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STAFF ORGANIZATION

of the

AMERICAN INSTITUTE OF ACCOUNTANTS

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Including biographical  
sketches of staff mem-  
bers having committee  
assignments.

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## I N T R O D U C T I O N . . .

The purpose of this booklet is to provide information to committee members about members of the staff who work with the various committees.

Information about the staff is being requested more often as the Institute grows larger and its operations, more complex.

Earlier this fall, in speaking to the Council, I suggested that the happy partnership of volunteer committee workers, with full-time staff specialists, vastly increases the productive capacity of a national membership organization.

It seems to me that the Institute's good fortune in attracting the ablest -- and thus the busiest -- members of the profession to committee service may be due in part to the fact that competent staff assistance is available to enable members to devote their time to matters of professional policy, without being burdened by administrative responsibilities or long hours of research.

In view of this partnership of committee men and staff, it occurred to me that it might be helpful to produce this little booklet. The major part of it is devoted to providing some personal background about the staff men who are in direct personal communication with committees. It should be emphasized, however,

that many other members of the staff, who are essential to the Institute's day-to-day operation, are mentioned in the opening list of departmental heads and their principal assistants.

An index at the end of the booklet indicates the staff men assigned to each committee.

A handwritten signature in cursive script, reading "John L. Carey". The signature is written in dark ink and is positioned above the printed name and title.

JOHN L. CAREY  
Executive Director

November 28, 1956

**AMERICAN INSTITUTE OF ACCOUNTANTS  
STAFF ORGANIZATION**

<i>Executive Director</i> .....	JOHN L. CAREY
<i>Assistant to Executive Director</i> .....	ELIZABETH ARLISS
<i>Assistant Director</i> .....	JOHN L. LAWLER
<i>Assistant Director</i> .....	H. T. WINTON
<i>Director of Research</i> .....	CARMAN G. BLOUGH
<i>Assistant Director of Research</i> .....	RICHARD C. LYTTLE
<i>Research Associate</i> .....	PERRY MASON
<i>Manager, Technical Information Service</i> .....	EDMUND F. INGALLS
<i>Acting Director of Taxation</i> .....	ELI GERVER
<i>Director of Education</i> .....	ROBERT L. KANE, JR.
<i>Assistant Director of Education</i> .....	TOM G. SECOY
<i>Assistant Director of Education</i> .....	LOUIS A. SIGAUD
<i>Assistant to Director of Education</i> .....	OLIVE M. HINDERER
<i>Director of Public Relations</i> .....	CHARLES P. ROCKWOOD
<i>Public Relations Assistant</i> .....	JAMES R. KUHN
<i>Director of Publications</i> .....	CHARLES E. NOYES
<i>Managing Editor</i> .....	JERROLD HICKEY
<i>Advertising Manager</i> .....	SHELDON L. MASON
<i>Circulation Manager</i> .....	MITCHELL GRESSER
<i>Director of State Society Services</i> .....	MELVIN R. FREEMAN
<i>Assistant to Director of State Society Services</i> ..	NANCY H. BOGGS
<i>Administrative Secretary</i> .....	DAVID H. LANMAN, JR.
<i>Senior Assistant Administrative Secretary</i> .....	WILLIAM O. DOHERTY
<i>Assistant Administrative Secretary</i> .....	RODERIC A. PARNELL
<i>Administrative Assistant</i> .....	EUNICE G. MERRITT
<i>Supervisor of Admissions</i> .....	EDITH CARNAHAN
<i>Controller</i> .....	WILLIAM H. HIRD
<i>Purchasing Agent</i> .....	JAMES D. BENNETT
<i>Supervisor of Addressograph, Shipping</i> <i>and Mailing</i> .....	LEWIS J. SQUIRES
<i>Assistant to the Controller</i> .....	MARY VALOIS
<i>General Office Supervisor</i> .....	HELEN A. WILLIAMS
<i>Personnel Manager</i> .....	ELFRIDA VON NARDROFF
<i>Librarian</i> .....	KATHERINE I. MICHAELSEN
<i>Assistant Librarian</i> .....	IDA R. HUNT

## E X E C U T I V E

The by-laws of the Institute provide for the election of an executive director by the Council. In addition to performing "the usual duties of his office" and such other duties as directed by the Council and the executive committee, he serves as secretary of all committees.

