



If you have discovered material in AURA which is unlawful e.g. breaches copyright, (either yours or that of a third party) or any other law, including but not limited to those relating to patent, trademark, confidentiality, data protection, obscenity, defamation, libel, then please read our [Takedown Policy](#) and [contact the service](#) immediately

STATUS AND PROFESSIONAL ASSOCIATION COUNCILS

COLIN JOSEPH COULSON-THOMAS

MSc(Econ) MA MSc AM MPA

Thesis submitted as requirement for the degree of
Doctor of Philosophy in the Faculty of Management

THE UNIVERSITY OF ASTON IN BIRMINGHAM

January 1988

VOLUME THREE

This copy of the thesis has been supplied on condition that anyone who consults it is understood to recognise that its copyright rests with its author and that no quotation from the thesis and no information derived from it may be published without the author's prior, written consent.

APPENDICES

PART I

APPENDIX IASSOCIATION MEMBERSHIPS OF RESEARCHER (AUTHOR)

BGA Member 1975

BBGS Member 1978

ICA Member (Associate) 1973^(I.1), Fellow 1979

SCCA Member (Associate) 1974^(I.2), Fellow 1978

IOD Member (Fellow) 1979

BIM Member 1980, Fellow 1984

ICSA Member (Associate) 1973^(I.3), Fellow 1984

IM Member 1975^(I.4)

CAM Member 1978^(I.5)

IPR Member 1979^(I.6)

NOTES

- I.1 Obtained ICA post-qualification Certificate in Management Information 1975.
- I.2 Obtained overall first place prize in SCCA Final Part IV examination 1973.
- I.3 Obtained George Strachan Prize, Kennedy Prize, King George V Silver Jubilee Commemoration Prize and a Certificate of Merit in ICSA final examinations 1972.
- I.4 Obtained IM's Diploma in Marketing (DipM) 1976.
- I.5 Obtained CAM Diploma (Dip CAM) with distinction 1978.
- I.6 Obtained IPR Award as best student in final examinations of CAM 1978.

APPENDIX II

INTERVIEW SCHEDULE

(MEETINGS TO SPECIFICALLY REVIEW HYPOTHESIS QUESTIONS)

**Pages removed due to
Confidentiality
reasons**

APPENDIX IIREFERENCES

AAPA	Association of Authorised Public Accountants
AIA	Association of International Accountants
BCS	British Computer Society
CIPFA	Chartered Institute of Public Finance and Accountancy
IABC	International Association of Business Communicators
IDP	Institute of Data Processing
IHSA	Institute of Health Service Administrators
ILGA	Institute of Local Government Administrators
IMC	Institute of Management Consultants
IPRA	International Public Relations Association
IS	Institute of Statisticians
PMI	Pensions Management Institute
SIA	Society of Investment Analysts

APPENDIX III
LETTER OF INTRODUCTION TO PROFESSIONAL ASSOCIATIONS

Instructions Relating to the Word Processing of Letters of Introduction Sent to
President or Chief Administrative Officer of Professional Associations.

Notes:

- (i) To be typed on the University of Aston Management Centre notepaper.
- (ii) To be topped and tailed by Colin Coulson-Thomas.

PROFESSIONAL ASSOCIATION RESEARCH PROJECT

1. Tailor paragraph to individual association (see Schedule 1) (Insert name of association) - (a) and (b).
2. I am working with Professor John Child as a reasearch associate on a research project concerned with the organisation and policy of a selected group of professional associations. A considerable amount of work has already been done based upon published evidence and oral interview. To allow us to gain a more balanced and fully rounded picture, we are requesting your assistance.
3. The current study has grown out of previous work I have undertaken on the subject of professional association representational activity. I have worked in the secretariats of two chartered professional associations and have served on a number of professional councils and committees.
4. Tailor paragraph to individual association (see Schedule 1(c)).
5. In order that the summary information collected in respect of each selected association is comparable we would greatly appreciate it if you could arrange for the enclosed questionnaire (see Appendix VI) to be completed.
6. We would also very much like to seek responses to questionnaire B (see Apendix VII) from members of your governing body. Would it be possible for this questionnaire to be circulated to members of your governing body?

7. I would be happy to meet you and/or your governing body to explain the purposes of the research project and the questionnaire.
8. We appreciate that members of your governing body are busy people, but it is better for us to have some reflection of their views than none at all. The use of the questionnaire is the only means available to us of securing certain information we require for the completion of the study.
9. In respect of questionnaire B, Professor Child has found that a tactfully worded follow-up letter to non-respondents will generally result in a significant extra response. Would it be possible for the questionnaire circulated to members of your governing body to be allocated a code number in order to allow non-respondents to be followed up?
10. We can guarantee confidentiality and anonymity in respect of completed questionnaires returned. All information on returned questionnaires will only be used in respect of the above mentioned research project.
11. We are able to supply the appropriate number of questionnaires and an equal number of stamped addressed envelopes for circulation to members of your governing body.
12. I would be very happy to report back to you and/or your governing body in due course the findings of the study in respect of your own organisation and the professional organisations selected in general.
13. Should you have any questions arising out of this letter, please do not hesitate to contact me. We do hope that so far as your organisation is concerned, we will be able to complete the project and we hope that in due course you will find the conclusions of interest and value.

Colin J Coulson-Thomas
MSc(Econ) MA MSc AM DPA

Name/Address of Association
See Column (c) and (d) of
Schedule 1

MC/Ab/2

Schedule 1

Paragraph 1

I am writing to you in your capacity as ----- (see Column (b))
----- of ----- (see Column (a) -----)

Paragraph 4

I am myself ----- (see column (c)) -----.

Note: Two additional sets of addressed envelopes please, for follow-up letters.

**Pages removed due to
Confidentiality
reasons**

APPENDIX IV

LETTER OF INTRODUCTION TO INDIVIDUAL PROFESSIONAL
ASSOCIATION COUNCIL AND COMMITTEE MEMBERS

As from:

54 Weigall Road
Lee
London SE12 8HF

Dear Council/Committee Member (as appropriate)

PROFESSIONAL ASSOCIATION RESEARCH PROJECT
(Name of Association)

I enclose a questionnaire which I hope you will be able to complete. Your responses will enable us to gain a more balanced understanding of the basic organisation and policy of the institution on whose governing body you sit and of professional organisations in general.

I am working with Professor John Child as a research associate on a research project concerned with the organisation and policy of fourteen selected professional associations. A considerable amount of the work has already been completed, based upon published evidence and interviews. The purpose of the questionnaire is to enable us to gain a more rounded picture of the senior members, such as yourself, of professional associations, and to enable you to express your view on the questions and issues we are examining.

Strict confidentiality and anonymity will be maintained in respect of all information on returned questionnaires which will only be used in the context of the above mentioned research project.

Completed questionnaires should be returned direct to me by means of the enclosed stamped addressed envelope.

Should you be interested in the results of the above project, I would be delighted to supply you in due course with a summary of the findings of the questionnaire survey in respect of the organisation on whose governing body you serve.

Colin J Coulson-Thomas
MSc(Econ) MA MSc AM DPA

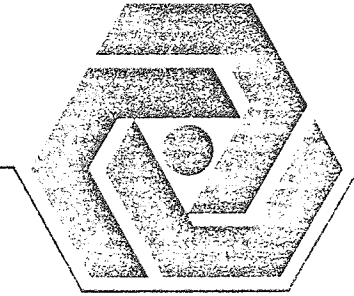
Enc
(Individual Questionnaire as per Appendix VII
and the Note on the next page)

MC/Ab/7

The University of Aston
MANAGEMENT CENTRE

21

Nelson Building, Gosta Green, Birmingham B4 7DU
Telephone: 021-359 3011 Ex. Telex: 336997



NOTE

The purpose of the study is to add significantly to our understanding of professional groups and professionalism, following successful studies that have been undertaken at Aston University of other professions.

The value of this work depends critically upon the proportion of circulated questionnaires that are returned. Your co-operation in this matter would be of great value and would be much appreciated.

(This note was attached to the questionnaires to individual professional association council and committee members sent out with the preceding letter of introduction.)

APPENDIX V

Measures and/or Proxies for Testing Hypotheses

<u>Hypothesis</u>	<u>Subject Matter</u>	<u>Possible Measure(s) and/or Proxy</u>
(i)	Social Class Origins	<ul style="list-style-type: none">- Father's main occupation- Professional Institutes or Societies of which father is a member- Social class of father's occupation- Education of father (where educated)- Highest academic qualification held by father- Published biographies
(ii)	Self-recruitment	<ul style="list-style-type: none">- Present occupation (compared with father's)- Professional Institutes or Societies of which a member (compared with father)- Social class (compared with father)- Where educated (compared with father)- Highest academic qualification held (compared with father)- Other members of family who are members of association on whose governing organ respondent serves- Family tradition/links with a particular profession- Published biographies

APPENDIX V (CONTD)

Measures and/or Proxies for Testing Hypotheses

<u>Hypothesis</u>	<u>Subject Matter</u>	<u>Possible Measure(s) and/or Proxy</u>
(iii)	Association Preferences	<ul style="list-style-type: none">- Further professional qualifications obtained- Other professional associations joined since joining association on whose governing organ respondent serves- Professional associations respondent would join if starting career again in present occupation- Professional associations respondent would join in preference to own if it were possible to swap memberships of professional associations.- Relative ranking of professional associations- Published biographies

APPENDIX V (CONT'D)

Measures and/or Proxies for Testing Hypotheses

<u>Hypothesis</u>	<u>Subject Matter</u>	<u>Possible Measure(s) and/or Proxy</u>
(iv)	Concept of Professionalism	- Relative importance attached to such issues (values) as: Professional updating Development of and adherence to standards Identifiable knowledge/expertise base Autonomy/independence Self-regulation Sense of professional responsibility/ethical standards Adherence to Code of Practice Personal and professional integrity Identification with profession Contribution to and recognition of profession Personal competence/responsibility/commitment Service to society Professional orientation Provision of a licence to practise Disciplinary procedure

APPENDIX V (CONTD)

Measures and/or Proxies for Testing Hypotheses

<u>Hypothesis</u>	<u>Subject Matter</u>	<u>Possible Measure(s) and/or Proxy</u>
(v)	Knowledge Creation	- Relative importance attached to: An identifiable knowledge/expertise base Development of standards of practice Development of knowledge Creation of new knowledge Use of existing knowledge Academic research and recognition Published research

APPENDIX V (CONT'D)

Measures and/or Proxies for Testing Hypotheses

<u>Hypothesis</u>	<u>Subject Matter</u>	<u>Possible Measure(s) and/or Proxy</u>
(vi)	Professional Orientation	<ul style="list-style-type: none"> - Self-description - Relative importance attached to links and relationships with: <ul style="list-style-type: none"> Profession Professional association employer Industry sector professional peers Workplace peers Other professional associations Other professionals - Use of professional designation/letters - Identification with the profession - Contribution to the profession - Which groups represent peer groups of respondent - Priorities in situations of conflict of allegiance - Whether or not professional activities have been undertaken such as: <ul style="list-style-type: none"> Further professional/academic education Professional updating Development of techniques Development of standards Writing for professional journals Lecturing students Attendance at professional conferences Speaking/presenting papers at professional conferences

APPENDIX V (CONT'D)

Measures and/or Proxies for Testing Hypotheses

<u>Hypothesis</u>	<u>Subject Matter</u>	<u>Possible Measure(s) and/or Proxy</u>
(vii)	Bureaucracy	<ul style="list-style-type: none">- Absolute size in turnover/income and staff numbers/administrative cost- Relative size in proportion of total resources/time devoted to administration- Administrative resources/time relative to membership- Scale and complexity of Committee system- Formality of procedures and proceedings relating to conduct of meetings and minutes- Published descriptions of and reports relating to organisation and bureaucracy
(viii)	Links and Joint Ventures	<ul style="list-style-type: none">- Identification and ranking of desirable joint venture partners- Whether links and joint ventures with particular associations would be approved or disapproved- Particular links and joint ventures that would be desirable/undesirable- Responses in particular links and joint ventures situations- Relative status ranking of actual/potential links and joint venture partners encouraged/discouraged- Published reports relating to particular links and joint ventures

APPENDIX V (CONT'D)

Measures and/or Proxies for Testing Hypotheses

<u>Hypothesis</u>	<u>Subject Matter</u>	<u>Possible Measure(s) and/or Proxy</u>
(ix)	Search for Status as Motivator	<ul style="list-style-type: none">- Relative importance of:<ul style="list-style-type: none">Professional statusEnhancement of professional statusAchievement of professional recognitionSecuring official recognitionMaintenance of existing status and standingAchievement of greater status and standingSearch for public/statutory recognition- Desirability, importance and priority of particular form(s) of recognition- Importance of lack of some form of official recognition- Whether degree of status and recognition achieved by professional association is:<ul style="list-style-type: none">Satisfactory/unsatisfactorySufficient/not sufficientRising/fallingRealistic/not realisticDeserved/undeserved- Above/equal to/below other associations in the profession- Whether or not a 'status gap' exists between achieved and desired association status and whether specific action is favoured to close the 'status gap'- Whether or not professional association has objectives relating to an increase in status (and how realistic such objectives are)- Relevant references in publications

APPENDIX V (CONT'D)

Measures and/or Proxies for Testing Hypotheses

<u>Hypothesis</u>	<u>Subject Matter</u>	<u>Possible Measure(s) and/or Proxy</u>
(x)	Values Associated with Professionalism	- Uniformity of values/patterns of responses relating to relative importance attached to issues (values) associated with professionalism (see measures above relating to hypothesis (iv) (concerning concept of Professionalism)

APPENDIX V (CONT'D)

Measures and/or Proxies for Testing Hypotheses

<u>Hypothesis</u>	<u>Subject Matter</u>	<u>Possible Measure(s) and/or Proxy</u>
(xi)	Status Attributes	<ul style="list-style-type: none"> - Relative importance (intention measure) attached to: <ul style="list-style-type: none"> Use of professional designation/letters Technical updating/professional self-improvement Enhancement of earnings potential/career prospects Personal and professional integrity Personal competence Personal standing/recognition Links and relationships with profession, professional association and professional peers Provision of a licence to practise Enhancement of professional status Achievement of professional recognition Securing official recognition Achievement of greater status and standing Search for public/statutory recognition Achievement of a Royal Charter and other forms of recognition - Whether or not particular activities have been undertaken (action measure) such as: <ul style="list-style-type: none"> Further professional/academic education Professional updating Development of techniques Development of standards Writing for professional journals Lecturing students Attendance at professional conferences Speaking/presenting papers at professional conferences

APPENDIX V (CONT'D)

Measures and/or Proxies for Testing Hypotheses

<u>Hypothesis</u>	<u>Subject Matter</u>	<u>Possible Measure(s) and/or Proxy</u>
(xii)	External Threats	<ul style="list-style-type: none"> - Identification and listing of main external problems/threats/challenges relating to existing status and standing (open-ended question) of: Profession Professional association - Relative importance of particular challenges/threats (reactive question) to status such as: Growth of other existing association Risk of vocational fragmentation Emergence of new associations Boundary problems with other associations Growth of professional/vocational courses in state educational system Official recognition Lack of some form of official recognition State/regulatory interference Academic recognition Recruitment of students/new members Independence of overseas branches/associations Legal action in the courts High level of membership fees Relevance of services offered to members Relevance of skills in society Public attitudes and public opinions Opinions of other bodies Growth of overseas members - Published speeches and statements

APPENDIX V (CONT'D)

Measures and/or Proxies for Testing Hypotheses

<u>Hypothesis</u>	<u>Subject Matter</u>	<u>Possible Measure(s) and/or Proxy</u>
(xiii)	Drive for Standing, Recognition, Identity and Self-respect	<ul style="list-style-type: none">- Importance of relevant activities- Importance of various forms of recognition- Degree of status and recognition achieved- Deliberation and action/activities relating to an increase in status, standing and recognition (see measures above relating to hypothesis (ix) concerning search for status as motivator)- References in publications relating to recognition identity and self-respect

APPENDIX V (CONT'D)

Measures and/or Proxies for Testing Hypotheses

<u>Hypothesis</u>	<u>Subject Matter</u>	<u>Possible Measure(s) and/or Proxy</u>
(xiv)	State Recognition	<ul style="list-style-type: none"> - Relative importance of a higher degree of recognition (general question): Recognition of the profession - Achievement of professional recognition Securing official recognition - Search for public/statutory recognition Official recognition - Relative importance of particular forms of recognition (specific question): Provision of a licence to practise Achievement of a Royal Charter Lack of some form of official recognition Statutory recognition - Whether achievement of and/or maintenance of Royal Charter status is: Desirable/not desirable Realistic/not realistic Important/not important High/low priority - Importance of relevant activities - Related challenges to professional associations - Relevant references in association publications

APPENDIX V (CONT'D)

Measures and/or Proxies for Testing Hypotheses

<u>Hypothesis</u>	<u>Subject Matter</u>	<u>Possible Measure(s) and/or Proxy</u>
(xv)	New Activities	<ul style="list-style-type: none">- Identification and prioritisation (open-ended question) of which significant new activities would enhance status- Relative importance of and priority given to existing and new activities to enhance status- Relative importance of specific means of enhancing status (reactive question):<ul style="list-style-type: none">Forming alliances/links with other bodiesInitiating new activitiesProviding further services to membersAchievement of particular forms of recognition- Whether or not specific action is favoured to close a perceived 'status gap'- References to new activities in association publications

APPENDIX V (CONT'D)

Measures and/or Proxies for Testing Hypotheses

<u>Hypothesis</u>	<u>Subject Matter</u>	<u>Possible Measure(s) and/or Proxy</u>
(xvi)	Opinions and Recognition by other Associations	<ul style="list-style-type: none">- General importance of opinions of and recognition granted by other associations (open-ended question)- Importance of opinions of and recognition granted by particular associations of varying levels of perceived status (specific question)- Relative importance attached to:<ul style="list-style-type: none">Recognition of the professionOpinions of other associations in the professionThe profession's imageLinks and relationships with other professional associations and members of other professional associationsForming alliances/links with other bodiesVarious forms of recognition, including by other professional associations and by members of other professional associations- Identification of peer groups

APPENDIX V (CONT'D)

Measures and/or Proxies for Testing Hypotheses

<u>Hypothesis</u>	<u>Subject Matter</u>	<u>Possible Measure(s) and/or Proxy</u>
(xvii)	Activity and Status Gaps	<ul style="list-style-type: none">- The extent to which more status or what additional forms of recognition are held to be desirable and/or necessary (open-ended question)- Whether or not a status gap is perceived between existing and desired status- Whether or not specific action is favoured to close the perceived status gap (or whether objectives should be lowered/made more realistic)- Whether or not the professional association concerned has objectives relating to an increase in status- The extent to which such association objectives to increase status are realistic/unrealistic- Whether or not the achievement of a particular form of (higher) status is:<ul style="list-style-type: none">Desirable/not desirableRealistic/not realisticImportant/not importantHigh/low priority- Relative importance attached to:<ul style="list-style-type: none">Enhancement of professional statusAchievement of professional recognitionSecuring official recognitionAchievement of greater status and standingSearch for public/statutory recognitionAchievement of a Royal Charter

APPENDIX V (CONT'D)

Measures and/or Proxies for Testing Hypotheses

<u>Hypothesis</u>	<u>Subject Matter</u>	<u>Possible Measure(s) and/or Proxy</u>
(xviii)	Status Insecurity	<ul style="list-style-type: none">- Whether or not and the degree to which respondents are concerned with statements relating to internal and external views on and assessments of relative status (see measures above relating to hypothesis (xvi) concerning opinions of and recognition by other associations)- Relative importance attached to externally defined forms of recognition and such internal forms as:<ul style="list-style-type: none">Recognition by membersWhether own council is satisfiedRespondents own personal satisfaction- Whether or not the degree of status and recognition that has been achieved by a professional association is:<ul style="list-style-type: none">Satisfactory/unsatisfactorySufficient/not sufficientRising/fallingRealistic/not realisticDeserved/undeserved- Relative importance of 'internal' and 'external' links and relationships:<ul style="list-style-type: none">Own professional association and its membersOther professional associations and their members

APPENDIX V (CONT'D)

Measures and/or Proxies for Testing Hypotheses

<u>Hypothesis</u>	<u>Subject Matter</u>	<u>Possible Measure(s) and/or Proxy</u>
(xix)	Relevance of Expertise	<ul style="list-style-type: none"> - Importance of relevance of expertise and contribution to society (open-ended question) - Relative importance of various issues and specific activities/challenges such as: <ul style="list-style-type: none"> The relevance of skills Technical updating/professional self-improvement Development of standards of practice Enhancement of earnings potential/career prospects Adherence to professional standards/ethics Education of students Development/creation of new knowledge Contribution to the profession Recognition of the profession Personal competence Personal standing/recognition Service to society Establishing relevance of professional skills to needs in society Monitoring public/client reactions/feedback Legal action in the courts Relevance of services offered to members Relevance of skills in society Public attitudes and public opinions
		<ul style="list-style-type: none"> - Relative importance of various forms of internal and external recognition, particularly by employers, public bodies and society at large

APPENDIX V (CONT'D)

Measures and/or Proxies for Testing Hypotheses

<u>Hypothesis</u>	<u>Subject Matter</u>	<u>Possible Measure(s) and/or Proxy</u>
(xx)	The Encouragement of Volunteers	<ul style="list-style-type: none">- Source of new blood for Council (open-ended question)- Whether or not respondent is happy regarding succession- Publicity given to actual/forthcoming vacancies on and/or elections/contributions to governing organ/committees- Relative importance attached to encouragement of member involvement in association affairs- Whether or not association:<ul style="list-style-type: none">Maintains a VIP listTakes the initiative in encouraging members to become involved in association affairs
(xxi)	Resource Allocation	<ul style="list-style-type: none">- Absolute level of expenditure/commitment of financial/staff time resources to activities concerned with the enhancement of status- Proportion of financial/staff time resources devoted to activities concerned with the enhancement of status- Financial and staff time resources per member devoted to activities concerned with the enhancement of status

APPENDIX V (CONT'D)

Measures and/or Proxies for Testing Hypotheses

<u>Hypothesis</u>	<u>Subject Matter</u>	<u>Possible Measure(s) and/or Proxy</u>
(xxii)	Image Issues	<ul style="list-style-type: none">- Relative importance attached to:<ul style="list-style-type: none">Professional statusVarious forms of recognition of the professionThe professions imageMonitoring public/client reactions/feedbackPublic attitudes and public opinionsOpinions of other bodies
(xxiii)	Membership Development	<ul style="list-style-type: none">- Description of image it is felt association has and the image respondent would like the association to have (open-ended question)- Urgency/importance attached to action to close a perceived 'status gap' (see measures above relating to hypothesis (xvii) concerning activity and status gaps)- Evidence of status insecurity (see measures above relating to hypothesis (xviii) concerning status insecurity)- Identification of ideal membership size (open-ended question)- View on (specific question) trade-off between number of members (quantitative measure) and quality of members (qualitative measure)- Relative importance of:<ul style="list-style-type: none">Maintaining standards of entryRaising standards of entryRecruitment of studentsRecruitment of new membersGrowth of overseas members

APPENDIX V (CONT'D)

Measures and/or Proxies for Testing Hypotheses

<u>Hypothesis</u>	<u>Subject Matter</u>	<u>Possible Measure(s) and/or Proxy</u>
(xxiv)	VIP Member Identification	- Specific activity to identify VIP members within membership lists (see measures above relating to hypothesis (xx) concerning the encouragement of volunteers)
(xxv)	Explicit Acknowledgement of Membership	- View of general use and use by members of and their reference to professional association memberships (open-ended question) - Approval/disapproval of specific uses of professional designation and/or designatory letters - Whether or not professional designation and/or any designatory letters to which respondent is entitled are used on: Letter heads/calling cards By-lines (eg when writing articles) Potted biographies Internal staff lists Published lists (eg of directors) Professional correspondence - Relative importance attached to: Use of professional designation/letters Encouragement of members to use their professional designations/letters

APPENDIX V (CONT'D)

Measures and/or Proxies for Testing Hypotheses

<u>Hypothesis</u>	<u>Subject Matter</u>	<u>Possible Measure(s) and/or Proxy</u>
(xxvi)	Additional Qualifications	<ul style="list-style-type: none"> - Further academic qualifications obtained - Further professional qualifications obtained - Professional associations subsequently joined (see measures above relating to hypothesis (iii) concerning association preferences) - Published biographies
(xxvii)	Code of Practice and Disciplinary Matters.	<ul style="list-style-type: none"> - Approval/disapproval of disciplinary action/use of disciplinary procedure in certain particular circumstances - Relative importance attached to: <ul style="list-style-type: none"> Self-regulation Development of/adherence to and maintenance of standards A sense of professional responsibility/ethical standards Adherence to Code of Practice Personal and professional integrity Provision of a licence to practise Disciplinary procedure/Code of Practice State/regulatory interference Legal action in the courts

APPENDIX V (CONT'D)

Measures and/or Proxies for Testing Hypotheses

Hypothesis Subject Matter Possible Measure(s) and/or Proxy

(xxviii) Status Explicit in Publications - Analysis of explicit references to status in association publications (note particular relevance of hypotheses (xi)-(xviii))

(xxix) Peer Body Status Self-conscious - Identification of peer groups
- Relative importance of various forms of recognition
- Measures relating to status self-consciousness (see measures above relating to hypothesis (xvi) concerning opinions of and recognition by other associations, and hypothesis (xviii) concerning status insecurity)

APPENDIX V (CONT'D)

Measures and/or Proxies for Testing Hypotheses

<u>Hypothesis</u>	<u>Subject Matter</u>	<u>Possible Measure(s) and/or Proxy</u>
(xxx)	Two-way Communication with Members	<ul style="list-style-type: none"> - Is two-way communication with members adequate/satisfactory (general question) - Desirability of specific methods of communication with members: <ul style="list-style-type: none"> Branch meetings/liaison Social events Newsletters/publications Members questionnaires/surveys Letters/feedback columns - Relative importance attached to: <ul style="list-style-type: none"> Representation of members' interests Encouragement of member involvement in association affairs Independence of overseas branches/associations Two-way communication with members

APPENDIX V (CONT'D)

Measures and/or Proxies for Testing Hypotheses

<u>Hypothesis</u>	<u>Subject Matter</u>	<u>Possible Measure(s) and/or Proxy</u>
(xxxi)	Publicising Representation Activity	<ul style="list-style-type: none"> - Analysis of representational output - Analysis of explicit references to the process of representation in association publications - Relative importance attached to: <ul style="list-style-type: none"> Representation of members interests Recognition as the voice of the profession
(xxxii)	Opportunism	<ul style="list-style-type: none"> - Degree of opportunism exhibited in particular cases (eg attitudes to and responses exhibited in respect of links and joint ventures) - Relative importance attached to initiating new activities

APPENDIX V (CONT'D)

Measures and/or Proxies for Testing Hypotheses

<u>Hypothesis</u>	<u>Subject Matter</u>	<u>Possible Measure(s) and/or Proxy</u>
(xxxiii)	Sensitivity to External Status Opinions	- Perceived sensitivity to external confirmations of and assessments of association status - See measures above relating to: Hypothesis (xii) concerning external threats Hypothesis (xiv) concerning state recognition Hypothesis (xvi) concerning opinions of and recognition by other associations Hypothesis (xviii) concerning status insecurity Hypothesis (xxix) concerning peer body status self-consciousness
(xxxiv)	Promotional Activity	- Analysis of cases relating to the effectiveness of promotional activity (see measures above relating to hypothesis (xxi) concerning resource allocation and hypothesis (xxxii) concerning publicising representation activity)

APPENDIX VI

QUESTIONNAIRE TO PROFESSIONAL ASSOCIATIONS

UNIVERSITY OF ASTON MANAGEMENT CENTRE
PROFESSIONAL ASSOCIATION RESEARCH PROJECT

General

1. Name of organisation in full:

.....

2. Names of any previous bodies which have amalgamated into the present association/institute, and dates of amalgamation:

.....

.....

3. Date and means of incorporation:

.....

Membership

Please give numbers as follows:

4. Total membership: Is membership rising/falling:

5. Total membership resident in UK:

6. Total membership admitted by the organisation's own examinations (if applicable):

7. Total number of registered students (if applicable):

Education

8. Does the organisation conduct its own examinations: YES/NO

9. Is completion of the organisation's examinations a requirement for membership: YES/NO

10. Educational requirements for registration as a student (if application):

.....

11. Requirements as to practical training and/or experience for membership (if applicable):

.....

.....

12. Are practising certificates issued by the organisation: YES/NO

Ethics and Professional Standards

13. Has the organisation a code of professional practice/conduct/ethics: YES/NO

14. Has the organisation disciplinary procedures: YES/NO

Publications

15. Has the organisation a periodical: YES/NO

16. If so, please state format and frequency:

.....

17. Does the organisation publish an annual list/register of members: YES/NO

Management

Would you please:

18. Specify the titles of officers (eg President, Treasurer) of the organisation:

.....
.....
.....

19. Give the maximum allowed size of the organisation's governing organ (eg Council or Committee):

20. Give the maximum number (if any) of representatives of specialist/vocational groups included in total membership of the governing organ (eg Council or Committee):

21. Give the maximum number (if any) of representatives of geographical groups included in total membership of the governing organ (eg Council or Committee):

22. Give the maximum number (if any) of members of the governing organ (eg Council or Committee) who may be co-opted:

23. Give the number of times the governing organ (eg Council or Committee) meets in full in any one year:

24. Give the official job title of the organisation's chief administrative officer:

.....

25. Give the total number of people employed by the organisation:

Charitable Trust

26. Has the organisation established a charitable trust for the purpose of the promotion and dissemination of relevant education: YES/NO

Other Information

27. Please enclose the following (if available) with your completed questionnaire:
Constitution (eg Memorandum and Articles of Association or Charter)
Examination Syllabus (if applicable)
Code of Conduct/Ethics (if applicable)
Annual Report and Accounts (latest available)

Thank you very much for your kind co-operation.

Please return to: Colin Coulson-Thomas
54 Weigall Road
Lee
London SE12 8HF

Stamped addressed envelope attached.

INDIVIDUAL PROFESSIONAL CENTRE
1001 1001 STREET

APPENDIX VII

QUESTIONNAIRE TO INDIVIDUAL PROFESSIONAL ASSOCIATION
COUNCIL AND COMMITTEE MEMBERS

UNIVERSITY OF ASTON MANAGEMENT CENTRE
PROFESSIONAL ASSOCIATION RESEARCH PROJECT

Introduction

- (a) In the absence of other contrary instructions:
- (i) please place a tick against alternatives selected or, where a straight choice between alternatives is indicated, delete as appropriate;
 - (ii) answer questions in relation to the professional association, mentioned at the head of the covering letter, on whose Council and/or Committee(s) you serve.
- (b) Should you wish to qualify answers or provide more detailed answers than space on the questionnaire allows, please feel free to do so on the blank page opposite the question(s) concerned before it is returned. Such comments, along with your answers to questions, will be treated in strictest confidence.
1. Please name (in full) Professional Institute, Society or Association mentioned at the head of the covering letter, on whose Council and/or Committee(s) you serve:

.....

2. Office held (if any):

Currently:

Previously:

Your Background:

3. What is/was your father's main occupation? (Please specify)

.....

4. Please list any Professional Institutes or Societies of which your father was a member:

.....

.....

5. Would you describe your father's occupation as:

upper middle class	.....	(Please tick)
middle class	.....
working class: skilled	.....
unskilled	.....

6. Where was your father educated?

private school	.....	(Please tick)
state school: grammar	.....
non-grammar	.....
other (Please specify)	.....

7. What is the highest academic qualification your father held/holds:

School leaving certificate	.....	(Please tick)
College Diploma/HNC/HND	.....
First Degree (eg BA, BSc ...)	.....
Postgraduate Degree (eg MSc)	.....

8. What is your present occupation: (Please specify)

9. Please list the Professional Institutes or Societies of which you are a member:

10. Would you describe your occupation as: upper middle class (Please tick) middle class working class: skilled unskilled

11. Where were you educated? private school (Please tick) state school: grammar non-grammar other (Please specify)

12. What is the highest academic qualification you hold: School leaving certificate (Please tick) College Diploma/HNC/HND First Degree (eg BA, BSc ...) Postgraduate Degree (eg MSc)

13. Please indicate which (if any) other members of your family are members of the Professional Institute, Society or Association on whose Council and/or Committee(s) you serve:

14. Which of the following activities have you undertaken: obtaining further academic qualifications: (Please specify) obtaining further professional qualifications: (Please specify) post-qualification professional education: (Please specify) professional updating (Please tick) development of techniques development of standards writing for professional journal(s) lecturing students attendance at professional conference(s) speaking/presenting papers at professional conference(s)

15. Please list any other professional associations you have joined since joining the association on whose Council and/or Committee(s) you serve:

16. If you were to start your career again in your present occupation, which Professional Institutes, Societies or Associations would you join:

.....

17. If it were possible to swap memberships of Professional Institutes, Societies and Associations, which professional associations would you join in preference to your own (if any):

.....

Your Views on Professional Issues

18. As a professional, how important do you consider the following to be:
 (Please tick)

	<u>Extremely</u> <u>Important</u>	<u>Very</u> <u>Imp</u>	<u>Fairly</u> <u>Imp</u>	<u>Little</u> <u>Imp</u>	<u>Not</u> <u>Imp</u>
Use of professional designation/letters
An identifiable knowledge/expertise base
The relevance of skills
Autonomy/independence
Self-regulation
Technical updating/professional self- improvement
Development of standards of practice
Enhancement of earnings potential/ career prospects
Adherence to professional standards
A sense of professional responsibility/ethical standards
Adherence to Code of Practice
Personal integrity
Identification with the profession.....
Education of students
Creation of new knowledge
Use of existing knowledge
Professional status
Contribution to the profession
Recognition of the profession
Personal competence
Personal standing/recognition
Service to society
Opinions of other associations in the profession
The profession's image

19. How important to you are links and relationships with the following:
(Please tick)

	<u>Extremely</u> <u>Important</u>	<u>Very</u> <u>Imp</u>	<u>Fairly</u> <u>Imp</u>	<u>Little</u> <u>Imp</u>	<u>Not</u> <u>Imp</u>
Your profession
Your professional association.....
Your company/employer.....
Your industry sector.....
Your professional peers.....
Your workplace peers.....
Other professional associations.....
Members of other professional associations.....

20. How important do you consider the following activities of your professional association to be: (Please tick)

	<u>Extremely</u> <u>Important</u>	<u>Very</u> <u>Imp</u>	<u>Fairly</u> <u>Imp</u>	<u>Little</u> <u>Imp</u>	<u>Not</u> <u>Imp</u>
Education.....
Maintaining standards of entry.....
Raising standards of entry.....
Provision of a licence to practice.....
Development of knowledge.....
Provision of technical services.....
Professional updating.....
Maintenance of standards.....
Disciplinary procedure/code of practice.....
Enhancement of professional status.....
Achievement of professional recognition.....
Securing official recognition.....
Maintenance of existing status and standing.....
Achievement of greater status and standing.....
Recruiting new members.....
Representation of members' interests.....
Forming alliances/links with other associations
Initiating new activities.....
Providing further services to members.....
Search for public/statutory recognition.....
Recognition as the voice of the profession.....
Achievement of a Royal Charter.....
Establishing relevance of professional skills to needs in society.....
Monitoring public/client reactions/feedback....
Encouragement of members to use their professional designations/letters.....
Encouragement of member involvement in association affairs.....

21. Which group(s) (if any) do you feel constitute(s) your peer group(s).
 (State name of organisation(s) or occupational/professional groups(s)).

22. What do you consider to be the main problems/threats/challenges in respect of
 the existing status and standing of:

(a) Your profession (Please specify):

(b) Your professional association (Please specify):

23. Do you consider achievement of and/or maintenance of Royal Charter status to
 be: (Please delete as appropriate)

desirable/not desirable	important/not important
realistic/not realistic	high/low priority

24. How serious do you consider the following challenges to your professional
 association to be: (Please tick)

	<u>Extremely</u>	<u>Very</u>	<u>Fairly</u>	<u>Little</u>	<u>Not</u>
	<u>Important</u>	<u>Imp</u>	<u>Imp</u>	<u>Imp</u>	<u>Imp</u>
Growth of other existing associations
Risk of vocational fragmentation
Emergence of new associations
Boundary problems with other associations
Growth of professional/vocational courses in state educational system
Official recognition
Lack of some form of official recognition
State/regulatory interference
Academic recognition
Recruitment of students/new members
Independence of overseas branches/ associations
Legal action in the courts
High level of membership fees
Relevance of services offered to members
Relevance of skills in society
Public attitudes and public opinions
Opinions of other associations
Growth of overseas members

25. Do you consider the degree of status and recognition that has been achieved by the professional association on whose Council and/or Committee(s) you serve to be: (Please delete as appropriate)

satisfactory/unsatisfactory	realistic/not realistic
sufficient/not sufficient	deserved/undeserved
rising/falling	above/equal to/below other associations in the profession

26. Do you perceive a gap between the existing status of the professional association on whose Council and/or Committee(s) you serve and a level of status you would like to see it achieve: (Please delete as appropriate)

YES/NO

27. If so, do you favour specific action to close the perceived status gap: (Please delete as appropriate)

YES/NO

28. Does the professional association on whose Council and/or Committee(s) you serve have objectives relating to an increase in status: (Please delete as appropriate)

YES/NO

29. If so, how realistic do you feel these objectives are: (Please delete as appropriate)

realistic/unrealistic

30. How important do you consider the following forms of recognition to be so far as the professional association on whose Council and/or Committee(s) you serve is concerned: (Please tick)

	<u>Extremely</u> <u>Important</u>	<u>Very</u> <u>Imp</u>	<u>Fairly</u> <u>Imp</u>	<u>Little</u> <u>Imp</u>	<u>Not</u> <u>Imp</u>
Statutory recognition
Royal Charter
Academic recognition
Recognition by employers
Recognition by public bodies
Recognition by other professional associations
Recognition by members of other professional associations
Recognition by members
Whether your Council is satisfied
Your own personal satisfaction

31. Do you use your professional designation and/or any designatory letters to which you are entitled on: (Please tick)

- Letter heads/calling cards
- By-lines (eg when writing articles)
- Potted biographies
- Internal staff lists
- Published lists (eg of directors in annual reports and accounts)
- Professional correspondence

Thank you very much for your kind co-operation.

Please return to: Colin Coulson-Thomas
54 Weigall Road
Lee
London SE12 8HF

Stamped addressed envelope attached.

PART II

APPENDIX VIII

History of the 'Recognised' Accounting Profession in the United Kingdom

Introduction

This appendix traces, by way of further background to Chapter Five, the history of the 'recognised' Accountancy Profession in the United Kingdom of which the ICA introduced in section 5.2 of Chapter Five represents an important element. The specific history of the ICA is given in outline in Appendix IX while that of the Society of Incorporated Accountants which eventually merged with it is given in Appendix X

Nineteenth Century Origins

At the end of the 18th century there were under 600 accountants and 'most of them were carrying on the practice of accountancy as a sideline to other more important and more lucrative business such as auctioneering, rent collecting and stockbroking' (viii:1).

The number of accountants in London rose from 264 in 1850 to 840 by 1883 (viii:2).

Accountancy in its modern sense originated in the 19th century requirement under special Acts of Parliament (Railway Acts) that railway companies maintain a distinct capital account (viii:3). It was suggested in 1844 that auditors not merely examine accounts put to them by the secretaries of railway companies but that 'they should scrutinise the items of the accounts, test the securities'... while 'every company should have auditors, not excepting the banks' (viii:4). In England the accountant was largely 'confined almost entirely to the examination of mercantile books' (viii:5).

The early standing of English accountants left much to be desired. Justice Quain commenting on the operation of the Bankruptcy Act in 1875 considered 'the whole affairs in bankruptcy had been handed over to an ignorant set of men called accountants, which was one of the greatest abuses introduced into law' (viii:6). 'If accountancy was to develop into

a reconised profession in England, it was necessary to secure its status by regulating entry, by providing adequate training for those wishing to embark upon it as a career and ensure strict adherence - under penalties - to a code of ethics' (viii:7).

The first accounting society was formed (by Royal Charter) in Scotland in 1854 following a circular issued by Alexander Weir Robertson in January 1853, which was followed three days later by a first meeting (viii:8).

The Institute of Accountants and Actuaries in Glasgow was formed in 1853 and received its Royal Charter in 1855. The third body, the Society of Accountants in Aberdeen, was formed and incorporated by Royal Charter in 1867. Membership was of one class only and the designation of members was the letters 'C.A.', ie Chartered Account. These three bodies eventually merged in 1951 to become 'The Institute of Chartered Accountants of Scotland' (viii:9).

In England 'questions of accounting, which in Scotland would have been remitted to profesisonal accountants, were dealt with by Masters in Chancery and estates in bankruptcy or belonging to persons under some legal disability were entrusted to the care of the officials of the court, (viii:10).

In the late 19th Century the accountants of the day were status seeking; 'the need to combine, to improve the status of accountants by the introduction of rules of professional conduct and a required standard of skill become evident' (viii:11).

The Incorporated Society of Liverpool Accountants was formed in January 1870 and the Institute of Accountants in London in November 1870 with the purpose of forming 'an Association of Accountants, to be incorporated by Royal Charter' (viii:12) and draft rules and regulations which defined the object of the Institute as 'to elevate the attainments and status of professional accountants in London, to promote their efficiency and usefulness, and to give expression to their opinions upon all questions incident to their profession' (viii:13).

The London Institute changed its name to Institute of Accountants in July 1872 in order to encourage membership throughout Britain. Applica-

tions for membership required recommendations from three Fellows possessing professional and personal knowledge of the candidate concerned as evidence of the 'professional competence and status of candidates' (viii:14).

The Institute of Chartered Accountants in England and Wales (ICA) which brought together the Institute of Accountants, the Society of Accountants in England, the Manchester and Sheffield Institutes and the Liverpool Society of Accountants, was incorporated by Royal Charter in 1880.

The Institute of Chartered Accountants in Ireland was incorporated in 1888. The Scottish Institute of Accountants, was formed in 1880 and the Corporation of Accountants in 1891 in Scotland, while the Society of Incorporated Accountants and Auditors and the Corporate Treasurers and Accountants Institute were formed in England in 1885. The Society of Accountants and Auditors absorbed in 1899 the Scottish Institute of Accountants which on two occasions in 1884 had petitioned unsuccessfully for a Royal Charter while in 1939 the London Association of Accountants (ACCA) absorbed the Corporation of Accountants (viii:15).

The additional 'most weighty reason for the establishment of these additional bodies was to obtain recognition for accountants other than public practitioners or for accountants in public practice unable to qualify under the regulations as laid down by the (ICA)' while there occurred a rapid increase in accountancy appointments where 'articled pupilage was not considered important' (viii:16)

The Corporation of Accountants formed in 1891 in Glasgow to allow students to qualify without the requirement of entering into a period of articled service and its examinations which were introduced in 1899 were not compulsory until after 1928 (viii:17).

The Scottish chartered societies in 1893 successfully won a case in Court against the Corporation of Accountants in respect of the use of its designatory letters CA (viii:18).

1900-1910

The Companies Act of 1900 required every limited company to appoint an auditor and gave the auditor statutory rights, including the right of access to books and papers and the right to require directors and officers to supply information and give explanations. At the turn of the century a number of prominent chartered accountants were invited to sit on official boards and committees (viii:19). Chartered Accountants were appointed to a number of important official positions during the 1914-18 war (viii:20).

Stacey acknowledged that legislation has helped to 'embellish the status of the accountant (viii:21). The Finance Act 1903 for the first time specified that an accountant could appeal before general commissioners, an 'accountant' being a member of an incorporated society of accountants (viii:22). By not specifying particular bodies the 1903 Finance Act encouraged accountants to gain a quasi-recognised status by forming themselves into an incorporated body of accountants and between 1903 and 1930 ten societies of accountants were formed in addition to the seven bodies already in existence by 1903 (viii:23).

Experienced but unqualified accountants who could not afford time off for articled service or who were 'past the age when they could easily prepare for an examination and take it in their stride' (viii:24). The Institute of Certified Public Accountants was formed in 1903 with all accountants in public practice eligible for admission to take advantage of the 1903 Revenue Act (viii:25). The Institute absorbed the Central Association of Accountants in 1932 and the joint society was absorbed by the Association of Certified and Corporate Accountants in 1941 (viii:26).

The London Association of Accountants was in 1904 the second body to be formed under the Companies Act following the 1903 Revenue Act and 'was destined to be in the course of time the principle vehicle for obtainment of recognition for those accountants who for one reason or another could not join the chartered or incorporated societies', the first examinations for admission being held in 1910 with passing the final examinations becoming a prerequisite for membership in 1919 (viii:27)

The Central Association of Accountants was formed in 1905 and membership by examination was not a requirement of membership in all cases until 1929 (viii:28). The Central Association merged with the Institute of Certified Public Accountants in 1933 (viii:29).

In the debate on the second reading of the 1909 Professional Accountants Bill the sponsor in the House of Lords expressed the view that in regard to the new societies which had sprung up since 1903 'he did not consider their status entitled them to be represented, but any of their members who could prove their qualifications as practising accountants would be registered on the setting up of the register' (viii:30). W B (later Sir William) Peat took the view that were the 1909 draft Bill, the Professional Accountants Bill, to become law, in time there would only be two bodies in England and Wales, the Institute and the Society of Incorporated Accountants, the other bodies would disappear (viii:31).

1920's

The first world war resulted in a growth of interest in costing and practitioners concerned with costing banded together in 1919 to form the Institute of Cost and Works Accountants whose application for a Royal Charter (not then granted) in 1922 was opposed by the Institute of Chartered Accountants and the Society of Incorporated Accountants the ICA expressing the view (viii:32) that 'such persons (cost and works accountants) are not engaged in professional work, but are employed in the service of traders' (viii:33).

In 1919 two chartered accountants were appointed as members of the Royal Commission on Income Tax (viii:34).

In 1920 the Report of the Royal Commission on the Income Tax (viii:35) recommended that new appointments as Special Commissioners should 'be made only from amongst practising barristers, solicitors, chartered or incorporated accountants, if not less than ten years standing, and civil servants with considerable Inland Revenue experience.' The Income Tax statutes in 1918 had reaffirmed that members of 'an incorporated

society of accountants' could appear before the General Commissioners (viii:36). A further recommendation of the Royal Commission (not implemented) was for the appointment 'for each division a chartered or incorporated accountant ... as a consultant to sit with and advise the Commissioners on appeals' (viii:37).

Up until the early 1920's it was 'the two senior bodies (the Chartered Institute and the Incorporated Society) alone who staffed governmental committees of inquiry ' (viii:38).

The Company Law Amendment Committee appointed in 1925 received memoranda and oral evidence from the Chartered Institute and the Incorporated Society but 'the younger accounting bodies do not appear to have taken any active interest in this inquiry which affected both the current livelihood of their members and the future role of the accountancy profession (viii:39). The Committee did not make recommendations on the qualification of auditors and concluded 'As regards the auditors in general the law as it stands with regard to the powers and duties of auditors is satisfactory (viii:40).

The Company Law Amendment Committee in 1926 did not mention in its report the question of specifying auditors qualifications as, in the view of the Chairman of the Committee, Wilfred Greene, 'if we had inserted such a recommendation, there was not a chance in a hundred million of the legislature accepting it, because if there is one thing the House of Commons is frightened of, it is frightened of establishing anything in the nature of a vested interest' (viii:41).

In 1929 the Select Committee on Local Legislation recommended 'Having considerable evidence heard during the proceedings of the Chester Corporation Bill, and having regard to the great importance of the profession this profession be placed on a unified basis similar to that of other learned professions by the incorporation of a representative body, having control over the whole of the profession, and keeping a register in which should be inscribed the names of all fully qualified members of the profession' (viii:42).

The ICA was opposed to registration on the grounds that 'registration would be nothing more than a serious watering down of our good will' (viii:43). An analysis of written memoranda submitted to the Departmental Committee 'shows that all the senior accountancy organisations, with the exception of the Incorporated Society, were against any form of registration, while all younger and junior societies, with the exception of the lukewarm support of the Institute of Company Accountants were for the introduction of some form of registration' (viii:44).

The ICA took the view expressed by Council resolution that were 'registration of practising accountants ... enforced by the legislature ... Members of the Institute, a body incorporated by Royal Charter, should be excluded from the provisions of any such legislation, and that the separate entity of the Institute with the rights, powers, examinations and other privileges which are assigned to it by the Royal Charter should be preserved' (viii:45).

The Departmental Committee

In the debate in the period leading up to the appointment of the Departmental Committee chaired by Viscount Goschen on the registration of accountants the incorporated society worked closely with the chartered bodies (viii:46). Unlike the English Institute however in giving evidence before the committee spokesmen for the Incorporated Society while aware of the danger of registration were in favour of registration although not on as 'expansive' lines as proposed by the London Association of Accountants Ltd (viii:47).

The Departmental Committee under Viscount Goschen set up in 1930 reported against restricting the profession of accountancy to persons whose names would be inscribed on a register established by law on the grounds of a lack of public demand for it, or of a satisfactory definition of a public accountant while it was not clear that it was desirable from the public point of view to have the same standard of qualification for the whole profession (viii:48).

The Departmental Committee concluded 'we are unanimously of the opinion that it is not desirable to restrict the practice of the profession of accountancy to persons whose name would be inscribed in a register by law' (viii:49). The view was expressed that 'a very high standard might inflict considerable hardship because men who intended to undertake only the less important accountancy work would require to pass a difficult examination in a great number of subjects which very likely they would never require in practice' (viii:50).

The report of the Departmental Committee on registration (viii:51) reported the difficulty that had been experienced in defining accountancy, the diverse nature of accounting work and the fact that registration could result in the need to employ accountants who were possessed of unnecessarily high skill in respect of certain tasks, the lack of public demand for registration and came to the conclusion that 'on the evidence before us we are unanimously of the opinion that it is not desirable to restrict the practice of the profession of accountancy to persons whose names would be inscribed in a register established by law'.

The 1930's

So far as the ICA was concerned recognition of the London Association of Accountants Ltd (which after merger with other bodies subsequently became the Association of Certified and Corporate Accountants) dates from 1930 when the Local Legislation Committee of the House of Commons decided, in giving its ruling on the Cardiff Bill, to include the London Association in the audit clause, thereby making its members eligible for appointment as auditors to the Cardiff Corporation (viii:52).

A president of the ICA, speaking on behalf of his council said in 1932: 'It is frequently urged that the hands of auditors should be strengthened by fresh legislation ... but I do suggest that we require no fresh powers to enable us faithfully and properly to discharge our duties' (viii:53).

In 1933 in the Municipal Corporation (Audit) Act, the London Association and the Corporation of Accountants were acknowledged on a basis of equality with the Institute, the Society and the Scottish bodies. The

provisions of the Act were incorporated in the Local Government Act, 1933 (viii:54).

In 1933 the Institute of Certified Public Accountants and the Central Association of Accountants amalgamated under the name of the Institute. In 1936 the British Association of Accountants absorbed the Professional Accountants Alliance. In 1939 the London Association of Certified Accountants merged with the Corporation of Accountants to form the Association of Certified and Corporate Accountants (viii:55).

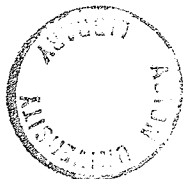
In the area of development of knowledge the Incorporated Accountants Research Committee was formed in 1934 (viii:56). The Accounting Research Association was formed by a group of academic and practising accountants in 1936. The Institute of Cost and Works Accountants established a permanent committee for research in 1938. The ICA's Taxation and Financial Relations Committee was started in 1942. The ACCA's Technical Research Committee was formed in 1944 (viii:57).

In its first decade the Taxation and Financial Relations Committee of the ICA had issued some 15 Recommendations on Accounting Principles (viii:58). The output of the Incorporated Accountants Research Committee was regarded by Stacey as 'prolific', a new accounting journal Accounting Research being established by the committee in 1948 (viii:59). The ACCA's Technical Research Committee had also begun to publish as had the Institute of Cost and Works Accountants (viii:60).

The 1940's

In 1941 The Association of Certified and Corporate Accountants absorbed the Institute of Certified Public Accountants. In 1951 the Scottish Chartered bodies of Edinburgh, Glasgow and Aberdeen amalgamated to form the Institute of Chartered Accountants of Scotland (viii:61).

A Co-ordination Committee was set up in 1942 comprising representatives of the ICA, the three Scottish Chartered bodies, the Society of Incorporated Accountants and the Association (ACCA) (the Irish Institute joined in 1943) which remained in session until 1955 (viii:62). The Co-



ordination Committee produced by 1946 the Public Accountants Bill to establish by statute, but under the control of the profession, a Public Accountants Council in England and Wales (and a similar Council in Scotland which would license an accountant to practise public accountancy, and would register bodies of accountants and in June 1947 an amended draft was presented to the Board of Trade (viii:63). Three other bodies 'claimed recognition'; the British Association of Accountants and Auditors Ltd (BAA); the Association of International Accountants Ltd (AIA) and the Faculty of Auditors Ltd (FA), and the Institute of Municipal Treasurers and the Institute of Cost and Works Accountants sought inclusion (viii:64).

At the outbreak of the second world war in Stacey's view (viii:65), 'the English, Scottish and Irish Chartered Bodies, the Incorporated Society and the Certified and Corporate Accountants represented the generally recognised accounting field, with the Cost and Works and the Municipal Accountants bringing up the specialist fringe.

The Public Accountants' Bill formulated in 1945 by the Co-ordination Committee provided for the 'creation of a supra-professional authority to co-ordinate sectional activities - the Public Accountants' Council in England and Wales and a Council for Scotland, membership of the Councils being 'confined to English and Scottish chartered accountants, incorporated accountants and certified accountants, together with independent members appointed by the Privy Council' (viii:66).

A further Accountants (Public Practice) Bill was drafted in 1950 but by 1951 the Council of the ICA withdrew its support as there were continuing difficulties including in defining a public accountant while the BAA, AIA and FA continued to seek recognition (the Co-ordination Committee recognised the Institute of Municipal Treasurers and the Institute of Cost and Works Accountants (viii:67).

'Not until late in the 1940's was complete recognition accorded to accountants other than members of the Chartered Institute or Incorporated Society' (viii:68). 'The Accrington Corporation Act, 1890, established the right of chartered or incorporated accountants for appointment of auditors ... For over three decades this privilege of the members of the

two senior societies remained unchallenged ... The chartered and incorporated bodies opposed the inclusion of the younger bodies in the audit clause and for a long time successfully fought for the exclusion' (viii:69). In Sir William Middlebrook's view as chairman of the Local Legislative Committee during the late 1920's 'we propose to limit these particular appointments to the Chartered and Incorporated bodies until such time as some other body can prove to us that they ought properly be added' (viii:70).

The Companies Act 1948, Section 161(1) (a and b) recognised (i) members of the ICA, the Scottish bodies, the Incorporated Society and the ACCA, (ii) persons with appropriate similar qualifications obtained outside the United Kingdom, (iii) persons qualified by experience, as having been a public accountant before August 6th, 1947, and finally (iv) persons having obtained adequate knowledge and experience in the course of their employment with a member of one of the bodies of accountants mentioned above. 'The status of the auditor has thereby been enhanced and ... This audit clause ... has ... been the most significant enactment for accountants' (viii:71).

1950-85

Stacey concluded his study of the Accounting profession over the period 1800-1954: 'In the main, there were five societies which comprised the accounting profession. The chartered, incorporated and certified accountants in the general field, the cost and works and the municipal accountants in the specialist field; there were other bodies of accountants too, but they represent an insignificant proportion of the profession and their status was incomparable to that of the five main bodies' (viii:72).

In Stacey's view 'public accountancy has been instrumental not only in enhancing the prestige and importance of accountants outside the professional office, but also in creating demand for their services. At successive stages the accountant in trade, industry and commerce, has attained increasing importance and subsequently professional associations were formed to accommodate him and to bring his status into proper alignment with that of the public practitioner' (viii:73). The ACCA had

'been hitherto the main vehicle for enabling the industrial and commercial accountant to obtain a recognised qualification of high standing' (viii:74). The recognised profession however by 1954 seemed 'bent on doing nothing more than maintaining the status quo ante' ie it had become status maintaining (viii:75).

In Stacey's view an 'important task for the accountant is to maintain and if possible to enhance his position as the arbiter, the impartial umpire, between the company, the shareholders and the State' (viii:76).

More recently the 'recognised' profession has been keen to stress the relevance of the skills of the accountant to the public sector. One of the major preoccupations of the Head of the Government Accounting Service was the promotion of the recognition of the relevance of the expertise of the accountant in Government. (viii:77). A President of the Association of Certified Accountants decided to use his year of office 'to stress the importance of the Certified qualification in the public sector' (viii:78).

From July 1982 'a new accountancy functional specialism' was 'created inside the administrative group' of the civil service (viii:79).

