

1905 to 2005: Celebrating our Centenary

A collection of material published in *Beyond Numbers Magazine* in 2005, marking the 100th anniversary of the Institute of Chartered Accountants of British Columbia.



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Celebrating Our Centenary

Sarah Stephen
January 2005



100 Years: 1905-2005

2005 is the BC Institute's centenary year. We are marking our 100th anniversary with events, articles in *Beyond Numbers*, commemorative paintings, an online timeline of the history of CAs in BC, and the calendar you received with this month's mailing.

The **calendar** features images that represent some of the defining aspects of the profession over the past 100 years. An expanded look at these contributions is provided on our centenary **website**, which describes the people and events that have shaped the profession in BC. We encourage all of you to share your own stories about the last 100 years as well. Send us your recollections of early exams and articling days, for instance, or of key events in BC's history in which CAs played a major role.

In anticipation of the centenary, the Institute asked **Bob McMurray, FCA**, to paint three scenes depicting BC's economic and regional diversity. These paintings will soon be on display at the Institute, and prints will be available for purchase (proceeds from print sales will go to the CA Education Foundation). Art cards included with the centenary calendar provide a sneak peek at these commissioned works.

Beginning with this January issue of *Beyond Numbers*, each issue of the magazine in 2005 will spotlight one decade of the Institute's history (the first instalment, which appears on page 10, spans slightly more than a decade).

Finally, a series of centenary events are being planned for the coming year. The first will be held in Vancouver in June, and events in Victoria and Kelowna are scheduled for later in the year. We'll be sure to provide you with more details as we get closer to the events.

We welcome you to celebrate the Institute's centenary with us by visiting our website at www.ica.bc.ca/100, attending centenary events, or simply enjoying the calendar throughout the year.

Telling the story

Over the past 100 years, the Institute has evolved from occupying a small corner in its volunteer secretary's office to staffing an office of over 35 people. Membership has grown to over 8,800, and technology has changed dramatically (who remembers the comptometer?). The myriad developments that have had their impact on the profession are too numerous to fit into one article—that's why we'll be publishing a series of centenary highlights throughout the year. This month, we kick things off with a look at the Institute's first member and president.

William T. Stein, FCA, is credited with almost single-handedly founding the ICABC. Stein came to New Westminster in 1893, having qualified as a CA with the Society of Accountants in Edinburgh (now the Institute of Chartered Accountants of Scotland or ICAS). He moved his office to Vancouver in 1896, but spent much of his time travelling around the province to visit clients in the Klondike.

According to Institute records, Stein was the second trained chartered accountant in the province (the first being **William J. Walker**, a member of the Ontario Institute). By 1900, several established accounting firms existed in BC, but there was as yet no formal organization designed to represent CAs in this province.

Though the Dominion Association of Chartered Accountants or DACA (now the CICA) was incorporated in 1902 to represent CAs on a national level, William Stein believed it was important to form a provincial organization that would serve CAs in BC. In 1904, he organized the Institute of Chartered Accountants of British Columbia and petitioned the provincial government for a charter. In April 1905, this charter was granted, with Stein, **Edward B. McDermid**, **John B. McKilligan**, and **Arnold L. Berdoe** listed as its charter members.

When Stein, as the first ICABC president, sought other practising accountants in BC to join the newly formed organization, he encountered major obstacles. For one, DACA allowed its members to use the CA designation anywhere in Canada—there was no requirement to belong to a provincial organization. Due in part to Stein's subsequent petitioning, however, an agreement reached between DACA and the provincial institutes in 1909 led to changes in the provincial *Accountants (Chartered) Act* that made membership in the BC Institute a requirement for those wanting to use the CA designation in this province.

Another obstacle Stein encountered while trying to attract accountants from other jurisdictions was the requirement that they complete proficiency exams before joining the ICABC. Little preparation was available for these early exams, which, not surprisingly, yielded few members. The exam requirement was lifted with an amendment to the *Act* in 1922 allowing certain public accountants to be admitted on the basis of experience alone.

Stein served as president of the ICABC from 1905 to 1912 and gradually reduced his involvement in Institute affairs after serving a subsequent term as secretary in 1912-1913. It's fair to say that without his efforts, the Institute would not be where it is today.

Coming full circle

As we mentioned in the April 2004 issue of *Beyond Numbers* (page 4), 2004 marked the Scottish Institute's 150th anniversary. As part of a year-long celebration of this milestone, ICAS President **Ian Robertson, CA**, and Chief Executive/Secretary **Ian Marrian, CA**, embarked on an eight-city tour around the world to visit accounting institutes in which ICAS members had had a large presence. As part of this trip, Robertson and Marrian paid the ICABC executive a visit in November 2004 (see President's Notes, page 4). We were honoured that they included us in their itinerary, and presented them with a framed portrait recognizing ICAS member William Stein as both the founder of the profession in BC and the fundamental link between our two organizations.

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Centenary Snapshot

Sarah Stephen

February/March 2005



Women in the profession

Last month we introduced you to **William T. Stein, FCA**, the Institute's founding member and first president. We continue chronicling the ICABC history this month with a look at women's earliest involvement in the profession.

The earliest record of a woman seeking entrance to the profession dates back to 1907, when a "Miss McNiven" sat, albeit unsuccessfully, the Institute's Intermediate exam.

Six years later, Council held a vote to determine whether women should be allowed to article. The proposal was struck down, and Council would not reconsider the idea for another five years.

