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AICPA Operations Handbook, 1994-1995

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AICPA Operations Handbook

1994-1995

Date: October 5, 1995*Reply:*

To: Team AICPA

From: Barry Melancon

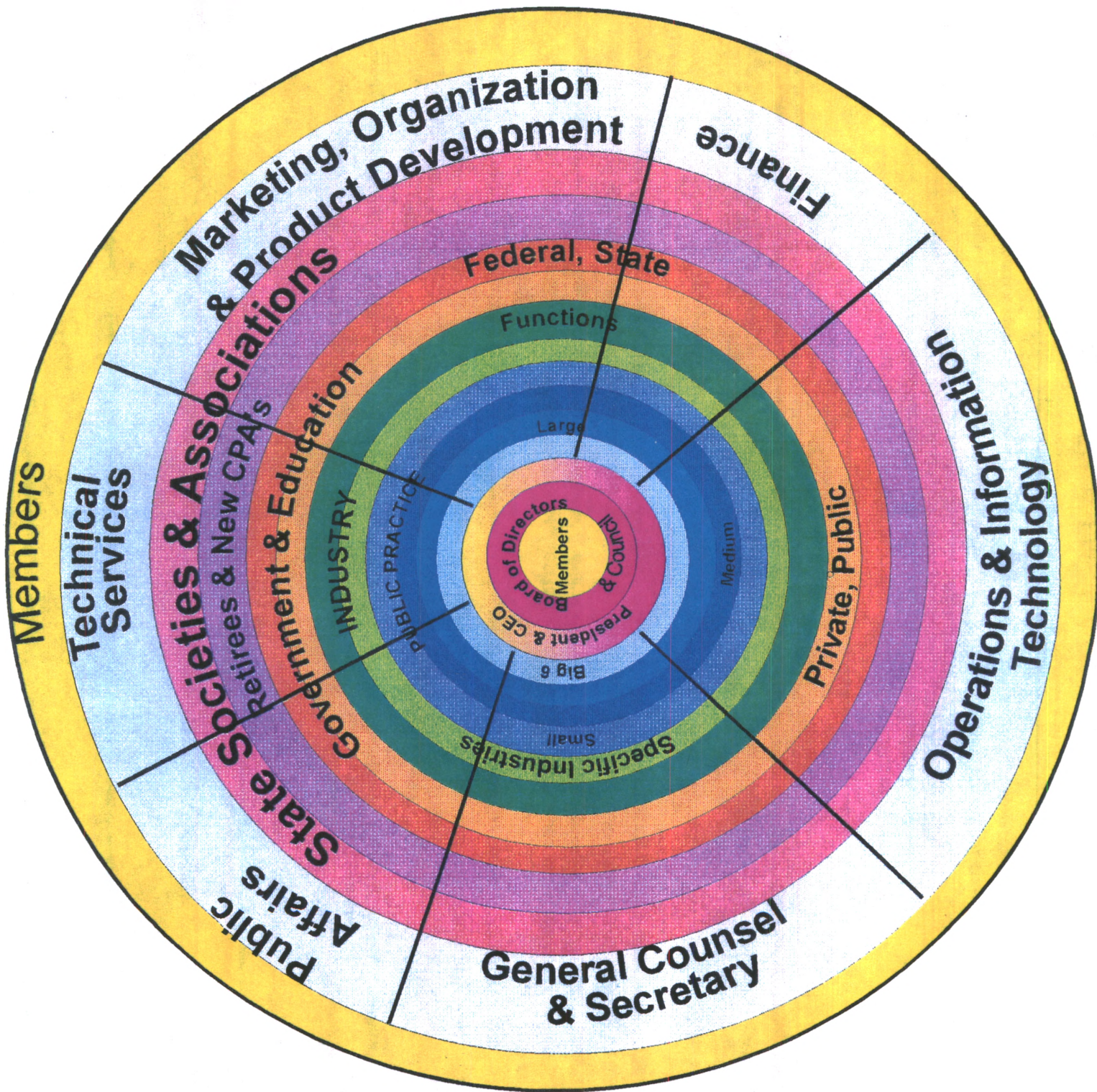
Subject: Restructuring - Functional Assignments

As promised, attached are the organizational structures and staff listings by functional area representing the New AICPA, effective Monday, October 9, 1995. This is the detail that follows the September 22 announcement memo and staff presentation explaining the logic and rationale for the transformation now underway. Further, managers were assigned to have one-on-one meetings over the last few days with those whose functions or locations have materially changed. If anyone wasn't met with, be assured that your manager will be working with you on a going forward basis.

In the next few weeks you will be learning about teams being formed, team leader selection and initial team training.

These changes will bring about new opportunities and we encourage you to speak to your manager or Human Resources about your future interests.

Thank you all for your patience and adaptability during the changes being undertaken. I am certain that AICPA will be more responsive to the needs of our members, our markets and our staff as a result.



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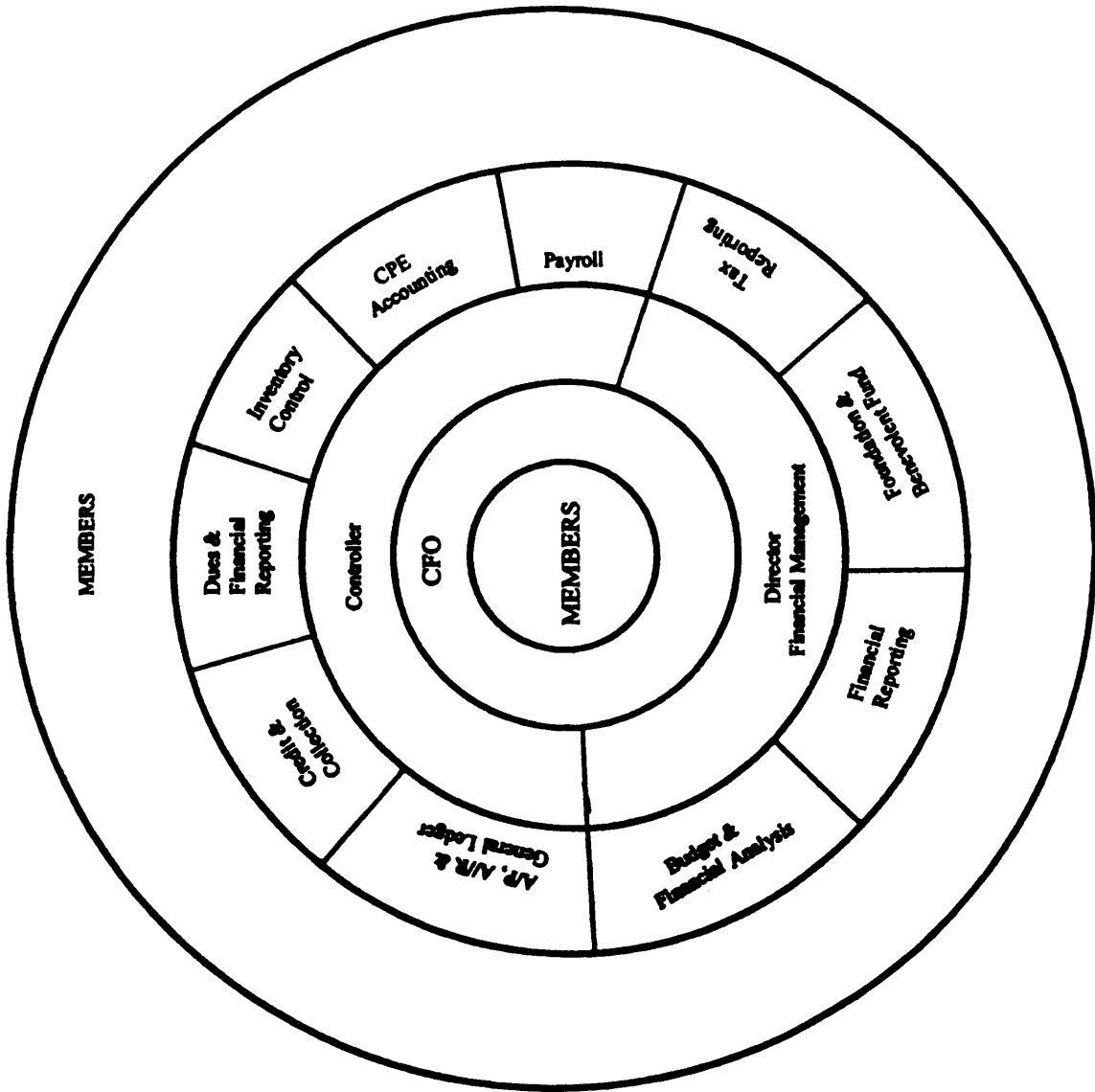
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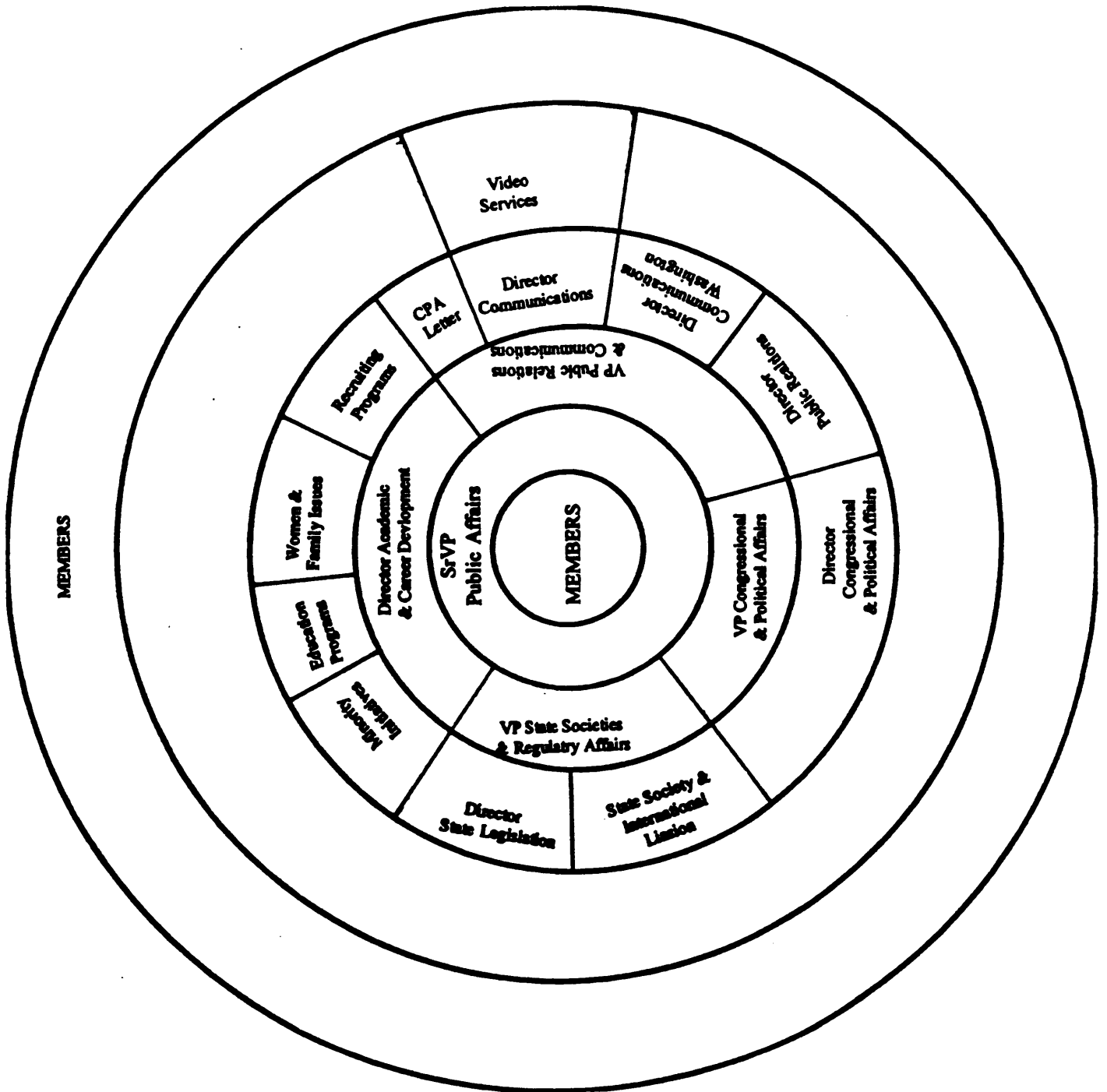
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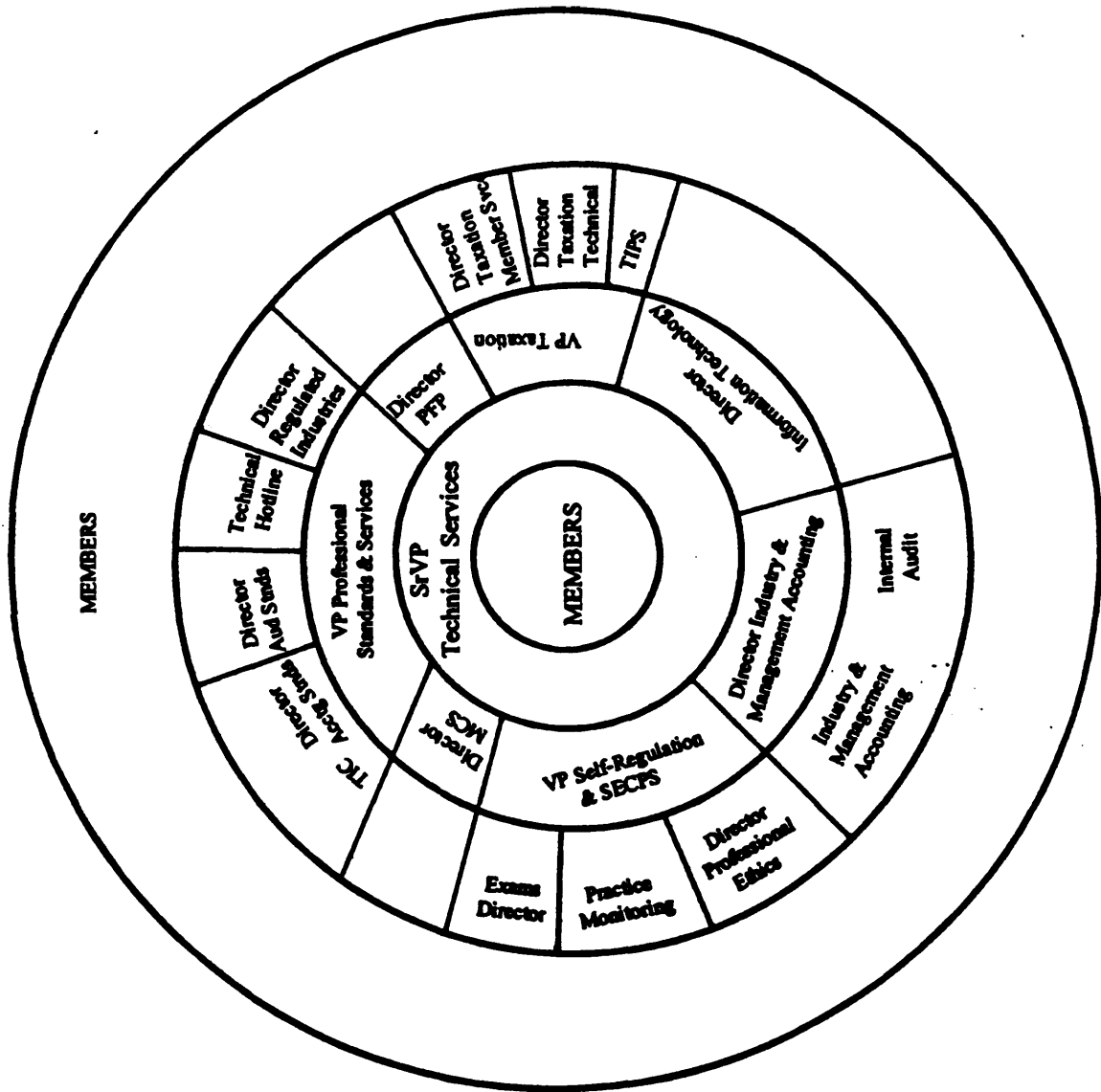
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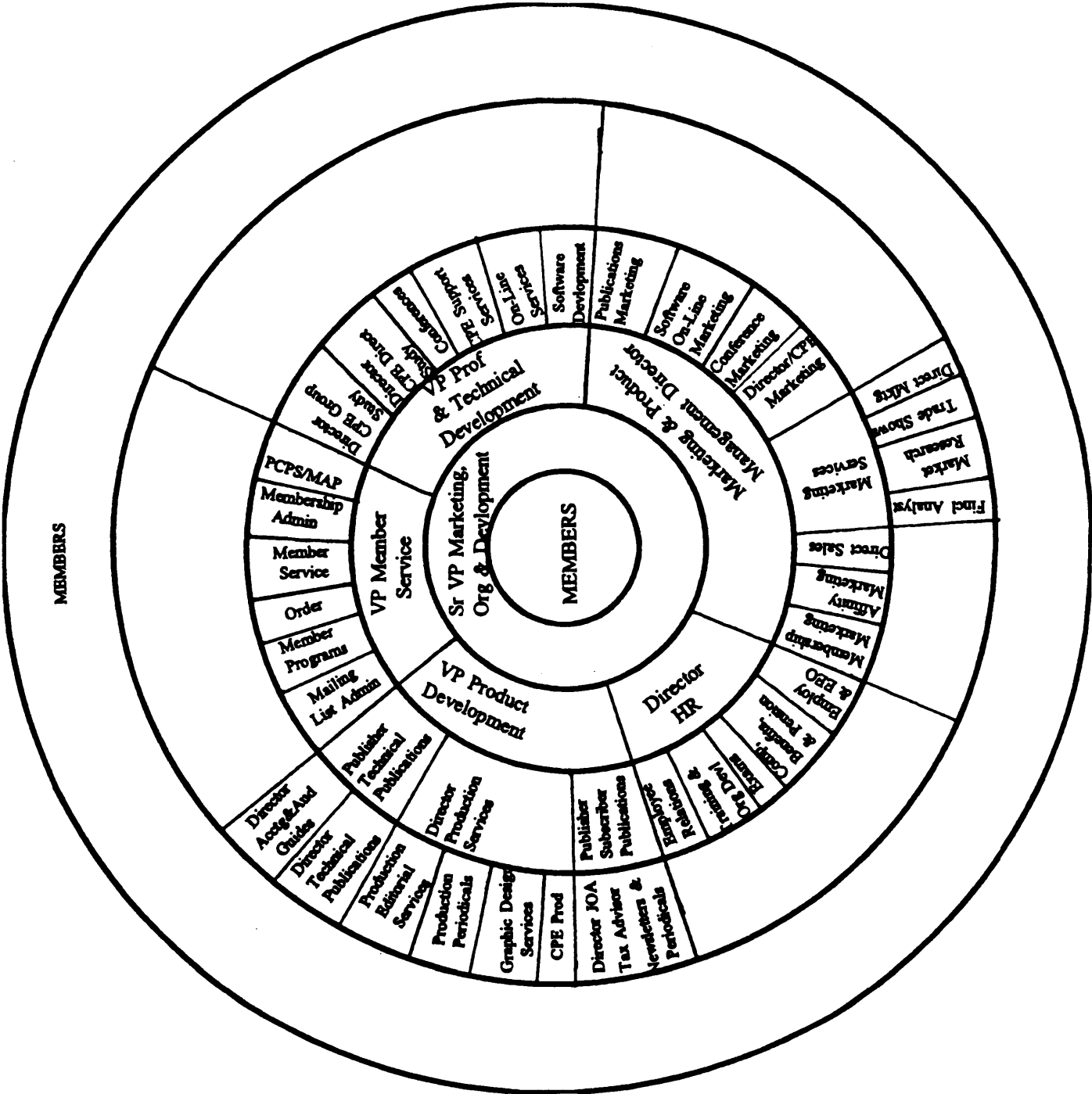
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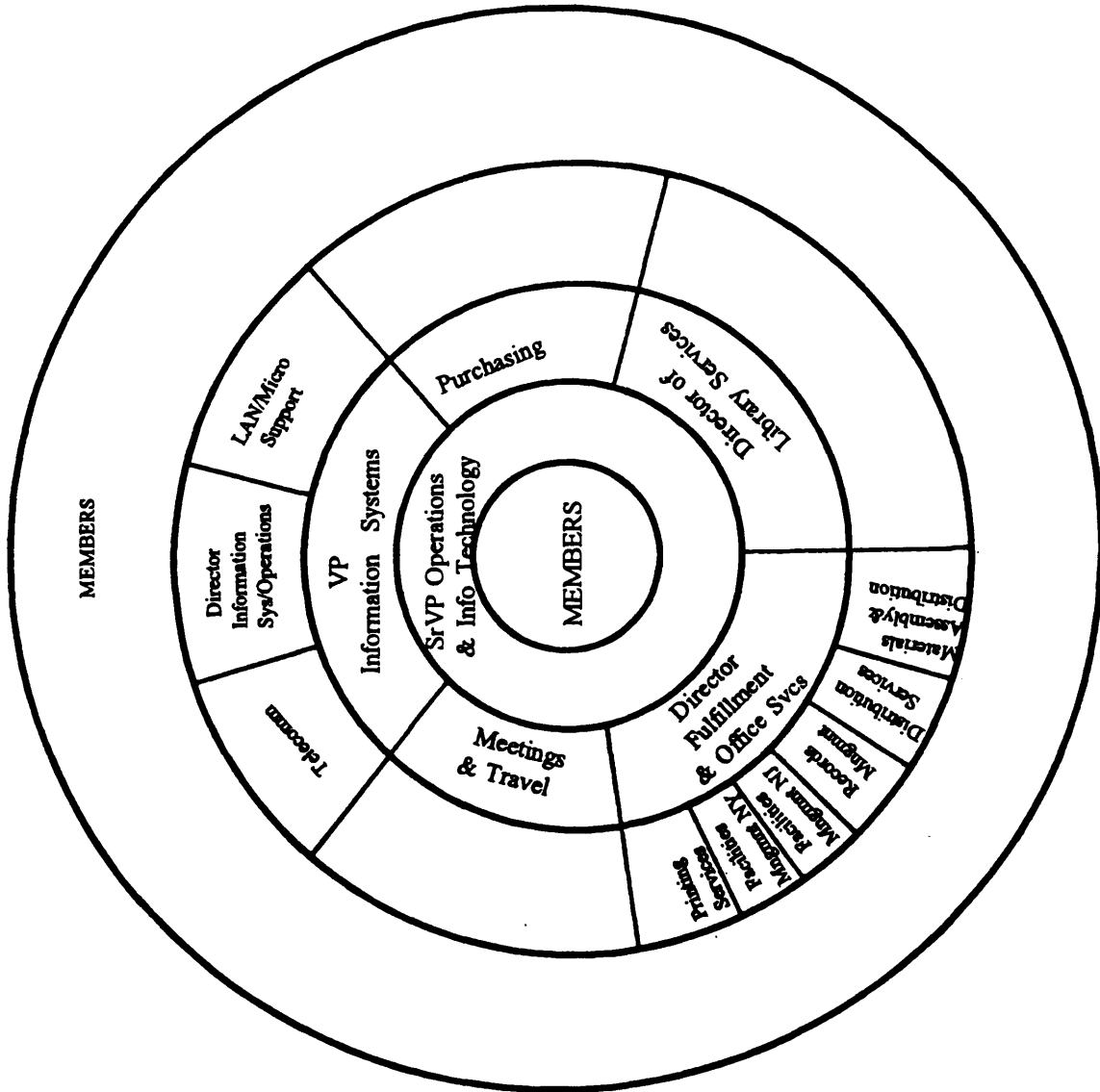
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1994–1995 AICPA Operations Handbook

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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, and resources.

It is designed to be particularly helpful to state society leaders and staff as they plan and implement programs for their members. The handbook identifies the assistance available to state societies from various AICPA divisions, and indicates the types of input that the AICPA periodically requests from state societies.

The handbook is updated annually. Comments or suggestions for future editions are welcome.

**Member and State Relations Division
October 1994**

In the summer of 1992, the AICPA moved a bulk of its operations to the Harborside Financial Center in Jersey City, New Jersey. Below are those divisions that relocated to Jersey City:

Advertising	Microcomputer Support
Circulation	Office Administration
Collections	Office Facilities
Computer Services	Order
CPE	Payroll
Customer Service	Personal Financial Planning
Data Processing	Production & Editorial Services
Editorial— <i>J of A</i>	Production—Periodicals
Examinations	Professional Ethics
Executive (partial)	Programming & Systems
Finance & Administration	Promotions
Financial Management	Publications Administration
Fulfillment	Purchasing
General Accounting	Quality Review
Human Resources	Receivables
Information Retrieval	Records Management
Internal Audit	Secretarial Services
Mail Services (partial)	Technical Information
Management Consulting Services	Text Processing
Meetings & Travel	<i>The Tax Adviser</i>
Membership Administration	Video

To contact any of these divisions, please write to:

AICPA
Harborside Financial Center
201 Plaza Three
Jersey City, NJ 07311-3881
(201) 938-3000
FAX: (201) 938-3229

All other inquiries may be directed to:

AICPA
1211 Avenue of the Americas
New York, NY 10036-8775
(212) 596-6200
FAX: (212) 596-6213

AICPA
1455 Pennsylvania Avenue, NW
Washington, DC 20004-1081
(202) 737-6600
FAX: (202) 638-4512

AICPA Executive Staff

PHILIP B. CHENOK, <i>President</i> (212) 596-6001	FRANK J. KATUSAK, <i>Corporate Secretary</i> (212) 596-6130
DALE R. ATHERTON, <i>Vice President — Peer Review</i> (201) 938-3253	THOMAS P. KELLEY, <i>Group Vice President — Professional</i> (212) 596-6199
JOSEPH M. BOUTUREIRA, <i>Vice President — Information Systems</i> (201) 938-3710	RICHARD I. MILLER, <i>General Counsel</i> (212) 596-6245
JOSEPH T. COTE, <i>Vice President — Continuing Professional Education</i> (201) 938-3535	JOSEPH F. MORAGLIO, <i>Vice President — Federal Government</i> (202) 434-9209
RICK ELAM, <i>Vice President — Education</i> (212) 596-6006	EDWARD W. NIEMIEC, <i>Group Vice President — Operations</i> (201) 938-3590
DAN M. GUY, <i>Vice President — Auditing</i> (212) 596-6214	GERALD PADWE, <i>Vice President — Taxation</i> (202) 434-9226
J. THOMAS HIGGINBOTHAM, <i>Vice President — Congressional & Political Affairs</i> (202) 434-9205	GEOFFREY PICKARD, <i>Vice President — Communications</i> (212) 596-6299
JOHN F. HUDSON, <i>Vice President — Technical Standards & Services</i> (212) 596-6262	ARTHUR J. RENNER, <i>Vice President — Division for CPA Firms</i> (212) 596-6060
JOHN HUNNICUTT, <i>Group Vice President — Government Affairs</i> (202) 434-9203	JAY L. ROTHBERG, <i>Vice President — Member and State Relations</i> (212) 596-6005
	JOHN M. SHARBAUGH, <i>Vice President — State Legislation & Legislative Relations</i> (202) 434-9257

AICPA Board of Directors Meetings

December 1-2, 1994	New York, New York
February 2-3, 1995	New York, New York
April 27-28, 1995	Washington, DC
May 21, 1995 [†]	West Palm Beach, Florida
July 13-14, 1995	New York, New York
September 14-15, 1995	New York, New York
October 22, 1995 [†]	Palm Springs, California

[†]*Preceding Council Meeting*

Council Meetings

May 22-24, 1995	West Palm Beach, Florida
October 22-24, 1995 [†]	Palm Springs, California

[†]*Includes Annual Members Meeting*

Regional Council Meetings

March 22, 1995	New York, New York
March 23, 1995	Atlanta, Georgia
March 28, 1995	Los Angeles, California
March 29, 1995	Dallas, Texas
March 30, 1995	Chicago, Illinois

Future CPA Examination Dates

May 3-4, 1995	November 1-2, 1995
---------------	--------------------

AICPA Staff Directors

PHYLLIS BERNSTEIN, *Personal Financial Planning* (201) 938-3808
JAMES D. BLUM, *Examinations* (201) 938-3419
ROBERT V. BOOS, *Financial Management* (201) 938-3210
DONNA BOROWICZ, *Controller* (201) 938-3321
MATTHEW C. CARR, *CPE Marketing* (201) 938-3198
GENNARO M. CICALESSE, *Internal Audit* (201) 938-3171
BRIAN COONEY, *Congressional Affairs* (202) 434-9218
FRANCINE DIANA, *Facilities Management* (201) 938-3880
LYNN DRAKE, *Communications — Washington* (202) 434-9214
HERBERT A. FINKSTON, *Professional Ethics* (201) 938-3175
PAUL V. GEOGHAN, *Assistant General Counsel* (212) 596-6099
LEONARD I. GREEN, *Members' Life, Health & Pension Programs* (201) 938-3705
CHARLES R. HYNEK, *Fulfillment* (201) 938-3441
EDWARD KARL, *Taxation* (202) 434-9228
COLLEEN KATZ, *Journal of Accountancy* (201) 938-3456
LINDA ANN LACH, *CPE Program Development — Group Study* (201) 938-3571
JOHN LEWISON, *Human Resources* (201) 938-3348
IAN A. MACKAY, *Federal Government* (202) 434-9253
JANICE MAIMAN, *Communications* (212) 596-6095
SUSAN L. MENELAIDES, *Technical Information* (201) 938-3058
JOHN F. MORROW, *Management Accounting* (201) 938-3011
KAREN L. NELOMS, *Library Services* (212) 596-6037
ROBERT P. RAINIER, *Publications* (201) 938-3283
PAUL H. ROSENFELD, *Technical Standards & Services* (212) 596-6156
BEATRICE C. SANDERS, *Academic and Career Development* (212) 596-6218
BARBARA SANDS, *Public Relations* (212) 596-6107
WILLIAM R. STROMSEM, *Taxation* (202) 434-9227
MARY ANNE TAIT, *CPE Operations* (201) 938-3513
WILLIAM C. TAMULINAS, *Board, Council & Committee Appointments* (212) 596-6102
ARLEEN RODDA THOMAS, *Accounting Standards* (212) 596-6159
RICHARD WALKER, *Information Technology* (212) 596-6008
VIRGIL WEBB, *State Legislation* (202) 434-9222
PATRICIA WILLIAMS, *CPE Program Development — Direct Study* (201) 938-3559
GERARD YARNALL, *Audit and Accounting Guides* (212) 596-6198

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

Council determines Institute programs and policies. It has approximately 260 members with representatives from every state and U.S. territory. Council meets twice a year.

