

*Oregon Society of Certified  
Public Accountants*



*Celebrating 100 Years of  
Service to the CPA Community*

# 100 Years and Counting

*OSCPA Celebrates its Centennial in 2008*

On Sept. 28, 1908, a group of leading accountants gathered in Portland and voted to form the Oregon State Society of Public Accountants. The mission of that group was simple: to elevate the profession of public accounting, and to unite all of the public accountants in the state in one organization.

Nearly 100 years later, the Oregon Society of Certified Public Accountants is going strong, and the basic mission is still the same.

Throughout 2008, the OSCP is honoring its centennial year and all of the previous volunteer effort and hard work that went into building the Society as we know it today. Special centennial receptions will be held at events such as the annual Circle of Excellence awards banquet and at the annual Career Showcase.

We hope you enjoy this pullout section of the magazine. You'll find a lot of the issues the profession deals with today were in the forefront as far back as the early days when licensing Certified Public Accountants first began. Some of the "Dates in Time" and "From the Archives" items will make you chuckle; some will raise an eyebrow. All of the "Member Stories" you will read are heartfelt. Enjoy, and take part...

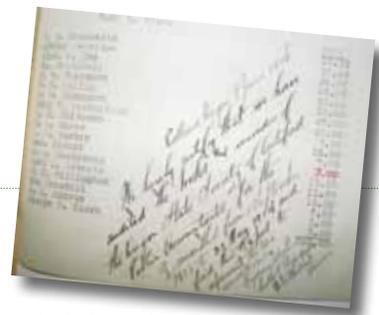
**Do you have some history you'd like to share? If so, please send an e-mail to [centennial@orcpa.org](mailto:centennial@orcpa.org).** A special centennial section has been added to the OSCP Web site at [www.orcpa.org/centennial.html](http://www.orcpa.org/centennial.html). Members are encouraged to visit the site and provide their thoughts, input, and memories as they relate to the Society's anniversary year and their professional experiences in general. E-mailed comments will be added to the site as well, and many of them are printed in the pages of this special section.

Sponsorship opportunities surrounding centennial activities are available. Check out [www.orcpa.org/sponsorships.html](http://www.orcpa.org/sponsorships.html) for more information.

# Dates in Time

The accounting profession and the Oregon Society of CPAs has a rich history. Below are items taken from historical accountings, OSCP minutes, the Society's 75<sup>th</sup> Anniversary Book, and other sources.

<b>1882</b>	Institute of Accounts forms.
<b>1887</b>	American Association of Public Accountants forms.
<b>1896</b>	In April, New York State performs the first CPA licensing. That year, Joseph Hardcastle, an New York University faculty member, becomes the first to pass the exam and be certified.
<b>1899</b>	Christine Ross is the first woman to pass the CPA Exam.
<b>1905</b>	In November, The Journal of Accountancy debuts, quickly becoming the profession's journal of record.
<b>September 28, 1908</b>	Leading accountants meet to form the Oregon State Society of Public Accountants. Ten men are chosen as founding officers and directors.
<b>1909</b>	On Oct. 11, the first annual meeting of the Society is held in Portland with six members in attendance. W. R. Mackenzie, the Society's first president, is re-elected.
<b>1913</b>	The Federal Income Tax passes in Congress, elevating public accounting to being a trusted, valued profession.
<b>1913</b>	The Society Board votes to reduce the membership admission fee from \$50 to \$25.
<b>1913</b>	The Society Board votes to change its name to Oregon State Society of "Certified" Public Accountants and to become a nonprofit corporation. The state approves the new incorporation on Nov. 24.
<b>1914</b>	The June 5 balance sheet for the Society for the nine months from September 1913 through May 1914 shows \$369 in dues collected and expenditures totaling \$307.01, of which \$108.13 (the largest expense by far) went to advertising.
<b>1917</b>	A Society committee forms to create a public relations campaign aimed at banks and business houses to "awaken greater interest in, and more active support for, the work of accountants."
<b>1919</b>	The Society Board passes a motion to notify the Secretary to notify the State Board of Accountancy of its wish that the CPA Examination questions used by the State Board be those provided by the American Institute of Accountants.
<b>1921</b>	There are 2,500 CPAs nationally.
<b>1923</b>	The paper "The Advisability of Encouraging Students and Younger Accountants" is read to the Society Board. The Board agrees to foster young accountants by inviting them to the next monthly meeting, later encouraging young professionals to form their own organization that works with the Society.



