

Elmer G. Beamer and the American Institute of Certified Public Accountants: The Pursuit of a Cognitive Standard for the Accounting Profession

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Abstract:

This article investigates Elmer G Beamer's (1909–2000) activities at the American Institute of Certified Public Accountants (AICPA) during a 30-year period beginning in the 1950s, using a theoretical lens from the sociology of professions literature. Beamer was born in Cincinnati, Ohio, in 1909 and trained as an accountant with Haskins & Sells after graduating from high school. He stayed with the same firm throughout his career and rose to the position of partner. While in public practice, Beamer gave unselfishly of his time to the profession. As a member of the AICPA, Beamer chaired the Committee on the Common Body of Knowledge of CPAs (Certified Public Accountants), Committee on Education and Experience Requirements, and the Ad Hoc Committee on Continuing Education. The goal of the three committees was to establish a common body of knowledge for accountants in public practice. Beamer's efforts resulted in the 150 credit-hour requirements for CPAs and the mandate for yearly continuing professional education for accountants to maintain an active CPA license in the United States. The article draws on archival material from the Elmer G. Beamer Papers Collection at the University of Florida. The collection contains over 500 items of Beamer's personal correspondence, committee memorandums, and writings. The article concludes with a discussion of the empirical narrative and Beamer's role in the larger context of the professionalization of the accounting discipline in the United States.