In 1918, likely prompted by the dearth of young male applicants after the First World War, Council asked the membership to vote on the issue. Twenty-nine members voted in favour of allowing women to article; 13 voted against. Though a woman did register shortly after this vote, she did not, ultimately, complete articling.

It was in 1921 that **Mercy Ellen Crehan**, wife of **Matthew J. Crehan, FCA** (president, 1912-1913) became the first female CA—both in BC and Canada. Her admittance was not without controversy, however. Council had initially decided to deny her application for membership, and Crehan was forced to appeal to the BC Supreme Court. At the time, CA candidates with suitable experience were allowed entry into the profession without articling or writing a qualifying exam, and given that Crehan had apparently run her husband's practice for years, the Court ruled in her favour. She remained an active member until her death in the early 1950s.

In 1943, again a result of diminished supply of male candidates, Council formally moved to welcome female applicants for registration of articles. **Audrey Jost** became the first woman admitted to BC membership by exam after writing the UFE in 1947. She would also become the Institute's first female Council member (1956-1959) and the first woman elected to Fellowship (1968).

The number of women CAs grew very slowly. There were only 6 female members on record in 1960, and only 14 in 1970. By 1980, however, the number had swelled to 138, and it would continue to rise dramatically over the course of the next 25 years. Today, over half of BC's CA students and almost 40% of members are female.

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Centenary Snapshot

Sarah Stephen

April 2005



Early Education Struggles

During the first 50 years of the Institute's history, CA education was largely self-administered.

When the ICABC was formed in 1905, its bylaws stipulated that new members could be admitted if they passed an entrance exam. The initial exam was set for the 25th and 26th of August, 1905. However, although 86 men had expressed interest in joining the ICABC, few ultimately wrote the exam; and of those who did, only four passed. Complaints that the syllabus was too vague and didn't arrive with enough time to prepare led to a supplemental writing in November of the same year. ICABC entrance exams continued to be written and administered locally until 1939, when—thanks to the guidance of then president **William G. Rowe, FCA**—uniform intermediate and final exams were implemented nationally.

Training standards become more rigorous

At the 1912 AGM, the BC Council committed to matching its training standards to those of the Ontario and UK Institutes. The first step towards this goal was Council's implementation of a four-year articling requirement for prospective members. In the early 1920s, this requirement was extended to five years.

To complement this articling period, students were also required to complete preliminary, intermediate, and final exams. Initially, there were no prescribed courses to help students prepare for these exams—though in 1912 and 1913, the Institute did offer nine lectures to students registered with the newly established Chartered Accountants Students' Society. (The purpose of the Society was to provide study aids to students, but it all but folded in 1914 when several students left to fight in World War I. After a brief revival from 1918 to 1920, the Society was eventually dissolved in 1922.)

From 1923 to 1927, BC CA students were encouraged, but not required, to complete courses that were available through distance education from universities east of BC. Predictably, student success on the entrance exams was not high. In 1927, BC's Council began requiring students to complete a series of Ontario Institute courses delivered by the School of Commerce at Queen's University before completing the final exam. In 1934, this requirement was lifted to accommodate depression-era students who lacked the funds to pay for such courses. Informal lectures began in 1936, and mandatory courses resumed in 1939. Although the University of BC began offering commerce courses in 1929, locally developed CA education would not be available for some time.

Unsuccessful discussions began in 1944 to establish a program with UBC in which a student could earn a BCom and their CA designation at the same time. That same year, Council implemented the requirement that first-year articling students complete an English composition course from UBC as a supplement to the mandatory courses from Queen's University.

During the 1940s, the concept of standardized CA student education was an important topic discussed locally and nationally. Negotiations with UBC to begin offering locally developed and locally administered CA courses were renewed in 1947, but were ultimately pre-empted by national education discussions later in the year. Unfortunately, these national discussions ultimately fell through, leaving BC students without local options for CA education until 1953, when Council approved a BCom/CA program that would allow students to earn both designations within six-and-a-half years of high school graduation. Although this program struggled to attract students in the beginning, it eventually gave firms the benefit of being able to choose from among many potential students.

To address the needs of those firms lacking university graduates, the 1952 Council reinstated the requirement that prospective students be enrolled in university. In 1954, Council went so far as to grant university graduates exemption from the introductory exams and three years of articling (reducing their articling period to three years). Candidates without university degrees were required to complete six years of articling and the full exam syllabus.

In next month's article, we'll continue the history of CA student education in BC, looking at changes to the UFE, the introduction of locally developed courses, and the launches of the School of Chartered Accountancy and the CA School of Business.

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Centenary Snapshot

Sarah Stephen

May 2005



Education Continues to Evolve

This month, as our look at CA education over the last 100 years continues, we begin with changes to the UFE.

In 1955, after much consideration, the lengths of the Uniform Final and Intermediate exams were established: four four-hour papers and six four-hour papers respectively.

To ensure consistent training experience among students, a program to review the offices training students was created in 1958. At the time, the Institute was seeking changes to regulatory legislation and wanted to demonstrate, through this review program, that it was, indeed, a professional body.

Despite the success of the BCom/CA program at UBC (established in 1953 by the ICABC Council), few university-age students entered the profession during the 1950s. To address this problem, the Institute initiated a program in 1957 that saw its members connect with local high school counsellors to encourage young people to enter the profession. To supplement this counsellor program, the Institute began sponsoring an annual vocational test in 1958 for students graduating from high school. The test was offered until the mid-1960s, when it was discontinued due to a perceived gender bias.

