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COORDINATION HANDBOOK FOR STATE SOCIETIES

AICPA
COORDINATION
HANDBOOK
FOR
STATE SOCIETIES

AICPA

American Institute of Certified Public Accountants



**AICPA Coordination Handbook
for State Societies**

**Prepared by the State Society Relations Division
October 1984**

AICPA Coordination Handbook for State Societies

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PREFACE

This handbook has been written to provide state societies with a central source of information about the AICPA, its organization, programs, and resources.

We hope that the handbook will be particularly helpful to state society presidents and executive directors as they plan and implement programs for their members. The handbook is designed to keep them informed of activities which are coordinated with the AICPA. It identifies the assistance available to state societies from various AICPA divisions, and indicates the types of input which the AICPA periodically requests from state societies.

The handbook will be updated as needed. Comments or suggestions for future editions are welcomed.

State Society Relations Division
October 1984

SUMMARY OF AICPA OPERATIONS

I. History of AICPA

The American Institute of Certified Public Accountants and its predecessors have a history dating back to 1887, when the American Association of Public Accountants was formed. In 1916, the American Association was succeeded by the Institute of Public Accountants, at which time there was a membership of 1,150. The name was changed to the American Institute of Accountants in 1917 and remained so until 1957, when the name was again changed to the American Institute of Certified Public Accountants. The American Society of Certified Public Accountants was formed in 1921 and acted as a federation of state societies. The Society was merged into the Institute in 1936 and, at that time, the Institute agreed to restrict its future members to CPAs.

II. Important AICPA Bodies

A. Governing Council

Determines Institute programs and policies. Its 258 members represent every state and U.S. territory. Meets twice a year.

B. Board of Directors

Acts as executive committee of Council, directing Institute activities between Council meetings. The 21-member Board of Directors includes three representatives of the public.

C. Joint Trial Board

Provides for uniform enforcement of professional standards by adjudicating disciplinary charges against state society and AICPA members through a system of regional trial boards and a National Review Board. Decisions affect both AICPA and state society memberships.

III. Senior Committees and Boards

- Accounting and Review Services Committee
- Accounting Standards Executive Committee
- Auditing Standards Board
- Board of Examiners
- Federal Taxation Executive Committee
- Management Advisory Services Executive Committee
- Private Companies Practice Section Executive Committee

- Continuing Professional Education Executive Committee
- Professional Ethics Executive Committee
- SEC Practice Section Executive Committee

IV. Membership Participation

A. Membership Breakdown

There are over 218,000 members; 51.5% in public practice, 38.4% in industry, 2.7% in education, 3.3% in government and 4.1% miscellaneous or retired. (See page 10)

B. AICPA Committees

Over 1600 members serve on approximately 130 boards, committees and subcommittees.

C. Standard Setting Activities*

The following AICPA bodies have been designated by Council to promulgate technical standards:

- 1) Auditing Standards Board
- 2) Management Advisory Services Executive Committee
- 3) Accounting and Review Services Committee

V. Requirements for Membership

To qualify for admission to membership in the American Institute, one must—

- A. Possess a valid and unrevoked CPA certificate issued by the legally constituted authorities of the states, territories, or territorial possessions of the United States or the District of Columbia.
- B. Have passed an examination in accounting and other related subjects to the satisfaction of the AICPA Board of Directors.
- C. Agree to abide by the AICPA bylaws and the Code of Professional Ethics.

* The Financial Accounting Standards Board (FASB) sets accounting standards. The AICPA Accounting Standards Executive Committee (AcSEC) comments on FASB exposure drafts, prepares issues papers on emerging problems, and from time to time may issue Statements of Position that the FASB may designate as indicating preferable accounting practices.

VI. AICPA Publications for Members

A. General Texts

Professional Standards

Technical Practice Aids

Accounting Trends and Techniques

Audit and Accounting Manual

Management of an Accounting Practice (MAP) Handbook

Index to Accounting and Auditing Technical Pronouncements

Financial Report Surveys

B. Journals (Monthly)

Journal of Accountancy

The Tax Adviser

C. Newsletters

Accounting Education Update

CPA Client Bulletin

The CPA Letter

Legislative Report

PCPS Reporter

The Practicing CPA

State Society Coordinator

Washington Report

D. Technical Standards

Statements on Auditing Standards (SAS)

*Statements on Standards for Accounting and Review Services
(SSARS)*

Statements on Standards for Management Advisory Services (SSMAS)

COUNCIL

I. Powers

- Council has the authority to prescribe the policies and procedures of the Institute and to enact resolutions binding upon the board of directors, the officers, committees, and staff.

II. Composition

	<u>Number</u>	<u>Term</u>
Members elected by membership in each state with an equitable allocation for each state based on AICPA membership	139	3 years
One member designated by each state society	54	1 year
Members-at-Large	21	3 years
Members of the Board of Directors	21	varies
AICPA Past Presidents and Chairmen of the Board	23	permanent
Total	<u>258</u>	

III. Apportionment of AICPA Council Seats

- A. According to AICPA's bylaws (6.1.2.2) Council seats are reallocated at five-year intervals, at least nine months prior to the annual meeting to be held each calendar year which ends in one and in six. Such reallocation is based on the membership figures and addresses carried on the books of the Institute the last day of the fiscal year immediately preceding the date of such determination.
- B. The allocation method used by the Institute is the one used for the apportionment of the U.S. House of Representatives. This method is explained in *Steps in Computing and Apportionment* published by the U.S. Department of Commerce.

IV. Nominations

- A. At least eight months prior to the annual meeting of the Institute, the AICPA Nominations Committee requests from the recognized society of certified public accountants in each state for which any vacancies will arise in the coming year, the names of suggested candidates to fill each vacancy. The AICPA Secretary usually sends a letter to state society executive directors and presidents in November requesting that they supply him with the names of recommended candidates for Council by the middle of January. State societies are urged to:

- 1) consider consulting with present and past members of Council about their selections of nominees;
 - 2) recommend only those members who are likely to be able to devote the time and energy involved in carrying out a Council member's responsibilities;
 - 3) balance selection geographically within the state and ensure that it is representative of occupational categories of the society membership.
- B. The Nominations Committee makes its nominations for directly elected members of the Council at least six months prior to the annual meeting of the Institute. Notice of such nominations is published to the membership by the secretary at least five months prior to the annual meeting of the Institute.
- C. Any 20 members of the Institute from any state for which a vacancy arises may submit to the secretary independent nominations for vacancies in the Council from that state provided that such nominations are filed with the secretary at least four months prior to the annual meeting of the Institute.

V. Elections

- A. The nominees of the Nominations Committee for directly elected seats on Council are declared elected by the secretary if no independent nominations are filed for such seats.
- B. In each state in which there is a contest for a directly elected seat on Council, the secretary mails to all members of the Institute at least ninety days prior to the annual meeting of the Institute, mail ballots containing the names and relevant background information of nominees from the state selected by the Nominations Committee and the names and relevant background information of nominees independently nominated. Ballots must be returned to the secretary at least forty-five days before the AICPA annual meeting to be valid. Election to the contested seats on Council are determined by a majority of the votes received.

VI. State Society Representatives on Council

In April of every year, the AICPA secretary requests state society executive directors to provide him with the names of their designated representatives on Council for the committee year commencing in October. The deadline for receipt of this information is the middle of June.

COMMITTEE APPOINTMENTS

I. Committee Handbook

Every fall a handbook is prepared listing each committee, subcommittee and board, its objective and its membership for the new committee year. A copy is sent to all AICPA Council members, to every state CPA society president and executive director and to each AICPA committee member. Copies are also available to all other interested parties.

II. Obtaining Names of Candidates for Committee Service

- A. A notice is published in *The CPA Letter* in November notifying members that the Institute is seeking qualified candidates for committee service and inviting any interested member to write for further information.
- B. In December, letters seeking recommendations for committee service are mailed to all AICPA Council members, to all state CPA society executive directors for mailing to their boards of directors, officers and committee chairmen, to all firms with over 50 AICPA members, to associations of CPA firms, and to professional organizations of CPAs. Included with the letter is a booklet listing each committee, subcommittee and board, with its objective, size, current major projects, and the estimated number of meetings to be held during the committee year. Biographical information forms are also included.

III. Deadline for Returning Biographical Information

Candidates for committee service for the committee year beginning in October must return their biographical forms to the Institute by the preceding February 15.

IV. Length of Terms

Committee appointments are for a one-year term. Committee members who make a positive contribution to the committee's work are usually offered reappointment for two additional consecutive one-year terms. In general, members may not serve on a committee for more than three years unless the member is subsequently appointed chairman of the committee. A committee chairman normally serves for three one-year terms regardless of prior service.

V. Number of Committee Appointments

Although the figure varies each year due to the creation and termination of certain committees, about 1400* total committee appointments are made annually by the Institute's incoming Chairman of the Board. Because members are usually rotated off committees after serving three one-year terms, approximately one-third of each committee is newly appointed and two-thirds are reappointed every year. In addition, task forces are appointed

as required to undertake specific projects for a committee or subcommittee. The task force may entirely or partially be composed of members of the related committee or may be composed entirely of other persons.

*The above figure is exclusive of appointments which are made to the Joint Trial Board Division, the Division for CPA Firms, Professional Ethics Area Planning Subcommittees and State Legislation Area Planning Subcommittees, which are not appointments made by the Institute's incoming Chairman of the Board.

VI. Expenses

Council of the Institute has adopted a policy that allows reimbursement of actual expenses up to a per diem maximum for members whose attendance at committee meetings would cause significant disruption to the professional practice, business or other activities in which they are involved.

VII. Special Committees

A special committee is a committee appointed by the Board of Directors or by the Chairman of the Board solely to undertake a special one-time project and to be disbanded upon the completion of that mission. A special committee is distinguished from a task force by the fact that it is not responsible to an executive committee and is not created or appointed by an executive committee chairman. Currently appointed special committees, objectives and staff aides are as follows:

A. Agribusiness Special Committee

To prepare an audit and accounting guide on agricultural producers and agricultural cooperatives.

Staffed by Auditing Standards Practice Fellow.

B. Centennial Steering Committee

To provide overall planning and direction for the AICPA centennial.

Staffed by General Counsel and Secretary and State Society Relations Division Director and Administrator.

C. Federal Acquisition Special Committee

To assist in the development of a more effective relationship between the accounting profession and the government in the area of federal acquisition. To identify issues in the area of federal acquisition. To identify issues and to offer the assistance of the accounting profession in formulating legislation and regulations relating to federal acquisition.

Staffed by Technical Manager, Federal Government Relations Division.

D. Finance Companies Guide Special Committee

To revise the present guide on Audits of Finance Companies to cover developments since it was published.

Staffed by Technical Manager, Accounting Standards Division.

E. Investment Companies Special Committee

To revise the present guide on Audits of Investment Companies to cover developments since it was published, and to keep abreast of new issues that affect the industry to develop timely responses.

Staffed by Technical Manager, Accounting Standards Division.

F. Mission Special Committee

To study the objectives of the AICPA as those objectives relate to all of its members, whether in public practice, industry, government, or education. Among other matters, it should consider if the AICPA's traditional focus on public practitioners continues to be appropriate.

Staffed by Director, Industry & Practice Management.

G. Postbaccalaureate Education Requirement Special Committee

To develop a program for legislative implementation of a postbaccalaureate education requirement to sit for the CPA examination; to give advice and assistance in achieving a postbaccalaureate education requirement to key states selected by reason of their significance as national leaders or the likelihood of successful implementation; and to seek the support, cooperation, and participation of the state societies, of the state boards of accountancy, and of other professional organizations in developing and implementing the program.

Staffed by Director, Relations with Educators.

H. Standards of Professional Conduct for Certified Public Accountants Special Committee

To evaluate the relevancy of present ethical standards to professionalism, integrity and commitment to both quality service and the public interest, in the light of a changing economic, social, legal, and regulatory climate. Consider the role of the Institute in the process of establishing standards of professional conduct. Recommend a course of action based on the committee's conclusions.

Staffed by General Counsel and Secretary.

AICPA STAFF
(as of August 31, 1984)

I. Total Staff: 544, including 84 CPAs

A New York Office

220 Exempt

303 Non-Exempt

B. Washington Office

14 Exempt

7 Non-Exempt

II. Staff Breakdown by Area (includes support staff)

- Technical 50
- Self-Regulation 60
- Member Interests 170
- External Communications 34
- Administration 230

**SOURCES AND OCCUPATIONS OF AICPA MEMBERSHIP
AS OF JULY 31**

	<u>1975</u>	<u>1976</u>	<u>1977</u>	<u>1978</u>	<u>1979</u>	<u>1980</u>	<u>1981</u>	<u>1982</u>	<u>1983</u>	<u>1984</u>
Total AICPA Membership	112,494	121,947	131,300	140,158	149,314	161,319	173,900	188,706	201,764	218,855
Public Accounting	59.1%	58.5%	57.5%	57.6%	55.0%	54.1%	53.3%	52.5%	53.0%	51.5%
Business & Industry	30.3%	30.9%	32.0%	31.9%	34.2%	35.5%	36.1%	37.6%	36.9%	38.4%
Education	2.9%	2.9%	2.8%	2.8%	3.0%	2.9%	2.8%	2.5%	2.7%	2.7%
Government	3.4%	3.4%	3.5%	3.4%	3.4%	3.3%	3.3%	3.2%	3.3%	3.3%
Retired & Miscellaneous	4.3%(E)	4.3%	4.2%	4.3%	4.4%	4.2%	4.3%	4.2%	4.1%	4.1%
Membership in Public Practice	66,506	71,314	75,528	80,723	82,141	87,339	93,082	99,141	106,870	112,673
Firms with one member	22.1%	22.3%	22.1%	23.9%	23.5%	23.8%	21.8%	23.5%	22.4%	23.1%
Firms with 2 to 9 members	29.7%	30.0%	30.1%	29.9%	32.3%	33.1%	34.5%	34.0%	34.0%	34.0%
Firms with 10 or more members, except the 25 largest firms	10.1%	11.1%	12.0%	11.8%	12.6%	13.0%	14.2%	14.5%	15.0%	15.1%
25 largest firms	38.1%	36.6%	35.8%	34.4%	31.6%	30.1%	29.5%	28.0%	28.4%	27.8%

(E) = Estimated

AUDITING STANDARDS DIVISION

I. Objective

- To provide technical support for the Auditing Standards Board, the senior technical body of the Institute designated to issue pronouncements on auditing matters.

II. Staff

15 employees, including 12 CPAs: vice president, director of auditing research, director of audit and accounting guides, 5 managers, 2 practice fellows, an academic fellow, and 4 support staff.

III. The Auditing Standards Board

- A. Composed of 15 board members, including representatives from accounting education (1), international firms (6), national or regional firms (3), and local firms (5).
- B. The Auditing Standards Board, formed in October 1978, has the following charge:
 - The AICPA Auditing Standards Board shall be responsible for the promulgation of auditing standards and procedures to be observed by members of the AICPA in accordance with the Institute's rules of conduct.
 - The board shall be alert to new opportunities for auditors to serve the public, both by the assumption of new responsibilities and by improved ways of meeting old ones, and shall as expeditiously as possible develop standards and procedures that will enable the auditor to assume those responsibilities.

IV. Publications

<u>Type</u>	<u>Audience/Purpose</u>
Statements on Auditing Standards	Issued by the Auditing Standards Board to provide CPAs with guidance regarding application of generally accepted auditing standards. SASs are enforceable under rule 202 of the Institute's Rules of Conduct.
Auditing Interpretations	Provide CPAs with guidance regarding application of individual SASs in specific circumstances.
Audit and Accounting Guides	Provide CPAs with authoritative guidance regarding audits of entities in specialized industries or other specialized auditing areas.

Statements of Position of the Auditing Standards Division	Supplement or amend audit and accounting guides.
Auditing Research Monographs	Provide CPAs with background material and informed discussion to help them in reaching decisions on significant audit problems.
Auditing Procedures Studies	Inform practitioners of developments and advances in auditing procedures to provide practical assistance regarding auditing procedures.

