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WARREN W. NISSLEY: A CRUSADER FOR COLLEGIATE EDUCATION

Abstract: Warren W. Nissley's intense dedication to public accounting led him to crusade for development of schools of accountancy and improvement of education of accountants. Nissley conceived and championed the Bureau for Placements, 1926-1932, which resulted in: public accounting firms recruiting college graduates and developing permanent professional staffs, publishing the first Institute career publication, academic and student awareness of public accounting, and improved quality of college programs and graduates. Nissley's campaign for independent schools of accountancy, 1928-1950, influenced the Institute's committee on education. Many elements of his recommendations may be recognized in the evolution and current developments of accounting education. However, Nissley would continue to express disappointment in the failure to establish separate professional, graduate level, schools of accountancy for public accounting.

Public accounting leadership in the United States traditionally supports the belief that the success and prosperity of public accounting depends on a force of educated professionals. Today, that support is for a professional with a broad-based education and who possesses the flexibility to adapt to rapid changes in global business, economic, and social environments.

In its 1887 Certificate of Incorporation, the American Association of Public Accountants (Association, AAPA) identified one of its purposes to be the achievement of a high standard of professional status "... through general education and knowledge and otherwise;" [1913, p. 10] While the Association did not define "general education," the inclusion of the phrase in its Certificate of Incorporation and subsequent activities did indicate concern for the education of public accountants.

The Association's board of trustees and the charter committee obtained from the New York Board of Regents a two-year provisional charter in December, 1892, to incorporate the New

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York School of Accounts. Association President, James Yalden, expressed the belief that the School would be "... the foundation of our profession and be the means of putting it on the same basis as the professions of law and medicine..." [Webster, 1978, pp. 36-37] The School, though short-lived, helped to establish a mind-set concerning education for the profession.

After the close of the School of Accounts, several members of the Association began efforts to introduce accounting courses into college curricula. They faced a difficult task because classicists dominated education, most of whom saw little academic value in accounting and business study. Accountancy had yet to achieve much sophistication, and its literature was sparse. However, the Association's pioneering efforts contributed to a growing interest in accounting education and the introduction of accounting courses in colleges and universities. [Carey, 1969, p. 42]

Several prestigious public accountants, including Charles W. Haskins, Robert H. Montgomery, J. E. Sterrett, and Arthur Andersen, were advocates of a formal education requirement for entry into public accounting. [Bruschi, 1969, p. 33] Their views and those of most public accounting leaders concerning the role of education generally conform to a fundamentalist theory of education. Although early in this century few practicing public accountants were college graduates, Bruschi suggests that leaders in the profession were "... mindful of the advantages of a college education. It may be assumed also that these leaders were motivated by a desire to emulate the medical, legal, and engineering professions in raising education standards." [1969, p. 33] Many viewed college education as a means by which accountancy would become a "learned profession."

From 1925-1950, Warren W. Nissley contributed much to the development of collegiate accounting education and the acceptance of such education as a prerequisite for entry into public accounting. Nissley displayed wide ranging professional interests, but "... his first love was education, selection, and training of accounting personnel." ["Warren W. Nissley," March 1950, p. 188] Nissley's vision and "dogged determination" influenced the establishment of the accounting education model, upon which the profession is continuing to build. His view of accounting education clearly reflected basic fundamentalism. He passionately believed that the future of public accountancy as a profession in the United States depended on hiring gradu-

ates of colleges and universities, rather than Chartered Accountants trained in Great Britain. [Higgins, 1965, p. 122] Of equal importance, he recognized the need for improvements in the selection and training of staff for the accounting profession. [Horn, Spring-Summer, 1969, p. 73] Yet, Warren W. Nissley and his contributions remain relatively unknown to most accountants and educators.