B. Board of Directors

The Board of Directors acts as executive committee of Council, directing Institute activities between Council meetings. The 23-member board includes 16 directors; three representatives of the public; the chair, vice chair, and immediate past chair; and the president, who is a member of the Institute staff.

C. Joint Trial Board

The Joint Trial Board provides for uniform enforcement of professional standards by adjudicating disciplinary charges against state society and AICPA members. Its decisions affect both AICPA and state society memberships.

III. Senior Committees and Boards

The following committees and boards are designated senior by virtue of resolution of Council implementing the AICPA Bylaws:

- Accounting and Review Services Committee
- Accounting Standards Executive Committee
- AICPA Peer Review Board
- Auditing Standards Board (operates on a calendar year)
- Board of Examiners
- Continuing Professional Education Board of Management
- Information Technology Executive Committee
- Management Consulting Services Executive Committee
- Personal Financial Planning Executive Committee
- Private Companies Practice Executive Committee
- Professional Ethics Executive Committee
- SEC Practice Section Executive Committee
- Tax Executive Committee

IV. Senior Technical Committees and Boards

The following senior technical committees and boards are authorized to make public statements—without clearance from Council or the Board of Directors—on matters relating to their area of practice:

- Accounting and Review Services Committee
- Accounting Standards Executive Committee
- AICPA Peer Review Board
- Auditing Standards Board (operates on a calendar year)
- Management Consulting Services Executive Committee
- Personal Financial Planning Executive Committee
- Private Companies Practice Executive Committee
- Professional Ethics Executive Committee
- SEC Practice Section Executive Committee
- Tax Executive Committee

V. Membership Participation

A. Membership Breakdown

As of July 31, 1994, there were about 319,000 members: 41.3% in public practice, 40.9% in industry, 2.4% in education, 4.4% in government, and 11.0% miscellaneous or retired. (See page 9.)

B. AICPA Committees

About 2,000 members serve on approximately 135 boards, committees, and sub-committees.

C. AICPA Associates

AICPA Associates are individuals who have passed the Uniform CPA Examination but have not met their state's additional requirements (i.e. experience) for certification/licensure. Associates may belong to the section only so long as they are moving towards attaining the CPA certificate/license, but in no event for more than five years.

D. Section Associates

Any non-CPA professional employed and sponsored by a CPA firm in an Institute-approved practice-monitoring program may enroll in any of the AICPA's four voluntary sections (Management Consulting Services, Personal Financial Planning, Information Technology, and Tax) as an associate. Associates may belong to the section as long as they are employed by an eligible CPA firm.

VI. Requirements for Membership

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

- possess a valid and unrevoked CPA certificate issued by the legally constituted authorities of the states, the District of Columbia, territories, or territorial possessions of the United States;

- have passed an examination in accounting and other related subjects satisfactory to the AICPA Board of Directors, which the board has resolved is the Uniform CPA Examination;
- practice in a firm enrolled in Institute-approved practice monitoring programs *as long as* one is engaged in public accounting as a proprietor, partner, or shareholder, or as an employee who has been licensed as a CPA for more than two years;
- agree to abide by the AICPA Bylaws and the Code of Professional Conduct.

Effective January 1, 1993, in order to retain membership:

- a member in public practice for each three-year reporting period shall complete 120 hours of continuing professional education with a minimum of 20 hours each year;
- a member not engaged in public practice shall, during the three-year period following January 1, 1993, complete 90 hours of continuing professional education with a minimum of 15 hours in each year.

To qualify for admission as an *AICPA Associate*, one must:

- agree to abide by the AICPA Bylaws and the Code of Professional Conduct;
- meet the applicable CPE and Quality Review membership requirements for the specific membership category.

To qualify for admission as an *AICPA Section Associate*, one must:

- agree to abide by the AICPA Bylaws and the Code of Professional Conduct;
- meet the applicable membership requirements (i.e. CPE, Quality Review) for members in public accounting;
- possess a bachelor's degree from an appropriately accredited college or university.

VII. AICPA Membership Materials

All members of the AICPA, by virtue of their membership, receive the following:

- *Journal of Accountancy* (monthly)
- *The CPA Letter* (10 times a year)
- *The Practicing CPA* (monthly; sent automatically to each practice unit with less than 50 AICPA members represented in the membership and to those members who specifically request it)

Upon request, a member will be placed on the distribution lists for exposure drafts of *Statements on Auditing Standards* and/or *International Accounting Standards*. In addition, a member may request single copies of individual exposure drafts by contacting the Accounting Standards, Auditing Standards, Management Consulting Services, and Professional Ethics divisions of the AICPA, as well as the State Legislation Department and the International Practice section of the Technical Information Division.

The following are no longer mailed to members. They are reprinted in the "Official Releases" in the *Journal of Accountancy* when issued: *Statements on Auditing Standards*, *Statements on Responsibility in Tax Practice*, *Statements on Standards for Accounting and Review Services*, *Statements on Standards for Consulting Services*, and *Statements on Quality Control Standards*.

COUNCIL

I. Powers

Council has the authority to establish 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>Numbers</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	23	varies
AICPA past presidents and chairs of the board	<u>27</u>	permanent
Total	<u><u>264</u></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 that 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 the names of suggested candidates to fill any vacancies that may arise in the coming year. The AICPA secretary usually sends a letter to state society executive directors and presidents in November requesting that they supply the names of recommended candidates for Council by the middle of January. State societies are urged to:
 - consider consulting with present and past members of Council about their selections of nominees;
 - 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;
 - balance selection geographically within the state and ensure that it is representative of occupational categories of the society membership;
 - identify more female and minority candidates.

- B. The Nominations Committee makes its nominations for directly elected members of 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 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 90 days prior to the annual meeting of the Institute) 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 45 days before the AICPA annual meeting to be valid. Election to the contested seats on Council is 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 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, their objectives, and their membership for the new committee year beginning with the Institute's annual meeting in the fall. A copy is sent to all AICPA Council members, to each state 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 members to write for further information.
- B. In December, letters seeking recommendations for committee service are mailed to all state society executive directors, to all firms with over 50 AICPA members, to associations of CPA firms, and to professional organizations of CPAs. Included with each letter is a booklet listing each committee, subcommittee, and board (for which candidates are sought), with their objectives, size, current major projects, and the estimated number of meetings to be held during the year. Biographical information forms are also included.

III. Deadline for Returning Biographical Information

Candidates for committee service for the committee year beginning with the Institute's annual meeting in the fall 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, a member may not serve on a committee for more than three years unless the member is subsequently appointed chairperson of the committee. A committee chairperson 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 1,300* 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 be entirely or partially composed of members of the related committee or may be composed entirely of other persons.

* This figure is exclusive of appointments that are made to the Joint Trial Board, the Division for CPA Firms, and State Legislation Area Planning Subcommittees, which are not appointments made by the Institute's incoming chairman of the board.

VI. Expenses

Council has adopted a policy that allows for 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 chair 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 chair.

COMMITTEE OPERATIONS

I. Committee Operations Committee

This committee evaluates the activities of all AICPA committees against the Objectives and Mission Statement presented in the Institute's Strategic Plan and advises the Board of Directors on the continuance of existing committees and on the need for appointment of new committees.

Staff Aide:

Frank J. Katusak, corporate secretary (212) 596-6130

II. Committee Operations Manual

The Institute prepares an AICPA Committee Operations Manual for all new committee volunteers for the new committee year. This manual provides an overview of the AICPA, its committee structure, the roles of committee volunteers and staff aides, committee meeting arrangements, and other committee-related issues.

AICPA STAFF BREAKDOWN

(as of September 30, 1994)

Total Staff: 685, including 94 CPAs (377 exempt, 308 non-exempt)

A. New York/New Jersey Office

341 exempt

297 non-exempt

B. Washington Office

36 exempt

11 non-exempt

AICPA MEMBERSHIP BREAKDOWN
(as of July 31, 1994)

	<u>1994</u>	<u>1993</u>	<u>1992</u>	<u>1991</u>	<u>1990</u>	<u>1989</u>	<u>1988</u>	<u>1987</u>	<u>1986</u>	<u>1985</u>
Total AICPA Membership	318,829	314,427	308,280	301,410	295,634	286,359	272,479	254,923	240,952	231,333
Public Accounting	41.3%	42.2%	42.6%	43.2%	44.5%	45.8%	46.5%	47.6%	49.1%	51.0%
Business & Industry	40.9%	40.3%	40.6%	40.7%	40.4%	39.9%	39.6%	39.5%	39.5%	38.8%
Education	2.4%	2.3%	2.4%	2.8%	2.7%	2.7%	2.7%	2.8%	2.8%	2.7%
Government	4.4%	4.3%	4.1%	3.9%	3.7%	3.7%	3.6%	3.4%	3.2%	3.3%
Retired & Miscellaneous	11.0%	10.9%	10.3%	9.4%	8.7%	7.9%	7.6%	6.7%	5.4%	4.2%
Membership in Public Practice	131,630	132,821	131,306	130,078	131,575	131,014	126,771	121,349	118,226	117,850
Firms with one member	23.5%	23.2%	23.6%	24.1%	23.6%	23.6%	24.8%	25.6%	25.1%	23.9%
Firms with two to nine members	36.5%	35.8%	35.5%	35.2%	33.7%	34.0%	33.6%	34.0%	34.3%	33.7%
Firms with 10 or more members, except the 25 largest firms	19.9%	20.0%	19.8%	18.8%	18.1%	17.3%	16.4%	15.5%	15.0%	15.1%
The 25 largest firms	20.1%	21.0%	21.1%	21.9%	24.6%	25.1%	25.2%	24.9%	25.6%	27.3%

AICPA MEMBERS BY LOCATION
(as of July 31, 1994)

<u>STATE</u>	<u>TOTAL</u>	<u>STATE</u>	<u>TOTAL</u>
ALABAMA	3,862	NEBRASKA	1,736
ALASKA	654	NEVADA	1,432
ARIZONA	4,722	NEW HAMPSHIRE	1,148
ARKANSAS	2,291	NEW JERSEY	16,295
CALIFORNIA	29,818	NEW MEXICO	1,356
COLORADO	6,554	NEW YORK	23,979
CONNECTICUT	6,297	NORTH CAROLINA	8,016
DELAWARE	805	NORTH DAKOTA	729
DISTRICT OF COLUMBIA	1,093	OHIO	11,990
FLORIDA	16,357	OKLAHOMA	3,961
GEORGIA	8,545	OREGON	3,501
HAWAII	1,361	PENNSYLVANIA	14,386
IDAHO	1,209	RHODE ISLAND	1,196
ILLINOIS	20,269	SOUTH CAROLINA	2,777
INDIANA	5,368	SOUTH DAKOTA	590
IOWA	2,986	TENNESSEE	5,423
KANSAS	3,166	TEXAS	25,931
KENTUCKY	3,376	UTAH	2,174
LOUISIANA	4,995	VERMONT	589
MAINE	953	VIRGINIA	9,009
MARYLAND	8,354	WASHINGTON	6,083
MASSACHUSETTS	7,662	WEST VIRGINIA	1,242
MICHIGAN	9,670	WISCONSIN	5,319
MINNESOTA	6,507	WYOMING	452
MISSISSIPPI	2,088	U.S. (Other)	1,426
MISSOURI	5,456	CANADA	324
MONTANA	993	FOREIGNs	2,354
		TOTAL	<u>318,829</u>

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 and attestation matters, and the Accounting and Review Services Committee, the senior technical body of the Institute designated to issue pronouncements on compilation and review matters.

II. Staff

Ten employees: vice president, director of audit research, director of auditing standards, five managers, and two support staff.

Key Staff Contacts:

Dan M. Guy, vice president—auditing standards, (212) 596-6214

Jeannie M. Summo, technical manager, auditing standards, (212) 596-6030

III. The Auditing Standards Board

A. The Auditing Standards Board, formed in October 1978, is responsible for the promulgation of auditing and attestation standards and procedures to be observed by members of the AICPA in accordance with the Institute's Bylaws and Code of Professional Conduct.

B. The board is composed of 15 members, including representatives from international, national, regional, and local firms, as well as representatives from accounting education and state government.

IV. Accounting and Review Services Committee

A. The committee is composed of seven members representing international, regional, and local firms.

B. It develops and issues standards of reporting on the unaudited financial statements or other unaudited financial information on nonpublic entities.

V. Publications

<u>Title</u>	<u>Audience/Purpose</u>
<i>Statements on Auditing Standards</i>	These are 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 Code of Professional Conduct.

<u>Title</u>	<u>Audience/Purpose</u>
<i>Statements on Standards for Attestation Engagements</i>	These are issued by the Auditing Standards Board (these statements may also be issued by the Accounting and Review Services Committee and the Management Consulting Services Executive Committee) to provide guidance to CPAs engaged to perform attest services.
<i>Statement on Standards for Accountants' Services on Prospective Financial Information</i>	This is issued by the Auditing Standards Board to provide guidance to accountants concerning performance and reporting for engagements to examine, compile, or apply agreed-upon procedures to prospective financial statements.
<i>Statements on Standards for Accounting and Review Services</i>	These are issued by the Accounting and Review Services Committee to provide CPAs with guidance regarding reporting on the unaudited financial statements or other unaudited financial information of nonpublic entities.
<i>Auditing Interpretations</i>	These are issued by the Audit Issues Task Force and reviewed by the Auditing Standards Board to provide CPAs with guidance regarding application of individual SASs in specific circumstances.
<i>Attest Interpretations</i>	These are issued by the Audit Issues Task Force and reviewed by the Auditing Standards Board to provide interpretive guidance for attest services.
<i>Accounting and Review Services Interpretations</i>	These are issued by the staff of the Auditing Standards Division and reviewed by the Accounting and Review Services Committee to provide guidance on the application of pronouncements of the Accounting and Review Services Committee.
<i>Statements of Position of the Auditing Standards Division</i>	These supplement or amend the audit and accounting guides.
<i>Audit Risk Alert</i>	This alert provides auditors with an overview of recent economic and professional developments that may affect audits. It is issued by AICPA staff and is not approved by a senior technical committee.

Auditing Research Monographs

These provide CPAs with background material and informed discussion to help them in reaching decisions on significant audit problems.

Auditing Procedures Studies

These inform practitioners of developments and advances in auditing procedures to provide practical assistance regarding auditing procedures.

In Our Opinion . . .

This is a technical newsletter that includes commentary on current division projects, descriptions of division operations, and the division's technical plan.

Journal of Accountancy Column

The staff of the Auditing Standards Division prepares timely insightful information about auditing technical matters for the "For the Practicing Auditor" column.

These publications are issued throughout the year as the division completes its research and deliberation. They are available for sale to all members. SASs, interpretations, and SOPs are also reprinted in the *Journal of Accountancy*. *In Our Opinion . . .* is issued free of charge to state society committees and other interested parties concerned with auditing standards.

VI. Other Documents

- A. Auditing Standards Board agenda material is available through the AICPA Meetings Subscription Service. The cost of the subscription service is \$450 a year. To subscribe, write to the AICPA Circulation Department.
- B. The division participates as the U.S. representative in the development of International Standards on Auditing and International Statements on Auditing, which are available through the AICPA.

VII. Board Pronouncements

These typically progress through the following stages:

- A. **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.
- B. **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.

- C. **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.
- D. **Exposure**—The proposed pronouncement must be approved for exposure by 10 of the 15 board members. Exposure drafts are distributed for comment to members of AICPA Council and technical committees, state society and chapter presidents, executive directors, committee chairpersons, regulators and similarly interested parties, selected industry associations, and anyone else who requests to receive them. Approximately 7,000 copies are distributed. Ordinarily, at least 60 days are allowed for comments.
- E. **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 10 of the 15 board members, a document is issued in the numbered series of statements on auditing standards or statements on standards for attestation engagements.
- F. **Implementation and Application**—The final SAS or SSAE 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 or SSAE in the field may raise new issues that result in an auditing interpretation or, in extreme cases, the identification of the need for a new pronouncement.

VIII. Committees

In addition to staffing the Auditing Standards Board, the division staffs one committee, one subcommittee, and 17 task forces.

IX. Requests for State Society Input

- A. Exposure drafts of SASs, SSAEs, audit and accounting guides, and SOPs are sent to state society presidents, executive directors, and accounting and auditing committee chairpersons. Exposure periods are approximately 60 days.
- B. The division sponsors a visitation program in which Auditing Standards Board members or division staff meet with state society auditing standards committees to promote a free exchange of ideas concerning current board projects. Similarly, state society representatives are invited to attend board meetings and talk with board members.
- C. 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.
- D. State societies are often requested to recommend individuals for appointment to the Auditing Standards Board or its task forces.
- E. The division consults with state societies when it becomes aware of practice problems affecting practitioners in a specific state.

ACCOUNTING STANDARDS DIVISION

I. Objectives

- A. To determine Institute technical policies regarding financial accounting and reporting standards, and generally to be the Institute's official spokesperson on these matters.
- B. To provide guidance to members of the Institute on financial accounting or reporting issues not otherwise covered in authoritative literature.
- C. To influence the form and content of pronouncements of the Financial Accounting Standards Board (FASB), the Governmental Accounting Standards Board (GASB), International Accounting Standards Committee (IASC), and other bodies that have authority over financial accounting or reporting standards.

II. Staff

Ten employees, including seven CPAs: director, six technical managers, and three support staff.

Key Staff Contacts:

John F. Hudson, vice president—technical standards and services, (212) 596-6262

Arleen R. Thomas, director, (212) 596-6159

III. Division Activities

- A. The division issues statements of position, guides, practice bulletins, and other publications containing financial, accounting, and reporting recommendations.
- B. It develops issues papers to help the FASB identify financial reporting areas that need to be addressed or clarified.
- C. It maintains a continuous liaison with and submits letters of comment to the FASB, the GASB, the IASC, and the SEC.

IV. Publications

<u>Title</u>	<u>Audience/Purpose</u>
<i>Statements of Position</i>	These provide guidance on general or industry specific financial accounting and reporting issues. They are considered category (b) literature in the hierarchy of Generally Accepted Accounting Principles (GAAP).
<i>Audit and Accounting Guides</i>	These provide guidance to auditors in examining and reporting on financial statements of various types of entities.

Practice Bulletins	These address certain narrow reporting or accounting issues.
<i>Issues Papers</i>	These provide information on financial accounting and reporting issues the Institute believes the FASB or GASB should consider and provide guidance to resolve.
Letters of Comment	These communicate the views of the Accounting Standards Executive Committee on financial accounting and reporting proposals issued by groups outside the Institute.
Public Statements	As a senior technical committee, the Accounting Standards Executive Committee is authorized to make public statements on matters relating to financial accounting and reporting.

V. Committees

The division staffs AcSEC, which is composed of 15 members drawn from a variety of CPA firms, industries, and universities. The division also staffs five other industry committees, 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, executives, and technical committee chairpersons. Comment periods vary from 90 to 120 days.

AUDIT AND ACCOUNTING GUIDES DIVISION

I. Objective

To coordinate the development of the AICPA Audit and Accounting Guides and related Statements of Position and Audit Risk Alerts.

II. Staff

The division consists of a director and a technical manager.

Key Staff Contacts:

Gerard L. Yarnall, director, (212) 596-6198

Patricia A. Cummings, technical manager, (212) 596-6196

III. The Audit and Accounting Guide Committee

To coordinate and standardize the development of Audit and Accounting Guides and SOPs.

IV. Publications

<u>Title</u>	<u>Audience/Purpose</u>
<i>Audit and Accounting Guides</i>	Audit and Accounting Guides provide CPAs with authoritative guidance about audits of entities in specialized industries or other specialized auditing areas.
<i>Audit and Accounting Guide Loose-leaf Service</i>	This loose-leaf service contains all AICPA Audit and Accounting Guides, including guides in specialized industries and other specialized auditing areas; all <i>Audit Risk Alerts</i> ; all AICPA Statements of Position (SOPs) that relate to audit and accounting guides; and all exposure drafts of audit and accounting guides and guide-related SOPs. The service is updated periodically. It is available on an annual subscription basis.
<i>Audit Risk Alerts— Industry Developments</i>	These nonauthoritative documents are intended to provide auditors of financial statements of entities in specific industries with an overview of recent economic, industry, regulatory, and professional developments that may affect the audits they perform. The alerts are part of the loose-leaf subscription or may be obtained individually. They are published annually, and each series of alerts supersedes the previous year's series.

V. Committees

In addition to the responsibilities contained in the objective, the division seeks the input of other AICPA industry committees in order to publish and update its documents.

VI. Requests for State Societies' Input

Exposure drafts of audit and accounting guides and SOPs are sent to state society presidents, executive directors, and auditing and accounting committee chairmen. The exposure period for these documents generally is 90 days but may vary. Audit risk alerts are prepared by the AICPA staff. They are not approved, disapproved, or otherwise acted upon by a senior technical committee of the AICPA.

MANAGEMENT CONSULTING SERVICES DIVISION

I. Objectives

- A. To provide standards for improving consulting conduct and performance. Works constructively with other Institute entities for the benefit of the profession.
- B. To assist members in the continuing improvement of their professional expertise.
- C. To promote market awareness of the benefit of using consulting services offered by the AICPA members and their employees.
- D. To encourage members and their employees to offer consulting services and assist in the development of practice opportunities.
- E. To identify and influence economic, legislative, and structural issues likely to affect future MCS practices.

II. Staff

Five employees: two technical managers, coordinator-editor, coordinator, and one administrative secretary.

Key Staff Contacts:

Monte Kaplan, technical manager, (201) 938-3499

Steven Sacks, technical manager, (201) 938-3501

III. Assistance Available to/from State Societies

- A. The division provides public information materials about consulting services by CPAs.
- B. The division provides speakers on consulting services for society conferences.
- C. The division requests state society executive directors and/or state society MCS committee chairpersons to nominate an individual to review each exposure draft of *Consulting Services Standards*, *Small Business Consulting Practice Aids*, *Technical Consulting Practice Aids*, *Industry Consulting Practice Aids*, and *Practice Administration Aids*. Each document is then sent to the selected person along with a checklist to guide the individual in reviewing it.

IV. Publications/Video

<u>Title</u>	<u>Form</u>	<u>Audience/ Purpose</u>
<i>"Business Advice from CPAs"</i>	brochures	These increase the awareness of clients and potential clients of the many types of consulting services provided by CPAs.
<i>Statements on Standards for Consulting Services</i>	booklet	Defines what consulting services are and provides technical standards for the conduct of consulting services.

<u>Title</u>	<u>Form</u>	<u>Audience/ Purpose</u>
<i>MCS Small Business Consulting Practice Aids</i>	booklet	This publication is for CPAs to describe management consulting services most often provided to a CPA's small business clients.
<i>MCS Technical Consulting Practice Aids</i>	booklet	This publication assists practitioners in applying their knowledge of organizational functions and technical disciplines in the course of providing management consulting services.
<i>MCS Industry Consulting Practice Aids</i>	booklet	This publication provides key industry background information and describes typical MCS consulting opportunities.
<i>MCS Practice Administration Aids</i>	booklet	This publication assists practitioners in management and administration of their firm's consulting practice.
<i>MCS Special Reports</i>	booklet	This publication includes special studies and new technical areas of a timely nature.
<i>CPA Management Consultant</i>	newsletter	This is a quarterly newsletter for MCS section members.
<i>Diagnostic Review Checklists for Maximizing Client Profits</i>	diskette	This is an automated list of diagnostic questions that assists practitioners in evaluating a client's business.

V. Committees

In addition to AICPA staff, the MCS Division consists of the MCS Executive Committee, five subcommittees, and additional task forces. About 65 practitioners, educators, and industry members currently serve on the division's committees and task forces.

VI. Membership Section for MCS

The Membership Section for MCS may be joined by members of the AICPA in public practice, industry, government, and education who have a special interest in consulting services. Non-CPA professional employees of CPA firms may join as section associates. The section provides various benefits to members, including practice aids, marketing brochures, a division newsletter, frequent practice alerts about emerging services in consulting or pending legislation impacting CPA consultants, a database referral system for the exchange of information or services, and discounts on third-party vendor products. The section has about 5,000 members, and the membership fee is \$100 annually.

TAX DIVISION

I. Objectives

- A. To speak for the profession on tax matters.
- B. To serve the public interest in tax matters.
- C. To provide information to members of the Tax Division.
- D. To provide services to members of the Tax Division.

II. Staff

Sixteen employees: vice president, two directors, eight technical managers, and five support staff.

Key Staff Contacts:

Gerald W. Padwe, vice president—taxation, (202) 434-9226

Edward Karl, director, (202) 434-9228

William Stromsem, director, (202) 434-9227

Loretta Bonner, technical manager, (202) 434-9267

James Clark, technical manager, (202) 434-9229

Carol Ferguson, technical manager, (202) 434-9243

Thomas Fritz, technical manager, (202) 434-9279

Anita Horn, technical manager, (202) 434-9231

Mark Robinson, technical manager, (202) 434-9273

Carol Shaffer, technical manager, (202) 434-9268

Lisa Winton, technical manager, (202) 434-9234

III. Activities

- A. Develop positions on tax law and policy issues which are of importance to the accounting profession.
- B. Effectively communicate the AICPA's tax positions.
- C. Advocate improvements to the tax law that will benefit the public.
- D. Maintain an active program of public and state society relations to provide helpful information to the public.
- E. Provide tax publications, checklists, and other practice aids for division members and other AICPA members.
- F. Support the improvement of tax education quality.
- G. Provide opportunities for a large number of AICPA members to participate in tax activities, to meet with government representatives on tax policy, regulatory and compliance matters, and discuss issues of common interest with other tax professionals.

- H. Assist members in coping with tax practice issues.
- I. Protect the right of the CPA to engage in the practice of taxation.

IV. Publications

<u>Title</u>	<u>Audience/Purpose</u>
<i>Statements of Tax Policy</i>	These statements present the thinking of the AICPA's Tax Division on questions of broad tax policy, such as integrating the corporate and individual tax systems, indexing the tax laws for inflation, capital cost recovery, and social security. They are designed to aid in the development of federal tax legislation that the division believes is in the public interest.
<i>Tax Practice Guides</i>	The guides provides information, guidance, and practical suggestions to members on particular tax subjects. Examples include guides discussing <i>Disaster Areas</i> (revised July 1994), <i>401(k) Plans</i> , <i>Independent Contractors</i> , and <i>Automation of a Tax Practice</i> .
<i>Tax Studies</i>	These studies recommend improvements for specific areas of the tax law. Examples include <i>Underreported Taxable Income</i> , <i>Fringe Benefits</i> , <i>Subchapter K</i> , <i>Tax Recommendations to Aid Small Business</i> , <i>Corporate State Tax Administrative Uniformity</i> , and <i>Design Issues in a Credit Method VAT</i> .
<i>Tax Division Newsletter</i>	This newsletter, published four times a year, informs division members of current division activities and developments in tax law and practice.
<i>Statements on Responsibilities in Tax Practice</i>	These statements are intended to constitute a body of advisory opinion as to what are good standards of tax practice—delineating the extent of a CPA's responsibility to clients, the public, the government, and the profession.
<i>The Tax Adviser</i>	This monthly magazine is intended to provide useful tax information on technical and practice issues to sophisticated tax practitioners.

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. (Note: This changes soon with Council's approval of non-CPA associate members). The Tax Division for CPAs has approximately 24,000 members.