In 1959, the Institute transferred delivery of the first three years of the CA program—which were still heavily based on Ontario-produced courses—to the diploma division within UBC's faculty of commerce. Doing so allowed Institute staff to focus on developing courses locally. In 1960, success was realized with the introduction of the Primary Accounting and Auditing Exam, the first locally developed exam at the primary level in many years.

Locally developed education remained a key concern throughout the 1960s. In 1964, the BCom/CA program at UBC was suspended due to declining enrolment. This suspension sparked changes to BC's CA education, which was still largely based on the program at Queen's University in Ontario. In 1966, the Institute moved from the five-year CA Course of Instruction program to CA course modules; this change afforded students more flexibility and allowed for the recognition of university courses that covered the same topics. These modules would eventually replace the Uniform Intermediate Exam in 1967. That same year, the modules were offered in a summerschool format, thereby setting the stage for future education delivery.

Nationally, the profession would soon make university completion a pre-requisite to CA training; provincially, this requirement would be implemented for BC students in 1970.

In 1969, UBC began offering a "Licentiate in Accounting" program for graduates of nonbusiness programs. This Licentiate program is believed to have eased some of the transition struggles associated with implementing the aforementioned degree requirement. (The Licentiate program later evolved into Institute-run GAP courses in the 1980s; in 1999, it returned to UBC, where it now operates as the Diploma in Accounting Program.)

The UFE underwent two significant changes in the 1970s, one to structure and one to content: First, in 1971, the exam moved from six four-hour papers to four four-hour papers; then, in 1974, a comprehensive case question was introduced as part of a shift from subject-based papers to multi-subject questions.

During this same decade, discussions about professional education in BC continued. These discussions culminated in 1980 with the opening of the Institute's School of Chartered Accountancy (SCA), which offered courses in tax, audit, and accounting.

Offering locally developed education proved a successful move: In 1982, BC student **Jennifer Bettiol** achieved the highest UFE mark in Canada; the following year, **Kathy Dodds** not only achieved the highest UFE mark in Canada, she also achieved the first perfect score.

Dr. Don Carter, FCA, served as principal of the SCA from its inception until 2000, when the CA School of Business (CASB) was established. Carter now serves as CASB's VP of learning.

In 2002, the fourth day of the UFE exam (consisting of multiple-choice questions—a component that had been introduced in 1996) was dropped from the test as part of a national shift towards competency-based evaluation. The 2003 exam was completely competency-based, and the 2004 UFE marked the first time students could enter the exam room with laptops.

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Centenary Snapshot

Sarah Stephen
June/July 2005



Professional development and CPD

ICABC president (1935-36, 1939-40) **William G. Rowe, FCA**, first made the case for professional development in the mid-1940s, with support for the idea growing steadily through the end of that decade into the next. However, as most Institute resources were focused at the time on student education, little could be done about member PD until 1958, when the first three years of the CA student program moved to the newly established faculty of commerce at the University of BC—a move that freed up Institute staff (consisting at the time of four full-time and several part-time staff members) to focus on member education.

Consequently, UBC professor **Ralph Loffmark, CA**, offered a series of 13 lectures on estate planning in 1960. The following year, Loffmark's course was offered in the Okanagan, and the Canadian Institute of CAs offered a taxation course in the Lower Mainland. Over the next few years, both the national and provincial institutes expanded their offerings, with courses in tax law and other statutes proving most popular. Over the next four decades, BC's PD program expanded to over 400 titles in management and other professional competencies.

As the suite of PD courses has grown, so too have delivery options—especially for members living outside the Lower Mainland. Not all of these delivery options have proven successful, however. Some 20 years ago, for instance, the Institute explored the possibility of delivering courses by satellite, enlisting an instructor to lecture live from the British Columbia Institute of Technology in Burnaby to several “receiving centres” at colleges around the province, then field questions by telephone. Plagued by technical difficulties and the fact that a dedicated closed circuit channel was not always available, the project was short lived.

More successful solutions have been teleconferences, videotapes and CDs, symposiums, executive breakfasts, travelling PD weeks, in-house presentations, and, most recently, online seminars (implemented in February 2000).

The move to mandatory PD

The growth in course offerings and flexible delivery options over the past four decades reflects the profession's willingness to take on more responsibility in the face of an ever-changing business environment and changing standards. This same sense of responsibility led to the implementation of a universal (all members) reporting program in 2003.

The concept of mandatory professional development can actually be traced back to the late 1960s and early '70s. At that time, other professional organizations were moving towards mandatory PD for their members, and the ICABC Council of the day was watching closely. By 1973, the issue had become one of frequent debate.

In 1975, the Institute came close to adopting its own mandatory PD program; however, the move met with considerable resistance and stalled. A compromise was subsequently reached, however, that led to the adoption of “voluntary monitored” PD in December 1976. The issue of mandatory PD did not resurface until 1985, by which point the program of voluntary reporting had grown. At that time, the Institute struck a task force to consider implementing a reporting program for all members, but the idea, once again, met with resistance.

However, when Council asked members to vote on a mandatory program for public practice members the following year, the resolution passed; as a result, reporting on the 70-hour, three-year cycle began for members in public practice in 1990. The debate about whether or not to implement a universal PD program continued throughout the 1990s, and when a vote was held in 2002, members voted in favour of the idea.

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Centenary Snapshot

Sarah Stephen
August 2005



Member stories

Throughout 2005, we've been asking members to contribute their stories to the Institute's anniversary website, and we'd like to thank those of you who've contributed.

What follows are merely highlights from some of these stories. To read the stories in full, visit our centenary timeline at www.ica.bc.ca/100.