This paper, as part of a continuing study of Warren W. Nissley, assigns credit to a person who instigated a significant change in the direction of the accounting profession and the education of accountants. Thus, it is centered on a person and his contributions. A brief discussion of Nissley's personality and experiences provides some understanding of his strong-willed character and justifies reference to him as a "crusader." The main part of this study focuses on two of Nissley's major contributions in the development of professional accounting: the Bureau for Placements and the professional education process for public accounting. First, Nissley's crusade to establish and operate the Bureau for Placements, 1926-1932, and its impact on collegiate accounting education and the hiring practices of public accounting firms are described and analyzed. Second, Nissley's views and efforts regarding the process required to educate the professional, 1928-1950, are presented and evaluated. His unrelenting campaign to establish schools of accountancy and to require collegiate education at a graduate level for entry into the profession are of particular interest. A lesser known crusade, which led to the Institute's testing program, is mentioned briefly because this testing program dealt with personnel selection and validation of education which continues today as a testimony to Nissley's creativity and energy.

The paper provides some insights regarding the evolution of education standards for public accountancy and discusses many of the influences which shaped the evolution. Clearly, this paper contends that some of the progress in accounting education over the past seventy years is because of Nissley's ideas and efforts. One might suggest that some criticism of the current state of accounting may be related to the failure to completely implement Nissley's professional educational model.

The sources used are mostly limited to published articles and reports by Nissley, statements by contemporaries about him, and publications by the American Institute of Accountants or American Institute of Certified Public Accountants (AIA, Institute). Nissley wrote many of the Institute committee reports

used from the *AIA Yearbooks*. These sources represent considerable information and provide support for the identification and analysis of Nissley's beliefs and actions.

WARREN W. NISSLEY

Warren W. Nissley was born in Middletown, Pennsylvania in 1893. He graduated from Princeton University in 1914 with a degree in civil engineering and began his career in management with the Concord (North Carolina) Gas Company. He later relocated to the Nassau and Suffolk Lighting Company on Long Island, New York, and then to the National City Bank of New York. In the latter part of 1916, Nissley served nine months in the military on the Mexican border as a private in Troop C, First New York Cavalry Regiment, New York National Guard. Upon return to New York, he applied for and was commissioned a second lieutenant. [Nissley, January 1935, p. 16] During World War I, Nissley served in France as a field artillery officer. As the war ended, he was commissioned a captain in the reserves. [*The New York Times*, January 19, 1950, p. 27]

Nissley returned to the National City Bank, and studied accounting in the evenings at Pace Institute. He became a staff accountant in the New York accounting firm of McArdle, Djourup & McArdle. [*The New York Times*, January 19, 1950, p. 27] Nissley [March 1928, p. 36] stated that he chose public accounting as a career over a number of other flattering offers and directions. After further study of accounting and a review course from Paul Esquerre, Nissley passed the CPA examination and received his New York State Certificate in 1923. [*The New York Times*, January 19, 1950, p. 27] Nissley's educational background probably determined his model concerning educational preparation for public accounting. He was college educated, a rarity for public accountants; he was an engineer, which had a higher professional and educational status than accounting; and, as was common, Nissley received his accounting training in a proprietary school at night, which for the time represented schools of accounting.

In July 1921, Nissley joined Arthur Young & Company, shortly after the firm was started. He was admitted as the ninth partner in 1929, becoming the first new partner since the firm's inception and the first educated in the United States. He was admitted to the Management Committee in 1940, and Higgins described Nissley as the firm's "crown prince." He became in-

volved in most of the important aspects of the firm and was in charge of a number of the firm's important clients in New York. In professional circles, Nissley was so well known that most people thought he was the managing partner of the firm. According to Higgins, it was generally expected within the firm that when James C. Burton retired at the end of 1951, Nissley would become the managing partner. [Higgins, 1965, pp. 121, 171, 211-212] At his untimely death on January 17, 1950, Warren W. Nissley had within his reach the pinnacle of success at Arthur Young & Company.