B. Membership Benefits

1. Members have the opportunity to attend semiannual meetings of the Tax Division.
2. They receive a subscription to *The Tax Adviser*.
3. They receive copies of Tax Division position papers on proposed tax changes and other tax issues.
4. They receive agendas for meetings of the Tax Executive Committee, highlights of past meetings, and reports on activities of committees and task forces.
5. They receive agendas and minutes covering meetings of one committee of the member's choice. These committees focus on topics such as employee benefits, energy taxation, small business taxation, and tax policy, among others.
6. They have the option to receive agendas and minutes of additional committees for a nominal service fee to cover the cost of materials and distribution.
7. They receive a subscription to the *Tax Division Newsletter*.
8. They receive tax return checklists and other practice guides.
9. They receive group-negotiated discounts on tax products.

C. Tax Division Membership Dues

Annual membership in the Tax Division covers the period August 1 through July 31. Annual dues for 1993-94, of \$85, include membership on one committee within the division. An additional \$15 is charged for each other committee the member chooses to be affiliated with.

VI. Committees

The division staffs an executive committee, constituent committees, and task forces. Current committees are as follows:

- Employee Benefits
- Energy Taxation
- Estate and Gift Tax
- International Taxation
- Responsibilities in Tax Practice
- Tax Practice Management
- Small Business Taxation
- Tax Accounting
- Taxation of Corporations and Shareholders
- Insurance Industry Taxation
- Investment Company Taxation
- Tax Division Communications
- Bank and Savings Institution Taxation
- Tax Practice and Procedures
- Individual Taxation
- Tax Education
- Tax Policy and Planning
- Partnership Taxation
- State and Local Taxation
- Fiduciary Income Tax
- Tax Forms
- Tax Computer Applications
- Tax Practice Guides
- Tax Legislative Liaison
- "S" Corporation Taxation
- Tax Exempt Organizations
- Tax Simplification

VII. Requests for State Society Input

- A. State societies are asked to submit issues and suggestions for agenda items for consideration by subcommittees.
- B. The division annually sponsors meetings for state society representatives with IRS national office personnel.

VIII. Mailings to State Societies

- A. Exposure drafts of tax policy statements and responsibilities in tax practice are distributed to state society tax committee chairpersons, presidents, and executive directors. The period for comment is specified with the distribution of the exposure draft.
- B. Copies of the *Tax Division Newsletter* and various position papers are mailed to state societies for distribution to tax committee chairpersons and others as deemed appropriate.

TECHNICAL INFORMATION DIVISION

I. Objectives

- A. To respond to members' technical questions involving accounting principles, financial statement presentations, auditing and attestation standards, and accounting and review services standards. Opinions are not given on the tax or legal implications of questions submitted to this division.
- B. To publish technical books and practice aids.

II. Staff

Fourteen employees: director, senior technical manager, 10 technical managers, one coordinator, and one support staff.

Key Staff Contacts:

John F. Hudson, vice president—technical standards and services, (212) 596-6262

Susan L. Menelaides, director, (201) 938-3058

Linda A. Volkert, senior technical manager, (201) 938-3072

III. Division Activities

- A. The division responds to technical inquiries.
- B. It publishes various non-authoritative technical publications.

IV. Technical Information

The division receives telephone and written inquiries from members throughout the country and parts of U.S. territories on a variety of accounting and auditing topics. State societies often refer callers to Technical Information Services (TIS) for assistance in responding to technical questions. Conversely, TIS refers callers to state societies if they have tax questions because some state societies provide tax consultation services. Members may call TIS at (800) 862-4272.

The division handles about 55,000 inquiries a year.

V. Publications

A. *AICPA Integrated Practice System Manuals*

- 1. A series of manuals to be used for conducting audit, review, and compilation engagements, and for establishing a quality control system. They are updated annually. The series covers specialized industries, including banks, credit unions, construction contractors, not-for-profit organizations, and auto dealerships. Companion software products and training programs are also part of the Integrated Practice System.

2. The manuals contain sample forms, workpapers, audit programs, and correspondence, as well as disclosure checklists and illustrative financial statements.
3. The manuals are designed for CPAs in public practice.

B. *Accounting Trends & Techniques*

1. This is published annually.
2. Based on a survey of 600 published annual reports, it provides a study of the latest accounting practices and trends, including illustrations of disclosures and auditors' reports.
3. Its audience is accountants in public practice, industry, and research.

C. *Audit and Accounting Manual*

1. The paperback edition is published annually.
2. The looseleaf subscription service provides quarterly updating.
3. The purpose of the *Audit and Accounting Manual* is to provide practitioners with nonauthoritative practice aids such as audit programs, checklists, sample confirmations, and other correspondence.
4. Its audience is CPAs in public practice.

D. *Financial Statement Preparation Manual*

1. This looseleaf subscription service contains disclosure and reporting checklists and illustrative financial statements for a number of specialized industries. The service is updated quarterly.
2. The purpose is to assist CPAs in preparing and reviewing financial statements and accountants' reports, and in preparing financial statement disclosures.
3. The audience is CPAs in public practice.

E. *Technical Practice Aids*

1. The paperback edition is published annually and contains *AICPA Statements of Position, Practice Bulletins, and Technical Hotline Qs and As*.
2. The two-volume looseleaf subscription service provides quarterly updating.
3. The purpose of *Technical Hotline Q's & A's* is to provide nonauthoritative replies to technical inquiries and on accounting and reporting matters.
4. Its audience is accountants in public practice, industry, and research.

F. *Checklists and Illustrative Financial Statement Series*

1. The industry checklists that comprise the *Financial Statement Preparation Manual* are published separately in paperback and are updated annually.

2. Their purpose is to provide practitioners with a tool to use in reviewing financial statements and accountants' reports and in preparing financial statement disclosures.
3. Their audience is CPAs in public practice.

G. *Professional Accounting in Foreign Countries Series*

1. These booklets are published periodically.
2. Their purpose is to describe the accounting and auditing procedures followed in foreign countries and the differences between accounting and auditing standards in foreign countries and the United States.
3. Their audience is CPAs in public practice, industry, and academia.

INFORMATION TECHNOLOGY MEMBERSHIP SECTION

I. Objectives

- A. The Information Technology (IT) Membership Section has been established for those AICPA members in practice, industry, education, and government who wish to enhance their skills in the application of IT.

II. Key Staff Contacts:

Richard Walker, director, (212) 596-6008

Nancy Cohen, technical manager, (212) 596-6010

III. Section Activities

1. Coordinate all IT related projects at the AICPA to ensure the impact of technology is appropriately considered and that the projects are conducted in a cost-effective manner with minimum duplication of resources.
2. Monitor and research developments in the IT area. Assess the impact of IT developments on current and prospective services that a CPA provides, either internally or externally.
3. Develop IT guidance, practice aids, programs, and services.
4. Increase public awareness of and confidence in the CPA as an expert in IT.
5. Identify ways to reduce the cost of capital-intensive IT products to Section members.
6. Sponsor activities to foster networking among members.

IV. Establishment

AICPA Council authorized the establishment of the IT Membership Section, effective August 1, 1991. Membership is voluntary and is open to members in good standing of the AICPA, at all levels of technological expertise. Qualifying non-CPAs may become section associates.

V. Membership Benefits

- A. Vendor discounts. Members are entitled to significant discounts on well-known hardware equipment and software programs from national vendors.
- B. Newsletter. The quarterly newsletter, *InfoTech Update*, keeps members abreast of technology developments and activities. It also provides guidance to improve skills and employ technology tools and techniques.
- C. Demo software. Periodically members receive a demo copy of software they will find useful in their work. This will aid them in the selection of software and acquaint them with leading technology in the marketplace.

- D. **Gratis publications.** Members receive practice aids and other publications to give direction on how to plan for the implementation of technology, improve current technology-related services, and design new services that are emerging due to changes in technology.
- E. **Conference.** The IT Membership Section and the CPE Division co-sponsor the AICPA Microcomputer Conference, at which members have the opportunity to discuss issues and share experiences with peers and leaders in the field.

VI. IT Membership Dues

Annual membership in the IT Section covers the period August 1 through July 31. Annual dues are \$100.00, pro-rated quarterly.

VII. Information Technology Executive Committee (ITEC)

ITEC is the senior committee responsible for planning and policy development for the Section. Its objectives are to study members' technological needs and recommend programs to meet those needs, to work with colleges and universities to improve the information technology content of accounting curriculum, and to review the AICPA's CPE course and conference offerings in information technology and make suggestions for improvements and/or additions.

VIII. Information Technology Research Subcommittee (ITRS)

The subcommittee's objectives are to evaluate IT trends affecting CPAs in public practice and industry and to identify opportunities for productivity improvements. In meeting its objectives, ITRS helps to develop the Section's various publications: *InfoTech Update* articles, practice aids, technology bulletins, technology alerts, and research reports.

IX. Information Technology Practices Subcommittee (ITPS)

The subcommittee's objectives are to coordinate operations and to implement projects, programs, and activities of the Section, and to develop publications that will assist Section members in implementing current technologies in their organizations.

INFORMATION TECHNOLOGY

SOFTWARE AND TECHNICAL PUBLICATIONS

I. Objectives

- A. To develop software to simplify and automate accounting functions.
- B. To publish technical standards and information as reference materials for research.
- C. To provide software that will benefit our members.

II. Staff

Eleven employees: director, senior manager, manager, marketing manager, supervisor, two software specialists, three technical advisors and a licensing administrator.

Key Staff Contacts:

Rich Walker, director, (212) 596-6008

Kevin Loo, senior manager, (212) 596-6009

Tracy Monaghan, manager, (212) 596-6011

III. Department Activities

The Software and Technical Publications department is responsible for producing the AICPA's software. The software is developed to help the accountant perform engagements efficiently and effectively. The department also publishes the AICPA looseleaf services such as *Professional Standards* and *Audit and Accounting Guides*

IV. Software Packages

- A. *ATB Write-Up* is an easy-to-use client write-up package. *ATB Write-Up* features powerful options that make analyzing information and generating reports and financial statements a matter of a few keystrokes. *ATB Write-Up* offers these key features as well as many others:

Period Reporting—enter up to 13 periods per year for any given company, which gives you the flexibility to generate annual, semi-annual, quarterly, or monthly reports.

Departmental Reporting—set up as many departments as you need. *ATB Write-Up* will print most workpapers and reports by department, in total for all departments, or for a selected range of departments.

After-the-Fact Payroll and W-2/1099 Support—a comprehensive after-the-fact payroll system now allows you to enter employee payroll information. *ATB Write-Up* will keep track of all payments and will even print laser-generated W-2s and 1099s at the end of the year.

Financial Statements—up to 16 columns, each custom-definable, by department or period, or add columns together to produce a total column.

Consolidation—link and combine accounts of related groups into one consolidated company. Consolidate with user-definable schedules, lead schedules, or individual accounts as the basis.

- B. *Depreciation* calculates and keeps track of depreciation for an unlimited number of assets for six separate reporting bases: book, federal, state, AMT, ACE and “other.”
- C. *Audit Program Generator (APG)* version 2.0 is an electronic practice aid designed to allow accountants to quickly and easily create and maintain professional-looking audit programs and checklists.
- D. *APG for Windows* is the first Windows software package produced by the AICPA. *APG for Windows* is designed to assist audit professionals—auditors, compliance officers, CPAs, and examiners—in preparing or customizing checklists, conducting audits, and preparing and cross-referencing all necessary documentation.
- E. *ATB Lite* automates compilations, reviews, and audits by entering the trial balance onto a screen that is laid out just like the columnar workpaper accountants are used to working with. *ATB Lite* is a full trial balance package for accountants who don't need financial statement or consolidations capabilities.
- F. *Accountants Trial Balance (ATB)* version 3.0 is an easy-to-use trial balance and workpaper package. There are several modules available that work with *ATB* to offer the accountant a variety of options:
 - ATB Financial Statements*—produces financial statements, including supporting schedules and footnotes.
 - ATB Consolidations*—integrates data from several related companies into one financial picture.
 - ATB Conversion*—transfers data electronically from a number of general ledger and workpaper packages to *ATB*, and exports data from *ATB* to selected tax packages.
 - ATB Network*—allows use of *ATB* and all of its related modules on most popular local area networks.
- G. *PFP Partner* automates various personal financial planning calculations, including 5-year projected statement of net worth, 5-year cash flow projection, goal funding calculations, and funding tables for education, retirement, and user-specified goals, and insurance needs analysis for life insurance and disability insurance.
- H. *Engagement Manager (EM)* version 1.2 is a project management system to help accountants complete their engagements on time and under budget.
- I. *Interactive Data Extraction and Analysis (IDEA)* version 5.0 is a microcomputer-based software package that allows the user to analyze and manipulate data files from any micro-, mini-, or mainframe computer.
- J. *TaxInterest* calculates tax penalties and interest.
- K. *TValue* computes the present value of an annuity, calculates loans with fixed principal or interest-only payments, and calculates internal rates of return.

L. *File In Time* is a new software concept that combines task management with deadline tracking functions. *File In Time* can display the entire workload of your firm organized in a variety of ways: by client, service, due date, target date, responsible staff member, or any combination of these criteria.

M. *Electronic Research Series* takes advantage of a hyper-text linking system developed by Folio Corporation. You can now load authoritative accounting and auditing literature onto your hard drive and search for guidance on a particular topic. The titles available are:

Professional Standards

Technical Practice Aids

Audit and Accounting Guides

Index to Accounting and Auditing Technical Pronouncements

Accounting Trends and Techniques

V. Publications

A. *AICPA Professional Standards*

1. The two-volume paperback edition is published annually.
2. The two-volume looseleaf subscription provides continuous updating.
3. Its purpose is to provide an organized reference source of pronouncements issued by various standard-setting bodies in the following areas: Auditing, Accounting and Review Services, Attestation Engagements, Ethics, Bylaws, International Accounting and Auditing, Consulting Services, Quality Control, Quality Review, Tax Practice, Personal Financial Planning.
4. Its audience is accountants in public practice, industry, research, and students.

B. *Codification of Statements on Auditing Standards*

1. This is published annually.
2. Its purpose is to provide an organized reference source of authoritative auditing pronouncements.
3. Its audience is accountants in public practice, industry, research, and students.

C. *Codification of Statements on Standards for Accounting and Review Services*

1. This is published annually.
2. Its purpose is to provide an organized reference source of authoritative accounting and review services pronouncements.
3. Its audience is accountants in public practice, industry, research, and students.

D. *Codification of Statements on Standards for Attestation Engagements*

1. This is published annually.
2. Its purpose is to provide an organized reference source of authoritative pronouncements for attestation engagements.
3. Its audience is accountants in public practice, industry, research, and students.

E. *Audit and Accounting Guides*

1. The three-volume looseleaf subscription provides continuous updating.
2. Its purpose is to provide an organized reference source of industry and general guides and their related audit risk alerts issued by the AICPA.
3. Its audience is accountants in public practice, industry, research, and students.

F. *Index to Accounting and Auditing Technical Pronouncements*

1. This is published annually.
2. Its purpose is to provide a convenient index to current professional literature to help users determine which standards, regulations, or guidelines relate to a specific question.
3. Its audience is accountants in public practice, industry, research, and academia.

INFORMATION RETRIEVAL DEPARTMENT

I. Objectives

- A. To develop the components of the National Automated Accounting Research System (NAARS), a computerized database for researching annual reports of corporations, and authoritative and semiauthoritative accounting and auditing promulgations of the FASB, AICPA, SEC, etc.
- B. To research technical problems in the NAARS database for members of the profession, including other Institute divisions.
- C. To publicize, demonstrate, and market the NAARS database to prospective subscribers.
- D. To promote the Total On-Line Tax and Accounting Library (TOTAL), the AICPA member program for subscriptions to LEXIS/NEXIS/NAARS.
- E. To assist Software and Technical Publications Department in production of diskette-based products in the Electronic Research Series.
- F. To create NAARS Corporate Annual Report Files and Accounting Literature Files released on computer disk, CD-NAARS.

II. Staff

Six employees, including three CPAs: manager, research associate, and support staff. One per-diem CPA supplements the permanent staff.

Key Staff Contacts:

Rich Walker, director, (212) 596-6008

Hal Clark, manager, (201) 938-3248

III. Data Base

The accounting information database of NAARS contains:

A. Corporate Annual Report Files

Each file consists of approximately 4,200 annual reports of corporations whose stock is traded on the New York and American Stock Exchanges and selected companies whose stock is traded Over-The-Counter. The files are made up on a fiscal-year basis containing balance sheet dates from July 1 through the following June 30. Included in each document are the financial statements, notes to the financial statements, auditor's report, and management responsibility letter.

B. Accounting Literature File

The Accounting Literature File includes the full text of current authoritative and semiauthoritative promulgations of the FASB, AICPA, GASB, SEC, OMB, GAO, IASC, and IFAC such as:

1. Financial Accounting Standards Board

- *Statements of Financial Accounting Standards*
- *Interpretations*
- *Technical Bulletins*
- *Concepts Statements*
- *Issue Summaries of the FASB Emerging Issues Task Force*
- *Minutes of Meetings of the FASB Emerging Issues Task Force*

2. American Institute of Certified Public Accountants

- *Statements on Auditing Standards*
- *Auditing Interpretations*
- *Accounting Principles Board Opinions*
- *Accounting Principles Board Statements*
- *Accounting Research Bulletins*
- *Accounting Terminology Bulletins*
- *Interpretations of APB Opinions*
- *Issues Papers*
- *Statements of Position*
- *Statements on Standards for Accounting and Review Services*
- *Statements on Standards for Accounting and Review Services Interpretations*
- *Statements on Standards for Accountants' Services on Prospective Financial Information*
- *Statements on Standards for Attestation Engagements*
- *Statements on Standards for Management Advisory Services*
- *Statements on Quality Control Standards*
- *Interpretations of Quality Control Standards*
- *Audit and Accounting Guides*
- *Industry Audit Guides*
- *Personal Financial Statements Guide*
- *Guide for Prospective Financial Statements*
- *Accounting Standards Executive Committee Practice Bulletins*
- *Technical Practice Aids of the Technical Services Division*
- *AICPA Code of Professional Conduct*

3. Governmental Accounting Standards Board

- *Statements of The Governmental Accounting Standards Board*
- *Interpretations*
- *Technical Bulletins*
- *Concepts Statements*
- *Codification of GASB Statements*

4. Securities and Exchange Commission

- *Regulation S-X*

- *Regulation S-K*
- *Staff Accounting Bulletins*
- *Accounting and Auditing Enforcement Releases*
- *Financial Reporting Releases*
- *Accounting Series Releases*

5. Office of Management and Budget

- *Office of Management and Budget Circulars*
- *Compliance Supplements for Single Audits of State and Local Governments*
- *State Network on Block Grants*

6. General Accounting Office

- *Standards for Audits of Governmental Organizations, Programs, Activities, and Functions*

7. International

- *Accounting Standards of the International Accounting Standards Committee*
- *Auditing Guidelines of the International Federation of Accountants*

D. Superseded Accounting Literature

The Superseded Literature File contains the full text of the above material which has been superseded by subsequent promulgations.

E. *Journal of Accountancy*

The *Journal of Accountancy* File contains the full text of all articles published in the *Journal of Accountancy* from the January 1987 issue to present.

F. *The Tax Adviser*

The *Tax Adviser* File contains the full text of all articles published in *The Tax Adviser* from the January 1987 issue to present.

G. *The CPA Letter*

The *CPA Letter* File contains the full text of all of *The CPA Letter* newsletters published from the January 1987 issue to present.

H. *Tax Division Newsletter*

The *Tax Division Newsletter* File contains the full text of all of the *Tax Division Newsletters* published from the January 1987 issue to present.

IV. Characteristics of the NAARS System

- A. **Full Text System**—Every word of every document is stored in the computer.
- B. **Real Time System**—The computer can be accessed over telephone lines from a computer terminal in the practitioner's office.
- C. **Interactive Mode of Operation**—The researcher carries on a dialogue with the computer during the search process, broadening or narrowing the search.
- D. **Multiple-Term Coordinate Search Capabilities**—The researcher can create strings of words or phrases based on judgment concerning what documents the individual wants to see and how he or she wants to search.

V. Available Service Arrangements

- A. Subscription Through TOTAL**—By subscribing through TOTAL, you are provided immediate access—through your computer—to all the information you need on taxes, accounting, auditing, financial reporting, governmental accounting, securities, federal and state laws, and other areas of professional concern.
- B. Individual Inquiry**—Access to the NAARS service is available on an individual inquiry basis for those who do not have access through a subscription. The charge for this service, where research is done by a CPA on the AICPA staff, is calculated at \$2 per minute charged to the nearest second of connect time, with a \$50 minimum charge.

VI. Publications

The Institute has made extensive use of NAARS in the production of the series of Financial Report Surveys. These surveys show in detail how specific accounting and reporting matters are actually being handled in the financial reports of a wide range of companies.

For additional information, including costs, write or call:

National Automated Accounting Research System (NAARS)
American Institute of Certified Public Accountants
Harborside Financial Center
201 Plaza Three
Jersey City, NJ 07311-3881
(201) 938-3248

PERSONAL FINANCIAL PLANNING DIVISION

I. Objective

- A. To provide technical, practice management, and public relations support to AICPA members with a special interest in personal financial planning.
- B. To administer the AICPA's Accredited Specialist Program in PFP called Personal Financial Specialist (PFS).

II. Staff

Seven employees: director, one senior technical manager, two technical managers, a public relations coordinator, a division coordinator, and a secretary.

Key Staff Contacts:

Phyllis Bernstein, director, (201) 938-3808

Stephen Rojas, senior technical manager, (201) 938-3196

Murray Schwartzberg, technical manager, (201) 938-3194

Daniel Musicko, public relations coordinator, (212) 596-6110

III. Division Activities

- A. The division develops materials that helps CPAs interested in PFP improve their knowledge, productivity, performance, and quality and distributes them through the division newsletter—*Planner*, the *Personal Financial Planning Practice Handbook*, and the *PFP Library*.
- B. It develops *Statements on Responsibilities on PFP Practice*, which provide guidance in the PFP area.
- C. It promotes CPAs as personal financial planners through press releases, media contacts and referrals, and advertisements.
- D. It develops marketing support materials to enable members to communicate the benefits of their personal financial planning services.
- E. It works with the AICPA Washington office to monitor and influence proposed legislation that might affect or be detrimental to CPAs providing personal financial planning services.
- F. It interacts with the CPE Division in the development of courses to meet the needs of CPAs offering personal financial planning services.
- G. It administers the PFS program and provides information to members and the public about the program.
- H. It provides staff support for the PFP Executive Committee and its subcommittees—PFP Member Services Subcommittee and PFP Communications Subcommittee—and other task forces that are established to complete certain tasks.

IV. PFP Division Membership

A. Establishment of Voluntary Membership Section

In 1986, AICPA Council authorized the establishment of a Personal Financial Planning Membership Section for AICPA members with an interest in this activity. Membership is voluntary and is available to AICPA members and non-CPAs who work in public accounting firms. The PFP Division has about 7,000 members.

B. Membership Benefits

1. Members have the opportunity to increase their technical knowledge and professional skills in the area of PFP.
2. They can increase the profitability of their personal financial planning practice.
3. They are able to exchange personal financial planning experiences and ideas with professional colleagues.
4. They benefit from an intensive public awareness program that reinforces the image of CPAs as competent, objective, and trustworthy personal financial planning executives.
5. They receive the *Personal Financial Planning Practice Handbook* and the technical practice aids included in the *PFP Library*, providing a wide range of practical information, suggestions, guidance, and advice for the efficient, competent, and profitable delivery of personal financial planning services to clients. Members receive annual revisions to the *Handbook* and new or updated volumes of the *PFP Library* as they are published.
6. They receive a subscription to *Planner*, a bimonthly newsletter that provides information on new developments in PFP, and covers such topics as practice management, accreditation, investment and insurance planning strategies, regulatory concerns, and other technical and professional guidance.

C. PFP Division Membership Dues

Annual membership in the PFP Division covers the period August 1 through July 31. Annual dues are \$115.

V. Conferences

The PFP Division sponsors two conferences each year:

1. The PFP Technical Conference focuses on current developments in PFP, examines technical planning strategies being used by PFP professionals, and offers participants practical suggestions for improving PFP services and operating more efficiently.
2. The Investment Planning Conference focuses on investment planning issues for CPAs who provide these services for clients, who make investment decisions for their employers, or who want to develop their personal investment strategy.

VI. Roundtable Meeting for State Society PFP Committee Chairpersons

The division holds an annual roundtable meeting for the chairpersons of state societies' PFP committees. The meeting enables the chairpersons to learn about the activities of other societies' PFP committees—the success stories and the problems—as well as the activities of the AICPA PFP Division. The meeting is held in January immediately prior to the PFP Technical Conference.

VII. Mailings to State Societies

- A. The *Planner* is mailed to state societies.
- B. State societies may request copies of the *Personal Financial Planning Practice Handbook*.
- C. Position papers on state legislative issues are sent to state society executives.
- D. Highlights on the actions and decisions of the PFP Executive Committee at its meetings are mailed to state society PFP chairpersons.
- E. Summaries of communications activities to support the PFP Division are sent to state society PFP committee chairpersons and public relations managers.

PROFESSIONAL ETHICS DIVISION

I. Objectives

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

II. Staff

Sixteen employees, including ten CPAs: director, two senior technical managers, nine technical managers, and four support staff.

Key Staff Contacts:

Herbert Finkston, director, (201) 938-3175

Susan S. Coffey, senior technical manager, Independence & Behavioral Standards, (201) 938-3177

Edith Breitner, senior technical manager, Technical Standards, (201) 938-3176

III. Publications

<u>Title</u>	<u>Description</u>
<i>AICPA Professional Standards, Vol. 2</i>	This contains the full text of the AICPA Code of Professional Conduct, including the Principles, Rules of Conduct, Interpretations of the Rules of Conduct, and Ethics Rulings.
<i>Joint Ethics Enforcement Program Manual of Procedures (rev. ed. 1994)</i>	This describes procedures to be followed by AICPA and state society ethics committees when conducting investigations of potential disciplinary matters.

IV. Division Activities

- A. The division administers the Joint Ethics Enforcement Program (JEEP).
- B. It investigates complaints or other information regarding potential disciplinary matters.
- C. It presents formal charges of violation of applicable rules of the Code of Professional Conduct to the Joint Trial Board either on its own behalf or jointly with state societies participating in JEEP.
- D. It interprets the Code of Professional Conduct. The Ethics Executive Committee is the only AICPA senior committee granted this power under the Bylaws.
- E. It proposes amendments to the Code of Professional Conduct.
- F. Provides telephone service to members that offers guidance on ethics issues.

V. Code of Professional Conduct

Members are required to comply with the Code of Professional Conduct.

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

A. Objectives

JEEP was established in late 1975 with the following objectives:

- to eliminate duplication of enforcement;
- to integrate the efforts of state societies and the AICPA with respect to ethics enforcement;
- to encourage greater uniformity in interpretation of ethical standards and disciplinary action;
- to encourage more aggressive disciplinary action;

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 conduct of either or both organizations. Currently, 48 state societies and territories participate in JEEP.

C. Some Procedural Aspects of JEEP

1. The division has the right to conduct an investigation when it receives or obtains a complaint or other information that involves a matter of broad national interest; that arises from litigation or regulatory proceedings involving auditing, accounting, and/or independence issues; that comes from the SEC Practice Section of the AICPA Division for CPA Firms or any committee thereof, including the Quality Control Inquiry Committee; that comes from a department, agency, regulatory commission, or other unit of the U.S. Federal Government; or that appears to involve members of more than one participating state society. Additionally, a state society may elect to have the division conduct all investigations; presently, 19 societies have adopted this option.
2. The investigation may result in one of the following conclusions: no violation; a letter of required corrective action with directives when the matter is not serious enough for trial board consideration; a referral to the trial board for a decision on disciplinary action; or a settlement agreement.
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 trial board to investigate the complaint. Complainants are notified of the conclusion of an investigation—but 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.

VII. Committees

- A. In addition to AICPA staff, the division consists of a Professional Ethics Executive Committee, three subcommittees, and task forces established as required.

JOINT TRIAL BOARD

I. Objective

To provide for uniform enforcement of professional standards by adjudicating disciplinary charges against members of AICPA and a participating state society through the Joint Trial Board.

II. Staff

Three employees: general counsel and secretary, Joint Trial Board; assistant general counsel; and administrator, general counsel and Joint Trial Board.

Key Staff Contacts:

Richard I. Miller, general counsel and secretary, Joint Trial Board, (212) 596-6245

Paul V. Geoghan, assistant general counsel, (212) 596-6099

Janet K. Crozier, administrator, general counsel and Joint Trial Board, (212) 596-6098

III. Joint Trial Board 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 and lists members of the Joint Trial Board. All members of the Joint Trial Board 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 that has entered into an agreement with the AICPA concerning integrated ethics enforcement. Currently, 46 state societies, the District of Columbia, Guam, and the Virgin Islands have entered into this program with the AICPA. Decisions of hearing panels affect both AICPA and participating state society memberships.

V. Composition and Role of the Joint Trial Board

The Joint Trial Board is a hearing board of general original jurisdiction established to adjudicate alleged violations of the bylaws and/or Code of Professional Conduct of the AICPA or of the ethics code of participating state societies. It consists of 36 members, nominated by the Nominations Committee from among former or present members of AICPA Council. The size of the trial board is determined by the Board of Directors.

