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20: Score of ways the AICPA Serves you, the CPA, and the Accounting Profession

American Institute of Certified Public Accountants (AICPA)

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AICPA MEMBERSHIP REQUIREMENTS

To qualify for admission to membership in the American Institute, you must –

- Possess a valid and unrevoked CPA certificate issued by the legally constituted authorities of the states, District of Columbia, territories, or territorial possessions of the United States.
- Have passed an examination in accounting and other related subjects to the satisfaction of the AICPA Board of Directors (for International Associates).
- Agree to abide by the AICPA bylaws and the code of professional ethics.

AICPA membership dues are based on the length of time members have held their CPA certificates, the nature of their professional activities, and – if they are in public practice – their positions in the firm.

ANNUAL DUES

1. Partners, Practitioners and Shareholders/Officers Members at the beginning of the fiscal year, engaged in public accounting practice as partners, individual practitioners or shareholders/officers of professional corporations formed to practice public accounting.	3 years or less	\$ 70
	3-6 years	\$100
	6-10 years	\$130
	Over 10 years	\$170

2. Educators and Government Members whose principal occupation at the beginning of the fiscal year is employment by recognized colleges or universities or by government.	3 years or less	\$ 50
	Over 3 years	\$ 55

3. Other Members , at the beginning of the fiscal year employed as staff accountants, or in other occupations not specified in paragraphs (1) and (2).	3 years or less	\$ 50
	3-6 years	\$ 55
	6-10 years	\$ 70
	Over 10 years	\$ 75

4. Retired Members , who at the beginning of the fiscal year will have retired from practice or other work and have notified the Institute of these facts.	Retired before 9/1/71	\$ 10
	Retired 9/1/71 to 8/1/75	\$ 15
	Retired 8/1/75 to 7/31/82	\$ 20
	Retired after 7/31/82	\$ 25

5. International Associates	\$ 70
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**A
score
of ways
the AICPA
serves you,
the CPA...and
the accounting
profession.**



AICPA 100
A CENTURY OF PROGRESS
IN ACCOUNTING
1887 1987

A CENTURY OF SERVICE

**American Institute of
Certified Public Accountants**

AICPA *Your Professional Organization*

Members of the American Institute of Certified Public Accountants – the national professional association of CPAs – enjoy and profit from a broad range of services, some of which are briefly described in this folder.

These services have increased dramatically in recent years...keeping pace with your expanding interests and needs as well as those of the public you serve.

Whether you are in public practice, industry, government or education, you are sure to find the services extremely helpful in meeting your professional responsibilities in today's highly competitive and dynamic business and professional environment. We urge you to take full advantage of them.

For details on any specific program or activity or for a membership application, call or write today –

AICPA Membership Administration
1211 Avenue of the Americas
New York, NY 10036-8775
(212) 575-6420

HOW THE AICPA SERVES YOU... THE AICPA MEMBER

1. TECHNICAL & PROFESSIONAL PUBLICATIONS

Journal of Accountancy. This monthly magazine keeps members informed of the latest technical and professional developments.

The CPA Letter. Twice a month, this membership bulletin reports on developments of interest and importance to the profession.

The Practicing CPA. This monthly newsletter provides how-to-do-it reports and studies on practical aspects of practice management.

The Tax Adviser. A monthly magazine of tax planning, trends and techniques for the sophisticated tax practitioner and executive.

CPA Client Bulletin. This monthly letter is a practice-building tool designed for distribution to clients of AICPA members.

Technical Publications. Throughout the year, the AICPA publishes a wide range of pronouncements and practice aids on auditing, accounting, taxes, management advisory services, etc.

2. TECHNICAL ASSISTANCE

AICPA members can get immediate help from the Institute's Technical Information Division on practical problems of accounting, financial reporting, auditing, accounting and review services.

3. INSURANCE COVERAGE

The AICPA Insurance Trust offers low cost insurance and benefit programs including term life insurance... professional liability... personal liability umbrella program... group life plans... long-term disability insurance... and retirement programs.

4. LIBRARY

AICPA members have access—by mail or in person—to the most comprehensive library of accounting and related subjects in the world.

5. COMPUTER ACCESS TO RESEARCH

The National Automated Accounting Research System (NAARS) provides computer access to thousands of annual reports and financial statements, selected proxy materials and authoritative literature.

6. CONTINUING PROFESSIONAL EDUCATION

The AICPA's CPE Division helps you meet your state's continuing professional education requirements by means of a continually expanding body of group study programs, conferences, seminars and self-study courses.

7. AICPA MEMBERSHIP DIVISIONS

The specialized technical and professional interests of AICPA members are addressed in three voluntary membership Divisions. Each Division offers a variety of membership benefits including special publications, newsletters, meetings, etc.

AICPA Tax Division

AICPA Division for Management Advisory Services

AICPA Personal Financial Planning Division

8. MEMBER BENEFIT PROGRAMS

AICPA members benefit from a variety of money-saving convenience programs including special credit cards... discount car rentals... hotel discounts... etc.

9. AICPA BENEVOLENT FUND

A fund is available to help members, former members and their families through periods of financial difficulty brought about by serious illness, accident, death or some other major misfortune.

10. ASSOCIATION WITH PEERS

Through a variety of meetings, conferences, seminars and workshops, membership in the AICPA enables you to profit from the exchange of information, experiences and ideas with your professional colleagues.

11. LEADERSHIP OPPORTUNITIES

Service on AICPA technical and professional committees, council and board of directors provides you with opportunities to exercise leadership and gain greater recognition both within the profession and in the business community you serve.

HOW THE AICPA SERVES THE ACCOUNTING PROFESSION

12. AUDITING STANDARDS

The AICPA's Auditing Standards Board develops generally accepted auditing standards when necessary in the context of the auditor's responsibilities and the changing business environment.

13. ACCOUNTING STANDARDS

The AICPA's Accounting Standards Division identifies emerging accounting problems and determines Institute policy on financial accounting and reporting standards. It maintains liaison with the FASB and the SEC.

14. ACCOUNTING AND REVIEW SERVICES

The AICPA Accounting and Review Services Committee develops standards governing the CPA's involvement with unaudited financial statements of nonpublic entities.

15. REPRESENTATION IN WASHINGTON

Through its Washington office, the AICPA provides technical expertise to government agencies and legislators. AICPA representatives frequently testify before Congressional committees and provide advice to the IRS... SEC... GAO... and others.

16. PUBLIC RELATIONS

The AICPA's Public Relations Division acts as a source of information on the CPA profession for the public and business communities and initiates media outreach programs on behalf of the Institute.

17. PROFESSIONAL ETHICS

The AICPA Professional Ethics Division interprets the Code of Professional Ethics which provides guidance to AICPA members for the conduct of their professional activities.

18. EXAMINATIONS

The AICPA prepares and grades the Uniform CPA Examination, which all prospective CPAs must pass prior to attaining certification.

19. STATE LEGISLATION

This AICPA department monitors legislation affecting the accounting profession in all states and works closely with the state societies on matters concerning local regulation.

20. QUALITY CONTROL PROGRAM

A self-regulatory process of peer review is provided by the AICPA Division for CPA Firms, a voluntary organization. The importance of peer review is stressed in an advertising program directed to commercial lending officers.