Higgins described Nissley as a serious-minded person whose most noticeable characteristic was his consuming interest in all things related to public accounting. He could not be silent or passive with regard to any issue affecting the profession or his firm. His often uncompromising and outspoken manner caused Nissley to be unpopular with a number of people. [Higgins, 1965, pp. 122-123, 208-209] An editorial in *The Journal of Accountancy* characterized Nissley as "... a remarkable man because he combined extraordinary physical vigor with intellectual depth and originality. He was no conformist. He did his own thinking and said what he thought." ["Warren W. Nissley," March 1950, p. 188] "When Warren Nissley was on a crusade, his tenacity was terrific." [Higgins, 1965, p. 161] During the mid-thirties when Nissley became concerned about the inadequacies of financial reporting practices and independence, "We in the New York office had accounting principles morning, noon, and night. A lunch with Warren in those days was a substantial mental exercise." [Higgins, 1965, p. 161]

As a perfectionist, Nissley found it difficult to delegate responsibility. He edited documents and looked into the details of any problem, regardless of importance. He willingly got involved in problems of others, and no personal sacrifice was too great where the firm or the profession was concerned. His zealous nature, which would not permit Nissley to moderate his workload, contributed to his early death. [Higgins, 1965, 208-209]

Throughout most of his career, Nissley participated in professional accounting organizations. He devoted a great deal of time and energy to major committees and various activities of the American Institute of Accountants and the New York State Society of Certified Public Accountants. There is substantial evidence that Nissley, due to his personality and activism, significantly influenced many of these committees during the three decades of his career.

THE BUREAU FOR PLACEMENTS

With rapid expansion during 1920-1925, public accounting firms could not find sufficient experienced, competent staff to do the work. The Institute had made some progress in convincing academics and businessmen that accounting was indeed worthy of consideration as an academic subject. However, college graduates showed little interest in public accounting. The Institute [AIA, February 15, 1926, p. 1] identified the problems to be: failure by academics and graduates to understand the professional status which public accounting had achieved, awareness by students of the "unsteadiness of employment, due to seasonal fluctuations in the volume of practice," and lack of a process to bring qualified college graduates into public accounting.

Nissley expressed concern that the public was not adequately aware of the dignity and value of the accounting profession and the high qualifications required to practice public accounting. [Higgins, 1965, p. 123] He knew that many professors and personnel directors advised students against public accounting as a career and that the larger businesses aggressively and directly appealed to the better college graduates. A survey, conducted by a group of college professors, confirmed that the percentage and quality of graduates entering public accounting had declined. Therefore, Nissley believed that something had to be done if public accounting firms wanted to compete in attracting the better college graduates. [Nissley, November 15, 1928, p. 6]

At the Tenth Annual Meeting of The American Association of University Instructors In Accounting in December 1925, Nissley presented a paper that detailed the need for public accounting to hire college graduates with a broad liberal education and some technical study of business and accounting. Training based only on college accounting courses or vocational school accounting courses limited a persons's career opportunities. Nissley said that, when he first began to propose the need for a broader general education, some prominent accountants stated that accounting firms are not interested in people with this type of education. [March 1926, pp. 64-66] However, Nissley was not easily dissuaded.

Nissley outlined the characteristics required of persons entering public accounting if they were to be successful. In order of importance, the characteristics were: (1) sound judgment, (2)

honesty that is unflinching and unailing, (3) imagination, (4) ability to express ideas in correct English in a concise and understandable manner, (5) ability to think clearly and straight and to make an accurate and rapid analysis of involved business problems, (6) willingness to work with diligence and to engage in detail work without loss of interest, (7) good appearance, agreeable personality, habits of orderliness and good deportment, and (8) speed in simple mathematical calculations and a great respect for accuracy. [March 1926, pp. 67-68] These characteristics apparently reflected those that he possessed and found necessary to succeed in public accounting. With an exception to the level of mathematics and the addition of needed computer skills, current literature would support these desired characteristics of accounting graduates outlined by Nissley in 1925.