A. Hearing Panels

The Joint Trial Board does not sit in its entirety but conducts hearings of disciplinary charges under the ethics code of the AICPA and/or state societies through hearing panels. Hearing panels are composed of five members of the Joint Trial Board appointed by the trial board's chairperson.

B. Ad Hoc Committees

Ad hoc committees of the Joint Trial Board, composed of five members of the Joint Trial Board, act on petitions for review of cases decided by hearing panels. The committees also act on petitions that those sections of the Bylaws which relate to 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 or license to practice (7.3.2) not become operative.

C. Review Panels

Review panels of the Joint Trial Board are composed of five members. They are the final appellate authority in matters heard and determined by the Joint Trial Board or the Peer Review Board (formerly called the Quality Review Executive Committee). Review panels may:

- hear cases for which a petition for review of a case decided by a hearing panel has been granted by an ad hoc committee;
- hear petitions for reinstatement of expelled members;
- receive tact on petitions for review of a decision of the Peer Review Board.

VI. Requirements for Service on the Joint Trial Board

Board members must be former or present members of the AICPA Council. The following persons are not eligible for membership on the Joint Trial Board:

- a member of the AICPA Professional Ethics Division;
- a member of a state society ethics committee;
- a member of a state board of accountancy.

DIVISION FOR CPA FIRMS

I. Background

The Division for CPA Firms was originally a voluntary organization within the AICPA. Since 1990, however, firms that audit SEC registrants are required to belong to the Division's SEC Practice Section (SECPS). The Division was established in 1977 in response to:

- 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;
- the need for CPAs in local and regional firms to have a more effective voice in the profession's affairs.

The division consists of two sections: Private Companies Practice Section (PCPS) and the SECPS.

II. Objectives

- A. To improve the quality of service provided by CPA firms by requiring mandatory peer review, requiring maintenance of quality controls, and providing other practice requirements, including continuing professional education requirements.
- 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. Staff

- A. Overall staff responsibility for the operations of the Division for CPA Firms is assigned to the vice president—Division for CPA Firms. The Peer Review Division staff reports to the vice president—Peer Review.

B. Staff Levels:

1. Peer Review Division—33 employees, including 15 CPAs: vice-president, five senior technical managers, 9 technical managers, and 18 support staff carry out the functions of the SECPS and the PCPS Peer Review Committees and the Peer Review Board (formerly called the Quality Review Executive Committee.)
2. PCPS—five employees, including two CPAs: three technical managers, one project manager, and one newsletter editor staff the PCP Executive Committee, Small Firms Advocacy Committee, and Technical Issues Committee.
3. SECPS—seven employees, including two CPAs: vice president, two technical managers, and four support staff carry out the functions of the SECPS Executive Committee and the Quality Control Inquiry Committee, as well as the administration of the Division for CPA Firms.

Key Staff Contacts:

Arthur Renner, vice president, division for CPA firms, (212) 596-6060

Dale R. Atherton, vice president, peer review, (201) 938-3253

Bruce R. Brasell, senior technical manager, peer review, (201) 938-3014

Karen H. Jones, senior technical manager, peer review, (201) 938-3031

David Handrich, technical manager, private companies practice section, (212) 596-6145

IV. 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**—Member firms want 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 PCP Executive Committee and Technical Issues Committee, have a means for speaking out on behalf of CPAs who serve private companies.
- E. **PCPS public information program**—Member firms benefit from the section's ongoing public relations campaign, designed to familiarize the financial community with CPAs' commitment to quality practice, their service to clients, and show how peer review demonstrates the commitment of individual CPA firms. The program is funded from the dues of PCPS member firms.
- F. **Member services**—The PCPS offers a variety of services to its member firms such as marketing and public relations materials and tax planning publications for distribution to clients.

V. 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 through an AICPA-approved practice monitoring program of its accounting and audit practice every three years; the results are available to the public.
- E. The firm must pay dues.
- 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 and certain other public interest audit clients, including rotation of audit partners (not applicable to firms with less than five SEC audit clients and less than 10 partners); preissuance "concurring review" of audit reports and financial statements; certain limitations on MAS work; reporting certain matters to the client's audit committee or board of directors; direct notification to the SEC when the client-auditor relationship is terminated; and reporting to the Quality Control Inquiry Committee any litigation involving audits of public interest clients.

VI. Membership Statistics

<u>Type of Membership</u>	<u>7/1/94</u>
PCPS only	5,799
SECPS only	255
Both sections	<u>985</u>
	7,039

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 Private Companies Practice Executive Committee is the advocate for all local and regional firms on management concerns, technical issues, continuing education, and discriminatory practices. In addition, the committee works closely with the Management of an Accounting Practice Committee to assist firms in maintaining and improving profitable and practical firm management.
- C. The PCPS Technical Issues Committee reviews and comments on proposals before other AICPA components, including those dealing with professional standards and the Financial Accounting Standards Board, from the perspective of CPAs who serve private companies, and recommends proactive improvements in the profession's technical standards and resources.
- D. The Small Firms Advocacy Committee, created at the recommendation of the Private Companies Practice Executive Committee, considers and responds to the unique needs and concerns of smaller local CPA firms.
- E. The SECPS Quality Control Inquiry Committee reviews litigation and regulatory 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 section's annual report discusses the committee's activities in considerable depth.
- F. The peer review committees of both sections, assisted by the staff of the Quality 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. As of November 23, 1994, 11,343 peer reviews (on-site) have been performed under the Division for CPA Firms, including 2,959 SECPS peer reviews and 7,200 PCPS peer reviews. A breakdown of these reviews is as follows:

	<u>Initial</u>	<u>Subsequent</u>	<u>Total</u>
Unqualified	78%	87%	80%
Qualified	21%	12%	19%
Adverse	1%	1%	1%

2. As of November 23, 1994, 1,436 PCPS report reviews (off-site) have been performed. 79% of the firms having PCPS report reviews received unqualified reports while 21% of the firms received qualified or adverse reports.

- G. 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 are imposed only when a firm refuses to take necessary corrective action or otherwise fails to cooperate with the sections.
- H. The Peer Review Division (formerly called the Quality Review Division) administers a consulting review program to assist CPA firms in improving the quality of their practices and in preparing for review. The consulting review is confidential and educational in nature, and is conducted on the reviewed firm's premises by an experienced reviewer. For firms with up to about 20 professionals, the review involves one reviewer for one day. With certain limitations, half the fee will be refunded if the firm joins PCPS and has its first review as a PCPS member.
- I. The PCPS offers "giveaway" publications for its members to use in building good will and stimulating tax planning inquiries. Examples are a year-end tax planning guide and a series of single-subject leaflets.
- J. In the fall of 1994, the AICPA Board of Directors and the AICPA Council approved the combination of the peer review program of the private companies practice section and the AICPA quality review program effective for reviews performed April 3, 1995 and after. At that time, the AICPA quality review program was renamed the AICPA peer review program and the executive committee having senior status with authority to establish and conduct the review program in cooperation with state CPA societies was renamed the AICPA Peer Review Board.

K. Publications

<u>Title</u>	<u>Form</u>	<u>Audience/Purpose</u>
<i>Firm-On-Firm Review Directory (annually)</i>	paperback	This is distributed to all CPA firms represented in the AICPA membership and to state societies. The directory lists PCPS firms that have expressed an interest in performing peer or quality reviews of other firms.
<i>Directory of Division Member Firms</i>	paperback	This is distributed to Division 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 Division member firms.

<i>The Practicing CPA</i> (monthly)	newsletter	Financed and maintained by the PCPS, this newsletter is distributed to all local and regional CPA offices to provide information that will help them in maintaining and improving the quality of their practice.
<i>Why You Should Join the Private Companies Practice Section</i> (1991)	brochure	This provides information to practicing CPAs about the benefits and requirements for membership in the PCPS.
<i>PCPS Membership: Your CPA Firm's Commitment to Quality</i> (1992)	brochure	Designed for distribution by member firms, this describes the PCPS and emphasizes how a firm's membership benefits its clients.
<i>How to Pick A Leader</i> (1991)	brochure	This is for PCPS members to distribute to bankers and attorneys to explain the standards and requirements for PCPS member firms.
<i>101 Questions to Ask Your CPA</i> (1992)	brochure	Designed for distribution by member firms, this lists questions for small business owners to consider with their CPAs.

I. Conferences

1. The 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.
2. Through the auspices of the Management of an Accounting Practice Committee, local and regional firms are provided the opportunity to attend two Management of Accounting Practice Conferences and two Small Firm Conferences.
3. Through the auspices of the Management of an Accounting Practice Committee, state society MAP committee chairpersons are invited to attend an annual MAP Planning Conference.
4. Two National Accounting and Auditing Advanced Technical Symposiums are annually sponsored by the PCPS.

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. Staff provides guidelines on administering the Division for CPA Firms' peer review program.
- C. Staff distributes materials (speeches, brochures, etc.) to help state societies promote membership in the division to its members.

AICPA PEER REVIEW PROGRAM

I. Background

The Quality Review Program was established by the AICPA in response to a change in the Bylaws approved by the members in January 1988. The new Bylaws require all members of the AICPA who are engaged in the practice of public accounting to practice in firms that are enrolled in an approved practice-monitoring program. The new program is national in scope and is being carried out in cooperation with 45 state societies.

In the fall of 1994, the AICPA Board of Directors and the AICPA Council approved the combination of the peer review program of the private companies practice section and the AICPA quality review program effective for reviews performed April 3, 1995 and after. At that time, the AICPA quality review program was renamed the AICPA peer review program and the executive committee having senior status with authority to establish and conduct the review program in cooperation with state CPA societies was renamed the AICPA Peer Review Board.

II. Goal

The goal of the Peer Review Program is to raise the level of quality throughout the profession through educational and remedial actions.

III. Statistics

- A. 40,700 firms are enrolled in the quality review program. 33,300 firms perform auditing and accounting engagements which make them subject to an on-site or off-site quality review, including 17,700 sole practitioners with no professional staff, 14,900 firms with two to ten professional staff, and 700 firms with over ten professional staff.
- B. Over 32,000 reviews have been performed and accepted by the various entities administering the AICPA quality review program, including 18,000 on-site reviews and 14,000 off-site reviews.
 - 1. 82 % of the firms having on-site reviews received unqualified reports. 16 % of the reviews resulted in qualified or adverse reports.
 - 2. 78 % of the firms having off-site reviews received unqualified reports while 22 % of the firms received qualified or adverse reports.
- C. 94,000 engagements have been reviewed. Reviewers have concluded that 9,100 or 10% did not conform in all material respects with applicable professional standards. This includes 14% of the 25,100 audits reviewed, 7% of all reviews and 9% of all compilations.

IV. Staff

The group vice president-Professional has overall responsibility for the Peer Review Program. The program's operations are carried out by the staff of the Peer Review Division.

Key Staff Contacts:

Dale R. Atherton, vice president, peer review, (201) 938-3253

Janet Luallen, senior technical manager, (201) 938-3037

Elma P. Satterfield, senior technical manager, (201) 938-3047

Mark Spinelli, technical manager, (201) 938-3048

Steven J. Walme, state society coordinator, (201) 938-3049

V. Activities of the Program

- A. The peer review program is governed by the AICPA Peer Review Board, which conducts the program in cooperation with state CPA societies. All state CPA societies have been asked to administer the program or to arrange for another state society to administer the reviews of firms with main offices in its state.
- B. The Peer Review Board is in the process of issuing the *Standards for Performing and Reporting on Peer Reviews* for the combined program and various interpretations clarifying the *Standards*. These standards will be effective for reviews performed on or after April 23, 1995, and are applicable to firms, reviewers, and state societies administering the program, associations of CPA firms that arrange peer reviews for their members, and to the AICPA Peer Review Division.
- C. The *AICPA Peer Review Program Manual* is in the process of being published and will include all of the checklists and programs needed for administering, arranging, or performing a peer review under the AICPA Peer Review Program. This manual will be available through a subscription service and in paperback and will be updated periodically to reflect changes in the program and in technical and professional standards. Gratis copies of the manual will be sent to state societies and associations of CPA firms.
- D. An *Administrative Manual* was developed for state societies. It includes information that will enable a state society to administer its own review program. The manual is updated periodically.

The Peer Review Division is discussed further under the Division for CPA Firms' section of this handbook.

EXAMINATIONS DIVISION

I. Objectives

- A. To prepare the Uniform CPA Examination and operate the Advisory Grading Service under the direction of the Board of Examiners.
- B. To prepare and grade the Canadian Chartered Accountant Uniform CPA Qualification Examination (CAQEX) under the direction of the Board of Examiners.
- C. To prepare and grade the Personal Financial Specialist (PFS) Examination.

II. Staff

Twenty-three employees, including eight CPAs: director, two assistant directors, six technical managers, senior psychometrician, psychometrician, systems and security administrator, five permanent grading individuals engaged in supervising and supporting grading activities, and six individuals engaged in examination production and clerical support functions.

Key Staff Contacts:

James D. Blum, director, (201) 938-3419

Charles A. Rhuda, assistant director, (201) 938-3420

Raymond Cuneo, assistant director, grading, (212) 596-6064

III. Assistance Available to State Societies

Uniform CPA Examination

- A. State Society Awards. In February and August (following the November and May Uniform CPA Examinations), the Examinations Division notifies state boards of accountancy of the CPA candidates who received the 10 highest grades in their state/jurisdiction. The state societies may obtain the names of the candidates from their state board of accountancy then choose to present local awards to those candidates for their outstanding accomplishments.
- B. AICPA Awards. AICPA Elijah Watt Sells Medals are presented to candidates who pass all four sections of the Examination at one time and receive the highest combined grades on all four sections. For the highest grade, a Gold Medal is awarded; for the second-highest grade, a Silver Medal is awarded; and for the third-highest grade, a Bronze Medal is awarded. These medals are national in scope and are presented by the AICPA at its Annual Members Meeting.

IV. Division Activities Related to the Uniform CPA Examination

- A. The division maintains tight security during all phases of preparing, editing, reviewing, proofreading, and storing of examination materials. The Uniform CPA Examination

is administered every May and November. In May 1994, approximately 62,000 candidates wrote approximately 185,000 papers and in November 1993, approximately 74,000 candidates wrote approximately 277,000 papers.

- B. The division grades the Uniform CPA Examination for the 50 states, the District of Columbia, Guam, Puerto Rico, and the Virgin Islands. Approximately 150 CPAs and attorneys are hired to grade the Uniform CPA Examination, along with 70 clerical support staff. The grading process for each examination takes about 2½ months.

C. Publications

1. *Uniform CPA Examination Questions and Unofficial Answers*—Semiannual Volumes

Each volume contains the complete text of the most recent CPA examination, along with unofficial answers and study references.

2. *Uniform CPA Examination Selected Questions & Unofficial Answers Indexed to Content Specification Outlines*—Annual Volume

Each annual volume contains selected questions and unofficial answers from past Uniform CPA Examinations. These questions and answers are indexed to the content specification outlines. Each volume also contains the latest *Uniform CPA Examination Questions and Unofficial Answers* (semiannual volume).

3. *Unofficial Objective Early Answers*—Semiannual

The answers provide the correct letter response to the multiple-choice and the other objective-answer format questions without narrative explanation and are intended to be used for self-grading purposes. They are mailed to those who order them beginning on June 1 for the May Uniform CPA Examination and on December 1 for the November Uniform CPA Examination.

4. *Information for CPA Candidates*

This booklet is intended to help candidates prepare for and write the Uniform CPA Examination by explaining the examination's purpose, objectives, format, construction, and grading. It contains the policies of the Board of Examiners related to the Uniform CPA Examination.

5. *Uniform CPA Examination Candidate Kit*

This kit contains (a) *Uniform CPA Examination Selected Questions & Unofficial Answers Indexed to Content Specification Outlines*; (b) *Information for CPA Candidates*; and (c) Uniform CPA Calculator identical to the calculator that will be used on the Uniform CPA Examination. The cost of the kit is 10% less than if the products were purchased separately.

6. *Information for Canadian Chartered Accountant CPA Candidates*

This booklet is intended to help candidates who are Canadian Chartered Accountants prepare for and write the Canadian Chartered Accountant Uniform Certified Public Accountant Qualification Examination (CAQEX) by explaining the examination's purpose, objectives, format, construction, and grading. It contains the policies of the Board of Examiners related to CAQEX.

V. Division Activities Related to the Canadian Chartered Accountant Uniform CPA Qualification Examination (CAQEX)

- A. The division prepares and grades the Canadian Chartered Accountant Uniform CPA Qualification Examination (CAQEX), which is administered every May and November.

VI. Division Activities Related to the Accredited Specialist Designation Program

- A. The division prepares and grades the Personal Financial Specialist (PFS) Examination, which will be administered twice in 1995 (January 8 and September 22).

CONTINUING PROFESSIONAL EDUCATION DIVISION

I. Mission Statement

The mission of the Continuing Professional Education (CPE) Division of the AICPA is to provide, at competitive prices to all segments of the membership, a broad range of high-quality educational offerings that members and their staffs need in order to maintain and improve their professional skills.

The business activities of the CPE Division will be sustained from its own revenues. Non-business CPE activities (e.g., National CPE Curriculum, CPE Standards) will be sustained from membership dues.

II. Objectives

- A. To maintain a leadership position as a provider of CPE for the profession.
- B. To respond to members' CPE needs on a timely basis.
- C. To provide high-quality course offerings.
- D. To make CPE offerings widely available to the membership.
- E. To assure that the programs and activities of the CPE Division are compatible with and advance the overall mission of the AICPA.
- F. To improve the effectiveness and efficiency of internal operations.

III. Staff

Approximately 90 individuals work in six departments of the CPE Division: Administration; Program Development—Group Study; Program Development—Direct Study; Marketing; Operations; and Accounting

IV. Administration

A. Objective

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

B. Staff

Three employees: vice president, financial analyst, and administrative assistant.

Key Staff Contact:

Joseph T. Cote, vice president—continuing professional education, (201) 938-3535

C. Committee

The objective of the CPE Board of Management is to function in an oversight and advisory capacity to assist the CPE Division in achieving the division's general mission and objectives. Composed of 9 members, the Board meets five or six times a year.

D. Documents

The department provides various communications to state society leadership in respect to emerging issues and specific projects of the division.

E. Requests for State Society Input

State societies are frequently called upon for input on division projects and policies.

V. Program Development—Group Study

A. Objectives

1. To develop high quality seminar courses in response to member needs and the changing environment.
2. To improve the quality of all seminar course materials.
3. To increase market share.

B. Staff

Thirteen employees: director, three administrative managers, seven project managers, one instructional designer, and one support staff.

Key Staff Contact:

Linda Lach, director, (201) 938-3571

C. Assistance Available to State Societies

1. The department provides guidance on the implementation of the *Statement on Standards for Formal Continuing Professional Education (CPE) Programs* as it relates to group study programs.
2. It provides the *National CPE Curriculum* and related guidance to state societies.

D. Publication

Title

Audience/Purpose

National Continuing Professional Education Curriculum—A Pathway to Excellence (1990)

This is an organized framework for information which delineates suggested content of CPE programs for the accounting profession. It is primarily useful to the AICPA, state societies, course developers and sponsors, accounting firms, and educational units of various organizations.

E. Documents

The department provides various communications to state society staff on CPE committees with respect to issues on individual courses or course evaluation forms.

F. 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 such tasks as the

development or assessment of course materials or the enhancement of the *National CPE Curriculum*.

With help from the state societies, these tasks can be accomplished effectively and efficiently using existing expertise.

VI. Program Development—Direct Study

A. Objective

To develop quality continuing professional education programs and materials that members need in order to maintain and improve their professional skills. Instructional media in self-study includes audio, text only, video, and computer-aided instruction (CAI). Direct study also includes national conferences and training schools.

B. Staff

Fourteen employees: director, two administrative managers, six project managers, three technical editors, and two support staff.

Key Staff Contact:

Patricia L. Williams, director, (201) 938-3559

C. Assistance Available to State Societies

1. The department gives guidance on the implementation of the *Statement on Standards for Formal Continuing Professional Education (CPE) Programs* as it relates to non-group study programs.
2. It provides guidance on non-group study programs designed for members not in public practice.

D. Publication

Title

Statement on Standards for Formal Continuing Professional Education (CPE) Programs (1991)

Audience/Purpose

This is pertinent to those involved in CPE for CPAs. It's a statement of minimum standards to insure that CPAs receive quality CPE. This statement was revised by the CPE Standards Subcommittee, and has an effective date of January 1, 1992.

E. Subcommittees

1. The objective of the CPE Standards Subcommittee is to independently and objectively review the AICPA Policies and Standards on CPE and to facilitate harmonization with standards issued by other professional accounting bodies and with the AICPA's Plan to Restructure Professional Standards. The subcommittee also provides ongoing interpretation, modification, and guidelines regarding the CPE standards. The subcommittee has 11 members representing various constituencies (e.g., state societies, NASBA, Division for Firms) and meets about two times a year.

2. The objective of the EDMAX (Educational Management Exchange) Subcommittee, composed of the training directors of selected firms and state societies, is to identify key CPE issues and the knowledge and skills required to resolve them; to share CPE information with the profession; and to advise the CPE Board of Management on needs assessment, curriculum, standards, and other CPE-related matters. The subcommittee meets two times a year, usually in May and November.

F. Documents

The department provides various communications to state society staff on CPE committees with respect to issues on individual courses or course evaluation forms.

G. 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.

VII. Marketing

A. Objectives

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

B. Staff

Twelve employees: director, two managers, one administrator, five coordinators, and three support staff.

Key Staff Contacts:

Matt Carr, director, (201) 938-3198

Claudia Ascione, manager, direct study marketing, (201) 938-3075

Irene Dajka, senior coordinator, (201) 938-3203

Nina Diamond, manager, group study marketing, (201) 938-3201

Bill Free, senior coordinator, (201) 938-3202

Sharon Free, conference marketing administrator, (201) 938-3077

Lauren Moran, senior coordinator, (201) 938-3080

Emily Vassar, senior coordinator, (201) 938-3081

C. Assistance Available to State Societies

1. The department provides direct and indirect marketing assistance.

2. It provides direct mail promotional materials, including mailing lists and catalogs, and special flyers and information for states to use in their advertising and public relations.
3. It promotes seminars, conferences, self-study, video, and in-firm courses.
4. It provides a "Hot Line" for state society CPE staff—(800) 634-6780—and one for members—(800) 862-4272 (TO-AICPA).

D. Contracts/Agreements

- Various licensing agreements permit the nonexclusive distribution of state society-developed courses by the AICPA
- CPE/State Society Conference Cosponsorship Agreement

E. Publications

<u>Title</u>	<u>Audience/Purpose</u>
<i>Seminar Catalog</i>	Published annually in April, this catalog aids members in selecting seminar courses to meet continuing education requirements and to enhance professional skills. It is distributed to selected members, state society CPE administrators, and by individual request.
<i>Self-Study CPE Catalog</i>	This lists and describes over 260 AICPA self-study audio, text, video, and computer interactive courses available to the profession. It is published in April and July and is distributed to state society CPE administrators, selected members, and current buyers.
<i>Public Presentation Planning Handbook</i>	Published annually in July, the <i>Handbook</i> is a resource for state societies to be utilized in planning, selecting, administering, and promoting public presentation of group-study courses. Copies are sent to CPE administrators and are distributed to committee members and other staff involved in CPE planning.
<i>DL Power Packs Ordering/Scheduling Kit</i>	Published annually in the summer, this kit is a resource for state societies to plan and select top AICPA instructors for presentations of three to five consecutive days.

F. Conference

The annual AICPA/State Society CPE Conference is held in July. It is attended by state society executive directors, CPE administrators and staff, AICPA CPE staff, and CPE committee members. In 1995, the AICPA and CPA/SEA will cosponsor a special conference, CPE 2000.

G. Documents

1. The department provides various communications to state society executive directors and CPE administrators relating to policies, pricing, promotional campaigns, and conference activities.

H. Requests for State Society Input

1. During the fall planning cycle, requests are made for states to inform the department of seminar course listings (including dates, locations, and prices) for inclusion in the CPE Seminar Catalog and group-study promotional material.
2. Other issues of concern to state societies may be brought to the attention of the CPE Board of Management.

I. Other State Liaison Activities

1. The department visits state society offices to meet with CPE staff and various committee members to brief state society leadership on curriculum, marketing initiatives, and objectives for new and existing courses.
2. The department participates in state and regional CPE planning sessions in order to provide assistance in planning course schedules and developing promotional material.

VIII. Operations

A. Objectives

1. To maintain high standards of quality in production of program materials.
2. To maintain high standards of service to members in order processing, fulfillment, faculty recruitment and training, evaluations processing, the grading of self-study course tests, and the administration of the CEA programs.
3. To ensure proper monitoring of divisional budgets and financial analysis.

B. Staff

Thirty-six employees: director, three administrators, one manager, six course assembly staff, 14 editorial production staff, five materials management staff, five educational support services staff, and one support staff.

Key Staff Contact:

Mary Anne Tait, director, (201) 938-3513

C. Activities

- Editorial production
- Materials management
- Inventory maintenance
- Production scheduling and shipping
- Faculty training and administration
- CEA programs administration
- Course evaluations processing and analysis
- Grading of self-study course exams and issuance of certificates of completion
- Course materials assembly

D. Assistance Available to State Societies

1. The department provides assistance in familiarizing new state society CPE personnel in course ordering procedures.
2. It provides guidance in selecting instructors for seminars.
3. It schedules discussion leaders for instructor-dependent group study courses.
4. It maintains group course evaluation records and disseminates course quality ratings to state societies.
5. It maintains all CEA program and participants' records, and provides assistance in familiarizing state society CPE personnel in CEA administration procedures.

IX. Accounting

A. Objectives

To account for all revenues and expenses of the division. To provide timely and accurate financial reports for the division.

B. Staff

Eight employees: assistant controller, manager, senior accountant, two accountants, senior bookkeeper, programmer, and one support staff.

Key Staff Contact:

Thomas J. Haller, assistant controller, (201) 938-3321

C. Activities

- Revenue and expense accounting and reporting
- Financial analysis and projections
- Accounts payable/accounts receivable responsibilities
- Royalty contract review and maintenance
- Discussion leaders' expense and honorarium payments
- Physical inventories and inventory analysis
- Cooperative marketing arrangement accounting and reporting
- Review of all CPE payments to ensure compliance with AICPA accounts payable and contract policies

PUBLICATIONS DIVISION

I. *Journal of Accountancy*

A. Objectives

1. To keep members of the Institute and other readers, including business and government executives and academia, as well as accountants who are not members of the Institute, informed of the latest technical and professional developments that affect the accounting profession.
2. To deal with materials at the cutting edge of current professional thought in accounting, auditing, taxation, MCS, and practice management, and to help readers sort out the confusing technical and theoretical issues and problems of the day.
3. To provide guidance to generalists such as sole practitioners on the practical application of new and/or complex accounting standards or methods in all areas of accounting.

B. Staff

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

Twenty-four employees: editor, executive editor, executive editor—news, senior editor, technical editor—departments, editor—news, senior copy editor, assistant editor, two contributing editors, production manager, production supervisor, two production associates, art coordinator, production editor, word processing coordinator, advertising manager, advertising sales representative, advertising production coordinator, classified advertising correspondent, and three secretaries.

Key Staff Contacts:

Robert P. Rainier, director, (201) 938-3283

Colleen Katz, editor, (201) 938-3456

Eugene Cioffi, production supervisor, (201) 938-3449

Richard J. Flynn, advertising manager, (201) 938-3295

C. Selection of Articles

1. 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.
2. Manuscripts submitted to the *Journal* are acknowledged by the editors and forwarded to at least three reviewers.
3. 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.

D. Relevant Statistics

1. The *Journal* is published monthly.
2. Its circulation is more than 300,000.
3. Over 43 percent of the *Journal's* readers are in public practice and nearly 38 percent are in industry. The remainder consists of government executives and students.

E. Mailings to State Societies

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

II. *The Tax Adviser*

A. Objectives

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

B. Staff

Four employees: editor, associate editor, managing editor, and support staff member.

Key Staff Contacts:

Nicholas J. Fiore, Esq., editor, (201) 938-3444

Leslie S. Laffie, Esq., associate editor, (201) 938-3445

Debra Weingarten, managing editor, (201) 938-3446

C. Selection of Articles

1. 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.
2. Manuscripts submitted to *The Tax Adviser* are acknowledged by the editors and reviewed by an editorial adviser.
3. 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.

D. Relevant Statistics

1. *The Tax Adviser* is published monthly.
2. It has a circulation of approximately 30,000.
3. Over 60 percent of *The Tax Adviser's* readers are in public accounting practice. The remainder are in law, industry, government, and education.

III. Editorial—Newsletters

A. Activities

The department is responsible for the design, preparation, and production of three newsletters:

1. *CPA Client Bulletin*

This is a monthly four-page newsletter available in bulk to CPAs for distribution to their clients. It is directed to small business owners and managers and individual clients, and includes items on management, government regulations, and taxes considered to be of particular interest to the clients of a smaller CPA firm. Twice a year, in August and November, six-page issues are devoted entirely to tax planning. The cost is \$174 per year for a minimum order of 50 copies; \$45 per year for additional lots of 25. Imprinting of firm names is also available.

