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## American Institute of Accountants. Trial Board

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relieve them from substantial or moral obligation, it is certainly only fair that a similar relief should be extended to the accountant in cases where the neglect or default is conclusively proven to be innocent of intent. Every accountant knows that the shrewd and unscrupulous client may at times be able to mislead if not actually to deceive. The accountant can do his best to exercise reasonable care and diligence, and if he does that it is perfectly natural that he should feel that he has done his duty. Attempts which have been made in the British courts to place the responsibility for error upon the accountant when the accountant has done all that is required by established practice have invariably led to judgment for the defendant. If the introduction of the committee's recommendation in the English companies' acts will make clear the true measure of responsibility which rests upon any professional man a great reform will have been accomplished. The accountant should be responsible when he is wilfully negligent or grossly careless, but only those who regard an accountant as infallible can believe that perfection should be expected of him when it is not expected of any other man. The recommendations of the parliamentary committee seem to us to say that the accountant must do his professional duty and that he must be protected when he has done it.

### **AMERICAN INSTITUTE OF ACCOUNTANTS TRIAL BOARD**

At a regular meeting of the council of the American Institute of Accountants at Washington, D. C., September 20, 1926, the council, upon motion, adjourned to convene as a trial board to hear charges of unprofessional conduct which had been made against a member of the Institute. The charges were presented by the Institute's counsel. The defendant was present in person, accompanied by counsel.

The charges involved certain allegations of fraud against another member of the Institute which the defendant member had not been able to substantiate. After presentation of the evidence and the defense the defendant and his counsel were excused and the trial board went into executive session.

After discussion of the case it was resolved that the defendant be found guilty as charged. It was also resolved that the defendant be advised of the finding of the trial board and that the penalty imposed be a reprimand and warning against further conduct of the same kind.

It was resolved that in publication of the report of this trial the name of complainant and defendant be omitted.

The defendant was then recalled to the room and received the judgment and admonition of the trial board.

The trial board adjourned and the council reconvened.