Nissley remarked that college graduates, who did not progress in public accounting, could always find openings in private corporations. He said that five years experience in public accounting would better prepare a person for a position as office manager, cost accountant, auditor, or controller than five years experience in the company in which the position was sought. [March 1926, pp. 68-69] Thus, Nissley interposed public accounting as a part of a college graduate's career planning and acknowledged that such a view might appear to be very radical.

In 1925, Warren Nissley began one of his "crusades." At this time, "he conceived, organized, and promoted the Institute Committee for Placements, which in 1926 made the first organized effort on behalf of the accounting profession to attract college graduates to its ranks, and published the first official Institute pamphlet on accounting as a career." ["Warren W. Nissley," March 1950, p. 188]

Nissley became the driving force which brought the firms in New York City together to consider the issues of employing college graduates, and he presented the plans for the Bureau for Placements to the executive committee of the Institute. [Carey, 1969, p. 276] After a series of committee hearings and recommendations, the executive committee authorized the appointment of the special committee for placements to administer the Bureau for Placements. Warren Nissley accepted chairmanship of the special committee, [AIA, 1926, p. 105, 127-128] and the Bureau was inaugurated in March, 1926. [AIA, 1929, p. 185] The Institute described these actions to be:

... a concrete attempt to help in one way to solve the problem with which the profession has been faced for several years, namely, that of building a permanent staff qualified to carry on in a field where the work has increased greatly in volume and has become increasingly exacting in its demand upon those who undertake the practice of accountancy. [AIA, February 15, 1926, p.2]

Nissley had outlined the basic process of employment in December, 1925: (1) a personal interview is conducted, (2) the graduate and firm agree to a minimum of three years of employment unless the person is found to be unsuited for the work, and (3) a minimum salary of \$125 per month is paid in the first year, with prearranged advances in annual salary. [AIA, 1926, p. 187]

The special committee and Bureau established two main functions: publicity among students and placements among participating firms. The special committee decided to target graduates from regular four-year college programs as the most promising recruits. With the guaranty of year-round employment, firms wanted exceptional candidates with a broad education who could think and communicate. [AIA, 1926, p. 186] The special committee developed and published the Institute's first formal career brochure entitled "Accountancy is a Career for Educated Men." [Carey, 1969, p. 276] During 1926, the special committee distributed over five thousand copies of the brochure. By September 1926, mostly as a result of the brochure, the Bureau received 285 applications which represented 94 colleges. The special committee's close review produced 155 suitable applications. [AIA, 1926, pp. 185-186]

The Council, in its 1926 report, said of the Bureau:

... The success of this venture has been altogether satisfactory as the report of the committee will show. The intention to interest college students has been fulfilled and many more applications have been received than were sufficient to fill the vacancies reported. This, however, is the first year and the plan will doubtless proceed to greater accomplishments when members of the Institute are more familiar with its operations. [AIA, 1926, p. 155]

The Bureau expected to place 100-200 applicants annually when fully operational and to be financially self-sustaining. [Nissley, March 1928, p. 40] Several of the large firms made

contributions to cover the initial operations of the Bureau. [AIA, 1928, p. 173]

By 1927, Nissley [March 1928, p. 39] reported that five hundred applications had been received, which represented most of the colleges in the United States. Nissley, as was his wont, personally examined most of the applications. The special committee revised the career brochure during 1927 based on comments and recommendations of several academics. [AIA, 1927, p. 172]

The special committee and Bureau conducted a wide-spread educational campaign in American universities and colleges, and distributed more than 10,000 of the revised brochures by 1929. Institute members, through speeches and extensive correspondence, provided the Bureau a high profile and a great deal of support. However, the Bureau could not meet the demand of the participating firms with sufficient numbers of qualified applicants. [AIA, 1929, p. 186]

As the effects of the depression became felt in 1930, Nissley reported that a large number of highly qualified persons were unplaced "because of exceptionally quiet business conditions." [AIA, 1930, p. 176] In 1931, the Bureau curtailed activity, and for the first time, the Bureau reported a deficit. The executive committee resolved to cover the deficit from general funds until the close of the year. [AIA, 1931, p. 216] The special committee for placements, of which Nissley served as chairman from its inception, and the Bureau ceased operations in 1932.

