation would be withdrawn, and that both the letter and spirit of rule 11 would be observed by these members in future.

It was resolved that in the publication of the report of the trial in THE JOURNAL OF ACCOUNTANCY the names of the accused be omitted.