1920s:

As he looks back over his career, **George (Pat) Dunn, FCA** (ICABC president in 1953-1954), shares his memories of October 23, 1929—the day of the stock market crash: “I can even today recall seeing men crying at the door...”

1940s:

Former ICABC president (1977-1978) **Dennis Culver, FCA**, remembers the various mishaps—among them a power outage—that nearly caused him to miss his 1952 CA exams.

W. Randolph Clerihue, FCA, reflects on his career in industry with Columbia Cellulose.

1950s:

Mike Ashby, FCA, who served as ICABC president from 1983-1984, offers three short stories, including one in which he sends a fellow student to research a non-existent company and finds the prank coming back to haunt him. Providing another glimpse of student life during that time, **David Rolfe, FCA**, remembers his articling days in “I was a teenage articling student.”

Derek Lukin Johnston, FCA, recounts how he narrowly missed being gored by a bull during a business trip to South America. (The trip followed his term as ICABC president in 1954-1955.)

1960s:

In “The long and winding road: From a kid in Prince George to a CA and professor in Edmonton,” **Michael Gibbins, FCA**, shares his memories of entering the profession during the 1960s. He also writes about being one half of what is likely the only father-son team to have studied to become CAs at the same time.

Also writing about his early experiences, **Yik Fung Au-Yeung, FCA**, remembers what it was like to learn different accounting rules when he moved here in 1968 from Hong Kong, where he'd already practiced as a UK-certified accountant for eight years.

1970s:

Bob Patterson, FCA, explains how he started in his current specialization—insurance loss accounting—by being in the right place at the right time, while **John M. Hutton, FCA**, recalls his brief stint as the host of a local television series devoted to small business.

1980s:

Heather Shannon, FCA, downplays the fuss about having been “the first woman” in many professional situations—including the role of ICABC president.

Charlene Taylor, CA, the first first-nations CA in BC, reflects on her career so far.

1990s:

Both **Wayne Audette, CA**, and **Hugh Lindsay, FCA**, share their perspectives on starting a consulting business together.

In “Presidential challenge,” **Don W. Young, FCA**, recounts the experience of suffering a skiing-related leg injury halfway through his 1992-1993 term as ICABC president.

2000s:

John Folka, CA, remembers seeing his wife and baby daughter immediately after leaving the exam centre following the 2004 UFE: “...it was a great reminder of what's really important.”

Add your story to the timeline

There's still time! Submit your story in one of the following four ways:

- 1) Complete the online form under Submit Story at www.ica.bc.ca/100;
- 2) Mail your story to my attention (Sarah Stephen) at the Institute's office;
- 3) Contact me by phone at 604-488-2602 / 1-800-663-2677; or
- 4) Email me at stephen@ica.bc.ca.

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Centenary Snapshot

Sarah Stephen

September 2005



Fellowship

Since the provincial government passed the first *Chartered (Accountants) Act* in 1905, the Institute has had the capacity to bestow Fellowship on members who've distinguished themselves professionally and demonstrated commitment to their communities and the CA profession. To date, the designation has been presented to more than 300 BC CAs.

Off to a roaring start

By 1915, the Institute had elected 30 members to Fellowship—a large number considering that these 30 FCAs made up nearly 1/3 of the Institute's then 93 members. While the Institute's historical documents don't reveal a clear reason for such a large percentage of FCAs, many of these members had already been professionally designated in other countries or provinces prior to joining the ICABC, and it's possible that their election to BC Fellowship mirrored similar recognition in their qualifying jurisdictions.

There's also speculation (mentioned briefly in **Ted Affleck, FCA's 75th Anniversary Commemorative History**) that Fellowship was liberally awarded in the Institute's early years to compensate for the organization's shaky financial situation. Until the practice of bestowing Fellowship was reviewed in 1933, members were charged a \$50 fee upon receiving the FCA designation. Following the 1933 review, however, the BC Council removed the \$50 fee and stipulated that the designation be an award to recognize accomplishments, not a means for realizing funds.

A dearth of FCAs

In 1934, **William R. Carmichael, CA**, became the first BC member to receive the FCA designation in 17 years. This gap between 1918 and 1933 would not be the only one in BC's Fellowship history, as it would take another 12 years for the honour to be bestowed on **William G. Rowe, CA**. While it's possible that Carmichael and Rowe each received the FCA designation for having served two terms as ICABC president—Carmichael in the 1920s and Rowe in the 1930s—this does not explain the lack of FCA honourees during the lengthy interval between them, nor the subsequent gap between Rowe's recognition and the next FCA designees, who were named in the 1950s. All told, the BC Institute only awarded two FCA designations over more than three decades!

Whatever the reason for the dearth of Fellows during that time, the Institute once again began presenting the honour with more frequency in 1953.

Most of the designees named in the early to mid-1950s received Fellowship for having served as president of the Institute. By the end of the 1950s, however, members were being recognized for contributions outside of council service.

A "Lady FCA" enters the fold

In 1968, the ICABC presented the first "Lady FCA" designation—as it was then called—to **Audrey Jost, CA**. Jost was the first woman to join the BC membership after having written the UFE, and after qualifying in the late 1940s, she had been active on a number of Institute committees and as a member of Council. The reference to "Lady" has since been dropped, and the FCA designation has been presented to eight other women.

FCA contributions

If you would like to read about the contributions Jost, Carmichael, and BC's other FCAs have made to the profession, the business sector, and the community, please visit our centenary website at www.ica.bc.ca/100. Each is listed in the decade in which they received their FCA designation.