*The balance sheet for the Society in 1914 shows 18 members paying \$369 in dues.*

# Member Stories

"I was active in the leadership group of the Society just prior to and after the turn of the century. In preparation for the new millennium, the accounting profession was busy working on what was referred to as the CPA Vision Project. This "Vision" for short was an initiative by the AICPA and State Societies to define the role of CPAs as we moved into the new millennium. On the local level, we were also redefining the role of the Society leadership structure. We had many committees who were led by a "chairperson." The rebranding of these groups was to be in harmony with the Vision, consequently committees became "Teams" and chairpersons became "Team Leaders." TEAM became an acronym that meant "Together Everyone Accomplishes More." I particularly remember a TEAM leaders meeting held on June 17<sup>th</sup>, 1998, that was attended by 27 Society members and several members of the OSCPA staff.

I also have fond memories of participating on a task force in 2004 to review the long-standing process for electing Society officers and directors. This had always been done democratically with nominations and elections, but over the years fewer and fewer members actually participated in the process. Hence, the election materials and ballot counting consumed large amounts of Society resources in time and money. We also found that many other state societies had abandoned the election process for a committee-appointed one. The task force ultimately agreed that contested elections discouraged qualified volunteers who were not elected, in addition to the cost, so our recommendation to the membership was that contested elections be eliminated in favor of a nominations committee appointment. This proposed change required an alteration of the bylaws, which required consent from a majority of the membership. In the fall of 2004, the members approved the proposed change by a 6-to-1 margin."

**Brent F. Goodfellow**  
**1998-99 OSCPA President**  
**Hillsboro, Oregon**

"While OSCPA celebrates 100 years, my husband and I (both retired CPAs) will be celebrating 50 years of marriage. This is only significant because in the November 1957 (Volume 9, number 2) issue of the "Oregon Certified Public Accountant" our engagement was announced when we both worked for Pope & Loback, CPAs. On May 31<sup>st</sup> we will celebrate our 50<sup>th</sup> anniversary, not a record, but we worked together for over 30 years, including our own partnership. ▶

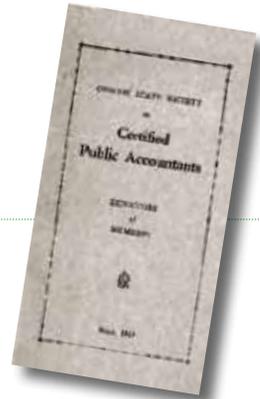
**1925** The Society Board appoints a committee to correspond with the Oregon Governor the Society's request that appointments to the State Board of Accountancy be made only to certified public accountants that are in active practice and have been so for at least two years. The Board later submits the names of 11 CPAs as recommended State Board candidates.

**1928** As of June, the Society has total assets of \$1,088.11 and has 35 members.

**1928** On June 29, members of the Oregon State and Washington societies of CPAs, along with two delegates from the Institute of Chartered Accountants of British Columbia, assemble in Seattle for a joint meeting. Ideas and trends in the profession are exchanged, much socializing occurs, and an invitation is extended by Oregon to hold a similar meeting in Portland the following year.

**1929** The Society now has 13 standing committees: Legislative; Arbitration; Entertainment, Meetings, and Special Lectures; Auditing; Membership; Attendance; Publicity; Nominating; Golf; Other Societies; Banks; Constitution and By-Laws Review; and Library.

**1929** Thirty-three members of the Society gathered on Oct. 9 at the Elks Club to celebrate the 21<sup>st</sup> birthday of the Society. Four of the five living charter members were present at the meeting, each presented with "a beautiful brief case with their name in gilt letters stamped thereon." Mr. Alex Rae presented a paper on "Changes in the Accounting Profession in the Past 21 Years."