More than a decade later, Nissley [1946, p. 102] said that the Bureau brought a large number of college graduates into the profession and that its activity continued to impact on the profession. The special committee and the Bureau for Placements accomplished a great deal in meeting the problems of the time. Public accounting set into motion a commitment to hire the best college graduates available, and the Bureau provided the process needed to select and to hire qualified graduates. College educated, full-time professional staff replaced part-time, transient staff. The profession's hiring of college graduates partially affirmed the personal characteristics and type of knowledge believed essential for success in the profession. Bureau activities complemented the work of the Institute's committee on education. The first accounting career brochure helped to develop greater faculty and student interest in public accounting and made them aware of career opportunities. With improved channels of communication to colleges and professors, the Institute was in a better position to exert some influence on accounting

education and to help improve the quality of students in collegiate schools of business.

The special committee and Bureau started a trend which led progressive accounting firms to recruit on college campuses after the depression and greatly expand that effort after World War II. Several college graduates placed through the Bureau became partners in the firms which hired them. Accounting firms began to recognize that college graduates had more promise of success in public accounting than high-school graduates with bookkeeping experience, who had been the primary source for recruits before 1926. [Carey, 1969, p. 277] Carey stated that "If the bureau for placements did not single-handedly start this trend, it certainly dramatized and accelerated it." [1969, p. 278]

Public accounting firms continued through the 1950s to hire personnel who did not have college degrees. Today, most large firms have policies which emphasize the hiring of personnel with graduate degrees, and the profession has established the 150-hour educational requirement as the standard for public accounting. Although the profession must contend with the issues of "workload compression," competition, and perceived problems with current educational processes, public accounting is not likely to return to the predominance of part-time or seasonal employment of noncollege educated personnel which prevailed in 1925. Public accounting's return to such conditions would invalidate it as a learned profession, result in a decline in prestige, and have significant economic consequences.

EDUCATION OF THE PROFESSIONAL

By 1933, the accounting profession achieved greater public acceptance, accounting was a more important subject in the curricula of the schools of business, and the major accounting firms had initiated policies of hiring college educated accountants. "New Deal" legislation, via the Securities Acts, increased accountants' responsibilities. Also, "... Warren Nissley was making himself felt in the profession." [Higgins, 1965, p. 164] Nissley campaigned even more vigorously for the profession's hiring of people with higher levels of education. He made numerous speeches to influential groups concerning the need to raise educational requirements for CPA candidates and the need to develop professional schools. [Higgins, 1965, p. 164]

Nissley [November 15, 1928, pp. 6-8] believed the profession must hire college graduates who possessed higher levels of intel-

lectual ability and character. Thus, professional education for the accountant, like professional education for the lawyer, requires schools designed for that purpose. Nissley's views about the education of public accountants were consistent with other progressives in the profession who aspired for accountancy to become a "learned profession." For example, J. E. Sterrett [November 1905, p. 1] stated in 1905 that legal recognition and professional education were the two problems confronting the accounting profession. In regard to education, Sterrett said:

... The time has come, . . . , for a broader view, and it is necessary that accountants should make a concerted movement to lift the standard of preliminary education of their profession. If accountancy is to rank among other learned professions, it must require of every applicant for admission, a standard of preliminary education equivalent to that which is required by law and medicine. . . . [November 1905, p. 8]

In an address to the Institute in 1928, Nissley hoped that:

... in the near future there may be developed a technical school or schools operated independently or as a part of an existing institution which will provide a course of instruction designed solely to fit men for the professional practice of accountancy and will accept only students who have completed satisfactorily a so-called cultural course of at least two years, and preferably of three or four years, at a recognized college." [November 15, 1928, p. 8]

In a presentation to the State Boards of Accountancy, at the Institute's annual meeting on October 15, 1934, Nissley [January 1935, p. 12] recommended a college degree, but not necessarily with an accounting major, be required for applicants of the CPA examination. He emphasized the need for a liberal or culturally-based education, and believed that professional study of accounting should be at a graduate level.

