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Correspondence: Regional Representation

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Correspondence

REGIONAL REPRESENTATION

Editor, THE JOURNAL OF ACCOUNTANCY:

SIR: The governing body of a professional organization, having national scope, should certainly represent the membership of that organization as it may be located throughout the various sections of the country.

There may be a difference, however, in the methods which have been supplied by the by-laws of the particular organization to be used in selecting the members of such a governing body. These methods may be generally classed as

1. By having the territory covered by the organization districted and by granting the members in a particular district the right to select their representative or representatives.
2. By granting all the members the right to have a voice in the selection of all representatives regardless of location.

It would appear at first glance that the first method solves the problem of regional representation in that it is automatic in its operation, and, therefore, it is the best method which could be adopted. However, there seems to be more to the problem than just this, in view of the fact that there may be various circumstances which exist or may arise which should be considered. Where hard and fast rules are applied for the purpose of determining districts, their application may even work an injustice to the members in a particular district.

If the national organization is large numerically, and is further composed of certain local chapters or branches which are active in their particular localities, it would appear that such circumstances would favor the use of the first method mentioned above.

However, where the organization is not necessarily large, so far as it does not represent a greater proportion of the members of the particular profession or that it does not have branches or local chapters, but rather operates as one body throughout the entire country, it would seem as though the second method would be more practicable in allowing the membership a flexible means of expression.

In considering this matter as it pertains to the American Institute of Accountants, it would seem that one important factor should be considered, and that is that the activities of the Institute are centered in and supervised by its one administrative office. These activities as they are carried on by the various regular and special committees are in a sense passing, by means of correspondence, through the administrative office, and from such a method it is entirely possible to get an accurate cross-section of the membership and to know what these activities are as they relate to the various sections of the country and the individual members who are devoting their efforts on behalf of the membership.

Yet the matter of regional representation should not and has not been lost sight of in selecting the governing body of the American Institute of Accountants.

The manner by which such representatives and officers are selected is contained in article XI of the by-laws; viz.:

"SECTION 1. (a) Nominations for officers and members of the council shall be made by the committee on nominations at least sixty days prior to the date of the annual meeting at which the elections are to take place. Notice of such nominations shall be mailed by the secretary to all members at least thirty days prior to the annual meeting.

"(b) Any ten members of the Institute may submit independent nominations provided that such nominations be filed with the secretary at least twenty days prior to the date of the annual meeting. Notice of such independent nominations shall be mailed by the secretary to all members at least ten days prior to the annual meeting.

"(c) Nominations for officers and members of council may be made from the floor at the time of the annual meeting only by the consent of the majority in person.

"SECTION 2. Election of officers, members of council and auditors shall be by ballot. The president shall appoint a chairman and two tellers, who shall receive and count the ballots cast for each officer, member of council and auditor and shall announce the result to the presiding officer. A majority of votes shall elect.

"If there be no majority on the first ballot for any one or more officers or members of council or auditors, additional ballots shall be taken at once for the particular office or offices to which there shall have been no election until an election be effected.

"SECTION 3. The members present at any election of officers, members of council and auditors, and eligible to vote in such election, may direct the secretary to cast a ballot for any nominee or nominees for such office or offices, and election by such ballot shall be valid and effective."

In the application of this method, it has been the responsibility of the committee on nominations to see that proper regional representation is given to the membership. The makers of the by-laws must have been cognizant of the various factors mentioned above and of the advantages of specifying the second method mentioned, which is now used by the Institute.

Certain restrictions have been placed on the committee on nominations in its choice of council members, as contained in article VII, section 1 (a) and (b); viz.:

"SECTION 1. The governing body of the Institute shall be a council consisting of:

"(a) Thirty-five members in practice, not more than six of whom shall be residents of the same state, seven of whom shall be elected at each annual meeting for a term of five years or until their successors shall have been elected, and

"(b) The following officers of the Institute: a president, two vice-presidents (both vice-presidents shall not be residents of one state), and a treasurer, all of whom shall be members in practice and shall be elected at the annual meeting for a term of one year or until their successors shall have been elected."