*The Society's membership directory, circa 1929.*

**1930** The Society has 96 members.

**1932** The Society mobilizes additional members to augment the Legislative Committee to prepare for the upcoming legislative session. Rumor is that "non-certified men" have plans to upset the present CPA law during the session. Legal counsel is retained.

**1933** This year and in 1934, two securities laws are passed by Congress, establishing "disclosure" as a rule of law for auditing.

**1934** The Society has 83 members listed in its June 20 directory.

**1934** A change in the Society By-Laws creates a Life Membership category. Four members – Arthur Berridge, Alex C. Rae, John Y. Richardson, and William Whitfield – are awarded Life Membership.

**1935** Twelve candidates sit for the November CPA Exam.

**1935** The board approves by-law changes adding \$1 to the annual dues of all in-state Society members, with the money going to a scholarship fund. The aim is to award an annual prize for the best all-around accountancy student at each higher education institution in Oregon.

**1937** The American Institute of CPAs celebrates its 50<sup>th</sup> anniversary. Society President Ralph Stratford attended the celebration.

**1939** The Society expresses its opposition to several bills before the Oregon Legislature that propose state agency audits be performed exclusively by the State Division of Audits, operation under the office of the Secretary of State.

**1940** The Society hires Eileen Broug as a public relations representative of the Society for one year, with compensation not to exceed \$100.

**1941** Two bills pass the Oregon Legislature affecting the practice or accountancy. Senate Bill 282 increases the annual renewal fee for CPAs from \$1 to \$5. House Bill 500 regulates the practice of municipal accounting by public accountants. ▶

And I might add, accounting was not a woman's profession when I started in 1954! Even women were not allowed to take the CPA exam on the same terms as men. It is rewarding to see accounting open to many young women today."

**Selma I. Starns, OSCP Life Member  
Corvallis, Oregon**

"I have met so many great people and made close friends through the OSCP. We seem like a dynamic and outgoing group. It's easy to forget that we have a reputation of being a bit nerdy and introverted.

Several years ago during the annual Leadership Forum, we were treated to a behind-the-scenes tour at the Oregon Coast Aquarium. Our group was led by an outgoing college student. About 30 minutes into the tour, he asked if we were in fact "a bunch of CPAs." We confirmed that we were, and he said he never knew CPAs could be so outgoing—he thought we were all quiet and stared at our shoes a lot!

I guess we have some continuing work to do to convince the rest of the world just how much fun we can be!"

**Karey A. Schoenfeld  
2008-09 OSCP Chair  
Vancouver, Washington**

"I will always be indebted to Cliff Stewart. In the 1970s we sat next to one another on Wednesday mornings at the breakfast meetings of the Lloyd Center Optimist Club. In 1973 Cliff was a partner of Coopers and Lybrand. He was an OSCP Board member and, more importantly for me, he was on the Society's search committee for a new executive secretary and recommended me. Bob Isler was the Society president and it was his gentle hand that guided me in my early months with the Society. The 'all-star' board included: Lee Schmidt, Webb Harrington, Cliff Stewart, Roy Griffin, Roy Livermore, Mel Nygaard and Myron Fleck. All were either past presidents or would become presidents.

The offices were located at 720 Oregon Bank Building. Marian Clay and Betty Nelson ably assisted me and managed to help me avoid some of the pitfalls of a newcomer. Finally, the original Oregon Bank space wasn't adequate and the move was made to the building in Beaverton. I believe Mel Nygaard was president at the time.

It was a time of great change for Society members. Prohibitions against advertising and direct uninvited solicitation were eliminated. Mandatory CPE became a living thing. All of these things had a huge impact on the OSCP. CPE alone became a business unto itself. Betty Nelson initially managed the CPE program. Then, Sherri McPherson took over the program and has done an excellent job.