Carrying on the legacy

Fellowship is an honour shared by CAs who have made significant accomplishments professionally and in the community. If there's someone you think should receive the FCA designation, please consider nominating them. Nomination forms are available at www.ica.bc.ca, and the deadline is October 15, 2005.

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Centenary Snapshot

Sarah Stephen

October 2005



Member recognition

Although Institute members have a long history of excellence, having helped build and shape the province and their communities for the last 100 years, it's only relatively recently that the Institute began formally recognizing their achievements. While Fellowship has been presented since the Institute's early years (see September's *Beyond Numbers* for a look at the history of the FCA designation in BC) and honorary membership has been awarded since the 1970s, other recognition awards were only introduced in the last decade.

Now, the Ritchie W. McCloy Award for CA Volunteerism and awards for Community Service, Early Achievement, and Lifetime Achievement combine with Fellowship and honorary membership to create a suite of awards that recognize excellence among the ICABC's membership.

Recognizing community-mindedness

Contributing to community and non-profit organizations is a tradition that began with the Institute's earliest members. Records indicate that **Matthew J. Crehan, FCA**, the Institute's first secretary and second president, volunteered with the Board of Trade and several sports organizations.

Numerous BC CAs have demonstrated a commitment to their communities ever since, which is why the Institute created the CA of the Year Award in 1992, to be presented to one CA annually. In 1996, the award was presented to multiple recipients, ultimately leading to a name change in 2000. "Community Service Award" was also deemed to better reflect the nature of the award.

Want to nominate a colleague for the Community Service Award? Download the nomination form from our website at www.ica.bc.ca under Member Resources/Forms. **Nomination deadline: January 31, 2006.**

Expanding recognition

In 2001, the Institute again expanded its recognition program by creating two awards designed to recognize professional excellence at different stages of a CA's career.

The Early Achievement Award is presented to members who've achieved extraordinary success within their first ten years as CAs. In addition to their outstanding professional accomplishments, honourees also volunteer for the CA profession and/or the community.

Know a colleague who qualified as a CA within the last ten years and has made considerable strides in their career? Download the nomination form from our website at www.ica.bc.ca under Member Resources/Forms. **Nomination deadline: October 31, 2005.**

Also created in 2001 was the Lifetime Achievement Award, which celebrates an FCA's entire lifetime of accomplishment. If you're an FCA and would like to nominate another Fellow for the Lifetime Achievement Award, download the nomination form from our website at www.ica.bc.ca under Member Resources/Forms. **Nomination deadline: October 15, 2005.**

Honouring leaders in the CA profession

The most recent award added to the Institute's Member Recognition Program is the Ritchie W. McCloy Award for CA Volunteerism, which was established by **Nikki Katz, CA**, and **Lisa Boog** in memory of their father, Ritchie McCloy, FCA, the Institute's chief executive officer from 1990 to 1999. Recipients of this award demonstrate an unwavering commitment to the CA profession.

Know someone who fits the bill? Download the nomination form from our website at www.ica.bc.ca under Member Resources/Forms. **Nomination deadline: January 31, 2005.**

Honorary CA

This award is presented to non-CAs who've demonstrated a commitment to the CA profession—either as volunteers or in a professional capacity. Know someone who fits the bill? Download the nomination form from our website at www.ica.bc.ca under Member Resources/Forms. **Nomination deadline: October 15, 2005.**

Your involvement is key

To continue recognizing excellence in the profession, we need your help.

If you think a friend and/or colleague deserves recognition in any of the aforementioned areas, nominate them for an award. Institute staff will be happy to assist you with any questions you might have about the awards program and the nomination process.

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Centenary Snapshot

Sarah Stephen

November 2005



Practice Review & Licensing

The Institute's Practice Review & Licensing (PRL) program was officially launched 25 years ago, on September 15, 1980, as a means of ensuring that BC's public practice firms were meeting consistent professional standards.

The PRL program evolved in part out of the Institute's Student Appraisal program, which had been established in 1958. At that time, **Edward C. Mapson, FCA**, and other student appraisers began evaluating student-training offices to ensure that CA students were getting consistent opportunities and experience. The Appraisal program also served as a means of demonstrating the Institute's commitment to preserving the public trust.

Also foreshadowing the formation of the PRL program was the 1973 hiring of **John Ewens, FCA**. Serving as the Institute's first practice advisor, Ewens became a confidential resource on moral, ethical, and practice issues for members in public practice; in so doing, he helped build support for a mandatory review program.

In 1977, again in an effort to maintain the public trust, the Institute commissioned three studies: the Baybutt Study on internal licensing, the Shoemay Study on peer review, and the Walden Study on practice review. These studies yielded recommendations that were reviewed by a task force the following year.

The 1978 task force subsequently proposed a practice review program in which practice review officers would be hired to evaluate the province's then 492 public accounting offices on a three-year rotation. After this proposal was approved by the membership at the ICABC's annual general meeting in 1980, John Ewens and **Hugh Smith, FCA**, were given the task of developing the initial review criteria and processes to be used by practice review officers.

Around that same time, the Alberta, Saskatchewan, and Ontario institutes launched similar programs (Newfoundland and Quebec had already implemented practice review). BC's program continues to be unique, however, in that it is the only one with a mandate to evaluate all areas of a practice, not just the audit or tax functions. The BC Institute's program also focuses on educating practitioners, with PRL officers providing information on best practices and sharing information sources.

As the number of public practice offices in BC has grown over the past 25 years, so has our PRL program. There are now over 900 offices evaluated by five part-time review officers, with two full-time Institute staff members providing support services. The Practice Review & Licensing Committee continues to oversee the entire program, evaluating the program within the context of the business environment following each review cycle.