These publications are issued throughout the year as the division completes its research and deliberation. They are available for sale to all members. SASs are distributed free to the entire membership. SASs, interpretations, and SOPs also are reprinted in the Journal of Accountancy.

V. Other Documents

- A. Auditing Standards Board agenda material is available through the AICPA Meetings Subscription Service. The cost of the subscription service is \$120 a year. To subscribe write to Irene Yablon in the AICPA Circulation Department.
- B. The division participates as the U.S. representative in the development of International Audit Guidelines, which are available through the AICPA.

VI. Board pronouncements typically progress through the following stages:

- **Identification** — The need for a pronouncement may be identified through litigation, regulatory pressure, or comments of practitioners. Whatever the source, the common element is a recognized need for more guidance in a particular area.
- **Research** — The shape of guidance needed is assessed through analysis of the issues, gathering of data on current practice, review of existing literature, and development of alternative approaches. This step is a combined effort of the staff and a small task force of practitioners some or all of whom are members of the board.
- **Consideration** — The proposed pronouncement is deliberated by the board and alternatives are evaluated. The task force and staff submit a draft for discussion and revise it in response to the criticisms and suggestions of the board made in open meetings. Preliminary drafts are normally revised many times.
- **Exposure** — The proposed pronouncement must be approved for exposure by 9 of the 15 board members. Exposure drafts are distributed for comment to the offices of all CPA firms with AICPA members, regulators and similar interested parties, and anyone else who requests to receive them. Approximately 50,000 copies are distributed. At least 60 days are allowed for comments.

- **Issuance** — The comments are reviewed by the board. Any matters raised in the comments that were not considered previously by the board are evaluated. However, the board does not normally change positions on matters thoroughly considered before exposure. The purpose of exposure is to identify matters that may have been overlooked or not studied thoroughly. Exposure is not made to assess the popularity of proposed guidance. If approved by 9 of the 15 board members, a draft is issued in the numbered series of statements on auditing standards.
- **Implementation and Application** — The final SAS will usually result in a CPA firm developing a policy statement on exactly how it is to be implemented in the firm's practice. Application of the SAS in the field may raise new issues which result in an auditing interpretation or, in extreme cases, the identification of the need for a new pronouncement.

VII. Committees

In addition to staffing the Auditing Standards Board, the division staffs 9 subcommittees and 41 task forces.

VIII. Requests for State Society Input

- A. Exposure drafts of SASs, audit and accounting guides and SOPs are sent to state society presidents, executive directors and accounting and auditing committee chairmen. Exposure periods generally range from three to six months.
- B. The division periodically surveys state society accounting and auditing committees (among others) regarding practice problems that should be addressed by the Auditing Standards Board or other division components.
- C. State societies are often requested to recommend individuals for appointment to the Auditing Standards Board or its task forces.
- D. The division consults with state societies when it becomes aware of practice problems affecting practitioners in a specific state.

ACCOUNTING STANDARDS

I. Objective

- To determine Institute technical policies regarding financial accounting and reporting standards and generally to be the Institute's official spokesman on those matters.

II. Staff

10 employees, including 7 CPAs: director, technical/administrative manager, 4 technical managers, senior technical advisor, and 3 support staff.

III. Division Activities

- A. Maintain a continuous liaison with and submit letters of comment to the FASB and SEC.
- B. Develop issues papers to help the FASB identify accounting areas needing to be addressed or clarified.
- C. Issue or clear for issuance statements of position and guides and other publications containing accounting recommendations.

IV. Publications

<u>Type</u>	<u>Purpose</u>
Issues Papers	To help the FASB identify accounting areas needing to be addressed or clarified.
Statements of Position	To influence the development of financial and accounting principles in directions the Accounting Standards Division believes is in the public interest.
Audit and Accounting Guides	To assist independent auditors in examining and reporting on financial statements of various types of entities.
Accounting Research Monographs	To provide background material and informed discussion that should help in reaching decisions on significant accounting problems.

V. Committees

The division staffs the Accounting Standards Executive Committee (AcSEC) which consists of 15 members. AcSEC members are drawn from CPA firms of various size, industry and education. The division provides representation to the International Accounting Standards Committee (IASC) and staffs 5 other committees, 2 subcommittees and more than 20 task forces.

VI. Requests for State Society Input

Exposure drafts of proposed guides and statements of position are sent to state society presidents, executive directors, and technical committee chairmen. Comment periods vary from 60 to 120 days.

MANAGEMENT ADVISORY SERVICES DIVISION

I. Objectives

- To develop technical standards for the conduct of management advisory services engagements; to inform practitioners of current technical developments and assist them in carrying out MAS engagements through, for example, practice aids and special reports; and to consider developments that might affect MAS practice.

II. Staff

4 employees: director, senior technical advisor, coordinator-editor, and secretary.

III. Assistance Available to State Societies

- A. Public information materials about MAS by CPAs, including speech outline, videotape, and brochure.
- B. Information on establishing a state society MAS committee.
- C. Speakers for society MAS Conferences.

IV. Publications/Video

<u>Title/Type</u>	<u>Form</u>	<u>Audience/Purpose</u>
<i>The CPA and Management Consulting</i>	brochure	For CPAs to distribute to clients or potential clients to increase their awareness of MAS provided by CPAs.
“The CPA and Management Consulting: an Introduction to MAS”	16 mm film, VHS and ¾” cassette	For state society members to use when making presentations before university and college students to increase students’ understanding of MAS.
Opportunities in MAS	speech outline	For use by MAS practitioners in informing other CPAs about MAS.
Statements on Standards for MAS		Provide technical standards for the conduct of management advisory services.

MAS Small Business Consulting Practice Aids

For CPAs; describe management advisory services most often provided to a CPA's small business clients.

MAS Technical Consulting Practice Aids

Assist practitioners in applying their knowledge of organizational functions and technical disciplines in the course of providing management advisory services.

MAS Practice Administration Aids

Assist practitioners in the management and administration of their firm's MAS practice.

MAS Special Reports

Examine special considerations and troublesome areas that practitioners are likely to find when performing MAS work for clients.

Start-up Manual for State Society MAS Committees (in progress; expected completion during fall 1984)

Assists state society executive directors and presidents in initiating MAS committee activities.

V. Conferences

- A. Sponsors State Society MAS Committee Representatives Conference. It is generally held biennially to coordinate various AICPA and state society MAS activities. The MAS Division sends letters to executive directors (copies to MAS committee chairpersons) requesting the name of one person who should be invited to attend the conference.
- B. Also sponsors a national MAS conference for CPAs and employees of CPA firms. It is usually held in October.

VI. Other Division Activities

Work with universities to enhance MAS education and to provide information to students about MAS.

VII. Committees

In addition to AICPA staff, the MAS Division consists of the MAS Executive Committee, 7 subcommittees and additional task forces as required. About 120 practitioners, educators, and industry members currently serve on the division's committees and task forces.

VIII. Requests for State Society Input

The MAS Division requests state society executive directors and/or state society MAS committee chairpeople to nominate a person to review each exposure draft of MAS Standards, Small Business Consulting Practice Aids, Technical Consulting Practice Aids, and Practice Administration Aids. The document is then sent to the selected person along with a checklist to guide the individual in reviewing the document. Final MAS standards are sent to state society presidents, executive directors, and MAS committee chairpeople.

TAX DIVISION

I. Objectives

- To develop and communicate the position of the accounting profession on tax issues.
- To represent the interest of the CPA in tax practice.

II. Staff

5 members, including 4 CPAs: director, 3 managers and a support staff member.

III. Activities

- A. Maintain a liaison with Congress and government officials in the area of federal taxes and communicate accounting profession positions.
- B. Comment on proposed tax legislation and Treasury regulation promulgated under the Internal Revenue Code.
- C. Provide guidance as to good standards of tax practice for CPAs.
- D. Publish studies which contribute to the general body of tax knowledge.

IV. Publications

Title/Type

Audience/Purpose

Statements of Tax Policy

These statements, which present the thinking of the AICPA's Tax Division on questions of broad tax policy, are designed to aid in the development of federal tax legislation which the division believes is in the public interest.

Tax Studies

Studies that focus on specific tax areas of concern. They include recommendations as to proposed modifications in the law. Examples include: Tax Recommendations to Aid Small Business, Underreported Taxable Income, and Fringe Benefits.

Statements on Responsibilities in Tax Practice

These statements are intended to constitute a body of advisory opinion on what are good standards of tax practice, delineating the extent of a CPA's responsibility to clients, the public, the government, and the profession.

Tax Recommendations to Aid Small Business

This report is for accountants, legislators, and others interested in the economic well-being of small businesses. It calls attention to significant aspects of our federal tax system that adversely affect small business and suggests constructive alternatives.

Proceedings of the Small Business Tax Equity Conference

This book, also geared to accountants, legislators and others, is a compilation of the findings and recommendations on the aspects of our federal tax system that adversely affect small business which were presented at an AICPA conference on this subject.

Underreported Taxable Income: The Problem and Possible Solutions

This study examines the various problems and issues relating to tax revenue losses due to underreported income and presents recommendations for possible approaches to improve the reporting of income.

V. Tax Division Membership

A. Establishment of Voluntary Membership

In October 1983, AICPA Council authorized the establishment of a Tax Division for CPAs who have an interest in taxes. Membership is voluntary and is available only to members in good standing of the AICPA.

B. Membership Benefits

- 1) Opportunity to attend semiannual meetings of the Tax Division.
- 2) A subscription to the *Tax Adviser* (see page 60).
- 3) Copies of Tax Division position papers on proposed tax changes and other tax issues.
- 4) Agendas for meetings of the Tax Executive Committee, highlights of past meetings and reports on activities of subcommittees and task forces.

- 5) Agendas and minutes covering meetings of one subcommittee of the member's choice. These subcommittees focus on topics such as employee benefits, energy taxation, legislative affairs, small business taxation, and tax policy, among others (see below).
- 6) Option to receive agendas and minutes of additional subcommittees for a nominal service fee to cover the costs of materials and distribution.
- 7) Receipt of Tax Division newsletter.

C. Tax Division Membership Dues and Fees

Annual membership in the Tax Division covers the period August 1st through July 31st. Annual dues for 1984-85 are \$70. This fee covers membership in the Tax Division plus involvement with one subcommittee of member's choice.

VI. Committees

The division staffs an executive committee, constituent subcommittees and task forces. Current subcommittees are:

- Employee Benefits
- Energy Taxation
- Estate Planning
- International Taxation
- Legislative Affairs
- Responsibilities in Tax Practice
- Management of a Tax Practice
- Small Business Taxation
- Tax Accounting Periods, Methods and Consolidated Returns
- Taxation of Corporations and Shareholders
- Taxation of Special Entities and Industries
- Tax Administration
- Tax Determination
- Tax Education
- Tax Forms
- Tax Policy
- Partnerships

VII. Requests for State Society Input

- A. State society tax committee chairmen are invited to the regular semiannual Tax Division meeting generally held in May and December. The expense of representatives attending the meeting is paid for by the respective state society.
- B. State societies are asked for input on issues for Tax Division consideration at a national level prior to each semiannual division meeting.

VIII. Mailings to State Societies

- A. Exposure drafts of tax policy statements and responsibilities in tax practice are distributed to state society tax committee chairmen, presidents and executive directors. The period for comment is specified with the distribution of the exposure draft.

- B. State society tax committee chairmen receive several copies of the Tax Division newsletter.**
- C. On request, state society executive directors can receive the Tax Division newsletter and position papers.**

TECHNICAL INFORMATION DIVISION

I. Objectives

- To answer questions involving accounting principles, financial statement presentation, auditing and reporting standards, and accounting and review services. Opinions are not given on the tax or legal implications of questions submitted to this division.
- To provide publications and technical practice aids.

II. Staff

12 employees, including 7 CPAs: director, 1 technical manager, 5 senior technical advisors, coordinator-editor, staff assistant, and 3 support staff.

III. Division Activities (other than publications)

- A. Staffs the Accounting and Review Services Committee.
- B. Receives telephone and written inquiries from members throughout the country and parts of the U.S. possessions. State societies often refer callers to TIS for assistance in responding to technical questions. Conversely, TIS refers callers to state societies if they have tax questions, since some state societies provide tax consultation services. Members may call the following toll-free numbers:
 - For New York practitioners, the number is 800-522-5430.
 - For the rest of the United States, the number is 800-223-4158.

IV. Publications

<u>Title</u>	<u>Form</u>	<u>Published</u>
<i>Accounting Trends & Techniques</i>	paperback	annually every October

Audience — Accountants in public practice, industry, and research.

Purpose — Provides a study of the latest accounting practices and trends as disclosed in 600 published annual reports.

<u>Title</u>	<u>Form</u>	<u>Published</u>
<i>Professional Standards</i>	paperback looseleaf	annually, every June; continuous updating

Audience — Accountants in public practice, industry, and research and students (paperbacks).

Purpose — Aids in locating answers to technical questions by providing an organized reference of authoritative and non-authoritative pronouncements issued by various standard setting bodies. The publication includes guidance in the following areas: Auditing, Accounting and Review Services, Ethics, Bylaws, International Accounting and Auditing, Tax Practice, and Quality Control.

<u>Title</u>	<u>Form</u>	<u>Published</u>
<i>Codification of Statements On Auditing Standards</i>	paperback only	annually, every January

Audience — Accountants in public practice, research and academia.

Purpose — Aids in locating answers to technical questions in auditing by providing an organized reference of authoritative pronouncements.

<u>Title</u>	<u>Form</u>	<u>Published</u>
<i>Technical Practice Aids</i>	paperback looseleaf	annually, every June; continuous updating

Audience — Accountants in public practice, industry, and research.

Purpose — Aids in researching answers to technical inquiries by providing non-authoritative practice inquiries and replies and the Statements of Position of the Accounting and Auditing Standards Divisions and the Voluntary Quality Control Review Program.

<u>Title</u>	<u>Form</u>	<u>Published</u>
<i>Audit and Accounting Manual</i>	paperback looseleaf	annually, every June; continuous updating

Audience — Accountants in public practice.

Purpose — Provides practitioners with a nonauthoritative practice aid that can be adapted to individual firm policies.

<u>Title</u>	<u>Form</u>	<u>Published</u>
<i>Index to Accounting and Auditing Technical Pronouncements</i>	paperback only	annually, every July

Audience — Accountants in public practice, industry, research and academia.

Purpose — Provides direct and convenient access to current authoritative and semi-authoritative pronouncements. It enables the accountant to determine which standards, regulations or guidelines relate to specific questions.

V. Committees

- A. The Accounting and Review Services Committee develops, procedures and standards of reporting by CPAs on the types of accounting and review services a CPA may render in connection with unaudited financial statements or other unaudited financial information of nonpublic entities.
- B. State societies can nominate members for service on the committee. Those nominated should be CPAs with experience in reporting on unaudited financial statements of nonpublic entities. The committee meets approximately five times a year with meetings scheduled throughout the year.

VI. Requests for State Society Input

The exposure drafts of the Accounting and Review Services Committee are sent to state society and chapter presidents, executive directors, and technical committee chairmen for comment. The normal comment period is 90 to 120 days from the date of issuance.

VII. Relevant Statistics

The division is handling approximately 25,000 inquiries a year.

INFORMATION RETRIEVAL DEPARTMENT

I. Definition of National Automated Accounting Research System (NAARS)

- A computerized method of researching annual reports, proxy statements, authoritative accounting and auditing promulgations of the AICPA, FASB, SEC, etc.

II. Objectives

- To develop the components of the data base.
- To research technical problems for members of the profession, including other Institute divisions.
- To publicize, demonstrate, and market the system to prospective subscribers and to train subscribers in proper use of the system.