When I came on board, I was told to update and ►

<b>1942</b>	The annual Pacific Coast Accounting Conference scheduled in Portland is cancelled due to World War II.
<b>1945</b>	There are 9,500 CPAs nationally.
<b>1948</b>	The Emerald Empire Chapter is founded, joining together members of the Eugene-Springfield area.
<b>1949</b>	The first issue of the Oregon CPA Newsletter debuts.
<b>1950</b>	The first Tax Forum (one of the first CPE programs offered by the OSCP) is held in December. The Society has 401 members.
<b>1951</b>	Oregon's new Public Accounting Law makes public accountants eligible to receive a license upon proving certain conditions. The post-war period brought a large increase in non-CPAs who advertised and claimed to do the same work as CPAs. The law will be administered by the newly appointed state board of accountancy and assisted by three committees in its administration of the act. There are 567 licensed CPAs in Oregon.
<b>1951</b>	"State" is dropped from the Society's name to be simply the Oregon Society of CPAs.
<b>1952</b>	Pennsylvania adopts the uniform CPA exam, becoming the 49 <sup>th</sup> and final state to do so. CPAs is the first profession to have uniform examination standards throughout the nation.
<b>1953</b>	The Southern Oregon Chapter of the OSCP is installed.
<b>1954</b>	CPAs practicing from Hermiston to Ontario first meet as a group to form the Eastern Oregon Chapter of the OSCP.
<b>1957</b>	In November, the Salem Chapter of the OSCP is organized.
<b>1957</b>	The American Institute of Public Accountants becomes the American Institute of "Certified" Public Accountants.
<b>1958</b>	In March, the OSCP and the IRS put on the first TV Taxathon on KOIN-TV, with an expert panel spending an hour answering 1040 tax questions from a studio audience and by phone.
<b>1959</b>	At the national level, the American Institute of CPAs Accounting Principles Board is formed.
<b>1960</b>	The Society has 829 members.
<b>1962</b>	Roughly 170 exam candidates take the CPA exam each six months.
<b>1962</b>	The AICPA establishes a program to monitor standard practice and reporting.
<b>1965</b>	The Society hires its first part-time executive director, Melvin Freeman, and rents office space in the Selling Building in downtown Portland. Later that year, Robert W. Hensel was hired as the Society's first full-time executive director. Hensel leased space in the Mohawk Building and hired a receptionist to assist him.
<b>1969</b>	The AICPA begins a formal continuing professional education program.



*The March 1951 issue of The Oregon Certified Public Accountant was the first to feature the Society with its updated name, the Oregon Society of CPAs, with "State" dropped from the name.*

- 1969** Talk of the fifth-year/150-hour education requirement began when the AICPA began working on the "Beamer Report," which recommended additional education beyond the bachelor's degree for those entering the accounting profession.
- 1970** The Society hires an assistant to manage educational presentations. The Society has 1,494 members.
- 1970** There are 95,000 CPAs nationally.
- 1971** The Society hires a bookkeeper and receptionist/secretary.
- 1971** The AICPA recommends a mandatory continuing education program to states.
- 1971** The AICPA initiates a voluntary quality review program for local firms.
- 1972** The "Metcalf Report" is released by the Subcommittee on Reports, Accounting, and Management of the U.S. Senate's Committee on Government Operations. The report severely criticizes the profession and recommends increased government regulation.
- 1972** The Financial Accounting Standards Board is formed.
- 1973** The Society's second full-time executive director, James K. Lawrence Jr., is hired.
- 1975** Mandatory Continuing Professional Education requirements for Oregon certification are enacted. The OSCP A CPE Committee doubles the number of seminar presentations and adds conferences to the schedule. Class sizes doubled.
- 1975** The Benton-Linn Chapter of the OSCP A is chartered.
- 1976** The Central Oregon Chapter of the OSCP A is chartered.
- 1976** The Mid-Columbia Chapter of the OSCP A is chartered.
- 1977** The AICPA establishes the division for CPA firms and creates two separate voluntary membership sections: The SEC Practice Section (SECPS), for firms that audit public companies, and the Private Companies Practice Section (PCPS), for firms that do not audit public companies.
- 1978** AICPA members vote overwhelmingly to modify the 50-year-old ban on advertising and client solicitation.
- 1980** The Society purchases a building in Beaverton as new home to the OSCP A offices.
- 1982** The 95<sup>th</sup> annual meeting of the AICPA is held in Portland. Almost 2,000 CPAs and guests attend.
- 1983** The Society has 3,105 members.
- 1985** The OSCP A Educational Foundation is formed, with Dick Visse as the Foundation's first president.
- 1985** The OSCP A installs its first female president, Patricia K. Buescher. The Society adds its 10<sup>th</sup> staff member and has 3,500 members.
- 1986** The AICPA issues the "Anderson Report." As a result, the AICPA establishes a "Plan to Restructure Professional Standards," which proposes six bylaw amendments. Oregon, as did all states, holds statewide meetings to educate members about the bylaw changes. ►