In 1981 both the ICA and Association of Certified Accountants opposed the campaign of the Association of International Accountants to be recognised under the Companies Acts for the purposes of the audit of the accounts of limited liability companies (viii:80). The Presidents of both the ICA and the Association together met the trade minister Lord Cockfield to express and explain their opposition (viii:81). The International Accountants Association had been founded in 1931 to secure for its members a definite and recognised professional status (viii:82).

By 1984 10% of all graduates entered accountancy (viii:83).

APPENDIX IX

History of the Institute of Chartered Accountants in England and Wales

Introduction

This appendix gives an outline and selected history of certain aspects of the development of the ICA (introduced in Section 5.2 of Chapter Five) that are relevant in the context of the present study.

Formation

The Institute of Chartered Accountants in England and Wales (ICA) was incorporated by Royal Charter in 1880 its constituent bodies being the Institute of Accountants, the Society of Accountants in England, the Manchester (formed in 1873) and Sheffield (formed in 1877) Institutes and the Liverpool Society of Accountants (formed in 1870). An examinations committee was formed in April 1882 and the first examinations of the ICA were held in July 1882 (ix:1).

A number of suggestions of the ICA were incorporated during 1883 in the Bankruptcy Rules and Regulations (ix:2).

The ICA president in 1887 expressed the view that the ICA had reached the status of a 'semi-profession' (ix:3). In the view of Howitt (ix:4) there was already 'a prestige attached to the qualification of chartered accountants known to every well-informed person'. By 1891 an ICA President was able to say 'we are recognised now in ways in which we were never recognised or referred to before' (xi:5).

'For a few years after the establishment of the ICA in 1880, its members enjoyed some sort of a preference, as theirs was the first professional body of accountants in England' (ix:6).

Disciplinary Procedure

In 1899-1900 the ICA expelled six members for professional misconduct

(ix:7). Until 1948 complaints were heard and disciplinary cases were tried by the whole council and there was no right of appeal. This was changed under the December 1948 supplemental Royal Charter and a new Disciplinary Committee was established to hear and adjudicate, subject to a right of appeal before an Appeal Committee of five set up specifically for the purpose (ix:8).

Council

The organisational structure of the ICA was modelled on the Scottish societies with the governance of the body being in the hands of a Council and with various committees to deal with 'such matters as admission, education, examinations, parliamentary and law matters, finance, library, publications, disciplinary matters, etc', the number of committees and sub-committees 'steadily multiplying throughout the years in each accounting organisation to cope with new duties and responsibilities' (ix:9).

Relative geographical representation on the ICA Council has been an issue almost since the formation of the ICA (ix:10). The question of proportional geographical representation in the context of co-options to fill casual vacancies was raised at ICA AGMs in 1901 and 1908 (ix:11).

At the 1941 AGM of the ICA the view was expressed that the ICA Council should include five Associate members (ix:12). There was also a demand for representation on Council of ICA members who were not in practice (ix:13). A Taxation and Financial Relations Committee was established to advise Council and act as a bridge between practising and non-practising members (ix:14).

It was pointed out at the 1941 Annual Meeting of the ICA that 'there is nothing in the Royal Charter or Bye-laws which would prevent the nomination of non-practising members, whether fellows or associates, as candidates for election to the Council ' (ix:15). The ICA President a year later took the view that 'while fully appreciating the outstanding ability and merits of many non-practising members, they can best serve

the interests of those by whom they are employed and the country generally in taking an active part in those spheres rather than attempting to apply their minds to matters affecting the administration of the affairs of practising accountants' (ix:16).

In 1942 a 'Report of the Council on the constitution of the Council' (of the ICA) approved and adopted by ICA members in annual meeting provided that membership of Council should be confined to practising members (ix:17).

The first non-practising member was elected to the Council of the ICA in 1943 and the second in 1944 (ix:18) and constitutional changes were made that 'up to five seats on the Council should normally be occupied by members who are not in practice' (ix:19).

At the 1950 AGM of the ICA members adopted a proposal that of forty-five seats on the ICA Council 'up to five should normally be occupied by members not in practice, subject to the availability of sufficient suitable members willing and able to serve' (ix:20).

From 1982 candidates in ICA Council elections were 'allowed to tell the electorate in not more than 250 words, why they are standing, what experience they've had and the line they think council should be taking on important issues' (ix:21).

Membership Requirements

The ICA has admitted only by examination except for founder and original members and, temporarily for a few years after its formation practising public accountants with ten years experience were admitted without examinations (ix:22). Interestingly it was not until 1911 that the ICA elected a President who had passed the examination of the ICA (ix:23).

The ICA also introduced on incorporation and by Royal Charter a requirement that students serve under articles for a period of five years. More recently the period of articles was reduced to three years for university graduates. Articles of clerkship of the ICA represented a

restriction in the sense that 'the opportunity to qualify depended inter alia upon the depth of the parental purse able to afford payment of a premium' (ix:24).

In 1981 the ICA announced that members of the New Zealand Society of Accountants were 'eligible for reciprocal membership of the (ICA) subject to the fulfilment of certain conditions' (ix:25).

Local Organisations

The London and District Society of Chartered Accountants (LSCA) was formed in 1921 as a London Members Committee and not until 1942 was a constitution adopted to bring London into line with other ICA district societies (ix:26).

While encouraging of district societies the ICA was less supportive of vocational groups. The ICA reaction to the 'Costing Association' a body set up by individual chartered and incorporated accountants after the first world war was expressed in special Council meeting resolution that: 'The Costing Association, or any similar association is unnecessary and undesirable, and that the Council depreciate the formation of such bodies' (ix:27).

Official Recognition

In 1893 both the ICA and the Society of Accountants and Auditors presented Private Member Bills to Parliament to close the profession and to set up a register of all practising accountants which failed to pass into law (ix:28). A further Bill was drafted by the ICA and the Society in 1897 requiring registration of all bona fide practising accountants but this was not approved at special meetings of both bodies (ix:29). A similar joint Bill in 1909 ammended after defeat in the House of Lords as a Private Member's Bill due to opposition from the Scottish and Irish Chartered Accountants was re-submitted to the House of Lords in 1911 and secured a second reading. It was to have been considered by a Joint Committee of both Houses but was abandoned due to Parliamentary difficulties (ix:30).

The Building Societies Act 1894 (Section 3) provided that at least one of the auditors of a society should be a person who publicly carried on the business of accountant. The Industrial and Provident Societies (Amending) Act 1913 (Section 2) made the employment of public auditors mandatory.

In 1920 the Financial Secretary to the Treasury stated that 'applicants for appointment as public auditor should be limited in future to members of the ICA and the Society of Incorporated Accountants and Auditors' (ix:31). The Treasury made a regulation on March 30th, 1920 that a Public Auditor must be a member of one of the Institutes of Chartered Accountants or of the Society of Incorporated Accountants and Auditors' (ix:32).

In 1902 the ICA President expressed the view that it was necessary 'to try to secure a legal and governing recognition by Act of Parliament of our professional standing and status, defining our rights and responsibilities on the same lines as the legal and medical professions' (ix:33). In 1909 the immediate past president felt that registration would enhance the status of the profession (ix:34).

Subsequently the ICA began to favour independence and self-regulation rather than state registration. By 1911 an ICA President was expressing the view that ICA members would not gain from registration by Act of Parliament as the status of the ICA was unassailable (ix:35).

The Report of the Joint Select Committee on Municipal Trading 1903 (ix:36) recommended that 'Auditors being members of the Institute of Chartered Accountants or of the Society of Accountants and Auditors should be appointed by the local authorities'.

The 1916 Military Service Acts resulted in chartered accountants and incorporated accountants being included in the list of certified occupations by reason of their work being declared to be of national importance (ix:37).

The English Institute, the Society of Incorporated Accountants and Auditors, the London Association of Certified Accountants Ltd and the

Corporation of Accountants (through merger the four becoming the English Institute and the Association of Certified Accountants) were the only English bodies to achieve recognition under The Municipal Corporations (Audit) Act, 1933.

The Institute and Incorporated Society were represented during the second world war on the Accountants Advisory Selection Committee (ix:38). A past-president of the Incorporated Society was appointed Controller of Costings at the Ministry of Supply (ix:39). Applications from accountants for individual deferment from call up were considered by a Joint Committee the chairman being a member of the English Institute and the vice-chairman being a member of the Incorporated Society (ix:40).

The Acts nationalising the electricity, gas, iron and steel industries specified that an auditor appointed would need to be a member of the English Institute, the Incorporated Society, one of the (then) three bodies of Scottish Accountants or the Association (of Certified Accountants) with the addition of the Irish Institute in the case of the Gas Act and Iron and Steel Act (ix:41). These bodies in the case of the Gas Act and Iron and Steel Act bodies were also the bodies recognised by the Board of Trade under Section 161 (i) (a) of the Companies Act, 1948.

Section 161 (i) (b) of the Companies Act, 1948 also provided for companies other than exempt private company that a person could also (other than members recognised by the Board of Trade under Section 161 (i) (a)) being appointed if: 'he is for the time being authorised by the Board of Trade to be so appointed either as having similar qualifications obtained outside the United Kingdom or as having obtained adequate knowledge and experience in the course of his employment by a member of a body of accountants recognised for the purposes of the foregoing paragraph or as having before the sixth day of August, 1947, practised in Great Britain as an accountant'.

'Some Acts of Parliament, ie gas and electricity nationalisation Acts, establishing the public authority, specifically provide for the appointment of auditors in their audit clauses, restricting such appointments to the members of statutory accounting bodies recognised in the Companies Act 1948 (ix:42).

Social Recognition

HRH the Duke of Edinburgh attended the seventy-fifth anniversary of the grant of a Royal Charter to the ICA dinner held at Guildhall (ix:43).

HM the Queen and HRH the Prince Philip attended a reception to mark the centenary of the ICA and other centenary events included a thanksgiving service in St. Paul's Cathedral (ix:44).

Representations

In 1887 the ICA recommended in view of the forthcoming Local Government Bill, that the accounts of all local government offices should be audited only by properly qualified accountants (ix:45). In the case of the 1880 Local Government Bill the ICA recommended that 'the auditor of the accounts should be a member of the English Institute, but this was opposed by the Society of Accountants, and in a sense so successfully that members of neither bodies were appointed, the audit being delegated to the district auditors appointed by the Local Government Board' (ix:46). The Municipal Corporations (Audit) Act 1933 subsequently provided that no person shall be qualified to be appointed as a professional auditor of a municipal corporation unless ...'a member of the English or Scottish Chartered bodies, the Society, the Association and the Corporation' (ix:47).

Official Service

The Institute of Accountants achieved a form of recognition in 1877 when the Government requested the Secretary of the Institute to attend meetings at the House of Commons of a Select Committee to consider and report on the Companies Acts of 1862 and 1867 (ix:48).

The Secretary of the English Institute was a member of the Secondary Schools Examination Council whose report in 1947 along with that of the Norwood Committee in 1941 was the basis of the General Certificate (GCE) system (ix:49).

Research and Publications

The Accountant, the oldest accountancy journal in the world, was first published in 1874 as the journal of the Institute of Accountants, based in London (ix:50). A semi-official journal called The Accountants Magazine was started in Scotland in 1897 (ix:51).

The ICA played a part in the establishment of the teaching of commerce and accountancy in English universities (ix:52). In 1942 in response to an appeal by the ICA President the Council of Vice-Chancellors and Principals of the Universities in England and Wales established with the accountancy profession a joint committee to examine a University contribution to the professional training of accountants (ix:53). In June 1954 the Council of the ICA was able to announce the establishment at the University of Cambridge of the PD Leake Professorship of Finance and Accounting (ix:54).

In December 1942 the ICA issued the first of a series of recommendations on accounting principles (ix:55).

Integration of the ICA and the Incorporated Society

In 1942 following informal contact between the presidents of the English Institute and the Incorporated Society a Joint Committee was formed representative of the Scottish Chartered Accountants, the English Institute, the Society, the London Association and the Irish Institute (ix:56).

Nationalisation after the second world war led to the establishment by the recognised accounting bodies of the Joint Accountancy Committee in 1946 which subsequently changed its name to Accountant's Joint Parliamentary Committee 'to enable it to consult with Government departments over matters other than those arising from nationalisation' (ix:57).

In 1954 preliminary negotiation began between the Incorporated Society and the English, Scottish and Irish Institutes for the integration of the

Societies membership into the chartered bodies (ix:58). To become 'chartered accountants' experience in the office of a practising accountant as an articled clerk or by appropriate by-law service was required, other members being designated as incorporated accountant members of the Institute and using the initials ASAA, FSAA (rather than ACA, FCA) such incorporated members having all the rights of members except that as such they were not entitled to take articled clerks until satisfying experience requirements and becoming chartered accountants, all admissions to the three chartered Institutes after integration being by service under articles or apprenticeship and passing the prescribed examinations (ix:59)

On integration initial provision was made for ten members of the Incorporated Society to be nominated as additional members of the English Institute's Council (ix:60).

The memorandum on the integration proposals put in 1957 to the Incorporated Society membership expressed the view that 'a fusion of the 'industrial' members of the Institutes and of the Society must be expected to lead to a fuller recognition of the status and value of the work upon which they are engaged and to an accelerated study of the principles and techniques upon which it is based' (ix:61).

APPENDIX X

History of the Society of Incorporated Accountants

Introduction

This appendix sets out a summary history of the Society of Incorporated Accountants which integrated with the ICA (introduced in Section 5.2 of Chapter Five) in 1957.

Formation

The Society of Accountants was formed in 1885, and incorporated in December 1885 under the Companies Act 1867, as The Society of Accountants and Auditors, the name being changed to The Society of Incorporated Accountants and Auditors (shortened in this text on occasion to Society of Incorporated Accountants) in 1908 and The Society of Incorporated Accountants in 1954 (x:1). The search for 'professional status' was a reason for the formation of the Society (x:2) and 'promoting the status of members' and a body 'whose status would be recognised throughout the world' was a priority of Council (x:3). The designation Incorporated Accountant was recommended to members by Council although not specified in the Society's Articles of Association (x:4).

The formation of the Society of Incorporated Accountants and Auditors in 1885 ended what had been in effect a monopoly of the ICA which 'de facto represented the profession in England and Wales' (x:5).

Initially the Society of Incorporated Accountants and Auditors was 'an outcast' (x:6). 'All sorts and conditions of men' motivated by 'feelings of envy' and 'unwilling to submit to the (ICA Charter regulations)...were induced to join' the Society (x:7). Society members were 'looked down upon' by ICA members (x:8).

Garrett (x:9) expressed the view, however, that the Society of Incorporated Accountants had by the period 1909-1914 'reached such a position that no major change affecting the accountancy profession could take place without the participation and assent of the Society'.

Disciplinary Procedure

The Society of Incorporated Accountants established a Disciplinary Committee and procedure by extraordinary general meeting of members in May 1902 (x:10). Previously disciplinary matters had been considered by Council as a whole. While from time to time the Council of the Society issued guidance to members on specific points the Society 'did not at any time 'draw up' a formal code of ethics' (x:11).

Designation and Name

The designation of the Society of Incorporated Accountants 'Incorporated Accountant' was protected in January 1907 by the decision of Warrington J in granting to the Society an injunction to prevent the use of the designation by another body as recognition that (x:12) '... designation denoted membership, not of any society of accountants which was incorporated, but membership of the definite Incorporated Society, which by its tests and examinations and by its rules and requirements as to qualifications, conferred on its members a status different from that of other members of the profession who had not the same qualification ... the designation 'Incorporated Accountant' did (in 1905) mean a member of the Society and did confer on the members the privilege - which one cannot help regarding as a valuable one - of being looked on by persons who had dealings with accountants as holding a certain definite status indicating reliability and integrity'.

In 1954 members of the Incorporated Society approved a change of name with the deletion of 'and Auditors' to The Society of Incorporated Accountants and the objects clause of the Memorandum of Association was brought up to date to include research, education and representations to government (x:13).

Council

The Council of the Society of Incorporated Accountants and Auditors consisted solely of practising accountants alone, until in 1945 it was

decided to elect non-practising members to represent the interests of members in trade, industry and commerce (x:14). The 'first woman member of the Council of any professional accounting society' was elected to the Council of the Society in 1948 (x:15).

In 1946 the first industrial accountant was elected to the Council of the Incorporated Society (x:16).

Until 1949 the Council of the Incorporated Society was limited to thirty and apart from two from Scotland and an overall proportion between London and the provinces there was no geographical distribution (x:17). In 1949 Council was increased to thirty-eight and in 1955 the number of Council members affected by periodical retirement was raised to thirtysix and all past Presidents who were willing continued to serve, the changes allowing further members with appointments in industry to serve (x:18).

Membership Requirements

Apart from the founder and original members, admission to the Society of Incorporated Accountants and Auditors was, after an initial period by examination only, members acquiring the designation 'Incorporated Accountant' (x:19).

The Society of Accountants and Auditors first examinations were held in 1887 (x:20). Articles of clerkship were made a condition precedent to the intermediate examination in March 1898 (x:21). Selective entry other than by examination was allowed until 1912 and some exceptions to the articles requirement were allowed until 1948 and subsequently until 1957 (x:22).

In 1912 the Council of the Society of Incorporated Accountants allowed the last six members to be admitted without examination and the Secretary was instructed 'not to bring before the Council any application unless the candidate was prepared to sit for examination or unless he had already passed the examination of another body of good standing'. Between 1908 and 1912 only twenty-seven persons were elected to the Society without examination and thereafter none were admitted (x:23). The power to

grant membership by special election was finally removed from the Society's constitution in 1918 following two extraordinary general meetings (x:24).

In 1921 the Council of the Incorporated Society adopted a special scheme to allow approved candidates in the Government service to sit for the Society's examinations and a special committee was formed to consider applications advised initially by three higher civil servants nominated by the Treasury and later by one Treasury official (x:25).

The first woman articled clerk to qualify (in 1922) as a member of the Incorporated Society became in 1949 the Society's first woman member of Council (x:26).

Article 13 of the Incorporated Society's constitution gave Council the power, by special vote, to elect to membership a person who engaged in the profession, had passed examinations of another body approved by the Council, this article being 'mainly applied to a chartered accountant in partnership with incorporated accountants where 'the applicant undertook that the firm would practise as incorporated accountants, and that the number of his articled clerks - chartered and incorporated - would not together exceed the number permitted by the Society's regulations' (x:27)

Local Organisation

In 1886 the first District Society (Manchester) and the first overseas Branch (Australia, Victorian Committee) of the Incorporated Society were formed, the first Student Society (London) being formed in 1890 (x:28).

In 1898-99 negotiations led to the Society of Incorporated Accountants absorbing the Scottish Institute of Accountants which continued in name as the Scottish Branch of the Society (x:29). The Society of Incorporated Accountants in Ireland was formed in 1901 (x:30).

In 1902 the membership of the Institute of Accountants and Auditors in the Transvaal was absorbed into the Society of Incorporated

Accountants, the Institute becoming the Transvaal Branch of the Society (x:31). By the Transvaal Accountants Ordinance which became law in 1904 (the first comprehensive legislation covering the profession in the Dominions) a Transvaal Society of accountants was established as the statutory registering authority, entitlement to registration being limited to members of the Transvaal Branch of the Society of Incorporated Accountants, Scottish Chartered Accountants, members of the English Institute (ICA) and Irish Institute of Chartered Accountants and of the Society of Incorporated Accountants resident in the Transvaal (x:32).

Official Recognition

The Society of Accountants and Auditors was given recognition in a statute in the West Bromwich Corporation Act of 1889 at the same time as recognition of the English Institute (ICA) (x:33).

The first Council minutes of the Society of Incorporated Accountants on the subject of statutory recognition occur in 1892 with the development of a policy of statutory registration (x:34). In 1893 the Society promoted a private members Bill, the Public Accountants Bill No 1 and agreement was not reached with the ICA which had put forward its own Public Accountants Bill No 2 until 1897 when a joint Bill was agreed which had it become an Act would have effected a fusion of the Society and the ICA through the election to the Institute of members of the Society by defined categories (x:35). The matter was not progressed by the Society following the defeat of the joint proposals by the ICA membership (x:36).

The Society of Incorporated Accountants (and the ICA) secured recognition in 1908 when an Act of the New Zealand Parliament established a statutory body, the New Zealand Society of Accountants, to register accountants with disciplinary powers vested in the Council of the New Zealand Society (x:37).

The Institute and Incorporated Society were also recognised in the Queensland Local Authorities Act 1902, the Natal Accountants Act 1909 and under the Indian Companies Act 1913, their names being notified by the Governor-General as bodies, members of which were held to be

fully qualified auditors throughout British India (x:38). Further recognition of the Institute and the Incorporated Society came with the 1917 Act for the Registration of Accountants in Southern Rhodesia (x:39).

The Local Government Act 1933 provided that no-one was qualified to be appointed as auditor of a local authority unless a member of one or more of the following bodies (x:40):-

The Institute of Chartered Accountants in England and Wales
The Society of Incorporated Accountants and Auditors
The Society of Accountants in Edinburgh
The Institute of Accountants and Actuaries in Glasgow
The Society of Accountants in Aberdeen
The London Association of Certified Accountants Ltd
The Corporation of Accountants Ltd

Both the ICA and the Incorporated Society were included in the Companies Act of 1948 as bodies recognised by the Board of Trade whose members were to be authorised to become auditors of public companies and private companies (other than exempt private companies).

Social Recognition

James Martin who had been Secretary of the Society of Incorporated Accountants in 1886 resigned in January 1919 (x:41). Martin had also served for twenty-eight years on the council of the London Chamber of Commerce as the representative of the Society becoming chairman from 1918 to 1921 (x:42). In 1917 Martin was made a Knight Bachelor (x:43).

The fortieth anniversary dinner of the Incorporated Society was held in 1925 at the Mansion House and was attended by the Lord Chancellor (x:44). When in 1929 the Society moved to its own premises, Incorporated Accountants Hall was formally opened by HRH the Duke of York (x:45). In the Society's fiftieth year an incorporated accountant became Lord Mayor of London (x:46). In 1939 the Incorporated Society's Guildhall dinner was attended by HRH the Duke of Kent (x:47)

Garrett (x:48) recognised that District and Student Society events which frequently resulted in the involvement of distinguished guests contributed to 'the elevation of status'.

Representations

The Incorporated Society made representations in the period leading up to the National Insurance Act of 1911 and in so far as Friendly Societies were concerned, of seven Inspectors of Audit appointed, five were incorporated accountants, while an incorporated accountant was to become Accountant-General to the Ministry of Labour and National Service (x:49).

In the ten years from the Coventry Corporation Bill 1920 the Incorporated Society carried on its parliamentary activity in respect of audit clauses in municipal and certain private bills jointly with the English Institute (x:50).

In 1927 the Incorporated Society found the volume of its parliamentary work to be sufficient to justify the appointment of a Parliamentary Secretary (x:51).

Official Service

Chartered accountants and an incorporated accountant were appointed in 1918 to the Departmental Committee under Lord Wrenbury (x:52).

The chief officers of the Investigation of Prices Committee and the Costings Department set up under the Profiteering Act 1919, were a chartered accountant and an incorporated accountant while both the Presidents of the Institute and the Incorporated Society were appointed to the Costings Department Advisory Committee (x:53).

The Committee appointed in 1925 by the President of the Board of Trade under the chairmanship of Wilfred Greene to examine what amendments were desirable in the Companies Acts 1908 to 1917 included chartered accountants and Sir James Martin of the Incorporated Society (x:54).

The Incorporated Society was represented on the Professional Classes War Relief Council, its successor the Professional Classes Aid Council being advised by the Secretary of the English Institute (x:55).

During the Asquith administration the Territorial Army and County Territorial Force Associations were established. The audit of the Associations was controlled by a Joint Committee which consisted of five members of the Institute and three members of the Incorporated Society (x:56). Both chartered and incorporated accountants were appointed by the Treasury members of the Board of Referees established under the Finance (No2) Act 1915 (x:57). Incorporated accountants were appointed for a period as Director of Contract Costing at the Ministry of Munitions and as head of the Professional Accountancy Division of the Admiralty, and a past President of the Incorporated Society was a member of one of the Ministry's Advisory Committees (x:58).

Members of the Incorporated Society were appointed to the Board of Trade Consultative Committee on Companies and the Accountancy Advisory Committee set up after the Companies Act 1948 (x:59).

The Council of the London Stock Exchange in connection with two important public company requirements consulted the English Institute, and Incorporated Society in 1948, and these bodies together with the Chartered Institute of Secretaries in 1950 (x:60).

Research and Publications

The Society of Accountants and Auditors' journal, the Incorporated Accountants' Journal was first published in June 1889 as a quarterly until 1895 when its frequency was changed to monthly (x:61). In 1937 with the appointment of a new editor the name of the Incorporated Society's journal was changed to Accountancy (x:62).

On the 1957 integration of the Incorporated Society and the Institute, 'Accountancy' the Society's journal became in January 1958 the journal of the Institute of Chartered Accountants in England and Wales (x:63).

In 1952 the Council of the Incorporated Society founded the Stamp-Martin Chair of Accounting at Incorporated Accountants' Hall to which Sewell Bray, chairman of the Society's research committee and (part time) Senior Nuffield Fellow in the Department of Applied Economics, Cambridge, was appointed (x:64). A research team established by the Incorporated Society was strengthened by the establishment of research prizes and the appointment of research students and a steady flow of publications emerged (x:65).

Stacey took the view that 'research efforts with universities and a gathering momentum of academic training for accountancy students can further enhance the standing of the accountancy profession' (x:66). The Society of Incorporated Accountants established a Research Committee in 1935 (x:67).

In 1948 the Cambridge University Press agreed to publish as a learned quarterly a journal called Accounting Research for the Research Committee of the Incorporated Society (x:68).

Integration of the ICA and the Incorporated Society

The bodies represented on the 1945 Accountants Joint Parliamentary Committee were the Institute of Chartered Accountants in England and Wales, the Scottish and Irish Chartered bodies, the Society of Incorporated Accountants and Auditors and the Association of Certified and Corporate Accountants (x:69).

The experience of working with each other through the Joint Parliamentary Committee led to a growing informal contact and the identification of common interests between the Society and the ICA (see Appendix IX).

The ICA and the Society of Incorporated Accountants (formerly the Society of Incorporated Accountants and Auditors) were intergrated in 1957 (x:70).

APPENDIX XI

History of the 'Unrecognised' Accounting Profession in the United Kingdom

Introduction

This appendix traces, by way of further background to Chapter Five the history of the 'unrecognised' accountancy profession in the United Kingdom of which the SCCA introduced in Section 5.3 of Chapter Five is a constituent element. An outline specific history of the SCCA is given in Appendix XII.

Origins in the 1920's

In the 1920's 'there were still many accountants wishing to band themselves together and form professional organisations without the full rigour of examinations' (xi:1). The British Association of Accountants and Auditors (BAA) was created 'to provide a satisfactory status for those to whom the older branches of the profession were inaccessible by reason of high fees for membership or articles that restricted entry' (xi:2).

In Stacey's view bodies such as the BAA were 'supernumerary, particularly if they intended to confer membership by passing certain examinations, which the existing societies were so much more adept in conducting' (xi:3). Stacey considers it 'difficult to contemplate the purpose of establishing further accounting bodies in the 1920's and more recently: 'The existing organisations of accountants already adequately embraced all types of accounting workers, whether general or specialised, and the avenue to obtain a recognised accounting diploma was no longer hampered by economic limitations. There was, however, still a considerable number of accountants, not members of any accounting bodies, and with the possibility of registration of accountants looming with ever-increasing intensity on the horizon it was not unnatural to assume that by banding themselves together into associations the chances of their survival under any future legislative measure would be enhanced' (xi:4).

In the view of The Accountant (xi:5): 'It is beyond all question that the profession is already amply organised and we think that organisations of the kind under notice (Faculty of Auditors) can be of benefit only to two classes of people, namely, those who cannot and those who will not comply with the standards set up by the orthodox bodies'. The Certified Accountant's Journal (xi:6) wrote of one new body: 'The Body ... appears to be an unnecessary addition to the already numerous organisations, which claim to represent the interests of accountants, but whose standards and methods of recruitment would not, we believe, bear too close a scrutiny' while on the emergence of new bodies generally (xi:7): 'We deprecate the multiplication of new societies, which can only tend to create confusion in the public mind, conduce to inefficiency and retard the consolidation of the profession'.

The Professional Accountants Alliance with Arts, Manufacturers, Law and Commerce was formed in 1927 for accounting practitioners who were members of the Royal Society for the Encouragement of Arts who had been 'unable by this time to obtain the membership of already recognised bodies' (xi:8). In Stacey's view 'there was no apparent justification for its existence, it served no special purpose, its members were not a specialised group of accountants wishing to embrace all the practitioners of a specialised technique' (xi:9). The Alliance was in 1935 absorbed by the British Association of Accountants and Auditors.

The Faculty of Auditors was formed in 1927 for reasons that are not clear in that the witness of the Faculty before the 1930 Departmental Committee on the Registration of Accountants (xi:10) replied to the question 'What would be the reason for applying for membership?' with 'I do not know, I think they (applicants) had the idea that we fulfilled their requirements, we had a higher standing than the institutions of which they were members; and possibly the name had something to do with it; they thought possibly a Faculty might be more of an all-embracing body than the lesser organisations'.

The Institute of Company Accountants was formed in 1928 for accountants in companies (xi:11). The imminent possibility of registration of

accountants encouraged an early growth of membership (xi:12). One of the two co-founders of The Institute of Company Accountants was an associate member of ICSA (a Chartered Secretary) (xi:13).

Development in the 1930's

In 1930, of the 333 BAA members on the register, 103 practised on their own account, while 113 were employed by chartered accountants (xi:14). During the period to 1954 examined by Stacey, 'official recognition, national or municipal, was never gained by the BAA (xi:15).

At the third Annual General Meeting of The Institute of Company Accountants the chairman reported that the Institute was 'meriting and obtaining in an ever increasing measure that definite and national recognition which it is the primary aim of your Council to secure, and on which the professional status of each individual member is dependent' and while 'the first work of the founders and Council was to build up a strong and representative membership, so that (the) Institute would have the strength and the status necessary to control the profession and to speak on its behalf 'all members would be encouraged to play their part in encouraging students to study for the Institute's examinations' (xi:16).

The Institute of Company Accountants regarded itself as 'the Professional Society for (the) ... great and rapidly developing Profession of Company Accountancy' and hence having 'a great responsibility with regard to the training of the next generation of Company Accountants' (xi:17).

In 1934 the Institute of Company Accountants took the view that just prior to its formation 'the Company Accountant as such had no professional status, for his occupation was not organised professionally', whereas six years later, 'company accountancy is never spoken of otherwise than as a profession ... The Institute of Company Accountants which controls it has won complete recognition as a professional society of the highest standing ...(and)... has received important official recognition' and 'looking ahead, it is easy to see that the day will come when ... no company

of size and status will employ as its internal accountant anyone who has not a definite and well-recognised professional qualification such as that conferred by the Institute of Company Accountants' the Institute meeting its 'great responsibility' ... 'for making sure that there will be available the necessary supply of thoroughly trained and highly efficient Company Accountants' by planning a new 'quarterly journal devoted solely to the interests of company accountancy students,' the provision by the Institute of special courses of lectures for its registered students in London and urging its members to encourage and assist those preparing for its examinations (xi:18).

1940's and Formation of New Bodies

In the 1940's three new bodies were formed the Anglo Society of Accountants and Auditors, the Society of Commercial Accountants and the Association of Practising and Commercial Accountants, bodies which in Stacey's view were in 1954 'no way recognised' (xi:19), their formation probably being 'inspired in the hope that membership of an incorporated society ... would confer some benefits at some future time when, as a result of registration, the profession would finally be consolidated and closed ... but their membership derived no benefit in the proposed (1945) registration scheme on account of belonging to any of the three new societies' (xi:20).

The Society of Commercial Accountants was formed on 1st May 1942 and incorporated on 27th October 1943 as a company limited by guarantee. Its objects included 'to elevate the status of the profession' (xi:21). In respect of the Society of Commercial Accountants, formerly called the Northern and Southern Union of Commercial Accountants, it was commented (xi:22) 'when a measure of unification is in sight - at it is now - it is positively damaging to real professional interests if irresponsible persons take steps still further to puzzle and confuse public mind by promising diplomas which cannot possibly carry any real value'.

The Incorporated Association of Cost and Industrial Accountants generally known by its registered short title, The Cost Accountants' Association, was formed from the absorption in 1947 by the Society of Cost Consultants,

which was founded in 1937, of the Metropolitan Association of Cost Accountants (xi:23). The Metropolitan Association of Cost and Industrial Accountants was formed in 1943 (xi:24).

The Institute of Company Accountants 'held regular annual conferences between 1947 and 1956 at venues which included Blackpool, Brighton, Scarborough, Folkestone and Llandudno (xi:25).

1950's

The Society of Commercial Accountants held National Conferences in Hove in 1953, Leamington in 1955, London in 1958 and at Bournemouth in 1961. By the time of the Hove Conference marking the 10th anniversary of the Society, of a new syllabus 'designed to emphasize the special nature of the commercial accountants' work and the special requirements of his training' had been introduced and the 'signal honour of the acceptance of Honorary Membership by HRH the Duke of Edinburgh' had been reported(xi:26).

While unrecognised bodies had emerged and were 'still struggling on the periphery' Stacey took the view that 'these survivals in no sense constitute an integral part of organised accountancy in Britian today (1954) (xi:27).

In November 1956 an inaugural meeting was held by representatives from the BAAA, the Faculty of Auditors and the Association of Practising and Commercial Accountants to form a Joint Consultative Committee which The Association of International Accountants declined to join and which only operated for some six months (xi:28).

1960-85

In January 1961 a resolution was passed by the Council of the BAAA to merge with the Association of Practising and Commercial Accountants but at the subsequent Annual General Meeting of the BAAA 'it was reported that it had proved impossible to agree terms' and it was a further 12 years before the Association was taken over by the BAAA (xi:29).

On its 21st anniversary the Society of Commercial Accountants clearly regarded itself a professional body and the commercial accountant a

distinct element of the accounting profession distinguished by both a recognisable body of knowledge and an educational process, a concern with professional ethics and a standard of conduct and exhibiting aspects of professionalism in terms of the recognition and fostering of the community of interest of the professional group (xi:30). The Society recognised that 'in accountancy ... professional status is as much a matter of social prestige as of official recognition, and it can be achieved only over a comparatively lengthy period, during which the work of the professional body and of its members gradually establishes itself and that while it was 'still relatively young ... it (had) already established a reputation in the profession as well as in business and educational circles' (xi:31).

In 1970 the absorption of the Faculty of Auditors, BAAA and Association of International Accountants by the ICA was proposed but subsequently rejected by the ICA (xi:32).

The Faculty of Auditors formed in 1929 merged with the BAAA in 1972, The Professional Accountants Alliance also formed in 1929 having merged with the BAAA in 1945, the Faculty of Auditors having already merged in 1955 with the Anglo Society of Accountants and Auditors formed in 1941 and in 1956 with the Practising Accountants Guild (xi:33). The Association of Practising and Commercial Accountants formed in 1945 merged with the BAAA in 1973 (xi:34).

The Council of The Institute of Company Accountants agreed 'in the early 1970's' with the Council of The Society of Commercial Accountants 'to form a joint steering committee to examine the terms on which a merger might be based, while 'during the negotiations the Council of the ... Cost Accountants' Association intimated that they would be interested in joining in with any merger plans and representatives joined the steering committee for talks ... members of all three bodies were balloted in 1973 and in each case approximately 97% of those voting expressed themselves in favour of further discussions taking place with a view to formulating merger proposals. The proposals were eventually put to Extraordinary General Meetings of all three organisations and were carried with overwhelming support' and 'a new society, the Society

of Company and Commercial Accountants (SCCA) was incorporated in March 1974 and in July 1974 all existing members of the three participating bodies were transferred to membership of the new society' (xi:35).

The Society of Company and Commercial Accountants' General Educational Trust was set up in 1978 for research and development in accountancy studies and a Trust was created in 1975 which incorporated the Society of Commercial Accountants' and Institute of Company Accountants' Benevolent Funds (xi:36).

In the ten years between 1974 and 1984 the membership of the SCCA declined from almost 9,000 to just over 7,000, while studentship declined over the same period from over 5,000 to just over 4,000, the fall in membership being almost wholly accounted for by a fall in UK members, the number of overseas members remaining constant at just under 1,000. The fall in studentship was similarly accounted for by a fall in UK studentship from over 3,000 to under a half of this figure, the overseas studentship rising from some 2,200 to about 2,600 over the same period (xi:37).

At the time of the merger with the SCCA the BAAA acknowledged that with reference to the merger 'it was blatantly apparent to the majority of the Council that the smaller accountancy bodies were doomed ' while 'it became apparent that the Department of Trade had no intention of granting ... recognition in the foreseeable future' (xi:38).

The Chairman of the BAAA announced publicly that the merger between the SCCA and BAAA was necessary because the two bodies were 'financially and numerically, unable to cope with future developments' (xi:39).

APPENDIX XII

History of the Society of Company and Commercial Accountants

Introduction

This appendix gives an outline and selected history of certain aspects of the development of the SCCA (introduced in Section 5.3 of Chapter Five) that are relevant in the context of the present study.

Formation

The British Association of Accountants and Auditors was formed in 1923 since when it had absorbed other bodies, the largest of which was the Faculty of Auditors in 1973 giving it a total membership of 1,600, of which 76% were engaged in public practice, and 400 registered students (xii:1). Some 431 members of the BAA held Board of Trade Section 161 Certificates entitling them to audit the accounts of limited liability companies (xii:2).

The Institute of Company Accountants was incorporated as a company limited by guarantee on 9th September 1929 'to confer upon the company accountant a definite professional status' (xii:3).

The agreements between the SCCA and the Institute of Company Accountants and the Society of Commercial Accountants were approved for sealing in 1974 (xii:4).

A special resolution to effect the necessary changes of SCCA Memorandum and Articles of Association to allow for the incorporation of the members of the BAAA into the membership of the Society was passed at an Extraordinary General Meeting of the Society held in July 1980 (xii:5).

Council

In addition to the Executive Committee provided for in the Articles of Association the SCCA established Finance and Education Committees

(xii:6) a Legal and Technical Committee (xii:7), Local Centres and Disciplinary Committees (xii:8), a Publicity and Development Committee (xii:9) and for a period operated a 'Chairman's Committee' to consider specific matters referred to it by Council (xii:10) but in 1979 it was decided that the function of the Executive Committee and the Chairman's Committee would in future be exercised by full Council (xii:11). The Executive Committee of the SCCA did not in practice meet (xii:12).

In 1982 the Council of SCCA resolved 'that for the purpose of general decision making and in matters of emergency or exigence in between meetings of Council the President either alone or in consultation with the Immediate Past President and the Vice President along with the Director General should have discretion to make decisions on behalf of Council' (xii:13).

In may 1984 the SCCA Council agreed in principle to combine the Finance Committee and the Membership Development Committee to form a new General Purposes and Finance Committee (xii:14).

Membership Requirements

The Institute of Company Accountants' examination regulations and syllabus were first issued in November 1929 and 'by the end of 1930 some 60 registered students had been enrolled, and 113 Colleges of Commerce and Technical Institutes had notified the Institute that they had available courses suitable for the examination syllabus (xii:15).

Membership of The Institute of Company Accountants 'right up to the late 1950's, was granted only to those who were holding a position of company accountant which was interpreted as comparable to that of company secretary' (xii:16).

Entry by examination only to The Society of Commercial Accountants was instituted from 1956 (xii:17).

In January 1984 the SCCA agreed to admit without further examination 'members of the CCAB bodies who were in good standing with their own

organisations and had the appropriate practical experience' (xii:18).

The Council of the SCCA delegated to the Executive Directors powers to admit suitably qualified applicants for Associateship, Fellowship and studentship and authority to conduct day to day running of the Society within the policies laid down by Council (xii:19).

A side effect of the merger with the BAA (finally effected in 1981) was that the SCCA could henceforth only claim to have admitted all members by examination from the date of the merger rather than from the date of its own formation in 1974. It had been understood that all Licentiate members of the BAA had been admitted as full members of the BAA in September 1980 shortly before putting into effect the merger (xii:20). Some 15 such members had thus been admitted to the SCCA with 'no professional final examination successes' and hence had been 'transferred to full membership without examination' (xii:21).

Other than these instances it was understood that the BAAA had had membership by examination only since 1924 with the only exceptions of 'membership without examination being restricted to those holding authorisation from the then Board of Trade, or to members by examination of another approved, professional body' while at the time of the merger for three years the examinations of the BAAA had been moderated by two moderators appointed by the Department of Trade (xii:22).

In reviewing the SCCA syllabuses in 1982 Professor R W Perks acknowledged it was 'necessary to reconcile two conflicting objectives' namely '(i) to raise the standing of the Society's qualifications so that they are comparable with those of other professional accountancy bodies (CCAB)' and '(ii) to attract members who would otherwise join other professional bodies by offering an 'alternative' route to qualification' (xii:23). Comparing the SCCA syllabuses with those of the CCAB Perks considered an option for the SCCA would be 'to aim for (its) Foundation plus Parts I and II (of its final examination) being recognised as (CCAB) Foundation equivalent' (xii:24).

Professor R W Perks encouraged the Society to compete with other bodies in attracting students by 'enhancing and capitalising on the distinctive role and identity of the Society' and 'consider developing a specialism

in public professional practice for small businesses in addition to its existing role in company and commercial accounting in organisations of all sizes' ... 'catering for the accounting and auditing needs of small businesses' while high standards for the award of a Practising Certificate could enable the SCCA to 'aim for government recognition of the Society's practising certificate for the auditing of company accounts' (xii:25).

Local Organisation

So far as SCCA local centre meetings were concerned the SCCA recognised 'that with ... small numbers attending it was not in the interest of the Society to invite major speakers to local centre meetings' (xii:26).

The 1983 SCCA Area Representatives Meeting was cancelled on cost grounds (xii:27). (The SCCA during this period found that its finances gave some cause for concern) (xii:28).

During 1983 the widespread concern of members of the SCCA regarding the 'role and status' of the Society reflected in local centre discussions and resulted in the growth of a network of informal contacts among Local Centre Committees (xii:29 and 30).

The SCCA decided in 1974 not to establish local student societies (xii:31), or a Students Association (xii:32). In 1980 the SCCA hoped to organise a series of revision courses in conjunction with Warwick University for students registered for the final part of the Society's examination but the response from students did not warrant proceeding with the scheme (xii:33). Subsequently, the SCCA did in 1981 successfully organise a final revision course at the Polytechnic of Central London which was attended by 38 students (xii:34).

The establishment and rules of the Nigerian Association of Company and Commercial Accountants and the Ghanaian Association of Company and Commercial Accountants was agreed by the SCCA Council in 1976 (xii:35). The establishment and rules of the Irish Association of Company and Commercial Accountants and the Scottish Association of Company and Commercial Accountants was agreed by the SCCA Council in 1977 (xii:36). The establishment of an Association of Company and Commercial Accountants in Hong Kong was approved in 1980 (xii:37).

Representations

The Purpose of the Legal and Technical Committee (subsequently renamed Technical Committee) was to 'deal with matters of urgent concern to members as expeditiously as possible without reference to Council' (xii:38) without meeting on a regular basis but coming together when 'called on to advise as and when necessary' (xii:39). The Legal and Technical Committee subsequently failed to meet and in 1980 a Technical Committee was constituted (xii:40) but this also subsequently failed to meet and thus existed in name only.

In 1981 concern was expressed by the SCCA President and an SCCA Committee that 'there were not sufficient submissions being made to Government departments on questions of taxation and company law' while 'insufficient papers were being produced' and there was a 'lack of research being undertaken' (xii:41). The member of the SCCA Council responsible for technical matters shared this view (xii:42).

The SCCA made a submission to the Department of Trade 'Company Accounting and Disclosure' on the Consultative Document presented to Parliament by the Secretary of State for Trade in September 1979 (xii:43) and also at the end of 1982 to the Department of Trade in respect of the Report of the Insolvency Law and Practice Review Committee Report (xii:44). The SCCA made a submission, 'A Revised Framework for Insolvency Law' on the 'White Paper based on the Cork Report' (xii:45).

Publications

The 'Company Accountant' the Journal of The Institute of Company Accountants was first published in 1931 and subsequently and until 1948 was supplemented by publication of 'Registered Student' and 'Taxation Review', while the Institute also published at irregular intervals until 1972 a List of Members (xii:46).

'The Commercial Accountant' the quarterly journal of The Society of Commercial Accountants was first published in July 1947 (xii:47).

In 1976 the SCCA decided to merge in 1977 into a single journal 'Accountants Record' the two journals previously published which derived from the separate periodicals of the Society of Commercial Accountants

and the Institute of Company Accountants (xii:48). Following the merger (effected in 1981) with the BAAA the SCCA was committed to increasing the frequency of publication of the journal from bimonthly to monthly (xii:49). For financial reasons it was not possible to maintain regular monthly publication of the journal (xii:50).

Until 1980 when it was discontinued, the SCCA published an annual guide 'The Finance Act and Taxation Changes' (xii:51).

Merger with the British Association of Accountants and Auditors

A special meeting of the Council of the SCCA was held in 1978 to consider the future of the Society against a background of 'ageing and declining membership, 'static' studentship, no effective recognition of the Society, and no sign of its acceptance by the Consultative Committee of Accountancy Bodies (CCAB) or the Accounting Standards Committee' (xii:52). It was recognised that 'the professional establishment represented by the CCAB would never recognise the Society as it was and that therefore the Society should federate or merge with other bodies outside the establishment' (xii:53).

Questions regarding legality and constitutionality were raised concerning the steps taken by the BAA towards merger with the SCCA and certain actions of the BAA were challenged by BAA members and investigated by Department of Trade and Industry solicitors (xii:54). A further Extraordinary Meeting of the BAAA was required to complete the legal formalities (xii:55). This was subsequently held in October 1981 when required amendments to the BAAA Memorandum of Association and a necessary authorising resolution were passed by a majority of over 96% of those present and voting (xii:56).

The Heads of Agreement negotiated between the BAAA and the SCCA acknowledged there was 'a difficult future for the smaller accounting bodies operating alone' and expressed the view that together the practising members of both bodies would 'be able to press more forcefully for recognition' later further referred to as 'statutory recognition'(xii:57). A Practitioners Committee (eventually termed Practising Committee) was to be formed 'to ensure that practising members are properly serviced to exercise disciplinary control and to regulate the issue of Practising

Certificates (xii:57). It was also specifically stated that 'efforts will be made to advance the status of both accountants in industry and commerce and those in public practice, using the BAAA parliamentary contacts as well as the SCCA public relations activities' (xii:58).

The Heads of Agreement negotiated between the SCCA and BAAA was approved by members of the BAAA by a majority of 75.3% of those voting (xii:59).

APPENDIX XIII

History of the Institute of Chartered Secretaries and Administrators

Introduction

This appendix gives an outline and selected history of certain aspects of the development of ICSA (introduced in Section 6.4 of Chapter Six) that are relevant in the context of the present study.

Formation and Early Development

The lack of a common status for the company secretary was a significant factor (xiii:1) leading to the formation of The Institute of Secretaries. The 'status of the secretary varied very considerably from company to company' (xiii:2). An inaugural meeting was held in London on 3rd July 1890, a programme drawn up and at a formal meeting on 1st October 1891, a deed of association was signed by eighteen founder members and the Institute of Secretaries came into existence (xiii:3).

The first election of members took place in December 1891 and Thomas Brown and James Kelman were appointed to the secretaryship (xiii:4). A Council of fifteen members was chosen at a general meeting in January 1892 and a 'month or two' later the first President was elected (xiii:5).

Interestingly, in 1897-98 the President of the Institute of Secretaries was the Secretary of the Institute of Chartered Accountants (xiii:6). Russell Day, Secretary of the Institute 1893-1911, was on his appointment, a Fellow of the Society of Incorporated Accountants and Auditors (xiii:7).

A petition for a Royal Charter was lodged by the Institute on 11th February 1902 and a Charter was granted on 4th November 1902 (xiii:8). The application of the Institute of Secretaries was supported by the Institute of Chartered Accountants (xiii:9).

In 1925 the Institute purchased the freehold Hall of the Worshipful Company of Curriers (xiii:10) and the hall was officially opened in July

1928 in the presence of distinguished guests, including the Lord Major of London and Sheriffs (xiii:11). The hall, together with the Institute library and 'almost the whole of its archives and records' was destroyed in an air raid in 1940 (xiii:12).

In 1937 the Institute merged with the Incorporated Secretaries Association which 'had been founded in 1907 and numbered 3,617 members at the time of the fusion, when the Institute had 7,672 members (xiii:13). It was recognised that the Association 'had attained a representative status among the leading professional organisations' (xiii:14). The Association's Law and Parliamentary Committee had made official submissions and representations (xiii:15).

Disciplinary Procedure

In 1935 at a special general meeting amendments to bye-laws were approved which formally provided for a Disciplinary Committee of the Council (xiii:16). The Disciplinary Committee had existed (informally in terms of the bye-laws) since 1928 (xiii:17).

Bye-law 35 drawn up in 1949 and approved by the Privy Council extended the disciplinary powers of Council to authorise action against a member who 'acts in a manner discreditable to or against the interests of the Institute (xiii:18).

Council

The Council of the Institute (ICSA) consisted of the Past Presidents for life and thirty elected members, vacancies normally being filled by co-option (xiii:19). During the first world war period the Institute attracted distinguished members of Council and an effort was made through co-option to ensure that each UK branch was represented among the thirty elected members (xiii:20).

In 1920 each branch of the Institute was given 'direct representation on the Council through its chairman, ex-officio, provided that the chairman was a Fellow and the branch membership reached such figure over 75 as the Council might from time to time determine' (xiii:21).

In 1947 ex-officio membership of Council was extended to the chairmen of the Australian, New Zealand and South African branches and in 1949 and 1950 to the chairman of the Canadian (Province of Quebec) and Canadian (Toronto) branches respectively (xiii:22).

Membership

The Institutes first Preliminary and Intermediate Examinations were instituted in 1897 with the first final examination held in 1900 (xiii:23).

The membership of the Institute grew to 201 in January 1892, 356 in April and 525 by December 31st of this year (xiii:24). In successive years membership reached 667, 745, 766, 821, 1053, 1107, 1145, 1315, 1400 and 1500 (1902) and a number of very distinguished persons accepted honorary membership (xiii:25). Early admissions without examinations rested on the view that 'surely it is not unreasonable to invite those who are already in good positions to strengthen the hands of a body which will benefit the secretaries of the future by raising their status' (xiii:26). A number of ordinary early members subsequently achieved considerable eminence (xiii:27).

The Charter of the Institute provided for exemption under bye-law 21 from the examinations of the Institute for persons beyond a certain age and a specified number of years of experience (xiii:28). The Privy Council subsequently approved admission without examination of 'persons of eminence in the secretarial profession holding the position of secretary of an institution' above a certain size (xiii:29). It was intended that election to membership in general was to be by examination only, 'except in rare instances under bye-law 21' (xii:30).

Registered studentship was made compulsory after December 1918 (xiii:31).

Some amendment to service requirements for membership were allowed by the Privy Council in response to the aftermath of the war situation in 1918 (xiii:32).

In 1935 at a special general meeting of the Institute, new bye-laws were approved which provided for elections to membership without examination 'only in exceptional circumstances and by a majority of three-quarters of the members of Council present at a meeting concerned, with notice of the object, and attended by at least one-third of the Council' (xiii:33).

The Council of the Institute passed a resolution in 1903 not to have any lady members which was not rescinded until 1916 (xiii:34). The first woman member was admitted in 1917 at the top of the examination pass list (xiii:35).

By 1985 women were accounting for a third of the passes in the ICSA examinations (xiii:36). ICSA consciously sought to attract women to the profession of Chartered Secretary and Administrator (xiii:37).

Education

Voluntary registration of students on payment of an annual fee was inaugurated in May 1912 and a student society was inaugurated in 1914 (xiii:38).

In 1926 the Institute began to subsidise classes at universities by the endowment of lectureships in secretarial practice 'a start (being) made at Edinburgh, Durham, Nottingham and Sheffield Universities, and a little later a lectureship was inaugurated at the London School of Economics' (xiii:39).

In 1937 the Institute introduced a uniform syllabus with the Institute of Bankers in three basic subjects in order to facilitate 'the formation of classes at municipal teaching institutions' (xiii:40). Interestingly, the 1927-28 President of the Institute had also served as President of the Institute of Bankers (xiii:41).

Local Organisation

The first branch of the Institute (Leeds) was formed in April 1892 (xiii:42). The first steps towards an overseas branch commenced and led to the formation of a branch in South Africa in 1909 (xiii:43).

Subsequent branches were formed in Sheffield and District (xiii:44), Birmingham (1909), North-East Coast (1910), Glasgow and West of Scotland (1911), Liverpool and District (1911) and South Wales and Monmouthshire (1912) (xiii:45).

The second overseas branch was the Australian (Sydney) branch inaugurated in May 1914, by merging eligible Institute members with eligible members of the Incorporated Australian Institute of Secretaries which had been formed in 1909 (xiii:46).

In Canada the Quebec branch was formed in 1920 and Ontario branch in 1927 (xiii:47). In Australia the Melbourne branch was formed in 1918 and Brisbane branch in 1922 (xiii:48). The New Zealand branch was formed in 1937 (xiii:49).

The first annual meeting in the form of a conference between the members of Council and branch representatives was held in 1932 (xiii:50).

The Institute of Incorporated Secretaries formed in 1924 and with about 1,000 members in Australia and New Zealand wished to join The Australian Institute of Secretaries, formed in 1914 'to raise the status and advance the interests of the profession of secretary' and holding its first examinations in 1915, in its fusion with the Institute and this was agreed at the annual general meeting of the Institute in December 1946 and formally approved by bye-laws and supplemental Royal Charter in July 1947 (xiii:51). Subsequently Australia and New Zealand, and Canada have had a distinct 'divisional' status within the Institute.

Social Recognition

The Institute received its first Grand of Arms on 2nd May 1903 (xiii:52). HM King George V became Patron of the Chartered Institute of Secretaries in 1911 (xiii:53) and HM King George VI in 1937 (xiii:54).

During the inter-war period the Institute attracted a succession of very distinguished chief guests to its annual dinners and in 1928 the Institute

held its first dinner in Guildhall (xiii:55). Two Lord Mayors of London have been members of Council and subsequently Presidents of the Institute (xiii:56).

In 1922 the Institute presented to HRH Princess Mary a gold pen on the occasion of her marriage which was used to sign the marriage register and similar presentations were made to HRH the Duke of York in 1923, HRH the Duke of Kent in 1934, HRH the Duke of Gloucester in 1935 (xiii:57) and HRH the Princess Elizabeth in 1947 (xiii:58).

The meetings of the Institute between 1900 and 1920 featured lectures by leading authorities of the day (xiii:59).

During the 1940's the Institute continued to attract persons of great distinction to its panel of examiners (xiii:60).

On its Jubilee the Institute received a number of messages of congratulation including one from the President of the Board of Trade and another from Rt Hon Winston Churchill MP, Prime Minister (xiii:61).

Representations

The first memorandum submitted by the Institute was to a Departmental Committee of the Board of Trade appointed in 1894 to inquire into what amendments were necessary in the Acts relating to joint stock companies (xiii:62). The memorandum was well received, publicly praised with many of the Institutes suggestions being incorporated in 1895 into a resulting draft Bill (xiii:63). The Institute contributed further to discussion on the Bill and further recommendations of which 'many ... were directed to alleviating the lot or increasing the status of the company secretary' (xiii:64).

The Institute published a guide to emergency legislation in 1916, was consulted by the Clerical and Commercial Committee of the Home Office and made appropriate representations (xiii:65). The Institute also gave evidence to the Wrenbury Committee appointed by the Board of Trade in 1918 to report on and consider alterations to the Companies Act and

in respect of other matters made joint representations with the British Bankers Association, Institute of Bankers and the Association of Chambers of Commerce (xiii:66).

In 1918 the Institute was invited to nominate representatives to serve on Demobilisation Advisory Boards while in 1919 Institute representatives were appointed by the Ministry of Labour to each of 11 District Selective Committees (xiii:67).

At the sixtieth anniversary of the Institute it was recorded that the Institute had had an 'influence on the company legislation of 1900, 1907, 1928 and 1947' while the 'Companies Act, 1947, gave statutory recognition to the office of secretary for the first time' (xiii:68).

During the inter-war period the Institute continued to be consulted and to make submissions and representations with a number of its recommendations securing acceptance (xiii:69). The Institute on occasion acted in conjunction with other bodies of standing including responding to a request from the Institute of Chartered Accountants (xiii:70).

In 1943 the Institute was invited to give evidence to the Cohen Committee appointed 'to consider and report what major amendments are desirable in the Companies Act, 1929' (xiii:71). The Institute was consulted by and formally co-operated with the Stock Exchange in connection with the drafting of certain documents (xiii:72). Subsequently, following the report of the Cohen Committee a number of the Institute's recommendations were accepted as amendments to the resulting Bill (xiii:73) and the Institute was consulted by the Board of Trade to give its view on 'amendments proposed from other quarters' and invited to assist with the revision of Table A: 'The Table A which forms a Schedule to the Companies Act, 1948, is based on the draft furnished by the Council' of the Institute (xiii:74).