III. Data Base

The accounting information data base of NAARS contains three major files:

A. Annual Report Files

Each file year consists of annual reports to shareholders of corporations whose stock is traded on the New York and American Stock Exchanges and selected companies traded Over-The-Counter whose balance sheet date falls between July 31 and the following June 30. Only the financial statements, footnotes, auditor's opinion and management responsibility letter, FASB 33 material, and proven/and unproven reserves are in the file. The five most recent file years are retained on-line. The rest, starting with 1972/73, are on archive tape and can be brought on-line by request.

B. Accounting Literature File

The Accounting Literature File includes the full text and superseded authoritative promulgations of the AICPA, FASB and the SEC such as:

AICPA Material

APB Accounting Principles including: Terminology Bulletins; Accounting Research Bulletins; APB Opinions (updated for changes), Statements and Interpretations.

Statements on Auditing Standards and Interpretations

Statements on Standards for Accounting and Review Services and Interpretations

Statements on Management Advisory Services

Code of Professional Ethics

Industry Audit Guides

Industry Accounting Guides

AcSEC Material consisting of Position Papers and Issues Papers

SEC Pronouncements consisting of Regulation S-X, Accounting Series Releases (ASR), Staff Accounting Bulletins, and Regulation S-K, Accounting and Auditing Enforcement Releases (AAER), and Financial Reporting Releases (FRR).

FASB Pronouncements consisting of FASB Statements, Interpretations, Concepts, and Technical Bulletins.

CASB Statements (Cost Accounting Standards Board)

International Accounting Standards Committee Pronouncements

International Auditing Guidelines

Technical Information Service consisting of the Institute's Technical Practice Aids.

- C. **Proxy File** consisting of selected elements of proxy statements of Fortune companies.

IV. Staff

3 employees, including 2 CPAs: manager, research associate, and support staff member; per diem CPAs and accounting students supplement the permanent staff.

V. Characteristics of the NAARS System

These characteristics make the NAARS system unique:

- **Full Text System** – Every word of every document on file is stored in the computer and is searchable.
- **Real Time System** – The computer can be accessed over telephone lines from a computer terminal in the practitioner's office.
- **Interactive Mode of Operation** – The researcher carries on a dialogue with the computer during the search process, broadening or narrowing the search by modifying the information retrieved.

- **Multiple-Term Coordinate Search Capabilities** – The researcher can create strings of words or phrases based on his judgment concerning what documents he wants to see and how he wants to search.

VI. Available Service Arrangements

Three service arrangements are available:

- A. Full Subscriber** – A full subscriber has a NAARS terminal in the firm's office and receives training in the mechanics of operating the terminal and the use of proper search strategy. Two pieces of equipment are provided:
 1. A high-speed terminal which includes a specially designed keyboard for automated research and a cathode-ray tube where responses are displayed;
 2. A hard copy printer for making copies, if desired, of information displayed on the screen.

Special rates are available for universities which are full subscribers.

- B. Associate Subscriber** – An associate subscriber researches its problems by using the AICPA terminal rather than having a terminal in its office.
- C. Individual Inquiry** – Access to the NAARS service is also available on an individual inquiry basis for those who do not have a terminal in their office or access to sharing an AICPA terminal. The charge for this service, where research is done by a CPA on the AICPA staff, is calculated at \$200 per hour charged to the nearest second of connect time, with a \$50 minimum charge.

VII. Publications

The Institute has made extensive use of NAARS in the production of the series of Financial Report Surveys.

For additional information, including costs, phone or write:

National Automated Accounting Research System (NAARS)
American Institute of Certified Public Accountants
1211 Avenue of the Americas
New York, NY 10036
(212) 575-6393

PROFESSIONAL ETHICS DIVISION

I. Objective

- To develop ethical standards, promote compliance with such standards, improve the profession's enforcement activities, establish and present apparent violations of standards to the Joint Trial Board.

II. Staff

15 employees, including 4 CPAs: director, 5 managers, 2 technical advisors, coordinator, legal counsel, and 5 support staff.

III. Publications

<u>Title</u>	<u>Description</u>
<i>AICPA Professional Standards, Vol. 2</i>	Contains the full text of the AICPA Code of Professional Ethics, including Rules of Conduct, Interpretations of the Rules of Conduct, and Ethics Rulings.
<i>Joint Ethics Enforcement Program Manual of Procedures</i> (Rev. ed. 1983)	Lists procedures to be followed by AICPA and state society ethics committees when conducting investigations of potential disciplinary matters. It has an appendix which contains information about the codes of professional ethics and bylaws of state societies and lists rules of procedure and practice of the Joint Trial Board.

IV. Division Activities

- A. Administer the Joint Ethics Enforcement Program.
- B. Present formal charges of violation of applicable Rules of the Code of Professional Ethics to the Joint Trial Board either on its own behalf or jointly with state societies participating in the Joint Ethics Enforcement Plan.
- C. Interpret the Code of Professional Ethics. It is the only AICPA body granted this power under the bylaws.
- D. May propose amendments to the AICPA Code of Professional Ethics to be voted upon by the membership.

V. Code of Professional Ethics

Members are required to obey the whole Code of Professional Ethics if they are in public practice or a limited portion of it if they are not in public practice.

VI. Joint Ethics Enforcement Program (information below is included in the *JEEP Manual*)

A. Objectives

The Joint Ethics Enforcement Program (JEEP) was developed in late 1975 with the following objectives:

- 1) to eliminate duplication of enforcement,
- 2) to integrate the efforts of state societies and AICPA with respect to ethics enforcement,
- 3) to encourage greater uniformity in interpretation of ethical standards and disciplinary action,
- 4) to encourage more aggressive disciplinary action, and
- 5) to encourage improved understanding of the disciplinary action being taken by all in the profession.

B. Role of AICPA and State Societies

The state society ethics committees and the AICPA Ethics Division are the agents of each other to investigate alleged violations of the codes of professional ethics of either or both organizations. Currently, 50 state societies participate in JEEP.

C. Some Procedural Aspects of JEEP

- 1) Ordinarily state societies conduct all case investigations. However, the division has the right to conduct the investigation when it receives or obtains a complaint or other information
 - (a) that involves a matter of broad national or international interest;
 - (b) that arises from litigation or regulatory proceedings involving auditing, accounting, and/or independence issues;
 - (c) from the SEC Practice Section of the AICPA Division for CPA Firms or any committee thereof, including the Special Investigations Committee;
 - (d) from a department, agency, regulatory commission, or other unit of the U.S. Federal government; and
 - (e) that appears to involve members of more than one participating state society.

- 2) The investigation may result in one of the following conclusions — no violation, a confidential finding of minor violation, a confidential administrative reprimand when the matter is not serious enough for trial board consideration, and a prima facie violation of the code that warrants referral to the trial board for decision on disciplinary action.
- 3) If a CPA is a member of both the AICPA and a state society, the organization conducting the investigation must refer the case to the other organization for its concurrence in the result for the action to be a joint action.
- 4) Where an investigation results in a no violation finding, such a finding is conclusive on all JEEP members as to that case.
- 5) AICPA member complainants must be notified of dismissal or nonaction regarding their complaint. They have a right to petition the national review board to investigate the complaint. Complainants will also now be notified of the conclusion of an investigation without receiving a report on the results of the investigation.
- 6) Members requesting a deferral of a case investigation due to litigation must designate a partner or shareholder to act as a nominal respondent during the deferral period if the firm chooses not to identify its partners or employees responsible for a particular engagement under investigation.

D. JEEP Semiannual Statistical Reports

The AICPA Ethics Division and the ethics committees of each participating state society are expected to maintain their files so that they can compile the statistical information used to prepare semiannual reports of ethics investigations. The director of the Professional Ethics Division sends a letter to society ethics committee chairmen and executive directors every June and December requesting the appropriate statistical information for the previous six months. The division director compiles the reports which are then published in the *CPA Letter* in the spring (for the period July 1 – December 31) and fall (for the period January 1 – June 30).

VII. Committees

- A. In addition to AICPA staff, the division consists of a Professional Ethics Executive Committee, 2 subcommittees, and 5 professional ethics area planning subcommittees.
- B. The area planning subcommittees provide a forum for the AICPA and state societies to discuss emerging ethics issues and to exchange information on procedures to increase the effectiveness of AICPA and state society ethics committees. The five subcommittees are as follows:

Area I – Connecticut, Maine, Massachusetts, New Hampshire, New Jersey, New York, Pennsylvania, Rhode Island, and Vermont.

Area II – Alabama, Delaware, District of Columbia, Florida, Georgia, Kentucky, Maryland, Mississippi, North Carolina, Puerto Rico, South Carolina, Tennessee, Virgin Islands, Virginia, West Virginia.

Area III – Illinois, Indiana, Iowa, Kansas, Michigan, Minnesota, Missouri, Nebraska, North Dakota, Ohio, South Dakota, Wisconsin.

Area IV – Arkansas, Louisiana, New Mexico, Oklahoma, and Texas.

Area V – Alaska, Arizona, California, Colorado, Guam, Hawaii, Idaho, Montana, Nevada, Oregon, Utah, Washington, Wyoming.

- C. The Standards of Professional Conduct for Certified Public Accountants Special Committee was created in 1983 to evaluate the relevancy of present ethical standards to professionalism, integrity and commitment to both quality service and the public interest in light of a changing economic, social, legal, and regulatory climate. It is considering the Institute's role in the process of establishing standards of professional conduct. This committee is staffed by the AICPA General Counsel who is also the AICPA Secretary.

JOINT TRIAL BOARD DIVISION

I. Objective

- To provide for uniform enforcement of professional standards by adjudicating disciplinary charges against members of a participating state society and AICPA through a system of regional trial boards and a national review board.

II. Staff

3 employees: general counsel and secretary, assistant to the general counsel, and an executive secretary.

III. Joint Trial Board Division Manual

Published annually at the beginning of each AICPA committee year, this manual lists the rules of procedure and practice of the Joint Trial Board Division and lists members of the various boards. All members of the Joint Trial Board Division and state society executive directors receive copies of the manual. Additional copies are available on request. (The information presented below has been excerpted from the manual.)

IV. State Society Participation

A participating state society is one which has entered into an agreement with the AICPA concerning integrated ethics enforcement (see p. 31). Currently 50 state societies have entered into such an agreement with the AICPA. Decisions of hearing panels affect both AICPA and state society membership.

V. Composition and Role of the Joint Trial Board

The Joint Trial Board consists of twelve regional trial boards and the National Review Board.

A. Regional Trial Boards

- 1) Regional trial boards adjudicate complaints made under the ethics code of the AICPA and/or participating state societies. States represented by the twelve regional trial boards are indicated on the map at the end of this section.
- 2) Each regional trial board is composed of one member from each state or territory in the region designated by the state CPA society president or as otherwise determined by the state society board of directors.

- 3) Every spring, the secretary of the Joint Trial Board Division requests state society executive directors to inform him of the name of the new designee to serve on a regional trial board for the committee year commencing in October.
- 4) Regional trial board chairmen are appointed annually from among the trial board members in the region by the chairman of the AICPA with the approval of the Board of Directors.

B. National Review Board

- 1) The National Review Board is the final appellate authority in matters heard and determined by the regional trial board. It also exercises original jurisdiction over cases in which the respondent petitions to the National Review Board for a direct hearing and which petition is granted by an ad hoc screening committee.
- 2) The National Review Board consists of 12 members who are elected by AICPA Council. No two or more members of the National Review Board may have their principal place of practice in the same state. The chairman of the National Review Board is also the chairman of the Joint Trial Board Division.

C. Ad Hoc Committees

Ad hoc committees of the National Review Board, composed of at least three members, act on petitions for removal of cases from regional trial boards, petitions for review of cases decided by regional trial boards, and petitions that sections of the bylaws regarding automatic disciplinary action based on the criminal conviction of a member (7.3.1) and the suspension or revocation of a member's CPA certificate and license to practice (7.3.2) not become operative.

D. Hearing Panels

Regional trial board hearing panels are composed of five members and adjudicate complaints made under the ethics codes of the AICPA and/or participating state societies. Two of the panel members are appointed by the chairman of the regional trial board and three of the panel members are appointed by the state society of the state in which the respondent resides from among its membership.

Hearing panels of the National Review Board are composed of five members. Hearing panels may:

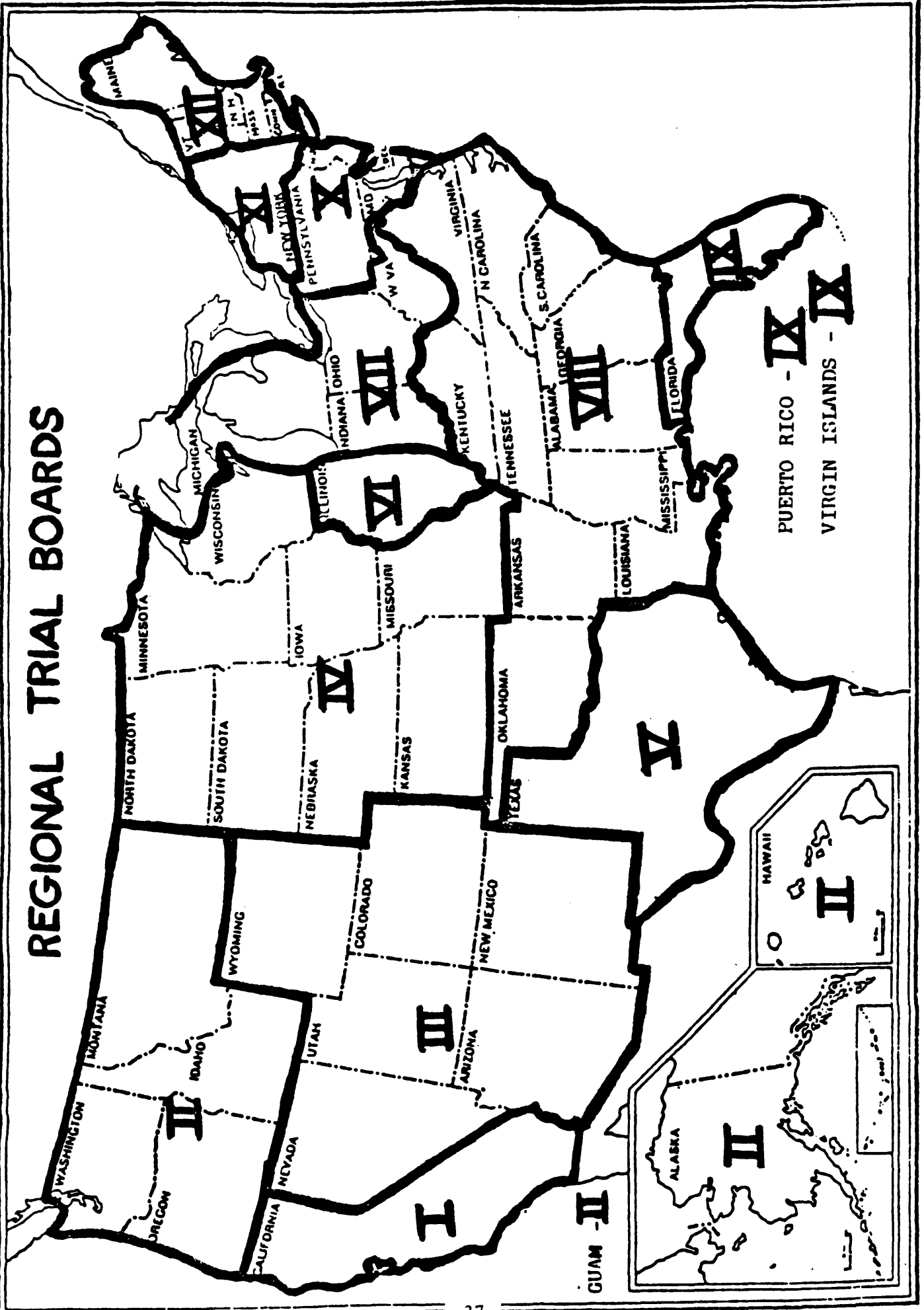
- 1) hear cases for which petitions for removal from regional trial boards have been granted by an ad hoc committee;
- 2) hear cases for which a petition for review of a case decided by a regional trial board has been granted by an ad hoc committee; and
- 3) hear petitions for reinstatement of expelled members.

