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M. N. Chetkovich and the AICPA: Our managing partner is elected chairman

Anonymous

James H. Karales

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Michael N. Chetkovich, managing partner, was elected chairman of the American Institute of CPAs at its 89th annual meeting held recently in Philadelphia. The naming of Mike Chetkovich to the highest elective post of the AICPA is only the latest attainment in a record of service to the professional organization stretching back some seventeen years. Mike is a Phi Beta Kappa graduate of the University of California at Berkeley, from which he holds a master of science degree. He was a partner with the prominent west coast accounting firm of McLaren, Goode, West & Company when that firm merged with Haskins & Sells in 1952. Partner in charge of our San Francisco office before coming to Executive Office, he was active in the California Society of CPAs during this period. He assumed the position of managing partner of H&S in June 1970. Following his transfer to New York City, where AICPA headquarters are located, he entered his most active period of service with the national organization. (This is in addition to considerable time devoted to activities of the New York State Society of CPAs, the American Accounting Association and numerous civic, educational and business organizations.) His service to the American Institute of CPAs reflects his special interest in the international aspects of the accounting profession. He served for two years as chairman of the AICPA International Practice Executive Committee and since 1973 has served as a member of the U.S. delegation to the International Coordinating Committee for the Accountancy Profession. In his inaugural remarks before the Institute's annual meeting in October, Mike described the challenges and opportunities that the accounting profession faces today. He said that, although the profession has an impressive record of accomplishments, there is a "pressing need to do more and to accelerate the progress we have been making" in order to enhance its credibility. Mr. Chetkovich said that the Institute's most important task in the coming year will be to meet the challenge of possible legislative actions that could lead to increased governmental intervention and regulation. The newly elected chairman emphasized the need for unity within the profession in meeting these challenges, and in being responsive to the needs of those whom the profession serves. At the same time, though, he stressed that: "We should not be submissive, and should support vigorously that which we believe in. We must be dynamic and respond positively, not merely self-assertively. We must not be reluctant to resist change which is only for the sake of change, or which moves in the wrong direction; but, we must avoid being reactionary in opposing all change. As we confront these challenges, we should have a realistic appraisal of our shortcomings and our needs, but we should not have any sense of defeatism or shame. For while we may have much to do, or that we might do, we also have much of which we can be proud." In outlining the important directions and efforts that he has set for the Institute and for himself as chairman during the coming year, Mike said that he wished most of all "to encourage, to move all of our membership toward attainment of an ever-higher standard of performance — of excellence." This is of utmost importance, he said, because "performance, while a responsibility of firms, really is a function of individuals — and, unless we perform as individuals, we are not going to perform as firms or as a profession."