Official Service

In 1948 the chairman of the Institute's Law and Parliamentary Committee was invited by the President of the Board of Trade to serve on the Board of Trade Companies Consultative Committee (xiii:75).

Publications

The first journal of the Institute, *The Secretary*, was published in March 1892, but it was replaced in January 1893 by *The Secretary's Journal* (xiii:76). The first edition of the Institute's Year Book was also published in 1892 (xiii:77). The first edition of the Institute's manual, 'Secretarial Practice', was published in November 1912 (xiii:78). A further manual 'Powers of Attorney' was published in 1927 (xiii:79).

PART III

APPENDIX XIV**Concept of Professionalism****Introduction**

This appendix presents, by association, a selection of the documentary evidence upon which the findings relating to hypothesis (iv) concerning the Concept of Professionalism are based. These findings are presented in Section 7.6 of Chapter Seven.

BGA

The BGA Committee drew an informal distinction between professional and representative activities. The BGA had a representative view of its role in its desire 'to become a more effective voice for business graduates' (xiv:1). The BGA Committee recognised, however, in 1982 that 'in redefining the role and priorities of the Association it was important to avoid giving the impression that the trend was towards a trade association for business graduates' (xiv:2).

BBGS

The BBGS claimed to be 'the only professional body which represents the interests of all business and management graduates', its function being to 'promote the interests of this influential group of professionals (business graduates) on a national and international basis', with its objectives including 'to promote and assist the advancement of all business graduates in industry, commerce and the public sector' and 'to contribute to the advancement of all types of business education with particular regard to the continuing education of managers and executives during their careers (xiv:3).

The BBGS placed 'a very strong emphasis on meeting the educational needs of business and management professionals after graduation and during the whole of their subsequent careers' ... 'and contributes both to the continuous improvement of existing courses and to the design

of new ones', and 'keeping members up to date with developments' (xiv:4). From 1983 the BBGS periodically circulated its members with a long list of short courses including some for which it had negotiated a discount for BBGS members (xiv:5).

The BBGS listed among 'services' to its members 'the opportunity for members to meet both professionally and socially' in addition to 'facilities for members to update their professional competence' (xiv:6).

ICA

Service to the Public

The obligations of a profession 'to serve the public' along with the importance of 'high standards of integrity towards each other and towards the public, high standards of behaviour and high standards of ability' were very much made explicit by the 1983 president of the ICA (xiv:7).

The notice of the Special Meeting called for 29th July 1982 'for the purpose of considering and, if thought fit, pass the ... resolution' ... 'that members of the (ICA) deplore the introduction of Statement of Standard Accounting Practice 16 and call for its immediate withdrawal' was accompanied by 'an explanatory note from the requisitionists, a note on "Developments in Current Cost Accounting since the Special Meeting in 1977", and a message from the President which referred to the 'clear public duty of the accountancy profession' and the responsibility of the accountancy profession as a 'responsible self-regulating profession' (xiv:8).

Self-regulation

Self-regulation was a central element of the ICA view of its responsibilities (xiv:9). The questions of the self-regulation and accountability of the accounting profession were debated by senior members of the profession (xiv:10).

The 1985 Worsley Report felt that the appointment of a director-general was not consistent with the status of the ICA as a self-regulatory body (xiv:11).

In 1981 the ICA launched a new advisory service on ethics for members in industry and commerce 'to provide advice, on a confidential basis, on ethical problems for members employed outside professional practice', some seventy advisers being selected to provide advice nationally 'promptly and without charge' (xiv:12).

In 1981 the CCAB bodies recognised that other than accountants should be involved in the setting of accounting standards through membership of the Accounting Standards Committee (xiv:13). This and other developments attracted considerable press interest (xiv:14).

Professional Updating

The ICA provided a range of professional updating services for its members. 'Almost 10,000 members attended (ICA) courses and conferences during 1983, including an increasing number of industrial members' (xiv:15).

The ICA issued periodic guidelines to assist their members in planning to satisfy their continuing professional education requirement (xiv:16).

Advertising

With the removal of certain restrictions on advertising by the ICA on 1st October 1984 the principle that publicity and advertising material 'must be consistent with the dignity of the profession' remained (xiv:17).

In answer to a Parliamentary Question in 1981 to the Secretary of State for Trade on 'what progress he ... had in discussions with the professional associations representing accountants following the report of the Monopolies and Mergers Commission on the supply of accountancy services with reference to restrictions on advertising' it was reported that 'the Director General of Fair Trading has (had) discussions with The ICA, The Institute of Chartered Accountants in Scotland; The Institute of Chartered Accountants in Ireland; and The Association of Certified Accountants' about how 'the four professional associations have decided to amend their rules to permit their members to advertise

their professional services in the local press from 1st October 1981'.

'The effect of the amendments will be to permit any member of these bodies, by means of an announcement in a local newspaper or newspapers - or other local publication - circulating in the area or areas in which he practises, to inform the public of the professional services provided by him. The councils of these bodies will set guidelines for the medium, form and content of such announcements, and will also monitor such announcements to secure compliance.

'Whether or not the medium of the announcement is local will, in cases of doubt, be determined by the ethics committee of the relevant association. The councils of the professional associations will require that the advertisements:

- a) should not contain explicit or implicit criticisms of the professional services of others;
- b) should be factual and not likely to mislead;
- c) should not refer to fee levels but must include a statement to the effect that the fee basis will be discussed before an assignment is accepted;
- d) should not make a claim to any particular expertise and any reference to the services offered should be restricted to all or any of the following: accountancy, auditing, book-keeping, trusts, personal and/or corporate taxation and advisory services relating to any of the foregoing;
- e) should be of a style and content appropriate to the profession.

'A member practising outside the United Kingdom, will be required to observe and be bound by the requirements of the country in which he practises.

'A member in practice in the United Kingdom in a firm which has offices or associates in other countries will be required not to issue such announcements in those countries unless this is acceptable under the ethical requirements of the profession in the countries concerned.

'Until 1st October 1981, when the relaxation comes into effect, the present ethical requirements will continue to apply. I welcome the amendments the associations have made to their rules to allow local advertising by

their members; these appear to go a long way towards remedying or preventing the adverse effects identified by the Monopolies and Mergers Commission report' (xiv:18).

On the second anniversary of the removal of certain restrictions on advertising by ICA members on 1st October 1981, the Director-General of the Office of Fair Trading expressed the view that the lifting of restrictions had still not gone far enough (xiv:19).

Standards

In 1980 the ICA introduced the first of a new series of Auditing Standards and Guidelines to codify best practice and help achieve 'even higher standards of performance' (xiv:20).

In response to the emerging role of information technology the ICA 1984 Annual Conference was on 'The Technology Revolution'. The ICA identified the importance of playing a leading role 'by developing standards' (xiv:21).

Attitudes of Members

Bob Tricker during his 1982 investigation of the ICA in the context of the accounting profession found that, in comparison with the early days of the profession, profit and growth were replacing service and stability as the appropriate measure for a professional practice, intellect, ability, drive, ambition and self interest were replacing character, courtesy and co-operation as essential attributes of members of the profession, standards, flexibility and change were replacing integrity, rigidity and conservatism as what was regarded as imperative in professional practice, while pluralism, egalitarianism, competition and individuality were replacing a shared ideology, the acceptance of a privileged position and protection from competition as likely to be the underlying beliefs of ICA members (xiv:22).

At the end of 1983, Accountancy Age sent a questionnaire on professional attitudes to 2,000 members of the ICA, Scots ICA and ICMA 'in approximate proportion to the memberships of the bodies' and 'more

than 600 questionnaires were returned of which about 575 were found to be usable for analysis' and 'they appeared to be representative of the memberships as a whole' (xiv:23). The responses revealed a majority believing accounting was not 'just a job like any other' and as 'a qualified accountant working in a company is different by virtue of being a member of a profession from those to whom the job is just a way of earning a living' (xiv:24). 64% of all respondents and 66% of ICA members felt that 'by and large the ethical committees of the accounting institutes ensure that their members adhere to the high standard expected of the profession' and 52% of all respondents and 58% of ICA members felt that 'a profession is a vocation and not merely a job' (xiv:25).

The Accountancy Age 1985 survey revealed overwhelming (83%) agreement that 'an accountant in private practice should always be prepared to resign an audit, however significant the client's fee, if the client wishes him to do something which he feels is not in accordance with accepted practice' and 65% disagreed and only 23% agreed with the statement 'integrity is all very well but when all is said and done it does not bring home the bacon' (xiv:26).

The 1985 survey of accountants attitudes also revealed that 76% of respondents and also 76% of ICA members felt 'the professions deserve their high standing in society because in general they carry out their calling with the greatest integrity and diligence' and 66% of respondents and 73% of ICA members felt 'the accountant is respected because he displays a greater integrity and independence than most other people' while only 32% of respondents felt 'an accountant is valuable more for his integrity even than his knowledge and skill' and 73% felt 'people will always respect professions such as the law or medicine at least as much for what they are as for what they know' (xiv:27).

Other Issues of professionalism

ICA

The values of professionalism have not been without public challenge during the period of study (xiv:28).

There was a recognised need to balance the traditional professional role of an accountancy institute with the need to generate income in the

marketplace (xiv:29).

LSCA

The LSCA commenting on The Tricker Report proposal for a Director-General to provide 'greater visibility for the Institute, consistent leadership and continuity of approach ... to enhance the standing of the Institute' took the view 'that a Director-General is more appropriate to a trade association than to a professional body' (xiv:30).

By 1985 a debate within large professional firms concerning the issue of whether or not practices should seek incorporation as limited liability companies was raising 'basic issues about professionalism and the independence of the auditor'(xiv:31).

IoD

The IoD consciously set out 'to encourage greater professionalism amongst company directors' (xiv:32). The IoD courses programme was organised under the theme of 'professionalism in the boardroom' (xiv:33).

The IoD concept of professionalism and professional ethics was explicit in its publications concerning the role of company directors (xiv:34).

The IoD Director-General in 1983 acknowledged that 'directors are becoming regarded as professionals' and that 'professional status' reflected 'the high degree of skill, experience, and in particular judgement, involved in boardroom activity', the role of the IoD being to 'prepare...'members for the challenge of professionalism' (xiv:35).

The 'first purpose' of the IoD was 'to raise the professional competence and standing of ... individual members as directors' ... by ... 'specialist education through courses, conferences, literature: information through our library and our own magazine, advise on business and professional problems and the appointment of non-executive directors to boards; office facilities and services' (xiv:36).

BIM

In 1981 the Director-General of the BIM identified three attributes of

professionalism. (1) Intellectual basis: there must be an intellectual discipline or group of disciplines, capable of formulation, requiring a good educational background and possibly a common body of knowledge. (2) Code of Conduct: there should be an acceptable code of conduct or code of practice, a code of professional ethics laid down, and advanced by and possibly enforced by the professional institute or institutes. (3) Representative Institute: a profession needs a representative institute or society having the function of safeguarding and developing the expertise and standards of the profession', the 'most difficult task for professional institutes' being 'to protect and develop the standards, the code and the expertise of their profession without becoming restrictive, defensive or exclusive' the 'proper role' of a professional institute being 'to maintain professional standards and develop knowledge, while exploring ... new ideas', there being a need to 'safeguard the traditional role of professional organisations to set standards of performance and conduct in their occupations, to provide facilities for acquiring and developing professional knowledge, and to protect the interests of their members', the BIM finding their 'members wanted ...(BIM) ... to adopt a professional role on their behalf late in 1976' with the result that BIM became 'a professional institute that made representations' which enhanced its understanding of other areas of professionalism (xiv:37).

The BIM laid considerable stress upon its contribution to education and training and took pride in the fact that 'BIM is represented on almost every management education policy-making body in the country' (xiv:38).

The BIM regarded its 'prime objectives' and 'enhancing the art, science and professionalism of management, and the improvement of management performance and was both 'a strong supporter for the development of University Business Schools' and a pioneer as an examining body developing a syllabus which became transformed into the post-graduate Diploma in Management Studies and from time to time reviewed its role in education and management development' in recognition of its 'prime responsibility to examine and give a lead in management development' (xiv:39).

With the development of business studies degrees and the wider acceptance of the Diploma in Management Studies (DMS) 'BIM ceased to be an examining body and accepted the DMS and a number of equivalent qualifications in its entry criteria' and 'instead, BIM's role became one of a supervisor of standards ... through its membership of a number of policy-making bodies' and more directly concerned with management development (xiv:40).

The BIM had as an objective 'to promote the effectiveness and highest professional standards of management skills and practice' by 'taking a leading role in the education and continuing professional development of managers' (xiv:41).

ICSA

The Secretary of ICSA acknowledged that 'a professional body exists by virtue of the fact that it has identified a corpus of knowledge and skills which are particular to an area of work or service' (xiv:42).

In 1984 in regard to ICSA, the ISCA chief executive expressed the view 'we are principally concerned with the promulgation and maintenance of standards; standards of knowledge, competence and behaviour. That is the fundamental task of the professional body. We are not primarily concerned to protect members or jobs or income or even status, but to protect standards; but it follows that as we seek to identify, achieve and maintain high standards of knowledge, competence and behaviour, we are in effect protecting the public by insisting on high standards of qualification, issuing practising certificates under strict regulations and subjecting our members to disciplinary action, but the main aim in all that is not, in effect, the protection of the public, but the preservation of these all important standards ... we exist to define and protect standards' (xiv:43).

The importance of 'special skills needed by others' in addition to such characteristics as self-sufficiency, independence, economic self-determination, recognition and identity was made explicit and

examined by ICSA in order to determine the professional 'territory' to be occupied by ICSA members in public practice (xiv:44).

Membership of ICSA was in its view built around the original principles - standards of professional knowledge measured by examination, a minimum requirement for practical experience demonstrated by posts held, and conduct and character to show the candidate as a fit and proper person for membership' (xiv:45).

ICSA was particularly concerned with professionalism in the Civil Service (xiv:46) and participated in discussions with the Ministry of Defence on the relevance of the ICSA qualification to the achievement of greater professionalism in the Ministry's Administration Group (xiv:47).

In the area of post-qualifying education ICSA established in 1984/85 a Post-Qualifying Education Committee which undertook 'research into short courses in relevant subjects already offered' and 'discussions were entered into with the Pension's Management Institute with a view to offering joint seminar and conference provision' while 'the Institute also continued its negotiations with the Polytechnic of Central London for a part-time post-qualifying diploma course in insolvency, law and administration for introduction early in 1986' and 'distance learning proposals' were pursued by the Institute 'with the initiation of a formal feasibility study and the preparation of a specimen package' (xiv:48).

ICSA submitted bye-law changes to its members at its 1982 Annual General Meeting and subsequently to the Privy Council to enable the ICSA Council to issue practising certificates due to concern 'with the protection of the reputation of the designation "Chartered Secretary"' (xiv:49).

Effective from 2 April 1984 ICSA required that members should not enter public practice as a Chartered Secretary in the UK without a valid practising certificate, the required changes in bye-laws being approved at the December 1982 ICSA AGM and subsequently by the Privy Council in November 1983 (xiv:50).

In 1982-83 it was reported that the ICSA 'reference and information services were utilised by over 2,000 members and students' (xiv:51).

IM

The encouragement and recognition of 'professionalism' was the major priority of the IM (xiv:52). The stress on encouragement of 'professionalism' and the statement by the IM Director-General in 1981 that the IM 'is now totally committed to becoming a truly professional body', coupled with the Institute's application for a Royal Charter is evidence of recognition by the IM that it had some further distance to travel along a process of professionalism (xiv:53).

'The IM is committed to upholding professional standards' the offering of 'professional support services' and within 'the marketing profession' has advertised 'a determination to achieve greater recognition throughout the industry for the values of the qualified marketing professional (xiv:54).

CAM

The Graduate Members Committee of CAM was specifically 'set up in order to implement the continued move towards professionalism that the Board of Governors had laid down' (xiv:55). The Vice-Chairman of CAM has identified CAM as concerned with professionalism (xiv:56).

One of the purposes of CAM was 'to provide a comprehensive professional qualification which will be recognised by all of its constituent bodies (xiv:57).

It is significant, however, that throughout CAM publications and annual reports the context within which CAM operated was referred to as the industry rather than the profession.

IPR

The 1984 strategy of the IPR recognised that 'the passage of time ... will not assure the attainment of professional status for public relations practitioners. Unless the art is guided into the direction of professionalism, the present practice of public relations may well level

off at a point where the public relations practitioner is hardly more than a messenger boy in the total communications system' ... and that 'it is commonly agreed that to attain and hold professional status, the practice of public relations must develop certain characteristics:

- a) it must define the body of knowledge required for professional practice in the field;
- b) it must establish and effectively enforce a code of ethical practice, including necessarily an affirmation of responsibility to the public interest above and beyond any obligations to selfish or private interests;
- c) it must establish a programme of educational preparation for the discipline, that assures certain standards of competency for those successfully completing such a programme and it must limit admission to practice - by examination or in other ways - to those who have the appropriate educational qualifications and whose basic competence and adherence to ethical standards is reasonably assured' (xiv:58).

The IPR recognised that its concept of 'professionalism' combined 'academic and ethical stature' (xiv:59).

The 1983 IPR President expressed the view that 'most members belong to their professional body because it is in their interests to demonstrate their own professionalism' (xiv:60).

The IPR took the view that holding its qualification 'indicates an individual's commitment to responsible professionalism in the practice of the disciplines and principles of public relations' (xiv:61).

In 1984 the IPR President recognised that 'for the future it will be necessary for the Institute, if it is to have a credible claim to be recognised as professional, to increase its contribution to the development of public relations thinking' (xiv:62).

The IPR was, in 1985, acknowledged in a Financial Times survey of 'Public Relations' to be 'aware of the need to increase the professionalism of those in PR' ... (by) ... 'concentrating on building up educational and training standards within PR so that it will be in a position in a few years time to consider whether it should try for Chartered status (xiv:63).

The IPR recognised as an objective 'to encourage the attainment of professional academic qualifications' (xiv:64). The IPR's 1983 Education Strategy proposed as a 'medium - to long-term' objective 'the introduction of a professional qualification criterion into the requirements for full Institute membership, both to give greater weight to the examination process and to enhance the professional status of public relations practice' (xiv:65).

The IPR library was 'rehoused at the Institute's headquarters during 1984 and 'fully catalogued, and the IPR resumed responsibility for the appointment of new Trustees for the Public Relations Educational Trust' (xiv:66).

IPR Questioning of Professional Status

The IPR 1983 Education Strategy recognised that 'the art of public relations is still in a formative state' and 'more time is needed for it to harden into a more sharply outlined professional format' (xiv:67).

The debate and discussion at the IPR 1984 Annual Conference on whether or not public relations was a profession and/or should seek to become so revealed considerable difference of view (xiv:68).

At its 1985 Annual General Meeting the West Midland Group of the IPR discussed the question of whether or not public relations was a profession and came to the conclusion it was not as 'such an ideal would be impossible to achieve because of the constraints in commercial and industrial life' (xiv:69). The IPR President-elect in October 1985 expressed the view that 'public relations is an industry that must perform professionally' (xiv:70).

Following this Annual General Meeting discussion on 'PR as a Profession' the West Midlands Group of the IPR said 'No to professional status', and expressed the view that 'Charter status' and 'professional recognition' ... 'would be impossible to achieve' but that IPR members should work in 'a professional way' and by joining the IPR 'more people ... would be "educated towards professionalism"' (xiv:71).

In 1983 the person appointed to the first lecturer and MBA in public relations programme director at Cranfield expressed the view that: 'While it is eminently possible for individual practitioners to be professional in their practice of public relations, some will question whether public relations can be described correctly as a profession in its own right. By comparison with major recognised professions, public relations lacks a number of features which traditionally mark out professions from simple occupational groups in society. It has, for example, no rigorously enforced standards or educational requirements, and practitioners have no defined body of knowledge, peculiar to public relations practice, to which they alone can lay claim' (xiv:72).

The 1983 IPR President recognised that 'trade, job, skill, science or art - even vocation are all terms frequently applied to the practice of public relations' while 'so far as the Institute is concerned, we prefer the term profession and regard ourselves as professional in the way we conduct our affairs' but that in passing the conduct of its examinations to CAM the IPR had 'passed over, perhaps by default ... additional educational responsibilities' ... 'which form the core of a profession and must, therefore, emanate from and be dictated by the professional body' ... hence the IPR Council had 'adopted a strategy' to 'return these professional duties to the Institute' (xiv:73).

It was acknowledged in 1984 that by tending 'to veer away from performing the normal functions of a professional body' ... the IPR had 'lost much in authority, standing and recognition as an effective professional organisation' (xiv:74).

In 1984 in introducing a discussion on 'public relations and its code of conduct' the IPR President expressed the view that 'we are on trial as a profession' (xiv:75).

APPENDIX XVKNOWLEDGE CREATIONIntroduction

This appendix presents, by association, a selection of the documentary evidence upon which the findings relating to hypothesis (v) concerning knowledge creation are based. These findings are presented in Section 8.3 of Chapter Eight.

BGA

In 1982 the BGA committee re-established a sub-committee with specific responsibility for research (xv:1).

The BGA received specific funding from the Wilforce Foundation in respect of its research programme (xv:2) and maintained a separate research fund to finance its research activity (xv:3).

The Research Sub-committee of the BGA took the view that successful projects would 'enhance the reputation of the Association' (xv:4).

The BGA 1982 'Strategy for the Eighties' established as one of 'two key objectives' ... 'to stimulate research in management education ... to encourage a volume increase in the demand for and supply of management education, to improve the quality and standards of management education ... to ensure its relevance ... (and) encourage the implementation of this research into practical action' (xv:5).

In order to encourage BGA members to undertake relevant research a 'research circular' suggesting possible topics was drawn up and circulated to BGA members (xv:6). Only one of the suggested research topics was taken up by a BGA member and the BGA committee member responsible for research reported that he was 'disturbed by the apparent lack of enthusiasm' (xv:7).

In 1983 the BGA wrote to the business schools seeking their suggestions in respect of research it could undertake and received in response 'a list of 38 subjects' (xv:8).

The BGA undertook jointly with Egon Zehnder International a detailed survey every three years on the personal and career development and personal circumstances of business graduates (xv:9). These periodic surveys of MBA's were well reported in the national press (xv:10).

In 1981 in a general review by the Committee of BGA activity it was agreed that 'BGA publications should receive professional press launches and greater emphasis on public relations generally would help to raise the profile of the BGA' (xv:11).

In 1983 a feature in The Times referred to a forthcoming study to be undertaken by the BGA on part-time courses offered by business schools (xv:12).

In 1984 the BGA Chairman reported that 'our research has had some notable effect in the year' in that 'our submissions to both the Griffiths enquiry into the Health Service and to the enquiry into Portable Pensions were very well received' (xv:13).

In 1985 the BGA Chairman reported that 'during 1984/85 our research output was disappointing, for while considerable effort went into canvassing members views, as yet this has not resulted in additional publications' (xv:14).

BBGS

The BBGS encouraged its own survey of business graduates careers through the work of a member of the BBGS committee which recognised that 'unlike other vocationally oriented disciplines such as accounting ... there is no institute or professional association which monitors the employment of business graduates (xv:15) while its own survey provided some background information (xv:16).

The BBGS awarded a BBGS Project Prize for business studies degree projects the evaluation of which was concerned with the encouragement of research (xv:17).

ICA

The ICA itself operated a significant publishing activity within the professional, reference and information publishing marketplace its 'Information Bulletin' series regularly listing books, papers, briefings, guides, digests and other publishing material. The ICA's journal 'Accounting and Business Research', in the view of the ICA, had 'a sound international reputation in the academic world' and made 'a valuable contribution to the advancement of knowledge on the theoretical aspects of accounting and their relationship to practical issues' (xv:18).

66 new titles were published by the ICA in 1980 and in addition to the publication of 13 new Accountants Digests a new series of Tax Digests was launched (xv:19). In 1981 '73 titles were published', 16 new titles in the Accountants Digest and 7 further titles in the Tax Digest series (xv:20).

A further 75 new titles and reprints and 23 digests were published in 1982 (xv:21), 76 new titles and reprints and 27 digests in 1983 (xv:22) and 82 new titles in 1984 (xv:23).

The ICA had, during the study period, the resources to commission research into areas of practice that were challenged such as inflation accounting standard SSAP 16 (xv:24).

The Technical Directorate of the ICA had in 1981 a staff which included some '20 accountants whose combined expertise' ranged 'over the whole professional spectrum', involved in the servicing of 'no less than 7 committees' (including the support of the CCAB) namely the Technical Services Committee, Technical Advisory Committee, Technical and Research Committee, Parliamentary and Law Committee, International Technical Affairs Committee, Accounting Standards Committee and Auditing Practices Committee (xv:25).

In 1981 the ICA announced the appointment of a Professor of Accounting, Bryan Carsberg, as its first Director of Research, 'to identify potential research projects, find suitable researchers and monitor the progress of projects' and reporting to a new Research Board and announced its intention 'to sponsor an annual conference on accounting and auditing research' and concentrate on 'research projects of major practical importance to the profession and to financial decision-makers in the business community at large' (xv:26). In 1982 the ICA Director of Research was allocated a budget of £30K to fund specific research projects and expressed a desire to close the 'dreadful gulf between academics and the profession as a whole' (xv:27).

Along with the appointment of a Director of Research the ICA replaced its Research Sub-committee with a Research Board chaired by a senior past president to develop and co-ordinate the institutes research programme (xv:28). In 1984 the ICA Research Board 'set up a Senior Research Fellowship on Information Technology and Accounting' (xv:29).

The Accounting Standards Committee from time to time commissioned original research in the form of surveys in respect of issues with which it was concerned (xv:30).

In response to the growing challenge of information technology the ICA in 1984 set up an 'information technology group' to develop its expertise in relevant areas (xv:31). The work of the new group was supported by working parties established to examine developments in particular areas (xv:32).

The Technology Revolution was the theme of the ICA 1984 Annual Conference and the ICA recognised its creation of knowledge responsibilities in respect of developments in information technology (xv:33).

the LSCA considered actions it could take as an ICA District Society to encourage LSCA members to undertake relevant research (xv:34).

SCCA

In 1977 the SCCA agreed to 'participate' with Heinemann in publication of a book 'Pay Systems: Principles and Techniques' written by one of its Executive Directors (xv:35).

The SCCA established a General Educational Trust in 1978 for 'the advancement of public education in accountancy and related commercial subjects and the practice thereof' (xv:36).

In 1982 the lack of research and technical activity being undertaken by the SCCA was the subject of a paper considered by Council (xv:37). The desirability of research was agreed but it was felt that 'subjects submitted' ... 'would require careful vetting to ensure that the status of the Society was enhanced and that members would benefit from the topics researched' (xv:38).

In 1984 the chairman of the SCCA Technical Committee acknowledged that it was inactive (xv:39). Attempts were subsequently made to re-establish a Technical Committee as it was recognised that 'if the Society's reputation was to be enhanced the role of a Technical Committee was vital' (xv:40).

IoD

The IoD's own research was closely linked with its representational role and it was reported that in 1983 it was 'focused on what are now widely acknowledged as (the IoD's) area of expertise' (xv:41).

In 1979 the IoD published the results of a survey undertaken with Booz, Allen & Hamilton on non-executive directors (xv:42).

In 1982 the IoD circulated a briefing to all members on the 1982 Employment Bill (xv:43).

In 1984 'a research project into Institute membership ... commissioned from Research Bureau Ltd ... was completed' and it was reported that IoD 'strategy for the next few years will be based, in part, on its findings' (xv:44).

The IoD organised conferences on major bills to inform members of their purposes and provisions (xv:45) and certain specialised matters of particular concern to Institute members (xv:46).

BIM

The objectives of the BIM included 'maintaining and developing a store of knowledge in the theory and practice of management' (xv:47).

BIM publications included a range of Management Survey Reports (xv:48). The main findings of the major surveys were communicated to members through BIM Report in Management Today (xv:49).

Each of the first 12 issues of Management News carried brief reports of research findings. The BIM considered its contribution to education and training to be one of its two major objectives (xv:50). In September 1984 the BIM held a national conference on the subject of 'BIM and schools' to which 60 branches sent representatives (xv:51). The issues were set out for members in a special supplement to 'Management News' (xv:52).

ICSA

ICSA acknowledged that in its field there was not 'a great body of research data crying out for publication or getting dry and brittle in some academic drawer' but that it had a responsibility to publish for its members material that was professionally relevant (xv:53).

The ICSA manual Company Secretarial Practice is a standard source of reference within its field (xv:54). ICSA regularly commissioned, prepared and published items relevant to the professional needs of its members (xv:55).

The policy of ICSA in respect of its journal recognised the need of its members for technical updating (xv:56).

ICSA in 1983 initiated a research project to determine the requirements of senior administrative jobs in order that the Institutes qualification might in future be relevant to these (xv:57).

'In the private sector outside the company secretary's department' an area in which 30% of the ICSA membership worked it was 'difficult to define' ... 'the precise role for the Chartered Secretary' and, in response to this problem, in the period 1980-81, ICSA launched 'an ambitious programme of research and analysis' ... 'working with the specialist panels and other groups of members' to determine how work was done and to identify career paths (xv:58). In 1982-83 it was 'decided to draw upon the knowledge and experience of management consultants' on a 'joint project' basis in order to speed up progress on the research project (xv:59).

IM

The IM considered one of its basic roles to be 'to develop the body of knowledge about marketing' and in 1965 the Institute sponsored 'the first chair in marketing in a British university' at Lancaster University (xv:60).

The Institute itself commissioned a number of research projects each year on aspects of marketing including salary levels (xv:61). In 1981-82 the IM established a Research Committee (xv:62). In 1981-82 the IM published the first of a new series of Professional Papers the aim of which was to 'make papers and thesis material produced by marketing teachers, consultants, post-graduate students etc more widely available to all members and others' (xv:63).

In 1982 the IM also established a register of research projects 'to build a data bank which will become recognised as a definitive reference source', the research committee 'where specific initiatives are required' making 'every effort to ensure that new work is commissioned to fill the gaps' (xv:64). The new research committee established 'in line with (the IM's) move towards greater professionalism' ... attracted a high calibre and distinguished membership drawn from senior businessmen and university academics (xv:65).

The IM attracted a very distinguished panel of judges for its 'Marketing Authors of the Year' competition (xv:66).

It was reported by the IM in 1985 that 'having carried out an extensive evaluation of the type of research it should be commissioning and publishing, the Institute now has a number of ambitious projects in preparation' while 'research will play an increased role in the Institute's activities in the coming years, as an effective means of both promoting and increasing the understanding of marketing' (xv:67).

In 1982 the IM established a 'register of research projects in marketing which are currently being undertaken in academic establishments' and by 1983 some 110 projects had been submitted by over 30 institutions (xv:68).

CAM

Since 1978 CAM has organised and published guided and home study material for those preparing for its examinations (xv:69).

William Heinemann Ltd published, during the study period, a series of books on marketing, advertising and public relations on behalf of CAM and the Institute of Marketing. A number of the books published were initiated by CAM (xv:70). By early 1983 CAM was considering no fewer than 22 separate book projects with Heinemann and among other book publishers McGraw-Hill and Business Books.

The first CAM-sponsored book title to go into print 'The Glossary of Marketing Terms' was published by Heinemann in 1977 (xv:71).

One Heinemann published 'project initiated by the CAM Board' a book 'Case Studies in International Marketing' was 'financed by the Foundation for Management Education (xv:72)

CAM endeavoured to concern itself with the creation of relevant knowledge. The CAM Directors Report, December 1979, acknowledged the difficulties and 'the importance of ... (its sponsored textbooks) ... operation, which has absolutely no funds, is to be found in the fact that

... the Chief Examiners in the Public Relations Diploma are at a loss to find any suitable textbooks to match up to their syllabus and level of examination ... students ... have great difficulty in acquiring the necessary knowledge' (xv:73).

CAM made available at a reasonable price copies of case studies 'especially prepared in teaching form for seminar work' (xv:74).

In 1978 CAM achieved its 'objective of having (its) own professional magazine' by 'reaching an agreement with the Advertising Association in which all CAM members would receive a copy of the then 'Advertising Quarterly' and the Editorial Board of the Journal was 're-constituted to include representatives of CAM, IPR and other constituent bodies' and its name was changed to 'Advertising - The Journal of Communications' (xv:75).

In 1978 CAM commissioned 'a series of teaching manuals' to provide a 'tangible back up to teachers' of CAM students (xv:76).

The Journal of Advertising received without charge by all CAM members as a benefit of CAM membership was re-named the International Journal of Advertising and edited from the London Business School from January 1983 (xv:77).

IPR

In 1983 an IPR Discussion Paper on research acknowledged the IPR was a 'status seeking rather than a status maintaining body' and lacked authority and hence should 'seek to enhance its authority' ... 'and ... promote the status of its members' ... 'by developing a reputation for technical competence' and initiating 'a balanced research programme' ... of 'vocationally orientated research on practical concerns of relevance to the profession' (xv:78).

The 1984 President of the IPR recognised the importance of 'providing a sound educational and academic base for the profession' in order to 'enhance the status of the profession' (xv:79).

In 1984 the IPR proposed a series of Practice Papers for preparation and publication (xv:80).

The 1984 President of the IPR took the view that the establishment at the Cranfield Institute of Technology of 'a part-time MBA course specialising in public relations' was 'probably the most far-reaching development the Institute and the profession will experience in a long time' (xv:81).

The IPR felt 'the establishment of a part-time MBA course, specialising in public relations, at the Cranfield School of Management ... will help to ... generate research' (xv:82).

In 1985 the IPR introduced workshops to increase the professional skills of its members (xv:83).

In 1985 the IPR Standing Committee on Chartered Status reported that 'almost no progress in the research area has been achieved during the year to date which we felt must be a priority for future activity' (xv:84).

APPENDIX XVILINKS AND JOINT VENTURESINTRODUCTION

This appendix presents, by association, a selection of the documentary evidence upon which the findings relating to hypothesis (viii) concerning Links and Joint Ventures are based. These findings are presented in Section 8.4 of Chapter Eight.

BGA

The BGA distributed 10,000 copies of its '10 Good Reasons' leaflet within 18 months of its initial publication early in 1981 and sought business school support for subsequent printing and distribution (XVI.1). The genesis of the leaflet lay in a new strategy in 1978 to encourage more young people to go to business schools (XVI.2).

In 1981 the BGA and CRAC (Careers Research and Advisory Council) agreed to work together in the area of counselling young people regarding careers in business and the value of a business school education and to reciprocate corporate membership at no cost to either organisation (XVI.3).

In 1983 the BGA decided to include "the remaining ten members" of the Conference of University Management Schools" (CUMS) in its list of approved schools and suggested a number of areas in which the BGA and CUMS could co-operate (XVI.4).

In 1979 CUMS (Conference of University Management Schools) agreed to a joint BGA/CUMS Conference on Management Education in the 1980s (XVI.5) with the BGA and CUMS as joint sponsors (XVI.6).

Subsequently and consequently in March 1980 the BGA had "the assistance of the Conference of University Management Schools" in organising its Conference at Pembroke College, Oxford on "Business School Education in the 1980s" (XVI.7).

In 1980 the BGA made an application "jointly with the Manchester Business School to the Equal Opportunities Commission for research funds" on the subject of "women business school candidates" (XVI.8).

The BGA endeavoured to develop joint meetings with the alumni associations of such schools as Insead, Chicago and MIT (XVI.9).

The BGA was approached by the Foundation for Management Education in respect of joint action "regarding the need to combat adverse publicity regarding MBA's and to establish career patterns that could be attributed directly to the courses undertaken (XVI.10).

In 1982 an MP BGA Advisory Council member expressed the view that " in all its activities the BGA must not seek to pursue its objectives alone; it should strive for closer relations with other bodies such as the CBI and the Institute of Directors" (XVI.11). The BIM, IOD and CBI were among organisations approached by the BGA with a view to arranging joint conferences (XVI.12).

In 1978 a Vice-Chairman of the BGA undertook to assume "jointly with the Chairman responsibility ... for relationships with other relevant organisations such as the BIM and the IOD" (XVI.13).

In 1979 the BGA's comments to the Chancellor of the Exchequer on the subject of fringe benefits followed a meeting with the Director-General of the IOD (XVI.14).

In 1980 the BGA explored the desirability and process of making budget proposals to the Chancellor of the Exchequer (XVI.15) and considered undertaking this jointly with the BIM but the BIM replied that it preferred to undertake such activity on its own account (XVI.16).

In 1982 the BGA approached other institutions such as BIM and IOD and professional bodies covering such areas as accountants and company secretaries in order to help identify those areas in which it could profitably undertake research (XVI.17).

In 1978 in order to increase the number of "able people ... entering post-graduate masters business courses" the BGA decided to use "influence on professional bodies" and "establish regular contact and access to the activities of the national policy bodies such as the CBI ... and BIM" (XVI.18).

In 1979 the BGA sought the support of the BIM in mounting its projected conference on Management Education in the 1980s (XVI.19).

In 1981 BGA assistance was instrumental in securing financial support for a joint series of seminars with the Industrial Society designed to "influence trainee teachers towards a favourable view of industry and commerce" (XVI.20). In 1981 the BGA undertook a joint investigation with the Society for Long Range Planning (XVI.21).

The BGA in 1982 made contact with the Department of Industry (DOI) with a view to organising a joint DOI/BGA Seminar on information technology (XVI.22).

From 1981 the BGA became involved with The Churchill College Prize 1985 in association with such organisations as CRAC and the Department of Trade and Industry, the lead sponsor being National Westminster Bank plc and the prize being awarded "for the best essays or articles written by young graduates about their experiences in small businesses", a number of the essays submitted being published in the 'Business Graduate' (XVI.23).

The BGA consciously thought about the question of its links with other bodies. In 1981 the BGA undertook a mini-survey to examine in respect of its 'constituency', namely its corporate and individual members "how does the relationship with the BGA compare with that of other professional organisations, eg BIM, Institute of Marketing, CBI, IOD, etc" (XVI.24). In 1984 a BGA strengths, weaknesses, opportunities and threats analysis revealed as a weakness "no coherent policy to link (with) schools" or "generate co-operation with schools (and) other bodies" and as threats "other associations" such as BIM, IOD and the alumni associations of individual business schools (XVI.25).

From time to time the BGA was critical of its links and contacts. In its liaisons with 'relevant organisations' the Administrative Director of the BGA reported in 1982 that "most of those known to us are glad to make use of the BGA but offer little in return ... efforts at joint projects with the BIM led to a row; FME (Foundation for Management Education), the CBI and the IOD have shown little interest ..." while the BGA had provided "useful information and reports to a number of bodies ... they do not contribute to the cost" and it was agreed that while the BGA should "cultivate the DOI and Department of Education and Science (DES) and the business schools" it should "treat other relevant organisations in a positive but cautious manner as targets of opportunity" (XVI.26).

THE BBGS

The BBGS through its newsletter Perspective regularly updated its members with book reviews and information on management courses and developments in management education, as did the BGA through the book review section and Around the Business Schools column in The Business Graduate (XVI.27).

In 1982 the BBGS completed the integration of its membership with the Institute of Scientific Business (XVI.28).

In 1985 the BBGS organised a conference on Education for Capability "jointly with the Royal Society of Arts", a "joint venture which brought ... tangible benefits by way of much needed publicity to the Society" (XVI.29).

BGA/BBGS LINKS

BGA representatives attended a BBGS dinner in 1984 "following which discussions would be held on areas of co-operation" (XVI.30). Meetings were also held in 1984 between the Chairman of the BGA and the Chairman of the BBGS on possible areas of co-operation (XVI.31).

For some years liaison between the BGA and BBGS was maintained by Michael Marshall MP who served on the Advisory Councils of both bodies (XVI.32).

In 1981 the BGA received a formal approach from the Chairman of the BBGS which "looked forward to the BBGS and the BGA coming together" and the BGA agreed that "the cordial relationship with the BBGS should be maintained, leaving the question of amalgamation for re-consideration at a later date" (XVI.33). The BGA replied "that amalgamation was neither feasible nor in the interest of the two bodies at present" (XVI.34).

The BBGS Chairman in 1985 referred to the discussions with the BGA on the circulation of its magazine 'The Business Graduate' to BBGS members as negotiations "with another organisation with similar interests in business education for a joint publication of a quarterly magazine with editorial participation" (XVI.35).

Earlier it had been reported in respect of "arrangements for a new journal" that "another Society with compatible aims and activities has also been invited to participate to gain the benefits of an increased production run, market for potential advertisers, etc" (XVI.36).

THE ICA

The ICA co-operated with a range of organisations including the Bank of England and the Stock Exchange on technical matters and was a joint sponsor with the Financial Times and ICL of the National Management Game in association with the CBI and IOD (XVI.37).

Among the formal objectives of the ICA are "to co-operate with other major accountancy bodies in order that representations and pronouncements on issues of substantial concern to two or more of the bodies are made as effectively as possible" and "to keep under review ways in which the process of rationalisation of the profession could be achieved" (XVI.38).

The Joint Disciplinary Scheme was established in conjunction with the Scottish Institute and the ACA and approved by the ICA membership in 1979 (XVI.39).

In May 1985 "nearly half the Council members of the three chartered institutes met ... for a 24 hours 'conference' in Edinburgh" and following a debate on self-regulation the question of "integrating the three chartered institutes" (England and Wales, Scotland, Ireland) was raised, the whole event being perceived as evidence of "the growing commitment to co-operation between the English, Scottish and Irish institutes (XVI.40).

In January 1982 an attempt to integrate the Irish accountancy bodies failed (XVI.41).

The ICA in 1981 organised a weekend joint conference on "The Changing Face of Taxation" with The Law Society and The Bar Council (XVI.42).

The LSCA in the period 1978-79 organised discussion meetings with BIM, IOD and IM (XVI.43).

CCAB

Throughout the period of the study, the ICA and not the SCCA was a member of the Consultative Committee of Accountancy Bodies (CCAB).

In 1983 the CCAB bodies decided to leave the Interprofessional Group, an organisation which acted as an umbrella body for the 'senior' professions, accountants, actuaries, barristers, solicitors and the medical profession on the grounds that the CCAB was, in the view of the ICA Secretary, not short of opportunities to put across issues which were of interest to more than one profession and the number of issues which we dealt with through the group were relatively few" (XVI.44).

In 1984 the ICA decided to go it alone on parliamentary and law matters rather than work through the CCAB on the grounds that "the institute accepts that by its size and structure it must carry the main weight of responsibility for the technical and ethical development of the profession" (XVI.45).

The ICA took the view that its involvement with the Consultative Committee of Accountancy Bodies had led to a "loss of identity and a decline in ... (its) ... relative standing amongst other bodies" (XVI.46).

In 1984 although the six members of the CCAB decided to make their own submissions on parliamentary and legal matters, the CCAB was maintained in being, its annual cost approaching £1 million a year with more than half of this coming from the ICA, in order to maintain co-operation in the areas of accounting and auditing standards and international issues (XVI.47). It was also decided that the periodic meetings of presidents would be replaced by a twice-yearly conference of all office-holders (XVI.48).

In 1982 the "constitution and membership" of The Accounting Standards Committee "were substantially changed" with "up to five seats ... (made) ... available to users of financial statements, who need not be accountants" (XVI.49).

PROPOSED ICA / CIPFA MERGER

A significant development under consideration at the end of the study period was the announcement on 7th November 1984 of a proposed merger between the ICA and the Chartered Institute of Public Finance and Accountancy (CIPFA) subject to approval by members (XVI.50). CIPFA, a chartered body with its 9,000 members concentrated in the public sector, was experiencing some difficulty in attracting students and "if a merger was to be considered the most appropriate body in terms of status would be the English institute (ICA)" (XVI.51). Only a quarter of CIPFA's income arose from members' subscriptions (XVI.52).

The merger proposed between the ICA and the Chartered Institute of Public Finance and Accountancy (CIPFA) appeared to be favoured by over 88% of CIPFA members but opposed by a majority of ICA members (a two thirds majority vote by ICA members would be necessary to secure the merger) according to a survey undertaken on 15.11.84 by 'Accountancy Age' of a random sample of its readers (XVI.53).

The survey based on 2,393 response cards received revealed that a majority of ICA members and 63.6% of respondents in general believed that "such a merger would lead to further integration of the UK accounting profession" (XVI.54).

In 1984 the ICA and the Chartered Institute of Public Finance and Accountancy (CIPFA) announced a merger plan following approval by the ICA Council of a proposal that "talks should continue with the objective of preparing proposals for a merger of the two bodies to be put to members for their consideration" with a view to putting a merger in principle vote to ICA members at the June 1985 ICA Annual General Meeting the final detailed proposals being put to a Special Meeting of ICA members in mid-1986 (XVI.55).

The ICA President strongly supported "the proposed merger between the Institute and the Chartered Institute of Public Finance and Accountancy and the parallel development of closer co-operation with the Scots and Irish ICA's" and believed the ICA had "a duty to provide a lead to the profession as a whole", "as by far the largest body of accountants" (XVI.56). The ICA Council supported the proposed merger as "a welcome step in the rationalisation of the profession" (XVI.57).

The ICA reported to its members in May 1985 that: "Council has not abandoned plans to put proposals to the membership about a merger with CIPFA. What Council did decide was that we should pursue the proposal of a merger with CIPFA on a more relaxed timetable than we had originally foreseen" and that "none of the problems" that had emerged and been discussed "look insurmountable" (XVI.58).

Although early in 1985 it was announced that the ICA and CIPFA had "abandoned their merger plans" in view of the practical difficulties involved, the hope was still expressed that such a merger might eventually come about while in the meantime three joint task forces were established to examine the major areas of difficulty that had emerged (XVI.59).

ASSOCIATION OF ACCOUNTING TECHNICIANS

The ICA, ICMA and CIPFA worked together to form the second-tier Association of Technicians in Finance and Accounting which subsequently joined with the ACA's second tier body the Institute of Accounting Staff to form the Association of Accounting Technicians (XVI.60). Achieving this co-operation on a continuing basis was not without difficulty (XVI.61).

The ICA and ACCA subsequently worked together in support of the Association of Accounting Technicians as a qualifying body for "junior members of the accountancy world" (XVI.62). This body was seen as similar in concept to the 'associate body' ICOSA proposed to establish after the decision of the Institute of Local Government Administrators to seek absorption by ICOSA (XVI.63).

THE SCCA

In 1974 the SCCA made approaches to the Accounting Standards Committee and Consultative Committee of Accountancy Bodies (CCAB) regarding possible membership (XVI.64).

The Scottish Association of Company and Commercial Accountants proposed in 1980 that the SCCA "make an approach to one of the CCAB bodies with a view to their absorbing our Society as members" but no action was taken by the SCCA on this proposal (XVI.65) and subsequently it was rejected by Council (XVI.66).

In 1976 the SCCA made an approach to the Institute of Cost and Management Accountants "to discuss common problems and interests" (XVI.67).

In 1978 a joint committee was formed for discussions with the British Association of Accountants and Auditors (XVI.68).

In 1979 the SCCA turned down a membership seeking advertisement from the Association of Authorised Public Accountants (AAPA) which the AAPA sought to place in its Journal (XVI.69).

The SCCA also in 1978 pursued discussions with the Institute of Management Accountants in Ireland "with a view to the possibility of a merger" (XVI. 70) and in 1979 agreed this Institute should "be asked whether they would be prepared to be absorbed into the Society's Irish Association subject to meeting the normal admission requirements" (XVI.71).

In 1980 the SCCA decided to take no action in respect of a letter received from the Association of Cost and Executive Accountants "asking that a merger be considered" (XVI.72).

The Chartered Building Societies Institute in 1980 approached the SCCA with a view to "co-operating with the Society on the Diploma in European Studies" but nothing came of this approach (XVI.73).

In 1981 the SCCA received approaches from the Institute of Administrative Accounting on the "matter of a merger with the Society on equal terms" (XVI.74).

The SCCA took the view in 1980 that "consolidation of the accountancy profession was inevitable" and hence regarded its merger with BAA as "a further step towards that end" and a "significant contribution to the profession" (XVI.75).

The South Wales Local Centre of the SCCA held meetings jointly with the local branch of ICSA (XVI.76).

SCCA / ASSOCIATION OF INTERNATIONAL ACCOUNTANTS LINKS

In 1978 the SCCA held discussions with the Association of International Accountants and the British Association of Accountants and Auditors (XVI.77).

At the time of discussions between the BAAA and SCCA it was reported that the Association of International Accountants "was still prepared to enter into discussions" but that these would need to wait "until such time as its Companies Act recognition had been resolved" (XVI.78). Representatives of the Association of International Accountants attended early discussions with the BAAA and SCCA but soon indicated that "they did not wish to participate but only to listen to the proposals" (XVI.79).

Subsequently further informal meetings occurred between the Officers of the Association of International Accountants and the SCCA (XVI.80). While the feeling was in favour of "integration" it was felt "negotiations should be delayed" until the Association had completed the process of moderation of its examinations (XVI.81).

In January 1984 the SCCA Council agreed "the Society should not seek any form of closer co-operation with the Institute of Administrative Accountants" but that "a closer link with the Association of International Accountants could, under suitable conditions, be acceptable" ... "the President was authorised to continue exploratory talks with the Association of International Accountants and to report progress to Council in due course" (XVI.82).

It was also reported that contact was being made with the President of the Institute of Cost and Management Accountants "for a general exploratory discussion and that a short meeting had been arranged with Alex Fletcher MP, the responsible Minister of State (XVI.83).

In 1983 it was reported that informal meetings at officer level had continued with the Association of International Accountants and that "once the action currently being pursued by the International Accountants on the question of recognition had been completed, the Association would be prepared to set up a formal committee to discuss a merger" (XVI.84).

In May 1984 a Joint Steering Committee was established to pursue "merger discussions" with the Association of International Accountants (XVI.85).

Later in 1984 the SCCA further decided that "discussion as the possibility of a closer relationship with the Association would continue only if the AIA first decided to abandon its quest for Section 161 recognition" (XVI.86).

IOD

Quarterly informal meetings were held of the Heads of Public Relations at the IOD, CBI, BIM and Engineering Employers Federation (XVI.87).

The relationship between the IOD and CBI was in 1982 the subject of a major article in The Sunday Times (XVI.88).

The British Executive Service Overseas operated within the IOD was "set up by the Institute in collaboration with the CBI and the Ministry of Overseas Development in 1972" and was financed "jointly by industry and Government" (XVI.89).

In its 1984 'campaign' on the subject of Controlled Foreign Companies, "the Institute participated in an unprecedented alliance with the CBI, Association of British Chambers of Commerce and British Bankers Association" (XVI.90).

In 1984 the IOD in respect of a review of insolvency law joined The Small Firms Liaison Group comprising members drawn from the Association of British Chambers of Commerce, the Association of Independent Businesses, the CBI's Small Firms Directorate, the IOD, the National Chamber of Trade, the National Farmers' Union, the National Federation of Self Employed and Small Businesses and the Union of Independent Companies" and the "Group asked the Institute's Policy Unit to intercede on their behalf with the Department of Trade and Industry" (XVI.91).

The IOD's European Association (IDEA) formed in 1980 was affiliated to the Federation des Jeunes Chefs d'Entreprises d'Europe which was also formed in 1980 and brought "together nine different bodies in nine different European countries" (XVI.92).

The IOD undertook with management consultancy Booz-Allen & Hamilton a study of leading to a report on non-executive directors (XVI.93).

The IOD has operated its non-executive director appointments service as a joint venture with Tyzack & Partners (XVI.94).

The IOD organised a series of day time course modules with Exeter University leading to the award of the IOD/Exeter University Dip CD (XVI.95).

BIM

One of the objectives of BIM was "developing relationships with other professional bodies and organisations nationally and internationally, particularly within the EEC" (XVI.96).

The BIM's annual National Management Salary Survey first produced in 1974 "was carried out in association with Remuneration Economics Ltd" (XVI.97).

In its representations the BIM "had the invaluable support and co-operation of the Institution of Industrial Managers" (IIM) while "the InstM (and) the Institute of Purchasing and Supply" along with the IIM "all considered if there should be closer co-operation between the four bodies" and in 1981 "discussions" were "being held concerning the establishment of a Joint Policy Committee and the chief executives of the four institutes ... held a number of informal meetings to exchange views" (XVI.98).

"The majority of BIM's branches ... (were) ... in close touch with the local branches of other professional institutes" in the area of "jointly arranged meetings" (XVI.99). The BIM special interest groups also carried out a number of joint ventures with external organisations including surveys (XVI.100).

In 1981 the BIM co-operated with the "Microprocessor Application Project" Division of the Department of Industry which sought "BIM's help in promoting and supporting a series of displays, meetings and short seminars" (XVI.101). The BIM co-operated with the Department of energy in the organisation of a series of five day residential National Energy Managers courses (XVI.102).

The BIM maintained an information bureau on management consulting services in conjunction with the Institute of Management Consultants and the Management Consultants Association (XVI.103).

Also in 1981 having computerised much of its membership and accounting systems, the BIM established Lodestar Computing as a joint venture company with P-E International Ltd to offer similar computing services to other professional bodies (XVI.104).

Joint ventures carried on annually "such as the BIM/Blue Circle Industrial Journalism Awards and The Scotsman Management Game" in the view of the BIM "enhanced the Institute's standing" (XVI.105).

A 1983 BIM working party recommended that "a constitutional means should be provided to enable other management bodies to affiliate or even integrate with BIM should they wish (XVI.106).

From 1977 through into 1984 the BIM operated a number of joint activities with the Institution of Industrial Managers as a result of an affiliation of the two organisations, the BIM taking the view that the "status" of the membership and fellowship grades of both organisations was "broadly comparable" (XVI.107). On occasion the representations of the BIM to Government incorporated "the response from the Institution of Industrial Managers" (XVI.108).

The BIM, in addition to an affiliation arrangement with the Institution of Industrial Managers on joint membership, in 1983 established a "special reciprocal arrangement" with the Institute of Export which included an offer "for a limited period, of membership of both organisations without dual payment of entrance fees" (XVI.109).

In 1983 "BIM and the CBI jointly commissioned a survey of management attitudes since the recession and this was launched at a joint press conference" (XVI.110).

A 1984 BIM branch Chairman conference felt that "greater prominence should be given to ... establishing links with other bodies" (XVI.111).

BIM had a link with the National Economic Development Office (NEDO) through the BIM/NEDO Professional Management Advisory Committee which "provides a forum for BIM to put forward the views of managers and for both organisations to discuss issues of common interest" (XVI.112).

The BIM had through BIM Developments Ltd a 50 per cent interest in the monthly journal Management Today, the other 50 per cent being held by Haymarket Publishing Ltd (XVI.113).

ICSA

The ICSA specialist panels and groups prepared relevant publications and held meetings with and were consulted by relevant bodies, and organised their own conferences and events in respect of matters of professional interest (XVI.114). ICSA branch programmes largely limited their joint meetings to contacts involving Chartered bodies (XVI.115).

The ICSA's Registrar's Group was in regular touch with the Stock Exchange and Securities Industry Consultative Committee and other City groups and institutions (XVI.116) including The Stock Exchange Office Managers Association (XVI.117).

The ICSA Health Services Administrators Panel was "invited to nominate two members to the National Staff Committee for Administrative and Clerical Staff", the Information and Systems Management Panel held a joint conference with the Institution of Electronic and Radio Engineers, while through the European Affairs Panel ICSA was "represented on the City EEC Committee" (XVI.118).

ICSA participated in regular meetings of the Consultative Council of Professional Management Organisations and the Professional Bodies Education Standing Committee (XVI.119). In 1982 the ICSA "Secretary was elected Chairman of the Consultative Council of Professional Management Organisations (CCPMO)" and it was reported in 1983 that he "had ... initiated a series of meetings with constituent members of CCPMO and certain other kindred bodies to try to establish a Common Foundation examination scheme (XVI.120).

ICSA in 1981 co-operated with ICA in the preparation of a Basic Training Package of Company Secretarial Practise (XVI.121).

A major development involving ICSA during the period of study was the scheme agreed in 1981 for "rationalising administration qualifications in local government and certain other areas of the public service", "absorbing into the Institute certain holders of the Diploma in Municipal Administration and certain members of the Institute of Local Government Administrators" and "establishing an Association (The Association of Public Service Administrative Staff Ltd) for those who possess or may come to possess a qualification in administration in the public service other than what is required for full professional status" (XVI.122).

The bye-law required to effect the ICSA merger with ILGA was approved by HM Privy Council on 5.3.1982, the scheme coming into effect on 1st May 1982 (XVI.123).

In 1981 ICSA considered whether or not to involve an external publishing company on a joint venture basis in the publication of its journal (XVI.124). In September 1981 a joint venture publishing company was formed, ICSA Publishing Ltd, in which the Institute had a majority shareholding (XVI.125).

ICSA reported itself well pleased with the first four years of ICSA Publishing Ltd, its joint venture with Woodhead-Faulkner (Publishers) Ltd (XVI.126).