Circulation: 6,000 practice units that distribute more than 800,000 copies to small business and individual clients.

Key Staff Contact:

Anne Wagenbrenner, editor, (201) 938-3301

2. *CPA Client Tax Letter*

This is a six-page quarterly newsletter that subscribing firms can distribute to clients interested solely in tax suggestions. The newsletter contains legislative and regulatory news, information on court decisions, and other tax developments of concern to typical clients. The newsletter is shipped in bulk to subscribers for distribution in August, November, January, and May. Fifty copies per quarter cost \$106 annually; each additional lot of 25 costs \$26.40 annually. Imprinting costs extra.

Circulation: 3,000 practice units that distribute more than 350,000 copies to tax clients.

Key Staff Contact:

Anne Wagenbrenner, editor, (201) 938-3301

3. *CPA Health Care Client Letter*

This is a specialized six-page quarterly newsletter that subscribing firms can distribute to clients who are health care professionals or practices. The newsletter contains practice management suggestions, tax tips, personal financial planning articles, and estate planning ideas, as well as late-breaking news of tax and other relevant legislation. The newsletter is shipped in bulk to subscribing firms in January, April, July, and October. Ten copies (the minimum order) cost \$48.00 per year (for imprinted copies), or \$42.00 per year (unimprinted). Each additional lot of 5 costs an extra \$16.00 per year.

Circulation: 900 practice units that distribute more than 22,000 copies to health care clients.

Key Staff Contact:

Anne Wagenbrenner, editor, (201) 938-3301

4. *The Practicing CPA*

This is 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: 60,000 practice units and members.

Key Staff Contact:

Graham Goddard, editor, (212) 596-6146

B. Mailings to State Societies

All three newsletters are sent to state society executive directors.

IV. Production and Editorial Services Department

A. Objective

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. Software products are also handled by this group.

B. Staff

Eleven employees: administrator, production manager, production supervisor, editor, two assistant editors, four production associates, and secretary.

Key Staff Contacts:

Katharine Coveleski, administrator, (201) 938-3391

Robert DiCorcia, production manager, (201) 938-3392

Carrie Vaccaro, editor, (201) 938-3410

C. Activities

1. The department provides editorial and text design services for manuscripts that are ready for publication. It also provides copyediting and rewrite services for manuscripts in the preliminary draft stage.
2. It prepares basic manufacturing specifications for competitive bids on typesetting and printing and suggests appropriate vendors.
3. It schedules publications and handles trafficking of documents through various stages of the manufacturing process—typesetting, printing, binding, and delivery.
4. It marks up manuscripts for typesetting, proofreads galleys and pages, does layouts, and checks blueprints.
5. It monitors costs throughout processing and maintains quality control at all stages.
6. It provides timely information to the promotion department, to the editors of newsletters and magazines, and to the purchasing, inventory control, customer service, and shipping departments.

7. It designs formats for software products and arranges for the manufacturing of these items.
8. It develops and acquires publications that serve member needs.
9. It administers AICPA rights and permission policies.

D. Relevant Statistics

More than 100 new titles are produced each year, and there are between 70 and 80 reprints of inventory items.

V. Promotions Department

A. Objectives

1. To plan and prepare programs and materials to promote the sale of all AICPA magazines, subscription services, and other publications.
2. To promote attendance at AICPA and CPE conferences and seminars.
3. To promote and control the commercial use through rental of AICPA mailing lists by companies and other organizations.
4. To coordinate all bulk mailings made by the AICPA.

B. Staff

Seven employees: manager, supervisor, graphics designer, two production associates, and two support staff.

Key Staff Contacts:

Julia Esposito, manager, (201) 938-3505

Velda Gardiner, list sales coordinator, (201) 938-3507

C. Activities

1. The department writes folders, brochures, self-mailers, booklets, letters, display advertisements, order forms, etc., for use in the promotion of AICPA products, services, and meetings.
2. It designs all of the above materials.
3. It plans and follows up on the production of the above materials.
4. It plans and supervises the distribution of the above materials.
5. It budgets and analyzes the effectiveness of specific promotion programs.
6. It manages and supervises mailing list rental activity.
7. It provides design and copywriting services for all AICPA divisions and departments.
8. It schedules and manages all AICPA bulk mailings.

VI. Electronic Imaging Department

A. Objectives

To provide essential support services to AICPA staff involving word processing, typesetting, desktop publishing, scanning and disk conversions.

B. Staff

Seventeen employees: manager, desktop publishing supervisor, publishing technology specialist, word processing supervisor, word processing lead operator, and a support staff.

Key Staff Contacts:

Carla Ciuffo, manager, (201) 938-3322

Nilda Montalvo, desktop publishing supervisor, (201) 938-3332

Ed Lake, publishing technology specialist, (201) 938-3334

Chris Speers, word processing supervisor, (201) 938-3331

C. Activities

The department produces accounting rules and regulations, exposure drafts, manuals, disclosure and quality review checklists, technical publications, practice aids, brochures, catalogs and newsletters.

D. Equipment

Word Processing

Dell 316SX PCs with LaserJet IV M printers, CPT 9000 and 8525 systems with laser, matrix and rotary printers, Kurzweil 5100 Scanner

Typesetting

Agfa Compugraphic network with Integrator II terminals, Agfa Proset 9400 Imagesetter, 420XL laser printer and Rapiline 17 processor

Desktop Publishing

2 Macintosh Quadra 800's, 1 Macintosh IIfx, 2 Macintosh IICI's, 1 SE30, 3 RasterOps Color Monitors, 2 RasterOps Grey Scale Monitors, Dayna Drive, CD-ROM Drive, Agfa Focus II Grey Scale Scanner, Varsityper VT-600W laser printer, LaserWriter IIG laser printer, Bernoulli Box II, Agfa Proset 9550 Imagesetter

PRACTICE MANAGEMENT DIVISION

I. Objectives

- A. To assist practice units in providing high-quality service to the public by improving the management of their practices.
- B. To assist members in improving the operation of their practices and achieving the profit objectives of their firms.
- C. To encourage greater appreciation of the importance of management in achieving a firm's goals.
- D. To promote a positive image of CPA firms among the business community and the general public by helping firms to be well managed.

II. Staff

Four employees: two Management of an Accounting Practice (MAP) managers, and two support staff.

Key Staff Contacts:

Laura Inge, project manager, (212) 596-6135

Mark Murray, project manager, (212) 596-6137

III. Assistance Available to State Societies

The division provides help in planning and administering MAP programs (i.e., MAP conferences and roundtables).

IV. Publications

<u>Title</u>	<u>Form</u>	<u>Audience/Purpose</u>
<i>Management of an Accounting Practice Handbook</i> (updated annually)	Three vols.; looseleaf subscription service	Offers CPA practitioners techniques, tested procedures, and expert advice that will help them operate their practices more effectively. Price: \$170 (annual supplements \$56).
<i>MAP Selected Readings</i> (published annually)	Soft cover subscription service	This companion book to the <i>MAP Handbook</i> includes articles on all aspects of practice management. These readings are selected from leading CPA periodicals and other professional, business, and international magazines. Price: \$45.

<i>MAP Roundtable Discussion Guidelines</i>	Ninety-page manual and discussion guide	An aid to practitioners in establishing and operating a MAP Discussion Group. It covers administrative matters and suggests topics for roundtable discussions. To assist the group in their discussions, guides on over 20 MAP topics are available. Distributed to state societies and mailed to members upon request.
<i>On Your Own! How to Start Your Own CPA Firm</i>	book	An A to Z guide to starting a profitable accounting practice. Written by Al Williams, CPA. Price: \$39.
<i>Organizational Documents: A Guide for Partnerships and Professional Corporations</i>	book	A guide to drafting a partnership agreement and incorporation documents. It includes a diskette of sample documents. Price: \$27.50 for the book, \$46.20 for the diskette, and \$70.50 for the book and diskette set.
<i>Managing the Malpractice Maze</i>	book	Offers firms specific techniques for lowering their risk of malpractice liability and choosing professional liability insurance. It identifies criteria for evaluating a firm's existing defensive practices program and shows how to develop such a system if one is not in place. Price: \$39.25.
<i>Winning Proposals: A Step by Step Guide to the Proposal Process</i>	book	A combination of educational text and how to manual. Gives accountants and their marketing professionals the specific know-how needed to win more proposals. Price: \$30.50.
<i>Practice Continuation Agreements: A Practice Survival Kit</i>	book	Explains how you can preserve the value of what may be the largest asset in your estate by ensuring the continuity of your practice with a practice continuation agreement. Price: \$29.75.
<i>WordPerfect in One Hour for Accountants</i>	book	Includes four 15-minute lessons on how to use WordPerfect. Designed for the busy practitioner who wants to get up to speed quickly in WordPerfect basics. Price: \$15.50.
<i>WordPerfect Shortcuts for Accountants: Merge and Macros in One Hour</i>	book	Includes four 15-minute lessons that teach how to use WordPerfect's merge and macro functions. Price \$15.50.

<i>Management Series</i>	booklets	Designed to help CPAs' clients solve their management problems. The series includes: <i>Management of Working Capital</i> , <i>Financing Your Business</i> , <i>Make the Most of Marketing</i> , <i>Managing Business Risk</i> , <i>Human Resources</i> , and <i>International Business</i> . Price: \$9.75 (<i>Human Resources</i> , \$15).
<i>The Marketing Advantage: How to Get and Keep the Clients You Want</i>	book	Over two dozen practitioners and marketing consultants give comprehensive, practical advice on how to market accounting firms' services. Price: \$77.25.
<i>Managing by the Numbers: Monitoring Your Firm's Profitability</i>	book	Offers step-by-step instruction on how to identify and examine the numbers behind the numbers and uncover situations that may not be obvious in conventional financial statements. Price: \$26.50.
<i>Seasonality: Practitioners' Suggestions for Managing Work Load Compression</i>	book	A compilation of ideas and suggestions designed to provide guidance to practitioners in firms of all sizes on how to manage the seasonal workload. Price: \$25.75.
<i>Strategic Planning: A Step-by-Step Guide to Building a Successful CPA Firm</i>	book	This guide provides a hands-on, step-by-step approach to the design and implementation of a strategic plan for CPA firms. Price: \$36.
<i>Advisory Comments for Growth and Profitability: A Guide for Accountants and Consultants</i>	book	This publication shows how advisory comments can benefit clients and support practice development, client retention, and practice management goals. Price: \$45.

V. Conferences and Seminars

- A. An annual National Practice Management and Marketing Conference, which is held over 2½ days. The conference is designed for managing partners, partners, and marketing professionals from local and regional CPA firms.

- B. An annual National Practice Management and Firm Administration Conference, also 2½ days. The conference is designed for managing partners, partners, and firm administrators from local and regional CPA firms.
- C. The National Small Firm Conference is offered twice a year at different sites. The conference program offers practice management guidance for sole practitioners and firms with two or three partners.
- D. The Executive Skills Program is a comprehensive series of courses developed by the University of Texas in Austin. Courses provide training in management theory and skills needed by CPAs to effectively manage their firms and advise their clients.
- E. A meeting with state society MAP committee chairpersons and executive directors is held annually. Information on current AICPA and state society activities is exchanged.

VI. Committee

The AICPA MAP Committee assists members of the Institute in the effective operation of their professional firms to help firms maintain high standards of practice and meet their profitability objectives.

VII. Other Division Activities

- A. The division responds to practice management inquiries from members.
- B. Three subcommittees recommend services for small, mid-size, and larger local and regional firms.
- C. The MAP Committee comments on professional issues that affect the management of local and regional firms and recommends to the Board programs that benefit these firms.
- D. The MAP Committee undertakes actions on professional issues that affect CPA firm management, e.g., wage and hour issues, CPE credit for management training.
- E. The Large Firm Networking Program organizes groups of larger local and regional firms by similar size, which meet on an ongoing basis to discuss common management issues. Each group establishes its own agenda and meets 2 to 3 times a year.

VIII. Requests for State Society Input

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

INDUSTRY MEMBER PROGRAMS

I. Objectives

The objectives of the Members in Industry Executive Committee and its staff are:

- A. To advise AICPA divisions and the Board of Directors on the interests and needs of members in industry.
- B. To recommend how AICPA resources can better be used to strengthen the skills of CPAs in industry.
- C. To communicate to the general public, employers, and other members about the benefits of employing CPAs in business and industry.
- D. To determine the future needs of CPAs in business and oversee programs to meet those needs.
- E. To develop input on professional issues from the industry CPA's viewpoint. (See V., Professional Issues Subcommittee)
- F. To recommend and develop programs to enhance the professional skills of AICPA members employed in business and industry (See VI., CPE Subcommittee)

II. Staff

Jay L. Rothberg, vice president—member and state relations, (212) 596-6005

Thomas J. Lemmon, senior technical manager, (212) 596-6122

Michele A. Rodin, project manager, (212) 596-6126

Emanuela LiMandri, administrative secretary, (212) 596-6247

III. Assistance Available to State Societies

The committee and staff provide counsel on initiating and planning programs for state society members employed in industry. This includes gathering and disseminating information about programs for industry members developed by the state societies as well as sponsoring an annual conference for state society industry chairpersons (see conferences). Highlights of committee minutes from the Executive Committee and the Professional Issues and CPE Subcommittees are distributed to state society industry committee chairpersons and state society executive directors. Copies of comment letters prepared by the Professional Issues Subcommittee are also mailed to state society industry committee chairpersons and state society executive directors. The committee also is developing a database of industry members active in state societies.

IV. Publications

<u>Title</u>	<u>Form</u>	<u>Audience/Purpose</u>
<i>AICPA Services for Members in Industry</i>	brochure	This describes AICPA services offered to members which may be of particular interest to members in industry. An updated brochure will be available upon request to state societies and individual members in the spring of 1995.
<i>The Financial Manager's Report</i>	Six-page insert—newsletter format	Published five times per year as an insert into <i>The CPA Letter</i> , <i>The Financial Manager's Report</i> includes updates on AICPA and state society activities for members in industry as well as practical "How To" articles designed to enhance the skills of CPAs in business and industry.
<i>Going Public: A Guide for the Financial Executive</i>	book	Available in the first quarter of 1995, this book addresses the issues involved in taking a company public. It discusses filing requirements and procedures and the necessary steps to be taken prior, during, and after the decision to go public. <i>Going Public</i> is the second in a planned series of "How To" publications for members in industry.
<i>Doing Business in "XYZ Country"</i>	book series	These AICPA editions of guide books developed by international accounting firms detail information about regulations, laws, distribution systems, customs, and other aspects that a small-to-mid-size business must understand when exporting to a foreign country. The first three "country books" to be published in 1995 are <i>Doing Business in Canada</i> , <i>Doing Business in Mexico</i> , and <i>Doing Business in China</i> .

<u>Title</u>	<u>Form</u>	<u>Audience/Purpose</u>
<i>Selected Readings for Financial Executives (Series 1-3)</i>	Self-study CPE course	Developed jointly by the Committee and the CPE Division, this course consists of recent articles from leading business and professional journals and a third volume of related CPE materials. The articles cover a broad range of technical and management topics of importance to CPA financial managers. The third edition of <i>SRFE</i> should be available in early 1995. The first two editions have sold a combined 2,400 copies.

V. Professional Issues Subcommittee

The objectives of the Professional Issues Subcommittee are:

- A. To provide input on professional issues from the point of view of CPAs employed in business and industry.
- B. To provide a resource to the AICPA's technical committees by reviewing and commenting on those developments which have a significant effect on the broad range of business that employ members in industry.
- C. To provide input to the Members in Industry Executive Committee on proposals affecting the profession, including changes to the Uniform Accountancy Act and the AICPA Code of Professional Conduct.

The subcommittee, which reports to the Members in Industry Executive Committee, issued its first comment letter in response to AcSEC's Exposure Draft on Risks and Uncertainties. The Subcommittee also developed a response to the AICPA's Position Statement on the POB report and to the Exposure Draft on the Omnibus Proposal of Professional Ethics Division's Interpretations and Rulings.

VI. CPE Liaison Subcommittee

To meet its objective of recommending and developing programs to enhance the skills of industry members, the subcommittee will undertake a number of projects in 1994-95.

- A. The subcommittee will sponsor two National Industry Conferences. These two-and-one-half day conferences focus on a wide range of technical, professional, and management subjects. The conference programs have been specially developed to help financial executives in industry achieve greater professional success in today's business environment. The conferences will be held in October and April, alternating between the east and west coasts.
- B. It also sponsors the annual Conference for State Society Industry Committees. The conference provides a forum for state industry committee chairpersons, executive directors, and other staff members to exchange information on current AICPA and state society activities for industry members.

- D. The Subcommittee will sponsor two Financial Management Symposia, which will be held in June 1995 in New York City and San Francisco. The one-day Symposia will focus on the specific needs of senior financial executives employed by large companies.
- E. The Subcommittee has produced jointly with the AICPA CPE Division a video course entitled "Environmental Alert Video Course." The 90-minute videocassette and accompanying CPE materials addresses environmental liability issues and offers eight hours of CPE credit. The Subcommittee will be producing another video this year entitled "Getting Started in International Business Video Course."
- F. The Subcommittee will continue to take a proactive stance in providing input to the CPE Division and the Members in Industry Executive Committee.

VII. Other Activities

- A. The Committee encourages the appointment of more industry members to Institute committees. It seeks to encourage more industry members to become involved in state society activities as well.
- B. The Committee sponsors an annual "Outstanding CPA in Business and Industry" Award which is designed to highlight the achievements and contributions of CPAs to their employers and the profession.
- C. Other communications projects of the Committee include trying to promote to employers the benefits of hiring CPAs for management positions and contributing an industry perspective to the profession's recruitment efforts.

MANAGEMENT ACCOUNTING DIVISION

I. Objectives

- A. To promote the role of certified public accountants in the field of management accounting.
- B. To improve the application of management accounting in practice.
- C. To raise the level of management accounting skills of members in all disciplines (industry, practice, education, and government).

II. Key Staff Contacts

John F. Hudson, vice president—technical standards and services, (212) 596-6262

John F. Morrow, director, (201) 938-3011

III. Division Activities

The division monitors and researches developments in the management accounting area. It also evaluates the effectiveness of existing management accounting concepts and practices in today's changing environment. In addition, it increases public awareness of and confidence in the CPA as an expert in management accounting. To promote its activities, the division has established task forces to address issues in the following areas:

- A. Benchmarking
- B. Finance Function 2000
- C. Strategic Performance Measures
- D. Management Accounting Guidance Materials

IV. Major Projects

Benchmarking Project This project involves the building of a database for the purpose of providing benchmarking/best practice studies to AICPA members dealing with the productivity of the finance and accounting function. The objective of the project is to develop benchmark statistics for accounting functions, to identify practices associated with the best performers, and to provide confidential comparative performance analyses to the individual participants.

Finance Function 2000 With rapid technological advances and increased pressure on cost reduction, the finance function is undergoing dramatic reengineering that will alter the way finance is practiced. However, no one knows what the finance function will be like in the year 2000 and beyond. This project is attempting to develop a shared vision of the future of finance, so we can educate our members to become value-adding partners in the strategic future of their businesses.

Strategic Performance Measures A component of the reengineered business is the development of a set of strategic performance measures that provide an early warning system to changes, both positive and negative, that should be addressed on a timely basis. These measures should be financial and non-financial in nature, and should be developed with input from all facets of the business. The goal of this project is to educate members on the role of strategic performance measures and to help them be leaders in their development and use.

V. Committees

The division consists of the Management Accounting Executive Committee, AICPA staff assigned to the division, and task forces.

LIBRARY SERVICES DIVISION

I. Objectives

- A. To provide information and research support to AICPA members staff, and the general public.
- B. To collect and maintain the literature of the accounting profession.
- C. To provide access to the profession's literature by cataloging and indexing it and maintaining this information in an electronic database.

II. Staff

Sixteen employees: nine professional librarians and seven support staff.

Key Staff Contacts:

Karen Hegge Neloms, director, (212) 596-6037

Ileane Silver, librarian, (212) 596-6051

Linda Pierce, librarian, (212) 596-6048

III. Division Activities

- A. The librarians respond to over 120 telephone requests for information daily. Information provided includes bibliographies on requested topics and on-line database searches. Members may also obtain loans of books or journals which are sent through the mail or by overnight service. Photocopies are provided in accordance with the provisions of the copyright law. (See Section X for the library's Price Schedule.)
- B. The library collects and preserves the literature of the accounting profession—books, journals, loose-leaf services as well as materials in CD-ROM format. The library's collection is concentrated in the areas of accounting, auditing and taxation, with personal financial planning, practice management, management consulting and information technology also well covered. The AICPA library is among the largest and most comprehensive in its field.
- C. The library maintains a public reading room and assists an average of 50 people daily including staff, members and the general public. A librarian is on duty throughout the day to assist reading room users. Staff and members borrow 60-65 items daily.
- D. The library maintains a bibliographic database of the core literature of the profession and it is available to the AICPA staff for searching through the network. The librarians use this tool throughout the day to assist callers and reading room users and to prepare bibliographies. Coverage, from 1974 to date, includes all books and pamphlets added to the library's collection as well as selective indexing of 250 journals.
- E. The library staff provide on-line searching on the hundreds of databases available on the following systems: Dialog, Dow Jones, DataTimes, Mead Data Central (Lexis/Nexis) and Wilsonline.

IV. Hours

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

V. Telephone and Fax numbers

800-TO-AICPA (800-862-4272, Dept. 7) [AICPA staff may transfer callers who need the library to ext. 6072.]

212-596-6287 (FAX)

VI. Assistance Available to State Societies

The library extends assistance to state society staff. Various fees apply and state society staff are charged at the AICPA member rate which is outlined in the Price Schedule, in Section X.

VII. Publications

- *AICPA Library Classification Schedule*, 1990 ed.
- *AICPA Library Acquisitions List* (monthly). [Distributed to AICPA staff on request.]
- *AICPA Library Guide*. 1993. [Available on request from the library.]

VIII. Other Resources

- *Accountants' Index* (1920-1991). Prepared by AICPA library staff. All volumes available from UMI as of 1992. A new quarterly index is available from UMI/Data Courier. Entitled *Accounting and Tax Index*, it includes catalog records for books and pamphlets in the AICPA library. To order, call UMI at 800-521-0600, ext. 2734.
- *Accountants Database* (1974-1991). Incorporated into the UMI/Data Courier on-line file, *Accounting & Tax Database*, which is updated weekly. This file, File 485 on the Dialog system, contains abstracts, some full-text articles, and AICPA Library catalog records for books and pamphlets from 1974 to date. For more information, call UMI at 800-626-2823.
- *ProQuest Accounting & Tax Database*, a CD-ROM product from UMI/Data Courier, updated monthly. For more information, call UMI at 800-626-2823.

IX. Library Services Division Fact Sheet

A. Established

- 1918

B. Collection

- 83,950 catalogued pamphlets
- 30,400 books & bound journals
- 890 current periodical subscriptions
- 1,300 periodical titles
- 120,700 annual reports on microfiche
- 10Ks and annual reports (all exchanges) on CD-ROM product, 1990 to date

C. Staff

- Nine professional librarians and seven support staff

D. Clientele

- AICPA membership of 321,058—as of August 1994
- AICPA staff of 685—as of September 1994
- Special libraries, for inter-library loans
- The public, for research use

E. Statistics for Fiscal Year August 1993 to July 1994

- Loans: 13,965 items
- Research requests answered: 30,615 telephone requests / 253 letters
- Written responses: 792
- Visitors/researchers assisted: 10,639

X. Library Services Price Schedule

<u>Services</u>	<u>Members</u>	<u>Nonmembers</u>
Annual Reports & 10K's	\$3.00 minimum / 30¢ per page	Not available
Bibliographies from <i>AICPA Library Database</i>	\$10.00 each	\$35.00 (prepaid)
Database Searches including CD-ROM Databases	\$20.00 minimum plus research fee of \$20.00	Not available
Fax	\$4.00 per page plus rush service fee	\$7.00 per page plus \$30.00 rush service fee
Overdue Fine	25¢ per business day per item	Same
Overnight mail	Cost plus rush service fee	Cost plus \$30.00 rush service fee
Photocopies	\$3.00 minimum / 30¢ per page	\$6.00 minimum / 60¢ per page
Postage	A. \$3.00 minimum 1st Class Mail B. Cost plus \$3.00 handling for Priority Insured Mail	Same
Quotes (Stock prices, exchange rates, capital changes, CPI etc.)	\$5.00 each	Not available
Research	\$20.00 (minimum)	Not available
Rush Service Fee	\$20.00	\$30.00
Tax Forms	\$3.00 minimum / 30¢ per page	Not available

INSURANCE PLANS

I. AICPA Insurance Trust

The Insurance Trust was established by the American Institute of CPAs in 1947 and is operated under the direction of the Trust's Life Insurance/Disability Plans Committee appointed by the Institute's Board of Directors. The Trust makes available term life insurance, accidental death and dismemberment insurance, long-term disability income, and long-term care.

A. Available Plans Under the AICPA Insurance Trust

1. CPA Flexible Life Insurance Plan

This plan provides term life insurance, accidental death and dismemberment, and a fixed income fund for eligible CPAs who are members of the AICPA or one of the 54 sponsoring state societies. Up to \$1,000,000 coverage is available, depending on age and memberships. Members may begin or increase their participation in the CPA Flexible Life Insurance Plan on October 1 and April 1. Life insurance coverage is now available for dependent children.

2. Long-Term Disability Income Plan

This plan provides insurance protection for individual members of the AICPA against what can be severe economic consequences of prolonged disablement. With a \$500 to \$7,000 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.

3. Group Insurance Plan

This plan provides up to \$300,000 of term life insurance plus accidental death and dismemberment benefits on an employee benefits program basis. Participants are public accounting firms that use the plan to cover proprietors, partners, firm members, and employees. Dependent coverage is also available on an optional basis, as well as provisions for payment of premiums on disability of the subscriber. This plan is also available to state society staff members.

4. Spouse Life Insurance

This plan is available to CPA Plan participants. It provides the same benefits as the CPA Flexible Life Insurance Plan for the member's spouse.

B. Plan Agent

Aon Insurance Services
200 Park Avenue, New York, NY 10166

For information, telephone:

CPA Plan (800) 223-7473
Long-Term Disability Income Plan (800) 221-4722
Long-Term Care Plan (800) 453-0567
Group Insurance Plan (800) 221-3019
New York State, call collect (212) 441-1800

- C. **Underwriting Insurance Company**
The Prudential Insurance Company of America
- D. **Trustee**
Bankers Trust Company

II. Professional Liability Insurance Plan

A. Plan Administrator

Aon Insurance Services, formerly known as Rollins Burdick Hunter, continues in their role as the administrator of the AICPA Professional Liability Insurance Plan, as they have since 1974.

B. Underwriter

CNA Insurance Companies (Continental Casualty Insurance Company), with an A.M. Best rating as of 06/30/94 of A (superior), is the underwriter with a solid history and long-term commitment to professional liability in general and specifically to the AICPA to provide a stable, financially strong market for the accounting profession. CNA has protected CPAs since 1967.

C. Coverage

The AICPA Plan offers liability limits ranging from \$100,000 to \$10 million (for qualified firms), with coverage options designed to tailor protection to a firm's specific needs.

The policy provides protection for compensatory damages arising from professional services performed for others, by an individual acting in the capacity of a professional accountant, through alleged negligent acts, errors or omissions. In the case of misrepresentation, dishonesty or fraud, innocent employees and partners are protected.

All types of engagements can be covered, including trustee activities, computer hardware and software consulting and non-attest engagements where the firm has an equity interest in a client.

D. 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.

III. Personal Liability Umbrella Security (PLUS) Plan

AICPA members living in the 50 states and the District of Columbia may select up to \$5 million of personal liability coverage under the AICPA PLUS Plan. The PLUS Plan—which protects insured members *and* their families—covers claims against individuals for personal or bodily injury and property damage which exceed their primary automobile, homeowners', or renters' coverage. Coverage amounts start at \$1 million and increase by \$1 million increments to a maximum of \$5 million. The Plan Administrator is Aon Insurance Services.

For more information, call (800) 221-3021 (or (212) 441-1800 in New York State). Ask for Extension Series 220.

IV. Other Plans

A. AICPA Vehicle Insurance Plan

This plan offers preferred rates for AICPA members with safe-driving records. National General Insurance Company (800) 847-2886.

B. AICPA Home Insurance Plan

This plan offers complete home protection for AICPA members, including full replacement cost coverage and comprehensive personal liability protection. National General Insurance Company (800) 847-7233.

C. Long-Term Care Plan

This plan is offered to AICPA members and their immediate families who are less than 80 years old. Aon Insurance Services (800) 453-0567.

BENEVOLENT FUND

I. Objective

To help members, former members, and their immediate families through periods of financial difficulty by providing assistance to those in need.

II. Requests for State Society Input

If state society staff knows 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 the director, member life, health and pension programs at (201) 938-3705.