VI. Requirements for Service on Boards

Regional trial board and National Review Board members must be members of the AICPA and of a state society in their region. The following persons are not eligible for membership on the National Review Board or any regional trial board:

- a member of the AICPA Professional Ethics Division;
- a member of a state society ethics committee having responsibility for investigating complaints or bringing disciplinary charges, or any other committee with similar responsibilities; or
- a member of a state board of accountancy charged with regulating the profession of public accountancy, or other state agency having similar responsibility.

REGIONAL TRIAL BOARDS



DIVISION FOR CPA FIRMS

I. Background

- A. The Division for CPA Firms is a voluntary organization within the AICPA.
- B. It was established in 1977 in response to two needs:
 - 1) The profession's need, in the face of proposals for direct federal regulation, for an organizational structure with authority over firms as well as over individual CPAs;
 - 2) The need of CPAs in smaller firms to have a more effective voice in the profession's affairs.
- C. The division consists of two sections: Private Companies Practice Section (PCPS) and SEC Practice Section (SECPS).

II. Objectives

- A. To improve the quality of service by CPA firms by:
 - 1) Required maintenance of quality controls.
 - 2) Other practice requirements, including continuing professional education requirements.
 - 3) Mandatory peer review.
- B. To provide a better means for CPAs who serve private companies to make known their views on professional matters, including the establishment of technical standards.

III. Benefits of Membership

- A. **Quality assurance:** Through peer review, member firms provide themselves with added assurance that they are providing quality services to their clients.
- B. **Demonstrated commitment:** To be seen as part of a group committed to the highest levels of professional service.
- C. **Support of the profession:** The division's programs help blunt the push for intensified governmental control of the profession.
- D. **PCPS advocacy participation:** PCPS member firms through the section's Technical Issues Committee, have a means for speaking out on behalf of CPAs who serve private companies.

IV. Membership Requirements

- A. A majority of the firm's partners (or equivalent) must be CPAs, and all partners must be AICPA members if they are eligible.
- B. The firm must adhere to the Institute's quality control standards.
- C. Each professional in the firm, whether partner or staff, CPA or non-CPA, must have an average of 40 hours of CPE annually.
- D. The firm must have a peer review of its accounting and audit practice every three years; the results are available to the public.
- E. The firm must carry appropriate liability insurance and pay dues. (For a firm with fewer than five SEC clients, the maximum dues in either section are \$100 per year.)
- F. Each firm must file an annual report providing certain nonfinancial information about the firm. This report is available to the public.
- G. The SECPS has some additional requirements that are applicable only to SEC audit clients, including rotation of audit partners (not applicable to firms with less than 5 SEC audit clients and less than 10 partners); preissuance "concurring review" of audit reports; certain limitations on MAS work; and reporting to a special investigations committee any litigation involving audits of SEC clients.

V. Membership Statistics

- A. Membership peaked about the time of the first PCPS peer review deadline, in June 1982. Attrition was mostly of firms with less than five AICPA members and with no SEC clients. It has held its own in the last year, and in fact has increased if allowance is made for the fact that there were 34 mergers of member firms during the year.

	<u>6/29/84</u>	<u>7/1/83</u>
PCPS only	1,237	1,268
SECPS only	13	10
Both sections	<u>419</u>	<u>417</u>
	1,669	1,695

- B. More than 43% of the Institute's practicing members are with firms that are members of the division. This includes 77% of the practicing members with firms that have six or more Institute members, but less than 5% of those with fewer than six. The PCPS is taking steps to make membership more attractive to smaller firms. A new report review program has been instituted for firms with a compilation and review practice but no audit clients. An optional one-day consulting review will provide "comfort" to firms that are preparing for peer review. A member consultation service is being planned.

- C. Division members audit almost 90% of the SEC registrants with annual sales of \$1 million or more, accounting for almost 99% of these registrants' aggregate sales volume. However, over 100 firms with SEC clients are members of the PCPS only.
- D. A major public information program is being undertaken with the help of Hill and Knowlton, the international public relations consulting firm. The program is being funded equally by each section.

VI. Staff

- A. Overall staff responsibility for the operations of the Division for CPA Firms is assigned to the vice president—technical.
- B. **Staff Levels:**
 - 1) PCPS— 3 employees, including 2 CPAs: director, senior technical advisor and a secretary.
 - 2) SECPS — 4 employees, including 2 CPAs: director, technical manager and 2 support staff.
 - 3) Quality Control Review Division— 13 employees, including 6 CPAs: director, 6 technical managers and 6 support staff.

VII. Division Activities

- A. The Executive Committees of both sections establish the general policies for each section, periodically amend membership requirements, set dues, authorize expenditures, and approve new programs.
- B. The Joint Coordinating Committee consists of equal numbers of representatives of both sections. Its objective is to suggest ways to harmonize and coordinate the activities and programs of both sections. It is responsible for carrying out the Division's coordinated public information program.
- C. The PCPS Technical Issues Committee reviews and comments on proposals before other AICPA components, including those dealing with professional standards, from the perspective of CPAs who serve private companies.
- D. The SECPS Special Investigations Committee reviews litigation and SEC proceedings involving audits of public companies to determine whether the allegations indicate the need for corrective action by the firm involved or for consideration of changes in professional standards. The identity of specific cases on the Committee's agenda is confidential. However, the Public Oversight Board's 1984 annual report discusses the Committee's activities in considerable depth.

E. The Peer Review Committees of both sections, assisted by the staff of the Quality Control Review Division, have overall responsibility for the peer review programs of their respective sections and publish the standards and procedures that govern the conduct of those reviews.

1) A summary of peer reviews to date is as follows:

	<u>Initial</u>	<u>Subsequent</u>	<u>Total</u>
Through 1980	287	1	288
During 1981	479	12	491
During 1982	441	42	483
During 1983	180	172	352
Expected during 1984	372	421	793

2) Peer review reports accepted by the Peer Review Committee to date are as follows:

	<u>Initial</u>	<u>Subsequent</u>	<u>Total</u>
Unqualified	86%	93%	87%
Qualified	12%	6%	11%
Adverse	2%	1%	2%

F. Both sections are authorized to administer sanctions following specified due process procedures. However, the objective of each section is to improve the quality of practice and that is best achieved by causing firms to undertake appropriate corrective action, not by imposing penalties, which is the responsibility of the courts and regulatory agencies. Accordingly, sanctions ordinarily will be imposed only when a firm refuses to take necessary corrective action or otherwise fails to cooperate with the sections.

G. Publications

<u>Title</u>	<u>Form</u>	<u>Audience/Purpose</u>
<i>SECPS Manual (1983)</i>	paperback*	Developed for member firms and peer reviewers. The paperback volumes contain such matters pertaining to the respective sections as the organizational structure and functions document, peer review standards, and guidelines for involvement by state societies and firm associations. The loose-leaf manuals also contain the peer review program's forms and checklists and recent changes to the paperback volumes.
<i>SECPS Peer Review Manual (1983)</i>		
<i>PCPS Peer Review Manual (1984)</i>	paperback*	
<i>PCPS Peer Review Manual (1984)</i>		

*The paperback volumes are an integral part of the looseleaf peer review manuals.

<i>Directory of Member Firms</i> (annually, every fall)	paperback	Distributed to SECPS and PCPS member firms, state society executive directors, members of the academic community, Robert Morris Associates, and others interested in self-regulation by the accounting profession. It lists names and offices (city and state) of member firms as of September 1.
<i>PCPS Reporter</i> (quarterly)	newsletter	Distributed to PCPS members to update them on section activities and to provide information that will help them in maintaining and improving the quality of their practice.
<i>What is Peer Review?</i> (1984)	brochure	For CPAs to distribute to clients, the business community and the general public to explain quality control standards and peer review.

H. Conferences

A PCPS Conference is sponsored annually in the spring to provide PCPS members and others with information on professional and technical developments that directly relate to practices of local and regional accounting firms. The division usually sponsors a full-day course on conducting peer reviews immediately following the conference.

VIII. Assistance Available to State Societies

- A. Staff and committee members are available to speak about the Division for CPA Firms and peer review at state society meetings.
- B. Guidelines on administering a Peer Review Program of the Division for CPA Firms (see IX and X).
- C. Materials—speeches, articles, brochures, etc.—to help state societies promote membership in the division to its members.

IX. Guidelines for State Society Involvement in the Private Companies Practice Section Peer Review Program (Excerpted from the *PCPS Peer Review Manual*)

A. Objective

To enable state societies to become involved in and/or cooperate in the administration of the Private Companies Practice Section (PCPS) peer review program of the AICPA Division for CPA Firms.

B. Limited Involvement

Some state societies because of their size, population, or other reasons, may not wish to become fully involved in administering the program. These states may wish to advance the program by other means, such as the following:

- 1) Sponsor articles and speeches on quality control and the PCPS peer review program.
- 2) Encourage firms to participate in the program through promotional efforts.
- 3) Offer CPE programs on the subject of quality control.
- 4) Encourage capable state society members to qualify as reviewers in the program.
- 5) Suggest qualified reviewers for use in the PCPS program.

C. Full Involvement

State societies considering full involvement in the program should note the following requirements and suggestions:

- 1) Prior to commencing peer reviews, state societies must submit a "plan of administration" to the PCPS Peer Review Committee for approval. The plan should delineate the procedures that the state society will follow in administering the peer review function.
- 2) State society sponsored reviews must be conducted in accordance with the plan of administration approved by the committee and with the PCPS "Standards for Performing and Reporting on Peer Reviews" (see PCPS *Peer Review Manual*, pp. 2-5 through 2-51).
- 3) When a state society considers full involvement in the program, it should consider conducting a survey of its members to ascertain their interest in participation through the state society. The results of its survey and other information enable a state society to determine its administrative requirements relating to personnel, financial, and other commitments necessary to establish procedures for implementation of the program.

X. State Society Involvement in the SECPS Peer Review Program

State societies may also be authorized to conduct reviews under the SEC Practice Section peer review program and would be required to follow procedures similar to those listed above.

EXAMINATIONS DIVISION

I. Objective

- To carry out the preparation of the Uniform CPA Examination and the operation of the Advisory Grading Service.

II. Staff

19 employees: 7 CPAs (director, assistant director, and 5 persons engaged in test construction), psychometrician, systems and security coordinator, 4 permanent grading persons engaged in supervising and supporting grading activities, and 6 persons engaged in examination production and clerical support functions.

III. Assistance Available to State Societies

Elijah Watt Sells Awards are presented to those CPA candidates who take all four sections of the Uniform Certified Public Accountant Examination at one time and receive the highest grades. In February and August (following the November and May CPA Exams), the division notifies state society executive directors of the award winners in their states, and offers to send the societies the engraved certificates for the CPA candidates who are receiving awards. State societies interested in presenting the certificates during award ceremonies in their states should contact the Examinations Division within a month from the time they are notified.

IV. Division Activities

- A. Prepare content specifications, questions and answers, and grading guides for each examination. These are submitted to the Board of Examiners for approval.
- B. Maintain tight security during all phases of preparing, editing, reviewing, proofreading, and storing of examination materials.
- C. Grade the Uniform CPA Examination for the 50 states, Guam, Puerto Rico, Virgin Islands and District of Columbia. This licensing examination is administered every May and November.

V. Relevant Statistics

- A. Approximately 200 CPAs and attorneys are hired to grade the examination with a clerical support staff of an additional 140 persons. The grading process for each examination takes about 2½ months.

B. Other Statistics

	<u>Number of Candidates</u>	<u>Number of Papers</u>
May 1984	67,103	240,797
November 1983	72,695	262,710

STATE LEGISLATION DEPARTMENT

I. Objective

- To work closely with state societies on accountancy legislation that protects the interests of all practitioners and the general public. To provide a national perspective on state legislative and regulatory matters.

II. Staff

4 employees: technical manager, 2 technical advisors, and a secretary.

III. Assistance Available to State Societies

- A. Analysis of proposed legislation and rules and regulations.
- B. Bill drafting and amendment services to accomplish specific legislative or regulatory objectives.
- C. Research materials on subjects such as two-tier licensing, education and experience requirements, continuing professional education requirements by state, etc.
- D. Legislative workshops and advice on conducting and planning campaign finance.
- E. Advice and counsel on political action committees, legislative programs, key man programs, and sunset review.

IV. Publications

Title

Audience/Purpose

Legislative Report

This newsletter keeps CPAs, state society executive directors, state board members, and others informed about events and trends in state regulation of the profession.

The Key Man Program (1976; currently under revision)

Tells how state society legislative committees and staff can form and operate Key Men legislative contact and grass roots programs.

Political Action Committee Handbook (1977)

Informs state society leaders, including society officers, executive directors, and appropriate committees of the benefits of forming a Political Action Committee.

Campaign Treasurer's Handbook
(1981)

Helps campaign treasurers and managers of state and local campaigns ensure that they are meeting state political financing laws.

Manual for State Legislative Programs
(1982)

Basic information and suggestions for state legislation committees to use when forming and operating a state legislative program.

AICPA/NASBA Digest of State Accountancy Laws and State Board Regulations (1983)

For use by practitioners, accounting firm administrators, and accounting libraries; this book presents a synopsis of state accountancy laws and state board regulations on licensing requirements, reciprocity and CPE requirements.

Brief Questions and Answers About CPAs (1984 revision in preparation)

For distribution by state CPA societies to state legislators; the pamphlet describes the licensing procedure for CPAs and can be used to obtain legislators' support for the regulatory system espoused by the profession.

AICPA/NASBA Model Public Accountancy Bill (1984)

It serves as a guide for state societies and boards of accountancy in formulating accountancy legislation.

V. State Campaign Finance and Disclosure Sessions

A suggested program and helpful ideas for holding state campaign financial disclosure sessions has been developed for presentation before audiences of candidates, campaign treasurers, and political action committees. The program package contains information on legally required reporting on campaign finances, and describes the accounting procedures and controls which could be of assistance in maintaining compliance with state campaign finance laws.

VI. Conferences

A national conference on state legislation is held as needed, usually every year. The two most recent conferences were jointly sponsored with the National Association of State Boards of Accountancy. State society executive directors and presidents, state board of accountancy members and staff, and others concerned about the profession's regulatory system are encouraged to attend the conference. No registration fee is charged for this conference.

VII. Committees

- A. The State Legislation Committee serves the public interest by seeking consistency in state accountancy legislation and regulation. It identifies and studies the use of CPA services by state governments and advises AICPA senior technical committees and state society legislation committees on relevant matters with the view of encouraging the most effective utilization of the capabilities of CPAs. It has sixteen members and meets 3 or 4 times each year.
- B. Area planning subcommittees of the State Legislation Committee were formed to serve as a forum for the dissemination of legislative information and to foster cooperation among the state CPA societies and the AICPA State Legislation Committee. Approximately 150 people serve on the five subcommittees, which meet twice annually, usually in May and November. The subcommittees are as follows:
 - Area I — Connecticut, Maine, Massachusetts, New Hampshire, New Jersey, New York, Pennsylvania, Rhode Island, and Vermont.
 - Area II — Alabama, Delaware, District of Columbia, Florida, Georgia, Kentucky, Maryland, Mississippi, North Carolina, Puerto Rico, South Carolina, Tennessee, Virgin Islands, Virginia, West Virginia.
 - Area III — Illinois, Indiana, Iowa, Kansas, Michigan, Minnesota, Missouri, Nebraska, North Dakota, Ohio, South Dakota, Wisconsin.
 - Area IV — Arkansas, Louisiana, New Mexico, Oklahoma, Texas.
 - Area V — Alaska, Arizona, California, Colorado, Guam, Hawaii, Idaho, Montana, Nevada, Oregon, Utah, Washington, Wyoming.

VIII. Requests for State Society Input

- A. Letters are sent to state society presidents (copies to executive directors) in April requesting two nominations from each state to serve on a state legislation area planning subcommittee for the committee year which commences in October. Nominations should be received by the State Legislation Department by July 1.
- B. Monthly questionnaires are sent to state society executive directors and state legislative representatives when the state's legislature is in session. The responses help the AICPA monitor legislative developments in the various states.