Another ICSA joint venture (established in 1981) was that with MSL Group International Ltd to operate a recruitment service for jobs for which either membership or registered studentship of ICSA is relevant and related consultancy services (XVI.127). In addition to operating a recruitment service to handle jobs for which membership or registered studentship of the Institute (was) an appropriate qualification and "at a time to be agreed", "the joint venture would develop consultancy services relevant to the human resourcing of administration" (XVI.128).

ICSA experienced some "ups and downs" and difficulties in its joint venture activities with commercial organisations in the areas of text and software publishing and distance learning but in early 1985 was determined to hive off its Journal publishing and printing activity into a separate company which would be able to undertake these services on behalf of external organisations (XVI.129).

The "Board of Directors Study 1984" was "published by Korn/Ferry International in collaboration with the Institute" (XVI.130).

In 1984 it was reported that "unfortunately little progress was made in attempts to establish a closer working relationship with the Institute of Health Service Administrators although the Presidents and Chief Executives of both Institutes met to discuss the possible scope for co-operation" (XVI.131).

In 1984-85 ICSA had "useful meetings with a number of bodies including the Institute of Cost and Management Accountants, The Chartered Institute of Public Finance and Accountancy, The Chartered Building Societies Institute, the Institute of Internal Auditors, the Institute of Bankers and the Pensions Management Institute" while in March 1985 a "Joint Syllabus Scheme" was announced involving ICSA, the Institute of Purchasing and Supply and the InstM (XVI.132).

ICSA established joint working parties with particular educational institutions with a view to the establishment of courses, completion of which would count towards the securing of the ICSA qualification (XVI.133).

In 1982-83 ICSA had "discussions ... with the Association of Corporate Treasurers as a result of which the Education Committee agreed in principle that students of the ACT should be allowed to sit three selected papers from the Institute's examination" (XVI.134).

ICSA also had a "Joint ICSA/BEC Working Party" with the Business Education Council and the Institute was represented at a variety of national and regional events and meetings including a BBGS Conference (XVI.135).

The ICSA Australian Division was in 1985 in the process of absorbing the membership of another organisation, the Institute of Business Administration (XVI.136).

INST M

The InstM "was instrumental in the creation of the informal Council of Marketing Organisations, aimed at bringing together bodies in the marketing and advertising fields" while "The European Marketing Council", with 14 member countries, was formed in the 1950s with the Institute as a founder member, and this Council "has acted as a base for the development of the (Institute's) interests in EEC marketing activities" (XVI.137).

The InstM was represented on the CBI's Marketing and Consumer Affairs Committee, the Committee of Marketing Organisations, the Consultative Council of Professional Management Organisations and the European Marketing Council (XVI.138).

Marketing Training Ltd which specialised in the "design and delivery of 'tailor-made' training" was a joint venture between the InstM and "a local company" (XVI.139).

Letters to the Editor of Marketing on the failure of the IM in 1982 to secure a Royal Charter revealed differences of view regarding whether mergers with other bodies such as the Market Research Society, the Marketing Society, the Industrial Market Research Association and the Institute of Export would help or hinder the process of securing further recognition (XVI.140).

The IM was requested "to co-operate with the Institute of Bankers, at the latter's request, at certain regional meetings" (XVI.141).

In 1983 the InstM developed a joint programme with the Ship and Boat Builders National Federation regarding the assistance marketing could provide (XVI.142).

A representative of the Department of Education and Science and a representative of CAM served on the InstM's National Marketing Education Board, the meetings of which were organised by the InstM (XVI.143).

In 1984 it was reported that the IM "is proceeding with 'professional common foundation course' negotiations with the Institute of Chartered Secretaries and Administrators and the Institute of Purchasing and Supply" with the "aim" of introducing "a common course" which "will qualify as a first year professional study at each of the institute's (XVI.144).

In 1984 the IM contributed a trophy in the Young Engineer for Britain awards (XVI.145).

The InstM co-operated with Heinemann Ltd in the publication of a series of books on marketing subjects (XVI.146). By 1984 there were "22 books in the IM/Heinemann series" (XVI.147).

In 1984/85 the InstM "co-operated with management consultants Heidrick and Struggles in a major survey of chief marketing executives" (XVI.148).

CAM

CAM worked closely with its constituent bodies joint activities including a working party with the Institute of Practitioners in Advertising and another with the Institute of Marketing (XVI.149).

CAM in 1979 "received overtures from Bradford Management Centre and Ashridge Management Centre to develop joint courses" (XVI.150). CAM's first Ashridge weekend in 1982 was prominently reported to members (XVI.151).

In 1980 CAM assumed responsibility as the "official examining body" of the International Advertising Association (XVI.152).

Since 1982 CAM has organised at Ashridge Management College intensive courses aimed specifically at graduates seeking its qualifications (XVI.153).

The 'new' 'Journal of Advertising' was launched in 1982 as "published jointly by CAM and the Advertising Association" (XVI.154).

CAM organised a significant proportion of its social programme and evening meetings in conjunction with other organisations (XVI.155).

In 1983 CAM considered the merits of franchising its educational system and package in return for an initial fee and subsequently an annual royalty to appropriate overseas bodies "usually a university, college, trade association or institution" (XVI.156).

CAM AND INST M

In 1978 the Institute of Marketing and CAM "issued a joint appeal for the use of a 'CAM/IM Qualification preferred' logo" for use on recruitment advertisements "in order to increase the awareness of qualifications and also the respect with which they are held (XVI.157). Also in 1978 "to increase the status and credibility of professional qualifications ... a working party had been established jointly with the Institute of Marketing" (XVI.158). The Chairman of CAM recognised "the apparent disinterest and lack of awareness of the value of the CAM qualification on the part of ... employers" (XVI.159).

The IM and CAM were both among sponsors of "The Debating Group" which organised debates at the House of Commons on relevant topics (XVI.160).

In almost all of its publishing activities CAM reported in 1978 that it was "working jointly with the Institute of Marketing" (XVI.161). In 1982 a CAM strategy discussion document asked the question "should we again invite the Institute of Marketing to join CAM?, a question which has been looked at very carefully several times and always rejected" (XVI.162).

CAM and the Institute of Marketing proposed in 1982 to hold an inaugural joint dinner at which it was hoped to secure the attendance of HRH Prince Philip (XVI.163).

IPR AND CAM

In 1979 the IPR President, Henry James, became Deputy Chairman of CAM and accepted Chairmanship of the CAM Education Committee (XVI.164).

As far back as 1980 the IPR felt it had an "uneasy relationship" with CAM which "concerned" the IPR Membership Committee while the IPR Education Committee reported that "1980 was chiefly spent rebuilding bridges between CAM and the IPR and setting to work to reform some of the basic faults of the system" (XVI.165).

The IPR noted in the 1978 and 1979 Reports of its Education Committee that, while it was represented on the CAM Board of Governors, it was not formally represented on the CAM Education Committee (XVI.166). In 1983 it was noted again by the IPR that "it was not formally represented on CAM Education Committee" (XVI.167) and there was "no formal cross-representation between the Institute and CAM education Committees" (XVI.168).

In 1983 the IPR recognised that its deteriorating relationship with and lack of communication with CAM was "probably as much the fault of the Institute as that of CAM" and proposed that "the IPR Governors on the CAM Foundation" should "be members either of the Council or the Education Committee ... one of whom should be the Chairman of the Education Committee"; "the moderator of the Diploma in Public Relations and the Director of CAM should be invited to join the Education Committee"; and "the IPR should be represented on the CAM Syllabus Committee for public relations subjects for the Certificate and the Diploma" (XVI.169).

In 1983 the Director of CAM attended a meeting of the IPR Education Committee to discuss the relationship between CAM and the IPR at which the IPR President-elect "said that he was concerned that the Institute is not sufficiently and formally involved in CAM decisions" (XVI.170). The IPR 1983 Education Strategy indicated as a "key requirement" of the IPR's continued relationship with CAM "greater involvement of the Institute in the educational decision-making processes of CAM" (XVI.171).

In 1983 the IPR felt it had reached an impasse in its relationship with CAM in respect of a CAM diploma in public relations and other matters and expressed its "misgivings" at a meeting between the IPR President and President-Elect and the Chairman of CAM (XVI.172).

The IPR from 1984 was "entitled to formal representation on the CAM Education Committee" (XVI.173).

In 1984 continuing concern was expressed by the IPR considering its relationship with CAM but, while it was reported that one constituent member of CAM was to withdraw its support while another was to reduce its support, the IPR favoured continuing support of CAM linked with efforts to modify its arrangements for public relations and the exploration of alternative means of providing examinations and a qualification in public relations (XVI.174).

The IPR in 1984 found increasing difficulty in working with CAM and supported the proposed restructuring of CAM to reduce its role to that of "a joint examination board for the 'communication business' which is structurally and financially sound and able to develop examinations to meet the needs of users" (XVI.175).

In 1984 the IPR considered the question of whether or not to continue its support of CAM "as it was felt that CAM would collapse very soon without its major constituent members" (XVI.176). The IPR subsequently decided "to support CAM" but initiated action "to plan the establishment of a multi-disciplinary certificate of its own, as a contingency should CAM's development process not progress satisfactorily or meet the Institute's agreed educational requirements" (XVI.177).

'PR Week' took the view that the IPR "must stay in and make CAM work" rather than pull out (XVI.178).

The IPR was represented on the Planning Group "set up to formulate proposals for the establishment of a new examinations board to replace CAM to provide a multi-disciplinary certificate examination consistent with the Institute's education requirements" (XVI.179).

In 1985 it was agreed that the IPR would be "responsible for approving the appointment of the chief examiner in public relations in the multi-disciplinary Certificate examination and for approving the syllabus and examination papers" and this was felt by the IPR President-Elect to be "a sound basis for a continued and relevant relationship between the Institute and CAM" (XVI.180).

IPR

In 1983 the Director of IABC/UK expressed a positive interest in IABC and IPR working together "recognising that ... both (were) striving for increased professionalism in the communications business" (XVI.181).

In 1984 The Incorporated Society of British Advertisers Ltd (ISBA) approached the IPR and suggested joint IPR/ISBA papers on the subjects of sponsorship and responsibility for the content of press releases (XVI.182). It was felt by the IPR that "a joint venture approach was not to be encouraged" (XVI.183).

In 1984 the IPR was asked by ISBA to jointly sponsor a conference it was organising but declined as "the Institute had not been involved in the planning" (XVI.184).

In 1983 the IPR arranged meetings with both the Public Relations Consultants Association (PRCA) and CAM in order "to establish closer working relationships" (XVI.185). A formal meeting also occurred in 1983 between the IPR Consultants Group Chairman and the PRCA Chairman "to discuss the support of the PRCA membership for the IPR Consultants Group" (XVI.186).

During 1983 the IPR built up "a useful relationship" with the PRCA involving regular meetings between the IPR President and PRCA Chairman (XVI.187).

At a joint IPR/PRCA meeting in June 1983 "it was agreed that overall responsibility for education for the public relations profession as a whole is that of the IPR and that all matters relating to the public relations examinations should be dealt with by the Institute and it is important, therefore, that the PRCA be represented on the IPR Education Committee. However, it was recognised that there will be areas of special interest or concern to the PRCA on which it will wish to comment independently of the Institute" and joint IPR/PRCA proposals were submitted on the CAM syllabus revision (XVI.188).

In 1984 the IPR President felt it necessary to explain the special relationship between the IPR and the Public Relations Consultants Association and pointed out "The IPR is the professional body ... for individual practitioners ... it is concerned with the professional and career development of its members and the enhancement of the status and authority of public relations" whereas the "PRCA is a trade body and represents the trading and business interests of public relations consultancies", "close co-operation between the two bodies" being "essential and takes place at regular intervals during the year" (XVI.189).

In 1985 the IPR and PRCA discussed the possibility of centralising their administration (XVI.190). There were "no commitments" but a working party was established which "was looking at the viability of a central administrative body for both the IPR and PRCA which would have shared resources and premises" (XVI.191). It was soon determined, however, that "no further progress could be made" (XVI.192).

In regard to the "differentiation" of the IPR "from other organisations with similar objectives" the IPR 1985 Standing Committee on Chartered Status observed "the only other body with which we felt that the Institute might be compared is the Public Relations Consultants Association (PRCA). We believe, however, that there is a considerable difference in their roles to establish the Institute's credibility as the only professional body for public relations practitioners in the United Kingdom (XVI.193).

The IPR was "represented on the Cranfield interview panel for the appointment of the public relations member of the Cranfield faculty" and advised "on the selection of visiting speakers and experience criteria for entry" to the new MBA course in public relations (XVI.194).

During 1984 the IPR consciously decided "to develop closer links between the IPR, IPRA and CERP" and representatives of both IPRA and CERP were invited to join the IPR International Committee (XVI.195).

APPENDIX XVIIASSOCIATION FINANCIAL STATUSINTRODUCTION

This Appendix presents, in respect of three associations categorised as status-seeking (SCCA, CAM and IPR), a selection of documentary evidence relating to association financial status which has some relevance to hypothesis (xxi) concerning Resource Allocation. The findings in respect of hypothesis (xxi) are presented in Section 8.5 of Chapter Eight.

SCCA FINANCIAL STATUS

Early in 1983 "concern was expressed" by the SCCA Finance Committee "at the continuing fall in membership numbers and the consequent loss of income each year" and "the Committee felt that with the threat of falling membership and reduced income, the Society was not in a position to expand its expenditure. All committees were therefore asked seriously to consider a reduction of 30 per cent in their (draft) budgets (for 1983) (XVII.1) It was subsequently reported that even with a cut in budgets of this magnitude the Society would not be able to balance its income and expenditure (XVII.2).

The SCCA was conscious of the fact that by increasing membership fees further it was in danger of losing members (XVII.3).

In 1981, for reasons of financial stringency, it was decided, on occasion, to reduce the frequency of publication of Accountants Record in order to achieve a budget saving (XVII.4).

CAM FINANCIAL STATUS

The financing of CAM was a significant problem during the study period and fund raising absorbed a substantial portion of the time of the CAM secretariat (XVII.5). In 1979 to celebrate the 10th anniversary of CAM and tackle the "financial struggle" some thought was given to the establishment of a "CAM Graduates Endowment Fund" (XVII.6).

Each year CAM would approach its "Constituent Bodies and other involved organisations" for financial support, a member of whom would take some time to reply (XVII.7). It was recognised "that some of the Constituent Bodies were doubting the role of (CAM) and the acceptance of the qualification within the Communications industry" (XVII.8).

"The future of the CAM Foundation" (XVII.9) itself was brought into question in 1979 as "its funding prevented it from doing an adequate job". CAM in 1979 found itself "instituting rigorous economies" while at the same time experiencing "financial strain" (XVII.10). The difficulties caused CAM to consider an alternative method of funding to the 20% raised from constituent bodies and patrons which was "very expensive and time-consuming" accounting for some "30% of the Directors' time, plus Consultant ..., backed up by Lord Robens (President), John Freeman (Vice-President) and the Chairman" and resulting in a "'begging bowl' image" (XVII.11). To "establish (a) new basis of funding" was the number one objective for 1979 (XVII.12).

CAM also experienced "serious problems" in the financing of its seminars (XVII.13). "Serious financial problems" and "financial difficulties" "restructured ... much (CAM) activity over the period 1979-80 and this financial constraint was frankly communicated to CAM members (XVII.14).

CAM was able to survive a succession of losses because of the agreement of the Advertising Association "to bear the CAM accumulated deficit on behalf of the industry as (a) whole" (XVII.15). The accumulated deficit was wiped out in 1981 and "a modest sum put into a new development trust fund" as a result of a fund raising Boxing Night (XVII.16).

The fact that in 1980 for the first time CAM made a small surplus was regarded as an item of news (XVII.17). The Chairman of CAM reported in 1981 that CAM was "grossly underfunded" (XVII.18). In 1982 CAM raised £30,000 for new development as a result of a single fund raising Boxing Night at the Royal Lancaster Hotel (XVII.19). In 1982 overall CAM achieved a surplus with 81% of its income being self-generated, 13% from Constituent Bodies and Affiliates and 6% given by donations and covenants (XVII.20). By 1983, although a further small surplus was achieved, it was reported that "the long term financial situation remains uncertain" (XVII.21).

IPR FINANCIAL STATUS

In the period 1980-81 the IPR found itself pre-occupied with a financial crisis and actions to balance the Institute's budget at the end of 1981 (XVII.22) following a deficit situation at the end of 1980 (XVII.23).

APPENDIX XVIIIEXTERNAL THREATSINTRODUCTION

This Appendix presents, by association, a selection of the documentary evidence upon which the findings relating to hypothesis (xii) concerning External Threats are based. These findings are presented in Section 9.2 of Chapter Nine.

BGA

The BGA Committee in 1981 considered "a memorandum" from the Administrative Director "summarising possible methods of countering criticism of business education in the UK" and recognised that the views of the BGA Advisory Council "on raising the BGA profile and on management education criticism would be useful" (XVIII.1).

In 1982 an AGCAS Careers Information Sheet recognised that "not all employers are convinced of the value of business schools" (XVIII.2). The revision of the BGA's strategy in 1982 was designed "firstly to enhance the estimation of the BGA and Business Graduates in the view of industry and the public" (XVIII.3). The BGA Committee recognised in 1982 "it was a legitimate objective for the BGA to seek to educate the anti business school lobby still in existence in industry and commerce" (XVIII.4).

A 1983 Economist Business Brief on "MBAs" reported that "most companies do not know how to fit them into salary, organisation and career structures" a "scepticism ... about the need for general management training" and the relative attraction of accountancy (XVIII.5).

In 1984 the BGA recognised there was a "current shadow over business schools and the product of these schools" and the Chairman of the BGA Advisory Council suggested that "a PR and policy statement" was needed (XVIII.6). One of three objectives established in 1984 for BGA public relations activity was to "respond as a matter of routine to counter criticism of MBAs and business/management education (XVIII.7).

In 1984 post-graduate management education in Britain was recognised as "fertile ground for controversy" with business schools and MBAs coming in for criticism from several studies (XVIII.8). The Director of the BGA felt obliged to respond publicly to these criticisms (XVIII.9). Also in 1984 a Financial Times Report questioned the ivory tower attitude of the business schools and raised the challenge presented by action learning and distance learning (XVIII.10). A Management Today article on MBAs, also reported considerable criticisms of MBAs among their employers (XVIII.11).

In 1983 it was recognised by the BGA that "many leading schools were developing alumni associations and magazines of their own and feared BGA encroachment" (XVIII.12). This caused the BGA to focus more on activity relating to schools as a whole. Possible areas of co-operation between the BGA and CUMS, for example, included the BGA Loan Scheme, the area of job placement, the BGA salary surveys undertaken in conjunction with Egon Zehnder International, and research of MBA career patterns (XVIII.13).

In 1984 the BGA Director identified the conduct of the Committee itself and the way in which it transacted its business as a major obstacle to the achievement of the BGA's objectives (XVIII.14).

BBGS

The BBGS recognised the difficulty faced by both the BGA and BBGS in recruiting MBA members when "it seems that British business graduates mainly do one of three things: join existing professional institutes (eg Accounting, Marketing); liaise with their old business school, formally and informally; take little interest in anything but their personal career development and family life" and commented "one might expect the British Institute of Management to have taken a greater interest in business graduates, but it has not sought to create any specialised recognition for their achievements" (XVIII.15).

ICA

Early in 1985 the ICA established a new Policy Advisory Group "to look at developments outside of the Institute which have an impact on its future" and to determine whether the Institute is "properly ready for the 21st century" (XVIII.16).

SURVEYS

A Financial Times Survey to mark the centenary in 1980 of the ICA began with the statement 'among the leading professions accountancy has probably been subjected to more than its fair share of public criticism' and while confirming "the status which chartered accountants enjoy" identified a number of challenges including the formation of the "100 Group of finance directors" which "emerged out of" the LSCA and the Association of Corporate Treasurers (XVIII.17).

In 1984 a Financial Times Survey on Accountancy considered the profession had "been shaken out of decades of complacency by ... the recession, the impact of new technology, and ... increased competition" and faced a "battle for survival" with accountants in practise facing "an alarming reduction in their profitable audit base and fierce competition over fees" with the "mushrooming of non-audit services ... fundamentally changing the nature of the profession and the public's perception of it" (XVIII.18).

A two page Business Brief in 1985 in The Economist identified major changes occurring in the practising profession following the impact of greater competition and resulting thinner profit margins on traditional audit work including marketing and advertising, diversification into such areas as tax, insolvency and management consultancy and the growing threat of being sued for negligence or misconduct in such areas as financial failures (XVIII.19).

CONFERENCES

"The Accountant's Changing Role" and "Meeting the Challenge" thus presented was the theme of the 1982 ICA Summer Conference at Cambridge (XVIII.20). The Financial Times also (in January 1983) organised the reported a conference on the subject of "new challenges for the accountancy profession" (XVIII.21).

REPORTS

The brief of Robert Tricker, commissioned in 1982 by the ICA to carry out a confidential review of its aims and structure, was "to analyse past, present and future problems of the Institute in the context of the accountancy profession in the UK as a whole" and incorporated a look into the various problems of comparable organisations "including that of the alienation of their memberships" following the poll of the ICA membership on the subject of current cost accounting which "revealed much popular dissatisfaction with the workings of the Institute itself" (XVIII.22).

In 1983 an independent study on the Accounting profession suggested that the profession could advance further along the road of professionalisation if a general accountancy council (GAC) were established (like General Medical Council) as a buffer "between the profession on one side and the government and general public on the other" which would "minimise the threat of regulation imposed by government"; limited harmonisation of professional education; more specific descriptions of specialists within the profession; registration of accountants by the GAC; and the greater use by smaller firms of accounting technicians (XVIII.23).

The Worsley Report recognised that "the affinity of the younger members is much more likely to be with their firm or other employer than with the institute" and referred to "industrial members or members in the public service who cease to see themselves as 'chartered accountants' but as managers, directors or administrators" (XVIII.24).

In 1985 the Worsley Report recommended that three representative boards should be established initially for large and medium firms, smaller firms and corporate finance and management to represent members' interests as defined by their occupation "and six subject faculties as focal points for members' technical interests, taxation, insolvency, audit and financial reporting, consultancy, financial management and management accounting and information technology" (XVIII.25).

INFLATION ACCOUNTING

The ICA faced a major challenge in 1982 when it only narrowly secured acceptance of the current cost accounting Statement of Standard Accounting Practise 16 (SSAP 16) following a special meeting to consider a resolution put forward by two ICA members that SSAP 16 should be withdrawn, the narrow pro SSAP 16 vote of 51.5% of 30,427 chartered accountants who voted "narrowly saved the Council of the (ICA) from the embarrassment of its official policy being rejected by its members" but still revealed "that the accountancy profession is split down the middle on current cost accounting" (XVIII.26).

The narrow result was perceived as evidence of "poor leadership" on the part of the ICA (XVIII.27). Losing the vote would have been "disastrous ... for the professions standing" (XVIII.28). The ICA vote on SSAP 16 was the subject of correspondence to the Editor of the Financial Times (XVIII.29) and a Financial Times Editorial which portrayed the ICA vote as a "very real" ... "threat to the accountancy establishment" (XVIII.30).

REGULATION AND SELF-REGULATION

In 1981 the Opposition company law spokesman claimed that the accountancy profession and the stock exchange had failed to make "self-regulation" work and advocated a new regulatory body, a UK version of the American Securities and Exchange Commission (XVIII.31).

In 1981 the Paymaster-General expressed the view to a meeting of London ICA members that "the profession still has an inarticulate image" in respect of influencing Parliament (XVIII.32).

Sir Gordon Borrie, Director General of Fair Trading in 1983 criticised the professions because they: "sought to create for themselves greater monopoly rights than can be justified", "reduced competition between themselves by the device of minimum charges and by rules restricting how clients may be attracted", "restricted the type of business organisation to be allowed" and "resisted any form of public accountability" (XVIII.33). The criticism was interpreted as a warning of a more "aggressive approach" by the Office of Fair Trading to "introducing more competition in areas such as advertising".

Sir Gordon specifically referring to the Accountancy bodies ban on advertising and suggesting that, following the Monopolies and Mergers Commission Report in 1976, accountants should be allowed to advertise: "Accountants must be very conscious of the growing competition from other sectors, particularly the banks, who are subject to no such restrictions on publicising their services" (XVIII.34).

Alex Fletcher MP, Under-Secretary of State for Corporate and Consumer Affairs and himself a chartered accountant, interviewed early in 1984 revealed "mixed feelings" on the profession and an opposition to the ICA ban on advertising (XVIII.35).

The Government in 1984 in the form of Alex Fletcher MP, Minister with special responsibility for competition seemed "under some pressure from various lobby groups" determined "to open up the professions to competition" and to "persuade the professions to abandon their tight restrictions on advertising" (XVIII.36). The Minister also suggested that perhaps the ICA should have non-members or lay-members on its Council (in addition to lay representation on the Joint Disciplinary Scheme and the Accounting Standards Committee) and called for greater disclosure of the affairs of professional firms of accountants (XVIII.37).

In 1984 the Secretary of the ICA, in response to an awareness of Chartered Accountant Minister Alex Fletcher MP's, concern at professional restrictive practices and potential conflicts of interest acknowledged that "the professions could no longer afford to ignore the message of competition" (XVIII.38). Commercialism per se was recognised as "threatening accountants' professional status" ... and concern was expressed that "the profession might lose its independent status" if rules were too relaxed (XVII.39).

The ICA was not consulted by official enquiries into information technology and the view has been expressed that in 1984 "it decided it was falling behind in providing leadership and direction for changes in information systems (XVIII.40).

In 1985 the Government announced that it would continue to review restrictions on competition operated by the professions including restrictions on advertising and on the kind of organisation through which members of professions may offer their services, such as restrictions on inter-professional links or mixed partnerships (XVIII.41).

In 1985 growing public concern following the "emergence of corporate fraud as a high-profile political issue" ... "raised some uncomfortable questions for the accountancy profession" and posed a challenge to the self-regulation of the profession (XVIII.42).

FRAGMENTATION

A long-standing problem for the ICA was the divide between practising and non-practising accountants "emphasised by the dominance of practise in the professions hierarchy" (XVIII.43). In 1980 the ICA established an Industrial Members Committee to advise Council on matters affecting industrial members and establish "an effective channel of consultation and communication between the Council and industrial members" (XVIII.44).

By 1983 the Association of Corporate Treasurers had aspirations to establish corporate treasury as "an equal-status profession" in its own right and was concerned "to raise standards and establish a comprehensive body of knowledge of corporate treasury" (XVIII.45). In November 1985 the Association of Corporate Treasurers held their first set of professional examinations and only five of seventeen candidates passed and became eligible to use the designatory letters DipCT (XVIII.46).

Another body representing a special interest group was the Professional Accountant's Insolvency Association (XVIII.47). The Professional Accountants Insolvency Association was launched in 1982. Membership was open to chartered or certified accountants while "those with three years' practical experience of insolvency work and who hold a practising certificate from their parent body" were eligible for fellowship, the new body primarily acting as a forum for the discussion of matters of common interest to insolvency practitioners, although not running examinations for membership the new body was reported as planning to make formal approaches to the ICA and ACA (XVIII.48).

AUDIT FEES AND SERVICES

By 1981 some reaction was occurring against the scale of audit fees being charged and there was increasing pressure upon professional firms to justify higher audit fees (XVIII.49).

In 1985 questions were raised about the future growth of the requirement for audit services and companies became more reluctant to pay higher audit fees and major professional firms of chartered accountants facing "stagnation" in audit work were actively diversifying into other areas such as management consultancy and insolvency (XVIII.50).

The accounting profession also faced a challenge on the independence of the auditor, independence being "perhaps the single most important attribute of the professional person and one of the purposes of the Institute (ICA) is jealously to preserve our reputation for independence" (XVIII.51).

Early in 1985 the ICA introduced new rules relating to the issue of practising certificates in response to allegations of bad work by ICA members including an annual renewal requirement with an annual return that eligibility to practise has not reduced materially, that the ICA Continuing Professional Education guideline has been complied with and adequate professional indemnity insurance cover arranged (XVIII.52).

At the end of the period of study the accounting profession in general and ICA in particular still faced criticism for restricting entry in order to raise the remuneration of members (XVIII.53).

PROFESSIONAL LIABILITY

One threat faced by accountants was the risk of litigation following the 1980 Jeb Fasteners case which established that as a matter of law, anyone reading and acting upon an auditor's report in the accounts of a limited company, could rely on that report; and therefore sue if the report proved negligent and led the reader to suffer a loss (XVIII.54). By 1982 potential litigation for professional negligence was becoming a major concern of the accounting profession in the UK both from the point of view of the individual risk borne by audit partners and the need to reassure the public that efforts are being made to protect them (XVIII.55).

Accountants in public practise in 1984 and 1985 were facing rapidly increasing charges for professional indemnity insurance as "suing professional auditors has become an international business" with an associated "barrage of adverse publicity and the resulting change in public perceptions" (XVIII.56).

COMPETITORS

A joint meeting of "finance directors from the 'hundred group' and members of the association of corporate treasurers" in 1983 concluded that "bankers, business school graduates and even lawyers could be challenging accountants for the top finance jobs in big companies in the future" (XVIII.57).

Some accountants in practise felt under threat from an increasing range of advisory services provided by clearing banks (XVIII.58). In 1982 the ICA began to consider steps to "fight ... rival accounting services being offered by high street banks" including nationwide advertising (XVIII.59). ICA concern at the way Lloyds Bank had been marketing its accounting services led in January 1983 to a meeting between Sir Jeremy Morse, the Chairman of Lloyds Bank and the ICA President (XVIII.60).

Even though predominate in terms of members, the ICA had a significantly lower rate of growth of membership than the ACA or ICMA over the period 1973-83 and, over the period 1979-83 a falling member/student ratio while the ACA and ICMA were also by 1984 largely due to contribution of their student members, in a stronger financial position than the ICA" and determined to "not allow the status of their members to be reduced below Institute members" (XVIII.61).

In 1982 the Institute of Cost and Management Accountants (ICMA) initiated procedures to change its name to the Institute of Chartered Management Accountants, the purpose of the proposed change of name being to "reflect properly the status which (the ICMA had) achieved" a move which was opposed by the ICA on the grounds "that it would lead to ... confusion in the public's mind" (XVIII.62). The ICA also indicated through its President that "there might be objections if there were parallel proposals by the Association of Certified Accountants to upgrade its status" as the ICA "would not want there to be confusion (XVIII.63).

The Council of the ICA opposed the move of the ICMA "on the grounds that the designation 'chartered accountant' is clearly understood by the public and confusion would arise if a similar title were used by another body" (XVIII.64). The change of ICMA name was overwhelmingly supported by ICMA members and among CCAB members only the ICA and Irish Institute of Chartered Accountants opposed the move (XVIII.65).

The rejection of the request by the ICMA for its members to be allowed to call themselves chartered management accountants was blamed by the Institute's President "on lobbying by the Institute of Chartered Accountants in England and Wales, which feared that the change would confuse the public" (XVIII.66).

REPRESENTATIONAL ROLE

During 1984 a number of the major accounting firms made their own submissions to Government on matters such as taxation independent of any submission through the channel of the CCAB with the risk that "the Institute (ICA) would soon become downgraded in Government's eyes" and, in the view of one informed commentator, "in a desperate effort to maintain its prestige ... the Institute decided ... to pull out of the CCAB" in respect of such Government submissions (XVIII.67). The LSCA itself has challenged the ICA as with the Accounting Standards Committee exposure draft on inflation accounting, in this instance the concern of the LSCA being shared by the Association of Certified Accountants (XVIII.68).

SCCA

An Executive Director of the SCCA in 1980 took the view that "it would be presumptuous in the extreme to suggest that (the ACCA a 'major' and 'recognised' body was) in competition with the Society" but nevertheless the SCCA considered "what changes can conveniently be made in our own requirements and regulations to ensure that we retain some competitive edge, even if only a defensive one?" (XVIII.69).

The SCCA faced a threat from "laws being passed in the developing countries regarding the qualification of Accountant" with provisions being introduced to limit the practise of accountancy to those with a Government warrant or with Government approval, such approval tending to be based upon CCAB membership (XVIII.70).

The actual and potential emergence of National professional institutions of accountants in the developing countries was recognised by the SCCA as a "danger" particularly in regard to its student recruitment (XVIII.71).

BIM

The BIM in 1983 explicitly measured by survey the problems and external threats to its members as perceived by its members themselves (XVIII.72).

ICSA

In 1985 Administrator published a critique of ICSA policy which derived from the reality of the diversity and increasingly fragmented nature of the ICSA membership into groups, each of which looked to ICSA to "maintain and enhance 'their image and prestige'", but with ICSA trying to be "all thing to all men" the qualification had become "underated" with the administrator a job description with "no apparent prestige, status or professionalism attaching to it" (XVIII.73).

CAM

During 1983 and 1984 sufficient criticisms of CAM arose for the CAM Chairman to devote a CAM AGM speech to rebutting a number of "misconceptions" and "fallacies" including those concerning the qualities of those seeking CAM qualifications (XVIII.74).

The Chairman of CAM recognised that "advertising is still considerably mistrusted and a fashionable target for criticism among some influential sections of the community and acknowledged a "candy floss curse" (XVIII.75). The criticisms and "candy floss curse" was felt by the Chairman to arise "from a very small number of indiscretions and excesses perpetrated by the industry" (XVIII.76).

A "Communications Strategy" prepared for CAM (XVIII.77) in 1982 reported "recent research" that "whilst employers generally support CAM at the level of encouraging junior staff to take CAM qualifications, they place little or no extra value on a Dip CAM holder at the crucial point of making hiring decisions "and hence focused on the need to "increase the consciousness of CAM" among employers by "creating 'noise' about CAM" and to remove the "complacency" surrounding CAM through a CAM audio visual presentation and "raising the educational status of CAM" ... "through publicising the exam questions in order to show CAM as "imaginative and assertive" and hence demonstrate in terms of positioning that "CAM is the only thorough and comprehensive educational course designed specifically to meet the needs of the advertising and marketing businesses" and that "a CAM course will improve the overall competence of any industry entrant whatever his educational background".

In 1982 the Director of CAM expressed the view that the total numbers of MCAMs remained static due to "the lack of credibility as yet for MCAM as opposed to DipCAM" (XVIII.78).

IPR

In the year 1960-61, Harold Wilson MP referred to public relations as a "degrading profession" while Malcolm Muggeridge, in response to a letter from the IPR President in response published in The Times, expressed the view that public relations people should be put under a statutory obligation "to identify themselves by means of a badge or tie or better still a clapper or bell such as lepers were forced to use in the Middle Ages" (XVIII.79).

The 1982 Noel Griffiths Lecturer took the view that "public relations has its own credibility gap" while at the same time, in the US, "both professionals and educators in the business world predict that public relations will be the fastest growing management function in American business during the 1980s" (XVIII.80).

In charging fees equivalent to those charged by other professions, public relations recognised that "at the heart of the fee level debate is the fundamental issue of the professional status of the PR consultant" ... "it may be quite a while before British management puts the PR practitioner on the same exalted plane as the lawyer or investment analyst" (XVIII.81).

The IPR faced some competition from the United Kingdom chapter of the International Association of Business Communicators (IABC). In 1983 the IPR President "had lunch with the Director of the IABC who was visiting Europe, together with the President and Director of the UK Chapter" of IABC (XVIII.82). In 1983 the IPR President-Elect "had a discussion with IABC on possible co-operation between IABC and the IPR on a number of education matters" (XVIII.83).

The IPR also closely monitored the activities of CAM. The IPR Education Committee on learning of discussions within CAM to seek formal recognition for a "CAM College of Fellows" recommended that "the Institute must strongly oppose any action leading to CAM attempting to become a chartered institute" and "should withdraw from CAM if it pursues that course" (XVIII.84).

The IPR CAM representatives had also in 1983 "opposed" the "suggestion at separate meetings" of the CAM Governors that "CAM should change its title to incorporate the word 'Institute'", a suggestion that "had not been agreed" by the CAM Governors (XVIII.85).

The respective role of IPR and the Public Relations Consultants Association (PRCA) was explained in the 1984 IPR Report and Accounts along with the PRCA representation on the IPR Education Committee and a report that "plans are under way for the joint appointment of an education officer" (XVIII.86).

APPENDIX XIX

IMAGE ISSUES

INTRODUCTION

This Appendix presents, by association, a selection of the documentary evidence upon which the findings relating to hypothesis (xxii) concerning Image Issues are based. These findings are presented in Section 9.5 of Chapter Nine.

BGA IMAGE OF MBAs

The 1980 joint BGA/CUMS conference on Business School Education in the 1980s recognised there was "still an image problem for many business graduates" and that the BGA had "a role to play in discussing the negative image of business school graduates" (XIX.1).

An article in the ICSA Journal recognised in 1984 there was a need to "polish up" the "tarnished image" of the MBA as the image and reputation of the MBA had become questioned and "marred" (XIX.2).

The BGA Advisory Council agreed in 1984 "that the Association should raise its profile in order particularly to counter anti-business education propaganda" and put "over the case for post-graduate business education", associated with the "new house style" to "give the Association a more up to date image" (XIX.3).

BGA IMAGE

A joint meeting of the BGA Advisory Council and Committee concluded in 1982 that "a real job needed to be done on the BGA image" (XIX.4).

In 1984 a BGA strengths, weaknesses, opportunities and threats analysis revealed under weaknesses "no clearly defined ...image" and "no public relations" or "official reaction to bad press" (XIX.5)

In 1984 the BGA Treasurer suggested that "in view of efforts being made to raise the association's image in the future, consideration should be given to public liability insurance" (XIX.6).

BGA LOGO AND IDENTITY

In 1983 the BGA Committee "agreed that the BGA's image to corporate members was deplorable" and that "in this connection the benefits of a new visual image, logo, etc, would be particularly valuable" (XIX.7). In the period 1983/84, the BGA undertook a review of its image and identity with a view to producing a new logo and house style (XIX.8). In 1983 the BGA in connection with developing a new house style recognised the BGA "needed a more professional image" and "a monitoring group" was established to "review progress" (XIX.9).

The consultant's brief for the 1983/84 review of the BGA house style required the new style to be "positive" and "reflect the mood of professional enthusiasm and progress through which the BGA [sought] to achieve its strategic objectives" and among the qualities to be conveyed were "authority and credibility" and "clarity and professionalism" (XIX.10).

IMAGE OF THE ACCOUNTANT

The 1980 ICA President believed that as a result of the Institute's centenary celebrations "the public image of the Chartered Accountant has been considerably enhanced" (XIX.11).

In 1982 the incoming President of the ICA acknowledged that accountants had a "dull" and "grey" image (XIX.12).

In 1982 the appointment by professional firms of accountants of public relations consultants to improve their image became more widespread (XIX.13).

ICA IMAGE

In 1983 a special issue of *The London Accountant* was devoted to the question of the image of the ICA and its members under the heading "The Image We Deserve?" and identifying means by which and steps taken and being taken to improve the image of and to enhance the reputation of chartered accountants (XIX.14).

The "key components" of the ICA's Public Relations and Communications Committee's "external strategy developed in 1983 and 1984 are to broaden and update the image of the chartered accountant and of the Institute and to project the Institute as a progressive, authoritative and relevant influence on key financial, economic and professional issues" (XIX.15).

SURVEY

In 1985, a survey of ICA members revealed that "it seems that although the partners of the giant firms appear to dominate the controlling body of the Institute, the balance has been redressed by the election of a number of sole practitioners and a sizeable proportion of members from industry and commerce", accountancy emerging as an "egregious profession in which only 15% of members are "in practice" and representatives of 4% of members occupy 38% of council seats while another 24% of seats are occupied by executives of organisations on whose activities they are supposed to report objectively "...factors which do nothing to bolster accountancy's image at a time when a practice is so large as to be threatened by Monopolies and Mergers Commission investigations" (XIX.16).

ICA PUBLIC RELATIONS

Within the ICA responsibility for public relations was "vested in the office-holders, acting for this purpose as the Public Relations and Communications Advisory Committee whose Chairman is the Deputy President", the Committee meeting regularly to monitor and plan "advised by the Secretary of the Institute with [in 1983] the assistance of the Director of Information and his staff of two", some 200 press releases being issued each year in addition to press conferences and editorial briefings with "on average, some 400 copies of every press release ...distributed to ...various categories of recipients", the ICA receiving over 3,500 newspaper cuttings each year (XIX.17).

The 1983 ICA President reported that "the importance which the Council attaches to enhancing the Institute's standing in the public eye was emphasised by the appointment in July 1983 of new public relations consultants to carry out a detailed review of the Institute's public relations (XIX.18).

The need for the "image" of the ICA to be improved, particularly in the area of the contribution of ICA members to business and for professional public relations to achieve this was recognised by a panel of prominent ICA members early in 1984 (XIX.19).

The LSCA in 1984 was encouraged by the ICA to "step up" its public relations activities in recognition of the fact that "publicity for the profession generally has been an important issue for the LSCA over the past year" (XIX.20).

The ICA decided early in 1984 to appoint a Public Relations Director and implement a public relations strategy including the creation of a new "corporate identity" with the objective of promoting the ICA and its members as "natural leaders" of the UK profession (XIX.21).

In 1984 the ICA appointed Shandwick, a firm of public relations consultants, to build a new corporate image and secured the services of an MP to represent its interests at Westminster (XIX.22). The appointment of a public relations consultancy, Shandwick, to enhance the image of the ICA was followed by a dinner to which partners from the top 10 UK accounting firms were invited in order "to identify a common policy on enhancing the Institute's image" (XIX.23).

In 1984, following an increasing cost consciousness among clients, and the diversification of larger auditing practices into non-audit areas such as management consultancy, tax advice and insolvency and a search for efficiency within a more competitive market, a reassessment of the role of the large public firms of accountants and associated image concerns was explicit in public advertisements (XIX.24).

ICA LOGO AND IDENTITY

The ICA recognised that: "the visual image which any organisation presents to the world says a lot about its character. That image can convey the impression of a purposeful, confident and vigorous body. Or it may suggest a lack of cohesion and sense of direction" and adopted "a simple and consistent style for corporate identity" with a logotype which would "appear on all ...published material and stationery" and which, together with standardisation of "use of colour and typefaces" would "ensure that the full range of [ICA] activities and ...achievements are recognised and clearly identified" (XIX.25).

"The new logotype adopted recently as the central feature of the Institute's [ICA] system of corporate identity" was made "available" to ICA "members and member firms to use on their own stationery and other published material "in order to give "practising members a chance to identify their firms clearly with the Institute and for the Institute's name to be seen more widely" (XIX.26).

SCCA

The SCCA decided in 1975 to obtain an official crest (XIX.27) and to approach the College of Arms to ask for a Grant of Arms (XIX.28). In 1982 it was decided to proceed with an "application for supporters to the Society's Armorial Bearings" (XIX.29).

In 1982 the SCCA Education Committee considered it significant to conclude in respect of a potential offer of correspondence courses for the Society's examinations that "bearing in mind the excellent quality of the courses ...and the prestige which would attach to their offering tuition for the Society's examinations, further talks should be arranged" (XIX.30).

In 1978 the SCCA agreed a budget of £40,000 for Publicity and Development in 1979 (XIX.31).

IoD IMAGE OF BUSINESS

In 1984 the IoD issued a Branch Discussion Paper specifically on the issue of "The Image of Business in the Community" (XIX.32). The IoD Branch Discussion Paper on industry's image in 1984 showed "just how much needs still to be done if the public are not just to think of directors as a bunch of JRs" (XIX.33).

IoD IMAGE

The IoD reported in 1983 that it had "maintained a high, radical profile for its corporate image and policies over the last year" and "public relations at the Institute is programmed to form an integral part of the lobbying process" (XIX.34).

The IoD reported that "the public image of the Institute as an influential organisation received a boost during 1984 when EPIC, the industrial communications group, published a survey which showed that 73% of trade unionists and 30% of managers agreed that the Institute had more influence on government policies than the CBI" while "the Institute's Reception at the [1984] Conservative Party Conference was attended by half the Cabinet and over 40 of the most prominent Commentators in the media - another indication of the Institute's increasing influence" (XIX.35).

IoD IMAGE SURVEY

In 1983 the IoD commissioned "a major research project by Research Bureau Ltd" one of the purposes of which was "to discover ...as much as possible about the Institute's image amongst potential members" (XIX.36).

BIM

"Building the image" was the theme of the 1984 BIM Branch Chairman's Conference (XIX.37).

The 1984 BIM Branch Chairman's Conference was attended by 87 Branch and Branch Area Committee Chairmen and one of the main subjects discussed under the theme "Building the Image" was chartered status (XIX.38).

The BIM reported in 1985 that its new Public Affairs Committee would be "particularly concerned with the development of the new BIM corporate image which will be fully implemented during the coming year" (XIX.39).

BIM PUBLIC RELATIONS

In 1984 a public relations consultancy, Profile Public Relations Ltd assumed responsibility for the management of BIM public affairs activities (XIX.40).

ICSA

ICSA members appeared aware of the image implications of the name of a professional body (XIX.41).

ICSA was concerned with its image abroad as well as at home. In New Zealand there was a particular problem with "the image and identity of the Institute" as the name was a "definite disincentive" - "the general understanding" of the term secretary being "that of a 'higher grade' typist" (XIX.42).

ICSA IMAGE STUDY

The 1982 ICSA President's message referred to the starting of "a special project" to establish the "identity" of the chartered secretary (XIX.43).

ICSA PUBLIC RELATIONS

The 1980 ICSA Annual Report referred to "over 150 news releases" being issued and "over 240 press cuttings mentioning the Institute" being received (XIX.44). By 1983/84 the annual number of press releases issued had fallen to 25 (XIX.45).

IM PUBLIC RELATIONS

In 1981 the Institute held its first ever national conference for IM branch and specialist group public relations officers (XIX.46).

Late in 1984 the IM launched "a major campaign to raise its profile" and appointed a public relations consultancy whose "first priority" was "to increase awareness of the Institute's influence and wide range of activities", the IM desiring to "present a much higher profile in its role as the principal spokesman for marketing in Britain" and "demonstrate to the Government and also to the business community that effective marketing is now the key to a prosperous economy" (XIX.47).

IM LOGO AND IDENTITY

In 1985 the IM launched a new logo which incorporated the phrase "Marketing Means Business" which "is meant to imply both that the profession of marketing is seeking greater recognition for what it can offer industry and commerce, and that the benefits of skillful marketing are reflected on a company's bottom line", while "the key image" the logo designer "wanted to project was of a modern, aggressive, professional organisation" while a "triangular device between the 'I' and the 'M' "hints at the Union Jack, and thus the national role of the IM" (XIX.48). The new IM logo was unveiled at the Institute's 1985 National Conference (XIX.49).

CAM

In 1983 CAM produced a promotional audio-visual presentation tape and launched its first advertising campaign to promote a wider awareness "of the range of CAM products and of their benefits" (XIX.50). CAM advertisements appeared in media likely to be read by target groups and featured endorsements by prominent individuals of recognised standing (XIX.51).

The CAM Graduate Members Committee (XIX.52) considered for image reasons relaunching CAM as the "Institute of Communications, Advertising and Marketing".

IPR LOGO AND IDENTITY

A new IPR house style and logo was introduced in 1978 (XIX.53).

IPR Publications

Up until 1979 the IPR had a Public Relations Committee of Council (XIX.54).

APPENDIX XXSTATUS EXPLICIT IN PUBLICATIONSINTRODUCTION

This appendix presents, by association, a selection of the documentary evidence upon which the findings relating to hypothesis (xxviii) concerning Status Explicit in Publications are based. These findings are presented in Section 9.6 of Chapter Nine.

ICA

The 1982/83 ICA President acknowledged the need to "maintain and enhance our reputation" (XX.1).

The 1983 ICA President acknowledged to ICA members that "we are a self-regulating profession in a rapidly changing economic and social climate, a status which we can only preserve by persistent and vigorous attention to our professional standards and training" (XX.2).

While acknowledging that the ICA in 1983 faced challenges, it was recognised by the Financial Times that "the title 'Chartered Accountant' ...carries the highest prestige in the profession" (XX.3).

SURVEYS

In 1983 a survey of 660 ICA members revealed that dividing the survey group into high income earners (earnings greater than £20,000) and low income earners (incomes less than £20,000), "on the whole, the high income earners were more inclined to think the standing of the profession had marginally improved, while the low income group were inclined to have the opinion that it had marginally declined" (XX.4).

A 1985 Financial Times Survey of Accountancy considered the "UK profession is divided according to three different dimensions: by status (the Chartered Institutes vs the Chartered Associations); by professional specialisation (the English Institute vs CIPFA); and by geography (the English vs the Scots vs the Irish)" with status emerging as a barrier to integration in that, for example, "the FCA label carries more status than its ICMA counterpart" and concluded in respect of the issue of body name changes "the status battle sometimes verges on the absurd" (XX.5).

Another survey reported in 1985 of some 575 of a sample of 2,000 accountants revealed that "social standing is important to accountants" with the main professional institutes having "obtained royal charters and shown considerable sensitivity over the use of the term chartered" and also obtained "recognition under the companies acts for the audit of public companies" and "objected to such recognition by other similar bodies" actions which "showed what the profession was doing to achieve and retain status" and found "that accountants now see themselves as having the same status as a more established profession such as the solicitors" (XX.6).

STATUS ISSUES

The LSCA took the view that the recommendations of The Tricker Report on the ICA 'communications process' concerned "the image and status of the Council of the Institute and its Committees" and believed that other than in respect of 'sensitive' matters "meetings of Council should be open to the press and the public" (XX.7).

Putting the second Head of the Government Accounting Service in 1984 into the Treasury rather than the Department of Trade and Industry was seen as "designed to give him more status" (XX.8).

SCCA

The SCCA was conscious in 1979 that "the press knew little or nothing about the Society" and that "the Financial Times considered it of little value" (XX.9).

Given the pressures from SCCA members for forms of recognition which could not be achieved a lead article dealing realistically with the question of professional status and certain problems regarding recognition was approved by Council (XX.10) and subsequently appeared in Accountants Record (XX.11).

IoD

In 1982 The Director published a letter from an IoD member on the use of the designation Chartered Director to enhance the status of Institute membership (XX.12).

BIM

In June 1985 Professor John Constable, Director of Cranfield School of Management on succeeding Roy Close as Director-General of the BIM expressed the view that "management must be seen as a high-status profession in Britain" (XX.13).

In 1985 the BIM planned to "increase ...the status" of its management development service (XX.14).

CHARTERED STATUS

In 1985 a Membership Criteria Working Party was established by the BIM to undertake "the first comprehensive review in over ten years" of the BIM requirements for Statutory Membership, a review which would "also consider the Institute's policy towards chartered status" (XX.15).

ICSA

ICSA was conscious that its membership conferred professional status (XX.16).

The question of the status and role of ICSA was explicit in an ICSA interview with Miss Sylvia Tutt, Master of the Worshipful Company of Chartered Secretaries and the first woman master of any of the livery companies of the City of London (XX.17). The question of status was also explicit in a debate carried on regarding ICSA status issues through the publication of members' letters in the ICSA Journal (XX.18).

Some ICSA members appeared to consider the ICA to have greater prestige and status than ICSA (XX.19).

Being international in scope and organisation ICSA was during the study period concerned with such issues as recognition, standing and awareness in territories other than the UK (XX.20).

STATUS AND RECRUITMENT

In 1984 ICSA reported that "recognition and increased status brings benefits to the members and has had an invaluable spin-off effect on recruitment figures" (XX.21). An ICSA brochure for intending ICSA students identifies as among "sound reasons for qualifying" with ICSA "to gain professional status" (XX.22).

STATUS LOCAL GOVERNMENT

The editor of the ICSA supplement publication "Local Government Administrator" recognised that "English local government is rooted in professionalism" and that "administrators who can prove equal professional status with colleagues of older disciplines are ...more able to compete for top jobs in local government" (XX.23).

ICSA made an explicit appeal to status in seeking to gain support for the rationalisation of local government administrative qualifications with "the amalgamation of the ICSA/DMA qualification" offering the "professional status" of "a respected and increasingly influential profession" to local government administrators whose "status is not sufficiently recognised" with "a qualification which is generally recognised" and establishing "a professional body for administrators, ensuring their recognition as professionals alongside their colleagues in other professions in local government" (XX.24).

IM

The IM was concerned that its membership "should be the most reliable identification of professional status" (XX.25).

In 1984 on the announcement of the Duke of Westminster as President of the Central London Branch of the IM, it was reported to members that "the Duke has a real interest in marketing and will be a great help in our drive to take marketing to management and to improve the status of marketing in the UK" (XX.26).

In 1984 in writing to all IM members on the subject of a subscription increase, the IM National Chairman reported that "your Institute continues to grow in status and in recognition by Government and Industry" (XX.27).

CHARTERED STATUS

The IM decision to apply for Royal Charter Status "...it is believed will enhance the status of marketing and raise the value of the qualification for both employers and students" (XX.28).

CAM

The Chairman of the CAM Graduate Members Committee wrote in 1983 to all members of CAM (XX.29) reminding them that "one of the CAM Society's (XX.30) aims ...is to raise the status of membership" and invited members to apply for CAM posters for display at their places of work and to borrow a CAM video for showing to staff, "senior management and even (where appropriate) to clients".

CAM recorded as the first of a list of "advantages of being an MCAM" that "you are able to use the prestigious letters MCAM after your name" (XX.31).

The CAM Graduate Members Committee recognised the need "to create greater status for the MCAM qualification" and "a strong feeling that MCAMs were not getting much benefit for the ...Annual Subscription" (XX.32). This was in spite of considerable prominence being given to "benefits for CAM graduate members in communications with members" (xx.33).

IPR

Status issues were particularly explicit in the publications of the IPR.

STATUS OBJECTIVES

A major objective of the 1984 IPR presidency was to "seek to enhance the Institute's authority within the public relations field and hence to promote the status of its members" (XX.34).

The IPR President for 1984 undertook an external relations programme, the main objectives of which were to:

- "seek recognition of the importance of good public relations, the Institute's role in promoting high standards of practice and the role that its members play in both the private and public sector.
- "seek recognition of the Institute's code of practice, the relevance of its new educational strategy, the technical competence of its members and the integrity of its disciplinary procedures.
- "seek to enhance the Institute's authority within the public relations field and hence to promote the status of its members.
- "seek to establish in the minds of lay opinion formers and in that of the educational world particularly, the authority of the Institute as the leading body and voice within the public relations field." (XX.35)

The International Committee of the IPR took the view so far as the IPR was concerned as "the professional body representing the practice of public relations in the United Kingdom", ..."the maintenance of that status and the development of professional public relations within the UK must be its prime objectives" (XX.36).

In 1984 one IPR Council member submitted an article on the subject of the IPR's explicit search for status and raised "the question as to whether professional status is worth the hassle" and expressed the view that "public relations is in some aspects very different from a true profession" (XX.37).

STATUS SELF-ASSESSMENT

The 1983 IPR President felt "we now have attained a status of professional style which has never emerged in the past" (XX.38). In 1984 it was reported that "the old "gin and tonic" image of public relations [had] been largely shrugged off", that "public relations consultancies [were] becoming recognised increasingly for their professionalism" and "the surprisingly high salaries commanded by public relations executives [were] a reflection of the higher status accorded them by business" (XX.39). Senior public relations practitioners recognised that in the past public relations has had a "gin and tonic" image (XX.40).

In launching the IPR Sword of Excellence Awards the IPR President commented that "public relations as a management discipline" was "at long last achieving real status" (XX.41). The Sword of Excellence Awards provided, in the view of the IPR President, the "opportunity ...to enhance the reputation of the profession" (XX.42).

Senior practitioners recognised that while there was a boom in demand for public relations services, there was still the problem of the "ambivalent status of the PR practitioner" in that "PR people still don't have real status in industry's eyes. There isn't enough body of knowledge in PR as such, nor a sufficiently vigorous qualification system. The greatest damage to the PR business still comes from incompetence, and the biggest deterrent to growth is a lack of top-class people. Perhaps those we are now recruiting from traditional professional fields or direct from industry will make that status breakthrough for the PR industry" (XX.43).

It emerged from discussion at the 1984 IPR Annual Conference that IPR members felt that the "failure of recognition of professional status [was the] fault of the public relations business which has not promoted itself" (XX.44).

STATUS IN LOCAL GOVERNMENT

The IPR through its Local Government Group made explicit the knowledge required for the practice of public relations in local government and expressed the view that the public relations officer in a local authority "must be given an organisational status sufficient to enable him to be fully conversant with the forward planning of the authority's affairs and to have access to information at chief officer level. He should have direct access to the leader of the Council, Committee Chairmen, the Chief Executive and all chief officers (XX.45).

STATUS AND RECRUITMENT

The Membership Development Committee of the IPR recognised in 1983 that "the Institute's general standing strongly influences the climate within which membership development occurs" and that the IPR's membership needed to be increased "in absolute numbers and as a proportion of those in public relations work in order to enhance the status, standing, authority and recognition of the Institute and the profession" (XX.46).

In 1983 in an effort to recruit senior public relations practitioners to membership of the IPR, the President wrote to senior practitioners explaining that "to succeed in our objectives of enhancing the standing, recognition and authority of the public relations profession, the Institute must be fully representative of all those working in the field" and inviting them "to apply for membership so that we can all work together, both for individual benefit and also for the good of the profession generally" (XX.47).