III. Reports

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.
Harborside Financial Center
201 Plaza Three
Jersey City, New Jersey 07311-3881

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

Information on fund procedures and operations may be obtained by writing or calling:

Director, Member Life, Health and Pension Programs
AICPA Benevolent Fund, Inc.
Harborside Financial Center
201 Plaza Three
Jersey City, New Jersey 07311-3881
(201) 938-3705

FEDERAL GOVERNMENT RELATIONS DIVISION

I. Objectives

- A. To represent CPAs in Washington on matters other than tax and to assist in the development of a more effective working relationship of the accounting profession with leaders in the legislative and executive branches of government.

II. Staff

Nine employees, including six CPAs: vice president, director, four technical managers, and three support staff.

Key Staff Contacts:

Joseph F. Moraglio, vice president—federal government, (202) 434-9209

Ian A. MacKay, director, (202) 434-9253

Mary M. Foelster, technical manager, (202) 434-9259

James F. Green, technical manager, (202) 434-9269

Susan W. Hicks, technical manager, (202) 434-9206

Annette J. Schumacher, technical manager, (202) 434-9212

III. Assistance Available to State Societies

- A. The division establishes and maintains contacts on behalf of members with federal departments and regulatory agency officials, as well as congressional staff aides and the General Accounting Office, on all accounting- and auditing-related matters except federal income taxes.
- B. It provides information on pending legislation and regulations.

IV. Division Activities

- A. The division maintains a liaison with and the executive branch, and provides technical advice and assistance on legislative and regulatory matters by personal contacts, comment letters, and testimony.
- B. It holds national conferences on banking, SEC developments, savings institutions, governmental accounting and auditing, and employee benefit plans.
- C. It publishes audit and accounting guides, audit risk alerts, statements of position, and practice bulletins.

V. Publications

Title

Audience/Purpose

Compliance with Federal Election Campaign Requirements: A Guide for Candidates (1990)

This is directed to candidates for the U.S. Senate and House of Representatives and their campaign committees. The guide provides information to assist in 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)

This is 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

The Federal Government Relations Division staffs 11 committees that hold about 50 meetings per year. The committees are:

- Banking
- Credit Unions
- Employee Benefit Plans
- Government Accounting and Auditing
- Government Affairs
- Health Care
- Members in Government
- Public Utilities
- Relations with Actuaries
- Savings Institutions
- SEC Regulations

STATE LEGISLATION AND LEGISLATIVE RELATIONS DIVISION

I. Objectives

- A. To work closely with state societies on both federal and state legislation, and to promote and protect the interests of our members and the general public.
- B. To serve as an informational source to state societies on federal and state legislative and regulatory issues.
- C. To enhance the working relationship and flow of information between the AICPA Washington office and state society executive directors, legislative staff, presidents, key person coordinators and AICPA members.
- D. To develop and implement programs and activities relating to federal and state legislative activities to better serve state societies and members.
- E. To coordinate Washington-related programs and activities with the State Society Relations division, as appropriate.
- F. To oversee and maintain the administrative functions of the AICPA Washington office.

II. Staff

Twelve employees: vice president, director, four other professional staff, and six support staff.

Key Staff Contact:

John M. Sharbaugh, vice president—state legislation and legislative relations, (202) 434-9257

Congressional Luncheon, and Key Person Program Contact:

Jessica Sacco, assistant manager, (202) 434-9255

Office Administration Contacts:

Ela Work, office manager, (202) 434-9260

Cris Ligon, systems coordinator, (202) 434-9225

State Legislation Contacts:

Virgil Webb, director, (202) 434-9222

Sheri Bango, manager, (202) 434-9201

Linda McKenna, technical advisor, (202) 434-9261

Communications Contacts:

Lynn Drake, director, Washington media relations, and liaison for the state societies and State Legislation and Legislative Relations Division with the Washington media, (202) 434-9214

Shirley Twillman, manager, editor of the *Capitol Account*, a monthly newsletter alerting Key Person contacts about legislation affecting the profession, and the *Digest of Washington Issues*, a quarterly publication describing major issues of importance to the accounting profession, (202) 434-9220

III. Assistance Available to State Societies

The division provides state societies with information on state and federal legislative and regulatory issues that have the potential to impact the profession. (See the following section on the State Legislation Department for information on additional assistance to state societies.)

IV. Division Activities

- A. It provides state societies with up-to-date information regarding Washington activities and programs.
- B. It provides information on important state legislative matters.
- C. It coordinates the Congressional Luncheon Program with the cooperation of selected state societies.
- D. It directs the Federal Key Person Program. The Key Person Program is utilized when it becomes important to make Congress aware of the profession's position on legislative issues. Federal key persons are CPAs with close personal and/or professional relationships with elected members of Congress.

V. Conference

Federal key person coordinators, state society presidents, and executive directors are invited to attend the annual Federal Key Person Coordinator Conference held in Washington, D.C. At this conference, participants receive 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 representatives in their offices.

VI. Requests for State Society Input

When key CPA contacts could be helpful by writing elected officials in support of or in opposition to an issue, the state societies are notified by the AICPA's Washington 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.

State societies and federal key person coordinators are also contacted by members of the division for their insight on political campaigns and elections. This enables the AICPA to monitor the leadership and potential direction of the numerous congressional committees and subcommittees of importance to the profession.

STATE LEGISLATION DEPARTMENT

I. Objectives

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

II. Key Staff Contacts:

Virgil Webb, director, (202) 434-9222

Sheri Bango, manager, (202) 434-9201

Linda McKenna, technical advisor, (202) 434-9261

Communications Contacts:

Lynn Drake, director, Washington media relations, and liaison for the state societies and State Legislation Department with the Washington media, (202) 434-9214

Shirley Twillman, manager, editor of the *Capitol Account*, a monthly newsletter alerting Key Person contacts about legislation affecting the profession, and the *Digest of Washington Issues*, a quarterly publication describing major issues of importance to the accounting profession, (202) 434-9220

General Counsel Contact:

Paul V. Geoghan, assistant general counsel, staff to the Accountants' Legal Liability Subcommittee, (212) 596-6099

III. Assistance Available to State Societies

- A. The department prepares analyses of proposed legislation and regulations and provides briefing papers, talking points, testimony, and other support services to state societies.
- B. It identifies trends in state legislation, regulation, and litigation, and provides notification of such trends to state societies.
- C. It conducts research on subjects such as two-tier licensing, education and experience requirements, continuing professional education requirements by state, etc.
- D. It provides advice and counsel on state political action committees, legislative programs, key person programs, and sunset reviews of state accountancy laws.

IV. Publications

<u>Title</u>	<u>Audience/Purpose</u>
<i>AICPA/NASBA Digest of State Accountancy Laws and State Board Regulations</i> (1994)	This is 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. The Digest is updated every two years.

Brief Questions and Answers About CPAs (1985)

This is intended for distribution by state CPA societies to state legislators. The pamphlet describes the licensing procedures for CPAs and can be used to educate legislators about the state licensing of CPAs.

AICPA/NASBA Uniform Accountancy Act and Uniform Accountancy Act Rules (1994)

This serves as a guide for state societies and boards of accountancy in formulating accountancy legislation and rules. The UAA is intended to promote uniformity and will be revised periodically to address issues of importance to the profession.

AICPA Guide to State Legislative and Regulatory Issues Affecting the Profession

This is for use of state societies, their legislative staffs, and members involved in state legislative matters. It provides information on the legislative process, as well as issue briefs, information packs, and legislative updates on issues of importance to the profession.

State Legislation Matters

This newsletter is distributed to state boards, state societies, and members of key AICPA committees. It provides a report on state issues affecting the profession.

Digest of State Issues

This publication is distributed to state societies and others interested in the legislative process. It is designed to briefly outline legislative issues tracked by the department and to assist the state societies with their legislative programs.

Legal Liability Update

This newsletter is distributed to state CPA societies, state CPA society boards of directors, and others interested in reforming the legal liability system. It contains updates on state legislative activity regarding tort reform.

State Campaign Treasurer's Handbook (1994)

This handbook is intended as a guide for CPAs acting as campaign treasurers in campaigns for state and local office. The handbook was revised in 1994 to reflect changes that have taken place in laws affecting state and local campaigns.

Implementing a Legal Liability GAP Analysis Study

This guide for state CPA societies is designed to help them develop a comprehensive state-specific plan which will become the basis for future state CPA society legal liability reform efforts.

*Alternative Dispute
Resolution Handbook*

This guide is designed for use by state CPA societies in evaluating the ADR environment in their states and in implementing ADR techniques if they decide to do so.

AICPA Tort Reform Handbook

This handbook is intended as a primer on the most significant legal liability issues and to assist state societies as they pursue legal liability reforms.

V. Conferences

A national conference on state regulation of the profession is held in even-numbered years. The conferences are 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 regulation of the profession are encouraged to attend the conference to hear presentations on emerging issues impacting the profession and to meet with others interested in these issues.

In addition, the first conference on state legislative issues was held in October 1989. The conference was intended primarily for Area Planning Subcommittee members and state society executive directors. It covered key state legislative issues having the potential to impact the profession. This conference is held in odd-numbered years—with the next scheduled for the fall of 1995.

VI. Committee and Area Planning Subcommittees

- A. The State Legislation Committee serves the public interest by seeking uniformity and consistency in state accountancy legislation and regulation. It coordinates activities with the Federal Government Division so that state and federal policies are in harmony, 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 15 members and meets as needed, usually three 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 120 people serve on the five subcommittees. The subcommittees are as follows:
 1. Area I — Connecticut, Maine, Massachusetts, New Hampshire, New Jersey, New York, Pennsylvania, Rhode Island, and Vermont.
 2. Area II — Alabama, Delaware, District of Columbia, Florida, Georgia, Kentucky, Maryland, Mississippi, North Carolina, Puerto Rico, South Carolina, Tennessee, Virgin Islands, Virginia, and West Virginia.
 3. Area III — Illinois, Indiana, Iowa, Kansas, Michigan, Minnesota, Missouri, Nebraska, North Dakota, Ohio, South Dakota, and Wisconsin.
 4. Area IV — Arkansas, Louisiana, New Mexico, Oklahoma, and Texas.

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

- C. The Accountants' Legal Liability Subcommittee considers the nature and extent of accountants' legal liability, selects among identified options the best avenue for seeking relief, and coordinates the efforts both within and outside the Institute in designing and implementing a program of action.

VII. Requests for State Society Input

- A. Letters are sent to state society presidents (copies to executive directors) in July requesting a nomination 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 31.
- B. The department, at times, will mail survey forms concerning important aspects of regulation or legislation affecting the profession to state CPA societies. An analysis of the responses is generally provided to the state societies as well as to AICPA committees who have an interest in the issues.

CONGRESSIONAL LUNCHEON PROGRAM

I. Objective

To favorably increase the awareness and visibility of the accounting profession in Congress, the AICPA brings together representatives of the state CPA societies with their senators, representatives, key congressional staff members, and Institute officials.

II. Staff

The AICPA chairman of the board, president, and Washington vice presidents participate in all luncheon meetings.

Key Staff Contact:

Jessica Sacco, assistant manager, (202) 434-9255

III. State Society Participation

- A. Eight to ten state societies are selected each year to participate in the Congressional Luncheon Program.
- B. Invited are the key CPA contacts for each representative and senator in the state's congressional delegation. Other participants in the luncheon 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. CPAs selected to participate should have a close personal or professional relationship with their federal legislators. For example, the designated CPA may be the personal accountant or campaign treasurer for a senator or representative.
- B. Participation in the program by the president, executive director, and others from the society requires one to two working days. Participants should plan to arrive in Washington, D.C., the evening prior to the luncheon. The morning of the luncheon a briefing session is held at the AICPA offices in Washington. AICPA staff provide an overview of the various legislative issues of concern to the profession. The briefing session lasts two to three hours.
- C. The luncheon meeting at the Capitol begins at noon and adjourns one hour later. During the meeting, the state society president is asked to speak, following short presentations by the AICPA chairman, president, and group vice president—government affairs. The society president is the spokesperson for the state society at the luncheon meeting with legislators. The AICPA Washington staff provides a speech outline in advance for the state society president.
- D. After the luncheon, the state society president and executive director join key persons in follow-up meetings in congressional offices.

V. Expenses

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

CONGRESSIONAL AND POLITICAL AFFAIRS

I. Objectives

- A. To represent and protect the interests of the accounting profession before the U.S. Congress.
- B. To formulate and recommend policy positions on federal legislative issues concerning the profession.
- C. To ensure that contributions from the AICPA political action committee to candidates running in federal Congressional races are effectively disbursed.

II. Staff

Seven employees: vice president, director, three managers, and two support staff.

Key Staff Contacts:

J. Thomas Higginbotham, vice president—congressional and political affairs, (202) 434-9205

Brian D. Cooney, director, (202) 434-9218

Lisa M. Dinackus, manager, (202) 434-9276

Sheila D. Colclasure, manager (202) 434-9263

Margaret L. Simmons, manager (202) 434-9418

Communications Contacts:

Lynn Drake, director, Washington media relations, and liaison for the state societies and the Congressional and Political Affairs Division with the Washington media, (202) 434-9214

Shirley Twillman, manager, editor of the *Capitol Account*, a monthly newsletter alerting Key Person contacts about legislation affecting the profession, and the *Digest of Washington Issues*, a quarterly publication describing major issues of importance to the accounting profession, (202) 434-9220

III. Assistance Available to State Societies

The division provides information about federal legislative matters to state societies and participants in the AICPA Key Person Program.

IV. Division Activities

- A. Tracks federal legislation that impacts the profession and makes technical and/or policy suggestions about how to improve the legislation (from the profession's viewpoint) to the appropriate congressional committees, Members of Congress, and their staff.
- B. Decides when it is appropriate to activate the AICPA Key Person Program, which is the Institute's grassroots lobbying program, on all issues except tax issues. The Division is greatly assisted in communicating the profession's message on any given issue to Members of Congress through CPA constituents who have close relationships with their Members of Congress and who have agreed to act as spokespersons for the profession.
- C. Solicits information from the State Societies about which political candidates for federal office should receive contributions from the AICPA Effective Legislation Committee (ELC), which is the Institute's political action committee, and makes recommendations to the ELC.

COMMUNICATIONS/PUBLIC RELATIONS DIVISION

I. Objectives

- A. To enhance and update the image of the CPA profession and the major membership groups; and
- B. To achieve greater visibility for the AICPA and state CPA societies, and to position them as strong advocates for both the CPA profession and the public interest.

II. Staff

The Division's staff includes professionals in public relations, print communications, editorial projects, media relations, and video production.

Key Staff Contacts:

Geoffrey L. Pickard, vice president—communications, (212) 596-6299

Barbara Sands, director—public relations, (212) 596-6107

Janice Maiman, director—communications, (212) 596-6095

Christopher Bacey, manager—public relations, (212) 596-6108

Sherry Knox, manager—communications, (212) 596-6120

Carmela Chinnici, public relations coordinator, (212) 596-6114

Dave Dasgupta, public relations coordinator, (212) 596-6111

Steve Greene, public relations coordinator, (212) 596-6109

Daniel Mucisko, public relations coordinator, (212) 596-6110

William Avgerakis, manager—video services, (201) 938-3492

Jim Catone, coordinator—video services, (201) 938-3493

Ellen Goldstein, acting editor—*The CPA Letter*, (212) 596-6112

Washington Communications:

Lynn Drake, director, Washington media relations, (202) 434-9214

Shirley Twillman, manager, editor of the *Capitol Account* and *Digest of Washington Issues*, (202) 434-9220

III. Assistance Available to State Societies

- A. Brochures, speeches, media Q & A interview preparation guides, slide presentations, public service radio and TV announcements, Money Management newspaper columns, seminar materials, news releases, media Q & A packets, and video programs are developed to help societies in their PR efforts.
- B. The division provides state societies with general public relations guidance and resources designed to address current and emerging issues that affect the profession.
- C. The division works to coordinate Institute and state society responses to media crises and opportunities.

IV. Publications

A. Brochures

<u>Title</u>	<u>Audience/Purpose</u>
<i>Minimizing Homeowner Expenses: Cost-Cutting Tips</i> (1992)	Offers suggestions on how to lower taxes and mortgage expenses. Includes sections on the tax deductions available to homeowners, mortgage refinancing, home equity loans and more.
<i>Planning for the Future: Your Social Security Benefits</i> (1992)	Presented in a question-and-answer format, this brochure explains basic Social Security guidelines and benefits.
<i>Personal Finances: Managing Through an Economic Downturn</i> (1991)	Provides tips on reducing debt, cutting back on spending, planning for retirement, and deducting job hunting expenses.
<i>Managing Credit: Avoiding the Debt Trap</i> (1991)	Concentrates on using credit wisely, controlling credit card debt, and protecting against credit card fraud.
<i>Retirement Planning: Achieving Financial Security for Your Future</i> (Revised 1993)	Focuses on planning and budgeting for retirement years.
<i>Saving for College: Easing the Financial Burden</i> (Revised 1993)	Focuses on investment options to consider when saving for a child's college education.
<i>Estate Planning: Protecting Your Family</i> (Revised 1992)	Explains the basics of planning for the transfer of property upon death.
<i>Business Entities: Understanding Different Forms of Organization for Your Business</i> (1994)	Highlights some of the tax and non-tax issues to consider when selecting a form of entity (i.e. sole proprietorship, partnership or corporation) for a business.
<i>Purchasing a Business: Making the Acquisition Work for You</i> (1993)	Describes the process of buying a business—from planning and screening to investigating and negotiating—and emphasizing the role of the CPA in ensuring a successful acquisition.
<i>Business Succession: Planning for a Change in Ownership</i> (1992)	Explains how CPAs can assist businesses in successfully transferring ownership of their business. Describes four basic stages in developing a business-succession plan.
<i>Budgeting: A Tool for Business Success</i> (1991)	Discusses budgeting as a tool for a business' success and outlines the five stages involved in the planning process.

<u>Title</u>	<u>Audience/Purpose</u>
<i>Improving Business Performance: Restructuring Your Organization for Results</i> (1991)	Designed to help business owners understand how CPAs can assist them in restructuring their organization to improve performance.
<i>Savings Guide</i> (1991)	A special “slide rule” designed to help individuals calculate how much money they need to put away each month to reach different financial goals. Side two enables users to calculate how much they will accumulate by saving \$100 each month at varying rates of return. The active nature of the <i>Savings Guide</i> makes it a valuable marketing tool to give to existing and potential clients.
<i>Getting Started Financially</i> (1990)	Designed for those venturing out on their own for the first time, this consumer guide offers advice on beginning a budget, establishing credit, examining housing leases, insuring and financing an automobile, and setting up checking and savings accounts.
<i>Good News for Good Samaritans</i> (1991)	Explains various tax deductions for those who volunteer their time, give money, or donate property to charitable organizations.
<i>Business Planning: Planning Your Company's Growth</i> (Revised 1991)	Offers advice on how to develop a business plan.
<i>Business Loans: Securing a Loan for Your Company</i> (Revised 1991)	Describes how to prepare for a bank loan. It covers how to develop the loan request, as well as the banker's perspective in reviewing the loan application.
<i>Computer Services: Connecting Your Business With the Right Computer System</i> (Revised 1991)	Designed to help individuals automate their business, the brochure describes the benefits of computers and how to select software and hardware.
<i>Cash Management: Managing Your Business Dollars</i> (Revised 1991)	Offers advice to individuals on how to improve their cash management system by laying out guidelines in areas such as cash flow enhancement, cash investment, and control of cash disbursements.
<i>Understanding CPA Services</i> (1992)	Educates students, clients, the media, and general and business audiences on the various roles of the CPA.
<i>Budget and Cash Flow Worksheet</i> (Revised 1989)	Explains how to plan a yearly budget and cash flow statement.
<i>Keeping Financial Records</i> (1989)	This brochure offers guidelines on organizing your personal, consumer, and tax records.

<u>Title</u>	<u>Audience/Purpose</u>
<i>What Else Can Financial Statements Tell You?</i> (1989)	Designed for distribution to business owners, clients, the media, and the general public, the brochure focuses on how to use a company's financial data to answer a wide range of non-financial questions.
<i>Public Relations Guide for CPAs</i> (Revised 1991)	A 46-page booklet designed to help practitioners plan a public relations program. It includes step-by-step procedures for conducting press interviews, issuing news releases, appearing on radio and TV talk shows, and addressing groups.
<i>How To Choose and Use a CPA</i> (1994)	Answers questions such as: Who needs a CPA? How do you find a CPA? What qualifications should you look for? What do CPAs charge?
<i>Understanding Compilation, Review and Audit</i> (1992)	Six-page pamphlet describing three financial statement services that CPAs offer to private companies. Briefly explains what each service entails as well as how much assurance can be obtained from each.
<i>Understanding and Using CPA Services</i> (Revised 1989)	Helps the public and potential users of CPA services better understand the CPA's role, and explains how to find a CPA.
<i>The CPA as Litigation Advisor</i> (1993)	Explains the roles CPAs play in the litigation process, and describes the services they can provide for civil cases, bankruptcies, divorces, and more.
<i>The CPA as Management Consultant</i> (Revised 1990)	Explains how CPAs use their management skills to assist businesses and increase their efficiency.
<i>The CPA as Personal Financial Planner</i> (Revised 1992)	Explains the CPA's role as personal financial planner, describes how businesses and individuals can benefit from personal financial planning advice of CPAs, and discusses how to tell when you need a financial planner.
<i>The CPA as Estate Planner</i> (Revised 1989)	Describes how CPAs can assist individuals with their estate plans, and describes the qualifications of CPAs.
<i>The CPA as Tax Advisor</i> (Revised 1990)	Explains how CPAs can assist individuals and businesses on tax matters.
<i>The CPA as Advisor to Small Businesses</i> (Revised 1994)	Describes the various services CPAs can provide to small businesses.

<u>Title</u>	<u>Audience/Purpose</u>
<i>The CPA as Auditor</i> (1989)	Helps financial statement users, investors, and the media better understand the auditor's report and what it is intended to communicate.
<i>Find Out What You're Worth with Your Own Personal Financial Statement</i> (Reprinted 1990)	A worksheet to help individuals calculate their net worth by listing assets and liabilities.
<i>Do I Need Personal Financial Planning?</i> (Revised 1992)	A brochure explaining the basics of personal financial planning in an easy-to-understand question-and-answer format.
<i>Invest in Your Future: Choose a Personal Financial Specialist</i> (1992)	Explains to prospective clients the benefits of choosing a CPA who has earned the APFS designation.
<i>Guide to Finding a Personal Financial Planner</i> (1992)	Promotes CPAs as providers of PFP services and offers consumers guidance for selecting a particular CPA financial planner.

B. Newsletter

The CPA Letter

A newsletter published 10 times a year sent to all AICPA members and numerous subscribers. It is also distributed to accounting organizations, libraries, and major media. It carries brief reports on current technical and professional developments. Nonmembers can subscribe at a cost of \$40 per year.

Circulation: over 305,000

C. Other

Public Relations Guide for Small State CPA Societies (1990)

This guide offers specific suggestions on how to launch an effective public relations program on a modest budget and details the information and support available from the AICPA.

V. Speeches (20-minute talks)

A. For General Audiences

- "Tax Season Speech" (available only January to April 15)
- "Year-End Tax Planning" (available August to December)
- "A Gift for Those Who Give: The Tax Benefits of Donating Time, Cash and Property"
- "What You Should Know About Your Future Social Security Benefits"
- "Tips for Cutting and Containing the Costs of Owning a Home"
- "Dealing with a Financial Downturn"
- "Control Your Credit Before It Controls You"
- "Planning and Saving for Your Child's College Years"

- “Achieving Financial Security for Your Retirement Years”
- “Financial Recordkeeping: Organizing Your Past to Plan Your Future”
- “Shaping Up Your Future With Personal Financial Planning”
- “Estate Planning Tips for Individuals”
- “The Journey to Financial Independence”

B. For Business Audiences

- “Corporation: To Be or Not to Be? Choice of Entity Issues for Small Businesses”
- “Financial Planning for Your Business”
- “Succession Planning for Small Business Owners”
- “Business Loans: How to Get the Financing You Need”

VI. Slide Presentations

“Year-End Tax Planning:” A 20-minute presentation for general audiences. Includes a script and color slides offering money-saving tax planning tips (available only August to December).

“Financial Planning in a Complex World:” Directed to a general audience, this 20-minute presentation explains the basics of personal financial planning.

VII. Interview Guides

Year-End Tax Planning: Contains some of the most frequently asked tax-planning questions and answers in an easy-to-follow format.

Tax Season: A short guide featuring some of the most frequently asked tax season questions and suggested answers.

VIII. Money Management Columns

Developed for state societies to distribute to editors of local newspapers, this weekly column offers ideas and advice on all areas of tax planning and personal finance. A complete set of columns for the following month is sent to state society executive directors and public relations directors about a month before publication date.

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

“ACCOUNTING: THE ONE DEGREE WITH 360° OF POSSIBILITIES”

This 10-minute “MTV-style” video is a “live” version of the accounting careers guide, featuring high-tech graphics and “bites” of information from a diverse array of successful CPAs. Appropriate for high school juniors and seniors and early college students who are unaware of the diverse opportunities offered by an accounting career. (1993)

“A LICENSE TO SUCCEED”

A 15-minute video program which captures the opportunities and challenges that face four young CPAs in their career paths. Appropriate for college students and adult groups in search of a second career. (1990)

X. Conference

The National Communications Conference for State Societies is held annually 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 chairpersons, executive directors, and CPAs interested in improving their communications skills. The 1995 conference will be held September 13-15 in San Francisco, California.

XI. AICPA Communications Awards of Excellence

An annual competition designed to encourage and recognize outstanding state society publications and communications programs. Awards criteria and the deadline for entries are announced each February. The awards are presented at the National Communications Conference for State Societies.

XII. Requests for State Society Input

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

MEMBER AND STATE RELATIONS DIVISION

I. Objectives

- A. To provide a liaison between the AICPA and state societies, foster coordination of AICPA and state society programs, and serve as a clearinghouse of information on state society operations and activities.
- B. To oversee and continuously monitor and evaluate the AICPA's membership recruitment and retention activities and efforts.
- C. To oversee the AICPA's member affinity programs.
- D. To provide a liaison and exchange information between the AICPA and the National Association of State Boards of Accountancy and associations of CPA firms.
- E. To maintain communication with international and foreign accountancy bodies and foreign accountants via correspondence and meetings.

II. Staff

Three employees: vice president, project manager, and administrative assistant.

Key Staff Contacts:

Jay L. Rothberg, vice president—member and state relations, (212) 596-6005

Michael Molaro, project manager, (212) 596-6125

Agnes Ramdas, administrative assistant, (212) 596-6129

III. State Society Relations

A. Publications

Title

Audience/Purpose

*CPA/SEA Management
Information Profile
(MIP) Handbook*

This publication provides state society executive directors with a variety of information on society operations and activities. It is updated annually in the summer. Effective with the 1994 publication, the New York State Society of CPAs assumed responsibility of the *MIP Handbook*.

*AICPA Council
Member Handbook*

This publication keeps current and new members of the AICPA Governing Council abreast of the Council's organization and responsibilities. It is updated on an "as needed" basis in the Fall.

<u>Title</u>	<u>Audience/Purpose</u>
<i>AICPA Operations Handbook</i>	This publication for state society presidents-elect and executive directors outlines AICPA's organization, identifies Institute assistance available to state societies, and indicates where state societies' input is requested. It is also designed to help AICPA staff provide information and answer questions about the AICPA when making presentations before state societies and other groups. Several state societies use the manual as part of their in-house staff training program. It is updated annually in the fall.

B. Conferences and Meetings

1. The AICPA/State CPA Societies' Planning Conference is held each fall. 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 the AICPA and its assistance available to state societies.
2. Periodically, the AICPA hosts an orientation program for new executive directors at its New York office. The purpose of the program is to help new executive directors gain a better understanding of the organization and operations of the AICPA and to encourage improved communication between the AICPA and state society staff.
3. The annual series of Member Roundtables is organized and administered with assistance from state societies. These 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. The programs also enable the AICPA and state societies to better understand the needs and problems of their members.

Approximately 8–10 member roundtables are held each year in different states/jurisdictions so that each state society gets to host a roundtable about every four years.

C. Other Activities

1. The division develops a handbook and "talking points" paper for the orientation program for incoming AICPA Council members during the Fall Meeting of Council.
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.
3. The division annually updates a set of state society mailing lists that provides a direct line of communication between AICPA staff and state society leaders. The lists include state society presidents, presidents-elect, other members of executive committees, and chairpersons for a number of committees. The division also issues state society staff lists three times a year. These lists include executive directors, CPE staff, public relations staff, legislative staff, and quality review contacts.

4. The Speakers Referral Service provides speakers (AICPA staff and committee members) for meetings of state societies and other professional groups.
5. An important function of the division is answering state society and member inquiries about AICPA programs and services.

D. Committee

The AICPA/State Society Coordinating Committee is composed of AICPA members who are former state society presidents. It is responsible for planning and conducting the AICPA/State CPA Societies' Planning Conference.