CONTINUING PROFESSIONAL EDUCATION DIVISION

Overview

Objective

- To provide comprehensive continuing education programs in a manner consistent with AICPA standards of quality and value.

Staff

Approximately 100 individuals work in five departments of the CPE Division:

- Administration
- Course Development
- Marketing
- Operations
- Accounting

Relevant Statistics

- Over 440 titles available.
- State societies scheduled over 4,000 group programs in 1983-84.

CONTINUING PROFESSIONAL EDUCATION DIVISION

I. Administration

A. Objective

- To administer comprehensive continuing professional education programs in a manner consistent with AICPA standards of quality and value.

B. Staff

4 employees: vice president, committee coordinator, executive secretary and receptionist.

C. Conferences

Annual CPE Conference held in July/August (see Marketing).

D. Committees

- 1) The objective of the CPE Executive Committee is to establish policies for the constituent committees and the Continuing Professional Education Group. Composed of ten members, the committee meets three times a year in May, September and December. In addition, representatives of the Executive Committee meet throughout the year with members of CPA/SEA in order to strengthen the service relationship between the division and the state societies.
- 2) The National Curriculum Project seeks to develop and implement a national curriculum in order to meet member continuing professional educational needs. Each of the eight task forces of the project includes at least one representative of a state society.

E. Documents

Various communications to state society leadership in respect to emerging issues and specific projects of the division, i.e., National Curriculum Project.

F. Requests for State Society Input

State societies are frequently called upon for input on division projects such as the development of the CPE Mission Statement. In addition, at the July 1984 CPE Conference state society leadership was asked for input on the implementation of the National Curriculum Project.

II. Course Development

A. Objective

- To develop quality continuing professional education programs and materials to meet the membership needs of the state societies and AICPA.

B. Staff

33 employees: director, 4 administrative managers, 1 manager, 15 project managers, 4 technical editors, 2 instructional designers, 2 coordinators, 1 evaluation and data analyst, 3 support staff.

C. Assistance Available to State Societies

- 1) “Hot Line” for state society selected discussion leaders to course development project managers to answer questions on structure or technical content of seminar course materials.
- 2) Guidance on implementation of *CPE Statement on Standards for Formal Group and Formal Self-Study Programs*.

D. Publications

<u>Title</u>	<u>Audience/Purpose</u>
<i>Statement on Standards for Formal Group and Formal Self-Study Programs</i> (1976)	Pertinent to those involved in CPE for CPAs. Statement of minimum standards to insure that CPAs receive quality CPE.

E. Committees

- 1) The objective of the EDMAX (Educational Materials Exchange) Subcommittee is to study and promote the exchange of CPE materials and methodologies and to recommend policy for the operation of the AICPA materials exchange library. In accordance with the “Principles of Operations,” the composition of the subcommittee includes one representative from the state societies which are members of EDMAX. The subcommittee meets two times a year, usually in June and November.
- 2) The objective of the Curriculum and Quality Control Subcommittee is to respond to the CPE needs of the membership by monitoring the overall quality of the AICPA CPE Division’s programs. The subcommittee meets three times a year in January, May, and September.

F. Contracts/Agreements

Brokering agreement for state society developed instructor-independent courses.

G. Documents

Various communications to state society staff on CPE committees with respect to issues on individual courses or course evaluation forms.

H. Requests for State Society Input

Occasionally the CPE Division course development staff may call upon the state societies or a particular committee of the societies to assist with the assessment of course materials. This may be done to determine the appropriateness of materials for a special group, to determine accuracy of materials, to help isolate the best source for fulfilling a certain need, or when trying to meet a time constraint for review of voluminous materials.

For example, assistance from state society Industry Committees is being solicited this year to determine the appropriateness of course materials available from an outside vendor for the member in industry. Approximately seventy titles need reviews. To accomplish this through individual reviewers would be administratively time-consuming, and reviewer resources would be quickly depleted. With help from the state societies, the task can be accomplished effectively and efficiently using existing expertise.

I. Other Liaison Activities

Communication with state societies regarding seminars in which societies select discussion leaders who use AICPA prepared course materials.

III. Marketing

A. Objectives

- To provide state societies and members with course information.
- To conduct market research in order to identify member needs.
- To develop market strategies and promotional materials.
- To act as a liaison with state society leadership in order to strengthen distribution of CPE courses.

B. Staff

17 employees: director, 4 managers, 6 coordinators and 6 support staff.

C. Assistance Available to State Societies

- 1) Direct and indirect marketing assistance.
- 2) Direct mail promotional materials including mailing lists and catalogs.
- 3) Promotions of seminars and conferences.

D. Contracts and Agreements

- 1) In-House Agreement governs the sale of AICPA CPE courses and materials through state societies to firms. Under the In-House Agreement, states may opt for responsibility of final pricing of courses and complete promotion. (Societies which opt for this are called “A” states; all others are called “B” states.)
- 2) Various licensing agreements permitting the non-exclusive distribution of state society developed courses by the AICPA.

E. Publications

<u>Title</u>	<u>Audience/Purpose</u>
<i>CPE Catalog (General)</i>	Published annually in March, this catalog aids members in selecting courses to meet continuing education requirements. The range of educational programs listed and defined in the catalog extends through four different formats: group-study, video, self-study and conferences. Distributed to selected practitioners, state society CPE administrators and by individual request.
<i>Self-Study CPE Catalog</i>	Lists and describes over 200 AICPA self-study courses available to the profession. Published annually in April and distributed to state society CPE administrators and firm users of self-study (sole practitioners, partners and employees of firms in B states only) in addition to members in industry (president, vice president, assistant treasurers, controllers) and Educators—B states only.
<i>In-House Catalog of CPE</i>	Published annually in April, the <i>In-House Catalog</i> lists and describes courses of various formats (group-study, video, and self-study) which can be utilized for a firm’s in-house training. Distributed to state society CPE administrators, members who have expressed direct interest, members of Fortune 500 and firms of two or more partners.
<i>CPE Professional Planning Handbook</i>	Published annually in July, the handbook is a resource to be utilized in planning, administering and promoting CPE. Copies are sent to CPE administrators and are distributed to committee members and other staff involved in CPE planning.

F. Conferences

Annual CPE Conference held in July/August. Attended by state society executive directors, CPE administrators and CPE committee members.

G. Committees

The objective of the CPE Marketing and Distribution Subcommittee is to recommend administrative policies and procedures for the promotion, scheduling and distribution of CPE programs and to suggest ways to strengthen the service relationship between the CPE Division and the state societies. Composed of twelve members including state society executive directors and CPE directors, the subcommittee meets three times a year in November, April, and September.

H. Documents

- 1) Various communications to state society executive directors relating to policies, pricing, promotional campaigns and conference activities.
- 2) Minutes and agendas of Marketing and Distribution Subcommittee Meetings to state society executive directors and CPE administrators and committee chairmen.

I. Requests for State Society Input

- 1) During the fall planning cycle, requests are made for states to inform the department of course seminar listings for inclusion in CPE catalog and group-study promotional material.
- 2) Other issues of concern to state societies may be brought to the attention of the Marketing and Distribution Subcommittee.

J. Other State Liaison Activities

- 1) Visit state society offices to meet with CPE staff and various committee members to brief state society leadership on curriculum and objectives for new and existing courses.
- 2) Participation in state and regional CPE planning sessions in order to provide assistance in planning course schedules and developing promotional material.

IV. Operations

A. Objectives

- To maintain high standards of quality of editorial production of programs.
- To maintain high standards of service to members in order processing, fulfillment and faculty recruitment.

B. Staff

39 employees: director, administrator, 3 managers, 6 supervisors, 2 coordinators, 2 production schedulers, 10 editorial production staff, 4 clerical support staff, 10 warehouse/shipping support staff.

C. Activities

- 1) Editorial production
- 2) Materials management
- 3) Inventory maintenance
- 4) Production scheduling and shipping
- 5) Faculty administration
- 6) Faculty training and recruiting
- 7) Copyright and permission administration

D. Assistance Available to State Societies

- 1) Assistance in familiarizing new state society CPE personnel in course ordering procedures.
- 2) Guidance in selecting discussion leaders for seminars.

V. Accounting

A. Objective

- To plan and account for all revenues and expenses of the division.

B. Staff

6 employees: director, budget analyst, accountant, senior bookkeeper, 2 accounting clerks.

C. Activities

- 1) Preparation of division budget and interim forecasting
- 2) Revenue and expense reports
- 3) Product pricing
- 4) Financial analysis
- 5) Accounts payable/accounts receivable
- 6) Contract maintenance
- 7) Administration of In-House agreements

8/84

PUBLICATIONS

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JOURNAL OF ACCOUNTANCY

I. Objectives

- To keep members of the Institute and other readers, including business and governmental executives and academics as well as accountants who are not members of the Institute, informed of the latest technical and professional developments that would affect the accounting profession.
- To deal with materials at the cutting edge of current professional thought in accounting, auditing, taxation, MAS, and practice management, and to help readers sort out the confusing technical and theoretical issues and problems of the day.

II. Staff

A director of periodicals has responsibility for the overall management of the *Journal of Accountancy*, *The Tax Adviser* and AICPA newsletters.

21 employees: editor, senior editor, news editor, feature editor, associate editor, 2 assistant editors, assistant manuscript editor, editorial assistant, production manager, assistant production manager, 2 production associates, and 2 secretaries; advertising manager, advertising sales representative, advertising production coordinator, classified advertising correspondent, and 1 secretary.

III. Selection of Articles

- A. Close to 50 professional accountants assist the editors of the *Journal of Accountancy* in selecting material of high quality for publication. This group of editorial advisers includes accounting practitioners from firms of varying sizes, accountants in industry and education, and accountants with expertise in various accounting specialties.
- B. Manuscripts submitted to the *Journal* are acknowledged by the editors and forwarded to at least three reviewers.
- C. Major articles of the *Journal* should have broad appeal and should focus on practical applications. The elements considered in a reviewer's evaluation include readability, technical soundness, originality, and interest to readers.

IV. Relevant Statistics

- Published monthly.
- Circulation more than 270,000.
- Over 43% of *Journal* readers are in public practice and nearly 38% are in industry. The remainder consists of governmental executives, educators, and students.

V. Mailings to State Societies

State society executive directors and/or presidents are on the complimentary list for the *Journal*.

THE TAX ADVISER

I. Objectives

- To keep practitioners informed as to the latest technical and professional developments in the area of federal taxation.
- To provide a practical and sophisticated approach in dealing with specific tax problems and planning opportunities.

II. Staff

5 employees: editor, associate editor, managing editor, production associate, and 1 support staff member.

III. Selection of Articles

- A. More than 25 tax professionals assist the editors of *The Tax Adviser* in selecting material of high quality for publication. This group of editorial advisers includes tax accountants, lawyers and professors, with both general and specialized tax knowledge and expertise.
- B. Manuscripts submitted to *The Tax Adviser* are acknowledged by the editors and reviewed by an editorial adviser.
- C. Major articles in *The Tax Adviser* should be fairly technical and should focus on practical applications. The elements considered in a reviewer's evaluation include technical accuracy, readability, originality and interest to readers.

IV. Relevant Statistics

- Published monthly.
- *The Tax Adviser* has a circulation of approximately 23,000.
- Over 60% of *The Tax Adviser's* readers are in public accounting practice. The remainder are in law, industry, government and education.

EDITORIAL — NEWSLETTERS

I. Specific Activities

Responsible for the design, preparation and production of three newsletters.

A. *CPA Client Bulletin*

A monthly four-page newsletter available in bulk to CPAs for distribution to their clients. It is directed to small business interests and includes items on management, government regulations and taxes of particular interest to the smaller client. Cost: \$120 per year for minimum order of 50 copies; \$30 per year for additional lots of 25.

Circulation: 5,700 practice units which distribute 610,000 copies to small business clients.

B. *The CPA Letter*

A semimonthly newsletter automatically sent to all members. It carries brief reports on current technical and professional developments. Nonmembers (about 1,000) can subscribe at a cost of \$45 per year (first class mail).

Circulation: 220,000.

C. *The Practicing CPA*

An eight-page monthly newsletter sent to all practice units represented in the AICPA and to individual members upon request. It deals primarily with practice management issues and practical applications of professional standards for local practitioners.

Circulation: 55,000 practice units and members.

II. Staff

5 employees: executive editor, 3 editors (one for each newsletter), and a support staff member.

III. Mailings to State Societies

All three newsletters are sent to state society executive directors.

PRODUCTION AND EDITORIAL SERVICES DEPARTMENT

I. Objectives

- To oversee the production of audit guides, research monographs, special reports of committees and task forces, statements on standards, statements of position, directories, and other publications from manuscript to final (published) form.

II. Staff

9 employees: administrator, production manager, supervisor, editor, 2 assistant editors, and 3 production associates.

III. Activities

- A. Provide editorial and rewrite services for manuscripts in preliminary draft stage. Copyedit and design formats for final manuscripts.
- B. Prepare basic manufacturing specifications for competitive bids on typesetting and printing, and suggest appropriate vendors.
- C. Schedule publications and handle trafficking of documents through various stages of the manufacturing process—typesetting, printing, binding and delivery.
- D. Mark up manuscripts for typesetting, proofread galleys and pages, do layouts, and check blueprints.
- E. Monitor costs throughout process and maintain quality control at all stages.
- F. Provide timely information to promotion department, to editors of newsletters and magazines, and to the purchasing, inventory control, customer service, and shipping departments.

IV. Relevant Statistics

- Between 60 and 70 new titles are produced each year (total number of printed pages for the fiscal year 1983–84 was 7,500), and between 80 to 90 reprints.

PROMOTION DEPARTMENT

I. Objectives

- To plan and prepare programs and materials to promote the sale of all AICPA magazines, subscription services, and other publications.
- To promote attendance at AICPA conferences.

II. Staff

6 employees: manager, supervisor, graphics designer, production associate, and 2 support staff.

III. Activities

- A. Write folders, brochures, self-mailers, booklets, letters, display advertisements, order forms, etc. for use in the promotion of AICPA products, services, and meetings.
- B. Design all the above materials.
- C. Plan and follow up on the production of the above materials.
- D. Plan and supervise the distribution of the above materials.
- E. Budget and analyze the effectiveness of specific promotion programs.
- F. Manage and supervise mailing list rental activity.
- G. Provide design services for all AICPA divisions and departments.

INDUSTRY AND PRACTICE MANAGEMENT DIVISION

I. Staff

8 employees: director, 4 technical advisors, and 3 support staff. In addition to programs on practice management and those for industry members, staff is also responsible for minority business development. See page 97.

II. Practice Management

A. Objectives

- To ensure that high quality service is available to the public from local CPA firms.
- To help firms improve the operation of their practice and increase their profitability.
- To promote a positive image of CPA firms among the business community and general public.

B. Assistance Available to State Societies

Help in planning and administering MAP programs, i.e., MAP conferences and roundtables.

C. Publications

<u>Title</u>	<u>Form</u>	<u>Audience/Purpose</u>
<i>Management of an Accounting Practice Handbook</i> (1975; supplements in 1976, '77, '79, '81, and '83)	3 vols.; looseleaf	Offers CPA practitioners practical techniques, tested procedures, and expert advice that will help them operate their practices more effectively. Cost for members is \$144 for the complete handbook and \$26.40 for each of the supplements.
<i>MAP Roundtable Discussion Guidelines</i> (1980)	6-page manual and discussion outlines	Aids practitioners in establishing and operating a MAP Discussion Group; covers administrative matters and suggests topics for roundtable discussions. To guide the group in their discussions, outlines on over 20 MAP topics are available.

<i>Aids for Local Practitioners</i>	brochure	Describes AICPA services offered to members. It is distributed to state societies and reprinted in the <i>Practicing CPA</i> which is mailed to all members.
<i>Choosing the CPA Firm That's Right for You (1978)</i>	brochure	Distributed to colleges, state societies and firms, this local firm recruiting brochure reminds professors and students that local firms offer interesting, challenging careers.