In 1984 on the election of three new fellows of the IPR it was announced by the IPR President that "each of the three new Fellows ...has made a significant and special contribution to increasing the status and profile of public relations - Fellowship is conferred in recognition of this contribution" (XX.48).

CHARTERED STATUS

In 1985 the Public Relations Institute of Ireland decided to "apply for chartered status" (XX.49).

APPENDIX XXISENSITIVITY TO EXTERNAL STATUS OPINIONSINTRODUCTION

This appendix presents, by association, a selection of the documentary evidence upon which the findings relating to hypothesis (xxxiii) concerning Sensitivity to External Status Opinions are based. These findings are presented in Section 9.8 of Chapter Nine.

BGA

In 1981 the BGA noted "a series of articles ...casting doubt on whether management education was giving value for money" and "the Committee agreed that these attacks ought not to go unanswered" (XXI.1). The BGA subsequently considered specific proposals for securing external support to achieve "a rebuttal of recent articles critical of business education" (XXI.2). The BGA formally responded to criticisms of MBAs appearing in Management Today (XXI.3).

In 1984 the BGA considered a public relations programme "to inform the public of the BGA and its objectives, to raise the BGA's profile and to create more interest in the BGA" which included "response to press criticisms of business education" (XXI.4).

In 1984 the BGA Chairman reported that "we have over the past year had to respond to articles critical of MBAs but rather than simply responding to criticism we hope in the future, armed with the results of our own research, to publicise the benefits of post-graduate business education not only to managers but to a wider public" (XXI.5).

The 1985 report by Professors Brian Griffiths and Hugh Murray of City University Business School calling for an end to state subsidies for post-graduate management education was extensively reported in the Financial Times (XXI.6) and a counter view was put by the Director of the BGA (XXI.7).

A 1985 Survey of Business School Graduates undertaken by the BGA on the subject of Professor Brian Griffiths and Hugh Murray's study of the Future of British Business Schools revealed that while criticisms remained of business schools as "too academic" and "too distant", there was "little general support for the wholesale privatisation of business schools" (XXI.8).

ICA

The ICA was conscious in 1984 that it had not been officially consulted in the area of information technology (XXI.9).

SCCA

In 1984 the SCCA Secretary General wrote to the Editor of the Certified Accountant in response to a published criticism in another letter that the Society's qualification meant "little or nothing", pointing out that the Society's membership was "by examination only plus a prescribed requirement of relevant accounting experience (XXI.10).

IoD

The IoD was sensitive to its exclusion from the Promotion of Non-Executive Directors (Pro Ned) consortium's list of sponsors (XXI.11).

BIM

The BIM has given 'lead story' treatment to external confirmations of the confidence of its members (XXI.12). In particular the BIM reported important speakers to BIM events (XXI.13). The BIM also gave 'lead story' prominence to the relative changes in the salaries of managers and directors (XXI.14).

The Director-General of the BIM wrote to the Editor of the Financial Times in 1984 in response to criticisms of British managers (XXI.15).

ICSA

ICSA reported to its members through its Journal details of an annual salary survey that revealed the Company Secretary to be "the best paid specialist executive" (XXI.16).

ICSA in 1983 reported to its members that its qualification had been mentioned in a House of Commons debate as "potentially ...of constructive use in the creation of a better qualified civil service" (XXI.17).

In January 1985 the incoming President of ICSA expressed the view that "the Institute is most anxious ...to resolve a number of questions bearing on its corporate image and marketing strategy" as while "the value of the Institute's qualification, academically and vocationally, is not in doubt ...there still remains throughout the business community a very discouraging level of understanding of what it provides" (XXI.18).

IM

The new IM College buildings attached to Moor Hall, the IM headquarters in Cookham, were opened in 1981 by Rt Hon Roy Jenkins MP, the report in Marketing featuring a photograph of Rolls-Royce "that lent prestige to the occasion" indicating a sensitivity to external confirmations of status (XXI.19).

CAM

The CAM Graduate Members Committee Chairman felt in 1979 that the first priority of the Committee should be "to establish a level of awareness of CAM qualifications within the Communications Industry and its significance" (XXI.20). A 1979 survey revealed "that CAM's biggest weakness was its lack of awareness" (XXI.21).

The Chairman of the CAM Member's Committee appealed to CAM Members "to use the letters MCAM after their names wherever possible. Make sure it is on your business cards, and if your name appears on letterheads, make sure MCAM appears after your name as well ...only [by] standing up and being counted and using the title MCAM in our own professional lives can we expect to reap the rewards of recognition and status, the letters MCAM will ultimately confer" (XXI.22).

IPR

The IPR Education Committee expressed "some concern over the relatively low level of publicity obtained on the Cranfield MBA programme majoring in Public Relations" (XXI.23).

Recognition and status enhancing activity was also a concern of the IPR in the middle 1950s (XXI.24). A priority was still attached to association with VIPs at Institute events (XXI.25). In the late 1950s the IPR was self-consciously aware of the relative lack of standing of its members as "public relations was low down the scale in status" and was concerned with the enhancement of its "status and image" (XXI.26). By its twenty-fifth anniversary, the view has been expressed that "a complete transformation in the status and practice of a new profession" had occurred, the 'before' picture being of "a scattered nondescript collection of individuals still described as puff-licity merchants without status or authority" (XXI.27).

Edward L Bernays, regarded as the founder of public relations in the US, gave the IPR's 1966 Sir Stephen Tallents Memorial Lecture on the subject of "The Importance of Status" (XXI.28).

Activities of the IPR's Local Government Group were in 1973 concerned with improving "the status of the local government public relations officer" (XXI.29) while making membership of the IPR a legal requirement for public relations practice and other indications of status were regarded as desirable objectives (XXI.30).

APPENDIX XXIIDRIVE FOR STANDING, RECOGNITION, IDENTITY AND SELF-RESPECTINTRODUCTION

This Appendix presents, by association, a selection of the documentary evidence upon which the findings relating to hypothesis (xiii) concerning Drive for Standing, Recognition, Identity and Self-Respect are based. These findings are presented in Section 10.2 of Chapter Ten.

BGA

The BGA was keen to remain selective. In 1975 a project team established by the BGA to examine the criteria for including schools on its approved list reported that "maintaining the elitism of the BGA may be a crucial factor" in recruiting "alumni of the top schools" as there was found to be "a high correlation between the calibre of a school and the proportion of its alumni who join the BGA" (XXII.1)

In 1981 the BGA was approached by both the CNAAB and the FME on the subject of recognition of post-graduate business degrees awarded by polytechnics but decided not to recognise these degrees (XXII.2).

The BGA 1979 survey of business graduates was reported in the Observer (XXII.3). The BGA recognised that its own standing depended upon its work "to raise the profile of business education" and to secure "support for BGA aims in this field" (XXII.4).

The BGA 1982 'Strategy for the Eighties' document expressed the view that "the BGA can reasonably claim a share in ... the establishment of business education in the curricula of all British Universities and by increasing recognition of the importance of postgraduate management qualifications by industry and commerce" but that "much remains to be done, particularly in developing an appreciation of management education by a wider public as well as countering anti-business education prejudice and ensuring continuing improvement in standards management education" (XXII.5).

The BGA 1982 Strategy for the Eighties established as one of "two key objectives" ... "to improve the standing of the business graduate in the opinion of both industry and the general public with a view to becoming a more effective voice for business graduates in emphasising the worth of a Business School Education" "given that "to improve the standing of business education - as the Business Schools strive mainly to improve their own image, and not that of business graduates generally, the BGA must tackle this problem (XXII.6).

The 1982 BGA Chairman believed the BGA "had a good reputation for studies and reports relevant to (its) aims" (XXII.7).

The retiring Administrative Director (AD) of the BGA in drawing up a specification for his successor expressed the view that the AD needed to be "of sufficient standing to deal on equal terms with Ministers, Chairmen, Archbishops, Academics, etc" (XXII.8). In 1983 the incoming Chairman of the Manpower Services Commission was among a batch of three new members to join the BGA Advisory Council (XXII.9).

BGA visits to business schools with a view to encouraging graduating students to join the BGA revealed that "the students have no awareness of the BGA" (XXII.11). The business schools themselves "often had no knowledge of the BGA" (XXII.11).

The BGA Committee in 1984 reviewed the strategy and objectives of the BGA and concluded "the BGA's profile should be raised, and general communication improved, both externally and internally" and that there was a need for "increased PR activities" (XXII.12).

At the end of the period of study there was still a lack of acceptance of the MBA within British industry (XXII.13). In 1985 a critical report by two professors at the City University Business School 'called for ending of state subsidies to post graduate management schools (XXII.14).

BBGS

The BBGS believed it offered "recognition at an individual level by the award of membership at the appropriate grade" (XXII.15). The BBGS was similar to the IPR in the award of the latter fellowship in that in 1984 it introduced a new grade of membership 'Companion of the Society' for "those who have given outstanding service to the BBGS in business education or industry" (XXII.16).

The BBGS believed the BBGS Project Prize would "bring greater recognition of the high standards achieved in business studies project work" and "help to publicise business studies qualifications generally" (XXII.17). The BBGS Prize for business studies degree projects was "intended to encourage wider recognition of both the considerable effort expended by students and the high standards achieved" and it was reported in 1983 following its launch to "colleges/polytechnics" that "Institutions have welcomed the scheme" (XXII.18).

In 1983 the BBGS was approached by two academics undertaking an update commissioned by, among others, the British Overseas Trade Board, the London Chamber of Commerce and Industry and the InstM of a 1973 'Liston Report' on education and training for overseas trade and asked if a selection of BBGS members could be interviewed, the BBGS reporting to its members that it was "proud to have been asked to contribute" (XXII.19). The BBGS later informed its members that it was "disappointed with the response from members to the appeal for volunteers" (XXII.20).

In 1982 the BBGS held its "third official dinner" at the House of Commons with the Minister of Trade as guest speaker (XXII.21).

ICA

ICA STANDING

The ICA had as formal objectives "to preserve the position of the Institute as the leading accountancy body in the UK" and "to enhance the reputation of the Institute world-wide" (XXII.22).

The 1981 ICA President believed the ICA was "the premier accountancy body in the United Kingdom" (XXII.23) while the 1982 ICA President claimed "we have lived up to our reputation as the premier accountancy body in the United Kingdom" (XXII.24).

A 1982 Financial Times Survey of Accountancy confirmed the ICA as "the largest and most prestigious UK accountancy body" (XXII.25).

In 1984 ICA membership passed the 80,000 mark, "up more than 2,000 on the year". 304,000 copies of ICA publications were sold, 13,000 attendances were recorded at ICA courses and 11,000 at seminars run by the ICA for the Department of Trade and Industry, while average circulation of 'Accountancy' reached 65,500 (XXII.26). The ICA journal 'Accountancy' has been perceived as a "prestige" publication within the profession (XXII.27).

The ICA Council in 1983 pursued "a more positive role in public relations activities, with the aim of enhancing the standing of the Institute and of the chartered accountant in the public mind" (XXII.28).

The standing of the chartered accountant within the accounting profession was to some extent demonstrated by the press attention given in 1984 to the proposed merger between Price Waterhouse and Deloitte, Haskins & Sells (XXII.29). The proposed merger also received the attention of the Office of Fair Trading (XXII.30).

The ICA organised a one day conference on 29 November 1984 at the Park Lane Hotel, London, on 'The Accountancy Profession and the Public Interest' chaired by the Rt Hon Lord Benson GBE to "examine the current state of the accounting profession, its independence and its contribution to the national interest" (XXII.31).

In 1984 a proposed merger of two of the "big eight" accounting firms was a matter for the national press (XXII.32).

ASC/CCAB

The relative standing and "dominance" of the ICA within the accountancy profession was reflected in the fact that until 1982 it had a majority (12 out of 23) seats on the Accounting Standards Committee (ASC) (XXII.33).

A controversial debate that kept the accounting profession in the public eye to a greater extent than would otherwise have been the case during the study period was that "intractable" and "tortuous" question of inflation accounting (XXII.34).

The ICA's statement on its decision in 1984 to go its own way, separately from the CCAB in respect of law and parliamentary matters, pointed out that "the Institute accepts that by its size and structure it must carry the main weight of responsibility for the technical and ethical development of the profession" and that by leaving it was better able to protect the public and the profession as the previous arrangements tended "to stifle initiative, depress quality, accentuate differences between the bodies and delay essential change" (XXII.35).

In the view of one 1984 commentator "in the past decade, the furore over current cost accounting has done more than anything else to weaken the Accounting Standards Committee's standing as a private regulator" (XXII.36).

In the period 1980-84 the cost of running CCAB increased from over £1½M to just under £1M of which in each year the ICA contributed over a half of the total cost, its contribution in 1984 reaching £539,000 (XXII.37).

The ICA, Institute of Chartered Accountants of Scotland, ACA, Chartered Institute of Public Finance and Accountancy and the Institute of Cost and Management Accountants were, during the study period, the only UK members of the International Accounting Standards Committee.

SURVEYS OF THE PROFESSION

By 1984 "if all the chartered bodies except the (ICA) merged, the (ICA) would still have more members", the ICA "influence" being "based on its huge membership, which dominates the auditing part of the profession and occupies many senior appointments in industry and commerce", which led one informed observer to conclude "so, over the next decade, it does look as though the Institute will continue to dominate the profession" (XXII.38). For graduates seeking to join the accountancy profession the ICA remained the first choice due to the "sheer cachet of the title 'Chartered Accountant'" (XXII.39).

In 1985 it was reported in a survey that 69% of accountants felt "an accountant's standing in society is much the same as similar professionals such as solicitors", and only 36% agreed and 49% disagreed that "members of professions are of secondary importance" compared with "industry and commerce" (XXII.40).

Association World, a journal for those working in non-profit making bodies such as professional institutes and associations, reported in 1985 that "any list of prestigious professional associations would place the (ICA) very near to the top" ... "a dozen trends in business and society have magnified the status of the chartered accountant" ... "the very phrase 'chartered accountant' has acquired a superiority over other breeds of accountant" (XXII.41).

A leading accountancy tutor has expressed the view that "the average academic ability of the chartered student is much higher than for the other bodies" ... "the chartered in the first choice of the better graduates", while "many less able individuals, realising their chances of passing the chartered examinations are slim, are opting for the easier options of (ACA) with the (ACA) in danger of becoming a second-tier organisation" (XXII.42).

THE TRICKER REPORT

The ICA faced internal challenge during the study period. The 1983 Tricker Report uncovered challenges to ICA Council decisions in areas such as inflation accounting, dissatisfaction with the ICA expressed by different sections of the membership, especially small practitioners and members employed in industry, a perceived loss of standing of the ICA because of insufficient leadership, increasing differences of aspiration between small practitioners, members in large practices and members in industry, a replacement of the traditional attitude toward professionalism with commercialism, a need to reaffirm a common community of interest among members, a need to demonstrate effective self-regulation in the public interest; and suggested the creation of "subject conferences", six groupings, general practice, management accounting and information systems, auditing and financial reporting in public companies, taxation, financial management and the treasury function, and insolvency, each subject-conference being a focus of member interests, voting and ICA governance, each having its own conference board with a Council made up of 50% elected on a regional basis, 40% elected from the conferences from a nationwide list of candidates and 10% co-opted members and the appointment of a director-general to enhance the status and influence of the Institute and to provide a public face with which the public and members can identify (XXII.43).

Publication of the Tricker Report and its finding that there was "a need to improve the standing, status and influence that the Institute has in society generally, and with legislators, regulators and business opinion-formers in particular" was reported in the Financial Times in two articles (XXII.44) and an editorial that while referring to the ICA as "the largest and most highly regarded of the accountancy professional bodies" and commenting that "the label 'chartered accountant' ... in the UK carries a higher prestige, and a greater commercial value, than the other accountancy qualifications" acknowledged the "internal dissent" within the ICA and its "prickly" relations with other accountancy bodies and the difficulty of holding the ICA together and expressed the view that to do this at all costs would not necessarily be in the public interest (XXII.45).

ICA CENTENARY

The ICA Centenary in 1980 "was marked in the professional, national and provincial press by the publication of commemorative editions, supplements and features" while "The Times and the Financial Times published special reports on accountancy covering the major professional developments and achievements of the Institute" (XXII.46).

In 1980 HM Queen Elizabeth II and HRH The Duke of Edinburgh attended the Opening Reception of the ICA Centenary Conference at the Royal Festival Hall (XXII.47).

SCCA

RECOGNITION

In 1979 the newly elected SCCA President wrote to all members of the Society with a pledge "to ensure that greater recognition is accorded to the Society and its members" (XXII.48).

In 1980 it was reported in 'Accountants Record' under the heading "recognition" that "recognition is accorded to the Society from the Inland Revenue and members are entitled to sign company returns; from the Department of Education, Burnham Salary Scale and has first degree standard for DMA entrance; from the Manpower Services Commission in that the Society's name is published as a recognised accountancy body in its career booklets and in local government for promotion purposes in its Purple book. Other recognition is accorded to Society members by some professional bodies who give reciprocal exemptions from examinations such as the Institute of Taxation, and the Society has similar arrangements with some overseas professional bodies" (XXII.49).

The Education Secretary of the SCCA reported in 1982: "that the Society's qualification was approved by the Department of Education and Science for the purpose of admission to post-graduate courses such as those for the Diploma in Management Studies. It was also acceptable to the University of London as meeting their general entrance and course requirements, and was graded under Category III by the Burnham Further Education Committee. The examinations were recognised under the Award Scheme of the British Railways Board, by the National Joint Council for Local Authorities and by Barclays Bank for promotion and appointment purposes. The Society's examinations were also acceptable for exemptions in the examinations of a number of professional bodies both in the United Kingdom and overseas" (XXII.50).

The view was expressed in 1982 when the SCCA was seeking to appoint a Director General that to promote the "image" of the society the position should be advertised in such a way that it "be established as one of high prestige" (XXII.51).

As late as June 1983 the President of the SCCA reported to members that Council was "constantly seeking ways of improving the Society's status and recognition in the widest sense" (XXII.52).

During 1983 a meeting with the Head of the Government Accountancy Service (GAS) and subsequent correspondence failed to convince the GAS that members of the SCCA "should be considered by the Civil Service as professionally qualified accountants rather than accounting technicians" (XXII.53).

The Membership Development Committee of the SCCA recognised in 1983 that "it should be accepted that the Society 'is not as good' as the bodies within the CCAB", "the Society had for years been living on past reputation and while the SCCA "must accept that it was a second-class body" it "should aim to be the top body outside of the CCAB" (XXII.54).

In 1984 the SCCA Secretary General reported that "some indication of the Society's ... status could be gained from the fact that qualified members applying to the Open University for course exemptions were accorded only one credit whereas members of the ICAEW (ICA) were eligible for the maximum of three credits" (XXII.55).

SURVEYS

A comparison of questionnaires returned by CCAB members and SCCA members on the registration of accountants and other issues revealed a similar pattern of responses but with significantly more SCCA respondents favouring registration while many more SCCA respondents than CCAB body respondents felt that registration should be extended beyond members of CCAB bodies who hold a practising certificate or who are individually authorised to audit companies to include members of such bodies as SCCA (XXII.56). The case for registration was put in a subsequent issue of Accountants Record (XXII.57).

SCCA EVENTS AND ACTIVITIES

Major SCCA social events were prominently reported in Accountants Record with a particular emphasis upon distinguished guests present (XXII.58).

Illustrated reports with guest lists of the City Lunches of the SCCA represented a high proportion of the space devoted to society affairs in 'Accountants Record' (XXII.59).

In 1984 the Patron of the SCCA, HRH The Duke of Edinburgh, agreed to meet the President, Vice-President and Secretary General of the Society (XXII.60).

In 1980 the SCCA gave some prominence to the fact that the President of the Commission of the European Communities had written a foreword to a textbook published in conjunction with its Diploma in European Studies (XXII.61).

ASSESSMENTS OF OTHER BODIES

The Secretary of the SCCA wrote in 1982 to the Secretary of the CCAB who replied that were the SCCA to make a formal approach to the CCAB regarding membership he would seek the views of the constituent members but that despite a number of requests for CCAB membership no such membership had previously been granted other than those of the original members (XXII.62).

In February of 1982 the SCCA Council formally resolved that an approach be made to the Secretary of the CCAB to ascertain if he would be prepared to "discuss the situation" while it was also agreed that the implications of a memorandum from the Department of Industry on recognition of accountancy bodies in the context of audit requirements should be considered (XXII.63). The approach to the CCAB was subsequently made and a reply was "received from the CCAB which could only be described as a rebuff" ... "members of the Committee (of the CCAB) had been contacted but they felt that there was no further point in pursuing the correspondence or having a meeting with the Society as the Committee saw no reason why the CCAB should be enlarged" (XXII.64).

The SCCA Diploma in European Studies obtained 108 hours Continuing Professional Education (CPE) accreditation from the ICA (XXII.65).

In 1978 it was recorded that the ICSA view of the SCCA was that it was "not held in very high esteem" (XXII.66).

IOD

OFFICIAL RECOGNITION

The Prime Minister, Mrs Margaret Thatcher MP, spoke at the 1983 Annual Convention of the IOD (XXII.67). The influence of the IOD on government policy in general has been recognised in the national press (XXII.68) along with its influence with particular ministers (XXII.69).

In 1984 the IOD felt that its "European policy" had "developed to the extent of securing wide and favourable recognition in government and in the media in the UK, Europe and North America" (XXII.70).

PROMOTIONAL / REPRESENTATIONAL ACTIVITY

In 1983 the IOD made copies of The Director available beyond the membership of the Institute including "at some of the main airports and business hotels in Europe and overseas" "with a view to encouraging further Institute membership and the enhancement of the magazine's reputation as a leading international business title" (XXII.71).

The IOD resorted to the correspondence columns in order to put its views on public policy issues across (XXII.72).

Informed press comment considered the IOD had significantly raised its profile during the period of study (XXII.73).

MEDIA PROFILE

By 1983 the IOD "appeared regularly on national radio and television news and current affairs programmes" and felt it was "clearly recognised as a distinct national voice on business affairs" (XXII.74).

Changes of Director-General at the IOD have resulted in review articles and profiles in the national press (XXII.75).

By 1985 the IOD was regularly achieving national media coverage in both the broadcast and print media (XXII.76). The views of the IOD were sought and referred to by The Sunday Times in the context of a major review of the British economy (XXII.77).

IOD EVENTS AND ACTIVITIES

The IOD appeared to consciously associate figures of standing with its City Branch formed in September 1981 with an inaugural meeting in Guildhall "an important milestone in the history of the Institute" (XXI.78), the branch holding its first own Annual Conference in June 1982 (XXII.79). The IOD's City Branch Annual Conference and its national Annual Lectures, Annual Dinners and Annual Conventions were organised as prestige occasions with Cabinet level speakers. The Prime Minister spoke at the 1983 and HRH The Prince of Wales at the 1985 IOD Annual Convention.

IOD events were well supported with some 2,500 members and their guests attending the Annual Convention and as many as over 1,600 members and their guests attending the Annual Dinner (XXII.81). The 1984 IOD Annual Convention resulted in a whole page of press coverage in one national newspaper with reports of the main points raised by all speakers (XXII.82).

BIM

The BIM acknowledged its role in helping the manager achieve "his objective" of "personal professionalism ... personal ambition, the need for achievement, the desire for status and recognition by society" (XXII.83).

The BIM was able to attract individuals of national standing to the chairmanship of its committees (XXII.84).

The BIM was able to arrange a BIM Special Report in The Times and a BIM supplement in UK Press Gazette (XXII.85).

ICSA

RECOGNITION

The 1981 ICSA President's message referred to the work and determination of ICSA "to define its identity" and focused upon progress made in the area of "recognition" (XXII.86).

ICSA and BIM were, during the study period, members of the Consultative Committee of Professional and Management Organisations, the chairmanship of which passed in 1983 to the Chief Executive of ICSA (XXII.87).

A form of recognition achieved by ICSA (and indeed the ICA) was the inclusion of ICSA in meetings of "Heads of Professional Bodies", a forum for the discussion of "matters of common interest" membership (composed of bodies pre-eminent in their field) of which was at the invitation of the existing members (XXII.88).

ICSA expressed satisfaction in 1983 concerning references to the Institute in a Civil Service report on the role of professional qualifications in respect of administrative work (XXII.89).

The 'absorption' of ILGA into ICSA was perceived by ICSA as a step that had led the Institute's public service stream to become "the recognised qualification for administrators in local government" (XXII.90). This view was shared externally (XXII.91).

In 1982 the Local Government Training Board recognised ICSA "as the sole recognised professional examining body for administrators in local government (XXII.92).

In 1983 it was recognised in connection with the work of the MSL Chartered Secretary file that "recognition by employers" was "not yet high enough" in "non-secretarial areas" (XXII.93).

PROMOTIONAL ACTIVITY

In 1981 the ICSA Council approved a public relations two year development plan (drawn up by the author) to tackle the problem that while ICSA's "major growth potential" lay "in the area of public sector administration" it was "still thought of in a number of circles as primarily a body for company secretaries" (XXII.94).

Among the development tasks identified for ICSA in the period 1982/87 were "the promotion of the recognition of the Institute's qualification" and to "analyse and promote recognition" (XXII.95).

The Canadian Division of ICSA was in 1981 particularly concerned "to promote the recognition of administration as a distinct management skill of the highest status" and given a "problem of recognition" in Canada proposed a new "supplementary designation" of "Professional Administrator" (P Adm) for members in Canada (XXII.96).

ICSA in 1981 organised a seminar on Professional Administration in Local Government for Local Authority Chief Executives in order to encourage recognition of the training and development needs of administrators in Local Government (XXII.97).

The ICSA specialist groups and panels were very much concerned with issues of status, standing, recognition and relevance within their specialist areas (XXII.98).

ACADEMIC RECOGNITION

ICSA maintained contact with, visited and was visited by representatives of, a wide and extensive range of educational institutions (XXII.99).

By the end of 1981 some twenty UK universities recognised the ICSA qualification as equivalent to a first degree to the extent that they would "consider on their individual merits, for admission to certain post-graduate courses, members of the Institute who do not hold a first degree" (XXII.100).

In 1982 ICSA reported that "over twenty British universities" accepted its "qualification in lieu of a first degree for the purpose of admission to post-graduate degree or diploma programmes" while "the membership qualification was also recognised during the year as a degree equivalent for the purpose of eligibility for appointment to certain lecturer posts in tertiary education establishments in the Republic of Ireland" (XXII.101).

In 1984 it was reported that "over 60 institutions offer courses for the whole or part of the (ICSA) examination" (XXII.102).

MEDIA PROFILE

ICSA during the period of study received steady coverage in the national and specialist press for its published and press released views on matters within its sphere of professional interest and competence (XXII.103).

The view of ICSA was sought by the Financial Times in 1984 in the compilation of a review of Government pensions plans, an acknowledgement of ICSA's perceived expertise in the pensions area (XXII.104).

In October 1981 the ICSA President appeared on the television programme "Question Time" (XXII.105).

In 1983-84 "for the first time the full list of students completing the (ICSA) examination was published in the Daily Telegraph" (XXII.106).

IM

RECOGNITION

In 1983 "as the representative of the European Marketing Council as well as the Institute of Marketing, Peter Blood, IM Director-General, was asked to address the international marketing conference in Tokyo" ... "sponsored by the Japan Marketing Association and held under the auspices of the Japanese Ministry of International Trade and Industry, the American Marketing Association and ESOMAR (XXII.107).

That the Hong Kong Institute of Marketing incorporated in 1983 had as "one of the conditions of membership ... that applicants must already be members of the UK Institute" was reported by the IM as evidence of "the significant increase in the international influence of the Institute of Marketing" (XXII.108).

The IM's new college buildings opened in 1981 were described by a visting minister as "a major initiative of great importance in sustaining IM's presence as the leading marketing body in Europe" (XXII.109). A number of very distinguished guests including the Permanent Secretary at the Department of Education and Science and a Department of Industry Minister visited the new buildings of the InstM's College of Marketing on their opening in 1981 (XXII.110).

ACADEMIC RECOGNITION

By 1983 seven universities had "confirmed their acceptance of the IM Diploma as an entry qualification to their post-graduate Management/Marketing Degree courses subject to their usual entry criteria" (XXII.111).

MEDIA PROFILE

In 1982 an article by the Chairman of the IM on Marketing was published in The Director (XXII.112).

CAM

RECOGNITION

In 1978 it was reported that the Manpower Services Commission was "in the process of setting up a TOPS course for the (CAM) PR Diploma" (XXII.113).

The Chairman of CAM received the Advertising Association's Mackintosh Medal for 1981 in part in recognition of his work in connection with CAM (XXII.114) and the Cup of the Publicity Club of London in 1982 similarly in part recognised his contribution to CAM (XXII.115).

In 1981 CAM was "invited to make a presentation to the annual meeting of American Professors of Advertising" (XXII.116).

In 1982 the Director of CAM was invited to join the Communications Studies Board of the CNAA "in order to introduce an element of practical and professional content to the various degrees on offer" (XXII.117). CAM was also represented on the Business Education Council (BEC) and the Scottish Business Education Council (SCOTBEC) (XXII.118) and, in addition, developed a "continuing liaison" with such other examining bodies as the Technical Education Council, the Royal Society of Arts and the London Chamber of Commerce (XXII.119).

CAM prominently reported new constituent members of CAM in terms of external endorsement of CAM (XXII.120).

CAM in 1983/84 sought additional Vice-Presidents from among those whose names would add weight to the authority of CAM (XXII.121).

CAM reported to its membership the endorsements from senior industrial figures it had secured for use with CAM advertising as evidence "that CAM is making progress and that more and more senior and respected figures in our business are declaring their backing for its aims and achievements" (XXII.122).

ACADEMIC RECOGNITION

A form of recognition was received by CAM in 1982 from the International Advertising Association (IAA) when the IAA accredited the CAM Certificate as meeting "all the criteria laid down for the IAA Advanced Certificate" so that future CAM students gaining the CAM Certificate would also receive the IAA Advanced Certificate and be eligible to enter for the IAA Diploma in International Advertising (XXII.123). CAM also arranged for IAA an Executive Programme at Ashridge Management College to prepare candidates for the IAA's Diploma in International Advertising (XXII.124).

CAM in its communication with its members explicitly compared the CAM Diploma with a university first degree with the suggestion implied that the Diploma was of equivalent standard (XXII.125).

One suggestion considered by the CAM Graduate Members Committee (XXII.126) "for rewarding successful CAM examinees was that they should get a 10% salary increase from their employers!"

CAM's educational role was recognised by a President of the IPR. "To achieve professional public relations status, a structured education system is indispensable. This is one of the key elements provided by CAM." (XXII.127).

In 1983 the IPR carried out an independent investigation of CAM which "involved discussions with many people both inside and outside the profession and particularly with business schools" upon the results of which the IPR Education Committee "reached the conclusion that the CAM qualifications are found wanting" as "they are not regarded as professional qualifications" but as "good vocational qualifications" and "the academic equivalence rating claimed for the Diploma by CAM is open to considerable question as an entry qualification for further education" as "it is not recognised by the CNAAB as being equivalent to a CNAAB first degree" while "most of the leading business schools in the United Kingdom do not accept it as a prime entry qualification to MBA or equivalent post-graduate courses" (XXII.128).

In 1983 when there was "talk of CAM considering a possible change of status to that of an Institute of Communication Studies" the IPR Education Committee recommended "that the Institute should both oppose such a development and should withdraw from CAM if it became a reality" (XXII.129).

One professional publicly expressed the view in 1981 that "the value of a CAM diploma ... (is) ... somewhat less than the paper it is printed on" (XXII.130).

IPR

RECOGNITION

At its 25th anniversary in 1973 the objectives of the IPR included "to win authoritative recognition of the Institute as a responsible organisation representing qualified public relations practitioners in Great Britain" and "to give a united voice to the practise of public relations and enhance its influence" (XXII.131).

The 1979 President of the IPR spent a period of his office as Press Secretary to the Prime Minister (XXII.132).

In 1980 the Chairman of the Public Relations Consultants Association expressed the view that over a twenty five year period public relations consultancy had gained significantly in credibility and in terms of the recognition by business of its potential contribution (XXII.133).

Senior public relations professionals themselves recognised that public relations is in the process of securing wider recognition (XXII.134).

The IPR, in its own opinion, was, in 1983 "the body recognised as qualified to speak on behalf of public relations practitioners to the public; to Parliament; to Government; and to opinion leaders in industry, commerce, and public services", "the largest public relations organisation in Europe" with as its first objective "to promote the development, recognition and understanding of public relations" (XXII.135).

Over the period 1982-84 the incoming 1984 IPR President felt the IPR had "regained much of the authority and standing which it should enjoy as the professional body of public relations practitioners in the United Kingdom" following a "decline in the Institute's fortunes in recent years" but that the profession still deserved a "higher status and authority" (XXII.136).

By 1984 the President of the Confederation of British Industry expressed the view that "the outsider's perception of public relations is now of an "activity which is growing in demand, with a widespread acceptance that it is necessary" (XXII.137).

IPR PROMOTIONAL ACTIVITY

The IPR's 1983 membership development strategy recognised the importance of extra members to the achievement of standing and recognition (XXII.138).

In 1984 "as part of the programme for achieving chartered status it was felt that (IPR) membership needed to be extended to encompass a greater proportion of public relations practitioners to establish the Institute as the major body representing public relations practitioners" (XXII.139).

The 1984 President's Medal was awarded to the Rt Hon The Lord Mayor of London, Dame Mary Donaldson GBE and it was anticipated "it is likely that there will be some press publicity of the event" (XXII.140). In 1985 HRH The Princess Anne was presented with the IPR President's Medal (XXII.141).

In 1985 Sir Peter Parker, Chairman of the BIM and Chairman of the panel of judges for the IPR Sword of Excellence awards drew attention to the growing and "critical" importance of good public relations and the need for professionalism and professional development and acknowledged the role played by the incoming Director-General of the BIM in working with the IPR in developing the first MBA course in public relations while Director of the Cranfield School of Management (XXII.142).

Local IPR groups were conscious of the need for "greater recognition of the professional status of PR amongst potential employers" (XXII.143).

IPR LOCAL GOVERNMENT GROUP

At the end of 1979 the IPR Local Government Group reported that "a new series of talks was beginning to take place with the Society of Local Authority Chief Executives" (XXII.144).

For a period the IPR Local Government Group considered it had been "regarded as a representative body of some standing" but, having lost some ground, was desirous in 1983 of undertaking a membership drive and of seeking "to enhance the status and dignity of our profession" (XXII.145).

The IPR Local Government Group was invited to participate in the work of the Local Government Training Board and the Society of Local Authority Chief Executives in respect of issues related to public relations (XXII.146).

SURVEYS

In 1982 in the first IPR membership survey undertaken for seven years 948 (41%) responded of whom "over two thirds (69%) ... believed that the standing and reputation of public relations is improving" and "almost half (47%) believed that the standing and reputation of the Institute is improving" while of the 75% of respondents suggesting actions to "improve the standing of the Institute and its members" the most common suggestion mentioned by 29% was "a programme of public relations for PR" (XXII.147).

A further IPR member survey was undertaken in 1985 with two main objectives, to "provide Council with guidance for improving the Institute's range of services and activities" and to "give members information about the status of public relations and its practitioners" (XXII.148). 980 members (44%) responded to the 1985 survey with 81% believing the standing and reputation of public relations practice in general to be improving and 60% believing the Institute's standing and reputation to be improving, in both cases an improvement over the 1982 figures of 69% and 47% respectively, professional status being given (by 26%) as the single most important benefit of IPR membership while of future actions 37% felt the most important future action of the IPR should be in the area of promoting image, status and professionalism (XXII.149).

A survey of 155 companies reported in 1984 by Research Surveys of Great Britain, while it revealed the nebulous nature of PR established "the underlying marketing purpose of PR" which "came out very strongly as the principal aim of the corporate PR effort" and revealed a general feeling "that the potential of PR is becoming more widely recognised" but that while "there is room for improvement in the training and professionalism of practitioners" ... "PR will remain 'a grey area' with a poor image" (XXII.150).

(XXII.147).

On occasion IPR promotes

The emerging importance of

occasional national press

ACADEMIC RECOGNITION

The IPR 1983 Education Strategy "recommended the Institute's continued participation in CAM" as "the CAM qualifications were central to the Institute's education strategy" but that "certain changes were necessary in the present arrangements if the CAM qualifications were going to meet the Institute's requirements" and these would be "the basis for discussions with CAM" and recorded informal and formal discussions between CAM and IPR that had been held (XXII.151)

The first MBA course in the UK to offer PR as a special subject was established at the Cranfield School of Management "at the suggestion of the Institute of Public Relations" as public relations was, in the view of the IPR President, "not widely regarded as a senior corporate management function, and there are few people capable of moving into top management roles from PR functions" (XXII.152).

MEDIA PROFILE

In 1982 corporate communications was the subject of a 1982 special feature in The Director (XXII.153). Public relations has also been the subject of a Financial Times Survey (XXII.154) and a lengthy feature in Management Today (XXII.155).

The author of a 1983 Management Today feature on the growth in demand for public relations consultancy services concluded "underlying the current buoyancy, however, is a realistic awareness that true professional status has yet to be earned" (XXII.156). A contributor to a 1982 Financial Times survey of public relations concluded that while internationally one of "four key developments ... likely to dominate the industry for the next decade" was "the rising status of public relations" ... "PR status is still often ambivalent" (XXII.157).

On occasion IPR pronouncements were covered by the national press (XXII.158). The emerging importance of public relations practice was acknowledged in the occasional national press article (XXII.159).

In 1984 the incoming President of the IPR was profiled in Marketing the monthly journal circulated to members of the InstM (XXII.160).

In 1984 the IPR made a submission to the Select Committee on Members' Interests and on 26th April 1984 the IPR working party concerned appeared on a "TV Eye" television programme (XXII.161).

APPENDIX XXIII

STATE RECOGNITION

INTRODUCTION

This Appendix presents, by association, a selection of the documentary evidence upon which the findings relating to hypothesis (xiv) concerning State Recognition are based. These findings are presented in Section 10.3 of Chapter Ten.

BGA

In 1980 the Department of Employment indicated it would welcome the views of the BGA on the subject of proposed amendments to the Employment Protection Legislation (XXIII.1).

In 1981 the BGA arranged a well attended briefing meeting at HM Treasury (XXIII.2). Similar briefing and discussion evenings were organised at the Department of Industry and the Department of Education and Science (XXIII.3).

The BGA recognised in 1982 that it lacked a mechanism for regularly channelling its views to Ministers (XXIII.4) although BGA meetings had been held "with the Department of Industry and the Department of Education and Science as well as presentations to the All-Party Group on Management in the House" while "a further meeting with DOI, on 'Information Technology' had been arranged" (XXIII.5).

In 1983 a meeting with the relevant Minister at the Department of Education and Science was arranged to discuss the BGA report on Education for Business Communicators (XXIII.6).

In 1983 the BGA considered and decided to investigate the question of whether it should seek a Royal Charter (XXIII.7). It was subsequently felt by the BGA Committee that the matter of a Royal Charter should be approached with care (XXIII.8).

BBGS

In 1981 the first chairman of the BBGS wrote to the Editor of BIM Management Review and Digest and called upon the "BIM to seek chartered status for managers based upon a mix of high-level academic achievement and sound practical experience" and claimed the BIM had shown a "lack of support for the British Business Graduates Society in the mid-1970s" when the BBGS "for nearly one year" sought the "support of the BIM" with the "idea" of "the BIM to absorb the Society and build on it to provide a framework akin to that of an organisation which could set out to achieve 'chartered status' for British managers" (XXIII.9).

ICA

Official Recognition

Of the six UK accountancy bodies with Royal Charters in 1984, three were originally incorporated by Royal Charter (XXIII.10) while the other three obtained their charters more recently (XXIII.11) and given "the designation" 'Chartered Accountant' has an historical status ... the three accountancy bodies granted subsequent charters have sought to obtain this status for their members", CIPFA obtaining its designation "Chartered Public Finance Accountant" in 1973 under a supplementary Royal Charter (XXIII.12).

In 1981 93 per cent of 1,255 completed replies to an Accountants Weekly opinion survey (of which 672 replies were from ICA members and 375 from ACA members) were in favour of "the accountancy bodies" making "a formal request to Government for legislation restricting the use of the term accountant", 89 per cent felt the public was "disadvantaged by the lack of such restriction", 61 per cent felt registration should be restricted to "all members of CCAB accounting bodies and those individually authorised to audit companies" while only 18 per cent felt that SCCA members should be added to this category, and 78 per cent favoured "the accounting bodies ... asking for the establishment of a suitable means of registration" (XXIII.13).

In 1984 a White Paper proposed that insolvency practitioners normally will have to be practising solicitors or members of accountancy bodies recognised by the Secretary of State with the implication that while ICA members would be recognised in this respect, SCCA members per se would not be unless a case for such recognition were put and accepted (XXIII.14).

The Accountancy Profession within Government

Within Government itself there was, during the study period, a growing recognition of the need for and action to introduce professional financial management into Government departments (XXIII.15). Since 1980 there has been a steady increase in the use by Whitehall of the services on an assignment basis of the services of leading firms of professional accountants (XXIII.16).

An Accountancy Functional Specialism within the Administration Group of the civil service and staffed by members of an expanded Government Accountancy Service and all members of the Professional Accountant Class and only members who were professionally qualified as members of the CCAB bodies only (including the ICA) were recognised as members of the Government Accountancy Service within the Administration Group of the civil service (XXIII.17).

The first head of the Government Accounting Service had great difficulty in improving the status of fully qualified professional accountants in the civil service (XXIII.18). The perceived importance of the post Head of the Government Accountancy Service was, however, evidenced by a Report of the all party Treasury and Civil Service Select Committee which urged the Prime Minister to take a personal interest in "fresh and urgent" action to fill the post four months after it had fallen vacant and recommended the grading of the post at Second Permanent Secretary level (XXIII.19). The Government had asked the ICA to find a suitable candidate for the post (XXIII.20).

Consultative Committee of Accountancy Bodies

The report of Professor James Gower on investor protection published early in 1984 revealed concern with "the present status" of both the Consultative Committee of Accountancy Bodies (CCAB) and the Accounting Standards Committee (ASC) and proposed a role for the CCAB as a self-regulatory agency for the accountancy profession and tackling the "anomaly" between Companies Acts requirements and ASC requirements by "bringing the Department of Trade and Industry's regulations on financial disclosure into line with the accounting standards laid down by the recognised accountancy bodies" (XXIII.21).

The value of CCAB representation was recognised by Government in their accommodation across a wide range of issues. For example, in 1981 The British Nationality Bill was "amended following representations to the Home Office by the Consultative Committee of Accountancy Bodies" (XXIII.22)

The ICA was also recognised by Government independently of its position and status within CCAB. The ICA was, for example, consulted by Government in 1985 on the licensing of liquidators under the Insolvency Act 1985 (XXIII.23).

Regulation of Advertising

In 1981 the ICA and the Association of Certified Accountants "agreed to amend their rules to permit their members, subject to certain safeguards (XXIII.24), to advertise their professional services in local newspapers or other local publications circulating in the area in which those members practised" following discussions with the Director General of Fair Trading regarding implementation of the Monopolies and Mergers Commission Report (XXIII.25) and the Minister for Consumer Affairs expressed a "welcome" to these "amendments ... to ... rules" and the view that "these appear to go a long way towards remedying or preventing the adverse effects identified by the Monopolies and Mergers Commission report" (XXIII.26).

This decision, in the view of the ICA President, "was taken in recognition of the need to move with the tide of public opinion", with the rules developed representing a "proper balance between the need to meet our obligations to the public we serve and our professional principles (XXIII.27). The development also seemed to have the support of ICA members (XXIII.28).

Position vis a vis Other Bodies

In the context of "the proposed merger" of the ICA and CIPFA "the Department of Trade and Industry expressed concern about (ICA) merging with a body whose members are not qualified to audit" (XXIII.29).

The application of the Institute of Cost and Management Accountants to include the word "Chartered" in its name was rejected by the Privy Council in 1983 on the grounds of arguments put forward by the ICA that such a change would lead to public confusion even though it was understood that the Department of Trade and Industry had not objected to the proposed change (XXIII.30). The ACA was in 1984 granted the right by the Privy Council to prefix its name with the word "Chartered", which was regarded by the ACA as a reflection of its status (although individual ACA members, unlike ICA members, were not allowed to call themselves chartered accountants) (XXIII.31).

SCCA

Consultative Committee of Accountancy Bodies

Unlike the ICA, the SCCA was not a member of the CCAB. In spite of the acknowledged difficulties the President of the SCCA took the view in 1982 that the "immediate objectives" of the SCCA "were CCAB membership, Department of Trade recognition under Section 161, expansion of membership through further integration where possible" and "development of a research programme to improve status and gain a more recognised voice in the accountancy profession" (XXIII.32).

Notwithstanding the acknowledged difficulties a pledge was made to members present at the 1981 AGM of the SCCA that "every effort was being made to enhance the status of the Society to ensure that progress could be made with regard to recognition by CCAB bodies and others whose recognition was an important factor to the Society" (XXIII.33).

In 1983 a further SCCA President acknowledged that "it would seem unlikely that in our present state the Society would be attractive to the Association (ACCA) as a candidate for absorption" or that the SCCA would gain other forms of formal recognition achieved by the ICA and ACCA and hence the SCCA could not "rival the big gun" but could, "nevertheless", establish itself as "a senior Society of good repute, quite distinct from the technician level bodies" and that it was the "intention to make the SCCA qualification far more prestigious" and "narrow the gap in standards between (the Society) and the CCAB bodies" (XXIII.34).

In 1961 the SCCA made representations that SCCA members should be allowed to audit the accounts of small and medium sized companies as defined in Section 8(2) and (3) of the Companies (No 2) Bill (Lords) (XXIII.35). An amendment along these lines was moved (but subsequently withdrawn for although supported it was not accepted by the Minister) by Martin Stevens MP in the debate on the Bill in the House of Commons in October 1981 (XXIII.36).

Later in 1981 the SCCA appointed Martin Stevens MP as Representative for the Society in Parliament "to act on behalf of the Society and to bring to the attention of the Society matters arising in the House which may affect the Society" (XXIII.37). In September 1982 Peter Price MEP was appointed SCCA representative at the European Parliament (XXIII.38).

Subsequently in 1984 the SCCA terminated its arrangement with its Parliamentary Consultant, the MP concerned "accepted that there had been little he could do to help the Society" (XXIII.39).

In September 1982 Professor Perks, addressing the SCCA Council, took the view that the SCCA "appeared to have no clear idea as to its objectives" and that "it was unlikely that CCAB membership would be obtained in either the short or medium term", and accordingly the Council resolved "that any approach for CCAB membership be postponed indefinitely" while "a decision as to whether Section 161 recognition should be pursued would be deferred" (XXIII.40). It was subsequently accepted that "an application for recognition under Section 161 of the Companies Acts should not be proceeded with" (XXIII.41).

Official Recognition

The SCCA mounted a limited and ineffective campaign in 1980 to include the SCCA (along with the study bodies, ICA, ACCA and ICSA) as a body whose members were eligible to become company secretaries under the 1980 Companies Bill (Qualification of Secretaries) (XXIII.42).

In regard to The Companies Act 1980, representations of the SCCA in both the House of Commons and the House of Lords were unsuccessful and the SCCA is not mentioned as are ICSA and ICA in sub-section 2, the SCCA in reaction stating "the facts remain that members of the Society are equally suitable with those members of the societies and associations listed to be considered for the appointment of company secretary to a public company" (XXIII.43).

The Companies (No 2) Bill (HL) presented in the view of an Accountants Record lead article "an ideal opportunity ... to allow properly qualified members of the Society of Company and Commercial Accountants, the British Association of Accountants and Auditors shortly to be merged, and the Association of International Accountants to audit the accounts of small and medium-sized Limited Liability Companies" and an appropriate draft clause was presented (XXIII.44).

In 1986 the SCCA approached the appropriate Minister seeking recognition for the members of the Society to obtain authorisation to act as insolvency practitioners under section 3 of the Insolvency Act 1985 (XXIII.45).

The Minister replied: "You are no doubt aware that the 'recognition' route is only one of the two ways provided in the act for persons to obtain the authorisation which will soon be necessary to undertake prescribed types of insolvency work. Where a person is not a member of a body recognised by the Secretary of State he will be able to apply to the 'relevant authority' which for the time being will be the Secretary of State, for the issue of an authorisation. I hope that by now you will have received from my officials details sent on 14 March of the regulations which it is proposed to make to govern the consideration of such applications. You will be able to relate these to the examples of members experience outlined in your letter. The aim of these provisions is to ensure that any person who has previously made a significant and competent contribution in this field and is otherwise fit and proper, will be able to continue such work."

"Having looked closely at this matter, however, I do not believe that the Society meets the necessarily strict criteria which must be applied in granting recognition under section 3. As I am advised the present examinations of the Society are directed towards testing the skills of persons working in a commercial/industrial environment rather than in public practice. They are also not as demanding as those of the major accounting bodies. Furthermore the current syllabus does not include insolvency and although some of your members undertake insolvency appointments, there is not the acknowledged level of expertise which leads to major appointments and involvement in the development of law and practice".

"I hope that what I have said is not too disappointing and will not deter your efforts to maintain and enhance the Society's reputation. I shall be pleased to consider any further representations you may wish to make" (XXIII.46).

Recognition for the Performance of Audits of Limited Liability Companies

The SCCA Education Committee in 1982 considered "the requirements for recognition of accountancy bodies under Section 161 (1)(a) of the Companies Act, 1948, in as far as they related to education" and concluded that "there was no possibility ... of the Society meeting the standards required" without a reduction of student numbers (XXIII.47). The SCCA Practising Committee while recognising that Section 161 (1)(a) standards "would not attract new students as it was likely that such students would apply to the Chartered (ICA) and Certified (ACA) Accountants should there be no difference between their examination regulations and the Society's" felt "it was ... essential to try to obtain statutory recognition and ... this ... (could) ... take the form of recognising the term accountant, if not through the Department of Trade, through the Consumer Legislation" (XXIII.48).

In 1982 the SCCA Council were informed that meetings with Martin Stevens MP, the Society's Parliamentary Consultant, had been "very encouraging" on the subject of Section 161 audit recognition and that the Parliamentary Consultant was "confident" that the SCCA "would be able to comply with the Department's requirements and that recognition would be forthcoming within a period of between eighteen months and two years" (XXIII.49).

A subsequent letter from the responsible Minister acknowledged that Martin Stevens had been "given to suppose that recognition of the Society would be feasible on the basis of the practising certificate system" and that while "this impression was given in complete good faith" ... "it ought not to have been" ... as "the legal obstacles to the practising certificate system ... were unfortunately not fully appreciated at the time" (XXIII.50).

In 1982 the SCCA Education Committee considered "the success of an application for recognition under Section 161 of the Companies Acts might be enhanced by the fact that practising members had passed a further post-qualifying examination" (XXIII.51).

The lack of Section 161 recognition meant that members of the SCCA were not automatically allowed to sign certain documents other than Auditors Reports on limited liability companies (XXIII.52).

In 1984 the SCCA President reported that at a meeting he had had with Alex Fletcher, MP, Minister for Consumer and Corporate Affairs "it had been clearly stated by the Minister that there was no possibility of the Society being granted Section 161 recognition" (XXIII.53). The decision of the SCCA Council not to seek Section 161 recognition was communicated to Members in December 1984 (XXIII.54).

Educational Recognition

The Department of Education and Science recognised the examinations of the SCCA "as of pass degree standard for the purpose of admission to certain post-graduate courses" (XXIII.55).

Early in 1981 it was realised that activities which had been undertaken by the BAAA prior to the merger with the SCCA to secure from the Department of Trade and Industry some degree of Statutory Recognition could not be pursued until the Society had approved a new examination syllabus to allow it to complete the appropriate Departmental questionnaire (XXIII.56). At the end of 1984 (and 1985) a definitive new syllabus had still not been agreed. Professor R W Perks, the SCCA external assessor appointed in 1982 to advise on its new syllabus took the view that for the Society to have a "special place with the smaller company" ... "a period of ten years" ... would be "required to achieve the objective of recognition under the Companies Acts" (XXIII.57).

IOD

Official Recognition

In 1980 the IOD "was invited to nominate members for the Department of Trade's Advisory Panel on Company Law" (XXIII.58). The Department of Trade provided "generous financial grant aid" to the IOD's Student Group Visits Programme (XXIII.59).

Royal Charter

In 1981 on the 75th anniversary of the granting of its Royal Charter, the IOD referred to its Annual Convention as its Royal Charter Convention with HRH The Duke of Kent as a special guest (XXIII.60). On its 75th anniversary the IOD regarded itself as part of the regular consultation process with government with regular access to Ministers (XXIII.61). To coincide with its Royal Charter Convention the IOD issued a document setting out its policy on a range of public issues (XXIII.62).

Consultation and Representation

In 1980 and 1981 the IOD was in "direct consultation with three senior Cabinet Ministers" and in 1980 the IOD Director-General "gave oral evidence to the Commons Select Committee on Employment and addressed the Industry, Finance and Employment Committees of Conservative MPs (XXIII.63). In 1982 meetings were held with Ministers from eight departments (XXIII.64).

In 1981 IOD found itself in agreement with the BIM, ABCC and CBI on the need for trade union reform when the IOD Director-General was called to give evidence to the House of Commons Select Committee on Employment (XXIII.65).

In 1984 the IOD mounted a "successful campaign in Parliament which resulted in the Government's decision to repeal Section 152(4) Social Security Act 1975" (XXIII.66).

International Recognition

Abroad the national divisions of the IOD carried on separate relationships with their Governments, the Prime Minister of South Africa attending the Annual Banquet of the South African Division in 1980 while in the same year it was reported that the 4,000 strong Institute of Directors in Australia "has an excellent relationship with, and is regularly consulted by, both State and Federal Governments" (XXIII.67).

The Zimbabwe Division of the IOD celebrated its twenty-fifth anniversary in 1983, a year in which "an appointment of some significance" was arranged between the IOD "Director General and the Prime Minister, Robert Mugabe" (XXIII.68).

BIM

Official Recognition

The BIM acknowledged it was recognised in so far as it was asked for its views on specific matters by Government (XXIII.69). The BIM was also requested to give evidence to Parliamentary Committees (XXIII.70).

The BIM Asset Management Group formed in 1980 took on a number of services and activities from the Department of Industry (DOI) and the National Terotechnology Centre (XXIII.71) and its activities were based on an "agreement between BIM and the DOI" (XXIII.72).

Senior civil servants from the Department of Industry and H M Management and Personnel Office and a CBI representative attended BIM Council meetings as observers (XXIII.73).

Official Visits

In 1981 and 1982 the Chancellor of the Exchequer himself, accompanied by senior Treasury officials, came to BIM headquarters in the course of BIM's representational activity (XXIII.74). The Chancellor of the Exchequer has also been "Guest of Honour and main speaker at BIM's National Dinner" (XXIII.75).

In 1983 the Permanent Secretary of the Department of Industry "unveiled a plaque at the official opening of Management House, Corby" to which was re-located much of the BIM's administrative activity (XXIII.76).

Consultation and Representation

The retiring Director-General of BIM expressed the view in 1985 that "the Institute's reputation stands high in industry, commerce and Whitehall" with BIM as "part of the normal consultative mechanism" (XXIII.77). The BIM felt that elements of its submissions and recommendations had been accepted by the Government and on occasion incorporated in legislation (XXIII.78).

The BIM's All Party Parliamentary Group on Management serviced by the BIM's representation unit provided a forum for MPs and senior businessmen to discuss important current issues (XXIII.79).

In 1984 both the Secretary of State for Trade and Industry and the Secretary of State for Education asked the BIM to provide them with its views on "the link between the educational system and the needs of industry" (XXIII.80).

Royal Charter

In 1981 it was reported that "a statement of the educational qualifications taken into account when assessing eligibility for BIM statutory membership has been approved by the Membership Committee and will be used to ascertain to what extent BIM current membership criteria would be likely to be acceptable were BIM to seek a Royal Charter" (XXIII.81).

The BIM reported in 1982 that "no formal steps have been taken during the year to apply for a Royal Charter but BIM Council and the Membership Committee have kept the question under active review and informal discussions have taken place with the Clerk to the Privy Council" (XXIII.82).

ISCA

Official Recognition

The reference to ICOSA in Section 79 of the 1980 Companies Act was regarded by ICOSA "as an important achievement for the Institute" which "marked the successful end of another stage in the Institute's campaign to gain recognition in the law for the qualified company secretary" which had included Parliamentary briefings and lobbying and an attempt to introduce the measure by Private Members Bill (XXIII.83).

The Companies Act 1980 provisions relating to the company secretary in Section 79 in the view of ICOSA "reflects the status of the post" (XXIII.84).

The Secretary of the ICOSA Registrars Group represented ICOSA "on the Companies House Users Committee and ... on the Forms Advisory Committee in connection with the consolidation of the Companies Acts" (XXIII.85).