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Centenary Snapshot

Sarah Stephen

December 2005



Presidents

The president of the ICABC sets the direction for our organization, determining, with the help of Council, which policies the Institute will adopt. The president also serves on committees at the national level.

It wasn't always this way. One hundred years ago, the Institute's president was most concerned with encouraging accountants to become members. Our first president—**William T. Stein, FCA**—led fewer than ten members during his first year in office, and most of the issues he faced as leader involved finding enough members to support the fledgling organization.

Stein's efforts were successful, but as the number of ICABC members increased over the years, so too did the number of issues faced by ICABC presidents and their respective councils; some of these issues—like providing students with quality education, protecting the public interest, and staying current with business developments—are still key issues today.

91 presidents in 100 years

Despite being 100 years old, the Institute has only had 91 presidents (**Amed Naqvi, FCA**, is the 92nd). Of these 91 presidents, five served multiple terms.

William T. Stein was both the first and the longest-serving president, occupying the position from his 1905-06 term until 1911-12. The following ICABC members also served multiple terms as president: **George F. Gyles, FCA** (1921-22 and 1937-38); **J. Haydn Young, FCA** (1923-24 and 1940-41); **William R. Carmichael, FCA** (1924-25 and 1931-32); and **William G. Rowe, FCA** (1935-36 and 1939-40).

John B. Woodthorpe, CA (1920-21 and 1922-23) served one-and-a-half terms, resigning in the middle of his second. In his resignation, Woodthorpe was accompanied by the Institute's then secretary, **Alfred L. C. Chalk, CA**. Both men were among several Institute members to leave BC during the early 1920s in pursuit of success elsewhere. Following their departure in late 1922, then vice-president **Hall C. Chiene, FCA**, assumed the role of president. Chiene stepped down six months later, however, after Hayden Young was elected president in the subsequent election.

Succession planning

Looking back over the past 100 years, the Institute's executive roster reveals that several vice-presidents did not ultimately serve as president. In fact, the succession pattern we follow today did not actually emerge until the early 1940s—the 1941/42 Council to be exact. Since then, each first vice-president has gone on to serve as president.

Opening the door

Of the Institute's 91 past presidents, only three are women: **Heather Shannon, FCA**, the first woman to serve as ICABC president (1987-88); **Alison Morse, FCA**, the Institute's second female president (1997-98); and **Barb Carle-Thiesson, FCA**, the immediate past president.

As an interesting aside, discussions about a potential merger with the CMAs took place during the terms of two of these three women: Shannon and Carle-Thiesson.

Looking forward

It's impossible to predict what the next century will bring. What is certain is that the BC CA profession will continue to evolve with the times, and future ICABC presidents will continue to help the Institute address any market, technological, and global developments as they arise.

A personal thank you

As the Institute's centenary year comes to a close, I'd like to thank those of you who contributed stories to our centenary website. This website will remain online at www.ica.bc.ca/100, and additional stories and recollections are still welcome. I'd also like to thank those of you who attended one or more of our centenary events. Thank you for helping us celebrate this milestone for the CA profession in BC!

1900 1910 1920 1930 1940 1950 1960 1970 1980 1990 2000

1905-1919

Compiled by Sarah Stephen
January 2005



Each 2005 issue of *Beyond Numbers* will feature a snapshot of the Institute's history, beginning with this month's look at the period from 1905 to 1919—the early years of the ICABC:

Presidents

| | |
|---------------------------------|-----------|
| William T. Stein, FCA* | 1905-1912 |
| Matthew J. Crehan, FCA* | 1912-1913 |
| Alfred Shaw, FCA* | 1913-1914 |
| Walter E. Hodges, FCA* | 1914-1915 |
| Arthur H. Edwards, FCA* | 1915-1916 |
| Robert W. Middleton, CA* | 1916-1917 |
| Gordon Tansley, CA ^x | 1917-1918 |
| George E. Winter, FCA* | 1918-1919 |
| William S. Buttar, FCA* | 1919-1920 |

- The Institute started with four members in April 1905. Three more joined after successfully completing the proficiency exam in August of that same year.
- By 1910, the Institute had 15 members; by 1915, 93 members and 26 students.
- The original admission fee was \$15; annual membership was \$10. Fellows were required to pay a one-time fee of \$50.
- Members saw an increased demand for their services with the 1917 *Income Tax Act*, but otherwise struggled with a depressed economy throughout the First World War.
- During WWI, at least 22 ICABC members and 16 students saw combat.
- The war ultimately had such a dramatic effect on membership numbers that Council decided to grant fee waivers to those on active duty.
- The war also dramatically reduced the numbers of men available to enter the profession, causing Council to consider admitting women. Ultimately, the Institute would not admit women to membership until so ordered by the Supreme Court of BC in the early 1920s (there are some records of a few women unsuccessfully sitting exams previous to this Supreme Court decision).