D. Conferences

- 1) Sponsors an annual series (usually three) of practice management conferences. A conference focusing on practice growth and development is held in July; a conference on firm management and administration is held in September; and a three-day national practice management conference is held in October or November. State societies in states in which the conferences are being held have the option of cosponsoring the conference with the Institute. Executive directors are usually offered this option several months prior to the conference.
- 2) A small firm conference is offered twice a year, in the summer and fall, at different sites. The conference program has the greatest appeal for sole practitioners and firms with two or three partners.
- 3) An annual meeting with state society MAP committee chairmen and executive directors is held in July. Information on current AICPA and state society activities is exchanged.
- 4) An annual Quality of Life Seminar is held in May. Geared to local practitioners and their spouses, the program focuses on developing a more fulfilling lifestyle, relieving the special stresses associated with public accounting, and better understanding the interrelationship between personal and professional life.

E. Local Firm Management Assistance Program

This program offers firms consultation on ways to improve their practice. A confidential two-day consultation is conducted by two CPAs with firm management responsibility. Total cost for a consultation is \$1,700.

F. Other Department Activities

- 1) Serves as a clearinghouse of information for firms looking for assistance on developing capability brochures, client newsletters and other printed material.
- 2) Responds to practice management inquiries from members.

G. Committees

The AICPA MAP Committee assists members of the Institute in the effective operation of their professional firms and promotes high standards of practice management in CPA firms.

H. Requests for State Society Input

Members of the AICPA MAP Committee request state society MAP committee chairmen to provide them with information on state society programs.

III. Industry

A. Objectives

- To ascertain what services the AICPA should provide to members employed in industry.
- To increase participation of industry members in AICPA affairs.
- To increase industry members' awareness of professional responsibilities.
- To promote an integrated profession which fosters a positive image of the profession.

B. Assistance Available to State Societies

Counsel on initiating and planning programs for state society members employed in industry.

C. Publications

AICPA Summary of State Society Activities and Objectives for Members in Industry is published annually for use by state societies in planning programs for members in industry. It is distributed to all participants at the State Society Industry Conference and is made available to others on request. Data for the summary is obtained through a survey which is sent to state society executive directors and industry committee chairmen along with conference registration materials.

D. Conferences

- 1) Sponsors a National Conference for CPAs in Industry. This two-day conference focuses on a wide range of technical, professional, and management subjects. The conference has been specially developed to help financial executives in industry achieve greater professional success in today's business environment. The conference is usually held in the spring. The state society president in the state in which the conference is held is invited to welcome the participants.

- 2) Sponsors an annual conference of state society industry committees. It is held in the spring, immediately prior to the National Industry Conference. It provides a forum for state society industry committee chairmen, executive directors and other staff members to exchange information on current AICPA and state society activities.

E. Committees

The Industry Committee advises other committees and boards on the interests and needs of members in industry and implements programs for this segment of the membership. One state society executive director is appointed to serve on the Industry Committee as a consultant.

F. Other Activities

- 1) The division also encourages the appointment of more industry members to Institute committees. A task force is currently studying the charges and activities of all AICPA committees to ascertain their pertinency to industry members' needs and to recommend committees which need more industry members serving on them.
- 2) A series of controllership conferences is being planned for 1985.
- 3) The division is working with the CPE Division on developing more CPE courses of interest to members in industry.
- 4) The committee is exploring the effect of accountancy legislation on industry members and is studying the use of the CPA title by industry members.

LIBRARY SERVICES

I. Objectives

- To provide information service to AICPA members by lending material, i.e., books and journals, providing photocopies and preparing bibliographies on requested topics.
- To support accounting research through compilation and production of the *Accountants' Index*.

II. Staff

20 employees: 10 professional librarians and 10 support staff.

III. Hours

9 a.m. to 5 p.m. Monday through Friday, except library opens at 10 a.m. on Tuesday.

IV. Assistance Available to State Societies

The library extends to state society staff the same privileges as AICPA members, i.e., lending, bibliographies, and quick research.

V. Publications

- A. *Accountants' Index*. Quarterly with annual cumulations. The *Accountants' Index* data base (1974 to current) is available for on-line searching through SDC Information Services.
- B. AICPA Library Acquisitions List (Monthly).
- C. *AICPA Library Guide*, rev. ed. 1983.

VI. Collection Size

- 63,000 catalogues^d pamphlets
- 21,000 books and bound journals
- 800 current periodical subscriptions
- 1,200 periodical titles
- 52,000 microfiche annual reports

VII. Statistics for Fiscal Year 1983-84

- A. Circulation: 16,500
- B. Reference Requests: 24,000 telephone requests
600 written requests
- C. Reading Room Visitors: 14,200

VIII. Telephone

- United States: (800) 223-4155
- New York State Only: (800) 522-5434

INSURANCE PLANS

I. AICPA Insurance Trust

The Insurance Trust was created by the American Institute of CPAs in 1947 and is operated under the direction of an Insurance Committee appointed by the Insititue's Board of Directors. The trust makes available term life insurance, accidental death and dismemberment insurance and long term disability income.

II. Three Plans are Available Under the Trust

A. CPA Plan

Provides up to \$300,000 of term life insurance plus accidental death and dismemberment coverage for eligible state society members who are also members of the American Institute. Members may begin or increase their participation in the CPA Plan on April 1.

Fifty-two state societies currently sponsor the plan.

B. Long Term Disability Income Plan

Provides insurance protection for individual members of the AICPA against what can be severe economic consequences of prolonged disablement. With a \$500 to \$5000 range of monthly benefits, the Long Term Disability Income Plan may be used by eligible members as either supplementary coverage to strengthen existing arrangements, or as a basic plan of disability.

C. Group Insurance Plan

Provides up to \$150,000 of term life insurance plus accidental death and dismemberment benefits on an employee benefits program basis. Participants are public accounting firms which use the plan to cover proprietors, partners, firm members and employees. Dependent coverage is also available on an optional basis.

III. Plan Agent

Rollins Burdick Hunter Co.
605 Third Avenue, New York, NY 10158

For information, telephone:

CPA Plan...800-221-3019
Long Term Disability Income Plan...800-221-4722
Group Insurance Plan...800-221-3019

IV. Underwriting Insurance Company

The Prudential Insurance Company of America

V. Trustee

United States Trust Company of New York

Professional Liability Insurance Plan

I. Broker and Administrator

Rollins Burdick Hunter Co. is both the insurance broker and administrator for the AICPA Professional Liability Insurance Plan.

II. Underwriter

Crum and Forster Insurance Companies with assets over 2 billion, is the underwriter and has made a long-term commitment to the AICPA to provide a stable market for professional liability insurance.

III. Basic Protection

The policy provides protection for compensatory damage arising from professional services performed for others by one acting in the capacity of a professional accountant through

- neglect, error or omission;
- misrepresentation, dishonesty or fraud, except* if made with affirmative dishonesty or actual intent to deceive or defraud;
- civil libel, slander or defamation of character, except if committed in bad faith.

IV. Extent of Coverage

The plan is designed to provide limits up to \$10,000,000. Rollins Burdick Hunter Co. will assist firms interested in obtaining limits in excess of \$10,000,000 at reasonable premiums.

*As to these exceptions, defense coverage is provided to the point of legal judgment.

V. State Society Involvement

The Institute asks state societies to endorse the AICPA professional liability insurance plan. If a state society does so, the endorsement is mentioned in promotional material sent to AICPA members in that state. The AICPA promotes its insurance program to its members in all states.

BENEVOLENT FUND

I. Objective

- To help members, former members and their families through periods of financial difficulty by administering the donations obtained from AICPA members.

II. Requests for State Society Input

If state society staff know of an AICPA member, former member, or family in need of financial assistance (other than a scholarship or business loan or due strictly to unemployment), they should contact Norman Nestler, director of Human Resources, at 212/575-6202.

III. Annual Report

A copy of the last annual report filed with the New York State Board of Social Welfare may be obtained upon request by writing to:

AICPA Benevolent Fund, Inc.
1211 Ave. of the Americas
New York, New York 10036

or New York State Board of Social Welfare
Office Tower, Empire State Plaza
Albany, New York 12242

ANNUAL DUES

	Length of Time CPA Certificate Held	Dues Schedule
1. Partners, Practitioners and Shareholders/Officers — Members, at the beginning of the fiscal year, engaged in public accounting practice as partners, individual practitioners or shareholders/officers of professional corporations formed to practice public accounting.	3 years or less	\$ 70
	3–6 years	\$100
	6–10 years	\$130
	Over 10 years	\$170
2. Educators and Government — Members whose principal occupation at the beginning of the fiscal year is employment by recognized colleges or universities or by government.	3 years or less	\$ 50
	Over 3 years	\$ 55
3. Other — Members, at the beginning of the fiscal year, employed as staff accountants, or in other occupations not specified in paragraphs (1) and (2).	3 years or less	\$ 50
	3–6 years	\$ 55
	6–10 years	\$ 70
	Over 10 years	\$ 75
4. Retired — Members, who at the beginning of the fiscal year will have retired from practice or other work, and have notified the Institute of these facts.	Retired before 9/1/71	\$ 10
	Retired 9/1/71 to 7/31/75	\$ 15
	Retired 8/1/75 to 7/31/82	\$ 20
	Retired after 8/1/82	\$ 25
5. International Associates		\$ 70

FEDERAL GOVERNMENT RELATIONS DIVISION

I. Objectives

- To represent the accounting profession in Washington and assist in the development of a more effective working relationship with leaders in the legislative and executive branches of the government.
- To provide a better understanding of the role of the public accounting profession in the economy and public affairs at all levels of society.
- To coordinate the determination of the appropriate Institute committee to act on behalf of the AICPA in specific matters relating to Washington activities.

II. Staff

7 employees, including 4 CPAs: director, 3 managers, assistant manager, and 2 support staff.

III. Assistance Available to State Societies

- A. Identifying and contacting on behalf of members federal departments and regulatory agency officials as well as congressional staff aides and the General Accounting Office on all accounting related matters except federal income taxes.
- B. Providing information on pending legislation and regulations.

IV. Division Activities

- A. Maintain a liaison with Congress and the executive branch, and provide technical advice and assistance on legislative and regulatory matters by personal contacts, comment letters and testimony.
- B. Hold national conferences on banking, current SEC developments, savings and loan associations, and federally assisted programs.
- C. Publish audit guides, statements of position, and suggested guidelines.

V. Publications

Title

Audience/Purpose

Federal Financial Management: Accounting and Auditing Practices
(1976)

For use by CPAs performing accounting and auditing functions for government agencies. This study explains in detail how the government budgets, plans, accounts for, and audits federal funds.

Contracting for Audit and Management Advisory Services with the Federal Government
(1981)

Designed to help accounting firms take fuller advantage of this area of professional practice by emphasizing the "how to" aspect of providing audit and MAS services for federal agencies and federal grant recipients.

Federal Grants-In-Aid: Accounting and Auditing Practices
(1983)

Explains the general accounting and auditing criteria that most government grantors require.

Compliance with Federal Election Campaign Requirements: A Guide for Candidates
(1983)

Directed to candidates for the U. S. Senate and House of Representatives and their campaign committees. The guide provides information which will help them ensure that their organizations are effectively complying with federal election campaign laws. It covers guidelines for the preparation of a candidate's personal financial statement and tax considerations for candidates and their political organizations.

Federal Conflict of Interest Laws As Applied to Government Services by Partners and Employees of Accounting Firms
(1980)

A summary of laws and regulations that apply to partners and employees of accounting firms planning to enter public service in the federal government.

VI. Committees

In addition to the AICPA staff, the Federal Government Relations Division consists of a total of 12 committees which hold about 70 meetings per year. In addition, there are 13 task forces.

FEDERAL LEGISLATIVE AFFAIRS

I. Objective

- To monitor, track, and analyze all proposed federal laws, rules, regulations, and court decisions that have the potential to affect the accountancy profession.

II. Staff

4 employees: director, manager, assistant manager, and staff assistant.

III. Assistance Available to State Societies

Provide state societies with current information on the numerous congressional and regulatory issues which have the potential to impact the profession.

IV. Division Activities

- A. Maintain an active liaison with members of the executive branch, Congress, and the independent regulatory agencies. This liaison encompasses attendance at numerous congressional hearings, both oversight and legislative.
- B. Publish *AICPA Washington Report*, a weekly newsletter which alerts members of the profession and the AICPA professional staff to proposed laws, rules and regulations which have the potential to affect CPAs and their practices.
- C. Federal Legislative Affairs Division Director actively lobbies for legislation and issues of importance to the profession. Accordingly, the director is a registered lobbyist who must file quarterly reports with the U.S. Senate and House of Representatives detailing such activity.
- D. Coordinate activities of Federal Key Person Program. Federal key person coordinators are CPAs from each state with close personal and/or professional relationships with all elected members of Congress. The Key Person Program is utilized when it becomes important for particular committees or the entire Congress to become aware of the profession's position on issues.

V. Conferences

Federal key person coordinators, state society presidents and executive directors are invited to attend the annual Federal Key Person Coordinator Conferences held in Washington, D.C. At this conference, participants receive the most current information on issues and activities of Congress and the federal independent regulatory agencies and if appropriate, are alerted to the potential need for their assistance. It also affords participants the opportunity to personally visit with their elected senatorial and congressional representatives in their offices.

VI. Requests for State Society Input

In the event that there is a determination that all or part of the Federal Key Person Program is vital to the promotion of a particular position or to a plan to oppose an issue vigorously, the federal key person coordinators and state societies are contacted by the AICPA's Washington, D.C. office. The federal key person coordinators then assume the primary responsibility for ensuring that the appropriate CPAs establish immediate contact with congressional members and their staff. The views of the profession are thereby transmitted to Congress.

More routinely, state societies and federal key person coordinators are contacted by the AICPA's Washington office for their insights into U.S. senate and congressional races. This enables the AICPA to monitor the leadership and potential direction of the numerous congressional committees and subcommittees of importance to the profession.

LEGISLATIVE BREAKFAST PROGRAM

I. Objective

- To increase favorably the awareness and visibility of the accounting profession in Congress. The AICPA brings together representatives of the various state CPA societies with their senators, congressmen, key Capitol Hill staffers, and officials of the Institute.

II. Staff

The vice president-government relations and manager of government relations coordinate the program. The AICPA Chairman of the board and president also participate in all breakfast meetings.

III. State Society Participation

- A. Eight to ten state societies are selected each year to participate in the Legislative Breakfast Program.
- B. The number of participants invited from the state society is usually limited to the number of representatives and senators in the state's congressional delegation. Other participants in the breakfast program are the state society president, executive director and federal key person coordinator.

IV. Participation by State Society Executive Director and President

- A. The state society president and executive director, along with the federal key person coordinator, select participants from the CPA society. A CPA selected to participate should have close personal or professional relationships with a federal legislator. For example, the designated CPA may be the personal accountant or campaign treasurer for a senator or congressman.
- B. Participation in the program by the president, executive director, and others from the society requires 1½ to 2 working days. Arrivals in Washington, D.C. should be planned for late afternoon. The evening prior to the breakfast, a briefing dinner is held for the participants. Attendance is essential for a successful outcome to the next day's meetings with the congressional delegation. The briefing is conducted by the AICPA Chairman of the Board, President and Washington staff.

- C. The breakfast meeting begins at 8:00 a.m. and adjourns at 9:00 a.m. During the meeting, the state society president is asked to speak following short presentations by the AICPA Chairman and President. The society president is the spokesman for the state society at the breakfast meeting with legislators. AICPA Washington staff provides discussion points in advance for the state society president.
- D. After the breakfast, the state society president and executive director take part in follow-up meetings in congressional offices and attend a debriefing luncheon for all participants with the AICPA Washington staff.

V. Expenses

All costs of this program, including transportation and hotel accommodations, are assumed by AICPA.