International Recognition

Overseas Divisions of ICOSA also sought "recognition by statute of the qualifications of the company secretary" (XXIII.86).

In a paper concerned with the standing of ICOSA in Fiji and considered at the 1981 ICOSA Divisional and Overseas Conference the view was expressed that "the status attaching some years ago to a chartered qualification ... has lost much of its significance in recent years" and that in Fiji ICOSA did not have the degree of recognition that was desired (XXIII.87).

In the 1981-82 Report of the ICOSA Council mention was made "of a new Companies Act in Sri Lanka in which Chartered Secretaries have been given mandatory recognition" (XXIII.88).

The ICSA Southern African Division reported in 1983 that "more than sixty" ... "local government authorities" had "confirmed they will accord the same evaluation to holders of our qualification as they do to holders of three year bachelor degrees" following "acknowledgement by almost every government department in South Africa that they will implement the recognition officially given to our members by the Commission for Administration" (XXIII.89).

In the Republic of South Africa, ICSA was "one of the professions whose members may be appointed as Accounting Officers in terms of the Close Corporations Act (1984)" (XXIII.90).

Administration in Government

In 1982 ICSA reported it was participating in a Management and Personnel Office project to "examine what professional qualifications have to offer the general administrator" (XXIII.91).

ICSA publicly drew attention to its involvement in a Cabinet Office "enquiry into the possible use of professional qualifications in civil service training, with particular reference to the applicability of those qualifications to administrative staff" (XXIII.92) and the Institute's role and involvement in this process was acknowledged publicly by the Cabinet Minister responsible (XXIII.93).

The aim of the ICSA/ILGA negotiations leading to the scheme which became effective from 1st May 1982 "was to achieve the establishment of one recognised professional qualification, the ICSA qualification, for administrators in local government, and one professional body to represent those who achieve it" (XXIII.94).

The ICSA qualification was recognised as a desirable qualification for its staff by the Royal Army Pay Corps (XXIII.95).

ICSA and Europe

ICSA was, during the study period, "represented on both the Company Law and European Law Departmental Advisory Committees" (XXIII.96). ICSA had during the period of study a Committee specifically concerned with monitoring and commenting upon the activities of the European Parliament and European Commission including the progress of Draft Directives (XXIII.97).

Academic Recognition

During 1983-84 "several meetings were held with senior officers of the Council for National Academic Awards" and ICSA was invited "to nominate members for possible service on the Undergraduate Studies Board for Business Studies and the Post-graduate DMS Committee" (XXIII.98).

In 1984-85 the ICSA "Secretary accepted an invitation by the Department of Education and Science and the Department of Employment to serve on a Working Group to Review Vocational Qualifications" and by the Secretary of State for Education and Science to serve on the BTEC Council" (XXIII.99).

Inst M

Official Recognition

In 1982 the Department of Industry in response to a suggestion from the Inst M commissioned a survey to "assess the likely uptake of a Marketing Consultancy Service" provided by the Department along the lines of that offered by the Institute (XXIII.100).

The IM was consulted by the Department of Industry on what form a state-aided marketing advisory service might take (XXIII.101). The Department of Industry gave the IM "permission" to announce at the 1982 annual conference of the Confederation of British Industry that "The Institute of Marketing is in discussion with the Department of Industry concerning a proposal that the Institute has made for establishing a government-funded marketing advisory service" (XXIII.102).

In 1984 it was reported that "the prime ministerial seal of approval has been bestowed on the IM's National Marketing Awards" in that "the 1983 award winners were included as special guests at the latest of Mrs Thatcher's "receptions for success", informal functions to which she regularly invites representatives of successful small businesses" (XXIII.103)

Royal Charter

"At an Extraordinary General Meeting of the Institute held in September 1980, approval was given to the Petition" for a Royal Charter for the Inst M and to "proposed new By-Laws" and the petition was delivered to the Privy Council (XXIII.104). The petition was not successful.

The IM was reported as "bitterly disappointed" at the refusal of the Privy Council to grant it a Royal Charter (XXX.105). The reaction of the IM Director-General to the failure of the IM application for a Royal Charter was that "I have no doubt that, taking into account the vital and increasing importance of marketing to the future survival of our country and our own progress, the Institute will indeed receive its Royal Charter one day and this will put the final stamp of approval on our profession" (XXIII.106).

The Inst M felt that the failure of its application for a Royal Charter meant "that the opportunity has been lost to give a real boost to the national acceptance of marketing and its importance" (XXIII.107). The Inst M's National Council "although disappointed" at the failure of the Institute's petition for a Royal Charter in 1982 "re-stated the Institute's belief that Chartered status is an additional recognition which the Institute should aim to achieve - both for the benefit of members and to improve the status of marketing in British business" (XXIII.108).

CAM

Official Recognition

CAM recorded as an advantage of being an M CAM that "The CAM Foundation has been approved as a professional body by the Board of Inland Revenue for the purposes of Section 192 of the Income and Corporation Taxes Act 1970" (XXIII.109).

Royal Charter

Chartered status was considered in 1979 by the CAM Graduate Members Committee and "after discussion by the Committee on the criteria required by the Privy Council, it was felt that this item could not be progressed in the immediate future" (XXIII.110). At a subsequent meeting in 1981 the Committee agreed that CAM should "apply for Chartered status when solvent" (XXIII.111).

A CAM 1982 strategy document established as an aim that "in 10 years' time CAM qualifications should be regarded as a positive advantage by the majority of employers and students", and raised the question of whether CAM "should ... become a Chartered Body as a way of increasing its prestige" (XXIII.112).

IPR

Official Recognition

The formal objects of the IPR include "to promote and gain authoritative recognition of the Institute as a responsible organisation representing qualified public relations practitioners in Great Britain" (XXIII.113).

The IPR considered incorporation as "gaining for it the Board of Trade's official recognition of it as the representative body of public relations in the United Kingdom (XXIII.114).

In the view of the President of the IPR in 1953-54, "recognition of the Institute came slowly in different ways, thus increasingly our President was included in the list of guests at functions of various allied organisations" ... "statesmen, politicians and leaders in different fields began to accept invitations to address our meetings or to be guests of honour at our annual dinner" while in 1954 the IPR "received a message from H M Queen Elizabeth the Queen Mother and in 1955 from H M The Queen, in reply to the President's loyal messages" (XXIII.115). Following the attendance of Rt Hon Harold MacMillan MP at the IPR's 1954 Annual Dinner the IPR President was guest speaker at the Conservative Local Government Conference at Llandudno and also spoke at the annual conference of the Association of Municipal Corporations while the IPR was favourably mentioned in Hansard as a result of an Adjournment Debate on public relations (XXIII.116).

The IPR was "recognised as a professional organisation by the Commissioners of Inland Revenue" and "under Section 16 of the 1958 Finance Act, those members paying income tax under Schedule F can claim tax relief on their subscription" (XXIII.117).

In 1983 "enquiries were active and continuing to obtain the appointment of a royal patron" of the IPR (XXIII.118).

In 1984 the IPR received a "request from the Department of Trade and Industry for nominations to serve on the new London Regional Passenger Committee" (XXIII.119).

In 1985 the IPR was pleased with "the formal recognition of public relations by Government through its sponsorship by the DTI" in that the Department of Trade and Industry acknowledged it was the Department with whom the IPR should deal in respect of matters relating to public relations (XXIII.120). The Minister assuming responsibility for public relations, addressing the IPR, "made it clear that as far as he was concerned, and presumably the Government, public relations is an industry and that any pretence as to being a profession would be counter to the industry's interests" (XXIII.121). In 1985 following this recognition by the Department of Trade and Industry of its responsibility for the "Public Relations Industry", the IPR organised "an introductory lunch ... with the Consumer Affairs Under Secretary to discuss the situation" and the IPR President reported "the DTI were very keen to try and help with any problems the Institute may have" and were likely to soon call on the IPR's "services as the EEC are planning new regulations on registering public relations practitioners" (XXIII.122).

The Local Government Bill introduced on 7 November 1985 contained provisions relating to Local Government publicity "to curb the excesses of a small number of authorities" and the IPR Local Government Group arranged "a meeting ... with the Department of the Environment to discuss some of these problems, together with an outline code of practice which the Group have prepared in consultation with other Local Government public relations organisations" (XXIII.123).

The IPR was in 1984 the subject of a Financial Times article which focused upon the IPR's "campaign for higher professional status", following a period when the IPR "had lost much of its authority, standing and recognition", the "goal ... of ... being (granted) chartered status" and "the seeking of recognition by industry, government and other institutes of the true role and value of public relations" involving the "raising of standards" (XXIII.124).

Registration

"In 1976 the IPR and PRCA established a joint working party to examine the possibility and desirability of promoting legislation to establish statutory registration for the Public Relations profession" but a further IPR working party set up in 1977 to examine and "investigate the practical steps which would need to be taken" ... "was not able to recommend to ... the Institute that it should proceed with statutory registration" and in 1979 the IPR Council agreed that the IPR would not be in a "position to proceed with statutory registration until it had improved its own position in terms of membership strength, ... it was more representative of the profession, and until it had much greater control over the educational function" (XXIII.125).

The fact that "the cost of promoting a bill would amount to some £5,000 and that the Registration Council which would have to be established would be a separate legal entity requiring its own offices and secretariat" while some of its functions "would duplicate - or appear to duplicate - those of the Institute itself" and "the present financial state of the Institute "were reasons why the joint IPR/PRCA working party was not able to recommend to the IPR Board and Council that it should proceed with statutory recognition (XXIII.126).

Consultation

Following a meeting with the relevant Minister to discuss the BGA report on post-graduate communications education, the Department of Education and Science requested that "the Institute should report back to them on progress" (XXIII.127). Both the IPR and PRCA had been represented at the meeting (XXIII.128).

In May 1984 the IPR was consulted by the Select Committee on Members Interests and the President represented the IPR on a 26.4.1984 "TV Eye" television programme on the question of "members interests" (XXIII.129). The television programme also featured "film sequences of the working party preparing the IPR evidence for the Select Committee on Members Interests in session" (XXIII.130).

In 1985 following discussions initiated by the IPR and the Public Relations Consultants Association, the DTI nominated two ministers to share "ministerial responsibility for PR industry interests" and the IPR agreed to produce "a working paper suggesting a model for liaison channels with the DTI" the new link giving the IPR a new channel for representations (XXIII.131).

Royal Charter

In 1984 the President of IPR made explicit his "long-term objective of chartered status for the Institute" and the requirement of the IPR "to establish and prescribe standards of professional and ethical conduct, ... promote programmes for the continued professional development of its members, ... provide a sound academic and educational base for the profession, ... provide professional information to and communicate regularly with its members, and to enhance the authority of the profession as the leading body and voice within its field, both among its own members and those outside it" (XXIII.132).

A special resolution introduced to the 1984 IPR Annual General Meeting which proposed changes to the existing structure and criteria for Institute membership was an initiative undertaken to assist the "long-term objective of chartered status for the Institute" (XXIII.133).

In 1984 IPR members were given a detailed brief of the requirements the Institute would need to satisfy in order to achieve chartered status (XXIII.134).

Chartered status and the Institute's Code of Conduct were the subject of a debate at the 1984 IPR Annual Conference (XXIII.135). Discussion at the IPR 1984 Annual Conference revealed that the IPR President's "aim of achieving chartered status for PR practitioners is a long way from coming to fruition" as "it became apparent that a good many PRO's - both in-house and consultancy - as well as outsiders, regard public relations as more of a "trade" or a "craft" than a profession" (XXIII.136).

In 1984 the IPR agreed to "the setting up of a Review Body to investigate the progress of the IPR towards chartered status" (XXIII.137). The Review Body would "report ... each year on the progress of the IPR towards chartered status" and its membership would "comprise 5 Past Presidents, including, and selected by, the outgoing President each year, who would be its Chairman, whose recommendations for appointment would be agreed at the final Council meeting of each year" (XXIII.138).

The IPR 1984 strategy recognised that "if the Institute is truly to become a professional body then it must have, as a major aim, the establishment of chartered status" and established that "it will be the aim of the 1984 presidency to continue to lay the foundations for a time when the Institute may petition for chartered status" (XXIII.139). The IPR also recognised that "the preparation of the Institute for the attainment of chartered status" was "not a move towards restrictive practice" but "a means of making the Institute a centre of professional excellence" which underlined "the seriousness with which the Institute seeks to gain recognition ... of the true role and value of public relations", while moving towards satisfying the "specific and onerous" criteria for chartered status was important "if the Institute intends to become a truly professional body" (XXIII.140).

The IPR 1985 Standing Committee on Chartered Status reported "that the objective of chartered status remained valid; its main benefits being:

- a) the enhanced position of public relations in relation to other professions;
- b) the granting of voluntary self-regulation status, rather than facing a possible option of a statutory regulatory body being established in the Institute's place - the pressure for which is being strongly advocated in the EEC" (XXIII.141).

APPENDIX XXIV

NEW ACTIVITIES

INTRODUCTION

This Appendix presents, by association, a selection of the documentary evidence upon which the findings relating to hypothesis (xv) concerning New Activities are based. These findings are presented in Section 10.4 of Chapter Ten.

BBGS

In 1984 the BBGS organised a dinner in the House of Lords which was reported to members as "a great honour for the Society and a rare opportunity for members to experience the luxurious facilities and atmosphere of the Upper House (XXIV.1).

ICA

On 1 August 1984 the Council of ICA "agreed to revise the guidance on publicity and advertising to allow individual members and firms openly to promote their services for the first time, including advertising in the media ... Members will be able to inform the public of the services they offer with generally no more restrictions than are necessary to maintain the standing of the profession" (XXIV.2). The new revised guidelines were published in Accountancy as "essential reading" (XXIV.3) and were effective from 1 October 1984 (XXIV.4).

The revised guidelines resulted in significant new advertising activity (XXIV.5).

While the ICA during the study period resisted industrial training as an alternative to articles, the Irish ICA's introduction of industrial training was thought to have assisted a healthy growth of membership and income (XXIV.6).

In January 1984 the ICA began to relocate certain of its departments to a new ICA building in Milton Keynes (XXIV.7).

In 1984 the ICA began "developing three major new series of publications: "Update", a monthly newsletter reporting significant technical developments for members; "Business Briefing", with notes on accounting, audit and tax; and "Money Matters", a client newsletter for use by members (XXIV.8) In 1984 the ICA Information Technology Group was working on the first three of a series of statements, of recommended practice (XXIV.9).

SCCA

The SCCA approved in 1979 proposals for a post-qualifying Diploma in European Studies (Dip ES) by examination and agreed that successful candidates for the Diploma be accepted as members of the Society providing other requirements for membership were met (XXIV.10).

The SCCA post-qualifying Diploma in European Studies, the initiative of one member of the SCCA Council, achieved some initial press recognitions (XXIV.11).

The Inaugural SCCA Founders' Lecture was given in 1980 by Stanley Clinton Davis MP and subsequently published (XXIV.12). Subsequent Founders' Lectures were given by Walter Goldsmith, Director General, The Institute of Directors (XXIV.13) and Professor Patrick Minford (XXIV.14). The Fourth Founders' Lecture was given by Sir Henry Marking KCVO CBE, Chairman of The British Tourist Authority (XXIV.15) and the Fifth by John Garnett, Director of The Industrial Society (XXIV.16).

IOD

Education

The IOD launched the Diploma in Company Direction (Dip CD) qualification obtained through the assembly of credits obtained for successful completion of IOD courses on 1 January 1981 and the first diplomas were awarded at the 1983 Annual Convention of the Institute (XXIV.17). Candidates for the Diploma were "required to attend seven mandatory courses or seminars and four others" selected from the IOD courses programme, the IOD Director-General expressing the view that the Diploma syllabus gave the IOD "the option to make Fellowship dependent on the achievement of diploma status" (XXIV.18).

The first eight directors to qualify for the IOD's Diploma in Company Direction received their diplomas at the IOD's Annual Convention in 1983 (XXIV.19). "By the end of 1983 over 100 directors had enrolled and over 50 had qualified for the Diploma" in Company Direction (XXIV.20).

Policy

During 1980 the Institute of Directors European Association was formed "to enable the Institute to forge closer links with ... Europe and to increase its influence in European affairs" (XXIV.21). In 1980 the IOD formed an Industrial Relations Committee "to develop initiatives designed to improve the performance of industry and commerce through the promotion of good industrial relations, and to advise the Council on the policies which the Institute should ... pursue" (XXIV.22). The Committee was replaced by a new Employment Committee in 1982 (XXIV.23).

In 1982 the IOD established a "Policy Unit, responsible for the development and presentation of IOD public policy to Ministers, MPs, MEPs and external policy organisations" (XXIV.24).

Offices

Overseas 1980 saw the formation of the Institute of Directors in Canada (XXIV.25).

In 1984 "the Institute was encouraged by the higher profile achieved in Wales ... following the opening of an Institute office in the centre of Cardiff (XXIV.26).

Promotion

In 1980 the IOD introduced "The Business Enterprise Award - organised with, among others, the Sunday Telegraph and The Salesman of the Year Award - jointly sponsored with British Airways" (XXIV.27).

In 1984 the IOD "for the first time ... experimented extensively with Direct Mail as a means of recruitment" (XXIV.28).

Publications

In 1981 the IOD launched "Business Investment Digest" as a monthly supplement to "The Director" as a vehicle through which businesses requiring capital could bring their needs to the attention of interested parties (XXIV.29), the launch being attended by the Chancellor of the Exchequer (XXIV.30). The new supplement was designed to assist the establishment of new businesses, the first issue containing messages from the Prime Minister, the Chancellor of the Exchequer and the responsible Parliamentary Under-Secretary of State for Industry (XXIV.31).

In 1983 The Director magazine was redesigned and relaunched to "appeal to a wider readership without losing the professional authority associated with it as the journal of the Institute of Directors" (XXIV.32).

The IOD believed that in 1983 "the introduction of the Taylor Nelson Survey of Business Opinion ... added more credibility to the views of the Institute, especially in the area of business confidence" (XXIV.33).

BIM

Education

In 1984 the BIM held its first National Education Conference which, like much of BIM's educational activity, was concerned with encouraging links between schools and industry (XXIV.34).

Offices

In 1982 the BIM moved "a major part of its administration and service divisions" to Corby "to contain ... operating costs" while "as an important professional institute" maintaining "a strong London presence" (XXIV.35).

In a development not unlike that of the Inst M at its Moor Hall headquarters, BIM undertook "a new initiative" at its administrative centre at Corby "by acquiring land and buildings "adjacent to the present site" on which to establish "a conference and business services centre with another partner" (XXIV.36).

The BIM secured significant funding from a Company Sponsorship Scheme through which it sought sponsorship from companies for specific "new developments" (XXIV.37).

Publications

In 1982 BIM concluded an agreement with International Thomson Profession Publishing (ITPP) by which ITPP established "a management publishing division for the sole purpose of publishing, marketing and distributing joint BIM/ITPP publications" (XXIV.38).

The BIM introduced a new monthly newspaper Management News in 1983 to improve communication with its members (XXIV.39). The new publication replaced the quarterly Management Review and Digest which ceased publication (XXIV.40).

In 1983 BIM introduced "The Management Tape" a monthly 40 minute cassette to update managers opting to subscribe to the service on management information and management thinking (XXIV.41).

Physical Distribution Management

In the period 1980-81 "an Institute of Physical Distribution Management was set up to complement the work of CPDM" the BIM special interest group centre for Physical Distribution Management to "give individuals access to the centre", the Institute being "affiliated to BIM and ... administered by BIM staff" (XXIV.42).

The BIM reported in 1982 that "in its first year the new Institute of Physical Distribution Management, which is affiliated to BIM, has attracted over 1,400 members" (XXIV.43).

In 1984 "twelve candidates sat the first examinations for the Diploma in Distribution Studies" of the Centre for Physical Distribution Management one of the BIM's four specialist management groups (XXIV.44).

ICSA

Education

The scheme for the rationalisation of administrative qualifications in the public service resulted in the sponsoring by ICSA of a new body The Association of Public Service Administrative Staff Ltd offering membership as appropriate to those not eligible for full ICSA membership and with the object of promoting their "competence and status" (XXIV.45). The scheme to rationalise administrative qualifications in the public service was approved by 84.7% of the over 1,600 ICSA members voting (XXIV.46).

Policy

The ICSA specialist panels included among their objectives the making of submissions to Government, the production of professional reference and update information, the encouragement of a two way exchange of views and the establishment of links with relevant external groups (XXIV.47).

Publications

In January 1982 ICSA introduced "Local Government Administrator" and in October 1982 "Corporate Administrator" as supplements to its Journal and designed as the first of what was hoped would be a series of vocational sector updating publications (XXIV.48). A second ICSA Journal supplement "Corporate Administrator" was launched in October 1982 and a third "Student Administrator" in 1984 (XXIV.49). In 1983 ICSA introduced a further new publication in the form of a supplement for ICSA students (XXIV.50).

In 1985 ICSA formed a new publishing company Salisbury Publishing Services Ltd to "provide production and editorial services to the Institute in the publication of its journal and also be able to compete for other print contracts and trade in a way not possible for the Institute itself" (XXIV.51).

Social

The formation of a Chartered Secretaries Livery Company was seen as a development which had "enhanced the status" of the profession (XXIV.52).

ICSA introduced residential social weekends for its members in 1982 (XXIV.53).

IM

The IM's new college buildings opened at Cookham in 1981 were developed as a commercial proposition and a significant proportion (£700K) of the required funding came out of the IM's own surplus (XXIV.54).

In 1982 the Inst M's members in Hong Kong formed a new Hong Kong Institute of Marketing affiliated to the Inst M (XXIV.55).

CAM

Education

CAM in 1982 established an Association of CAM Teachers "to assist in improving teaching standards" and "provide a useful forum for feedback to examiners", the need for such a body being identified in 1981 (XXIV.56). In 1983 a CAM Education Association was formed for those "actively concerned in CAM education, teachers/lecturers, examiners and administrators" and "drawing administrative assistance from the CAM Secretariat" (XXIV.57).

Publications

In 1981 CAM introduced a new periodical "CAM Education Supplement" dealing specifically with matters relating to students and "mailed to all students UK or overseas registered and to Colleges and Polytechnics teaching CAM courses (XXIV.58).

IPR

Education

The formal objects of the IPR include "to conduct examinations or other suitable tests with the object of raising the status of those practising public relations to a high professional level" (XXIV.59).

The Education Strategy proposed for the IPR in 1983 acknowledged "a role for the Institute in the professional development of its members by the establishment and promotion of specialist short courses catering for the different levels of experience within the membership" (XXIV.60) and proposed "a programme of specialist courses" and "the eventual employment of a full-time Education Officer in the Institute's Secretariat" (XXIV.61).

In 1984 the IPR entered the "courses market" with the introduction of its own "professional development" workshops ... "for the continued professional development of ... members" to complement its other efforts "to encourage and foster high professional standards of public relations practice" which included "establishing and prescribing standards of professional and ethical behaviour ... and ensuring the observance of those standards ... and ... providing a sound educational and academic base for the profession through the promotion of examinations that assure certain standards of competency" (XXIV.62).

The proposal to establish the first MBA course in public relations at the Cranfield School of Management, announced in June 1984 was the result of an initiative of the IPR in response to "the need for professionalism in public relations ... acknowledged by most companies and institutions" and, it was felt by the IPR, that the new programme would increase the "significance" of public relations (XXIV.63). It was reported that the new MBA programme would help change the image of public relations and help provide the expertise increasingly demanded at senior management level (XXIV.64).

The recruitment of the first batch of up to 20 students to the Cranfield MBA in public relations was postponed to January 1986 in view of the problems being experienced in the recruitment of a lecturer in public relations at Cranfield (XXIV.65).

In 1985 the IPR established a Diploma Planning Working Party to plan the establishment of an IPR Diploma in public relations (XXIV.66). By late 1985 the IPR was planning the "implementation of the proposals" for an IPR Diploma qualification "for the academic year commencing September 1987" (XXIV.67).

Publications

The re-introduction in 1982 of a quarterly journal by the IPR would, in the view of the IPR Director, "greatly assist to improve the standing of the Institute and the profession at large" (XXIV.68).

Awards

The first of a new series of IPR Sword of Excellence Awards was presented in 1984 by Sir Campbell Fraser, President of the CBI (XXIV.69). The original Sword of Excellence Award, which had first been mooted in 1976, was first awarded in 1979 for "excellence in the practise of public relations internationally" (XXIV.70).

In 1985 the IPR introduced new Local Government Public Relations Awards in six categories "to draw attention to the highly professional work being undertaken" which was sponsored by Local Government Chronicle (XXIV.71).

In 1984 the IPR Board of Management "agreed ... that some award be initiated ... in honour of the centenary of the birth of Sir Stephen Tallents, the first President of the Institute ... to be awarded annually, at the discretion of the President, to a member of the Institute of Public Relations for distinguished service to the profession and that recipients be chosen in a similar way to those of the President's Medal" (XXIV.72). The first award was made in 1984 to Tim Traverse-Healy, a Past President of the Institute (XXIV.73).

Social

In 1980 "at the request of the (IPR) Council", the IPR Director wrote "a lengthy report on the feasibility of forming a Livery Company", but the IPR Council decided there were "not grounds for pursuing the matter" (XXIV.74).

APPENDIX XXVSEARCH FOR STATUS AS MOTIVATORINTRODUCTION

This appendix presents, by association, a selection of the documentary evidence upon which the findings relating to hypothesis (ix) concerning Search for Status as Motivator are based. These findings are presented in Section 10.5 of Chapter Ten.

BGA

A report on business schools in Management Today in 1981, for example, revealed "ignorance, confusion and criticism" concerning the role of UK business schools and criticisms of and adverse reactions to MBAs which amounted to a credibility gap (XXV.1). Four years later a further Management Today article revealed that many business schools still felt that the "state and status of their young profession" namely the reception received by their alumni was still far from satisfactory (XXV.2).

ICA

In 1980 "a Crest and Supporters (were) added to the Shield of Arms of the Institute, granted in 1881 (XXV.3).

In 1981 the ICA President wrote to all ICA members to respond to criticism that "little advantage had been taken of ... "massive" costs ... incurred on the Centenary celebrations ... For favourable publicity for the accountancy profession" by explaining that "the Centenary celebrations were appropriate to a professional body of our standing in the community" and "that much favourable publicity did result from the celebrations and that thereby the standing of our Institute was considerably enhanced" (XXV.4).

SCCA

The first of the objects of SCCA Local Centres was defined in 1980 "to enhance the status of the Society and that of the Company and Commercial Accountant" (XXV.5). Subsequently in 1982 "new rules" for Local Centres were approved the first object of which was simply "to enhance the status of the Society" (XXV.6).

The search for status of the SCCA was particularly evident in the matters discussed by its Publicity and Development Committee (XXV.7).

The objective of the SCCA Diploma in European Studies was formally defined as "to promote the status of the Society" (XXV.8). It was hoped that SCCA membership of the European Accounting Association would also improve the Society's image and standing in Europe (XXV.9).

BIM

The BIM's objectives had the purpose of "promoting BIM as the pre-eminent UK institution for managers" (XXV.10).

In 1985 the retiring Director-General of the BIM felt that while BIM had "a higher profile than it had before" it was "not as high as some members would like" although the BIM was "much further along the road of getting enhanced respect and a higher status for the manager than ... 10 years ago" but there was "still a long way to go" (XXV.11)

A view was expressed in 1982 that "the Polytechnics have been mainly concerned not with technology, but with status" creating "prestige courses" and continuing "to press for their own courses" and a drive by the BIM "to bring academics into its membership" was seen as a way in which "education and training" the true purpose of the Polytechnics "can advance and be recognised" (XXV.12).

ICSA

The proposed assumption by ICSA of the administrative training function of the Local Government Training Board was seen in part as likely to help promote the status of the administrative officer in Local Government (XXV.13).

The formal proposals put to ICSA members regarding the "rationalisation of administrative qualifications in public service" were described to ICSA members as "a new opportunity to establish the status and recognition of professionally qualified administrators in local government" one of the advantages of the scheme being given as offering "recognition and status" to those securing the ICSA qualification (XXV.14).

The 1980 ICSA President foresaw a future in which ICSA would "continue to enhance its standing" (XXV.15). Correspondence to the Editor of the ICSA monthly journal reflected the concern of members for the search for status (XXV.16).

CAM

The Chairman of CAM has recognised as a "fundamental task" the need for CAM "to promote the status of the CAM qualification" and acknowledged as an "ambition" ... "recognition of the value of vocational qualifications based on accelerated knowledge" (XXV.17).

In its budget for 1983 CAM recognised that "first calls" on the new and significant "Development Fund" which had been created would be "fees and expenses" for a PR consultancy and an advertising agency, both of which had been retained to advise on and assist the promotion of CAM (XXV.18).

In 1983 CAM announced to its members that it had appointed a "think tank" of senior figures from related industries to increase awareness of CAM and achieve "increased visibility", one of the first thoughts of the new group being "there should be a change of name to The Institute of Communication Advertising and Marketing with accompanying coat of arms, motto etc" (XXV.19).

In 1979 the IPR observed that "the CAM Society with its 'bang on' CAM qualification; its new fellowships and its member services looks like seeking to become a professional body in its own right" (XXV.20).

IPR

Although approved by Garter King of Arms a proposal in 1960 to seek a grant of arms was voted down by the IPR Council (XXV.21).

H R H The Duke of Edinburgh met officers and Council of the IPR at an informal luncheon in March of 1960 (XXV.22). A number of public figures including prominent politicians were invited to early meetings of the IPR and many distinguished names featured in the IPR's programme (XXV.23). The participation of distinguished speakers in IPR events in the middle 1960s was considered as demonstrating "the increasing acceptance of the importance of public relations" (XXV.24).

Following his lunch in 1960 with the Council of the IPR, Prince Philip accepted the first award of the IPR President's Medal (XXV.25).

Writing in 1973 a past president Geoffrey Young expressed the view that "the time has come for the Institute to appoint a Patron ... someone ... whose name would bring the profession prestige and whose influence would be of great value to us in the international field ... the body with well-known names in the one most likely to succeed and gain the widest possible support for its aims and objects" (XXV.26).

In the early 1970s participants in IPR events included Cabinet members, the heads of the secretariats of the CBI and the TUC, senior directors of Shell and Unilever and the Lord Mayor of London (XXV.27).

The desire to make progress and take further steps along the process of professionalisation was particularly evident in the case of the IPR. The incoming IPR President frankly acknowledged in writing to all IPR members that "like many of you I have often wondered in recent years about the relevance and usefulness of the Institute to my needs" and that the IPR "had lost much of its authority, standing and recognition" and that it was "important ... that public relations stakes a claim to serious recognition" (XXV.28). The IPR President continued: wrote to all IPR members setting out his view that "if the Institute is truly to become a professional body ... its major objective over the next few years must be the attainment of chartered status", and established as the "main aim" of his Presidency "to put the Institute firmly on the path towards achieving chartered status within five years" (XXV.29).

The 1984 membership strategy of the IPR recognised the need to "seek recognition" ... "seek to enhance the Institute's authority" ... "and hence to promote the status of its members" (XXV.30).

In 1984 the IPR President publicly acknowledged that "the Institute is still largely a status-seeking rather than a status-maintaining body" and "must ... be seen as authoritative in its field" but "must not concentrate solely on the search for recognition, for that will only come from our actions" (XXV.31).

On "the IPR's standing" the 1984 IPR President "set as the main aim for (his) Presidency the laying of foundations for the achievement of chartered status for the Institute "and at the end of his year reported "it is obvious from the discussions at the Annual Conference that there are many diverse views about this, both inside and outside the Institute. The criteria are specific and onerous but if the Institute is looking to become a professional body, fully involved in and reflecting the professional career development of its members, then it is vital that we meet them" (XXV.32).

The 1984 IPR President recognised that "the Institute is a status-seeking rather than a status-maintaining body and it should therefore seek to be perceived as authoritative within its field" (XXV.33).

The IPR President told the 1984 IPR Annual Conference 'we who belong to the emerging profession of public relations have a special responsibility. For we are on trial as a profession" (XXV.34).

Three sessions of the 1984 IPR Annual Conference dealt "specifically with different aspects of what will be required to achieve the recognition we seek for the profession" (XXV.35).

The IPR's search for status appeared to be supported by the IPR membership. 980 IPR members or 44% of the total responded to the IPR 1985 Membership Survey and revealed a significant rise in the numbers of self-employed members with the largest group of members (39%) at work in consultancies, with 46% as "directors, partners or principals of their employing organisation", 67% having authority to engage and discharge staff, the single most important benefit of IPR membership being given (by 26%) as "professional status" and the most frequently expressed future action by the Institute being given (by 37%) as to "promote professionalism, promote IPR image/status" and achieve "better understanding of PR with (the) media" (XXV.36).

The IPR recognised that its "success on maintaining and raising the status of the profession depends on increasing still further the strength and commitment of its membership" (XXV.37).

The IPR in seeking new members recognised that "to ensure that the Institute can work effectively to improve the status of the profession - something which must be in everyone's interest - it must be seen to represent the majority of those who practice public relations in the United Kingdom" (XXV.38).

The IPR's "campaign for higher professional status" and goal of achieving chartered status was in 1984 the subject of an article in The Financial Times (XXV.39).

The 1984 IPR Development Committee recognised its role "in increasing the Institute's status and authority" (XXV.40).

APPENDIX XXVI

RELEVANCE OF EXPERTISE

INTRODUCTION

This Appendix presents, by association, a selection of the documentary evidence upon which the findings relating to hypothesis (xix) concerning Relevance of Expertise are based. These findings are presented in Section 11.2 of Chapter Eleven.

BGA

OBJECTIVES AND STRATEGY

The 1982 BGA "Strategy for the Eighties" took the view that "the BGA should ... campaign to improve both the estimation and value of business education in the opinion of both industry and the public" (XXVI.1). The BGA recognised "the importance of increasing the business community's awareness of the Association and its activities" (XXVI.2).

The BGA recognised also that "many MBAs would look to other organisations to supply benefits but would support the BGA for its charitable status and purposes and its promotion of management education" (XXVI.3).

SURVEYS

The BGA commissioned a working party to examine the relevance of post-graduate 'MBA' type education to the needs of senior local government officers (XXVI.4); Senior Health Services Management (XXVI.5) and Business Communicators (XXVI.6).

A major Harbridge House Europe survey reported that employers were giving MBAs "thumbs down" as a result of MBA calibre and attitudes and the fact that MBA courses do not meet the needs of industry (XXVI.7). The Harbridge House Europe survey stimulated a correspondence column debate and letters of defence from the business schools themselves on the relevance of MBA skills (XXVI.8).

ACTIVITIES

The BGA organised programmes of seminars at leading universities to explain the relevance of the expertise of the MBA to a career in business (XXVI.9).

In 1979 the BGA circulated all business schools on its approved list with details of its services and requesting the schools to inform the BGA of "what further services ... the BGA could provide which would be of value" (XXVI.10).

In 1983 the BGA circulated "UK business school principals" with a request for relevant "research subject suggestions" (XXVI.11) and its corporate members seeking their views on research it might undertake (XXVI.12).

BBGS

OBJECTIVES

The BBGS aimed to provide "comprehensive services to industry, commerce and the public sector ... with particular regard to the benefits to be derived from the employment of business graduates" (XXVI.13). One of the objectives of the BBGS is "to increase awareness throughout industry and commerce of the important role played by business graduates and of their contribution to national economic well-being" (XXVI.14).

ACTIVITIES

In 1984 the BBGS organised a one day conference on the Employment of Business Graduates which in part examined the relevance of the skills of business graduates to the needs of employers (XXVI.15).

ICAOBJECTIVES

In speeches ICA Presidents have laid great stress upon the relevance of the accountant's skills in such areas as management, help for small businesses (XXVI.16) and the relevance of professional qualities (XXVI.17). The 1982/83 ICA President established as a key objective of his year of office to "reinforce in the minds of our members and of people outside our profession the importance of the work that chartered accountants do" (XXVI.18).

In addition to the ICA the LSCA had specific objectives relating to establishing the relevance "of the services of the accountant in public practice" (XXVI.19).

EXTERNAL COMMENT

Criticisms of the role of the accountant in industry resulted in 1981 in an exchange of correspondence in The Times (XXVI.20).

Concern has been expressed regarding the relevance of the professional practice based training of members of the ICA to the needs of industry and commerce (XXVI.21). The formation in 1979 of the Association of Corporate Treasurers was in part due to the lack of provision by bodies such as the ICA of services relevant to such specialisms as corporate treasurer (XXVI.22).

The growth of management consulting services provided by accountancy firms was perceived as increasing the relevance of the profession (XXVI.23).

ACTIVITIES

The LSCA was represented at exhibitions in order to "attempt to explain to members of the public what chartered accountants do and can do for them" as there was, in the view of the 1982/83 LSCA Chairman "a considerable need to improve the public image of chartered accountants as a whole" (XXVI.24).

The accounting profession was slow to embrace information technology and demonstrate the relevance of its skills in this area (XXVI.25).

In 1984 a Deputy President of the ICA warned ICA members "that they were in danger of losing their position as a 'pre-eminent' source of knowledge, expertise and skills in the handling, processing and control of financial and related information" (XXVI.26). The higher priority given to information technology by the ICA in 1984 was due in part to a desire to stress the relevance of its expertise in what was perceived as an important growth area (XXVI.27).

Following publication of the Tricker Report in 1983 a working party was established which reporting in 1985 proposed a restructuring of the ICA through the establishment of a system of three boards, representing members' occupational interests (large/medium firms; smaller firms; corporate finance and management) and six faculties covering taxation, insolvency, audit and financial reporting, consultancy, financial management and information technology acting as focal points for technical interests "in order to make the ICA more relevant to the needs of its members" as "if Council is seen too often not to be supported by members at annual and special meetings, the Institute will not be taken as a credible source of professional advice" (XXVI.28). The ICA invited comments views on the report with a view to a "full debate on the issues in 1986" (XXVI.29).

In October 1983 the ICA launched a pilot advertising campaign in the Newcastle area to increase awareness of what services a chartered accountant could offer the smaller business which was supported by speaking engagements and a conference (XXVI.30).

IOD

EXTERNAL COMMENT

In 1984 the advisory service of the IOD dealt with 8,000 requests for help and the IOD was referred to by The Times as the "chief rival to the Confederation of British Industry as representative of employers" (XXVI.31). The IOD also issued and obtained recognition in the media for its guides to boardroom practice (XXVI.32).

ACTIVITIES

The IOD sought to emphasise the importance of enterprise through its Business Enterprise Award scheme (XXVI.33) and its Salesman of the Year Award sponsored jointly with British Airways (XXVI.34).

The encouragement of entrepreneurship and new enterprises was also a purpose of the IOD prize awarded at the Cranfield School of Management for the most successful candidate in the school's entrepreneurship and new ventures programme (XXVI.35).

The IOD issued a series of Guides to Boardroom Practice to inform members of their duties and responsibilities and the relevance of their skills (XXVI.36).

The IOD established a relevant theme for each of its Annual Conventions (XXVI.37) and selected major public policy issues for certain of its discussion papers and linked branch discussions (XXVI.38).

BIM

OBJECTIVES

The BIM acknowledged its responsibility for "promoting the wider understanding of the management role" (XXVI.39). The BIM believed its members had a "key role" in Britain's economic recovery and performance (XXVI.40).

SURVEY

The BIM in 1983 commissioned, in conjunction with the CBI, a 529 interview survey of the attitudes of managers and deployed the results in part to emphasise the relevance of the expertise of BIM members (XXVI.41).

ACTIVITIES

The BIM introduced a BIM Gold Medal in 1980 "to be awarded annually to an individual for eminent achievement in the art, science or practice of management" (XXVI.42).

ICSA

POLICY

At the 1981 ICSA Divisional and Overseas Conference discussion papers were considered which dealt with the role of ICSA and the relevance of its expertise and that of its members in developing countries (XXVI.43).

ICSA endeavoured to demonstrate the relevance of its qualification to particular vocational sectors (XXVI.44). ICSA developed a conscious policy of "relevance" in the sense of tailoring the content of its publications to the professional updating needs of elements or sectors of its membership (XXVI.45).

In 1984 ICSA established a sub-committee to review the criteria for membership to ensure compatibility and relevance in a changing world (XXVI.46).

EXTERNAL RECOGNITION

Within the Civil Service the ICSA qualification was recognised as especially appropriate for training individual civil servants for administrative work and "relevant to civil service needs" and this recognition led to the opening of ongoing discussions with ICSA (XXVI.47).

PROMOTIONAL ACTIVITY

Establishing the relevance of the ICSA qualification was a major objective of ICSA public relations activity (XXVI.48).

ICSA consciously stressed the relevance of its qualification and expertise in its recruitment literature (XXVI.49).

ICSA published occasional leaflets to explain the relevance of the expertise of particular groups within the ICSA membership (XXVI.50).

In 1983-84 ICSA ran "a small advertising campaign" ... "in Chamber of Commerce and professional magazines" ... "aimed to identify the problem of administration in the small organisation and to show how the Chartered Secretary can solve it" (XXVI.51).

In 1983 ICSA organised an exhibition at the Guildhall in London "to show what a modern Chartered Secretary knows and can do" and subsequently the exhibition toured the UK (XXVI.52). The Guildhall and touring exhibition incorporated an audio visual presentation to present the relevance of the Chartered Secretary qualification (XXVI.53).

OTHER ACTIVITY

In 1985 ICSA organised a three day programme of activities concerned with "the impact of information technology upon administration" entitled Impact '85 to associate the Institute with a field of growing importance (XXVI.54).

In 1984 ICSA announced a new "realistic and relevant" examination scheme effective from June 1986 "the main thrust" of which was "in the direction of greater emphasis on the application of the new technology in business and public administration" with new papers on Information Systems and Management of Systems (XXVI.55).

In 1983-84 ICSA was in contact with The Association of College Registrars and the Association of Polytechnic Administrators regarding the relevance of the ICSA qualification for members of these groups (XXVI.56).

IM

OBJECTIVES AND POLICY

The 1982 Chairman of the InstM felt that the "vital importance of marketing" was underrated by society and stressed the relevance of marketing to solving many of society's key concerns in his inaugural address" (XXVI.57).

The primary purpose of the IM was defined in 1983 by the IM President as "to encourage greater professionalism in marketing, and, by doing so, to increase the membership and influence of the Institute", advertising being selected as a means of putting the message across, including a full-page advertisement in the Times on 1 November 1983 in co-operation with the National Marketing Awards winners which "explained the role of marketing in the success of the winning companies" while "the Institute was able to explain and publicise some of its activities" (XXVI.58).

In 1984 on the appointment of a new IM Director-General, one of the new Director-General's three priorities was given as to "work to achieve recognition of the contribution marketing has to make to the national life of the UK" (XXVI.59).

SURVEY

During 1981 the InstM Director-General undertook a tour of the UK visiting 40 companies at 21 locations to help ensure that the activities of the Institute reflected current needs (XXVI.60).

AWARDS

The InstM has been the sponsor and joint sponsor of a number of schemes and awards to encourage standards in marketing including the National Marketing Awards, Marketing Authors of the Year, Travelling Scholarships, Motor Trade Customer Satisfaction Awards and Marketing Awards for Engineering Industry (XXVI.61).

"Winners of the Institute's 1983 National Marketing Awards were invited by the Prime Minister to attend a special reception for successful companies at 10 Downing Street" ... "the first time a Prime Minister has acknowledged the importance of marketing in this way" (XXVI.62).

The InstM also provided the Chairman of the Adjudicating Panel of the National Footwear Marketing Awards which was originated by the National Economic Development Office (XXVI.63).

PROMOTIONAL ACTIVITY

In 1982 the IM produced an audio visual "Marketing - the key to prosperity" and reported that "efforts are under way to persuade the CBI and the TUC to show this AV at their annual meetings to convince members of the role of efficient marketing in profitability and the creation of new jobs" (XXVI.64). The InstM tape/slide presentation was made available for hire, to put across the importance and relevance of marketing (XXVI.65).

In 1984 the InstM commissioned a film and video programme for schools and colleges which outlined "the requirements for a successful career in marketing" and explained "the type of qualifications ... available, with particular reference to the Certificate and Diploma in Marketing" (XXVI.66).

In its membership advertisements the IM quoted the National Economic Development Office as reporting "the lack of commitment to marketing is the single most important constraint on improving UK and overseas market shares" and called for "a determination to achieve greater recognition throughout industry for professional marketing values" (XXVI.67).

OTHER ACTIVITY

In 1981 the InstM sponsored a debate at the House of Commons on the motion "This House believes that Her Majesty's Government should appoint a Minister for Marketing" ... "in order to highlight the need for a better understanding of the role of marketing by government and the civil service" (XXVI.68).

The Director-General of the IM wrote to the press on the importance of a knowledge of marketing to the running of a business (XXVI.69).

In 1982 the InstM "held a successful Conference for University Careers Advisors" at which "over 24 universities were represented" (XXVI.70).

In its Central London Branch the IM adopted "taking Marketing to Management" as a Chairman's theme for 1983/84 with a programme of activities designed to explain the relevance of the "Marketing Concept" to senior management (XXVI.71).

The IM used its annual National Conference to demonstrate the relevance of the expertise of its members to individual business and national success (XXVI.72).

In 1984/85 the Central London Branch of the InstM ran a "phone-in" programme on radio (LBC) to provide marketing and general business advice to small companies while the Leicester Branch launched a "Young Marketer of the Year Award" both activities designed to increase awareness of the relevance of marketing (XXVI.73).

CAM

OBJECTIVES

In 1985 CAM recognised there was a need "to make CAM qualifications an even more relevant and widely-recognised way to lay the professional foundations of a successful career" (XXVI.74).

The relevance and role of CAM was, and has been, the subject of debate throughout most of its existence (XXVI.75). The Chairman of CAM acknowledged in respect of 1981 that "there is still a great deal of ignorance and misunderstanding about CAM's role" and it was reported that "there is nothing new in what amounts to a lack of credibility of qualifications in advertising, PR and marketing" (XXVI.76).

EXTERNAL RECOGNITION

CAM in communications with its members prominently reported that M.CAM's could apply to Syracuse University to study for a one year MSc in "PR, Marketing, Communications or Advertising" due to the relevance and standing of the CAM qualification (XXVI.77) and to Heriot-Watt University "for direct entry to the MSc programme" (XXVI.78).

ACTIVITIES

CAM devoted significant time to negotiating the circulation of 'Advertising' magazine to its members and to ensuring the relevance of content to the interests of its members (XXVI.79). The relevance was further tested by a questionnaire to readers (XXVI.80) which was distributed to all members of CAM in September of 1983 (XXVI.81).

IPR

OBJECTIVES AND POLICY

The 1984 IPR Strategy established as key objectives "ensuring that all people engaged in public relations practice know of the Institute and are persuaded that it is in their interests to join" and "gaining public understanding of and acceptance of the public relations profession" (XXVI.82).

The IPR recognised that it sought "to promote the development, recognition and understanding of the role and value of public relations" (XXVI.83). One of the objects of the IPR Local Government Group was "to enhance its influence in local government" (XXVI.84). The IPR recognised that stressing the relevance of the IPR and the services it offered to the needs and interests of potential members was a key element of membership development (XXVI.85).

A major objective of the 1984 IPR presidency was to "seek recognition of the importance of good public relations, the Institute's role and that of its members in the public sector and in industry and commerce in the process of wealth creation" (XXVI.86).

EXTERNAL RECOGNITION

The 1984 IPR President expressed the view that the failure to attribute "effective communication ... to public relations effort" was "a major problem in seeking greater recognition of the true role of public relations in industry, government and other institutions, as well as by society generally" (XXVI.87).

AWARDS

In 1984 the IPR introduced a new award the IPR "Sword of Excellence Awards for outstanding work in public relations" which, "as well as acknowledging and fostering excellence", were "also aimed at making a major contribution to a better understanding and acceptance of the work of public relations", the award lunch being "attended by senior representatives from Government, the civil service, industry and commerce, Parliament and the media" (XXVI.88).

ACTIVITIES

In 1984 the IPR President arranged a series of briefing meetings and lunches with selected journalists in order to inform them about the IPR and its activities (XXVI.89). Similar meetings were arranged with "key opinion formers" (XXVI.90).

The IPR President welcomed the launch of the new weekly publication 'PR Week' "as a further means of projecting the work and contribution of PR professionals in the public sector and in industry and commerce in servicing both their organisations and the public interest" (XXVI.91).

APPENDIX XXVIITHE ENCOURAGEMENT OF VOLUNTEERSINTRODUCTION

This Appendix presents, by association, a selection of the documentary evidence upon which the findings relating to hypothesis (xx) concerning the Encouragement of Volunteers are based. These findings are presented in Section 11.3 of Chapter Eleven.

BGA

Early in 1984 the BGA considered the introduction of a newsletter "to provide frequent communication to BGA members, to foster a higher and more active BGA profile among members and to increase the perceived benefits of BGA membership", and also create "a higher image" for the BGA and encourage wider participation in and support for BGA activities by BGA members (XXVII.1). No action was taken on this proposal.

A 1984 BGA strengths, weaknesses, opportunities and threats analysis identified the "lack of new blood" as a weakness and the "apathy" of members as a threat (XXVII.2). The BGA experienced a "poor response from individual members prepared to become involved" in its suggested research projects (XXVII.3).

BBGS

In 1982 with its Chairman resigning during the course of his year of office, the BBGS became aware of how dependent it was upon the input and commitment of its Chairman and a previous Chairman needed to come forward again as a suitable candidate was not forthcoming from the Committee (XXVII.4). In 1982 the BBGS had a "disappointing" year with many ideas that "largely came to nought due to the fact that during the year (the) Chairman resigned his position" while "newer and younger members" remained "almost unrepresented on the Committee" and an appeal was made for BBGS members to come forward and serve on the Committee (XXVII.5).

The BBGS from time to time had "several vacancies on the Committee" and openly appealed to its members to "come forward to fill some of these" (XXVII.6).

The BBGS Chairman reported in 1985 that the BBGS "Committee is still small and very undermanned which places intolerable burdens on the Committee, and any help from members would be most welcome" (XXVII.7).

The BBGS put a higher priority than the BGA on recruiting new members. In 1984 the BBGS circulated all its members with an information leaflet and requested all members "to participate in the current membership recruitment drive by passing this to a potential new member" (XXVII.8).

ICA

The 1982/83 ICA President made "a strong plea for more participation and involvement from every member" (XXVII.9).

In 1983 the ICA issued a questionnaire to its members in part in order to identify "those who might be encouraged to play a larger role at district society level" (XXVII.10). In 1983 in an open letter to LSCA members the LSCA Chairman appealed for volunteers to help with LSCA activities and projects (XXVII.11).

The President of the ICA in early 1984 took the view that the improvement in its public image it was seeking through a new public relations strategy would require "total commitment" from members and district societies as well as the ICA itself (XXVII.12).

SCCA

In 1979 the President of the SCCA wrote to all members of the Society encouraging them "to play a greater part in the affairs of the Society and of the profession", requesting completion and return of a card giving "details of their position and employment" and announcing that "we will be approaching those members who are engaged in specific branches of Industry and Commerce to volunteer their expertise when we are making representations to various Government departments within their fields of activity" (XXVII.13).

In September 1979 the SCCA President wrote again to all members of the Society encouraging them to play a part in Society affairs (XXVII.14).

In 1983 the SCCA Council considered the question of encouraging volunteers and "it was agreed that a notice be inserted in Accountants Record inviting members of the Society with appropriate experience and the time available to serve on Committees of Council" (XXVII.15). The notice resulted in eighteen volunteers (XXVII.16).

In 1983 the opinions of two senior members of the SCCA with significant industrial appointments were sought on a proposed revised examination syllabus "to ensure that not only was it acceptable from the academic point of view but it also met the needs of employers in industry and commerce" (XXVII.17).

IOD

The IOD requested direct technical input from its members to its representations through notices in its publications and a branch discussion programme (XXVII.18).

BIM

It could be argued that the consultation exercise carried out by the BIM in the autumn of 1983 was in part motivated by a desire to encourage greater member involvement in the affairs of the BIM (XXVII.19). The educational activities of BIM encouraged member involvement in national initiatives at local level (XXVII.20). The BIM tended to encourage branch involvement rather than individual member involvement (XXVII.21).

ICSA

ICSA appealed directly to its members to contribute to its publishing programme (XXVII.22).

IM

The IM used the viewpoint section of its newsletter Marketer to encourage member involvement in the affairs of the IM, particularly at branch level (XXVII.23).

CAM

A rationale for encouraging CAM members to consider themselves as forming the CAM Society was to enlist their support in promoting CAM, explicit "aims and objectives" including "to give practical help to ... CAM ... by providing examiners, lecturers and tutors" and "to encourage employers to recognise the significance of a CAM qualification" (XXVII.24).

To encourage a flow of volunteers the Chairman of the CAM Members Committee wrote from time to time to all members pointing out a number of ways in which members could help CAM (XXVII.25). Members were also encouraged to contribute to the "Journal of Advertising" (XXVII.26).

The CAM Graduate Members Committee (XXVII.27) commissioned a search of the CAM Members Register in order to identify members who might be invited to volunteer for particular CAM activities.

IPR

In 1982 the IPR President appealed to IPR members to contribute to the Institute's newsletter (XXVII.28). In 1983 further appeals were made to IPR members to contribute to the new quarterly "Public Relations" (XXVII.29) including one by the President at the 1983 IPR Annual General Meeting (XXVII.30).

The 1983 IPR President openly appealed to IPR members to contribute to the work of the Institute (XXVII.31). In 1983 the IPR President circulated Chairmen and representatives of all area and vocational groups with an appeal for them to play a more active role in IPR affairs in order to represent the interests of their constituencies (XXVII.32).

The IPR 1984 strategy established as a key objective "promoting the participation and involvement of members in the Institute's work (XXVII.33). In 1984 nearly 100 members of the IPR responded to an appeal from the Institute to join the IPR Speakers Panel and a set of guidance notes on lecturing was circulated to those registered (XXVII.34).

APPENDIX XXVIIICODE OF PRACTICE AND DISCIPLINARY MATTERSINTRODUCTION

This Appendix presents, by association, a selection of the documentary evidence upon which the findings relating to hypothesis (xxvii) concerning Code of Practice and Disciplinary Matters are based. These findings are presented in section 11.7 of Chapter Eleven.

ICADISCIPLINARY MATTERS

An analysis of ICA disciplinary cases led one author in 1982 to conclude that "the current legal environment' ... had ... "meant greater awareness by the professional institutes of the need to regulate the standards of members" and that more use should be made of the joint disciplinary scheme (XXVIII.1)

The ICA disciplinary committee was prepared to reprimand a partner of a leading accounting partnership for suggesting a meeting with a company which was not a client, but which had requested a copy of a booklet, and for sending an additional booklet about the firm's private business service (XXVIII.2).

In 1981 the ICA called a Special Meeting to consider a number of resolutions two of which proposed "relatively minor changes to the Disciplinary Chapter of the bye-laws which (were) desirable in the light of experience" while another was concerned with what "the Disciplinary Committee (believed) would be helpful to members suffering the penalty of exclusion" (XXVIII.3).

LAY INVOLVEMENT

By 1980 lay members served on the ICA Investigation Committee, Disciplinary Committee and Appeal Committee (XXVIII.4).

NUMBER OF ICA CASES

In 1980 eleven ICA members were excluded, eight were censured, fifteen were reprimanded, nineteen were admonished and one member's practising certificate was withdrawn (XXVIII.5).

In 1981 "eight members were excluded, eighteen were censured, thirteen were reprimanded ... nineteen were admonished ... five members were suspended and one had his practising certificate withdraw" (XXVIII.6). In 1982 "seven members were excluded, fifteen were censured, twenty two were reprimanded, six were admonished and three had their practising certificates withdraw" (XXVIII.7). In 1983 "six members were excluded, nine were censured, seventeen were reprimanded, seventeen were admonished and four had their practising certificates withdrawn" (XXVIII.8). In 1984 "thirteen members were excluded, ten were censured, fourteen reprimanded, nineteen were admonished, and one had his practising certificate withdrawn" (XXVIII.9).

THE JOINT DISCIPLINARY SCHEME

The ICA and Association of Certified Accountants (ACA) made public references to The Joint Disciplinary Scheme the two bodies operated with The Institute of Chartered Accountants of Scotland (XXVIII.10). The scheme was not without its critics with the cost per case under review in 1981 being in the order of £50-80,000 (XXVIII.11).

The action of the Joint Disciplinary Scheme of the ICA and ACA in investigating certain members in connection with the affairs of the New Cross Building Society was reported in the national press (XXVIII.12).

INDUSTRIAL MEMBERS ADVISORY COMMITTEE ON ETHICS

In June 1979 the LSCA "issued a paper which recommended a set of ethical guidelines for industrial and commercial chartered accountants" and recommended that "accountants in industry and commerce should encourage their employers to develop and adopt Corporate Codes of Good Practice" (XXVII.13).

In May of 1981 the ICA established The Industrial Members Advisory Committee (IMACE) on Ethics Service to provide confidential counsel to ICA members in commerce and industry who face questions of conscience, IMACE dealing with 52 cases in its first two years of operation (XXVIII.14).