In order to know how the matter of regional representation has actually worked out in the past, there is furnished below a tabulation which shows an average picture of the Institute membership and representation for the years from 1917 to 1934 (contained in the first four columns). The average mem-

Correspondence

bership during these years was 1,477.85 members. This membership has been divided among the various states in percentage to the average total, against which is shown the relative percentage of such states' representation. The tabulation has also been applied to the Institute membership for the years 1934 and 1935 and relative representation of the various states (contained in the last four columns). This tabulation was used by the committee on nominations in selecting the candidates for office, voted on at the last annual meeting of the Institute.

State	Average for years 1917-1934				Year 1934-1935			
	No. of members	Per cent. to total	No. of officers and council members	Per cent. to total	No. of members	Per cent. to total	No. of officers and council members	Per cent. to total
Alabama	4.88	.33	.24	.62	9	.38	..	....
Arizona	4.00	.27	..	..	8	.34	..	....
Arkansas	7.41	.50	.35	.91	25	1.07	1	2.55
California	91.53	6.18	1.82	4.72	176	7.56	2	5.13
Colorado	16.06	1.09	.65	1.68	12	.51	1	2.56
Connecticut	13.53	.92	.55	.91	24	1.03	1	2.55
Delaware	2.82	.19	.35	.91	5	.21	..	....
District of Columbia	8.18	.55	.24	.62	24	1.03	..	....
Florida	10.82	.73	.82	2.13	19	.82	1	2.56
Georgia	15.29	1.03	.47	1.21	30	1.29	1	2.55
Idaho	..	..	..	..	..	..	..	....
Illinois	157.65	10.66	4.29	11.12	311	13.32	6	15.38
Indiana	9.94	.67	.41	1.06	27	1.16	..	....
Iowa	10.24	.69	.53	1.37	15	.64	1	2.56
Kansas	2.41	.16	..	..	4	.17	..	....
Kentucky	13.06	.88	.76	1.97	11	.47	..	....
Louisiana	13.71	.92	.71	1.84	37	1.59	1	2.55
Maine	2.71	.18	..	..	5	.21	..	....
Maryland	25.35	1.72	1.24	3.21	35	1.50	..	....
Massachusetts	99.70	6.74	2.47	6.40	154	6.61	3	7.79
Michigan	29.29	1.98	.53	1.37	33	1.42	1	2.56
Minnesota	23.00	1.56	1.00	2.59	31	1.33	1	2.55
Mississippi	2.00	.14	.35	.91	7	.30	1	2.56
Missouri	46.29	3.13	1.47	3.81	94	4.03	1	2.55
Montana	8.41	.57	..	..	13	.56	..	....
Nebraska	4.71	.32	.24	.62	8	.34	..	....
Nevada	.06	..	..	..	..	..	..	....
New Hampshire	1.12	.08	..	..	3	.13	..	....
New Jersey	32.70	2.21	2.12	5.49	39	1.67	1	2.56
New Mexico	.35	.02	..	..	2	.08	..	....
New York	480.82	32.53	7.94	20.58	678	29.10	6	15.38
North Carolina	6.76	.46	..	..	13	.56	..	....
North Dakota	.82	.05	..	..	..	..	..	....
Ohio	57.94	3.92	1.41	3.65	80	3.43	1	2.55
Oklahoma	7.06	.48	.12	.31	25	1.07	..	....
Oregon	19.47	1.32	.47	1.22	21	.90	..	....
Pennsylvania	117.41	7.93	2.59	6.71	150	6.44	3	7.78
Rhode Island	13.06	.88	.53	1.37	18	.77	..	....
South Carolina	1.41	.16	..	..	5	.21	..	....
South Dakota	..	..	..	..	1	.04	..	....
Tennessee	20.41	1.38	.88	2.28	25	1.07	1	2.56
Texas	30.47	2.06	1.18	3.06	68	2.92	1	2.55
Utah	6.23	.42	.18	.47	18	.77	1	2.56
Vermont	.53	.04	..	..	1	.04	..	....
Virginia	14.47	.98	.82	2.13	13	.56	1	2.55
Washington	22.89	1.55	1.00	2.59	28	1.20	1	2.56
West Virginia	2.88	.19	..	..	5	.21	..	....
Wisconsin	12.82	.87	.06	.16	22	.94	1	2.55
Wyoming	.18	.01	..	..	..	..	..	....
Total	1,477.85	100.00	38.59	100.00	2,332	100.00	39	100.00