PUBLIC RELATIONS DIVISION

I. Objective

- To build a public image for the accounting profession and the AICPA by disseminating information through the media and to serve as the voice of the Institute.

II. Staff

10 employees: director, 3 program coordinators, video director and assistant, an assistant program coordinator, and 3 support staff.

III. Assistance Available to State Societies

- A. Brochures, giveaways, speeches, interview guides, slide shows, public service announcements, newspaper columns, seminar materials, and video programs are developed to help societies in their PR efforts.
- B. PR staff will help societies obtain maximum use from AICPA public relations materials and provide general public relations assistance.

IV. Publications

A. Brochures

<u>Title</u>	<u>Audience/Purpose</u>
<i>What Does a CPA Do? (1975)</i>	Educates students, clients, the media, and general and business audiences on the various roles of the CPA.
<i>What Else Can Financial Statements Tell You? (1982)</i>	For distribution to business owners, clients, the media, and the general public to make them aware of how to use a company's financial data to answer a wide range of nonfinancial questions.
<i>How to Choose and Use a CPA (1982)</i>	Provides guidance to business owners, taxpayers, the media, and the general public on how to select a CPA and how to get the most value from a CPA's services.
<i>Public Service and the CPA (1982)</i>	Explains how CPAs can select a public service assignment and offers examples of how CPAs are involved in their communities.

Public Service Awards Brochure
(annual; available in October)

Identifies state society public service award winners; for state societies and CPAs to use to promote the fact that CPAs are active in public service.

Public Relations Guide for CPAs
(1984)

Helps practitioners plan a public relations program. Includes step-by-step procedures for conducting press interviews, issuing news releases, appearing on radio and TV talk shows, and addressing groups.

B. Giveaways

These printed items can be left with an audience after a talk or mailed to clients.

- Year-End Worksheet for Tax Planning (1983)
- Budget and Cash Flow Worksheet (1982)
- Personal Financial Statement Worksheet (1983)
- Tax Season Giveaway (only available December-March)

V. Speeches (15-minute talks)

A. For General Audiences

- Your 198__ Federal Income Tax Return (only available late December-March)
- Year-End Tax Planning (only available September-October)
- Tax Planning: A Year-Round Necessity
- What are You Worth Today? How to Prepare Your Personal Financial Statement
- How to Build a Family Capital Base

B. For Business Audiences

- Going Concerns
- How to Help Clients Prepare to Apply for a Bank Loan
- To Sell or Not to Sell: A Question for Business Owners
- How to Be Sure Your Business is Located in the Right Place

- Estate Planning for Owners of Small Businesses
- How CPAs Solve the Problems of Local Business Owners
- Microcomputer Applications for Small Businesses
- Keeping It All in the Family: The Problems of Succession in Family Businesses

VI. Interview Guides (for 10-minute television and radio interviews with CPAs)

- Tax Season Script (only available January-March)
- Year-End Tax Planning Script (only available September-October)

VII. Slide Show

This 20-minute tax season presentation for general audiences includes a script and color slides offering advice on preparing federal income tax returns. (only available September-October)

VIII. Radio Public Service Announcements

Thirty-second spots with a “tag line” for each state society, are issued several times a year. State societies can place the announcements, which offer lively financial tips, on local radio stations.

IX. Money Management Columns

This 750-word weekly column of ideas and advice on all areas of personal finance is developed for state societies to distribute to editors of local newspapers. A complete set of columns for the following month is sent to state society PR committee chairmen, executive directors, and PR staff on the 15th of each month.

X. Financial Management Seminar for Nonprofit Organizations

This full-day seminar is designed for CPAs to present to representatives of nonprofit organizations to increase their understanding of basic accounting and financial concepts and their awareness of the services CPAs can provide to nonprofit groups.

XI. Video (tapes are available in all cassette formats)

A. AICPA Membership Services (1983)

This 28-minute program describes the various services available to Institute members. Highlighted are the AICPA library, technical information service, continuing professional education, management advisory services, practice management, and other areas.

B. CPA VIDEO JOURNAL

This monthly series of 30-minute programs keeps CPAs up-to-date on professional developments, conferences and controversial issues, and provides new ideas for practice management. Most programs qualify for one hour of CPE credit. Programs are released September through June. Current titles include:

- *Second Generation Microcomputer Hardware and Software*
- *Assisting Small Business Clients in Obtaining Funds*
- *Self-Regulation Update*
- *Applying SAS 39 for Nonstatistical Auditing*
- *Career Success in Public Accounting*
- *Client/Auditor Relations*

XII. Conferences

A Public Relations Conference for State Societies is held for two days each July in a different part of the country. It is primarily an information exchange and instructional seminar for state society public relations managers, public relations committee chairpeople and executive directors who may not have their own public relations staff.

XIII. Committees

The Public Relations Committee is composed of Institute members and several state society executive directors who act as consultants. The committee is responsible for advising the AICPA on public relations programs and projects that are implemented jointly between the AICPA and state societies. State society representatives (PR staff members or committee chairpersons) may also serve on the Public Relations Conference Task Force.

XIV. Requests for State Society Input

The Public Relations Division welcomes suggestions for additional brochures, speeches, video programs and other materials.

STATE SOCIETY RELATIONS DIVISION

I. Objectives

- **State Society Relations:** To provide a liaison between the AICPA and state societies, foster coordination of AICPA and state society programs, and serve as a clearing-house of information on state society operations and activities.
- **AICPA Centennial Celebration:** To provide staff support for the AICPA 1987 Centennial Celebration.
- **International Relations:** To foster a better understanding of the international aspects of public accounting among AICPA members and maintain communication with international accountants via correspondence and meetings.
- **Relations with Associations of CPA Firms:** To provide for an exchange of information between AICPA and CPA firm associations.

II. Staff

4 employees: director, administrator, coordinator, and secretary.

III. State Society Relations

A. Publications

<u>Title</u>	<u>Audience/Purpose</u>
<i>State Society Coordinator</i>	This monthly newsletter keeps state societies, AICPA leaders and others informed of AICPA and state society activities.
<i>State Society Digest</i>	This news summary of AICPA Board, committee and staff actions is distributed to state society presidents and executive directors after each AICPA Board meeting (five times a year).
<i>CPA/SEA Management Information Profile (MIP) Handbook</i>	An annual supplement provides state society executive directors with updated information on society operations and activities.

State Society Coordination Handbook

New publication for state society presidents-elect and executive directors that outlines AICPA's organization, identifies Institute assistance available to state societies, and indicates where state societies' input is requested.

Speakers Briefing Binder

This reference tool, which summarizes all member-related operations at the Institute, is designed to help AICPA staff provide information and answer questions about the AICPA when making presentations before state societies and other groups. It is updated annually in February.

B. Conferences and Meetings

- 1) A National Planning Conference for State Societies is held each November. The conference is intended to help presidents-elect prepare for their term as presidents, effectively plan and implement programs as professional leaders, and become more aware of AICPA and its assistance available to state societies.
- 2) AICPA hosts an Executive Directors Group Visit to its New York office each December. Executive directors from one-half of the state societies are invited to participate in a formal meeting and conduct personal visits with staff. The purpose of the program is to help state societies gain a better understanding of the organization and operations of AICPA and to encourage improved communication between AICPA and state society staff.
- 3) An annual series of Local Practitioners Seminars and Member Roundtables are organized and administered with assistance from state societies. The two programs provide an opportunity for AICPA and state society members to meet with the Institute's executive staff and discuss topics of professional and technical interest, and enable AICPA and state societies to better understand the needs and problems of their members.

C. Other Activities

- 1) A Speakers Referral Service provides speakers (AICPA staff and committee members) for meetings of state societies and other groups.
- 2) The division annually compiles the Tabulation of CPAs which shows the number of AICPA and state society members by state. It is distributed to state society executive directors and members of AICPA Council.

- 3) The division annually updates a set of state society mailing lists which provides a direct line of communication between AICPA staff and state society leaders. Lists are compiled for state society presidents, presidents-elect, other officers (vice presidents, treasurers, secretaries), executive directors and chairmen of a number of committees.
- 4) An important function of the division is answering state society inquiries about AICPA programs and services.

D. Committees

The Relations with State Societies Executive Committee is composed of AICPA members who are former state society presidents and several state society executive directors. It is responsible for fostering coordination of AICPA and state society programs, acting as an advisory group on AICPA – state society relations as needed, and planning and conducting the National Planning Conference for State Societies.

E. Requests for State Society Input

- 1) State society officers, executive directors, PR and CPE staff, and committee members are encouraged to suggest articles and to submit information on their societies' programs and services for inclusion in the *State Society Coordinator*.
- 2) Updated information for the MIP Handbook is requested from state society executive directors in October. The update is mailed to the directors the following March.
- 3) Statistics for the annual Tabulation of CPAs is requested from state society executive directors in August. The tabulation is mailed to them in October. It is also printed in the *State Society Coordinator*.
- 4) Recommendations of individuals to participate in the Local Practitioners Seminars are requested from state society executive directors in February. The meetings are held in June.
- 5) Requests for recommended member roundtable participants are sent to state society execs in July or August. The Roundtables, which executive directors are also invited to attend, are held in October and November.
- 6) In July, state society executive directors are requested to supply the division with the names of officers and chairmen of those committees which have AICPA counterparts. This information is available to state societies upon request.

IV. AICPA Centennial Celebration

A. Goals of the Centennial

To raise the visibility of the profession in a dignified way and to reveal CPAs in a favorable light; to enhance the self-image of AICPA members and other CPAs, to strengthen their pride in the profession and to promote a renewed sense of dedication to the organization's highest ideals among its members.

B. Audience

All CPAs, and all others who are interested in or affected by the accounting profession including corporate management, bankers, lawyers, educators (including deans of business schools), government officials, students, and the media.

C. Theme

“The Age of Accountability” to cover the following types of accountability: corporations to shareholders, credit grantors, labor, and the general public; labor to corporations and the public; government to citizens; and the CPA profession to management, investors, credit grantors, labor, government, and the public.

D. Committee Structure

- 1) The Steering Committee provides overall planning and direction for the AICPA centennial. This includes appropriation of funds for the different activities conducted during the centennial year.
- 2) An annual meeting committee is responsible for planning the 1987 annual meeting that will be the crowning event of the year-long centennial celebration.
- 3) A public relations committee is responsible for determining, with assistance from outside public relations counsel, the types of public relations activities for the AICPA centennial that would be most effective and meaningful for members.
- 4) Five advisory committees provide counsel to the work of the steering committee and the operating committees. Three of the committees — members in industry, members in government, and members in education — will be asked to advise on how the celebration can best serve and represent the interests of these segments of AICPA's membership.

A committee on liaison with state societies and other professional groups will advise on how state CPA societies and other professional groups can be actively involved in the centennial. This will include recommending centennial programs and speakers for the 1987 annual meetings of state societies and other groups, and suggesting how their participation in the AICPA 1987 annual meeting can be most effective.

A committee on international liaison will provide advice primarily on programs and activities for international guests at the 1987 annual meeting.

V. International Relations

A. Activities

- 1) The division arranges meetings for foreign delegations and interacts with international accountancy bodies.
- 2) On a daily basis, staff responds to inquiries about the practice of public accounting in the United States.

B. Committees

The International Practice Committee is responsible for fostering a better understanding of the international aspects of public accounting among AICPA members, promoting high standards of practice among firms with international clients, and encouraging freedom of movement of accountants across national borders.

VI. Relations with Firm Associations

- A. An annual meeting of AICPA staff and chief staff executives of major CPA firm associations is held in August to provide a forum for discussing issues of common interest.
- B. An updated list of CPA firm associations for AICPA staff is maintained by this department.
- C. The *State Society Coordinator* and *State Society Digest* are distributed to CPA firm associations to keep them up-to-date on AICPA and state society programs and activities.

RELATIONS WITH EDUCATORS DIVISION

I. Objectives

- To address, formulate, and recommend policy on, and to take action upon, all matters that concern the quality of education of entrants into the profession.
- To maintain cooperative relationships between the practicing segment and the academic segment of the accounting profession.

II. Staff

4 employees: director, manager, coordinator, and secretary.

III. Assistance Available to State Societies

- A. Recruiting brochures.
- B. Information on state society and AICPA education activities.
- C. Speakers who will present the recruiting film (see below) or discuss other topics of interest to state societies.
- D. Printed materials on the postbaccalaureate education requirement aimed at teachers, legislators, and practitioners, and suggested legislative programs for state societies.

IV. Publications/Video

<u>Title</u>	<u>Form</u>	<u>Audience/Purpose</u>
<i>Accounting Education Update</i>	newsletter	Focuses on current developments in accounting education; issued several times a year as news warrants to state society presidents, executive directors, public relations staff, and education committee chair-people.
<i>Careers in Accounting (1981)</i>	brochure	For recruitment of high school and early college students.
<i>"The Profession of Accounting Is..." (1981)</i>	16mm film, ¾" video-cassette	For presentation before late high school and early college students to encourage their interest in the profession.

<i>Accounting: It Figures in Your Future</i> (1981)	handout	For late high school and early college students; contains a coupon for <i>Careers in Accounting</i> .
<i>Programs for Students and Educators – A Compendium of Education Activities of State CPA Societies and AICPA</i> (rev. 1983)	looseleaf	For use by state society presidents, education committee chairpersons, executive directors and other staff members involved in planning programs for students and educators.

V. Conferences

State Society Conference on Education Activities provides a forum for exchanging information on state society programs for educators and students and related topics. It is held every few years, usually in the fall. State society education committee chairpersons, executive directors, and other staff involved in the society's education activities are invited to attend.

VI. Other Department Activities

- A. Communicate and work with students, faculty, academic administrators, practitioners, and other committees and divisions of the AICPA insofar as their activities relate to pre-entry education. This is done both on an individual basis and with organizations such as the American Accounting Association, the American Assembly of Collegiate Schools of Business, the Federation of Schools of Accountancy, Beta Alpha Psi, the state CPA societies, colleges, and universities.
- B. Personnel testing: develop, administer, and revise aptitude, orientation and achievement tests for use by colleges and firms.
- C. Recruiting: development of recruiting policy, selection of media, and development, production, distribution, and revision of recruiting materials.
- D. Administer grants, awards, and scholarships as follows: financial assistance program for those entering doctoral programs in accounting; grants-in-aid program for doctoral candidates in the dissertation stage; John L. Carey scholarships; and accounting literature awards in participation with the American Accounting Association.
- E. Responsible for research and surveys, including *The Supply of Accounting Graduates and The Demand for Public Accounting Recruits* (annual), data bank on college programs in accounting (continuous), statistical survey on accounting education (every five years), and market surveys on testing program.
- F. Implement AICPA pre-entry education policies through, for example, writing and distributing brochures and other materials, planning campaigns, giving speeches and other presentations, and developing materials for standardized speeches.
- G. Participate in the accreditation of accounting programs in schools and colleges, including the development and monitoring of the standards and their implementation.

VII. Committees

- A. In addition to AICPA staff, the division consists of the Education Executive Committee, the Accounting Literature Awards Committee, the Subcommittee on Personnel Testing, the Subcommittee on Relations with Educators and Students, the Doctoral Grants-in-Aid Task Force, and the task force to write test questions.
- B. State society officers and executive directors, among others, have served on a number of these committees.
- C. The Postbaccalaureate Education Requirement Special Committee was formed in 1984 to develop a program to achieve a postbaccalaureate education requirement and to help key states in its implementation.

VIII. Requests for State Society Input

- A. During the past year state societies were contacted by the chairperson of the Postbaccalaureate Education Requirement Special Committee to find out the current status of activity and opinion on legislation for a 150-semester hour education requirement.
- B. The first annual AICPA National Outstanding Educator Award is scheduled to be presented in 1985. State societies will be asked to submit a nomination for the national award. The AICPA is also offering to participate in a joint outstanding educator award on the state level.
- C. Members of the Relations with Educators and Students Subcommittee have contacted state societies' education committees to be updated on societies' activities.