In its first year the ICA Industrial Members Advisory Committee on Ethics which "provides advice without charge to members in industry and commerce on problems of an ethical nature occurring in the course of their employment" had advised on 25 cases, most of which "had a background of possible contravention of the law" and in "the majority of cases where conclusions were reached ... have been settled constructively" (XXVIII.15).

The LSCA also sought to incorporate specific references to "how moral and ethical standards might be instilled in potential (ICA) members during ... training" (XXVIII.16).

PROFESSIONAL MATTERS

The guidelines relating to allowing members of the CCAB bodies to advertise for the first time from 1 October 1981 were found in practice to be rather restricted (XXVIII.17).

SCCA

DISCIPLINARY MATTERS

The SCCA Membership Development Committee recognised that "it was essential that the Society should stand well in the eyes of fellow professionals" and that "the Society must show it had high ethical and technical standards and an effective disciplinary procedure" (XXVIII.18).

The membership of the SCCA Disciplinary Committee was to consist of the President, Vice-President and Chairman of the Finance, Education and Local Centres Committees the "powers" of the Committee being to consider cases referred to it by and to make recommendations to Council (XXVIII.19).

A disciplinary control and regulatory function in regard to practising members and the issue of Practising Certificates was exercised from the date of its establishment in 1980 by the SCCA Practitioners Committee (XXVIII.20). "It would be a breach of (SCCA) regulations for a member to practise without a Practising Certificate and disciplinary actions could be taken against anyone so practising" (XXVIII.21).

It was recognised that although the practising members of the SCCA were a "minority" ... "being the most easily identifiable group their reputation, one way or the other (was) likely to have a profound effect on the status of all members of the Society" (XXVIII.22).

SCCA CASES

In 1980 a meeting of the Council of the SCCA was "called specifically to enquire into a complaint of unprofessional conduct made against" a member of the Society and at which two representatives of the Society's solicitors and the member who was the subject of the complaint were present (XXVIII.23). The arresting police officer appeared before the meeting and "every aspect of the allegations were considered", the member who was the subject of the complaint having "every opportunity to put his case to Council" before Council, in accordance with Article 22 of the Society's Articles of Association, agreed unanimously to exclude the member in question from membership of the Society sine die (XXVIII.24).

In June 1982 it was resolved by the SCCA Council that on the recommendation of the Practising Committee a member "be subjected to the disciplinary procedure of Council at its next meeting" (XXVIII.25).

In 1983 the SCCA Council considered "Pursuant to Article 22" ... "a complaint regarding the conduct of a member of the Society" brought to it from the Practising Committee and "the evidence substantiating it" and resolved that it was "satisfied" that the member in question "had been guilty of conduct of such a nature as to be prejudicial to his professional status and to the interests and reputation of the Society and its members and it was accordingly further resolved that he should be expelled from membership of the Society with immediate effect" (XXVIII.26).

On 14 May 1984 an actual meeting of the SCCA Disciplinary Committee took place "to consider documentary evidence and an oral report by the Secretary General in respect of the conduct of two student members and to decide what action to take" (XXVII.27).

CODE OF CONDUCT

The formation of a SCCA Practising Committee in 1980 resulted in discussion concerning the drawing up of a Code of Conduct for practising members (XXVIII.28) which was subsequently approved by Council (XXVIII.29).

The SCCA Practising Committee drew up a Code of Conduct in the form of "Notes for the Guidance of Practising Members regarding their Professional Conduct" and considered complaints regarding practising members taking such disciplinary action as it thought fit, whereafter "if this was not effective the matter could be referred to Council to take action under the disciplinary procedures laid down by the Articles of Association" (XXVIII.30).

At the end of 1984 the SCCA was in a position to distribute for comment the first draft of a proposed "A Guide to Professional Conduct" drawn up to be of particular guidance to practising members of the Society (XXVIII.31).

The SCCA Practising Committee in 1981 considered it "necessary to impose sanctions against members who broke the Code of Conduct" it was in the process of drawing up "the main power envisaged" being "the withdrawal of the right to hold a Practising Certificate and to use the designatory letters of the Society to practise" (XXVIII.32).

PROFESSIONAL MATTERS

In 1982 the SCCA examined Codes of Practise issued by ICA, ICSA and the Association of Certified Accountants (ACA) on the subject of Advertising by members as part of a process of review of whether or not it should itself issue a Code of Practise on Advertising, it being decided to give the matter further consideration "in the light of the Chartered (ICA) and Certified (ACA) bodies' Guidance on Advertising which was expected to be made public in March 1983" (XXVIII.33).

The SCCA view on advertising was subsequently put to members in the December 1984 issue of Accountants Record (XXVIII.34).

PRACTISING CERTIFICATES

When circulating members in 1981 with application forms for 1982 Practising Certificates the SCCA made it clear that such certificates would "be issued in accordance with the guidelines and (enclosed) code of Conduct" (XXVIII.35) and would only be renewable annually "providing that the Code of Conduct has been adhered to" ... "any member whose application is rejected" having "the right to appeal to Council via the Practising Committee" it being recognised as "essential that if recognition of the Society is to be obtained more widely than heretofore practising members should be seen to adhere to a strict Code of Conduct and that there should be disciplinary powers enforceable by Council in the case of a breach" (XXVIII.36).

By early 1982 it was reported that some 500 members had been issued with Practising Certificates for 1982 and that "in the first instance the Practising Committee would act as a Disciplinary Committee for practising members" (XXVIII.37). The number of Practising Certificates issued by April 1982 reached some 900 (XXVIII.38). An analysis of 883 Practising Certificates issued revealed that "330 of these (issues) had a Board of Trade Certificate under Section 161(1)(a) of the Companies Act 1948 or Section 13 of the Companies Act of 1967" (XXVIII.39).

IOD

The IOD publication "Guidelines for Directors" was regarded by the media as a code of practise (XXVIII.40).

BIM

In 1981 the BIM reminded its members that "any member contravening any section of the Code may be liable to disciplinary action, which could result in expulsion from the Institute" (XXVIII.41).

The BIM published a revised and updated Code of Conduct in 1982 (XXVIII.42). The Code and supporting Guides to Good Management Practice were first published in 1974 and "after considerable consultation with members" they had "been amended to reflect accurately the standard of conduct ... managers should achieve ... in the 1980s" the revised Code being "mandatory on every manager who becomes an individual member of BIM" was distributed to all BIM members (XXVIII.43).

The 1982 BIM Annual Report pointed out that the BIM Code of Conduct was "binding on all ... individuals with voting rights" ... "and any such member contravening any section of the Code may be liable to disciplinary action which could result in expulsion from the Institute" (XXVIII.44).

The BIM Code of Conduct and Guides to Good Management Practice were kept under review by the Professional Standards Committee and BIM members were in 1984 reminded that they were "required to uphold the standards prescribed in the Code of Conduct" (XXVIII.45). In 1984 "on the advice of the Institutes Professional Standards Committee, BIM Council ... agreed amendments to the Code of Conduct and supporting Guides to Good Management Practice" and copies of the new document were distributed to all BIM members (XXVIII.46).

In 1985 the BIM Professional Standards Committee investigated and sought the views of members "on the possible conflict between managerial responsibility and trade union membership" while a "pilot survey of press reports" was undertaken "to identify court cases relating to management offences which contravene the Code of Conduct" (XXVIII.47).

ICSADISCIPLINARY MATTERS

ICSA bye-laws (21-26) provide for the appointment each year by Council from among its members of a Disciplinary Committee. Where it is alleged that a member has become bankrupt or of unsound mind or been convicted of an offence discreditable to the Institute, or that his conduct has been similarly discreditable or that he has acted in breach of the Charter and bye-laws, the Disciplinary Committee has to investigate (XXVIII.48). They have no choice (XXVIII.49). The bye-law is not permissive (XXVIII.50).

The Disciplinary Committee, if it thinks fit, in consequence of its investigation has to report the case to the Council with recommendations for disciplinary action, ie remove name from register, call for resignation, suspension or reprimand (XXVIII.51). The Council can only apply these sanctions upon a recommendation of the Disciplinary Committee (XXVIII.52).

CODES OF CONDUCT

"The Code of Conduct for Chartered Secretaries engaged in Public Practice in the United Kingdom and the Practitioners' Accounts' Regulations" drafted by the ICSA Public Practice Panel during 1984-85 were approved on 31 July 1985 (XXVIII.53). The Code of Conduct for Public Practitioners and the Practitioners' Accounts' Regulations forms "part of the Department of Trade and Industry's requirements for Institute members being recognised as qualified administrators in insolvency" (XXVIII.54).

NUMBER OF ICSA CASES

In the period 1980-81 "two members were expelled and one was reprimanded" (XXVIII.55). In 1981-82 "three members were expelled and one reprimanded" while "two cases were pending at the year end" (XXVIII.56).

In 1982-83 "three members were expelled and one was invited to resign" (XXVIII.57). In 1983-84 "one member was expelled and one was suspended from membership" and "at the request of the Disciplinary Committee an examination of the disciplinary procedures has been put in hand" (XXVIII.58). A further member "was expelled from membership of the Institute" in 1984-85 (XXVIII.59).

PRACTISING CERTIFICATES

From April 1984 the ICSA Public Practice Panel introduced "a system of practising certificates in the UK" and in the period 1983-84 the Panel "drafted suggested Client's Accounts Regulations and a Code of Conduct for Chartered Secretaries in Public Practice" (XXVIII.60). The Practising Certificates scheme was introduced into the UK in April 1984 following approval by the Privy Council in 1983 of amendments to Bye-law 11 "to permit the introduction of practising certificates for members in public practice" approved at the December 1982 ICSA Annual General Meeting (XXVIII.61).

The ICSA Practising Certificate "was introduced successfully in Southern Africa in January 1985 and must be held by Accounting Officers appointed under the (1984) Close Corporations Act, as well as by members in practice" while regulations were also approved by the ICSA Council "for the introduction of the Certificate in Singapore" which would "assist the Singapore Association in gaining recognition under Singapore company legislation" (XXVIII.62).

PROFESSIONAL MATTERS

An ICSA Code of Practice on Advertising which introduced "a more liberal approach to advertising by members" ... "came into effect from 1st November 1979" (XXVIII.63).

CAM

All CAM members were circulated in 1983 with a copy of a booklet published by The Incorporated Society of British Advertisers Ltd (ISBA) entitled "Self-Regulation and the Advertiser" encouraging "wholehearted commitment to self-regulation and the (established and listed) Codes (of conduct and practice)" (XXVIII.64).

IPRBACKGROUND

The IPR's Professional Practices Committee was set up in January of 1956 and the first expulsion of a member for breach of professional practice took place in November of 1957 (XXVIII.65). The IPR's first Code of Professional Conduct along with rules for disciplinary proceedings was adopted by Council in June of 1963 (XXVIII.66). An outline code of practice had been submitted to an AGM of the IPR by a member as early as 1950 (XXVIII.67).

The IPR has traditionally placed considerable importance upon its Code of Practice (XXVIII.68). At the time of the Institute's formation, the importance of "disciplinary action in defence of its standards" was foreseen (XXVIII.69). The code of practice which was developed by the local government group and which "defined the relationship between a local government PRO and the elected members, the permanent officials and the community" was "accepted by the Minister of Health (then responsible for local government) and was incorporated in a White Paper on publicity in local government (XXVIII.70).

OBJECTIVES

The formal objects of the IPR as expressed in its Articles of Association include "to encourage and foster the observance of high professional standards by its members and to establish and prescribe such standards", the Institute's "Code of Professional Conduct" and "Disciplinary Proceedings Rules" forming appendices A and B of the Articles respectively (XXVIII.71).

"The setting of professional and ethical standards, and ensuring that they are strictly adhered to" was recognised in 1984 as the first responsibility of the IPR (XXVIII.72).

The IPR recognised as a key objective "to establish and prescribe standards of professional and ethical conduct and ensure the observance of such standards" (XXVII.73).

A key objective of the 1984 IPR presidency was to "seek recognition of the Institute's Code of Practice ... and the integrity of its disciplinary procedures" (XXVIII.74). The IPR recognised that the self-regulatory role of the IPR and its code of conduct was an aid to member recruitment (XXVIII.75).

NUMBER OF IPR CASES

In 1978 the IPR Professional Practices Committee completed investigations of thirteen complaints and investigated another eleven cases in 1979 (XXVIII.76).

In 1982 the Professional Practices Committee of the IPR held "an arbitration hearing - only the second time that the Institute has undertaken this task ... the parties after going to the Westminster County Court, had agreed to seek IPR arbitration and to accept its findings" (XXVIII.77).

PROFESSIONAL ETHICS

The IPR decided that "the centre piece of the (1984) conference would be a major discussion session on the professional practice of, and ethics in, public relations today" (XXVIII.78).

In 1985 the IPR Local Government Group was engaged in a rewriting of a 1949 IPR Memorandum on public relations in local government in part to provide "the Institute with a code of practice against which any claims of corruption or malpractice could be measured" (XXVIII.79).

The IPR Local Government Group made a submission to the Committee of Inquiry Examining Local Government Practices and Procedures which concluded that "local authorities should employ or make use of professional public relations officers" and such "public relations officers in local government should know and work within the guidelines and code of practice being prepared by the Institute" (IPR) (XXVIII.80).

The IPR in its Submission to Select Committee on Members' Interests stressed its own code of practice and self-regulatory role and informed the Select Committee that "in order to continue to ensure the very highest standards of professionalism and integrity on the part of the Public Relations profession, the Institute will shortly be reminding all its members of its own professional rules of conduct" and "should the Select Committee, and those responsible for the House of Lords, make any changes to the Rules or accepted practices of the Houses of Parliament, as a result of this enquiry, the Institute would, of course, incorporate such changes in its Code of Professional Conduct" (XXVIII.81).

IPR CODE OF CONDUCT

The IPR'S Code of Professional Conduct lay, in the view of the 1984 IPR President, "at the heart of our existence as a professional body" (XXVIII.82). The President took the view that "the self-regulating processes of the Institute, which ensure the strict observance of the Code, help to establish and maintain the credibility, standing and authority of both the profession and the individual practitioner" (XXVIII.83).

In July 1984 the IPR Council had a policy debate on the subject of the IPR Code of Conduct (XXVIII.84).

The 1985 review of the IPR Code of Conduct undertaken by the Professional Practices Committee was the subject of debate at a special policy meeting of Council (XXVIII.85).

UPDATING THE IPR CODE OF CONDUCT

The IPR recognised that its code of practice and its interpretation needed "to react and adjust to change" and be "developed" with the aid of "constant feedback from members" (XXVIII.86).

In reviewing the IPR Code of Conduct it was agreed that the Code "should be as brief and as simple as possible" and "would be revised independently from the requirements of Chartered Status" (XXVIII.87).

In the process of revising the IPR Code of Conduct the IPR Professional Practices Committee took "into account provisions typically found in the Codes of more established professions" and it was found that "it would appear that the status and standing of a professional body is directly related to the nature and extent of the duties and obligations placed upon members" (XXVIII.88).

The IPR's redrafted Code of Conduct was approved in December 1985 for presentation to IPR members at the 1986 Annual General Meeting (XXVIII.89).

The IPR Code of Conduct was last reviewed and updated in 1980 (XXVIII.90).

CHARTERED STATUS

The IPR Professional Practices Committee recognised that "the Institute's standing and recognition as a professional body is dependent upon the imposition and monitoring of a code of professional conduct" (XXVIII.91).

The "work on the Code of Conduct" of the IPR in 1985 took into account the question of "chartered status" and it was decided that the redrafted Code "should also offer protection to the general public" (XXVIII.92). It was recognised by the IPR that "an effective code was a vital part of the Institute's progress towards chartered status" (XXVIII.93).

The IPR's 1985 Standing Committee on Chartered Status recommended to Council "that a bye-law should be added to the Institute's Standing Orders stipulating that a review of the Code of Conduct should take place every five years to ensure that it remains relevant to contemporary practice" and "there should also be a review of the Institute's disciplinary processes to ensure that they are able to be effectively implemented" (XXVIII.94).

APPENDIX XXIXTWO-WAY COMMUNICATION WITH MEMBERSINTRODUCTION

This Appendix presents, by association, a selection of the documentary evidence upon which the findings relating to Hypothesis (xxx) concerning Two-way Communication with Members are based. These findings are presented in Section 11.8 of Chapter Eleven.

BGA

In 1981 the BGA circulated its members with a questionnaire on its evening meetings in order to elicit their views (XXIX.1). In 1981 the BGA also undertook a readership survey of "The Business Graduate", in order to tailor the content of its magazine to the needs of its readers (XXIX.2).

In 1985 the BGA Chairman appealed to its members to help it in its surveys of members views (XXIX.3).

BBGS

In 1984 the BBGS suffered a loss of membership which the BBGS Chairman felt was in part "due to the lack of regular communication from the Society" (XXIX.4).

ICAICA Objectives

The 1981 Report of the Council of the ICA recognised that "it is clear that there is much to be done to establish and maintain an effective two-way communication between the Institute and its industrial and commercial members" (XXIX.5).

In 1982 "increased efforts to improve communications between the Council and the membership were the main feature of the Institute's public relations activities during the year" (XXIX.6). "Work begun in 1982 to improve communications between the Council and the membership ...continued" in 1983 (XXIX.7).

A major purpose of the formation in 1980 of the ICA Industrial Members Committee was "consultation with industrial members and the presentation of their views" and "to promote and maintain an effective channel of consultation and communication between the Council and industrial members" (XXIX.8).

LSCA Objectives

The LSCA had specific objectives relating to two-way communication with members and the organisation of "a general meeting at which members of the Society can express their grievances in the presence of Officers of the Society and London Members of Council" (XXIX.9).

The LSCA considered an objective of "The London Accountant" to be "to provide a channel of communication generally to members of LSCA" (XXIX.10).

ICA Member Consultations

The President of the ICA in 1982 and 1983 set an explicit target on assuming office to "communicate better" with members and organised a series of "meet-the-president" evenings (XXIX.11).

The 1982 ICA President appealed for ICA members to express their views on the important issues of the governance of the Institute and training in industry (XXIX.12). In 1982 differing views on the means by which ICA students could participate in the affairs of the ICA resulted in the calling of a special meeting of ICA members (XXIX.13).

In order to keep in touch with ICA members in the period 1982/83, the ICA Officers and other ICA Council members organised a series of meetings to learn "at first-hand ...the views they hold and the solutions they may wish to be considered" and seek advice with a view to "meet with, talk to, and listen to as many members as possible" and establish "a fruitful and continuing dialogue between members and their elected representatives" (XXIX.14).

In 1983 the ICA Council "sought the views of members on three important subjects: training outside public practice, the government of the Institute in the longer term, and publicity and advertising" (XXIX.15).

The ICA made a conscious attempt in organising its 1983 Annual Conference to include "debates on those issues which members themselves thought to be most important of the day" (XXIX.16).

The views of London ICA members were sought in regard to the programme of courses and social events organised by the LSCA (XXIX.17).

In respect of member consultation, it was noted by the LSCA that "in a profession seeking to speak with one coherent voice, there was a perpetual conflict between the desire to speak out on the matters of the day and the need to take time to consult fully with the membership" (XXIX.18).

Advertising Consultation

In regard to deliberation in early 1984 on relaxation of the ban on advertising, the ICA issued a discussion paper entitled "Publicity and Advertising - A Discussion Paper", setting out three options for moving forward, namely (a) "Consolidating existing guidance into Rules of Professional Conduct, (b) Removal of most of the restrictions currently imposed on both publicity and advertising, and (c) distinguishing between publicity and advertising", and invited comment from members by 31 March 1984. The Accountancy bodies themselves were not in agreement on which option to accept although the ICA Council favoured the second option, "the removal of restrictions on both publicity and advertising except for those relating to misleading, dishonest or 'knocking' copy and cold calling, coupled with an overall requirement for good taste" (XXIX.19).

In the case of the ICA 1984 revised guidelines on advertising, the decision of the ICA Council followed "a period of thorough consultation with the membership of the Institute, based on a discussion paper issued in October 1983 with the Irish and Scottish Institutes ...the great majority of those who gave us their views favoured relaxation. This was endorsed at the annual meeting. ...During the autumn [the ICA held] a series of seminars throughout England and Wales to bring members right up to date on the changes, and to give some positive help on the opportunities which they offer" (XXIX.20).

A Member Forum organised by the LSCA allowed its members to express their views "on the topic of Professional Advertising" (XXIX.21).

Consultation Mechanisms

In 1983 the District Societies "although managed independently by their officers and committees, [were] increasingly carrying out work on behalf of the Council of the Institute and [were] closely involved in the process of consultation and communication between the Council and members" (XXIX.22).

A main purpose of both the Industrial Members Committee and the Smaller Practitioner Committee of the ICA is to establish an effective two-way channel of communication between the ICA and its members (XXIX.23).

ICA Member Surveys

In April 1983 the ICA "to establish a more accurate profile of the membership" distributed a questionnaire to all members and "at the end of 1983 questionnaires had been returned by approximately 65,000 members, representing 93 per cent of those to whom they had been sent" (XXIX.24).

In 1985 the Industrial Members Committee of the ICA "appointed MORI to help it conduct a survey to find out the professional needs of industrial members and to what extent the Institute can meet them" (XXIX.25). The questionnaire drafted by MORI and the ICA formed the basis of 15-minute telephone interviews with a sample of 600 members (XXIX.26).

ICA Reports

The ICA Tricker Report recognised that communication is a two-way process and the LSCA felt Tricker was "right to emphasise the role of the member in responding to the communications he receives" when "members complain in the same breath that they receive too much 'bumf' from the Institute and yet lack communication" (XXIX.27).

The 1985 Worsley Report recommended a systematic effort should be made to involve younger members in the affairs of the ICA while the use of techniques such as opinion sampling should be explored in order to assess members' views and identify trends and needs while Council and the ICA secretariat should adopt an "open style" to encourage a sense of involvement among members (XXIX.28).

LSCA Objectives

The 1982 Chairman of LSCA took the view that the function and purpose of the LSCA was "primarily ...to gather the views of members and ensure that those views do reach the Council in a constructive manner", to "promote publicly the views of London members with the aim of influencing the opinions of others" and "to help the Institute in being visible to all of the public with a view to enhancing the status of chartered accountants generally" (XXIX.29).

In 1983 the LSCA was "asked by the Institute for members' opinions on three major topics" and in each case arranged consultations and fed back the findings to the ICA (XXIX.30).

LSCA Consultation

The LSCA sought feedback by means of detailed assessment sheets from those attending the courses they organised (XXIX.31). The LSCA also circulated to all (approximately 17,000) its members a questionnaire seeking suggestions for future LSCA courses (XXIX.32).

The LSCA invited members to an evening forum to discuss "The Future of Students' Societies" following the "controversial report" of the ICA sub-committee on "The Future Participation of Students" (XXIX.33).

LSCA Member Surveys

1,246 LSCA members responded to a LSCA questionnaire on price level adjusted accounting distributed with the Autumn 1983 issue of London Accountant (XXIX.34).

In 1983 the LSCA circulated its members with a questionnaire on the subject of Accounting for the effects of inflation (XXIX.35).

In 1985 the LSCA distributed a questionnaire to all its members and organised an openforum on the subject of the "Accounting and Audit Requirements for Small Firms" (XXIX.36).

LSCA Report

In 1981 a LSCA Review Committee reported on the structure of the LSCA and "the principal matter identified by the report was the need to improve communications" with members (XXIX.37).

The LSCA established a committee, "The Tricker Committee", "to encourage the debate in London, to ensure that views are brought to the attention of Council and to formulate a formal response on behalf of LSCA" (XXIX.38).

SCCA

The London and Home Counties Centre of the SCCA in 1980 sent all its members a questionnaire inviting them to indicate whether or not they would be interested in participating in seminars on specified subjects (XXIX.39), while in 1982 it consulted its membership more generally "to assist the Committee to cater for the requirements of the Members of the Centre" (XXIX.40). The SCCA's Irish Association in 1982 distributed a questionnaire "to ascertain the views of all members and students on Lectures and Functions of our Irish Association" (XXIX.41).

IoDIoD Objectives

In 1983 the IoD reported that it had "renewed its efforts to give members more influence over policy formation by encouraging them to participate in Discussion Group Meetings, and gave branches every incentive to involve Members in their activities" (XXIX.42).

IoD Member Consultation

In 1982 the members of IoD Branch Committees throughout the country were polled on the question of the future of Bank Holidays and Common Law Holidays (XXIX.43).

IoD Consultation Mechanisms

In order to facilitate two-way communication with members, the IoD organised a series of branch discussions (XXIX.44) based on branch discussion papers which "proved of invaluable assistance to the Institute in formulating policy", "added considerably to the authority of the Institute in making public statements and lobbying on behalf of its members", and offered participants "a direct influence ...on the final shape of Institute policy" (XXIX.45). The branch discussion programme, based on lunch-time discussions, caused the IoD to attach "increasing importance to the participation by members in the formulation of its policy positions" and this was reflected in reference to the sessions as "Policy Discussion Lunches" (XXIX.46).

Early 1983 the IoD commenced to publish the monthly "Direct Line", "to extend policy consultation with ...and ...improve communications with members", the newsletter, incorporating Branch Discussion Papers, being circulated with "The Director" (XXIX.47). The introduction of "Direct Line", "...circulating with the Director to all members" was designed to "improve the dissemination of news from [IoD] to members" and, by including branch discussion papers, "considerably increase members' involvement ...in Institute policy making" (XXIX.48).

IoD Surveys

In 1981 the IoD surveyed a sample of its members on the subject of trade union reform (XXIX.49).

In 1982 the IoD commissioned a market research agency "to carry out a regular survey amongst its members, to extend the consultative process already established by the Institute" to "complement the branch discussion programme and the Institute's Council and Committee structure in providing an accurate record of opinions, wishes, intentions and requirements of directors" and "enable the Institute ...better to understand and represent the interests of its members" (XXIX.50). The results of the IoD Business Opinion Surveys were reported back to the membership at large (XXIX.51).

BIM Objectives

In its representational activity the BIM undertook "extensive consultations with Branch representatives and ad hoc panels to ensure that, when [BIM made] a representation" it reflected "the views of a representative cross-section of the actual membership" (XXIX.52). In 1981 the BIM reported that in respect of its representational activity "issues ...identified ...become the subject of consultation with representatives of the membership before representations are made to Government or the relevant body" (XXIX.53).

Not all BIM members were happy at the extent to which members were consulted prior to BIM speaking on their behalf (XXIX.54).

BIM Member Consultation

The BIM in the autumn of 1983 involved its membership in a consultation exercise on the Institute's constitution and structure (XXIX.55). The result of this exercise was reported to BIM members in May 1984 (XXIX.56). The 1984 Annual Report referred to the exercise as "probably the largest consultation exercise of its kind we have ever mounted", the major consequence being "the winding up of the BIM Foundation Board whose work as Trustee of the BIM Foundation" was thereafter "undertaken directly by the Council" (XXIX.57).

BIM Consultation Mechanisms

In 1982 a significant part of an issue of the BIM quarterly Management Review and Digest was devoted to a guide to BIM's 83 branches, which were described as a source of "feedback of members' views ...that really enhances the Institute's strength" and enabled "BIM to speak with authority", its representations being "respected because ...members have been consulted", the work of the branches being co-ordinated by Branch Area Committees which were directly represented on BIM Council, while a National Branch Policy Committee was able to assist the formulation of members' views and "to represent them to Council" (XXIX.58).

From time to time BIM communicated to its members by letter to inform them of member services (XXIX.59).

The BIM introduction of Management News was an attempt to increase the timely flow of news to members with the hope of encouraging some feedback from members (XXIX.60).

To encourage two-way communication, the BIM in 1984 recognised the value of regular visits to the branches by Council members and vice-chairmen and the desire of branches to "undertake a more positive role in BIM's policy making" (XXIX.61).

In 1984, 79 of the 88 BIM branch chairmen met at BIM headquarters to discuss the role of the BIM (XXIX.62).

BIM Surveys

In 1984 the BIM undertook "a special survey of [its] members views ...in response to a request from the Secretary of State for Employment" (XXIX.63).

In 1985 BIM circulated a 37 question membership opinion survey to all BIM members to keep itself "up to date with members' views and opinions and ensure that BIM is meeting members' needs in terms of services and activities" (XXIX.64).

ICSA

ICSA Consultation

In December 1984 the ICSA Journal asked ICSA members for their opinions on the use of the designation "Chartered Administrator" as an alternative to "Chartered Secretary" and subsequently over 5-pages published letters from 23 members on the subject with the concern for status a consistent theme through the correspondence (XXIX.65).

ICSA International Communication

Early in 1981 ICSA issued its first Overseas Newsletter for Honorary Secretaries of Associations Overseas with a view to informing them of headquarters' "thinking on issues of general concern" and in return to "draw ideas" for inclusion (XXIX.66).

ICSA in 1981 proposed a new International Affairs Committee in order to improve liaison with its overseas Divisions and Branches (XXIX.67).

From 11th to 15th May, ICSA held a Divisional and Overseas Conference at its London Headquarters on the theme of "International Standards, the Structure and Development of the Institute" which gave "an opportunity to discuss other topics of concern to the Institute internationally" with a view to presenting recommendations to an inaugural meeting of a Provisional Standing Committee of Council for International Affairs (XXIX.68). The ICSA 1981 Divisional and Overseas Conference examined alternative forms of structure to create greater involvement of the Divisions in the affairs of the Institute (XXIX.69).

ICSA Survey

In 1981 ICSA distributed a questionnaire to its members in order to determine their "needs and requirements for professional indemnity coverage" (XXIX.70).

In 1981 the London Branch of ICOSA circulated London members with a questionnaire seeking their views on the sort of programme they would prefer in the London Branch area (XXIX.71). The questionnaire apparently resulted in an "excellent response" (XXIX.72).

A 1985 ICOSA membership survey concentrated upon factual questions relating to members employing organisations and the nature of their jobs and avoided any questions relating to their values or attitudes or ICOSA policies and developments (XXIX.73).

IM

IM Consultation

The IM National Council "voted overwhelmingly in favour of giving the Institute's 20,000 members the opportunity to vote 'yes' or 'no' to the proposal that IM should prepare a submission to the Privy Council for a Royal Charter", "...the decision on whether or not to apply for a Royal Charter [being] taken at an Extraordinary General Meeting ...in London" in June 1980 (XXIX.74).

IM Communication Mechanisms

The IM also organised conferences for new branch and specialist group chairmen and secretaries to provide "an invaluable two-way communication link between the Branches and Groups and the senior management of the Institute" (XXIX.75).

In February 1984 the IM introduced a newsletter, "Marketer", to maintain and encourage two-way contact with its members where in the past "it had relied too much on "IM News" in "Marketing" and upon the extensive channels available ...through the Branch network and the meetings of our National Council where every Branch and Industry Group is represented" (XXIX.76). The new publication, "The Marketer", was "intended to be a two-way communication vehicle for Institute Headquarters' staff and the membership" (XXIX.77).

CAM

CAM distributed a questionnaire to all members in 1981 seeking their attitudes towards CAM News (XXIX.78).

IPR

IPR Objectives

The IPR acknowledged in 1983 as one of its key objectives "to maintain two-way contact between the public relations profession in the UK and public relations practitioners throughout the world" (XXIX.79).

An objective of the IPR 1984 presidency was to "seek to improve communication with members to ensure members feel their views are fairly represented and to elicit the support of members in putting across key messages" (XXIX.80).

IPR Consultations

In 1984 the IPR President wrote to all IPR members to seek their views on various points the IPR might make to the Select Committee on Members' Interests (XXIX.81).

The IPR invited members to contribute to such matters as the revaluation of the Institute's Code of Conduct (XXIX.82).

IPR Surveys

In 1980 the IPR circulated its members with a questionnaire on the services they felt ought to be provided by the IPR for its members (XXIX.83). In 1982 the IPR also undertook a detailed thirty-question survey of its members (XXIX.84).

In 1984 in its representational activity, the IPR decided to draw upon the expertise and authority of its membership through "a series of attitude surveys" enclosed with its newsletter (XXIX.85).

in 1985 the IPR undertook a questionnaire survey of all its members with "two main objectives: first, it will provide Council with guidance for improving the Institute's range of services and activities. Secondly, the published results will give members information about the status of public relations and its practitioners, so assisting personal career planning" (XXIX.86).

The questionnaire contained questions on whether or not the "standing and reputation" of public relations and of the Institute were improving and an open ended question on "what future action should the Institute take to improve its standing and that of its members" (XXIX.87). "970 replies" were received "or 43% of members circulated" (XXIX.88).

In 1985 the IPR also circulated to its members a questionnaire on the content, format and timing of "IPR News" (XXIX.89).

APPENDIX XXXPUBLICISING REPRESENTATION ACTIVITYINTRODUCTION

This Appendix presents, by association, a selection of the documentary evidence upon which the findings relating to Hypothesis (xxxi), concerning Publicising Representational Activity are based. These findings are presented in Section 11.9 of Chapter Eleven.

BGA

The BGA 1982 strategy for the eighties expressed the view that "the BGA should ...speak out more on behalf of Business Graduates and should strive for a higher profile on matters that directly and indirectly affect Business Graduates" and "speak out on relevant matters affecting the business community and BGA members, both individual and corporate", "it will in particular respond to anti-business education prejudice" but that "for the BGA to claim to represent Business Graduates, the individual membership of the Association must be increased" (XXX.1).

A 1984 BGA strengths, weaknesses, opportunities and threats analysis identified lobbying, the seeking of political influence and the role of 'pressure group' as opportunities for the BGA (XXX.2).

BGA Representation Activity

In February 1979 the BGA gave a presentation to the All Party Group on Management in the House of Commons (XXX.3).

In the year ended June 1980 the BGA was invited to submit its comments on the Finniston Report, it "made a formal submission of evidence" to the Wilson Committee and also submitted its views to the Department of Employment and to the Chancellor of the Exchequer (XXX.4).

In 1980 a Minister of the Department of Industry (DOI) was "a former Vice-Chairman of the BGA", a link which enabled a meeting to be held at the DOI for an exchange of views (XXX.5).

A BGA delegation met in 1983 the relevant Minister at the Department of Education and Service to discuss its report "Education for Business Communicators" (XXX.6). The President-Elect of the IPR attended the meeting and the question of establishing a post-graduate course in public relations was subsequently taken up with success by the IPR (XXX.7).

Publicity Re BGA Representations

In 1978 the Chairman of the BGA wrote to a number of national newspapers in an attempt to secure publicity for the evidence the BGA had presented to the Wilson Committee on the functioning of financial institutions (XXX.8). The BGA also undertook follow-up activity vis-a-vis the press in the light of press reactions to its publications (XXX.9).

The BGA's suggestion in 1982 of an Open Business School "in the context of suggesting ways of improving the calibre of production management" was reported in the Financial Times (XXX.10). The BGA organised press conferences to launch its reports and other publications (XXX.11).

BBGS

The BBGS promoted as a service to members "the vigorous promotion of members' interests on a representative basis at all levels of industry, commerce and Government" (XXX.12).

ICAICA Representations

In 1980 the ICA reported that the ICA Parliamentary and Law Committee had scrutinised the Companies Bill, the Finance Bill, the Housing Bill and the Local Government Planning and Land Bill, and that "changes were made to all of them following representations made by the Committee", in part due to "the close working relationship with government departments developed by the Committee over the years", while "some 140 written submissions were made to both Government and other organisations in the name of the ...CCAB", many of which "were followed up at meetings with Ministers and Officials" (XXX.13).

In 1981 there were as many as eight permanent and more than twenty ad hoc sub-committees of the ICA Parliamentary and Law Committee (XXX.14).

During 1982 "155 written submissions were made to Government Departments or other agencies and most of these submissions were made available to [ICA] members as technical releases" (XXX.15).

In 1983 "over 150 [ICA] members were directly involved in Parliamentary and Law activities during the year" (XXX.16).

Publicity and ICA Representations

The ICA regularly reported its technical releases to members through the Journal "Accountancy" and its "Information Bulletin". A typical "Information Bulletin" (XXX.17) might list over ten "technical releases", all of which could be obtained free by ICA members on demand or obtained automatically by means of a subscription service at modest cost.

The Hundred Group of the ICA published its own reports and made representations on matters of concern to its members (XXX.18).

The LSCA publicised its representations to the ICA itself on such matters as the cost of living of ICA students in London (XXX.19).

IoDIoD Representational Policy

The IoD consciously set out to speak for "free enterprise", its representational activity to Government embracing "formal submissions to Government Departments, ...meetings with Cabinet Ministers, ...contacts between Institute staff and ministerial officials, special advisors, and official and unofficial 'think-tanks', ...regular contact with MPs expert in particular subjects, together with addresses to backbench committees" (XXX.20).

The IoD submitted its views in respect of Government Consultative Papers on issues directly relevant to the interests of its members (XXX.21).

The IoD's submissions and representations covered matters of both general and specific concern to company directors (XXX.22).

In December 1984 the importance of the representational work of the IoD, the IoD's 'unique role' and the fact that "Westminster and Whitehall have come to expect the Institute to provide high quality, original thinking about Government policy" was used as a basis of a direct appeal to IoD members from the Director-General to support a proposed annual subscription increase (XXX.23).

The IoD from time to time issued a compendium of its major policy objectives in the form of a 'policy statement' (XXX.24).

IoD Representations

The IoD made detailed submissions on taxation and believed that certain details of taxation developments were the consequence of its representational activity (XXX.25), while on occasion its representations resulted in a change of policy or the withdrawal of proposals (XXX.26).

In February 1984 the Director-General of the IoD wrote to all IoD members on the subject of director's liability for unpaid company national insurance debts to "draw it to [the] personal attention" of members and to advise them that the IoD had "expressed its strong concern to the Secretary of State for Social Services over this position" (XXX.27).

In 1984 the IoD also reported a successful representation in that "following representations by the IoD, the Revenue has agreed that, as from 6th April 1984, National Insurance contributions do not have to be paid on the fees of certain directorships" (XXX.28).

"Many recommendations in the Institute's Manifesto ...published ...before the 1984 European Elections ...were incorporated directly into the subsequent Conservative Manifesto for the Euro-elections" while also in 1984 "the Institute submitted written evidence to a House of Commons Select Committee assessing the impact of EEC membership on the UK", followed in 1985 by an "Agenda for the Commission" which outlined "a medium term strategic programme for the European Communities" (XXX.29).

In the area of Directors' personal liabilities, it was reported by the Financial Times that the IoD "has had detailed discussions with ...the Minister responsible for consumer affairs, and has gained some important concessions in the wording of the forthcoming Insolvency Bill" (XXX.30). The IoD Director-General also had a letter published in the Financial Times on the same subject (XXX.31). In 1984 in the context of a proposed change in legislation in respect of directors' liabilities in relation to their companies' National Insurance debts, it was reported that "the Institute of Directors has won its battle with the Department of Health and Social Security" (XXX.32).

Another example of the success of the IoD's representation work "was the repeal last autumn [1984] of the section of the Social Security Act 1975, which ...threatened the whole concept of limited liability by making directors of a company in liquidation personally and without limit responsible for unpaid National Insurance contributions ...this repeal was the direct result of [IoD] advice" and "Norman Fowler [the responsible Secretary of State] in fact acknowledged the Institute's contribution by taking the trouble to send [the IoD Director-General], by hand, notice of his decision to repeal a few hours before announcing it in the House" (XXX.33).

IoD Representation Mechanisms

The IoD conducted "frequent and detailed briefings "with Ministers and backbench MPs and invited both MPs and Ministers to lunch with the Director-General and the Policy and Executive Committee (XXX.34).

The IoD organised conferences at its headquarters on issues of central concern to its representative activity (XXX.35).

The IoD maintained "close contacts ...with the 10 Downing Street Policy Unit, Central Policy Review Staff, Centre for Policy Studies and policy units and ministerial special advisers in individual government departments", while "contact ...was maintained ...with MPs of all parties on specific policy issues", while in addition to Ministers and MPs "Permanent and Deputy Secretaries in Whitehall joined private luncheon meetings at the Institute", "...and the Director-General was a speaker at Civil Service College Seminars" (XXX.36).

In 1983 meetings were held with Ministers from nine departments and it was reported that "close contacts have been maintained with most members of the Cabinet" while the IoD's own Parliamentary Affairs Officer became a Member of Parliament and a "Business Leaders Manifesto" was prepared for the 1984 elections to the European Parliament (XXX.37).

In addition in each year the IoD Director-General "led a large number of IoD delegations to Ministers" and "Institute staff ...worked closely on a range of policies with civil servants, particularly at the Department of Trade and Industry, the Department of Employment and the Foreign Office" while "the Institute ...presented evidence to Select Committees in Parliament" (XXX.38).

In 1984 at a local level "Branches of the Institute were active in establishing business rates consultative committees with local authorities" (XXX.39).

IoD Member Communication

The IoD used The Director and Direct Line (XXX.40) to inform its members of meetings between Ministers and their advisers and IoD staff, Committee and Council members. The IoD reported its representation activity to members by means of "IoD Action", an insert with summaries of representations made since the previous issue stitched into the monthly "The Director" magazine.

The IoD regularly used the monthly Direct Line to report to members on its representations (XXX.41) and the Institute News section of The Director (XXX.42), and also reported the successes of its representations to its members (XXX.43).

The IoD gave particular prominence to publicising its annual budget representations (XXX.44) and proposals (XXX.45) and involving members in the discussion of budget issues (XXX.46).

Publicity and IoD Representation

The IoD issued its annual letter and memorandum to the Chancellor of the Exchequer to the press with a covering press release (XXX.47).

The IoD also made use of 'open' letters to publicise its case (XXX.48) and on occasion issued a press release on an IoD Council resolution on a public policy issue (XXX.49).

The IoD has, in addition, been prepared to use an exchange of correspondence with the Prime Minister as a peg on which to hang the issue of a press release (XXX.50).

The IoD also submitted to appropriate Ministers and press released the findings of its member consultation exercises (XXX.51).

The IoD in 1985 was able to report to its members a month of "unprecedented publicity" with "publication in The Times of three major articles on Britain's post-war economy" by the IoD Director-General and the filming of a TV programme which would incorporate "a 10-minute film of the Institute" while other broadcast media interviews with the Director-General had occurred (XXX.52).

BIM

BIM Representational Role

The BIM believed that "managers should be consulted" and that it was "in business as a professional institute and as a representational body". The BIM listed its representational role as "the voice of managers to Government" as a benefit of membership, the role being to make "government, the general public and other bodies aware of the views of managers on major national issues which affect them and the performance of the managerial function" (XXX.53).

BIM Representational Activity

In 1984 the BIM reported that "BIM representatives have had numerous meetings with government ministers and their officials and the Institute's opinion has been sought by government departments on many occasions, both on a formal and an informal basis" (XXX.54). In 1984 the Director-General of the BIM reported that BIM representations had been "welcomed and increasingly sought by Government Departments ...more and more, and in greater detail, the Institute was asked for its views" (XXX.55).

BIM Representational Mechanisms

In addition to representation to Ministers the BIM had the resources to inform members of parliament more generally of its views. By 1982 the BIM had no fewer than "some 200 MPs who have been identified as having an interest in the problems of management" to whom details of its views and submissions were regularly sent (XXX.56).

The BIM from time to time circulated details of its representations to MPs, MEPs and Members of the House of Lords (XXX.57).

After the 1983 General Election "BIM wrote to all the new Members of Parliament explaining BIM's representational role and inviting them to an introductory meeting of the All Party Parliamentary Group on Management which is organised by the Institute" ...while the BIM also kept "in touch with the UK members of the European Parliament" (XXX.58).

The BIM "wrote to all candidates of the main British parties" in the 1984 elections for the European Parliament "setting out the Institute's views" (XXX.59) while in 1983 a BIM Managers Manifesto was "issued just prior to the General Election" (XXX.60).

In 1983 a BIM working party expressed the view that "the representational role should continue to be encouraged and extended so that BIM becomes recognised by other management organisations as the leading voice in this activity" and "the increasing recognition of the Institute's voice and the consequent requirement for firm public affairs policies has highlighted the need for a Public Affairs Committee" (XXX.61).

Publicity and BIM Representations

The BIM publicised its representations to HM Treasury, which involved a meeting at BIM headquarters, to its members (XXX.62).

In 1981 as part of the process of making its members aware of its representational role, the BIM published articles in BIM Report in Management Today on the practical steps involved in making a BIM representation and on influencing Government (XXX.63).

In September 1981 the BIM Director-General wrote to all BIM members to "bring them up to date, referring particularly to the extensive discussions with Government that the Institute has had in the last year" and made the point that "press coverage does not reflect the effectiveness of the representation" as "very often it is necessary that, during the course of discussions with Government on a sensitive representational matter we do not conduct the debate in public" (XXX.64).

In 1983 the BIM provided its members with a comprehensive update of its "representations on behalf of its members" under the headings economic issues, employment legislation, employee participation, education and training, pensions and sick pay (XXX.65).

The BIM informed its members of the main points of its 1983 Managers' Manifesto issued in connection with the General Election of that year (XXX.66).

"Management News" gave considerable prominence to BIM representational activity (XXX.67). Communication of more rapid feedback to members regarding the representation activities of the BIM was regarded as a major purpose of "Management News" (XXX.68).

In 1985 Management News contained a "special two-page feature" on the BIM's representational role (XXX.69).

ICSA

ICSA UK Representational Activity

ICSA as a matter of course considered and made representations on matters that fell within its perceived field of concern and competence (XXX.70).

ICSA and its specialist panels and groups regularly and as a matter of course made submissions and representations on significant and relevant matters and in the process of doing so made contact with and held discussions with appropriate groups and organisations (XXX.71).

ICSA felt it was able to exert some influence through its representations to Government (XXX.72).

By 1985 ICSA was regularly being consulted by Government, Committees of Inquiry and a range of organisations concerned with vocational and professional education (XXX.73).

ICSA European Representation

ICSA reported back to its members the results of occasional visits by an ICSA delegation to the Commission of the European Community in Brussels (XXX.74).

The 1984 ICSA President's Message reported that ICSA's "views are very highly regarded and welcomed in Brussels" (XXX.75).

ICSA Overseas Representation

Many of the overseas branches and Divisions of ICSA in addition to undertaking distinct publishing and education initiatives maintained a variety of contacts and relationships with local organisations and made representations and submissions to and were consulted by Governments (XXX.76).

Publicity and ICSA Representation

Representations by ICSA panels and specialist groups were as a matter of course distributed to the press in order to encourage press coverage of ICSA representative activity (XXX.77).

ICSA submissions to Government were reported in some detail in the Institute's Journal (XXX.78).

ICSA from time to time reported back to its members the submissions it had made to Government departments and other public bodies and copies of the submissions were available on request from the ICSA Professional Services Department (XXX.79). ICSA also in 1984 reported a representational visit of a delegation to the Commission of the European Economic Communities in Brussels "to discuss a wide range of subjects of particular interest to the Institute" (XXX.80).

IM

IM Representational Role

The 1980/81 Annual Report and Accounts of the IM reported that during 1981 the National Council would "discuss whether or not the Institute should adopt a representational role" (XXX.81).

In 1981 the National Council "voted overwhelmingly in favour of the Institute adopting a 'representational role' on matters affecting marketing executives and the practice of marketing" and "to provide the necessary back-up to the Director-General ...specialist Committees have been formed, under the auspices of the External Affairs Committee, to cover Economic Affairs and Taxation, Legislation Affecting Marketing and Business Development and Employment" (XXX.82).

IM Representational Activity

In 1984/85 the IM "worked very closely ...with the Department of Trade and Industry on the marketing content of the Business Improvement Scheme ...and with the DTI and the Design Council on the pilot marketing support project in the Government backed Design Advisory Service", "discussions ...took place with the Government and DTI on the concept of a national marketing support programme" while "the Institute stimulated a joint initiative with the CBI to increase the marketing awareness of Chief Executives" (XXX.83).

IM Representational Mechanisms

Following the establishment of the Business Development and Employment Committee, the Legislation Committee and the Economic Affairs and Taxation Committee of the IM as sub-committees of the Institute's External Affairs Committee, the Institute began in 1982/83 to make representations to Government on specific and technical matters including its "first Budget recommendations to the Chancellor of the Exchequer" (XXX.84).

In 1983 the IM appointed a Legislation Advisor to advise on marketing legislation and "enable the Institute to make representations where appropriate to Government Departments" (XXX.85).

In 1984 the IM organised a lunch at the House of Lords as "the first of a series of regular meetings between IM national officers and staff, and peers and MPs", the "object of which was to tell the parliamentarians something about the Institute's activities aimed at improving the standard of marketing" (XXX.86).

The 1985 National Chairman of the IM reported that "during the year the Institute established the parliamentary marketing group, including members from both Houses and all parties" which met "every six months with IM National Officers and Executive Directors, when the Director-General briefs the MPs and Peers on developments in marketing, and its impact on the economic prosperity of companies and the country" (XXX.87).

Publicity and IM Representations

The IM publicised to its members its representations to the Chancellor of the Exchequer (XXX.88).

The IM advertised its representational role and the importance of this for achieving greater recognition for marketing professionals in its membership advertisements (XXX.89).

CAM

CAM reported to its members the findings of a working party set up on the subject of post-graduate communications education by the Business Graduates Association and chaired by the author (XXX.90).

CAM during 1979 made a submission "Review of the Employment and Training Act 1973" to the Manpower Services Commission (XXX.91).

IPR

IPR Objectives

The formal objects of the IPR include "to give a united voice to the practice of public relations and to enhance its influence" (XXX.92).

Early Representation

In 1969 the IPR was invited to give evidence to the Royal Commission on Members' Interests (Declaration) (XXX.93). The Report of the Select Committee of the House of Commons on the declaration of members' interests, published in December 1969 "not only took full account of the Institute's evidence and quoted the Code of Professional Conduct in full but affirmed that the House's own standards in respect of its own members should not be lower than those set by the Institute of Public Relations".

The Select Committee also expressed the hope that "whatever steps Parliament considers it right to take ...the Institute, which is currently revising its own Code of Conduct, will include a requirement that ...information about the employment of MPs shall be made public". The Institute was quick to act on that suggestion and clauses covering this point were included in the revised Code of Conduct (XXX.94).

IPR Representational Role

In 1979 an IPR member identified the 'standing' of public relations practice as crucial to its success and advocated the adoption of a higher profile of the IPR as the 'voice' of the public relations profession as a means of increasing the standing of public relations (XXX.95).

The IPR City and Financial Group felt it had a role "to act as an authoritative 'spokesman' for corporate and financial public relations by contributing to any public debate or media comments on the work of members" (XXX.96).

Key objectives of the 1984 IPR presidency were to "seek to build up communication links at the national and European level with Government, media and business leaders and other opinion formers in order to ensure that it is consulted and asked for its views on matters and issues within its field of competence" and "to seek to establish in the mind of the public ...the authority of the Institute as the leading body and voice within the public relations field" (XXX.97).

In the area of the IPR's advisory and representative functions, the IPR 1985 Standing Committee on Chartered Status reported that "while some progress has been made through the DTI agreement to sponsor the public relations industry and the evidence given by the Institute to the Select Committee on Members' Interests, which was highly featured in that Committee's report earlier this year, no formal representation policy appeared yet to have been agreed" and expressed the view "we believe that this needs to be remedied urgently and should be pro-active rather than reactive" and "the Institute needs to adopt a higher profile to have its concern for the public interest more widely noted" (XXX.98).

IPR Representations

In 1978 the IPR City and Financial Group submitted evidence to the Wilson Committee on the functioning of financial institutions (XXX.99).

The IPR reported to its members the representations it made in 1984 to the Chancellor of the Exchequer on the rumoured proposal to extend VAT to newspapers, magazines and books (XXX.100).

In 1985 the Local Government Group of the IPR prepared and submitted on behalf of the Institute evidence to the Widdicombe Inquiry into Local Government Procedures and Practices (XXX.101).

IPR Representation Mechanisms

In 1985 the IPR President formed a working party "to investigate the Institute's position vis-a-vis Parliament" while another working party was formed "to look at those aspects of taxation that affect public relations" (XXX.102). The President's working party on Government Relations was set up "to monitor the outcome of the recommendations" made by the IPR in respect of the Select Committee Report on members' interests (XXX.103).

Publicity and IPR Representation

In 1984 the IPR issued by press release its views on rumours that the imposition of Value Added Tax on newspapers and books was being considered (XXX.104).