E. Requests for State Society Input

1. Updated information for the *MIP Handbook* is requested from state society executive directors in the spring. The update is mailed to directors in the early Fall.
2. Statistics for the annual Tabulation of CPAs are requested from state society executive directors in August. The tabulation is mailed to them in October.
3. Requests for recommended Member Roundtable participants are sent to state society executive directors during the spring. The roundtables, which executive directors are also invited to attend, are held between July and December.
4. In May, state society executive directors are requested to supply the division with the names of executive committee members and chairpersons of those committees that have AICPA counterparts. This information is available to state societies upon request.
5. Three times a year, state society executive directors are asked to submit updated information for the lists of executive directors, CPE staff, public relations staff, legislative staff, and quality review contacts. The revised lists are then issued to state societies in April, August and December.

IV. Member Services

The division oversees the Institute's member affinity programs, which provide AICPA members with discounts on a wide variety of externally-produced products and services. Current member affinity programs are with: Xerox (800) 832-6979, ext. CPA; Dell (800) 568-1313; Prudential Home Mortgage (800) 272-1210; Airborne Express (800) 636-2377; Sprint (800) 473-0898; Marine Midland Bank, N.A. (no-annual fee credit card) (800) 446-5336, Operator AICPA-1; Job Bank USA ("CPA Job Bank") (800) 939-1040; and Wallace Computer Services (business forms, tax forms, business supplies) (800) 782-4892, Contract #CA252.

The division also oversees discount car rental programs with Hertz (800) 654-1210, ID# 12353, and National (800) 227-7368, ID# 6100848.

V. International Relations

- A. The division arranges meetings for foreign delegations and interacts with international accountancy bodies.

- B. On a daily basis, staff responds to inquiries about the practice of public accounting in the United States.
- C. An updated list of foreign accountancy institutes is maintained by the division.

VI. Relations with Other Organizations

- A. The division maintains an ongoing relationship with the National Association of State Boards of Accountancy.
- B. An annual meeting of AICPA staff and chief staff executives of major CPA firm associations is held in either July, August, or September to provide a forum for discussing issues of common interest.
- C. Updated lists of state boards of accountancy contacts, associations of CPA firms, and other accounting-related organizations are maintained by the division.

ACADEMIC AND CAREER DEVELOPMENT DIVISION

I. Objectives

- A. To work aggressively to attract qualified people into the profession and the Institute and to retain them after they enter.
- B. To actively seek to improve the quality of accounting education and promote the availability of qualified accounting programs.
- C. To actively work to recruit minorities into the profession and enhance their upward mobility.
- D. To actively work to enhance the upward mobility of women in the profession, and help males and females balance their work, family, and personal lives.

II. Staff

Eleven employees: vice president, director, four managers, two coordinators, administrative assistant, administrative secretary, and a secretary.

Key Staff Contacts:

Rick Elam, vice president—education, (212) 596-6006

Beatrice Sanders, director, (212) 596-6218

John Daidone, manager—recruiting programs, (212) 596-6220

Gregory Johnson, manager—minority initiatives, (212) 596-6227

Elizabeth Koch, manager—education programs, (212) 596-6219

Cecilia Manley, manager—women and family issues, (212) 596-6226

III. Assistance Available to State Societies

- A. The division provides recruiting brochures, booklets, videos, and model program guides to assist state societies in developing recruiting programs in their states.
- B. It provides information and printed materials on AICPA education activities.
- C. It provides information and printed materials on AICPA activities related to minority initiatives.
- D. It provides information and printed materials on AICPA activities related to women and family issues.
- E. It provides printed materials and suggested legislative programs for state societies.
- F. Members of the 150-Hour Education Requirement Committee give presentations and offer assistance in developing a program of legislative implementation.

IV. Publications/Video

<u>Title</u>	<u>Form</u>	<u>Audience/Purpose</u>
<i>Accounting: The One Degree with 360° of Possibilities</i> (1993)	brochure	This high-quality, interactive career guide is targeted to high school and early college students who may not be aware of the diverse opportunities provided by an accounting career.
<i>Accounting: The One Degree with 360° of Possibilities</i> (1993)	flyer	This summarized version of the career guide is intended to be distributed in mass quantities at career fairs.
<i>Accounting: The One Degree with 360° of Opportunities</i> (1993)	brochure	This accounting career guide for minority students profiles seven successful minority CPAs.
“Accounting: The One Degree with 360° of Possibilities” (1993)	video	This “MTV-style” video is targeted to high school and early college students. It features high-tech graphics and bites of information from a diverse array of CPAs.
<i>Take the CPA Challenge: Careers in Accounting</i> (rev. 1993)	brochure	This brochure is used to attract college students and others to careers as CPAs.
“A License to Succeed” (1990)	video	This is used in presentations before college students to inform them of the opportunities and challenges offered to CPAs in various career paths. The educational and experience requirements necessary to become a successful CPA are explained.
<i>State CPA Societies Recruiting Programs and Activities</i> (1994)	handbook	This resource is a compilation of survey responses and supplemental materials from numerous state societies on their recruiting programs and activities.
<i>Programs for Students and Educators—A Compendium of Education Activities of State CPA Societies and AICPA</i> (rev. 1989)	looseleaf	This is for use by state society presidents, education committee chairpersons, executive directors, and other staff members involved in planning programs for students and educators.
<i>Why Graduate Study for a Career as a Certified Public Accountant?</i> (rev. 1994)	brochure	This is designed to persuade students to seriously consider graduate study in accounting to prepare for a career as a CPA.

<u>Title</u>	<u>Form</u>	<u>Audience/Purpose</u>
<i>The Supply of Accounting Graduates and the Demand for Public Accounting Recruits</i> (1994)	report	This report is based on an annual survey of the number of accounting graduates and public accounting hires. The 1994 edition includes detailed gender and ethnic/racial information, as well as data on accounting majors and professional staff.
<i>Accounting Recruiting Research: Survey of High School and College Students</i> (1991)	report	This executive summary/synopsis provides the key highlights from a survey conducted by the Gallup Organization for the AICPA of 1,000 high school and 1,000 college students. The publication examines, among other things, students' perceptions of and interest in the accounting profession.
<i>Project Business Guidelines for Accountants/CPAs</i> (1992)	booklet	This booklet provides accounting volunteers participating in Junior Achievement's "Project Business" program with guidelines to create a career awareness of accounting for junior high students.
<i>Academic Preparation to Become a Certified Public Accountant</i> (rev. 1992)	booklet	This contains the AICPA's statements of education policy and an "illustrative" 150-semester-hour academic program to prepare students who will be entering professional accounting careers.
<i>Facts About the 150-Hour Education Requirement for Prospective CPAs</i>	brochure	This is designed as a handout for legislators to inform them of the 150-hour education requirement.
<i>AICPA/NASBA Guide for the 150-Hour Education Requirement</i> (rev. 1994)	brochure	This joint AICPA/NASBA guide helps state boards in implementing the 150-hour requirement through legislation and/or regulation.
<i>150-Hour Curriculum Development Handbook</i> (1993)	handbook	This is intended to assist faculty and curriculum planners as they redesign their programs for the 150-hour environment.
<i>Accounting Educators: FYI</i>	newsletter (five issues annually)	Distributed to accounting educators, state society executive directors, and state society education committee chairs to inform them of developments in accounting education.

<u>Title</u>	<u>Form</u>	<u>Audience/Purpose</u>
<i>Accounting Education: A Statistical Survey (1994)</i>	booklet	This study, based on the sixth national statistical survey, includes a description of selected characteristics of accounting education in two-year, four-year, and graduate institutions, a profile of accounting faculty, and quantitative data on accounting students.
<i>Upward Mobility of Women: Special Committee Report to the AICPA Board of Directors (1988)</i>	booklet	This booklet addresses the issue of upward mobility of women in the CPA profession. It examines such issues as success, criteria, stress, cultural attitudes toward women, and childcare and family responsibilities.
<i>How the Accounting Profession Is Addressing Upward Mobility of Women and Family Issues in the Workplace (1992)</i>	brochure	This report is the result of a series of interviews with CPA firms and other organizations employing CPAs to learn about programs they have established to help employees balance work responsibilities with family obligations and to facilitate advancement opportunities for female employees.
<i>AICPA Resource Clearinghouse on Women and Family Issues in the Accounting Workplace (1993)</i>	brochure	This brochure describes materials and services available through the resource database and how to access them.
<i>Women and Family Issues Executive Committee (1994)</i>	brochure	This brochure describes the mission, goals, and activities of the Women and Family Issues Executive Committee. It provides statistics on female AICPA members.
<i>Survey on Women's Status and Work/Family Issues in Public Accounting (1994)</i>	report	This provides the results from a written survey of public accounting firms regarding women's status and work/family issues.
<i>Women's Status and Work/Family Initiatives in Public Accounting (1994)</i>	report	This 10-page executive summary describes the results of a survey of public accounting firms, and work group and interviews with managing partners of small, medium, and large firms regarding women's status and work/family initiatives.

<u>Title</u>	<u>Form</u>	<u>Audience/Purpose</u>
<i>Report on Minority Accounting Graduates, Enrollment and Public Accounting Professionals (1994)</i>	report	This report includes the results of the AICPA's annual survey on the supply of minority accounting majors and graduates, and the employment of those graduates, in minority-owned and major public accounting firms.
<i>1993-94 AICPA Directory of Accounting Education (1993)</i>	book	This comprehensive reference guide features detailed descriptions of accounting programs offered by colleges and universities.
<i>1993-94 AICPA Directory of Colleges and Universities That Offer Accounting Programs (1993)</i>	booklet	This summarized version of the aforementioned directory lists schools by state and features contact information for the accounting department head.

V. Conferences

- A. The AICPA/State Societies Accounting Careers Conference provides a forum for exchanging information on AICPA and state society recruiting programs. It is held every year, usually in the fall. State society education committee chairpersons, executive directors, and public relations staff involved in the society's recruiting activities are invited to attend.
- B. The Accounting Educators Mini-Conference focuses on pedagogical materials and methods. It is held annually, usually in November.
- C. The AICPA Faculty Summer Seminar is a forum geared to address issues of specific interest to accounting faculty in the historically Black colleges and universities and other minority schools and in majority schools with significant minority enrollments. The seminar addresses pedagogical innovations, accreditation, and recruiting matters as well as technical issues. State societies are invited to contribute toward the cost of the program as a cosponsor when the seminar is held in their states. The seminar is held every year, generally near the end of May.
- D. In 1994, the AICPA held an inaugural conference to address upward mobility of women and work/family issues within the accounting profession. The conference will be held again in May 1995.

VI. Model Program Guides

The Model Program Guides are issued periodically to assist state societies in developing recruiting and education-related programs in their state. One free copy is sent to the societies. The following have been distributed:

<i>AICPA/State Societies' Profession-Wide Campaign to Attract Students Into Accounting</i> (1993)	These four model programs are intended to supplement the overall campaign to recruit high-achieving students into accounting. They each target a different segment of the profession.
<ul style="list-style-type: none"> • Model Program A—Supplementing the AICPA Solicitation Program of 50,000 Educators/Advisors • Model Program B—Involving College Accounting Educators and Accounting Majors in the Recruiting Process • Model Program C—Involving Public Practice Members in the Recruiting Process • Model Program D—Involving Non-Public Members in the Recruiting Process 	
<i>National Honor Society Recruiting Model</i> (1990)	Program which relies upon participation by college accounting majors and young CPAs. The objective is to have graduates of targeted high schools give a career presentation to National Honor Society members.
<i>Accounting Ties</i> (1990)	Program developed for state societies to implement a “one-on-one” mentor program between CPAs and college accounting majors in their state.
<i>Career Opportunities in the Accounting Profession</i> (1989)	Developed by the New York State Society of CPAs, this program is designed to expose minority high school students to the accounting profession and acclimate them to college life and the business world.
<i>How to Develop a Local Firm Directory</i> (1988)	Designed to bring together CPA firms planning to fill entry-level positions and graduating seniors seeking employment and to create visibility for local firms before students and faculty.
<i>How to Develop an Educator/Practitioner Conference</i> (1988)	Describes how state societies can create a forum for educators, practitioners, and CPAs in industry to discuss current issues of concern to the accounting profession.

VII. Other Division Activities

Education/Faculty Programs

- A. The division communicates and works 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. It implements 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.
- C. It participates in the accreditation of accounting programs in schools and colleges, including the development and monitoring of the standards and their implementation.
- D. It sponsors CPE workshops for accounting educators, directed at improving teaching and assessment skills.
- E. It maintains the Accounting Curriculum database, from which the annual *Directory of Accounting Education* is drawn.
- F. It promotes the availability and use of AICPA and other software and computer-based electronic practice aids in the curriculum through an academic site licensing program.

Scholarships/Awards

- G. It administers grants, awards, fellowships, and scholarships as follows: doctoral fellowships for CPAs entering doctoral programs in accounting; outstanding accounting educator awards; John L. Carey scholarships; and accounting literature awards in participation with the American Accounting Association; and scholarships and doctoral fellowships for minority accounting students.

Recruiting

- H. It develops a recruiting policy, selects media, and develops, produces, distributes, and revises recruiting materials.
- I. It is responsible for research and surveys, including *The Supply of Accounting Graduates and the Demand for Public Accounting Recruits* (annual), the statistical survey on accounting education (every five years), and the survey of minority employment in accounting firms and minority accounting majors at historically minority schools.

Minority Initiatives

- J. Provides scholarships to outstanding minority accounting students. Administers a mentoring program for minority scholarship recipients. Provides doctoral fellowships to minority candidates in a doctoral program with a concentration in accounting.
- K. Publishes an annual survey of minority employment in accounting firms and minority accounting graduates and majors from institutions with accounting programs.

Women and Family Issues

- L. It develops programs to facilitate the advancement of women in the profession and help CPA employees balance work and family responsibilities.

VIII. Committees

- A. In addition to AICPA staff, the division consists of the Academic and Career Development Executive Committee, the Women and Family Issues Executive Committee, the Accounting Literature Awards Committee, the Accounting Careers Subcommittee, the Curriculum and Instruction in Accounting Education Subcommittee, the Minority Educational Initiatives Committee, and various task forces.
- B. The 150-Hour Education Requirement Committee was formed in 1984 to develop a program to achieve a 150-hour education requirement and helps key states in its implementation.
- C. State society officers and executive directors, among others, have served on a number of these committees.

IX. Requests for State Society Input

- A. During the past year, state societies have been contacted by members of the 150-Hour Education Requirement Committee to stay abreast of developments and offer assistance on legislation for a 150-semester-hour education requirement.
- B. Each year, the state societies are invited to submit nominations for the AICPA Outstanding Accounting Educator Award.
- C. Periodically, the Academic and Career Development Division contacts state societies' education committees to receive updates on societies' activities.
- D. The division contacts the state societies to receive updates on activities and programs related to women and family issues.
- E. The division contacts the state societies to receive updates on minority initiatives.
- F. As part of an expanded recruitment effort, the division holds an annual conference to get input on recruitment programs. The chairman of the Accounting Careers Subcommittee provides updates on AICPA recruiting activities and requests input from the state societies on the future development of additional recruiting programs.

FULFILLMENT DIVISION

I. Objectives

- A. To provide services to members who want to purchase or subscribe to AICPA publications and self-study materials. Handle questions and problems related to same.
- B. Responsible for billing and collection of AICPA & Accounting Research Association membership dues.
- C. Responsible for the collection of the outstanding obligations, of members and non-member clients, from purchase of a variety of products and services.
- D. Maintain data base for over 320,000 AICPA members. Recruitment and admission processing of new members and AICPA Associates.

II. Staff

Ninety-five employees: director, nine managers, six supervisors, and 79 support staff.

Key Staff Contacts:

Charles Hynek, director, (201) 938-3441

Blanche Regan, manager (customer service), (201) 938-3138

Maria Conte, manager (order department), (201) 938-3109

Pamela Womble, manager (membership administration), (201) 938-3083

Iman Faltass, manager (dues accounting), (201) 938-3274

John McCauley, manager (credit and collections), (201) 938-3460

Jeff Pieper, manager (subscription services), (201) 938-3260

III. Activities

A. Circulation

The department processes orders and maintains records for 23 different subscription services.

B. Order Department

The department receives and processes all orders for AICPA publications and self-study materials. In addition, the department accepts telephone registrations (via credit card) for the AICPA Tax Clinic. State societies wishing to order publications or CPE self-study materials should call (800) TO-AICPA. CPE group-study materials should be ordered by calling CPE materials management (201) 938-3518.

C. Credit and Collections

The department approves credit orders for the above materials and does a follow-up on outstanding receivable accounts.

D. Customer Service

The department handles problems and questions related to activities and products mentioned above, excluding dues. State societies should call (201) 938-3138.

E. Membership Administration

Involved in recruitment and admission processing of new members to the AICPA, as well as Non-CPA Section Associates and AICPA Associates. Generate reports and handle all questions and problems related to admissions. Maintain up-to-date database of all member records as well as a file of firms and practitioners. Coordinate with Quality Review and Division for CPA Firms to keep all practice-monitoring program-related records accurate.

F. Membership Dues

The department bills, collects, and maintains records of AICPA and ARA (Accounting Research Association) membership dues.

1994-1995 AICPA MEMBERSHIP ANNUAL DUES
8/1/94-7/31/95

<u>Membership Category</u>	<u>Length of Time CPA Certificate Held</u>	<u>Dues Schedule</u>
1. Partners, Shareholders and Sole Practitioners —Members at the beginning of the fiscal year who are engaged in a public accounting practice as partners, shareholders or individual practitioners.	Three years or less	\$120
	Four to six years	\$160
	Seven to 10 years	\$210
	Over 10 years	\$270
2. Senior Staff Members and Staff Members —Members at the beginning of the fiscal year who are engaged in a public accounting practice as senior staff members or staff members.	Three years or less	\$ 90
	Four to six years	\$100
	Seven to 10 years	\$110
	Over 10 years	\$120
3. Members in Industry —Members at the beginning of the fiscal year who are employed in industry.	Three years or less	\$ 90
	Four to six years	\$100
	Seven to 10 years	\$110
	Over 10 years	\$120
4. Education and Government —Members whose principal occupation at the beginning of the fiscal year is employment by recognized colleges or universities, or by government.	Three years or less	\$ 90
	Over three years	\$ 95
5. Other —Members at the beginning of the fiscal year who are employed in other occupations not specified in sections 1, 2, 3, and 4.	Three years or less	\$ 90
	Three to six years	\$100
	Six to 10 years	\$110
	Over 10 years	\$120
6. 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 8/1/75 or thereafter	\$ 50
	Retired 9/1/71 to 7/31/75	\$ 15
	Retired before 9/1/71	\$ 10
7. Inactive —Members at beginning of the fiscal year who: 1) have temporarily left the work force (ex. to raise a family); 2) are unemployed; 3) are full time students.		\$ 50
8. International Associates		\$140
9. Non-CPA Section Associates —Non-CPAs employed by public accounting firms.		\$ 65*

* Must be enrolled in at least one membership section (see next page).

(Note: Dues for each fiscal year include the cost of a subscription to *The Journal of Accountancy*, which is \$27 annually, and *The CPA Letter*, which is \$20 annually.)

<u>Membership Category</u>	<u>Dues Schedule</u>
10. Associates—Individuals who have passed the Uniform CPA Examination but have not met their state's additional requirements for certification/licensure.	\$ 60
11. Section Dues (in addition to membership dues)	
Information Technology	\$100
Management Consulting Services	\$100
Personal Financial Planning	\$115
Tax	\$ 95*

* Dues for each fiscal year include the cost of a subscription to *The Tax Adviser*, which is \$68 annually.

MEETINGS & TRAVEL DEPARTMENT

I. Objective

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

II. Staff

Seventeen employees: two managers, four conference planners, two meeting planners, one administrator, three coordinators, and five assistants.

Key Staff Contacts:

Andrea Adler, manager, conferences and administration, (201) 938-3151

Anne Sheerin, manager, meetings and registration, (201) 938-3152

III. Assistance Available to State Societies

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

IV. Conferences

This department plans and directs 60 annual conferences ranging in attendance from 100 to 1,000. Each meeting planner is responsible for 11 conferences and performs the activities as noted for the Annual Meeting that relate to each particular conference. These conferences provide education in tax, industry, private companies, estate planning, microcomputers, banking, SEC, and numerous other topics of interest to the profession.

V. Committees

This department also schedules all meetings of the 130 AICPA standing committees and over 100 special committees and task forces. These meetings total about 1,400 over the year and 70 percent are held in the AICPA facilities in New York and Washington, D.C.

VI. Travel

In an effort to obtain the lowest possible airfares for traveling staff, the AICPA has contracted American Express Travel to arrange all staff travel. American Express Travel Related services will provide the staff with the lowest possible fares by using the most up-to-date software. This gives the AICPA the opportunity to control costs in a centralized area and also analyze numerous management reports.

MANAGEMENT INFORMATION SYSTEMS DIVISION

I. Objective

To support the business and financial operations of the Institute by developing and implementing computer systems and applications, including AICPA membership and quality review.

II. Staff

Thirty-seven employees.

Key Staff Contacts

Joseph Boutoureira, vice president—information services, (201) 938-3710

III. Departments—Programming & Systems/Computer Services

A. Data Processing Operations

1. The Institute's computer facility consists of five IBM AS/400s and ALPHA Micro, with the normal complement of tape drives, disk drives, and printers. 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, accounts receivable for miscellaneous publications and CPE course materials, magazine subscription fulfillment, labels, order entry, and dues billing.
2. Two Institute publications are computer typeset from files maintained on the system. They are *Index to Accounting and Auditing Technical Pronouncements* and *Accountants' Index*.

Staff: Eleven

B. 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: Sixteen

IV. Departments—LAN/Microcomputer Support/Office Automation

A. LAN/Microcomputer Services

1. This department supports LAN/microcomputer use throughout the Institute. The staff is responsible for hardware and software selection, training, troubleshooting, consulting with users on applications, and network administration.
2. Microcomputer applications are developed, such as systems for the Meetings & Travel Division, databases for CPE to track payments for course instructors, and orders for courses from state societies.

Staff: Five

PLANNING & RESEARCH DIVISION

I. Objectives

- A. To direct the strategic planning function of the Institute.
- B. To operate the internal Trend Monitoring System, the purpose of which is to identify emerging issues and trends with potential impact on the Institute and the profession.
- C. To direct the collaborative strategic planning function between the Institute and state societies.
- D. To provide the Institute with an internal survey capability in order to identify the needs and opinions of the various membership segments.
- E. To conduct other research as needed.
- F. To assist state CPA societies, firms, and members in their issues-identification and strategic-planning processes.

II. Staff

Three employees: two research managers, and a coordinator.

Key Staff Contacts:

Frank Katusak, corporate secretary, (212) 596-6130

Leigh Knopf, manager, (212) 596-6132

III. Assistance Available to State Societies

- A. The division offers consulting advice to the societies on establishing and operating a strategic-planning process.
- B. Information, in varying forms, on emerging issues is available.
- C. Information on the data gathered via Institute surveys, as well as consulting advice and support on member surveys, is provided.
- D. The division serves as a clearinghouse of information relevant to collaborative as well as individual state society and AICPA planning efforts.

IV. Division Activities

- A. The division is responsible for the Institute's strategic-planning process, including staff support to the Strategic Planning Committee.
- B. It manages the Institute's Trend Monitoring System and issues management process.

- C. It directs collaborative strategic planning efforts among the Institute and the state societies.
- D. The division performs Institute surveys and provides general survey design and consulting support.
- E. The division provides general research capabilities.

V. Committees

The Planning & Research Division staffs the Strategic Planning Committee.

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 that 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	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC	MONTHLY	AS PUB- LISHED
AICPA Operations Handbook												✓		
AICPA Committee Operations Manual											✓*			
Committee Handbook									✓					
CPA/SEA Management Information Profile Handbook ¹								✓						
Digest of State Accountancy Laws and State Board Regulations														✓
Joint Trial Board Manual							✓							
AICPA Industry Member Forum Manual							✓							✓
CPE Public Presentation Planning Handbook														
CPE Seminar Catalog			✓											
CPEExchange	✓		✓		✓		✓		✓		✓			
Self-Study/Video CPE Catalog														
Journal of Accountancy													✓	
The Tax Adviser													✓	
The CPA Letter													✓	
CPA Client Bulletin													✓	
CPA Client Tax Letter	✓				✓			✓			✓			
The Practicing CPA														
Digest of Washington Issues		✓		✓		✓		✓				✓		
Capitol Account	✓		✓		✓		✓		✓					
State Legislation Matters		✓		✓		✓		✓						
Tax Division Newsletter		✓		✓		✓		✓						
PCPS Advocate	✓		✓		✓		✓		✓					
InfoTech Update	✓		✓		✓		✓		✓					
The Planner												✓		
CPA Management Advisor			✓		✓		✓		✓			✓		
In Our Opinion . . .	✓		✓		✓		✓		✓					
Money Management Columns													✓	
Tabulation of CPAs										✓				
Elijah Watt Sells Award—CPA Exam			✓						✓					
Honor Roll States—CPA Exam			✓						✓					
Directory of Member Firms (Division for CPA Firms)										✓				
Firm-On-Firm Review Directory														✓
Report of the AICPA Strategic Planning Committee														✓
AICPA Staff Directory	✓			✓			✓			✓				
AICPA Conference Schedule														
Exposure drafts and final documents of various statements on standards and statements of position													✓	

*Published on an "as needed" basis

¹Published by the New York State Society of CPAs

GLOSSARY OF TERMS, ACRONYMS, AND ABBREVIATIONS

A

AICPA Board of Directors	Executive committee of Council which directs Institute activities between Council meetings. It is comprised of 21 members.
AICPA Council	AICPA governing body which determines Institute procedures and policies. It is comprised of approximately 260 members representing every state and four U.S. territories.
AICPA Personal Liability Umbrella Security Plan (AICPA PLUS)	AICPA insurance plan which provides members and their families with up to \$5 million personal liability coverage.
Accountants' Database	On-line equivalent of the printed <i>Accountants' Index</i> , covering 1974 to the present. It is available through the ORBIT Search Service to anyone with a personal computer and communications modem.
<i>Accountants' Index</i>	Printed index of books and journal articles of interest to accountants. The index has been published by the AICPA Library Services Division since 1920.
Accountants Trial Balance (ATB)	Software program that generates workpapers and trial balances used in audit and accounting engagements.
Accounting and Review Services Committee (ARSC)	AICPA committee whose objective is to develop, on a continuing basis, 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, as well as unaudited financial information of an entity that is not required to file financial statements with a regulatory agency in connection with the sale or trading of its securities in a public market.
Accounting Principles Board (APB)	Standards-setting body for accounting principles that issued its opinions from November 1962 to June 1973. Succeeded by Financial Accounting Standards Board.
Accounting Standards Executive Committee (AcSEC)	AICPA committee whose objective is to determine Institute technical policies regarding financial accounting and reporting standards. As a senior technical committee, it is the AICPA's official spokesperson on these matters.
Accredited Personal Financial Specialist (APFS)	Designation in personal financial planning awarded by AICPA to those who have met practice requirements and passed an examination.
Advance Reading (AR)	Packet of study materials sent to an individual for review prior to participating in a CPE program.

Adverse Opinion	Auditor's opinion which states that financial statements do not fairly present the financial position, results of operations, or cash flows in conformity with generally accepted accounting principles.
Agreed Upon Procedures	Audit procedures agreed to by a CPA, a client and (usually) a specified third party, and only available to those parties. Above a compilation, but below an audit, it reports specifically what was done and what was found.
American Accounting Association (AAA)	National professional association for those involved in accounting education at the college level.
American Assembly of Collegiate Schools of Business (AACSB)	Recognized agency that accredits programs in accounting and business administration.
American Society of Association Executives (ASAE)	National organization of managers of all types of trade and professional associations.
American Tort Reform Association (ATRA)	Coalition of associations, nonprofit organizations, consumer advocates, businesses, and professionals whose purpose is to restore fairness, balance, and predictability to the nation's civil justice system.
Analytical Review Procedures	Substantive tests of financial information made by a study and comparison of relationships among data.
Association of Government Accountants (AGA)	National organization of CPAs and others involved in governmental accounting and auditing at all levels.
<i>Audit and Accounting Guides</i>	Materials which provide CPAs with authoritative guidance regarding the audits of entities in specialized industries or other specialized auditing areas.
Audit Program Generator (APG)	Software program that allows you to easily manipulate and tailor audit programs and other check lists.
Audit Risk	When an auditor unknowingly fails to appropriately modify his/her opinion on financial statements that are materially misstated.
<i>Audit Risk Alerts</i>	Updates alerting auditors to developments. These are issued annually.
Audit Sampling	The application of an audit procedure to less than 100 percent of the items within an account balance or class of transactions for the purpose of evaluating some characteristic of the balance or class.

<i>Auditing Procedure Studies (APS)</i>	Studies which inform practitioners of developments and advances in auditing procedures to provide practical assistance regarding auditing procedures.
Auditing Standards Board (ASB)	Board authorized by the AICPA to promulgate auditing and attest standards, procedures, and implementation guidance for AICPA members performing such services. It is comprised of 21 members.
Audits of Certain Nonprofit Organizations (ACNO)	Industry audit and accounting guide prepared by the AICPA's Subcommittee on Nonprofit Organizations.