In some of the states only a comparatively small percentage of the practising accountants have affiliated themselves with the Institute, and furthermore the membership in these states is relatively small compared with the total mem-

The Journal of Accountancy

bership of the Institute. For these reasons, this tabulation is further analyzed by grouping certain of the states into what have been considered logical districts as follows:

District	Average for years 1917-1934		Years 1934-1935	
	Per cent. to total membership	Per cent. of representation	Per cent. to total membership	Per cent. of representation
New England.....	8.84	8.68	8.79	10.34 *
New York.....	34.74	26.07	30.77	17.94 *
Pennsylvania and Middle.....	10.39	11.45	9.18	7.78 *
Virginias and North Carolina.....	1.63	2.13	1.33	2.55
Southeastern.....	2.25	3.96	2.70	5.11
Michigan, Ohio and Indiana.....	6.57	6.08	6.01	5.11 *
Chicago.....	11.53	11.28	14.26	17.93 *
Southern (central).....	4.17	7.91	4.50	10.22 *
Minnesota and Dakotas.....	1.61	2.59	1.37	2.55
Middle West.....	4.30	5.80	5.18	5.11 *
Northwestern.....	3.45	3.81	2.66	2.56
Rocky Mountain.....	1.51	2.15	1.28	5.12
Southwestern.....	2.83	3.37	4.41	2.55
California.....	6.18	4.72	7.56	5.13 *
	100.00	100.00	100.00	100.00

*See changes below.

From this analysis, with particular reference to the statistics as applicable to the years 1917 to 1934 it appears that regional representation has been consistently maintained through the attention which has been paid to this subject by the nominating committees.

After taking into consideration the adjustments occurring as a result of the annual election just held by the Institute, the following districts were affected, and again will be seen the attempt to have such districts properly represented on the governing body.

District	Per cent. to total membership	Per cent. of representation
New England.....	8.79	7.79
New York.....	30.77	25.59
Pennsylvania and Middle.....	9.18	10.33
Michigan, Ohio and Indiana.....	6.01	2.55
Chicago.....	14.26	12.83
Southern (central).....	4.50	5.12
Middle West.....	5.18	7.66
California.....	7.56	7.68

It is certainly true that there may be various members of an organization who give their time and efforts to further the interests of such an organization and its membership, and there certainly should be proper recognition and further opportunity given to those men. Therefore, the way should be left open to cover such eventuality and to allow the membership to have the

Correspondence

benefit of those particularly qualified who will lend their efforts for the common good. If these men are placed in an official capacity it is not necessarily a reward, but they are expected in assuming such office to continue their activities.

It is interesting to note that the American Bar Association with its large membership of approximately 27,000, extending over the various states and territories, and having members of a wide divergence in interest, provides that its representatives to the general council shall be elected by the membership at the annual meetings, with the restriction which limits representative on such council to one from each state.

To sum up, it seems that the present method, as prescribed by the by-laws of the Institute, has been satisfactory in its results as consideration has been given to regional representation and at the same time the membership has retained the privilege of selecting those members who have given their time and energy to the profession and should be given further opportunity to continue their work regardless of the location of the elector and the candidate.

Yours truly,

JOHN N. AITKEN.

Philadelphia, Pennsylvania, November 1, 1935.

A DIFFERENCE OF OPINION

Editor, THE JOURNAL OF ACCOUNTANCY:

SIR: Professor Littleton's rejoinder to my criticism of his proposals for the nationalization of the accounting profession in this country confirms an impression already formed from a careful study of his original article. His reading of history—American and English—differs from mine to an extent that leaves us little common ground. Since your columns are obviously not the place for further discussion of such a difference, and since his rejoinder brings no new support to his proposals, I do not feel warranted in asking you to publish more than this brief acknowledgment. I would add an expression of thanks for his courtesy in the matter of personal reference.

Yours very truly,

BISHOP C. HUNT.

New York, October 16, 1935.