Essentially, the executive director provides managerial control over the Institute's headquarters. In the technical areas of research and education, this is largely a matter of over-all administrative guidance. In all other aspects of the AIA office, the executive director assumes direct management supervision.

Because of the size and complexity of the AIA's operations, however, he is aided by two assistant directors and has necessarily delegated to other members of the staff the function of serving as secretary of various committees.

EXECUTIVE



H. T. WINTON  
Assistant Director  
Administration

As assistant director H. T. WINTON coordinates the administrative and membership activities of the AIA.

With the exception of two years in which he served as an officer in the Supply Corps of the U. S. Navy, he has been with the AIA since 1936. Until his present appointment, he was administrative secretary. Before that, he was a state finance manager with the Resettlement Administration and was with the Systems Sales Division of Remington Rand. MR. WINTON holds

degrees from Clark and Yale Universities.

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JOHN LAWLER is assistant director of the Institute, coordinating publications, public relations, and state society services.

After graduating from the University of Minnesota's School of Journalism, he was a reporter and copy desk man on several daily newspapers in the Midwest. From 1941-42 he was news editor in the New York office of the British Ministry of Information.

MR. LAWLER joined the AIA staff in 1949 as assistant director of public relations. He subsequently served as director of state society and membership services, and as director of publications.



JOHN LAWLER  
Assistant Director  
Information

R E S E A R C H



CARMAN G. BLOUGH  
Director of Research

CARMAN G. BLOUGH, a CPA in several states, heads the AIA research program.

Born in Johnstown, Pa., MR. BLOUGH received his AB and LL.D. from Manchester College, and his MA from Wisconsin. He also did additional graduate work at Columbia, Chicago, and Harvard Universities.

After practicing accounting and serving as State Budget Director in Wisconsin, he was professor of accounting at the University of North

Dakota, and professor of economics at the Armour Institute of Technology.

After serving as the first chief accountant of the Securities and Exchange Commission, MR. BLOUGH became manager, then partner, of Arthur Andersen & Co. in Chicago and New York.

During World War II he was chief of the Contract Review Branch and director of the Procurement Policy Division of the War Production Board. He served as a member of the U. S. War Contracts various departmental Price Adjustment Boards, and as consultant on Renegotiation and Termination of the War Production Board.

Appointed AIA director of research in 1944, MR. BLOUGH received the American Institute of Accountants Distinguished Service Award in 1953 for his outstanding achievements in the accounting profession. In 1954 he was named to the Ohio State University Accounting Hall of Fame, and a year later received the Alpha Kappa Psi award from the American Accounting Association.

The author of numerous articles on accounting, MR. BLOUGH has served as associate, guest, and adjunct professor of accounting at Columbia University since 1947.

R E S E A R C H



**RICHARD C. LYTLE**  
Assistant Director of  
Research

RICHARD C. LYTLE is assistant director of research of the Institute.

A CPA of New York, he holds a BA degree from Hobart College and an MBA from the Harvard University Graduate School of Business Administration.

During World War II he was a captain in the U.S. Army Air Force and served as a navigator in the European Theater of Operations.

A member of the American Institute, MR. LYTLE joined

the staff in 1946, after public accounting experience in New York City.

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PERRY MASON, the department's research associate, is a CPA of Michigan and California. He received his Ph.D. from the University of Michigan.



**PERRY MASON**  
Research Associate

Before joining the Institute staff, DR. MASON was professor of accounting at the University of California in Berkeley from 1938 to 1954.

Previously he taught at the University of Michigan, the University of Kansas, Antioch College, and at the University of California in Los Angeles.

He is a past president of the American Accounting Association and has been an AIA member since 1938.



## R E S E A R C H

EDMUND F. INGALLS is manager of the research department's technical information service.

Born in Winthrop, Mass., he holds an AB cum laude from Harvard University, and an MBA from the Harvard University Graduate School of Business Administration.



EDMUND F. INGALLS  
Manager of the Technical  
Information Service

Prior to joining the staff he was associated with public accounting, the General Electric Co., government contract re-negotiation work, and served in the Armed Forces.