1920-1929

Compiled by Sarah Stephen
February/March 2005



Presidents

| | |
|-------------------------------------|-----------|
| John B. Woodthorpe, CA ^x | 1920-1921 |
| George F. Gyles, FCA* | 1921-1922 |
| Hall C. Chiene, FCA* | 1922-1923 |
| J. Haydn Young, FCA* | 1923-1924 |
| William R. Carmichael, FCA* | 1924-1925 |
| Andrew H. Rathie, FCA* | 1925-1926 |
| John D. Forsyth, CA* | 1926-1927 |
| Erling H. Giske, CA* | 1927-1928 |
| Frederick Field, FCA* | 1928-1929 |
| W. J. Barrett-Lennard, CA* | 1929-1930 |

- At the 1921 annual conference of the Dominion of Chartered Accountants Association (now CICA), held in Vancouver, CAs began to consider the implementation of national exams for articling students. These exams were eventually implemented in 1939.
- In the mid-1920s, the basic term of articles was extended from four years to five, with some exemptions for university graduates and those who'd received their training and experience from other CA institutes.
- In 1925, the Institute adopted its first Code of Professional Ethics.
- Student numbers declined significantly during the 1920s, in part because no formal education was available for students locally. In 1929, the University of British Columbia began offering commerce courses to help address the issue.

*Deceased

^x No longer an ICABC member

1900 1910 1920 1930 1940 1950 1960 1970 1980 1990 2000

1930-1939

Compiled by Sarah Stephen

April 2005



Presidents

| | |
|-----------------------------|-----------|
| William R. Watson, FCA* | 1930-1931 |
| William R. Carmichael, FCA* | 1931-1932 |
| Frederick J. Grover, FCA* | 1932-1933 |
| Alexander A. Fairnie, FCA* | 1933-1934 |
| Robert Berry, FCA* | 1934-1935 |
| William G. Rowe, FCA* | 1935-1936 |
| William H. Cotter, CA* | 1936-1937 |
| George F. Gyles, FCA* | 1937-1938 |
| Edward C. Mapson, FCA* | 1938-1939 |
| William G. Rowe, FCA* | 1939-1940 |

- In 1930, the Institute moved to its first permanent home: Suite 204, 525 Seymour Street. The Institute had previously occupied a spot in the office of a given year's secretary.
- In 1936, the Institute hired its first staff member: **Norman Lunn, FCA**. Lunn went on to serve as secretary for nearly 17 years.
- Spearheaded by then president **William G. Rowe, FCA**, the first national UFE made its appearance in December of 1939.

1940-1949

Compiled by Sarah Stephen

May 2005



Presidents

| | |
|-----------------------------|-----------|
| John H. Young, FCA* | 1940-1941 |
| Kenneth D. Creer, FCA* | 1941-1942 |
| William MacIntosh, FCA* | 1942-1943 |
| Richard C. Field, CA* | 1943-1944 |
| Lorne R. Sinclair, FCA* | 1944-1945 |
| Charles G. Chambers, FCA* | 1945-1946 |
| Robert R. Keay, FCA* | 1946-1947 |
| William R. C. Patrick, FCA* | 1947-1948 |
| John R. Church, FCA* | 1948-1949 |
| John L. McLean, FCA* | 1949-1950 |

- Between 1940 and 1949, membership doubled from just over 200 to over 400.
- The Institute's first member newsletter, News 'N' Views, was launched in 1947.
- Also in 1947, **Audrey Jost** became the first female UFE-writer to join the BC CA profession.
- The Institute hosted its first Convocation ceremony in December of 1949, presenting 61 new CAs to the membership. The event took place at Brock Hall, on the University of BC campus..

*Deceased

x No longer an ICABC member

1900 1910 1920 1930 1940 1950 1960 1970 1980 1990 2000

1950-1959

Compiled by Sarah Stephen

June/July 2005



Presidents

| | |
|-------------------------------------|-----------|
| William G. Ross, FCA ^x | 1950-1951 |
| James E. McIntosh, FCA [*] | 1951-1952 |
| John L. Helliwell, FCA [*] | 1952-1953 |
| Gerald (Pat) F. Dunn, FCA | 1953-1954 |
| Derek L. Johnston, FCA | 1954-1955 |
| William F. Martin, FCA [*] | 1955-1956 |
| George Cumpston, FCA [*] | 1956-1957 |
| A.D. Peter Stanley, FCA | 1957-1958 |
| George M. Miller, FCA [*] | 1958-1959 |
| Franklin E. Walden, FCA | 1959-1960 |

- Membership increased from 414 members at the beginning of the decade to over 1,000 by the close, with the number of female members tripling from two to six.
- In 1953, the ICABC and the University of British Columbia established a joint B.Comm/CA program that allowed students to earn both a degree and a designation six-and-a-half years after graduating from high school.
- Also in 1953, the Institute hired its first full-time employee—**Derek C. R. Horne, CA**—to serve as secretary and director of education. Three other employees were then hired in 1955 to provide support.
- In 1957, **A. D. Peter Stanley, FCA**, was commissioned by the provincial government to investigate a scandal involving one of its ministries. Stanley's efforts subsequently inspired the late broadcaster Jack Webster to dub him "the founder of forensic accounting."
- In 1958, the Institute named **Edward C. Mapson, FCA**, the first appraiser of firms training students. This appointment was part of an ongoing effort to upgrade the image of the CA profession, and a foreshadowing of today's Practice Review & Licensing program.

1960-1969

Compiled by Sarah Stephen

August 2005



Presidents

| | |
|--------------------------------------|-----------|
| Donald B. Fields, FCA | 1960-1961 |
| John S. McVicar, FCA [*] | 1961-1962 |
| Walter G. Holms, FCA | 1961-1962 |
| John B. Ewing, FCA [*] | 1963-1964 |
| Desmond C. O'Brien, FCA [*] | 1964-1965 |
| Bruce Sangster, FCA [*] | 1965-1966 |
| Henry C. E. Kelly, FCA [*] | 1966-1967 |
| Donald M. Anderson, FCA [*] | 1967-1968 |
| Donald Gardner, FCA [*] | 1968-1969 |
| Thomas H. Dinsley, FCA [*] | 1969-1970 |

- Member numbers approached 2,000 in the 1960s, closing the decade at just over 1,900.
- The Institute offered its first PD course in 1960—a 13-part lecture series on estate planning.
- In the spring of 1961, the Institute purchased and moved into a small building located at 530 Burrard Street in Vancouver.
- In the mid-1960s, the BC Council adopted a CICA recommendation that all new students entering the program be university graduates. This degree requirement was implemented in 1970.