*James K. Lawrence was hired as the Society's executive director in 1973.*



*Volunteers and staff celebrated the opening of the OSCP A Center in Beaverton in 1980.*

improve the Society's newsletter. Fate smiled and Cheryl Langley, with her background in print and publishing, came to my rescue. She remained my strong right hand over my tenure. When I retired in 1989, the Board wisely selected her to replace me and she is to be commended for her dedication and excellent performance since then.

Following my retirement, I did some lecturing at the U of O and some consulting for Portland accounting firms. Having worked in show business for the better part of my life, working for CPAs was like moving from the shadows into the sunlight. Thanks, Cliff!"

**Jim Lawrence**  
**1973-1989 OSCP A Executive Director**  
**Oceanside, Oregon**

"I obtained my CPA certificate in Jan of 1960. Shortly afterward, I joined both the AICPA and OSCP A. I remained active in both organizations throughout my business career. I retired as Chief Financial Officer of Bank Holding Company, Orbanco, Inc, in April 1987.

My accounting career included one year with Erickson, Eiseman & Co, while attending Lewis & Clark College and five years with Haskins & Sells as an in-charge accountant. I then began my career in private industry.

I served on several committees of both the AICPA and OSCP A. I was a member of the Council of the AICPA for seven years and served on the Board of Directors. I was an officer of the OSCP A. I enjoyed all of my activities in both organizations.

When asked to reflect on something of interest in connection with the Oregon Society, I remember that when I was elected President of the OSCP A in 1977, I was only the second CPA from Private Industry to have been elected as President.

The Oregonian newspaper reported that " Roy Livermore, A NON-ACCOUNTANT, was elected as president of the Oregon CPAs in 1977."

I remembered this fondly every time George Scott, the president who preceded me, would remind me that I was a non-accountant."

**Roy Livermore**  
**1978-79 OSCP A President**  
**Gresham, Oregon**

**We've Come A Long Way, Baby!**

Beginning my career with what was then the "Big 8" in the early 1970s, I faced a few challenges as a young woman trailblazing in an almost exclusively male domain.

Before my first day on the job, I should have tumbled to the fact that I was to be only the third woman on a 60-plus professional staff in the Boston office. The other two women started two years before me and ►



# From the Archives

The items below are accounts taken from OSCPAs historical documents, including the Society's 75<sup>th</sup> Anniversary book, meeting minutes dating back to 1908, and other publications such as *The Oregon Certified Public Accountant* magazine.

"When I first started in 1923, I was employed temporarily by Peat, Marwick, Mitchell & Co. at \$7 per day. I received some very good training while working for the national firm. They had this manual and other procedures, and their requirement for keeping track of your work. When I started in public accounting for myself, that was a big help to me. You pretty much had to develop your own procedure for auditing."

## Virgil DeLap

Excerpt from *A Historical Accounting: In Commemoration of the 75th Anniversary of the OSCPAs*, published in 1983

"The Oregon State Society of Certified Public Accountants had about 125 members in 1935. In spite of the small number, there was a warm and friendly feeling among the group when they gathered for the monthly dinner meeting.

At the annual Pacific Northwest Conference of CPAs, ranks were joined with the Washington Society. The 1935 conference was a gala affair at the Portland Hotel with speakers discussing new government regulations on securities and the effects of President Roosevelt's economic measures.

The Society had no office. The treasurer billed members for dues and handled all the bookkeeping. I had the pleasure of working for a CPA who asked to audit the Society's books. There seemed to be a high proportion of unpaid dues, but at the time the need for members was more important. Fortunately, it usually worked out to a reasonable balance.