MR. INGALLS received his LL.B. from the New York University Law School in 1953, and was admitted to the New York State Bar the following year.

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THE RESEARCH DEPARTMENT is the division of the Institute which has staff responsibility for the work of the AIA and its committees involving technical problems, except those relating directly to taxation and to the CPA examination.

In addition to servicing the technical committees, its areas of activity include:

special studies, such as the annual study of Accounting Trends and Techniques, the study of Long-Form Report Practice, etc.;

technical information, the answering of members' inquiries on technical accounting and auditing questions;

contact with government agencies, such as the SEC, the Federal Power Commission, and others, and,

contact with non-governmental organizations, such as the New York Stock Exchange, RMA, AAA, NACA, to name a few.

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## TAXATION



ELI GERVER  
Acting Director of Taxation

ELI GERVER is acting director of taxation of the Institute.

A CPA, he graduated cum laude from The College of the City of New York in 1947.

A lecturer in accounting at The College of the City of New York, he is currently teaching a course in taxation. He holds a Master of Law degree from New York University.

During World War II he served with the U. S. Army in the Infantry and in the Finance Department.

MR. GERVER has had eight years' experience with public accounting firms, and is a member of the New York State Society of CPAs.

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THE TAXATION DEPARTMENT provides staff assistance to Institute committees in the area of federal taxation and estate planning.

Legislative, administrative, and judicial developments in a committee's respective area are watched and analyzed for its use. Current publications are reviewed for matter of interest and concern to committee members.

Suggestions for legislative amendments and improvement of tax forms are continually received and are analyzed by the department. They are then accumulated for review by the committee on federal taxation. As regulations under the Internal Revenue Code of 1954 are proposed by the Treasury Department, the Institute's taxation department prepares critiques based on comments of appointed reviewers and tax committee members. These are submitted to the Treasury Department. The department reviews the AIA Tax Information Program for technical accuracy.

## E D U C A T I O N



ROBERT L. KANE, JR.  
Director of Education

ROBERT L. KANE, JR., director of education of the Institute, is a CPA of Mississippi and Missouri and a licensed attorney in Arkansas.

A native of Arkansas, he holds BA, BS, and MS degrees from the University of Arkansas and has studied at Harvard University.

From 1933 to 1937 MR. KANE was associated with the Kansas City office of Arthur Andersen & Co. Later he became head of the accounting department at Rider College in Trenton, N. J., and taught accounting at the University of Arkansas, Boston University, and the University of Mississippi.

A commander in the Navy during World War II, he was assigned to the Cost Inspection Service.

Following extensive teaching and public accounting experience, MR. KANE joined the staff of the American Institute in 1949. He is the editor of the CPA Handbook, and has been an AIA member since 1937.

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The responsibility of THE EDUCATION DEPARTMENT includes: the staff work for the Board of Examiners on preparation of the uniform CPA examination; the distribution of examination supplies and printed exams to the various state examining locations; operating the uniform grading service utilized by all the states and territories except three, and preparing various analyses and studies of examination results and requirements.

The department has responsibility for AIA activities relating to: education at the collegiate level; staff training; continuing professional education; the testing program for colleges and for employment and promotion of accountants, and recruitment and selection of accounting personnel.

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## E D U C A T I O N



**THOMAS G. SECOY**  
Assistant Director of  
Education



**LOUIS A. SIGAUD**  
Assistant Director of  
Education

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THOMAS G. SECOY, assistant director of education, is a CPA of Missouri and Arkansas.

He holds a BS in business administration from the University of Arkansas, and an MS in accountancy from the University of Illinois. He has taught accounting at both universities.

MR. SECOY's public accounting experience has been with the Chicago office of Peat, Marwick, Mitchell & Co. and with Arthur Andersen & Co. in St. Louis.

He served with the statistical control unit of the Fifth Air Force Fighter Command during the Second World War.

LOUIS A. SIGAUD, a native of New Jersey, is assistant director of education.

After receiving his LL.B. from New York University, MR. SIGAUD joined the U.S. Army, serving in France during World War I. He commanded the Corps of Intelligence Police and the Corps of Interpreters. He served as lieutenant-colonel in the Military Intelligence Reserve until 1940.