*Deceased

^x No longer an ICABC member

1900 1910 1920 1930 1940 1950 1960 1970 1980 1990 2000

1970-1979

Compiled by Sarah Stephen
September 2005



Presidents

| | |
|-----------------------------|-----------|
| James L. McPherson, FCA | 1970-1971 |
| Philip C. Barter, FCA* | 1971-1972 |
| William G. Mitchell, FCA* | 1972-1973 |
| Gordon D. Elliott, FCA | 1973-1974 |
| Robert F. Gardiner, FCA* | 1974-1975 |
| Gilbert C. Power Gray, FCA* | 1975-1976 |
| William B. Laurie, FCA* | 1976-1977 |
| Dennis F. Culver, FCA | 1977-1978 |
| Ronald G. Champion, FCA | 1978-1979 |
| Kenneth M. Dye, FCA | 1979-1980 |

- Membership increased from 1,945 at the beginning of the decade to over 3,400 by the end of 1979.
- With the help of **Dennis Culver, FCA** (ICABC president in 1977-78), the four western provincial institutes created the Western CA Services Association in the early 1970s to provide CAs with insurance services.
- The Institute moved from its location at 530 Burrard in 1975, reopening its doors across the street at 562 Burrard.
- **Erma Morrison, FCA**, was the first person to be appointed Auditor General of BC in almost 60 years when the Office of the Auditor General was re-established following the proclamation of the new *Auditor General Act* in 1976 (the position of Auditor General had been dis-established in 1917). Morrison served as Auditor General from 1977 to 1986, and a CA has held the position ever since. In 1982, Morrison became the second woman elected to BC's Fellowship.

1980-1989

Compiled by Sarah Stephen
October 2005



Presidents

| | |
|---------------------------|-----------|
| Ronald W. Park, FCA | 1980-1981 |
| Thomas A. Cook, FCA* | 1981-1982 |
| George L. Morfi tt, FCA | 1982-1983 |
| R. Beverly Harrison, FCA* | 1983-1984 |
| Michael J. Ashby, FCA | 1984-1985 |
| Lorne R. Bolton, FCA | 1985-1986 |
| John R. Croll, FCA | 1986-1987 |
| Heather L. Shannon, FCA | 1987-1988 |
| Clayton G. Shultz, FCA | 1988-1989 |
| Richard K. Acton, FCA* | 1989-1990 |

- Membership grew from over 3,400 in 1980 to over 5,000 in 1989.
- The School of Chartered Accountancy opened its doors in 1980. **Dr. Don Carter, FCA**, was the school's principal throughout its operation.
- The Institute began its formal practice review program in 1980.
- The Institute moved from 530 Burrard to 1133 Melville Street in 1980.
- In 1988, the CA Education Foundation was launched after a generous donation from **Alex Campbell, CA**.

*Deceased

x No longer an ICABC member

1900 1910 1920 1930 1940 1950 1960 1970 1980 1990 2000

1990-1999

Compiled by Sarah Stephen
November 2005



Presidents

| | |
|-----------------------------|-----------|
| Ronald W. Park, FCA | 1980-1981 |
| S. E. Bracken-Horrocks, FCA | 1991-1992 |
| Donald W. Young, FCA | 1992-1993 |
| Robert E. Jamison, FCA | 1993-1994 |
| Allen M. Fowles, FCA | 1994-1995 |
| Brian J. Kerr, FCA | 1995-1996 |
| Douglas J. Enns, FCA | 1996-1997 |
| Alison M. Morse, FCA | 1997-1998 |
| W. John Dawson, FCA | 1998-1999 |
| John (Woody) S. Hayes, FCA | 1999-2000 |

- Between 1990 and 1999, membership grew from more than 5,800 CAs to more than 8,000.
- In 1992, the Institute added the CA of the Year Award to its Member Recognition program. This award was subsequently replaced with the Community Service Award in 1999.
- In 1995, the Institute went online, with a small website that has since evolved into a primary resource for BC members (www.ica.bc.ca).
- In 1999, the Institute published its first edition of the annual *BC Check-Up* report (www.bccheckup.com).

2000-2005

Compiled by Sarah Stephen
December 2005



Presidents

| | |
|--------------------------|-----------|
| C. (Chuck) Chandler, FCA | 2000-2001 |
| Frank Barr, FCA | 2001-2002 |
| Robin Elliott, FCA | 2002-2003 |
| John Cowperthwaite, FCA | 2003-2004 |
| Barb Carle-Thiesson, FCA | 2004-2005 |
| Amed Naqvi, FCA | 2005-2006 |

- So far this decade, membership has already grown from 8,000 to over 9,000.
- The year 2000 saw the launch of the CA School of Business, which replaced the separate educational delivery systems of the four western provinces with one unified program.
- In 2003, BC Institute members voted in favour of adopting universal continuing professional development.

*Deceased

^x No longer an ICABC member

1900 1910 1920 1930 1940 1950 1960 1970 1980 1990 2000