MINORITY RECRUITMENT AND EQUAL OPPORTUNITY DEPARTMENT

I. Committees and Objectives

A. Minority Recruitment and Equal Opportunity Committee

Objective: To implement the 1969 resolution of Council to integrate the profession in fact as well as in ideal by encouraging and assisting young men and women from minority groups to prepare themselves for professional careers in accounting, and encouraging public accounting firms and other business organizations to take special affirmative action to recruit and promote qualified members of minority groups.

B. Minority Doctoral Fellows Committee

Objective: To award doctoral fellowships to minority professors from developing institutions.

II. Staff

2 employees: manager and a support staff member.

III. Activities

A. Scholarship Program

The AICPA scholarship program continues to be nationally recognized, as evidenced by both the increasing number of application requests from schools, organizations, and individuals and the widening geographical distribution of applications received.

The number of applications received in July 1981 increased significantly and that increase was maintained in July 1982 and 1983. The decreases in federal grants and loans and increases in college costs have encouraged more students to apply. Additional decreases in aid scheduled for the 1984-85 academic year will create even more financial needs for future applicants.

1. Scholarships — Relevant Statistics

	Fiscal year			
	1980	1981	1982	1983
December				
Applications considered	210	290	274	362
Number of awards	89	104	86	116
Total amount of awards	\$ 29,125	\$ 36,500	\$ 28,250	\$ 35,750
Number of schools involved	47	52	54	67
July				
Applications considered	582	847	866	841
Number of awards	282	327	343	353
Total amount of awards	\$179,500	\$198,250	\$174,500	\$202,250
Number of schools involved	125	134	137	140

2. Fiscal 1983 Designated Scholarship Awards

<u>Name</u>	<u>Number of awards</u>	<u>Amount</u>
Arthur Andersen—AICPA	28	\$17,500
General Mills—AICPA	12	5,000
RCA—AICPA	20	7,500
Clarence and Addie Davis—AICPA	2	1,000

Contributions have been received from General Mills and RCA for fiscal 1983 and we believe that Arthur Andersen plans to continue its support.

3. Monitoring of Scholarship Recipients

The Minority Recruitment and Equal Opportunity Committee shares the concern of the Trustees of the AICPA Foundation that we try to identify and communicate with all students who have received financial aid through grants or scholarships to learn (1) whether they have become professional accountants and (2) what their experiences have been. The first report on these students was issued in August 1979 and was updated in August 1982. Almost all of the students who received AICPA scholarships have completed college and become professional accountants.

B. Minority Recruitment and Equal Opportunity Annual Report

The committee issues an annual report which covers the following:

1. Results of the survey of minority employment in major accounting firms. (Requests are mailed to all firms who have 25 or more AICPA members.)
2. Results of the survey of minority employment in minority accounting firms. (Requests are mailed to Asian, Hispanic and Black firms.)
3. Results of the survey of predominantly minority schools showing the number of accounting majors, number of accounting majors graduated, and placement of graduates.
4. Students receiving AICPA scholarships in July and December showing name, school, and expected graduation date.

The committee distributed over 2,500 copies of its 1982 annual report. State society presidents and executive directors receive copies of the report.

C. Career Development Seminars

The committee determined a forum was needed to learn from minorities in the profession what their employment experiences had been and what they viewed as problems relating to upward mobility and retention. In 1978 a Career Development Seminar was held for Black professionals and in 1979 a similar seminar was held for Hispanic professionals.

The results of the follow-up with participants in the 1978 seminar and review of the AICPA surveys of minority employment indicate that the situation for Black professionals has shown little change. Since there is now a small group of Black partners (less than 25) in the major firms, an April 1983 Career Development Seminar was held for Black partners. This seminar provides information concerning upward mobility of Black professionals from those who have become partners.

The Minority Recruitment and Equal Opportunity Committee has reviewed the progress of Asian professionals as shown by the AICPA surveys of minority employment. While there has been an increase in the number of professionals employed and partners, the committee determined that a seminar for Asian professionals would provide useful information and therefore scheduled a November 1983 Career Development Seminar for Asian professionals. The committee has now sponsored a Career Development Seminar for all targeted minority groups except American Indians, who have little representation at this time. Reports on the 1983 seminars will be available in the near future.

D. Doctoral Fellowships

1. Objective

The long-range objectives of this program are to increase the number of minority Ph.D.'s in accounting and to improve the research and teaching competencies of faculty members in the traditionally minority colleges and universities. The doctoral fellowships provide the financial assistance necessary for minority faculty members to pursue doctoral study. Because doctoral programs extend over at least three years, a doctoral fellowship grant entails a moral obligation to renew the grant, assuming that the recipient is making satisfactory academic progress and has financial need.

2. Relevant Statistics

The status of individuals who have received fellowships is as follows:

Received terminal degree and teaching in a developing institution	8
Completing dissertation and teaching in a developing institution	1
Teaching in a developing institution	1
Not renewed	3
Fellowships 1983-84	7
	20

Arthur Young & Company has granted \$30,000, payable over four years, to support an Arthur Young—AICPA Doctoral Fellowship and we have received \$30,000 for the 1980-81, 1981-82, 1982-83, and 1983-84 awards.

E. Faculty Summer Seminar

The thirteenth annual Faculty Summer Seminar for representatives of accounting faculty in the traditionally Black and minority colleges and universities was held May 29 through June 3, 1983 in Greenville, South Carolina. The program was attended by 82 individuals from 62 schools. The sessions were led by 27 discussion leaders, all with expertise in accounting, auditing, or minority education. A comprehensive participants' manual was provided and 26 hours of CPE credit was recommended. There is a strong consensus among participants, discussion leaders and committee members that the effect on accounting education in the schools represented is both positive and significant.

The 1984 Faculty Summer Seminar held May 27 through June 1 in Baltimore, Maryland was cosponsored by the Maryland Association of CPAs. State societies are invited to contribute toward the cost of this program as a cosponsor when the seminar is held in their states.

MINORITY BUSINESS DEVELOPMENT

I. Objectives

- To promote the establishment and successful operation of minority owned businesses.
- To organize AICPA positions and activities relating to minority businesses.
- To publicize AICPA minority business programs to the general public and business community.

II. Staff

Minority Business Development is staffed by the director of the Industry and Practice Management Division and a technical advisor in that division.

III. Assistance Available to State Societies

- A. Help in implementing a Minority Business Consultation Program on the state level, including guidelines on selecting minority business owners to participate in the program and providing coordination between the state society and local Small Business Administration (SBA) office. A manual providing this information was developed for state societies and sent to them in August 1984.
- B. Information and speakers on available federal minority business assistance programs.

IV. Publications

- A. The *Businessman's Information Guide* was developed in 1972 (updated in 1980 and 1984) to provide a set of guidelines to those who plan to start or already own a small business. Principal sections deal with starting a business, records, chart of accounts, business statements, taxes, using outside help, and business words.
- B. Four times a year a modified version of the *Client Bulletin* (see page 61) will be sent to minority business owners providing them with financial and management information to help them run their business successfully.

V. Committees

The Minority Business Development Committee assists state societies and members in organizing and implementing programs to provide accounting assistance to minority business persons. Members of the committee are willing to address state society groups about federal minority business assistance programs.

VI. Requests for State Society Input

State societies which participate in the Minority Business Consultation Program will be asked to inform the Minority Business Development Committee of the results of their programs so the AICPA can disseminate the results to all participating parties and modify the program as needed.

FULFILLMENT DIVISION

I. Objective

- Provide services to members related to purchase of or subscription to AICPA publications and self-study materials.
- Responsible for maintaining membership records on a daily basis, the process of inducting new AICPA members, and collecting membership dues.

II. Staff

76 employees: director, 7 managers, 6 supervisors, accountant, and 61 support staff.

III. Activities

A. Circulation

Process orders and maintain records for a variety of subscription services. Collect and maintain records of AICPA and ARA (Accounting Research Association) membership dues.

B. Order Department

Receive and process all orders for AICPA publications and self-study materials. State societies wishing to order publications or CPE self-study materials should call Beth Forrestal (212/575-6427) or Mary McDermott (212/575-6425). CPE group-study materials should be ordered from Amy Gugick (212/575-3817) in CPE Marketing.

C. Credit and Collections

Approve credit orders for above materials. Follow-up on outstanding receivable accounts.

D. Customer Service

Handle problems and questions related to activities and products mentioned above (excluding dues). State societies should call 212/575-6428.

E. Membership (Admissions)

- Process 1800-2000 applications monthly from CPAs for placement on a monthly ballot for admission to the Institute. State societies receive copies of the monthly ballots which list CPAs who are employed in their states and have applied for membership in the AICPA. They are requested to notify the Institute if they know of any reason why an individual should not be admitted to membership.
- Generate all reports and handle all questions and problems related to Admission.

F. Membership Records

Maintain up-to-date records for each Institute member as well as a file of firms and practitioners.

Responsible for production of *Accounting Firms and Practitioners* directory (published in odd-numbered years) and *List of Members* (published in even-numbered years). Both publications are sent to state society executive directors.

G. Purchasing

Competitively purchase most materials and services for the AICPA.

MEETINGS & TRAVEL DIVISION

I. Objective

- To provide professional and cost effective management of Institute meetings, conferences, and travel.

II. Staff

12 employees: director, manager, 4 meetings planners, 3 coordinators, and 3 support staff.

III. Assistance Available to State Societies

A conference schedule listing AICPA conferences to be held during the next five years is sent monthly to state society executive directors so that they can avoid conflicts when planning society conferences.

IV. AICPA Annual Meeting

A. Staff and Committee Activities

This meeting is scheduled ten years in advance upon approval of the Board of Directors and attracts an attendance of 2,500. The Meetings and Travel Division staffs the Annual Meeting Committee and the Annual Meeting Hospitality Committee. This department controls the following activities in relation to this meeting:

- | | |
|------------------------|---------------------------|
| ● Budget | ● Board of Directors |
| ● Promotion | Activities |
| ● Printing | ● Optional Events |
| ● Registration Process | ● Social Activities |
| ● Spouse Activities | ● Transportation |
| ● Program Format | ● On Site Facility |
| ● Site Selection | Management |
| ● International Guest | ● Exhibition Show Liaison |
| Activities | |

B. State Society Input

Approximately 24 months prior to the date of the annual meeting, the chairman of the AICPA will appoint an Annual Meeting Hospitality Committee Chairman and Vice Chairman from state society members in the host city as recommended by the executive director of that society. This enables members in the host city to participate in the planning and development of the social activities.

The Hospitality Committee is appointed 12 months prior to the annual meeting and is composed of the following:

Chairman
Vice Chairman
Spouses Activity Chairman
Hospitality Chairman
Promotion Chairman

Opening Reception Chairman
Entertainment Chairman
Transportation Chairman
Staff Aide

V. Conferences

This department plans and directs 30 annual conferences ranging in attendance from 125 to 900. Each meeting planner is responsible for six to eight conferences and performs the activities as noted for the Annual Meeting that relate to each particular conference. These conferences include continuing professional education, if applicable, and provide education in tax, industry, private companies, estate planning, microcomputers, banking, SEC, and numerous other topics of interest to the profession.

VI. Committees

This department also schedules all meetings of the 120 AICPA standing committees and numerous subcommittees and task forces. These meetings total 1,100 over the year and 50% are held in the AICPA facilities in New York and Washington, D.C.

VII. Travel

In an effort to obtain the lowest possible airfares for traveling staff personnel, the AICPA now has an American Airlines Sabre System in-house. This gives the AICPA the opportunity to control costs in a centralized area.

The centralization of the Meetings and Travel Division controls the ever rising cost of travel and gives the AICPA a negotiating edge in the hospitality industry.

INFORMATION SERVICES DIVISION

I. Objective

- To support the business and financial operations of the Institute by developing and implementing computer systems and applications.

II. The division consists of three departments:

A. Data Entry

- Using a Sperry Univac key-to-disk system, this group keys data from source documents onto machine readable media for processing by the computer. Typically, these source documents are orders for publications and CPE materials, new subscription orders and payments, journal entries, and address changes.
- Staff: 15

B. Data Processing Operations

- The Institute's computer facility consists of two Burroughs medium computers and an IBM System/38 with the normal complement of tape drives, disk drives and printers. Twenty-five CRT terminals are on-line to the computers to support the various applications.
- Some of the major applications are financial reporting, membership records, invoicing, inventory, and accounts receivable for miscellaneous publications and CPE course materials, magazine subscription fulfillment, labels, order entry, and dues billing.
- Several Institute publications are computer typeset from files maintained on the system. They are *Index to Accounting and Auditing Technical Pronouncements*, *Accounting Firms and Practitioners*, *List of Members*, *Committee Handbook*, and *Accountant's Index*.
- Staff: 5

C. Programming and Systems

- The staff of this department provides technical support and program maintenance to users of current EDP applications. They also develop new systems and programs to meet the changing requirements of the Institute.
- Staff: 7

III. Membership Statistics (See page 10.)

TEXT PROCESSING

I. Objective

- Provide services to AICPA staff (77 cost centers) involving text editing with established quality and time standards.

II. Staff

10 employees: manager, production associate, proofreader, lead phototypesetting operator, phototypesetter, 4 word processing operators, I/O coordinator.

III. Activities

Text (reports, correspondence, list maintenance, graphics, etc.) is input, revised, manipulated, retrieved, in preparation for draft or final camera-ready copy.

IV. Equipment

A. Word Processing

- 1) CPT 8100 & 8525 standalone systems
- 2) 2 letter quality printers
- 3) 1 heavy duty line printer

B. Reader

Burroughs OFIS 1240 Optical Character Reader (OCR B, Letter Gothic, Courier, Prestige Elite).

C. Phototypesetting

- 1) Itek Quadritek 1610 phototypesetter with remote terminal
- 2) Multiple Disk Reader (MDR/converter)

D. Communications

- 1) Burroughs Dex 2100 telecopier automatic receiving: 212/575-3846
- 2) EasyLink (Western Union electronic mailbox)
- 3) Telex: 70 3396
- 4) Modem (data communications) directly linked to word processing and phototypesetting equipment: 212/575-6340

V. Relevant Statistics

- Handle approximately 45-50 assignments per week.

Our thanks to the Text Processing Center for typesetting this handbook.

Mailings to State Societies

The items listed below are sent to state societies on a regular basis, as close as possible to the month or frequency indicated on the chart. In addition to these items, state societies also receive copies of newly developed brochures, pamphlets, and other materials which are suitable for distribution to CPAs, their clients, students, or the general public. Special projects, such as manuals developed or updated periodically for state societies, are not listed here.

Publications and Other Documents	January	February	March	April	May	June	July	August	September	October	November	December	Monthly	Semimonthly	Weekly	As Published	On Request	
	Committee Handbook																	
Exposure drafts and final documents of the following:																		
SAS																✓		
SOP on Auditing Standards																✓		
SOP on Accounting Standards																✓		
SSARS																✓		
Statements on Tax Policy																✓		
Statements on Responsibilities in Tax Practice																✓		
MAS Standards																✓		
Tax Division Newsletter																✓		
Tax Division Position Papers																✓		
Joint Trial Board Division Manual									✓	✓						✓		
PCPS Reporter	✓																	
Directory for Member Firms (Division for CPA Firms)																		
Legislative Report																		
Washington Report																		
CPE Catalog			✓															
Self-Study CPE Catalog																		
In-House CPE Catalog																		
CPE Professional Planning Handbook																		
Journal of Accountancy																		
The Tax Adviser																		
The CPA Letter																		
CPA Client Bulletin																		
The Practicing CPA																		
Summary of State Society Activities and Objectives for Members in Industry																		
Public Service Awards Brochure																		
Money Management Columns																		
State Society Coordinator																		
State Society Digest																		
Tabulation of CPAs																		
Accounting Education Update																		
AICPA Conference Schedule																		
AICPA Staff Directory																		
Biennial Membership Directory																		
Biennial Directory of Accounting Firms and Practitioners Represented in AICPA Membership																		