Before joining the staff in 1951, he practiced law and was a corporation executive and banker.

He has written several biographical and military books and numerous newspaper and magazine articles.

PUBLIC RELATIONS



CHARLES P. ROCKWOOD  
Director of  
Public Relations

CHARLES P. ROCKWOOD is director of public relations of the Institute.

He graduated from Yale College in 1939, and later received his MA degree in economics and regional studies from the University of Washington in Seattle.

MR. ROCKWOOD has been connected with the public relations field since 1943. Before joining the Institute staff in 1955, as assistant director of public relations, he was on the staff of the Twentieth Century Fund, a

foundation engaged in economic research and education.

During World War II he served in the Office of War Information in support of the North Burma campaign and in China.

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JAMES R. KUHN, assistant director of public relations, was born in Lima, Ohio.

A graduate of Ohio State University, he received his BS degree in journalism.

He served with the U. S. Army Corps of Engineers at Fort Belvoir, Va., where he graduated from Officer Candidate School.

Before joining the American Institute staff, MR. KUHN was associated with the brokerage firm of Francis I. DuPont in Miami, Fla.



JAMES R. KUHN  
Assistant Director of  
Public Relations

## PUBLIC RELATIONS

THE PUBLIC RELATIONS DEPARTMENT'S function is largely one of constant communication with a wide variety of audiences. Its overall objective is to achieve general recognition of the CPA as a professional man. To accomplish this, the department engages in such different activities as producing films such as "Accounting--The Language of Business" and "Helping the Taxpayer" to cooperating with every possible medium of information in developing articles and news releases about professional accounting developments.

Each year the department produces the Tax Information Program, which is used by a great percentage of all radio, TV, newspaper, and house organ outlets to identify the CPA with tax practice. It handles all press contacts for the Institute and prepares the publicity for all Institute annual and special meetings.

In addition, the department has the responsibility of preparing the AIA annual report. It maintains Institute liaison with other trade and professional groups.

Unlike other AIA departments, many of its activities are non-recurring because of the necessity for special and different projects designed to achieve greater public recognition of the certified public accountant.

PUBLICATIONS



CHARLES E. NOYES  
Director of Publications

CHARLES E. NOYES, director of publications and editor of The Journal of Accountancy, joined the staff of the Institute as director of public relations in 1947.

Before that, he was editor of Congressional Quarterly, a Washington, D. C. news service, and had been associate director of the Information Division and director of the Civilian Surveys Division of the War Production Board.

He has an AB degree from the University of Illinois and an AM degree from Brown University.

MR. NOYES is the author of Economic Freedom: A Democratic Program, published in 1943 by Harper & Brothers.

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JERROLD HICKEY is managing editor of The Journal of Accountancy.

A graduate of Bowdoin College, where he owned and edited an independent humor magazine, and the Harvard University Graduate School of Business Administration, he has been an editor with Harcourt, Brace and Company, and the Encyclopedia Americana.

He served for three years during World War II as executive officer of anti-submarine warfare vessels and in Naval Intelligence.



JERROLD HICKEY  
Managing Editor of  
The Journal of Accountancy

## P U B L I C A T I O N S

THE PUBLICATIONS DEPARTMENT is responsible for editing and publishing The Journal of Accountancy and The CPA, and for the publication of many of the Institute's non-periodic publications.

The Journal of Accountancy has a total circulation of over 85,000. In addition to its feature articles, there are five regular departments edited by staff department heads and members of the Institute.

The CPA, sent monthly except during the summer to all of the 28,000 AIA members, is produced entirely by the department, except for a regular column by the executive director.

The staff includes advertising and circulation and promotion departments for The Journal and other publications.

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STATE SOCIETY SERVICES



MELVIN R. FREEMAN  
Director of State Society  
Services

MELVIN R. FREEMAN is director of state society services.

After attending Northeastern University's School of Business Administration in Boston, he worked for several New England newspapers and publications.

During World War II he served with the U.S. Navy aboard a destroyer-escort in the North Atlantic and later in naval public relations.