In 1935, an applicant for the CPA exam went to the offices of A.R. Sawtell, secretary-treasurer of the State Board of Accountancy. All the Board records were retained by Mr. Sawtell. Twelve candidates sat for the November exam."

## Bill Holm

Excerpt from *A Historical Accounting: In Commemoration of the 75th Anniversary of the OSCPAs*, published in 1983

"After 15 years with Price Waterhouse, less five away in the Navy, I went with a local firm. Later, in 1969, we merged with Alexander Grant. So I've been the full circle, and I can understand the problems people have in each kind of firm.

My last assignment with Grant was as review partner, and it was extremely interesting. I was asked by somebody visiting from the national office whether I could keep up with

everything. I said, "Certainly not!" But at least you try to read enough of a capsule to recognize if you have a problem somewhere."

## James M. Gillman, Jr.

Excerpt from *A Historical Accounting: In Commemoration of the 75th Anniversary of the OSCPAs*, published in 1983

"I was very fortunate to be employed. I started in 1930 at \$75 per month for a 48 hour week. By 1933, the staff had been reduced from 28 people to 10. I was the only junior accountant left, and my salary had decreased to \$65 per month.

We were involved mostly with auditing. We did all kinds of businesses. For the most part they were commercial enterprises. We did a number of municipals and nonprofit entities, too.

At the time there wasn't any real push about personal income taxes. We had no more than two dozen individual returns to worry about in 1931; 1930 was the first year of Oregon income tax. It wasn't very difficult.

When I first went to Whitfield, he would not permit any employee to use an adding machine for the first six months. You did it all by hand. That was excellent practice for me. The firm had Burroughs machines with rows of ten keys across and down. They were great. They had beveled glass sides to them. You could see the works going on inside. They had a great big electric motor on a pipe stand. They would move very gracefully and deliberately, and we'd get the job done.

It was late 1934 that I got the pink slip. There just wasn't enough going on. For a couple of years I was involved with the State Banking Department auditing and straightening out the defunct savings and loans. We had all kinds of problems finding markets for houses that had been foreclosed, business buildings that no one would rent, and that sort of thing."

## Edward Rubey

Excerpt from *A Historical Accounting: In Commemoration of the 75th Anniversary of the OSCPAs*, published in 1983

## CPA is Nation's Fastest Growing Profession

"Despite its youth, public accounting has become the country's fastest-growing profession.

Arthur B. Foye, CPA, president of the American Institute of Accountants, announced that the number of the nation's CPAs has now passed the 50,000 mark. In 1940 there were only 20,000 CPAs in the United States. One-fourth of the nation's

CPAs are in the State of New York, and some 58 percent are concentrated in the six states of New York, California, Illinois, Pennsylvania, New Jersey, and Texas.

Commenting on the spectacular membership rise in the profession, Mr. Foye said: "At the turn of the century there were only 243 CPAs in this country. Early numerical growth was slow, and there were only 4,997 practitioners by 1920. However, between World War I and World War II the number of CPAs increased more than 500 percent and in the last 30 years has jumped about 1,000 percent. By comparison, the number of lawyers increased 47 percent, the number of dentists 26 percent, and the number of doctors 14 percent between the two world wars." He forecast the number of CPAs will double in the next 10 or 15 years."

Excerpt from *The Oregon Certified Public Accountant*, February, 1954

"The following committees were appointed: Examination, Qualification & Election to Membership; Meetings, Lectures & Publicity; and Arbitration. No committee was appointed on Legislation, the President deeming it to be for the best interest of the Society that all members participate in legislative projects, and thus furnish all the weight possible."

Excerpt from the Oct. 11, 1909, minutes of the Oregon State Society of Public Accountants' first annual meeting

"Mr. (Rufus) Holman discussed the need of the municipalities of the state and particularly of Multnomah County for an efficient and properly operated budget system under the supervision and control of technically competent officials. Mr. (C. C. Chapman), on invitation, spoke briefly of the fact that under the present system, taxation is increasing very rapidly and of the desirability of securing effective accounting control of appropriations and funds."