B

Big Six	Traditionally, the six largest CPA firms in the world. They are: Arthur Andersen & Co.; Coopers & Lybrand; Deloitte & Touche; Ernst & Young; KPMG Peat Marwick; and Price Waterhouse & Co.
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C

Canadian Chartered Accountant Uniform CPA Qualification Examination (CAQEX)	Examination prepared by the AICPA for use by state boards of accountancy to measure the professional competence, in a U.S. context, of Canadian Chartered Accountants who desire a CPA certificate. Only a limited number of states use CAQEX.
Certificate of Educational Achievement (CEA)	Certificate awarded to those completing a series of demanding, integrated courses in a specific practice area. The AICPA presently offers a CEA program for Personal Financial Planning and Governmental Accounting and Auditing.
Certified Internal Auditor (CIA)	Title bestowed by the Institute of Internal Auditors on persons meeting certain requirements, including an examination.
Certified Management Accountant (CMA)	Title bestowed by the Institute of Management Accountants on persons meeting certain basic requirements, principally an examination covering economic theory, financial management, cost accounting, etc.
Certified Public Accountants' Society Executives Association (CPA/SEA)	Independent organization of state CPA society executive directors.
CFO Act	The Chief Financial Officers' Act of 1990, which created a chief financial officer in the Office of Management and Budget to oversee the government's management of funds and improve its federal financial responsibility.
Chartered Accountant (CA)	Canadian/British equivalent of a CPA

Clusters	CPE group-study courses that are grouped together because they cover related topics.
Committee-Appointed Review Team (CART)	Peer review scheduled and administered by the AICPA or state society staff.
Compilation	Auditor's examination of the financial statements, which carries less assurance than an audit.
Computerized Accounting Tool Series (CATS)	Series of software tools for CPAs used in providing accounting and auditing services to clients.
Congressional Budget Office (CBO)	Federal government agency responsible for providing Congress with basic budget data and analyses of alternative fiscal, budgetary, and programmatic policy issues. It was established by the Congressional Budget Act of 1974.
<i>Congressional Record (Cong. Rec.)</i>	The written record of the daily proceedings of the U.S. Senate and House of Representatives. It is published whenever either House of Congress is in session, and it includes the debates in both houses on legislation before those bodies, a list of bills introduced and any comments regarding those measures, and a list of committee hearings.
Congressional Research Service (CRS)	The research branch of Congress, working out of the Library of Congress.
Consulting Reviews	Originally conceived and developed by the AICPA's Private Companies Practice Section, the purpose of this program is to help, in particular, small firms and sole practitioners evaluate and improve their quality controls, as well as to help them prepare for an independent peer review or quality review.
Consulting Services	Professional Services that employ the practitioner's skills, education, observations, experiences, and knowledge of the consulting process. For a more in-depth definition, please see "Statement on Standards for Consulting Services."
Continuing Professional Education (CPE)	The education a CPA must take annually to satisfy state requirements to retain the CPA certificate. Also, a division of AICPA that provides a broad range of educational materials to meet these requirements.
Cost Accounting Standards Board (CASB)	The five-member federal government body responsible for setting cost accounting standards for all government contractors.

D

Disclaimer of Opinion	Auditor's statement in which he (she) does not express an opinion on financial statements.
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Disclosure	When the material matters relating to the form, arrangement, and content of financial statements are “disclosed” during the presentation of financial statements in accordance with generally accepted accounting principles.
<i>Discussion Leader’s Guide (DLG)</i>	For use by CPE instructors, this guide provides the necessary written information for a successful presentation and may also include solutions to problems.
Discussion Memorandum (DM)	Document sometimes issued for public comment to assist an authoritative body in formulating an exposure draft.
Division for CPA Firms	AICPA division established in 1977 in response to the profession’s need for an organizational structure with authority over firms. The division is comprised of the Private Companies Practice Section (PCPS) and the Securities and Exchange Commission Practice Section (SECPS).

E

Educational Management Exchange (EDMAX)	Consortium of the AICPA, state societies, Associations of CPA Firms, and CPA firms in which CPE courses and information are shared.
Elijah Watt Sells Award	Awards presented to those CPA candidates who take all four sections of the Uniform CPA Examination at one time and receive the highest combined grades.
Enrolled Agent	A tax practitioner who, by passing an examination given by the U.S. Treasury Department, can represent taxpayers before the Internal Revenue Service.
Evidential Matter	Audit materials supporting the financial statements consisting of the underlying accounting data and all corroborating information available to the auditor.
Exposure Draft (ED)	Document issued by the AICPA, Financial Accounting Standards Board, Governmental Accounting Standards Board, or other authority to invite public comment before a final accounting, auditing, or administrative pronouncement is issued.

F

Federal Deposit Insurance Corporation (FDIC)	Independent agency that provides insurance coverage for deposits in both banks (through the Bank Insurance Fund) and savings institutions (through the Savings Association Insurance Fund) and conducts periodic examinations of state-chartered banks that are not members of the Federal Reserve System.
<i>Federal Register (F.R.)</i>	The principal document containing administrative agency law, including proposed and final regulations. It is issued daily.

Federation of Schools of Accountancy (FSA)	Organization of educational institutions that supports the development of high-quality academic accounting programs that extend beyond the bachelor's degree.
Financial Accounting Foundation (FAF)	Independent, private-sector organization whose trustees appoint the members, provide funds, and exercise general oversight of the Financial Accounting Standards Board, Governmental Accounting Standards Board, and their respective advisory councils.
<i>Financial Accounting Standards (FAS)</i>	Official promulgations by the Financial Accounting Standards Board and, if not superceded, part of generally accepted accounting principles.
Financial Accounting Standards Board (FASB)	Independent, non-government group which is authorized by the accounting profession to establish generally accepted accounting principles in the U.S.
Financial Executives Institute (FEI)	Professional association for financial executives whose objective is to maintain a position of national leadership on issues affecting corporate financial management, and to provide those services that will best meet the professional needs of its members.
Financial Statements	The presentation of financial data, including accompanying notes derived from accounting records and intended to communicate an entity's economic resources or obligations at a point in time, or the changes therein for a period of time, in accordance with a comprehensive basis of accounting.
Firm-on-Firm Review (FOF)	Peer review of a firm conducted by another CPA firm.
G	
General Accounting Office (GAO)	Independent, non-partisan agency which assists Congress in investigating and reporting on government's effectiveness in using public funds.
Generally Accepted Accounting Principles (GAAP)	Uniform minimum standards of and guidelines to financial accounting and reporting. Presently, the Financial Accounting Standards Board and the Governmental Accounting Standards Board are authorized to establish these principles.
Generally Accepted Auditing Standards (GAAS)	Standards governing the conduct of external audits by CPAs, as determined by the Auditing Standards Board.
Government Accounting and Auditing Committee (GAAC)	AICPA committee whose objective is to provide advice and counsel on the establishment of generally accepted accounting principles as they apply to governmental entities.

Government Finance Officers Association (GFOA)	Private, nonprofit organization which has actively supported the advancement of governmental accounting, auditing, and financial reporting since 1906.
Government Auditing Standards, also known as Generally Accepted Government Auditing Standards (GAGAS)	Commonly referred to as the "Yellow Book," it contains standards for audits of government organizations, programs, activities, and functions, and of governmental funds received by contractors, nonprofit organizations, and other non-government organizations. Revisions are issued as required by the Comptroller General of the U.S.
Governmental Accounting Standards (GAS)	Official promulgations by the Governmental Accounting Standards Board and, if not superceded, part of generally accepted accounting principles applicable to state and local governmental entities for both governmental-type and business-type activities.
Governmental Accounting Standards Board (GASB)	Group authorized by the accounting profession to establish generally accepted accounting principles applicable to state and local governmental entities.
I	
Inspectors General (IGs)	Individuals charged with conducting and supervising audits and investigations relating to the programs and operations of their departments or agencies, and reporting on these semiannually to Congress and the chief executive of their department or agency. Such offices were established in most federal cabinet-level departments and larger agencies by the Inspector General Act of 1978.
Institute for Certified Financial Planners (ICFP)	Professional association of individuals who have obtained the Certified Financial Planner designation from the College for Financial Planning.
Institute of Internal Auditors (IIA)	National organization of CPAs and others involved in operations and financial review <i>within</i> a given organization.
Institute of Management Accountants (formerly NAA)	National membership organization of CPAs and others involved in accounting, financial and data processing work for industry, commerce and government. Issues the designation Certified Management Accountant.
Instructor Dependent (ID)	CPE group-study courses led by faculty scheduled by the AICPA.
Instructor Dependent Plus Expenses (IE)	CPE group-study courses led by faculty scheduled by the AICPA. The AICPA is responsible for payment of the honorarium while the state society is responsible for payment of faculty expenses.

Interactive Data Extraction and Analysis (IDEA)	EDP audit tool that allows the transfer and analysis of information from other computers.
<i>Internal Revenue Bulletin (IRB)</i>	Authoritative instrument of the Commissioner of Internal Revenue for announcing official rulings and procedures of the IRS, and for publishing Treasury decisions, executive orders, tax conventions, legislation, court decisions, and other items of general interest. It is published weekly.
International Accounting Standards Committee (IASC)	An organization whose members represent 106 accounting bodies in 78 countries. The group is dedicated to bringing about the harmonization of international accounting standards.
International Association for Financial Planning (IAFP)	Trade association for individual financial planners and product sponsors.
International Federation of Accountants (IFAC)	Loosely formed group whose members represent 106 accounting organizations in 78 countries. Sponsors <i>World Congress of Accountants</i> every five years.
Issues Papers	Materials which provide information on financial accounting and reporting issues that the Institute believes the Financial Accounting Standards Board or Governmental Accounting Standards Board should consider and on which it should provide guidance.

J

Joint Ethics Enforcement Program (JEEP)	Program of cooperation between the AICPA and the state societies in the enforcement and interpretation of the AICPA <i>Code of Professional Conduct</i> .
Joint Trial Board	Board which provides for uniform enforcement of professional standards by adjudicating disciplinary charges against AICPA and state society members. It is comprised of at least 36 members.

L

Letters of Comment (LOC)	Public comment on exposure drafts issued by FASB, AICPA committees and/or government regulators.
Letters of Response (LOR)	Materials sent by firms to the peer review committee in response to the findings and recommendations included in reports of the Peer Review Committee.
LEXIS	Computer-assisted legal research service which offers access to several other services, including the National Accounting Automated Research System (NAARS) and NEXIS.

M

Management Consulting Services (MCS)*	Management consulting services provided by CPA firms in addition to the traditional audit, accounting, and tax services (e.g. systems work, production planning). The AICPA MCS Division assists firms in providing these services.
Management of an Accounting Practice (MAP)	AICPA division which assists small firms and sole proprietors in improving the management and administration of their practices.
National Accounting Automated Research System (NAARS)	Computerized database for researching annual reports of corporations and governmental entities, and authoritative and semiauthoritative accounting and auditing promulgations of the AICPA, Financial Accounting Standards Board, Securities and Exchange Commission, etc.
National Association of Accountants (NAA)	Name of Institute of Management Accountants until 1991.
National Association of Public Accountants	Professional organization of individuals holding the designation Public Accountant, a designation which is not recognized in all states.
National Association of State Boards of Accountancy (NASBA)	National organization representing the 54 state licensing boards/agencies which regulate the CPA profession in all states and four U.S. territories.
National CPE Curriculum	Program implemented by the AICPA's CPE Division which provides accounting professionals with assistance in meeting their CPE needs through the use of a framework of specified knowledge and skills, and supplies course developers with a guide to aid them in the development of CPE programs.
National Council of Governmental Accounting (NCGA)	Private sector standard-setting body for governmental accounting, auditing, and financial reporting from 1968 until 1984, when the Governmental Accounting Standards Board was established.
Negative Assurance	An accountant's statement which says that as a result of specified procedures, nothing came to his (her) attention that caused him (her) to believe that specified matters did not meet a specified standard.
NEXIS	Full-text research and information service with a database of more than 160 U.S. and overseas general, business, and news information sources.
Non-CART	Any peer review not scheduled by AICPA staff.
North American Securities Administrators Association (NASAA)	National association of individuals who administer securities laws of the states and the Canadian provinces.

* Formerly called Management Advisory Services (MAS)

O

Office of Management and Budget (OMB)	Federal government agency responsible for assisting the President in preparing the budget and formulating the fiscal program of the U.S. government, among other things.
Office of the Comptroller of the Currency (OCC)	A bureau of the U.S. Treasury Department designed to safeguard bank operations and the public interest through its general supervision over the operations of national banks.
Office of Thrift Supervision (OTS)	A bureau of the Department of the Treasury that charters federal savings institutions and serves as primary regulator for federal and state chartered savings institutions that belong to the Savings Institutions Insurance Fund (SIIF).
Other Comprehensive Bases of Accounting (OCBOA)	Financial statements prepared on a basis other than generally accepted accounting principles.

P

<i>Participant's Manual (PM)</i>	Manual which contains study and work materials essential to a CPE course.
Peer Review Board*	AICPA committee whose objective is to enhance the quality of practice by CPA firms by establishing and conducting, in cooperation with the state CPA societies, a peer review program for AICPA and state society members engaged in the practice of public accounting. The committee is a senior technical committee.
Peer Review Committees (PRC)	AICPA committees (both the Private Companies Practice Section and the Securities and Exchange Commission Practice Section have this committee) responsible for ensuring that member firms of the Division for CPA Firms maintain their practices in conformity with quality control standards of the AICPA and comply with Division membership requirements.
Peer Review Program	Practice monitoring program of the AICPA Division for CPA Firms. Peer reviews are conducted in conformity with standards promulgated by the peer review committees of the Private Companies Practice Section and the Securities and Exchange Commission Practice Section. In simple terms, a peer review is a review of a CPA firm's system of quality control for its accounting and auditing practice and of its compliance with the membership requirements of the section to which the firm belongs.
Personal Financial Planning (PFP)	Process of addressing a client's financial concerns in the context of his (her) overall financial situation. The AICPA PFP Division provides support to members with a special interest in advising clients on the planning and management of their personal finances.

* Formerly call the Quality Review Executive Committee (QREC)

Personal Financial Planning Division	Special AICPA membership division for CPA specialists in personal financial planning. Awards the APFS designation.
Political Action Committee (PAC)	Group of individuals with common interests and political goals that is organized to provide information and financial support to candidates for elective offices.
<i>Practice Bulletin</i>	Information communicating the views of the Accounting Standards Executive Committee on certain narrow accounting issues.
Practice Development Institute (PDI)	An AICPA vendor contracted to supply CPE courses.
Practitioners Publishing Company—CPE (PPC-CPE)	An AICPA vendor contracted to supply CPE courses.
Private Companies Practice Section (PCPS)	One of two sections of the AICPA Division for CPA Firms which primarily serves CPA firms with non-public clients.
Public Accountant (PA)	Generic term for persons/firms which practice public accounting but are <i>not</i> CPAs. Some states license public accountants.
Public Entity	Any entity that: (a) trades securities in a public market either on a stock exchange or in the over-the-counter market; (b) makes a filing with a regulatory agency in preparation for the sale of any class of its securities in a public market; (c) is a subsidiary, corporate joint venture, or other entity controlled by either (a) or (b).
Public Oversight Board (POB)	Independent organization which monitors and evaluates the activities of the SEC Practice Section of AICPA's Division for CPA Firms.

Q

Qualified Opinion	Auditor's opinion which states that, except for the effects of the matter to which a qualification relates, the financial statements fairly present financial position, results of operations, and changes in financial position (or cash flows) in conformity with generally accepted accounting principles consistently applied.
Quality Control Inquiry Committee (QCIC)	AICPA committee whose objective is to assist in providing reasonable assurance to the public and profession that member firms of the SEC Practice Section are complying with professional standards in the conduct of their practice before the Securities and Exchange Commission by identifying corrective measures, if any, that should be taken by a member firm involved in a specific alleged audit failure.

Quality Review Executive Committee (QREC)*

AICPA committee whose objective is to enhance the quality of practice by CPA firms by establishing and conducting, in cooperation with the state CPA societies, a peer review program for AICPA and state society members engaged in the practice of public accounting. The committee is a senior technical committee.

Quality Review (QR) Program

New AICPA practice monitoring program resulting from membership vote on the Plan to Restructure Professional Standards. Quality reviews are performed in accordance with standards established by the Quality Review Executive Committee. In simple terms, a quality review is a review of a firm's system of quality control for its accounting and auditing practice.

R

Racketeer Influenced and Corrupt Organizations Act (RICO)

Congressional statute enacted in 1970 to deal with organized crime's infiltration of legitimate business. (The AICPA believes the statute has been utilized beyond its original intent and is pursuing reform of the statute with Congress.)

Registered Investment Adviser (RIA)

According to the Securities and Exchange Commission, an individual registered under the Investment Advisers Act of 1940, who, for compensation, engages in the business of advising others as to the value of securities or as to the advisability of investing in, purchasing, or selling securities.

Regulatory Accounting Principles (RAP)

The term, regulatory accounting principles, denotes the requirements or methods of accounting and reporting specified by regulatory agencies for supervisory reporting purposes. The AICPA encourages consistency between GAAP and RAP.

Report Acceptance Body (RAB)

A committee or committee-designated task force that considers the results of reviews administered by the AICPA and state societies.

Revenue Procedure (Rev. Proc.)

An Internal Revenue Service statement on the rights and duties of taxpayers under the tax law.

Revenue Ruling (Rev. Rul.)

An Internal Revenue Service interpretation of the tax law as it applies to a specific factual situation.

Review

An examination of the financial statements which contains no assurance from the independent auditor.

S

Securities and Exchange Commission (SEC)

Agency of the federal government which regulates the public trading of securities. The SEC has the authority to establish accounting and auditing regulations but defers to the Financial Accounting Standards Board and the Auditing Standards Board.

* Now called the Peer Review Board

Securities and Exchange Commission Practice Section (SECPS)	One of two sections of the AICPA Division for CPA Firms which primarily serves CPA firms with publicly held clients.
Seminar (S)	CPE group-study format in which the state society selects the faculty with appropriate subject experience to lead the discussion.
Senior Technical Committee	Any AICPA committee authorized to make public statements on matters relating to its area of practice without having to get clearance from AICPA Council or the Board of Directors.
State Society Relations (SSR)	AICPA division which serves as a liaison between the Institute and the state CPA societies.
<i>Statements of Position (SOP)</i>	Statements which provide guidance on practice or industry financial accounting or reporting problems until the Financial Accounting Standards Board or Governmental Accounting Standards Board provides standards in those areas. They are also intended to influence the establishment of such standards, and to update, revise, or clarify audit and accounting guides or provide freestanding guidance.
<i>Statements of Tax Policy</i>	Statements which present the thinking of the AICPA's Tax Division on questions of broad tax policy, and are designed to aid in the development of federal tax legislation.
<i>Statements on Auditing Standards (SAS)</i>	Statements issued by the Auditing Standards Board to provide CPAs with guidance regarding the application of Generally Accepted Auditing Standards.
<i>Statements on Responsibilities in Tax Practice</i>	Statements intended to constitute a body of advisory opinion as to what are good standards of tax practice—delineating the extent of a CPA's responsibility to clients, the public, the government, and the profession.
<i>Statements on Standards for Accountants' Services on Prospective Financial Information (SSASPI)</i>	Statements issued by the Auditing Standards Board to provide guidance to accountants concerning performance and reporting for engagements to examine, compile, or apply agreed-upon procedures to prospective financial statements.
<i>Statements on Standards for Accounting and Review Services (SSARS)</i>	Statements issued by the Accounting and Review Services Committee to provide CPAs with guidance regarding reporting on the unaudited financial statements or other unaudited financial information of nonpublic entities.
<i>Statements on Standards for Attestation Engagements (SSAE)</i>	Statements issued by the Auditing Standards Board, Accounting and Review Services Committee, or the Management Advisory Services Executive Committee to provide guidance to CPAs engaged to perform attest services.

<i>Statements on Standards for Management Advisory Services (SSMAS)</i>	Statements which provide technical standards for the conduct of management advisory services.
Successor Auditor	An auditor who has accepted an engagement or an auditor who has been invited to make a proposal for an engagement.
Summary Review Memorandum (SRM)	Memorandum prepared at the conclusion of a peer review or quality review which documents the planning, scope of work performed, and the findings and conclusions that support the report and letter of comments issued on the review.
T	
Team Captain (TC)	Individual responsible for organizing and conducting a peer review or quality review, supervising other reviewers, communicating review findings to the reviewed firm and to the entity administering the review, and preparing the report, and, if applicable, the letter of comment on the review.
Team Member (TM)	A member of a peer review or quality review team other than the team captain.
Technical Bulletin (TB)	Information issued by the Financial Accounting Standards Board which provides timely guidance on certain financial accounting and reporting problems.
Technical Hotline	Toll-free telephone service for use by AICPA members for questions on the application of accounting and auditing standards.
<i>Technical Information for Practitioners Series (TIPS)</i>	Nonauthoritative practice aids provided for CPAs.
Technical Issues Committee (TIC)	AICPA committee whose objective is to monitor technical developments that could have a significant effect on private companies and the CPA firms that serve them and, when necessary, submit comments and recommendations in support of the interests of these firms.
The Psychological Corporation (TPC)	Organization which administers the Accounting Testing Program.
Total On-Line Tax and Accounting Library (TOTAL)	The AICPA member program for subscriptions to LEXIS/NEXIS/NAARS.
Transaction Trail	A chain of evidence provided through coding, cross references, and documentation connecting account balances and other summary results with original transactions and calculations.

**Trend Monitoring
System**

Operation of the AICPA Planning and Research Division which identifies emerging issues and trends with potential impact on the Institute and the profession.

U

Unqualified Opinion

An auditor's opinion which states that the financial statements fairly present financial position, results of operations, and changes in financial position (or cash flows) in conformity with generally accepted accounting principles consistently applied.

Usage Report

A report filed by state societies on use of CPE courses.

QUICK REFERENCE OF ACRONYMS AND ABBREVIATIONS

A

AA	Arthur Andersen
AAA	American Accounting Association
AAA	Association of Accounting Administrators
AAA-CPA	American Association of Attorney-Certified Public Accountants
AACSB	American Assembly of Collegiate Schools of Business
AAFI	Associated Accounting Firms International
AAHCPA	American Association of Hispanic CPAs
ABA	American Bar Association
ACA	Accreditation Council for Accountancy
ACCPA	Atlantic Conference of CPAs, Inc.
ACNO	Audits of Certain Nonprofit Organizations
AcSEC	Accounting Standards Executive Committee
ADAPSO	Association of Data Processing Service Organizations
AFA	Accounting Firms Associated, Inc.
AGA	Association of Government Accountants
AGI	Accounting Group International
AICPA PLUS	AICPA Personal Liability Umbrella Security Plan
AMA	American Management Association
APB	Accounting Principles Board
APG	Audit Program Generator
APS	Audit Procedure Studies
AR	Advance Reading
ARA	Accounting Research Association
ARAF	Associated Regional Accounting Firms
ARIA	Accounting Researchers International Association
ARSC	Accounting and Review Services Committee
ASAE	American Society of Association Executives
ASB	Auditing Standards Board
ASWA	American Society of Women Accountants
ATB	Accountants Trial Balance
ATRA	American Tort Reform Association
AUDSEC	Auditing Standards Executive Committee
AWSCPA	American Woman's Society of Certified Public Accountants

C

C&L	Coopers & Lybrand
CA	Chartered Accountant
CAI	Computer-Assisted Instruction
CAQEX	Canadian Chartered Accountant Uniform CPA Qualification Examination
CART	Committee-Appointed Review Team
CASB	Cost Accounting Standards Board
CATS	Computerized Accounting Tool Series
CBO	Congressional Budget Office
CCH	Commerce Clearing House
CEA	Certificate of Educational Achievement
CICA	Canadian Institute of Chartered Accountants
CMA	Certified Management Accountant
CMP	Cresap, McCormick and Paget
CPAA	CPA Associates
CPA/SEA	Certified Public Accountants' Society Executives Association
CPE	Continuing Professional Education
CRS	Congressional Research Service
CSI	Computer Security Institute

D

D&T	Deloitte & Touche
DCAA	Defense Contract Audit Agency
DLG	<i>Discussion Leader's Guide</i>
DM	Discussion Memorandum

E

E&Y	Ernst & Young
ED	Exposure Draft
EDMAX	Educational Management Exchange
EDPAA	EDP Auditors Association
EDPAF	EDP Auditors Foundation
EFLIC	Effective Legislation Committee
ESCORP	Examination Services Corporation

F

FAE	Foundation for Accounting Education
FAF	Financial Accounting Foundation

FAS	<i>Financial Accounting Standards</i>
FASAC	Financial Accounting Standards Advisory Committee
FASB	Financial Accounting Standards Board
FDIC	Federal Deposit Insurance Corporation
FEI	Financial Executives Institute
FERF	Financial Executives Research Foundation
FGAA	Federal Government Accountant's Association
FOF	Firm-on-Firm Review
F.R.	<i>Federal Register</i>
FSA	Federation of Schools of Accountancy
FTC	Federal Trade Commission

G

GAAC	Government Accounting and Auditing Committee
GAAFR	Governmental Accounting, Auditing, and Financial Reporting
GAAP	Generally Accepted Accounting Principles
GAAS	Generally Accepted Auditing Standards
GAGAS	<i>Generally Accepted Government Auditing Standards</i>
GAO	General Accounting Office
GAS	<i>Governmental Accounting Standards</i>
GASB	Governmental Accounting Standards Board
GASBOC	Governmental Accounting Standards Board Organizing Committee
GFOA	Government Finance Officers Association

H

HFMA	Healthcare Financial Management Association
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I

IA	International Affiliation of Independent Accounting Firms
IAA	Internal Accounting Association
IAFP	International Association for Financial Planning
LAG	<i>International Auditing Guidelines</i>
IAHA	International Association of Hospitality Accountants
IASC	International Accounting Standards Committee
ICFP	Institute for Certified Financial Planners
ID	Instructor Dependent
IDEA	Interactive Data Extraction and Analysis
IE	Instructor Dependent Plus Expenses

IFAC	International Federation of Accountants
IGs	Inspector Generals
IIA	Institute of Internal Auditors
IMA	Institute of Management Accountants
INCFO	Institute of Newspaper Controllers and Finance Officers
IRB	<i>Internal Revenue Bulletin</i>
IRS	Internal Revenue Service

J

JEEP	Joint Ethics Enforcement Plan
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K

KMG	Klynveld Main Goerdeler
KPMG	KPMG Peat Marwick

L

LOC	Letters of Comment
LOR	Letters of Response

M

MAP	Management of an Accounting Practice
MCS	Management Consulting Services

N

NAA	National Association of Accountants (Now IMA)
NAAACPA	National Association of Asian American Certified Public Accountants
NAAI	National Association of Accountants in Insolvencies
NAARS	National Accounting Automated Research System
NABA	National Association of Black Accountants
NAFC	National Accounting and Finance Council
NASBA	National Association of State Boards of Accountancy
NCCPAP	National Conference of CPA Practitioners
NCGA	National Council of Governmental Accounting
NCPAG	National CPA Group
NSAC	National Society of Accountants for Cooperatives
NSPA	National Society of Public Accountants
NYSSCPA	NY State Society of CPAs

O

OCBOA	Other Comprehensive Bases of Accounting
OCC	Office of the Comptroller of the Currency
OMB	Office of Management and Budget
OTS	Office of Thrift Supervision

P

PA	Public Accountant
PAC	Political Action Committee
PAR	Public Accounting Report
PCPS	Private Companies Practice Section
PDI	Practice Development Institute
PFP	Personal Financial Planning
PFS	Personal Financial Specialist
PM	<i>Participant's Manual</i>
POB	Public Oversight Board
PPC-CPE	Practitioners Publishing Company—CPE
PRC	Peer Review Committee
PW	Price Waterhouse

Q

QC	Quality Control
QCIC	Quality Control Inquiry Committee
QR	Quality Review Program
QREC*	Quality Review Executive Committee

R

RAB	Report Acceptance Body
RAP	Regulatory Accounting Principles
RHH	Rollins Hudig Hall
RFP	Request for Proposal
RIA	Registered Investment Adviser
RICO	Racketeer Influenced and Corrupt Organizations Act

* Now called the Peer Review Board

S

S	Seminar
SAS	<i>Statements on Auditing Standards</i>
SBA	Small Business Administration
SEC	Securities and Exchange Commission
SECPS	Securities and Exchange Commission Practice Section
SFAS	<i>Statements of Financial Accounting Standards</i>
SIA	Society of Insurance Accountants
SOP	<i>Statements of Position</i>
SRM	Summary Review Memorandum
SSAE	<i>Statements on Standards for Attestation Engagements</i>
SSARS	<i>Statements on Standards for Accounting and Review Services</i>
SSASPFPI	<i>Statements on Standards for Accountants' Services on Prospective Financial Information</i>
SSMAS	<i>Statements on Standards for Management Advisory Services</i>
SSR	State Society Relations

T

TAG	American Group of CPA Firms
TB	Technical Bulletin
TC	Team Captain
TIC	Technical Issues Committee
TIPS	<i>Technical Information for Practitioners Series</i>
TM	Team Member
TOTAL	Total On-Line Tax and Accounting Library
TPC	The Psychological Corporation

U

UEC	Union Europeene des Experts Comptables Economiques et Financiers
USTC	United States Tax Court

V

VAI	Video-Assisted Instruction
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