Before joining the staff in 1953 as assistant director of public relations, MR. FREEMAN was public relations manager of the National Fire Protection Association. A member of the Public Relations Society of America, he is a past member of the board of governors of the Government Public Relations Association.

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It is the responsibility of THE STATE SOCIETY SERVICES DEPARTMENT to enlist the aid of the profession's local organizations to increase public recognition of the professional nature and importance of public accounting. It does this by (1) helping state societies and their chapters strengthen their internal management, and by (2) furnishing state societies and chapters with suggested meetings materials.

In addition to the AIA committees it services, the department has responsibility for: operation of the AIA speakers bureau; organization of field trips for AIA officers and staff members; aiding planners of regional accounting conferences; organizing meetings of the State Society Executives Association and that of the state society presidents held at the Spring Council meeting. The department currently has responsibility for the Council Activity Program.

ADMINISTRATION



DAVID H. LANMAN, JR.  
Administrative Secretary

DAVID H. LANMAN, JR. is the administrative secretary of the Institute.

He received his BA degree from Princeton University in 1939. After serving as assistant circulation manager of Fairchild Publications in New York, he joined Compton Advertising as a copywriter.

During World War II MR. LANMAN served as a 2nd lieutenant of artillery with the 65th Infantry Division.

After his separation from the Army in 1945, he returned to the advertising field until he was recalled to active duty at the beginning of the Korean War, assigned to the 4th Infantry Division in Germany. He returned to the United States in 1954 with the rank of major.

MR. LANMAN joined the AIA staff as assistant administrative secretary in 1956.

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The activities of THE ADMINISTRATIVE DEPARTMENT, in cooperation with the committees for which it provides staff liaison, include all membership promotion and admissions.

It is responsible for all plans and arrangements for the Institute's annual, Spring Council, and mid-year committee meetings. In addition, it provides assistance to the AIA President and the nominations committee in the selection of officers and committee members through its active file of members eligible for such positions.

Besides the general administrative functions of the Institute, the department has responsibility for AIA staff activity in the field of state legislation and in the area of professional ethics.

ADMINISTRATION



**WILLIAM O. DOHERTY**  
Senior Assistant  
Administrative Secretary

WILLIAM O. DOHERTY, senior assistant administrative secretary, joined the Institute staff as assistant to the director of state society and membership services.

Born in Birmingham, Ala., MR. DOHERTY received his BA from Cornell University, and his MA from Columbia University.

Formerly associated with the United Hotels Company of America, he was later a lecturer in the English language and literature at

Columbia University.

During World War II he served as a lieutenant in the Navy.

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RODERIC A. PARNELL is assistant administrative secretary of the Institute.

A graduate of Yale University, where he majored in industrial psychology, he did his graduate work at New York University in the fields of business management and marketing.

He served with the U.S. Army Signal Corps and with the Military Police during the Second World War.

Before joining the AIA staff, MR. PARNELL was with the F. W. Dodge Corporation for some time, during which he was district news manager. Administrative Secretary



**RODERIC A. PARNELL**  
Assistant

C O N T R O L L E R



WILLIAM H. HIRD  
Controller

WILLIAM H. HIRD, CPA, is controller of the AIA.

A graduate of Yale College, he studied accounting at Columbia University and has had fifteen years of public accounting experience.

He previously served as controller of the American Aviation Corporation and Archer Mills Inc., and is a member of the Office Executives Association and of the New York State Society of CPAs.

MR. HIRD has been a member of the American Institute of Accountants since 1937.

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Besides providing staff assistance to various AIA committees, THE DEPARTMENT OF THE CONTROLLER conducts those activities of the Institute which include:

accounting services -- budgets; investments; accounting and office systems; publication and subscription orders; dues; accounting, bookkeeping and cash functions; payroll; financial statements and reports; State Society pension plan;

personnel;

office services -- incoming mail; telephone, reception desk and general filing services; central clerical and typing facilities; membership records and directories; distribution of AIA pamphlets; press releases for new members;

addressograph service -- for magazine and promotional circulation, mailings to members, state societies, AIA committees, etc.;

purchasing;

duplicating and reproducing services, and,

mailing and shipping services.

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