Excerpt from the Dec. 20, 1920, meeting minutes of the Oregon State Society of Certified Public Accountants

"Mr. A. F. Jones read a paper on "The Advisability of Encouraging Students and Younger Accountants" after which a lengthy and interesting discussion took place; and on the motion of Mr. W. D. Whitcomb, seconded by Mr. Seth L. Roberts, it was unanimously resolved that the idea as expressed in Mr. Jones' paper of fostering the younger accountants should be encouraged; and the President appointed Mr. Jones (chairman), Mr. A. L. Andrus, and Mr. J. Y. Richardson, as a committee to arrange for the inviting of younger accountants to the next monthly meeting to be held on May 14, 1923."

Excerpt from the April 9, 1923, meeting minutes of the Oregon State Society of Certified Public Accountants

"It was moved by Mr. (Alex) Rae and seconded by Mr. (Ernest) Farnand that the following resolution be endorsed – carried: RESOLVED: that any Certified Public Accountant of any State or his representative should be permitted to complete temporary engagements in any other State without restrictions or

hindrance and that existing laws, where this is not possible, should be amended to provide for such practice and that any new or projected legislation should include provisions giving effect to this resolution."

Excerpt from the Oct. 9, 1929, meeting minutes of the Oregon State Society of Certified Public Accountants

"Mr. Niemi then introduced Mr. John E. Cater, the Portland manager of International Business Machines Corporation, and his assistant, Mr. Rowland Smith. Mr. Carter gave an address on the history and use of tabulating machines, which was followed by a demonstration of certain types of tabulating and accounting machines."

Excerpt from the Oct. 16, 1936, meeting minutes of the Oregon State Society of Certified Public Accountants

"The Chairman next introduced the speaker of the evening, Mr. Clem W. Collins, President of the American Institute. Mr. Collins outlined the history of accountancy in the United States and the growth of the national organization. He also told us of the activities of the Institute and the work which is being done through its activities in furthering the interests of the profession; and he also told us of the problems which in his opinion confront the profession at the present time, such as competitive bidding among accountants; governmental competition with accountants; the desirability of filling public offices which require accounting knowledge for their proper administration, with certified public accountants; the relation between the Bar and the Accountancy; the rapid growth of accountancy and the resultant weaknesses in the profession due to its rapid growth; and the need for recognized definitions of accounting principles and terminology. He also outlined the work which the Institute is doing in its attempt to solve some of these problems and to build a more solid structure for the profession."

Excerpt from the Dec. 10, 1937, meeting minutes of the Oregon State Society of Certified Public Accountants

"Mr. Whitfield then called attention to the increasing demands placed upon citizens generally in connection with national defense, and the possibility of our own members having to make sacrifices in order to fulfill their part in that connection, and offered the following motion, which properly seconded, was unanimously passed: 'Recognizing the extreme urgency and importance of national defense work at this time, BE IT RESOLVED that it is the sense of this meeting that insofar as members of our Society may be called upon to fulfill engagements in connection with national defense, that if at any time they have need for specific cooperation on the part of members of this Society that they feel free to call upon the officers, and through them, the members of this Society with the expectation that they will receive their full support and assistance.'"

Excerpt from the June 11, 1941, meeting minutes of the Oregon State Society of Certified Public Accountants ■

were counting down to the day they fulfilled their three-year experience requirement for CPA certification in Massachusetts. Being a minority is no fun! During my interview with the firm, I was asked, "How do you think the secretaries will react to taking direction from a woman?" I was also advised that I would not be sent on out-of-town assignments so that my "husband would not be inconvenienced!" Needless to say, when push came to shove, I was sent out of town. It was a great assignment—a manufacturing company with distribution centers around the country. However, the best part was that I became "one of the guys."

The two women on staff left according to their plans. I stayed on for 13 years! After three years, I moved to Portland and joined another "Big 8" for 10 more years. Women hires became much more common in the early 1980s but breaking through that glass ceiling proved a more daunting challenge. The "Big 4" have many women partners today but not in proportion to their hires. Yes, we have come a long way...and there is still much more ground to cover.

