

American Institute of Accountants

REFERENDUM BALLOT

(Unsigned ballots will not be counted.)

October 24, 1935.

In accordance with the provisions of Article XV of the By-laws, mail ballots will be valid and counted only if received by December 24, 1935.

QUESTION No. 1.

Shall the By-laws, Article II, Sections 4 and 5, be amended to read as follows:

YES
NO

ARTICLE II.

Section 4. The following persons may qualify for examination and election as members of the Institute provided that they be not less than twenty-one years of age and shall present evidence of preliminary education satisfactory to the board of examiners:

(a) Associates who shall meet the requirements stated in the following paragraphs of this section.

(b) Accountants in practice who shall have been in practice on their own account or in the employ of a practising public accountant; (1) for not less than five years next preceding the date of application; or (2) for not less than ten years at least one year of which shall have next preceded the date of application; or

(c) Accountants who shall have been engaged in accountancy instruction in schools recognized by the board of examiners for a period of not less than five years next preceding the date of application, provided

(d) Continuity of an applicant's public accounting practice, or experience in accountancy instruction may be considered unbroken by a temporary interruption consisting of activities in the opinion of the board of examiners equivalent to public accounting, or accountancy instruction, but the period of such interruption shall not be considered as a part of the five years' practice, or experience in accountancy instruction, and further provided

(e) After January 1, 1936, no applicant shall be admitted as a member unless he holds a valid and unrevoked certified public accountant certificate issued by the legally constituted authorities of a state or territory of the United States of America or of the District of Columbia.

Section 5. The following persons may qualify for examination and election as associates of the Institute, provided, that they shall be not less than twenty-one years of age and shall present evidence of preliminary education satisfactory to the board of examiners:

(a) Accountants in practice who shall have been in practice on their own account or in the employ of a practising public accountant for not less than two years at least one year of which shall have next preceded the date of application; or

(b) Accountants who shall have been engaged in accountancy instruction in schools recognized by the board of examiners for a period of not less than three years next preceding the date of application, provided

(c) After January 1, 1936, no applicant shall be admitted as an associate unless he holds a valid and unrevoked certified public accountant certificate issued by the legally constituted authorities of a state or territory of the United States of America or of the District of Columbia.

QUESTION No. 2.

Shall a new article numbered XVI and reading as follows be added to the by-laws:

YES
NO

ARTICLE XVI.

The Institute shall invite presidents of the recognized societies of certified public accountants in the several states and territories of the United States of America and the District of Columbia to form an advisory council of society presidents.

The advisory council shall at all times consist of the state society presidents then holding office in their respective societies, but if a member of the advisory council is unable to attend a meeting of the advisory council a member of his society may be designated by the society to represent him at the meeting.

At least once in each year the Institute shall convene the advisory council which shall choose its own chairman and secretary. A majority of the members of the advisory council shall constitute a quorum.

The advisory council shall consider matters submitted to it from time to time by the council of the Institute and in its discretion shall make recommendations to the council of the Institute. A full report of the transactions of the advisory council shall be submitted to the membership of the Institute at the same time as committee reports.

QUESTION No. 3.

Shall Article XIII, Sections 1, 5 and 7, be amended to read as follows:

YES
NO

ARTICLE XIII.

Section 1. There shall be a regular meeting of the Institute on the third Tuesday of September or the third Tuesday of October of each year as the executive committee shall decide. The fiscal year of the Institute shall end with the 31st day of August of each year.

Section 5. Regular meetings of the council shall be held on the Thursday next after the date of the annual meeting of the Institute, the second Monday in April and the Monday next preceding the date of the annual meeting of the Institute.

Section 7. Notice of each meeting of the council except the meeting on the Thursday after the date of the annual meeting of the Institute, shall be sent to each member of the council at his last-known address twenty-one days before such meeting. Such notice as far as practicable shall contain a statement of the business to be transacted.

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Signature of Member

Date.....