APPENDIX XXXI

QUESTIONNAIRE EVIDENCE

TABLE 7.19

Views of LJA and BBSGS Individual Questionnaire Respondents on Professional Issues (Q18)

	BGA				BBSGS			
	Extremely Very Imp		Little Imp		Fairly Imp		Not Imp	
	Imp	Imp	Imp	Imp	Imp	Imp	Imp	Imp
An Identifiable Knowledge/expertise Base	3	2	2	1	-	2	1	-
The Relevance of Skills	4	1	2	2	-	-	3	-
Autonomy/Independence	2	1	4	2	-	1	-	2
Self-regulation	2	2	3	1	1	2	-	1
Technical Updating/Professional Self-Improvement	2	3	3	1	-	3	-	-
Development of Standards of Practice/Enhancement of Earnings Potential/	2	4	2	1	-	2	1	-
Career Prospects	2	5	1	1	-	1	1	-
Adherence to Professional Standards	4	3	1	1	-	2	-	-
A Sense of Professional Responsibility/Ethical Standards	3	3	1	1	-	2	-	-
Adherence to Code of Practice	2	2	3	2	-	2	-	-
Personal Integrity	5	2	-	1	-	1	3	-
Professional Integrity	4	3	-	1	-	1	1	-
Identification with the Profession	-	2	1	4	1	2	2	-
Education of Students	1	4	2	1	1	2	-	-
Professional Status	2	2	2	2	-	1	1	1
Contribution to the Profession	2	3	3	1	-	2	2	-
Recognition of the Profession	4	2	2	1	-	1	1	-
Personal Competence	7	-	-	1	-	3	1	-
Personal Standing/Recognition	4	2	2	1	-	3	-	-
Service to Society	5	2	-	1	-	1	-	-
Opinions of other Bodies in the Profession	1	3	2	1	1	2	1	1
The Profession's Image	2	1	3	2	-	3	-	-

2/ND(T)

TABLE 7.20

Views of LSCA and SCCA Individual Questionnaire Respondents on Professional Issues (Q18)

	LSCA				SCCA					
	Extremely Imp	Very Imp	Fairly Imp	Little Imp	Not Imp	Extremely Imp	Very Imp	Fairly Imp	Little Imp	Not Imp
An Identifiable Knowledge/expertise Base	12	7	3	-	-	2	4	-	-	-
The Relevance of Skills	8	12	2	-	-	1	5	-	-	-
Autonomy/Independence	10	7	3	1	-	2	1	2	1	-
Self-regulation	8	7	4	2	1	2	3	-	-	1
Technical Updating/Professional Self-Improvement	11	9	2	-	-	4	1	1	-	-
Development of Standards of Practice	7	9	5	-	1	2	1	2	-	1
Enhancement of Earnings Potential/ Career Prospects	3	7	9	1	-	1	2	2	1	-
Adherence to Professional Standards	13	8	1	-	-	3	2	-	-	1
A Sense of Professional Responsibility/ Ethical Standards	12	10	-	-	-	5	-	-	-	1
Adherence to Code of Practice	8	10	2	2	-	4	1	-	-	1
Personal Integrity	16	5	1	-	-	5	1	-	-	-
Professional Integrity	17	5	-	-	-	5	1	-	-	-
Identification with the Profession	2	13	5	1	1	1	2	3	-	-
Education of Students	7	10	5	-	-	4	2	-	-	-
Professional Status	4	7	9	1	1	1	3	1	-	1
Contribution to the Profession	4	11	6	1	-	-	3	3	-	-
Recognition of the Profession	9	5	7	-	1	2	3	-	-	1
Personal Competence	12	9	1	-	-	6	-	-	-	-
Personal Standing/Recognition	6	6	8	2	-	3	-	2	1	-
Service to Society	3	10	8	1	-	2	1	2	1	-
Opinions of other Bodies in the Profession	2	3	11	5	1	-	3	3	-	-
The Profession's Image	7	10	5	-	-	4	1	-	1	-

1/ND(T)

TABLE 7.21

Views of ICSA and IPR Individual Questionnaire Respondents on Professional Issues (Q18)

BGA	ICSA				IPR					
	Extremely Imp	Very Imp	Fairly Imp	Little Imp	Not Imp	Extremely Imp	Very Imp	Fairly Imp	Little Imp	Not Imp
An Identifiable Knowledge/expertise Base	2	-	-	-	-	12	3	1	1	-
The Relevance of Skills	1	1	-	-	-	8	7	1	1	-
Autonomy/Independence	-	2	-	-	-	2	10	4	1	-
Self-regulation	1	1	-	-	-	6	5	4	1	1
Technical Updating/Professional Self-Improvement	2	-	-	-	-	4	11	1	1	-
Development of Standards of Practice	1	1	-	-	-	7	7	3	-	-
Enhancement of Earnings Potential/ Career Prospects	-	1	1	-	-	6	2	6	1	1
Adherence to Professional Standards	1	1	-	-	-	9	5	3	-	-
A Sense of Professional Responsibility/ Ethical Standards	2	-	-	-	-	8	5	4	-	-
Adherence to Code of Practice	2	-	-	-	-	9	5	3	-	-
Personal Integrity	2	-	-	-	-	14	1	1	1	-
Professional Integrity	2	-	-	-	-	12	4	1	-	-
Identification with the Profession	1	-	1	-	-	3	7	7	-	-
Education of Students	2	-	-	-	-	7	4	5	1	-
Professional Status	1	1	-	-	-	4	6	5	1	1
Contribution to the Profession	-	2	-	-	-	7	7	2	1	-
Recognition of the Profession	1	1	-	-	-	5	7	3	2	-
Personal Competence	2	-	-	-	-	11	4	2	-	-
Personal Standing/Recognition	1	-	1	-	-	6	8	1	-	2
Service to Society	1	1	-	-	-	4	7	3	2	1
Opinions of other Bodies in the Profession	1	1	-	-	-	2	4	7	3	-
The Profession's Image	1	1	-	-	-	9	7	1	-	-

3/ND(T)

TABLE 7.24

Importance of Links and Relationships of BGA and BBGS Individual
Questionnaire Respondents (Q19)

<u>BGA</u>	<u>Extremely Imp</u>	<u>Very Imp</u>	<u>Fairly Imp</u>	<u>Little Imp</u>	<u>Not Imp</u>
Your Profession	2	1	3	1	-
Your Professional Body	1	2	3	2	-
Your Company/Employer	4	1	1	1	1
Your Industry Sector	2	2	-	4	-
Your Professional Peers	2	2	3	2	-
Your Workplace Peers	2	3	3	1	-
Other Professional Bodies	1	-	5	1	2
Members of Other Professional Bodies	1	1	3	2	2
<u>BBGS</u>	<u>Extremely Imp</u>	<u>Very Imp</u>	<u>Fairly Imp</u>	<u>Little Imp</u>	<u>Not Imp</u>
Your Profession	1	3	-	-	-
Your Professional Body	-	3	-	1	-
Your Company/Employer	2	-	-	-	2
Your Industry Sector	-	3	-	-	1
Your Professional Peers	1	1	-	-	2
Your Workplace Peers	1	-	1	-	2
Other Professional Bodies	-	1	1	-	2
Members of Other Professional Bodies	-	-	1	-	3

TABLE 7.25

Importance of Links and Relationships to LSCA and SCCA
Individual Questionnaire Respondents (Q19)

<u>LSCA</u>	<u>Extremely</u> <u>Imp</u>	<u>Very</u> <u>Imp</u>	<u>Fairly</u> <u>Imp</u>	<u>Little</u> <u>Imp</u>	<u>Not</u> <u>Imp</u>
Your Profession	6	10	6	-	-
Your Professional Body	6	9	7	-	-
Your Company/Employer	12	7	1	-	-
Your Industry Sector	1	8	4	4	1
Your Professional Peers	4	9	8	1	-
Your Workplace Peers	10	10	2	-	-
Other Professional Bodies	-	5	5	7	2
Members of Other Professional Bodies	-	5	8	8	1
 <u>SCCA</u>					
	<u>Extremely</u> <u>Imp</u>	<u>Very</u> <u>Imp</u>	<u>Fairly</u> <u>Imp</u>	<u>Little</u> <u>Imp</u>	<u>Not</u> <u>Imp</u>
Your Profession	1	3	1	1	-
Your Professional Body	2	1	2	1	-
Your Company/Employer	4	-	-	-	-
Your Industry Sector	4	-	-	-	-
Your Professional Peers	3	1	1	-	-
Your Workplace Peers	2	1	-	-	-
Other Professional Bodies	-	2	3	1	-
Members of Other Professional Bodies	-	1	4	1	-

TABLE 7.26

Importance of Links and Relationships to ICSA and IPR
Individual Questionnaire Respondents (Q19)

<u>ICSA</u>	<u>Extremely</u> <u>Imp</u>	<u>Very</u> <u>Imp</u>	<u>Fairly</u> <u>Imp</u>	<u>Little</u> <u>Imp</u>	<u>Not</u> <u>Imp</u>
Your Profession	1	1	-	-	-
Your Professional Body	1	1	-	-	-
Your Company/Employer	2	-	-	-	-
Your Industry Sector	1	-	1	-	-
Your Professional Peers	-	1	1	-	-
Your Workplace Peers	1	-	1	-	-
Other Professional Bodies	-	1	1	-	-
Members of Other Professional Bodies	-	1	1	-	-
 <u>IPR</u>					
	<u>Extremely</u> <u>Imp</u>	<u>Very</u> <u>Imp</u>	<u>Fairly</u> <u>Imp</u>	<u>Little</u> <u>Imp</u>	<u>Not</u> <u>Imp</u>
Your Profession	7	6	4	-	-
Your Professional Body	4	6	5	2	-
Your Company/Employer	9	6	1	-	-
Your Industry Sector	3	3	10	1	-
Your Professional Peers	5	5	7	-	-
Your Workplace Peers	8	5	4	-	-
Other Professional Bodies	1	3	7	6	-
Members of Other Professional Bodies	1	3	7	4	2

TABLE 7.27

Importance of Various Professional Association Activities to
BGA and BBGS Individual Questionnaire Respondents (Q20)

<u>BGA</u>	<u>Extremely Imp</u>	<u>Very Imp</u>	<u>Fairly Imp</u>	<u>Little Imp</u>	<u>Not Imp</u>
Education	3	4	2	-	-
Maintaining Standards of Entry	3	4	2	-	-
Raising Standards of Entry	-	4	3	1	-
Provision of a Licence to Practice	1	1	3	-	2
Development of Knowledge	2	4	1	1	-
Provision of Technical Services	-	1	4	2	1
Professional Updating	3	1	4	1	-
Maintenance of Standards	2	4	2	-	-
Recruiting New Members	3	2	3	1	-
Representation of Member's Interests	2	2	4	-	-
<u>BBGS</u>	<u>Extremely Imp</u>	<u>Very Imp</u>	<u>Fairly Imp</u>	<u>Little Imp</u>	<u>Not Imp</u>
Education	2	1	-	-	1
Maintaining Standards of Entry	1	2	-	-	1
Raising Standards of Entry	-	1	1	-	2
Provision of a Licence to Practice	-	-	-	1	3
Development of Knowledge	2	-	2	-	-
Provision of Technical Services	1	-	2	1	-
Professional Updating	1	-	2	-	1
Maintenance of Standards	1	1	1	-	1
Recruiting New Members	2	1	-	1	-
Representation of Member's Interests	2	-	1	1	-

TABLE 7.28

Importance of Professional Association Activities to LSCA and SCCA
Individual Questionnaire Respondents (Q20)

<u>LSCA</u>	<u>Extremely</u> <u>Imp</u>	<u>Very</u> <u>Imp</u>	<u>Fairly</u> <u>Imp</u>	<u>Little</u> <u>Imp</u>	<u>Not</u> <u>Imp</u>
Education	10	10	2	-	-
Maintaining Standards of Entry	10	7	2	-	1
Raising Standards of Entry	7	4	5	2	3
Provision of a Licence to Practice	6	10	4	-	1
Development of Knowledge	4	13	4	-	-
Provision of Technical Services	5	7	8	1	1
Professional Updating	3	13	4	2	-
Maintenance of Standards	10	10	2	-	-
Recruiting New Members	1	7	8	5	1
Representation of Member's Interests	3	10	6	2	-
<u>SCCA</u>	<u>Extremely</u> <u>Imp</u>	<u>Very</u> <u>Imp</u>	<u>Fairly</u> <u>Imp</u>	<u>Little</u> <u>Imp</u>	<u>Not</u> <u>Imp</u>
Education	5	1	-	-	-
Maintaining Standards of Entry	3	2	1	-	-
Raising Standards of Entry	2	2	-	1	-
Provision of a Licence to Practice	1	2	3	-	-
Development of Knowledge	3	1	2	-	-
Provision of Technical Services	1	2	3	-	-
Professional Updating	2	3	1	-	-
Maintenance of Standards	2	2	2	-	-
Recruiting New Members	4	2	-	-	-
Representation of Member's Interests	3	3	-	-	-

TABLE 7.29

Importance of Professional Association Activities to ICSA and IPR
Individual Questionnaire Respondents (Q20)

<u>ICSA</u>	<u>Extremely</u> <u>Imp</u>	<u>Very</u> <u>Imp</u>	<u>Fairly</u> <u>Imp</u>	<u>Little</u> <u>Imp</u>	<u>Not</u> <u>Imp</u>
Education	2	-	-	-	-
Maintaining Standards of Entry	2	-	-	-	-
Raising Standards of Entry	1	1	-	-	-
Provision of a Licence to Practice	-	1	1	-	-
Development of Knowledge	1	1	-	-	-
Provision of Technical Services	-	1	1	-	-
Professional Updating	1	1	-	-	-
Maintenance of Standards	2	-	-	-	-
Recruiting New Members	1	1	-	-	-
Representation of Member's Interests	1	-	1	-	-
<u>IPR</u>	<u>Extremely</u> <u>Imp</u>	<u>Very</u> <u>Imp</u>	<u>Fairly</u> <u>Imp</u>	<u>Little</u> <u>Imp</u>	<u>Not</u> <u>Imp</u>
Education	10	3	3	-	-
Maintaining Standards of Entry	5	7	4	1	-
Raising Standards of Entry	5	5	4	1	1
Provision of a Licence to Practice	1	2	5	4	5
Development of Knowledge	6	8	3	-	-
Provision of Technical Services	2	7	7	1	-
Professional Updating	4	7	5	1	-
Maintenance of Standards	8	9	-	-	-
Recruiting New Members	4	7	6	-	-
Representation of Member's Interests	5	7	5	-	-

TABLE 7.30

Views of BGA and BBGS Individual Questionnaire Respondents on Selected Professional Issues (Q18)

<u>BGA</u>	<u>Extremely</u> <u>Imp</u>	<u>Very</u> <u>Imp</u>	<u>Fairly</u> <u>Imp</u>	<u>Little</u> <u>Imp</u>	<u>Not</u> <u>Imp</u>
Technical Updating/Professional					
Self-improvement	2	3	3	1	-
Enhancement of Earnings Potential					
/Career Prospects	2	5	1	1	-
Personal Integrity	5	2	-	1	-
Professional Integrity	4	3	-	1	-
Identification with Profession	-	2	1	4	1
Professional Status	2	2	2	2	-
Contribution to the Profession	2	3	3	1	-
Personal Competence	7	-	-	1	-
Personal Standing/Recognition	4	2	-	1	-
<u>BBGS</u>	<u>Extremely</u> <u>Imp</u>	<u>Very</u> <u>Imp</u>	<u>Fairly</u> <u>Imp</u>	<u>Little</u> <u>Imp</u>	<u>Not</u> <u>Imp</u>
Technical Updating/Professional					
Self-improvement	1	-	3	-	-
Enhancement of Earnings Potential					
/Career Prospects	1	1	1	1	-
Personal Integrity	1	3	-	-	-
Professional Integrity	2	1	1	-	-
Identification with Profession	1	2	-	-	-
Professional Status	1	1	-	1	1
Contribution to the Profession	1	2	-	-	-
Personal Competence	3	1	-	-	-
Personal Standing/Recognition	3	-	-	-	-

TABLE 7.31**Views of LSCA and SCCA Individual Questionnaire Respondents on Selected Professional Issues (Q18)**

<u>LSCA</u>	<u>Extremely Imp</u>	<u>Very Imp</u>	<u>Fairly Imp</u>	<u>Little Imp</u>	<u>Not Imp</u>
Technical Updating/Professional Self-improvement	11	9	2	-	-
Enhancement of Earnings Potential /Career Prospects	13	7	1	1	-
Personal Integrity	16	5	1	-	-
Professional Integrity	17	5	-	-	-
Identification with Profession	2	13	5	1	1
Professional Status	4	7	9	1	1
Contribution to the Profession	4	11	6	1	-
Personal Competence	12	9	1	-	-
Personal Standing/Recognition	6	6	8	2	-
 <u>SCCA</u>					
Technical Updating/Professional Self-improvement	4	1	1-	-	
Enhancement of Earnings Potential /Career Prospects	1	2	2	1	-
Personal Integrity	5	1	-	-	-
Professional Integrity	2	1	1	-	-
Identification with Profession	1	2	3	-	-
Professional Status	1	3	1	-	1
Contribution to the Profession	-	3	3	-	-
Personal Competence	5	1	-	-	-
Personal Standing/Recognition	3	-	2	1	-

TABLE 7.32**Views of ICSA and IPR Individual Questionnaire Respondents on Selected Professional Issues (Q18)**

<u>ICSA</u>	<u>Extremely Imp</u>	<u>Very Imp</u>	<u>Fairly Imp</u>	<u>Little Imp</u>	<u>Not Imp</u>
Technical Updating/Professional Self Improvement	2	-	-	-	-
Enhancement of Earnings Potential /Career Prospects	-	1	1	-	-
Personal Integrity	2	-	-	-	-
Professional Integrity	2	-	-	-	-
Identification with Profession	1	-	1	-	-
Professional Status	1	1	-	-	-
Contribution to the Profession	-	2	-	-	-
Personal Competence	2	-	-	-	-
Personal Standing/Recognition	1	-	1	-	-
<u>IPR</u>	<u>Extremely Imp</u>	<u>Very Imp</u>	<u>Fairly Imp</u>	<u>Little Imp</u>	<u>Not Imp</u>
Technical Updating/Professional Self Improvement	4	11	1	1	-
Enhancement of Earnings Potential /Career Prospects	6	2	6	1	1
Personal Integrity	14	1	1	1	-
Professional Integrity	12	4	1	-	-
Identification with Profession	3	7	7	-	-
Professional Status	4	6	5	1	1
Contribution to the Profession	7	7	2	1	-
Personal Competence	11	4	2	-	-
Personal Standing/Recognition	6	9	1	-	-

TABLE 8.3

Views of BGA and BBGS Individual Questionnaire Respondents on the Importance of Knowledge Creation and Development

	Extremely <u>Imp</u>	Very <u>Imp</u>	Fairly <u>Imp</u>	Little <u>Imp</u>	Not <u>Imp</u>
<u>Views on Professional Issues (Q18)</u>					
<u>Creation of New Knowledge</u>					
BGA	-	4	3	1	1
BBGS	1	1	-	1	1
<u>Use of Existing Knowledge</u>					
BGA	2	4	2	1	-
BBGS	1	2	1	-	-
<u>Professional Association Activities (Q20)</u>					
<u>Development of Knowledge</u>					
BGA	2	4	1	1	-
BBGS	2	-	2	-	-

TABLE 8.4

Views of LSCA and SCCA Individual Questionnaire Respondents on the Importance of Knowledge Creation and Development

	Extremely <u>Imp</u>	Very <u>Imp</u>	Fairly <u>Imp</u>	Little <u>Imp</u>	Not <u>Imp</u>
<u>Views on Professional Issues (Q18)</u>					
<u>Creation of New Knowledge</u>					
LSCA	1	11	8	-	-
SCCA	3	-	2	-	-
<u>Use of Existing Knowledge</u>					
LSCA	3	14	5	-	-
SCCA	2	3	1	-	-
<u>Professional Association Activities (Q20)</u>					
<u>Development of Knowledge</u>					
LSCA	4	13	4	-	-
SCCA	3	1	2	-	-

TABLE 8.5**Views of ICSA and IPR Individual Questionnaire Respondents on the Importance of Knowledge Creation and Development**

	Extremely <u>Imp</u>	Very <u>Imp</u>	Fairly <u>Imp</u>	Little <u>Imp</u>	Not <u>Imp</u>
<u>Views on Professional Issues (Q18)</u>					
<u>Creation of New Knowledge</u>					
ICSA	1	1	-	-	-
IPR	4	8	2	2	-
<u>Use of Existing Knowledge</u>					
ICSA	1	1	-	-	-
IPR	5	9	2	1	-
<u>Professional Association Activities (Q20)</u>					
<u>Development of Knowledge</u>					
ICSA	1	1	-	-	-
IPR	6	8	3	-	-

TABLE 9.2

Importance Given by Individual Questionnaire Respondents to Challenges to Associations of Business Graduates (Q24)

	BGA					BBGS				
	Extremely Imp	Very Imp	Fairly Imp	Little Imp	Not Imp	Extremely Imp	Very Imp	Fairly Imp	Little Imp	Not Imp
Growth of Other Existing Bodies	1	1	1	3	3	-	1	-	2	1
Risk of Vocational Fragmentation	-	3	4	2	-	2	-	1	-	1
Emergence of New Bodies	1	1	3	1	3	1	-	-	1	2
Boundary Problems with Other Bodies	1	1	5	-	2	-	1	1	1	1
Growth of Professional/Vocational Courses in State Educational System	-	1	2	1	3	-	-	-	1	3
Official Recognition	2	2	2	1	2	-	1	-	1	2
Lack of Some Form of Official Recognition	2	2	1	3	-	-	1	-	1	2
State/Regulatory Interference	-	2	1	2	3	-	-	-	1	3
Academic Recognition	3	-	1	2	3	-	1	-	1	2
Recruitment of Students/New Members	3	1	3	1	1	1	2	-	-	1
Independence of Overseas Branches/Associations	-	1	1	2	4	1	-	-	-	3
Legal Action in the Courts	1	-	-	2	4	1	-	-	-	3
High Level of Membership Fees	1	3	2	2	1	-	2	-	-	2
Relevance of Services Offered to Members	3	1	3	2	-	1	2	1	-	-
Relevance of Skills in Society	4	2	1	1	-	1	1	1	-	1
Public Attitudes and Public Opinions	2	1	3	2	1	1	-	-	-	3
Opinions of Other Bodies	2	2	2	1	2	2	-	-	-	2
Growth of Overseas Members	-	-	2	3	4	1	-	-	1	2

TABLE 9.3

Importance Given by Individual Questionnaire Respondents to Challenges to Accounting Associations (Q24)

	LSCA			SCCA				
	Extremely Imp	Very Imp	Fairly Imp	Extremely Imp	Very Imp	Fairly Imp	Little Imp	Not Imp
Growth of Other Existing Bodies	2	4	2	7	6	4	2	-
Risk of Vocational Fragmentation	3	8	5	5	-	3	-	-
Emergence of New Bodies	-	1	2	11	7	1	1	1
Boundary Problems with Other Bodies	-	3	4	9	5	2	1	1
Growth of Professional/Vocational Courses in State Education System	-	-	3	10	7	1	3	-
Official Recognition	2	2	3	4	8	5	-	-
Lack of Some Form of Official Recognition	2	1	2	2	12	3	1	-
State/Regulatory Interference	7	5	5	1	2	1	1	1
Academic Recognition	3	5	3	5	5	3	1	-
Recruitment of Students/New Members	3	8	6	2	2	5	1	-
Independence of Overseas Branches/Associations	-	1	-	3	14	-	2	-
Legal Action in the Courts	2	-	8	3	8	1	-	1
High Level of Membership Fees	1	1	2	5	12	-	1	2
Relevance of Services Offered to Members	6	8	4	2	1	2	3	-
Relevance of Skills in Society	5	10	4	1	1	2	2	-
Public Attitudes and Public Opinions	2	12	5	2	-	3	-	-
Opinions of Other Bodies	-	5	7	5	4	2	1	-
Growth of Overseas Members	-	-	2	6	12	-	2	-

8/ND(T)

TABLE 9 4

Importance Given by Individual Questionnaire Respondents to Challenges to ICSA and IPR (Q24)

	ICSA					IPR				
	Extremely Imp	Very Imp	Fairly Imp	Little Imp	Not Imp	Extremely Imp	Very Imp	Fairly Imp	Little Imp	Not Imp
Growth of Other Existing Bodies	-	-	2	-	-	1	-	5	5	6
Risk of Vocational Fragmentation	-	-	1	1	-	1	-	8	6	2
Emergence of New Bodies	-	-	-	2	-	1	1	2	9	4
Boundary Problems with Other Bodies	-	-	-	1	1	1	2	3	6	5
Growth of Professional/Vocational Courses in State Educational System	-	1	1	-	-	1	4	1	5	5
Official Recognition	2	-	-	-	-	4	4	3	3	-
Lack of Some Form of Official Recognition	1	-	-	-	-	4	2	6	2	2
State/Regulatory Interference	-	-	1	1	-	2	1	3	7	4
Academic Recognition	1	1	-	-	-	3	7	3	2	1
Recruitment of Students/New Members	2	-	-	-	-	7	4	6	-	-
Independence of Overseas Branches/Associations	-	1	1	-	-	1	1	2	6	7
Legal Action in the Courts	-	-	1	1	-	1	2	3	5	6
High Level of Membership Fees	-	-	1	1	-	-	3	8	4	2
Relevance of Services Offered to Members	2	-	-	-	-	4	5	8	-	-
Relevance of Skills in Society	2	-	-	-	-	4	6	6	-	-
Public Attitudes and Public Opinions	2	-	-	-	-	6	5	5	-	-
Opinions of Other Bodies	2	-	-	-	-	4	5	4	2	1
Growth of Overseas Members	-	2	-	-	-	1	-	2	5	8

10/ND(T)

TABLE 9.7

Importance Given by BGA and BBGS Individual Questionnaire Respondents to Status Opinions of and Recognition Granted by Other Associations

	Extremely <u>Imp</u>	Very <u>Imp</u>	Fairly <u>Imp</u>	Little <u>Imp</u>	Not <u>Imp</u>
<u>Views on Professional Issues (Q18)</u>					
<u>Opinions of Other Bodies in the Profession</u>					
BGA	1	3	2	1	1
BBGS	-	-	2	1	1
<u>Links and Relationships (Q19)</u>					
<u>Other Professional Bodies</u>					
BGA	1	-	5	1	2
BBGS	-	1	1	-	2
<u>Activities of Association (Q20)</u>					
<u>Forming Alliances/Links with Other Bodies</u>					
BGA	1	2	5	-	1
BBGS	-	3	-	1	-
<u>Challenges to Profession (Q24)</u>					
<u>Opinions of Other Bodies</u>					
BGA	2	2	2	1	2
BBGS	2	-	-	-	2
<u>Forms of Recognition (Q30)</u>					
<u>Recognition by Other Professional Bodies</u>					
BGA	2	3	1	2	1
BBGS	2	1	1	-	-

TABLE 9.8

Importance Given by Accounting Association Individual Questionnaire Respondents to Status Opinions of and Recognition Granted by Other Associations

	Extremely Imp	Very Imp	Fairly Imp	Little Imp	Not Imp
<u>Views on Professional Issues (Q18)</u>					
<u>Opinions of Other Bodies in the Profession</u>					
LSCA	2	3	11	5	1
SCCA	-	3	3	-	-
<u>Links and Relationships (Q19)</u>					
<u>Other Professional Bodies</u>					
LSCA	-	5	8	7	2
SCCA	-	2	3	1	-
<u>Activities of Association (Q20)</u>					
<u>Forming Alliances/Links with Other Bodies</u>					
LSCA	2	6	5	3	4
SCCA	3	-	3	-	-
<u>Challenges to Profession (Q24)</u>					
<u>Opinions of Other Bodies</u>					
LSCA	-	5	7	5	4
SCCA	2	1	1	2	-
<u>Forms of Recognition (Q30)</u>					
<u>Recognition by Other Professional Bodies</u>					
LSCA	4	8	4	4	1
SCCA	4	1	1	-	-

TABLE 9.9

Importance Given by ICSA and IPR Individual Questionnaire Respondents to Status Opinions of and Recognition Granted by Other Associations

	Extremely <u>Imp</u>	Very <u>Imp</u>	Fairly <u>Imp</u>	Little <u>Imp</u>	Not <u>Imp</u>
<u>Views on Professional Issues (Q18)</u>					
<u>Opinions of Other Bodies in the Profession</u>					
ICSA	1	1	-	-	-
IPR	2	4	7	3	-
<u>Links and Relationships (Q19)</u>					
<u>Other Professional Bodies</u>					
ICSA	-	1	1	-	-
IPR	1	3	7	6	-
<u>Activities of Association (Q20)</u>					
<u>Forming Alliances/Links with Other Bodies</u>					
ICSA	-	1	1	-	-
IPR	2	4	7	4	-
<u>Challenges to Profession (Q24)</u>					
<u>Opinions of Other Bodies</u>					
ICSA	2	-	-	-	-
IPR	4	5	4	2	1
<u>Forms of Recognition (Q30)</u>					
<u>Recognition by Other Professional Bodies</u>					
ICSA	1	-	1	-	-
IPR	7	4	3	2	-

TABLE 9.10/9.18**Importance Given by BGA and BBGS Individual Questionnaire Respondents to Various Forms of Professional Association Recognition (Q30)**

<u>ICSA</u>	<u>Extremely Imp</u>	<u>Very Imp</u>	<u>Fairly Imp</u>	<u>Little Imp</u>	<u>Not Imp</u>
<u>External</u>					
Statutory Recognition	-	-	4	1	3
Royal Charter	-	-	-	4	4
Academic Recognition	3	2	1	2	1
Recognition by Employers	5	2	1	1	-
Recognition by Public Bodies	3	3	2	1	-
Recognition by Other Professional Bodies	2	3	1	2	1
Recognition by Members of Other Professional Bodies	2	2	2	1	2
<u>Internal</u>					
Recognition by Members	5	1	2	1	-
Whether your Council is satisfied	1	2	2	1	-
Your Own Personal Satisfaction	3	1	2	2	-
<u>BBGS</u>					
<u>External</u>					
Statutory Recognition	1	-	1	-	2
Royal Charter	1	-	1	-	2
Academic Recognition	1	-	2	1	-
Recognition by Employers	2	1	-	-	1
Recognition by Public Bodies	1	1	2	-	-
Recognition by Other Professional Bodies	2	1	1	-	-
Recognition by Members of Other Professional Bodies	2	-	1	-	1
<u>Internal</u>					
Recognition by Members	2	2	-	-	-
Whether your Council is satisfied	2	-	1	-	1
Your Own Personal Satisfaction	1	2	-	1	-

TABLE 9.11/9.19**Importance Given by Accounting Association Individual Questionnaire Respondents to Various Forms of Professional Association Recognition (Q30)**

<u>LSCA</u>	<u>Extremely</u> <u>Imp</u>	<u>Very</u> <u>Imp</u>	<u>Fairly</u> <u>Imp</u>	<u>Little</u> <u>Imp</u>	<u>Not</u> <u>Imp</u>
<u>External</u>					
Statutory Recognition	9	2	4	-	5
Royal Charter	8	-	3	2	6
Academic Recognition	7	4	5	2	2
Recognition by Employers	10	6	3	2	-
Recognition by Public Bodies	8	7	4	2	-
Recognition by Other Professional Bodies	4	8	4	4	1
Recognition by Members of Other Professional Bodies	4	8	4	2	3
<u>Internal</u>					
Recognition by Members	13	6	2	-	-
Whether your Council is satisfied	3	10	5	-	2
Your Own Personal Satisfaction	4	8	5	1	2
<u>SCCA</u>	<u>Extremely</u> <u>Imp</u>	<u>Very</u> <u>Imp</u>	<u>Fairly</u> <u>Imp</u>	<u>Little</u> <u>Imp</u>	<u>Not</u> <u>Imp</u>
<u>External</u>					
Statutory Recognition	4	-	2	-	-
Royal Charter	4	-	-	1	1
Academic Recognition	2	2	-	1	-
Recognition by Employers	4	2	-	-	-
Recognition by Public Bodies	4	2	-	-	-
Recognition by Other Professional Bodies	4	1	1	-	-
Recognition by Members of Other Professional Bodies	4	1	1	-	-
<u>Internal</u>					
Recognition by Members	5	1	-	-	-
Whether your Council is satisfied	2	2	-	1	-
Your Own Personal Satisfaction	3	-	-	1	-

TABLE 9.12/9.20**Importance Given by ICSA and IPR Individual Questionnaire Respondents to Various Forms of Professional Association Recognition (Q30)**

<u>ICSA</u>	<u>Extremely Imp</u>	<u>Very Imp</u>	<u>Fairly Imp</u>	<u>Little Imp</u>	<u>Not Imp</u>
<u>External</u>					
Statutory Recognition	1	1	-	-	-
Royal Charter	2	-	-	-	-
Academic Recognition	1	-	1	-	-
Recognition by Employers	2	-	-	-	-
Recognition by Public Bodies	2	-	-	-	-
Recognition by Other Professional Bodies	1	-	1	-	-
Recognition by Members of Other Professional Bodies	1	1	-	-	-
<u>Internal</u>					
Recognition by Members	2	-	-	-	-
Whether your Council is satisfied	2	-	-	-	-
Your Own Personal Satisfaction	1	1	-	-	-

<u>IPR</u>	<u>Extremely Imp</u>	<u>Very Imp</u>	<u>Fairly Imp</u>	<u>Little Imp</u>	<u>Not Imp</u>
<u>External</u>					
Statutory Recognition	4	2	6	2	2
Royal Charter	4	2	6	4	-
Academic Recognition	5	8	3	-	-
Recognition by Employers	10	6	-	-	-
Recognition by Public Bodies	8	5	3	-	-
Recognition by Other Professional Bodies	7	4	3	2	-
Recognition by Members of Other Professional Bodies	7	4	4	1	-
<u>Internal</u>					
Recognition by Members	10	6	-	-	-
Whether your Council is satisfied	5	6	4	-	-
Your Own Personal Satisfaction	4	7	4	-	-

TABLE 10.1Importance Given by BGA and BBGS Individual Questionnaire Respondents to Status, Standing and Recognition

	Extremely <u>Imp</u>	Very <u>Imp</u>	Fairly <u>Imp</u>	Little <u>Imp</u>	Not <u>Imp</u>
<u>Views on Professional Issues (Q18)</u>					
<u>Recognition of the Profession</u>					
BGA	4	2	2	1	-
BBGS	1	-	1	1	-
<u>Importance of Professional Association Activities (Q20)</u>					
<u>Enhancement of Professional Status</u>					
BGA	3	2	2	1	-
BBGS	1	3	-	-	-
<u>Achievement of Professional Recognition</u>					
BGA	1	3	3	1	-
BBGS	1	2	-	1	-
<u>Securing Official Recognition</u>					
BGA	1	2	3	1	1
BBGS	1	-	1	1	1
<u>Maintenance of Existing Status and Standing</u>					
BGA	2	3	2	-	-
BBGS	1	1	1	-	1
<u>Achievement of Greater Status and Standing</u>					
BGA	5	-	2	1	-
BBGS	1	1	1	-	1
<u>Search for Public/Statutory Recognition</u>					
BGA	2	2	3	2	-
BBGS	1	-	1	1	1
<u>Recognition as the Voice of the Profession</u>					
BGA	1	4	2	2	-
BBGS	1	1	1	1	-

TABLE 10.2**Importance Given by Accounting Association Individual Questionnaire Respondents to Status, Standing and Recognition**

	Extremely <u>Imp</u>	Very <u>Imp</u>	Fairly <u>Imp</u>	Little <u>Imp</u>	Not <u>Imp</u>
<u>Views on Professional Issues (Q18)</u>					
<u>Recognition of the Profession</u>					
LSCA	9	5	7	-	1
SCCA	2	3	-	-	1
<u>Importance of Professional Association Activities (Q20)</u>					
<u>Enhancement of Professional Status</u>					
LSCA	4	10	3	3	2
SCCA	2	3	-	1	-
<u>Achievement of Professional Recognition</u>					
LSCA	6	7	7	2	-
SCCA	4	1	1	-	-
<u>Securing Official Recognition</u>					
LSCA	6	9	5	2	-
SCCA	5	-	-	1	-
<u>Maintenance of Existing Status and Standing</u>					
LSCA	8	6	7	1	-
SCCA	3	2	-	1	-
<u>Achievement of Greater Status and Standing</u>					
LSCA	7	7	3	2	2
SCCA	4	1	-	1	-
<u>Search for Public/Statutory Recognition</u>					
LSCA	3	6	6	2	3
SCCA	4	-	1	1	-
<u>Recognition as the Voice of the Profession</u>					
LSCA	9	5	5	1	1
SCCA	3	2	-	1	-

TABLE 10.3**Importance Given by ICSA and IPR Individual Questionnaire Respondents to Status, Standing and Recognition**

	Extremely <u>Imp</u>	Very <u>Imp</u>	Fairly <u>Imp</u>	Little <u>Imp</u>	Not <u>Imp</u>
<u>Views on Professional Issues (Q18)</u>					
<u>Recognition of the Profession</u>					
ICSA	1	1	-	-	-
IPR	5	7	3	2	-
<u>Importance of Professional Association Activities (Q20)</u>					
<u>Enhancement of Professional Status</u>					
ICSA	1	1	-	-	-
IPR	6	8	1	1	1
<u>Achievement of Professional Recognition</u>					
ICSA	2	-	-	-	-
IPR	4	8	3	1	1
<u>Securing Official Recognition</u>					
ICSA	2	-	-	-	-
IPR	2	7	6	1	1
<u>Maintenance of Existing Status and Standing</u>					
ICSA	2	-	-	-	-
IPR	5	6	4	1	1
<u>Achievement of Greater Status and Standing</u>					
ICSA	2	-	-	-	-
IPR	7	8	-	1	1
<u>Search for Public/Statutory Recognition</u>					
ICSA	2	-	-	-	-
IPR	4	6	4	2	1
<u>Recognition as the Voice of the Profession</u>					
ICSA	2	-	-	-	-
IPR	8	4	5	-	-

TABLE 10.4**Views of BGA and BBGS Individual Questionnaire Respondents on the Degree of Status and Recognition Achieved by Their Professional Associations (Q25)**

	<u>BGA</u>	<u>BBGS</u>
Satisfactory	2	3
Unsatisfactory	7	-
Sufficient	1	2
Not Sufficient	7	-
Rising	2	2
Falling	3	-
Static - Low	1	-
Realistic	5	1
Not Realistic	1	-
Deserved	5	2
Undeserved	1	-
Relative to other bodies in the Profession:		
Above	1	1
Equal to	1	-
Below	4	1

TABLE 10.5

Views of Accounting Association Individual Questionnaire Respondents on the Degree of Status and Recognition Achieved by Their Professional Associations (Q25)

	<u>LSCA</u>	<u>SCCA</u>
Satisfactory	18	1
Unsatisfactory	3	4
Sufficient	11	1
Not Sufficient	7	3
Rising	14	-
Falling	2	4
Realistic	16	1
Not Realistic	1	3
Deserved	16	3
Undeserved	2	1
Relative to other bodies in the Profession:		
Above	9	-
Equal to	6	1
Below	2	4

TABLE 10.6**Views of ICSA and IPR Individual Questionnaire Respondents on the Degree of Status and Recognition Achieved by Their Professional Associations (Q25)**

	<u>ICSA</u>	<u>IPR</u>
Satisfactory	2	7
Unsatisfactory	-	8
Sufficient	1	1
Not Sufficient	-	15
Rising	2	15
Falling	-	1
Static	-	1
Realistic	1	11
Not Realistic	-	2
Deserved	2	14
Undeserved	-	1
Relative to other bodies in the Profession:		
Above	1	2
Equal to	1	6
Below	-	7

TABLE 10.7**Importance Placed by BGA and BBS Individual Questionnaire Respondents on Various Forms of Recognition (Q30)**

	Extremely <u>Imp</u>	Very <u>Imp</u>	Fairly <u>Imp</u>	Little <u>Imp</u>	Not <u>Imp</u>
<u>BGA</u>					
Statutory Recognition	-	-	4	1	3
Royal Charter	-	-	-	4	4
Academic Recognition	3	2	1	2	1
Recognition by Employers	5	2	1	1	-
Recognition by Public Bodies	3	3	2	1	-
Recognition by Other Professional Bodies	2	3	1	2	1
Recognition by Members of Other Professional Bodies	2	2	2	1	2
Recognition by Members	5	1	2	1	-
Whether your Council is Satisfied	1	2	2	1	-
Your own Personal Satisfaction	3	1	2	2	-
<u>BBS</u>					
Statutory Recognition	1	-	1	-	2
Royal Charter	1	-	1	-	2
Academic Recognition	1	-	2	1	-
Recognition by Employers	2	1	-	-	1
Recognition by Public Bodies	1	1	2	-	-
Recognition by Other Professional Bodies	2	1	1	-	-
Recognition by Members of Other Professional Bodies	2	-	1	-	1
Recognition by Members	2	2	-	-	-
Whether your Council is Satisfied	2	-	1	-	1
Your own Personal Satisfaction	1	2	-	1	-

TABLE 10.8**Importance Placed by Accounting Association Individual Questionnaire Respondents on Various Forms of Recognition (Q30)**

	Extremely <u>Imp</u>	Very <u>Imp</u>	Fairly <u>Imp</u>	Little <u>Imp</u>	Not <u>Imp</u>
<u>LSCA</u>					
Statutory Recognition	9	2	4	-	5
Royal Charter	8	-	3	1	7
Academic Recognition	7	4	5	2	2
Recognition by Employers	10	6	3	2	-
Recognition by Public Bodies	8	7	4	2	-
Recognition by Other Professional Bodies	4	8	4	4	1
Recognition by Members of Other Professional Bodies	4	8	4	2	3
Recognition by Members	13	6	2	-	-
Whether your Council is Satisfied	3	10	5	-	2
Your own Personal Satisfaction	4	8	5	1	2
<u>SCCA</u>					
Statutory Recognition	4	-	2	-	-
Royal Charter	4	-	-	1	1
Academic Recognition	2	2	-	1	-
Recognition by Employers	4	2	-	-	-
Recognition by Public Bodies	4	2	-	-	-
Recognition by Other Professional Bodies	4	1	1	-	-
Recognition by Members of Other Professional Bodies	4	1	1	-	-
Recognition by Members	5	1	-	-	-
Whether your Council is Satisfied	2	2	-	1	-
Your own Personal Satisfaction	3	-	-	1	-

TABLE 10.9**Importance Placed by ICSA and IPR Individual Questionnaire Respondents on Various Forms of Recognition (Q30)**

	Extremely <u>Imp</u>	Very <u>Imp</u>	Fairly <u>Imp</u>	Little <u>Imp</u>	Not <u>Imp</u>
<u>ICSA</u>					
Statutory Recognition	1	1	-	-	-
Royal Charter	2	-	-	-	-
Academic Recognition	1	-	1	-	-
Recognition by Employers	2	-	-	-	-
Recognition by Public Bodies	2	-	-	-	-
Recognition by Other Professional Bodies	1	-	1	-	-
Recognition by Members of Other Professional Bodies	1	1	-	-	-
Recognition by Members	2	-	-	-	-
Whether your Council is Satisfied	2	-	-	-	-
Your own Personal Satisfaction	1	1	-	-	-
<u>IPR</u>					
Statutory Recognition	4	2	6	2	2
Royal Charter	4	2	6	4	-
Academic Recognition	5	8	3	-	-
Recognition by Employers	10	6	-	-	-
Recognition by Public Bodies	8	5	3	-	-
Recognition by Other Professional Bodies	7	4	3	2	-
Recognition by Members of Other Professional Bodies	7	4	4	1	-
Recognition by Members	10	6	-	-	-
Whether your Council is Satisfied	5	6	4	-	-
Your own Personal Satisfaction	4	7	4	-	-

TABLE 10.10**Views of BGA and BBGS Individual Questionnaire Respondents on the Achievement and/or Maintenance of Royal Charter Status (Q23)**

	<u>BGA</u>	<u>BBGS</u>
Desirable	4	3
Not Desirable	2	1
Realistic	2	1
Not Realistic	4	3
Important	2	-
Not Important	5	4
High Priority	2	-
Low Priority	6	4

TABLE 10.11Views of Accounting Association Individual Questionnaire Respondents on the Achievement and/or Maintenance of Royal Charter Status (Q23)

	<u>LSCA</u>	<u>SCCA</u>
Desirable	10	4
Not Desirable	2	2
Realistic	9	1
Not Realistic	2	4
Important	8	3
Not Important	5	2
High Priority	8	2
Low Priority	4	3

TABLE 10.12**Views of ICSA and IPR Individual Questionnaire Respondents on the Achievement and/or Maintenance of Royal Charter Status (Q23)**

	<u>ICSA</u>	<u>IPR</u>
Desirable	2	17
Not Desirable	-	-
Realistic	1	13
Not Realistic	-	3
Important	2	9
Not Important	-	4
High Priority	1	7
Low Priority	-	7

TABLE 10.13**Importance Placed by BGA and BBGS Individual Questionnaire Respondents on State Recognition, Relevant Activities and Related Challenges**

	Extremely <u>Imp</u>	Very <u>Imp</u>	Fairly <u>Imp</u>	Little <u>Imp</u>	Not <u>Imp</u>
<u>Importance of Forms of Recognition (Q30)</u>					
<u>Statutory Recognition</u>					
BGA	-	-	4	1	3
BBGS	1	-	1	-	2
<u>Royal Charter</u>					
BGA	-	-	-	4	4
BBGS	1	-	1	-	2
<u>Recognition by Public Bodies</u>					
BGA	3	3	2	1	-
BBGS	1	1	2	-	-
<u>Importance of Relevant Activities (Q20)</u>					
<u>Securing Official Recognition</u>					
BGA	1	2	3	1	1
BBGS	1	-	1	1	1
<u>Search for Public/Statutory Recognition</u>					
BGA	2	2	3	2	-
BBGS	1	-	1	1	1
<u>Achievement of a Royal Charter</u>					
BGA	-	-	1	4	2
BBGS	1	-	-	1	2
<u>Challenges to Professional Association (Q24)</u>					
<u>Official Recognition</u>					
BGA	2	2	2	1	2
BBGS	-	1	-	1	2
<u>Lack of Some Form of Official Recognition</u>					
BGA	2	2	1	3	-
BBGS	-	1	-	1	2

TABLE 10.14**Importance Placed by Accounting Association Individual Questionnaire Respondents on State Recognition, Relevant Activities and Related Challenges**

	Extremely Imp	Very Imp	Fairly Imp	Little Imp	Not Imp
<u>Importance of Forms of Recognition (Q30)</u>					
<u>Statutory Recognition</u>					
LSCA	9	2	4	-	5
SCCA	4	-	2	-	-
<u>Royal Charter</u>					
LSCA	8	-	3	1	6
SCCA	4	-	-	1	1
<u>Recognition by Public Bodies</u>					
LSCA	8	7	4	2	1
SCCA	4	2	-	-	-
<u>Importance of Relevant Activities (Q20)</u>					
<u>Securing Official Recognition</u>					
LSCA	6	9	5	2	-
SCCA	5	-	-	1	-
<u>Search for Public/Statutory Recognition</u>					
LSCA	3	6	6	2	3
SCCA	4	-	1	1	-
<u>Achievement of a Royal Charter</u>					
LSCA	1	1	2	1	6
SCCA	4	-	-	1	1
<u>Challenges to Professional Association (Q24)</u>					
<u>Official Recognition</u>					
LSCA	2	2	3	4	8
SCCA	5	-	-	1	-
<u>Lack of Some Form of Official Recognition</u>					
LSCA	2	1	2	2	12
SCCA	3	1	-	1	-

TABLE 10.15

Importance Placed by ICSA and IPR Individual Questionnaire Respondents on State Recognition, Relevant Activities and Related Challenges

	Extremely <u>Imp</u>	Very <u>Imp</u>	Fairly <u>Imp</u>	Little <u>Imp</u>	Not <u>Imp</u>
<u>Importance of Forms of Recognition (Q30)</u>					
<u>Statutory Recognition</u>					
ICSA	1	1	-	-	-
IPR	4	2	6	2	2
<u>Royal Charter</u>					
ICSA	2	-	-	-	-
IPR	4	2	6	4	-
<u>Recognition by Public Bodies</u>					
ICSA	2	-	-	-	-
IPR	8	5	3	-	-
<u>Importance of Relevant Activities (Q20)</u>					
<u>Securing Official Recognition</u>					
ICSA	2	-	-	-	-
IPR	2	7	6	-	-
<u>Search for Public/Statutory Recognition</u>					
ICSA	2	-	-	-	-
IPR	4	6	4	2	1
<u>Achievement of a Royal Charter</u>					
ICSA (N/A)	-	1	1	-	-
IPR	2	3	8	4	-
<u>Challenges to Professional Association (Q24)</u>					
<u>Official Recognition</u>					
ICSA	2	-	-	-	-
IPR	4	4	3	3	-
<u>Lack of Some Form of Official Recognition</u>					
ICSA	1	-	-	-	-
IPR	4	2	6	2	2

TABLE 10.16**Views of BGA and BBGS Individual Questionnaire Respondents Relating to an Increase in Professional Association Status**

	<u>BGA</u>	<u>BBGS</u>
<u>Perception of a Status Gap (Q26)</u>		
Yes	8	2
No	1	2

Support for Specific Action to Close Perceived Status Gap (Q27)

Yes	8	1
No	1	3

Association Objectives Relating to an Increase in Status (Q28)

Yes	6	2
No	3	2

Whether or Not Association Objectives Relating to an Increase in Status are Realistic (Q29)

Yes	5	1
No	1	2

TABLE 10.17**Views of Accounting Association Individual Questionnaire Respondents Relating to an Increase in Professional Association Status**

	<u>LSCA</u>	<u>SCCA</u>
<u>Perception of a Status Gap (Q26)</u>		
Yes	7	5
No	13	1

Support for Specific Action to Close Perceived Status Gap (Q27)

Yes	6	5
No	1	-

Association Objectives Relating to an Increase in Status (Q28)

Yes	11	4
No	9	2

Whether or Not Association Objectives Relating to an Increase in Status are Realistic (Q29)

Yes	11	2
No	-	4

TABLE 10.18**Views of ICSA and IPR Individual Questionnaire Respondents Relating to an Increase in Professional Association Status**

	<u>ICSA</u>	<u>IPR</u>
<u>Perception of a Status Gap (Q26)</u>		
Yes	-	14
No	2	3

Support for Specific Action to Close Perceived Status Gap (Q27)

Yes	-	14
No	-	3

Association Objectives Relating to an Increase in Status (Q28)

Yes	2	17
No	-	-

Whether or Not Association Objectives Relating to an Increase in Status are Realistic (Q29)

Yes	2	14
No	-	3

TABLE 11.1

Importance Given by BGA and BBGS Individual Questionnaire Respondents to the Establishment of the Relevance of the Expertise Claimed for Members of Their Association

	Extremely <u>Imp</u>	Very <u>Imp</u>	Fairly <u>Imp</u>	Little <u>Imp</u>	Not <u>Imp</u>
<u>Views on Professional Issues (Q18)</u>					
<u>Service to Society</u>					
BGA	5	2	-	1	-
BBGS	2	-	2	-	-
<u>Professional Association Activities (Q20)</u>					
<u>Establishing Relevance of Professional Skills to Needs in Society</u>					
BGA	3	4	1	-	-
BBGS	1	2	-	-	1
<u>Monitoring Public/Client Reactions/Feedback</u>					
BGA	3	1	4	-	1
BBGS	2	1	-	-	1
<u>Challenges to Professional Association (Q24)</u>					
<u>Relevance of Skills in Society</u>					
BGA	4	2	1	1	-
BBGS	1	1	1	-	1
<u>Public Attitudes and Public Opinions</u>					
BGA	2	1	3	2	1
BBGS	1	-	-	-	3
<u>Recognition of Professional Association (Q30)</u>					
<u>Recognition by Employers</u>					
BGA	5	2	1	1	-
BBGS	2	1	-	-	1

TABLE 11.2

Importance Given by Accounting Association Individual Questionnaire Respondents to the Establishment of the Relevance of the Expertise Claimed for Members of Their Association

	Extremely <u>Imp</u>	Very <u>Imp</u>	Fairly <u>Imp</u>	Little <u>Imp</u>	Not <u>Imp</u>
--	-------------------------	--------------------	----------------------	----------------------	-------------------

Views on Professional Issues (Q18)

Service to Society

LSCA	3	10	9	1	-
SCCA	2	1	2	1	-

Professional Association Activities (Q20)

Establishing Relevance of Professional Skills to Needs in Society

LSCA	4	10	5	2	-
SCCA	-	4	2	-	-

Monitoring Public/Client Reactions/Feedback

LSCA	1	7	11	1	1
SCCA	-	2	4	-	-

Challenges to Professional Association (Q24)

Relevance of Skills in Society

LSCA	5	10	4	-	-
SCCA	2	2	2	-	-

Public Attitudes and Public Opinions

LSCA	2	12	5	2	-
SCCA	3	-	1	2	-

Recognition of Professional Association (Q30)

Recognition by Employers

LSCA	10	6	3	2	-
SCCA	4	2	-	-	-

TABLE 11.3

Importance Given by ICSA and IPR Individual Questionnaire Respondents to the Establishment of the Relevance of the Expertise Claimed for Members of Their Association

	Extremely <u>Imp</u>	Very <u>Imp</u>	Fairly <u>Imp</u>	Little <u>Imp</u>	Not <u>Imp</u>
<u>Views on Professional Issues (Q18)</u>					
<u>Service to Society</u>					
ICSA	1	1	-	-	-
IPR	4	7	3	2	1

Professional Association Activities (Q20)

<u>Establishing Relevance of Professional Skills to Needs in Society</u>					
ICSA	2	-	-	-	-
IPR	3	10	4	-	-
<u>Monitoring Public/Client Reactions/Feedback</u>					
ICSA	-	1	1	-	-
IPR	4	6	6	1	-

Challenges to Professional Association (Q24)

<u>Relevance of Skills in Society</u>					
ICSA	2	-	-	-	-
IPR	4	6	6	-	-
<u>Public Attitudes and Public Opinions</u>					
ICSA	2	-	-	-	-
IPR	6	5	5	-	-

Recognition of Professional Association (Q30)

<u>Recognition by Employers</u>					
ICSA	2	-	-	-	-
IPR	10	6	-	-	-

TABLE 11.6Importance Given by Individual Questionnaire Respondents to the Use of Professional Designation and Letters (Q18)

	Extremely <u>Imp</u>	Very <u>Imp</u>	Fairly <u>Imp</u>	Little <u>Imp</u>	Not <u>Imp</u>
<u>(a) Number of Respondents</u>					
BGA	-	-	4	4	1
BBGS	2	-	1	-	1
LSCA	4	7	8	2	1
SCCA	-	3	1	1	1
ICSA	-	2	-	-	-
IPR	1	4	6	5	-
<u>(b) Percentage of Respondents</u>					
BGA	-	-	44	44	-
BBGS	50	-	25	-	25
LSCA	18	32	36	9	4
SCCA	-	50	17	17	17
ICSA	-	100	-	-	-
IPR	6	25	37	31	-

TABLE 11.7

Importance Given by Individual Questionnaire Respondents to the Encouragement of Members of Their Professional Associations to Use Their Professional Designations and Letters (Q20)

	Extremely <u>Imp</u>	Very <u>Imp</u>	Fairly <u>Imp</u>	Little <u>Imp</u>	Not <u>Imp</u>
<u>(a) Number of Respondents</u>					
BGA	-	1	2	4	2
BBGS	1	-	-	1	2
LSCA	1	3	8	3	6
SCCA	1	2	2	1	-
ICSA	-	1	1	-	-
IPR	3	-	7	7	-
<u>(b) Percentage of Respondents</u>					
BGA	-	11	22	44	22
BBGS	25	-	-	25	50
LSCA	5	14	38	14	29
SCCA	17	33	33	17	-
ICSA	-	50	50	-	-
IPR	18	-	41	41	-

TABLE 11.9**Importance Given by BGA and BBGS Individual Questionnaire Respondents to Standards and Codes of Practice Issues (Q18)**

	Extremely <u>Imp</u>	Very <u>Imp</u>	Fairly <u>Imp</u>	Little <u>Imp</u>	Not <u>Imp</u>
<u>BGA</u>					
Self-Regulation	2	2	3	1	1
Development of Standards of Practice	2	4	2	1	-
Adherence to Professional Standards	4	3	1	1	-
A Sense of Professional Responsibility/Ethical Standards	3	3	1	1	-
Adherence to Code of Practice	2	2	3	2	-
<u>BBGS</u>					
Self-Regulation	1	-	2	-	1
Development of Standards of Practice	1	1	2	-	-
Adherence to Professional Standards	2	-	2	-	-
A Sense of Professional Responsibility/Ethical Standards	2	-	2	-	-
Adherence to Code of Practice	2	-	2	-	-

TABLE 11.10**Importance Given by Accounting Association Individual Questionnaire Respondents to Standards and Codes of Practice Issues (Q18)**

	Extremely <u>Imp</u>	Very <u>Imp</u>	Fairly <u>Imp</u>	Little <u>Imp</u>	Not <u>Imp</u>
<u>LSCA</u>					
Self-Regulation	8	7	4	2	1
Development of Standards of Practice	7	9	5	-	1
Adherence to Professional Standards	13	8	1	-	-
A Sense of Professional Responsibility/Ethical Standards	12	10	-	-	-
Adherence to Code of Practice	6	12	2	2	-
<u>SCCA</u>					
Self-Regulation	2	3	-	-	1
Development of Standards of Practice	2	1	2	-	1
Adherence to Professional Standards	3	2	-	-	1
A Sense of Professional Responsibility/Ethical Standards	5	-	-	-	1
Adherence to Code of Practice	4	1	-	-	1

TABLE 11.11**Importance Given by ICSA and IPR Individual Questionnaire Respondents to Standards and Codes of Practice Issues (Q18)**

	Extremely <u>Imp</u>	Very <u>Imp</u>	Fairly <u>Imp</u>	Little <u>Imp</u>	Not <u>Imp</u>
<u>ICSA</u>					
Self-Regulation	1	1	-	-	-
Development of Standards of Practice	1	1	-	-	-
Adherence to Professional Standards	1	1	-	-	-
A Sense of Professional Responsibility/Ethical Standards	2	-	-	-	-
Adherence to Code of Practice	2	-	-	-	-
<u>IPR</u>					
Self-Regulation	6	5	4	1	1
Development of Standards of Practice	7	7	3	-	-
Adherence to Professional Standards	9	5	3	-	-
A Sense of Professional Responsibility/Ethical Standards	8	5	4	-	-
Adherence to Code of Practice	9	5	3	-	-

TABLE 11.12

Importance Given by BGA and BBGS Individual Questionnaire Respondents to Standards, Codes of Practice and Disciplinary Activities of Their Professional Association (Q20)

	Extremely <u>Imp</u>	Very <u>Imp</u>	Fairly <u>Imp</u>	Little <u>Imp</u>	Not <u>Imp</u>
<u>BGA</u>					
Maintaining Standards of Entry	3	4	2	-	-
Raising Standards of Entry	-	4	3	1	1
Provision of a Licence to Practice	1	1	3	-	2
Maintenance of Standards	2	4	2	-	-
Disciplinary Procedure/ Code of Practice	1	1	3	-	2
<u>BBGS</u>					
Maintaining Standards of Entry	1	2	-	-	1
Raising Standards of Entry	-	1	1	-	2
Provision of a Licence to Practice	-	-	-	1	3
Maintenance of Standards	1	1	1	-	1
Disciplinary Procedure/ Code of Practice	1	-	-	1	2

TABLE 11.13

Importance Given by Accounting Association Individual Questionnaire Respondents to Standards, Codes of Practice and Disciplinary Activities of Their Professional Association (Q20)

	Extremely <u>Imp</u>	Very <u>Imp</u>	Fairly <u>Imp</u>	Little <u>Imp</u>	Not <u>Imp</u>
<u>LSCA</u>					
Maintaining Standards of Entry	10	9	2	-	1
Raising Standards of Entry	7	4	5	2	3
Provision of a Licence to Practice	5	11	4	-	1
Maintenance of Standards	9	11	2	-	-
Disciplinary Procedure/ Code of Practice	9	7	4	-	1
<u>SCCA</u>					
Maintaining Standards of Entry	3	2	1	-	-
Raising Standards of Entry	2	2	-	1	-
Provision of a Licence to Practice	1	2	3	-	-
Maintenance of Standards	2	2	2	-	-
Disciplinary Procedure/ Code of Practice	2	2	1	-	1

TABLE 11.14

Importance Given by ICSA and IPR Individual Questionnaire Respondents to Standards, Codes of Practice and Disciplinary Activities of Their Professional Association (Q20)

	Extremely <u>Imp</u>	Very <u>Imp</u>	Fairly <u>Imp</u>	Little <u>Imp</u>	Not <u>Imp</u>
<u>ICSA</u>					
Maintaining Standards of Entry	2	-	-	-	-
Raising Standards of Entry	1	1	-	-	-
Provision of a Licence to Practice	-	1	1	-	-
Maintenance of Standards	2	-	-	-	-
Disciplinary Procedure/ Code of Practice	1	1	-	-	-
<u>IPR</u>					
Maintaining Standards of Entry	5	7	4	1	-
Raising Standards of Entry	5	5	4	1	1
Provision of a Licence to Practice	1	2	5	4	5
Maintenance of Standards	8	9	-	-	-
Disciplinary Procedure/ Code of Practice	4	9	3	-	1