**Alexis Dow**  
**Past OSCPA Board Member and Educational Foundation Board Member**  
**Portland, Oregon**

"I imagine that every one who has had the privilege of serving the OSCPA can say that during their time it was a time of change. The 2000-01 year was no exception. The OSCPA was challenged to do more with less – sound familiar? So we looked hard at all that the Society was doing and focused on what was the best for our members. This resulted in the establishment of strategic interest teams, project teams, eliminating and or consolidating committees, and a change in the governance structure.

We were faced with the Uniform Accountancy Act and passing legislation that would allow CPAs to receive commissions. The AICPA was proposing the new "XYZ" credential, remember "if we don't do it someone else will," and CPA2biz.

Enough said on change. My personal experience with the OSCPA is that I was, and remain, impressed at the quality of service that can only be possible because of the outstanding and dedicated staff and the many volunteers who contribute their time, energy and resources so generously."

**Michael G. Lewis, 2000-01 OSCPA President**  
**Springfield, Oregon ■**

<b>1986</b>	The liability insurance crisis hits, and the topic dominates the Society's annual meeting, with the discussion lasting for 2 hours.
<b>1986</b>	The Society buys the lot adjacent to the OSCPA Center to install additional parking.
<b>1988</b>	AICPA members approve all six amendments of the "Plan to Restructure Professional Standards," one of which requires a practice-monitoring program for all AICPA members performing auditing and accounting services. The AICPA also adopts a bylaw amendment requiring all members active in the practice of public accounting (as a condition of membership) to practice in a firm enrolled in an Institute-approved, practice-monitoring program. This leads to the establishment of a third peer review program called the AICPA Quality Review Program (QRP), known today as Peer Review.
<b>1989</b>	Cheryl L. Langley becomes the Society's third full-time executive director, upon James K. Lawrence Jr.'s retirement.
<b>1989</b>	The AICPA institutes a voluntary peer review requirement (also known as quality review).
<b>1993</b>	The Society has 4,230 members.
<b>1993</b>	Limited Liability Company (LLC) form of business is obtained for CPAs, paving the way for liability reform and choice of business entities for CPAs and their clients. It goes into effect on Jan. 1, 1994.
<b>1995</b>	Limited Liability Partnership (LLP) legislation goes into effect, authorizing Oregon professionals (CPAs, lawyers, doctors, etc.) to organize and practice in LLPs.
<b>1997</b>	Board of Accountancy oversight is transferred from Office of Secretary of State to the Department of Administrative Services.
<b>1997</b>	Oregon becomes the 40th state to enact legislation that modifies the requirements for admission to sit for the uniform CPA exam. The passage of the 150-Hour Education requirement applies to CPA exam applicants taking the examination on or after Jan. 1, 2000.
<b>2000</b>	Accounting firms are allowed to have a simple majority of CPA ownership.
<b>2000</b>	Oregon implements the 150-hour education requirement.
<b>2000</b>	The OSCPA membership votes to reduce the size of its the Board of Directors from 22 to 9 members (not to exceed 11). The executive committee is eliminated. The change is effective April 1, 2001.
<b>2001</b>	Senate Bill 20, which lifts the prohibition on CPAs accepting commissions, passes the Oregon Legislature and is signed into law.
<b>2001</b>	Oregon joins 43 other states allowing CPAs to accept commissions and contingent fees.
<b>2002</b>	In January, the OSCPA sends out its first eFlash! electronic e-mail communication to its members.
<b>2002</b>	In July, President George H. Bush signs the Sarbanes-Oxley Act.
<b>2003</b>	The last pen-and-paper Uniform CPA Exam is given in November, and the following April, candidates participated in the first computer-based exam.
<b>2006</b>	The AICPA, in partnership with the Ad Council, debuts a three-year national financial literacy campaign titled Feed the Pig, targeting 25- to 34-year-olds to teach them how to be wise with their money. The campaign features Benjamin Bankes as its mascot.
<b>2008</b>	The Society has 4,850 members (as of April). ■



*In October 2006, the AICPA and the Ad Council kicked off the Feed the Pig campaign. The OSCPA Board and staff posed for a picture with the campaign's mascot, Benjamin Bankes.*