In 1935, Nissley observed that education of public accountants had become noticeably better. However, since accounting continued to be part of the schools of business, he believed that education of accountants, particularly for public accounting careers, was little more than a by-product of general business education. To remedy this situation, he proposed a five-point program to develop collegiate training for public accounting:

1. Concentrate effort and limit professional schools to a

reasonable number--eight located geographically over the country.

2. Design curricula, text-books, and other teaching materials for public accountants.
3. Employ instructors in technical courses who have extensive practical experience in public accounting.
4. Select students for the professional schools who have promise of success in public accounting.
5. Support (by public accountants) the professional school in their area and develop a close spirit of cooperation and understanding. [August 1935, pp. 90-92]

Nissley considered the selection of students, with emphasis placed on character, scholarship, and mental aptitude for public accounting, to be a very important part of his proposed program. Neither time nor resources would be available for students who only wanted accounting as support for a business career. Nissley recommended that schools of accountancy be established as separate departments in colleges or universities and, logically, ones with strong accounting departments. He preferred the schools be located in large cities because opportunities for field work or internship programs would be facilitated. Nissley proposed a curricula that included cultural and technical studies. Although the proposed cultural studies would initially involve two years of study, Nissley believed that a four year liberal-arts degree should later become prerequisite to technical studies. His proposed technical studies would be taught only in a professional school and represent the work done by an assistant in a public accounting staff position. [August 1935, pp. 93-98]

Nissley began a two year term on the Institute's committee on education in 1934. These years were a period of great activity, in which the committee established an agenda which, in part, continues today. The agenda, which was radical for the time, included issues regarding the length and content of the educational program and elements which were equivalent to accreditation. Based on a survey of 123 colleges, the 1934-35 committee concluded that accounting education and the educational requirements for entry into the profession were inadequate to ensure that high quality personnel would be available or attracted to the profession. The committee assumed the task of identifying the type of applicant required by the profession and how schools might educate such people. It recommended that the Institute: (1) formulate a policy specifying standards of edu-

cational training for practice of public accounting, (2) encourage the strengthening of training available in various schools of business even to the extent of suggesting the organization of separate professional schools for this purpose, (3) encourage legislative actions to set up higher educational requirements for certification, and (4) strengthen the CPA examination. The Council expressed general approval and instructed the committee to formulate and present specific recommendations to the Council. [AIA, 1936, pp. 283-285]

The 1935-36 committee responded to the Council's instruction and recommended that four years of collegiate training be the minimum education for entry into public accounting. The committee's proposed four years of study included 120 semester hours: 60 semester hours of cultural subjects and 60 semester hours of professional subjects. Professional subjects consisted of 38 semester hours of accounting comprising principles of accounting, auditing, systems, financial reports and their interpretation, and related subjects; 8 semester hours in business law; 8 semester hours in finance; and 6 semester hours in economics. [AIA, 1937, p. 441]

The committee committed to attempt development, by 1937, of a set of standards covering at least: a) courses and content, b) faculty, c) library and laboratory equipment, and d) financial resources. The committee also undertook the rating of the schools offering professional training in accounting and recommended that the Institute seek to amend statutes in all states to establish higher educational requirements for certification. [AIA, 1937, p. 442]

Committee recommendations outlined the minimum needed for an adequate educational program, and the committee said that "... within the next few years the program should be extended to provide for three years of professional training for accountancy based on at least two years of cultural studies of collegiate grade." [AIA, 1937, p. 442] The committee was not yet willing to recommend that separate schools of accountancy be established or that a culturally-based undergraduate degree be a prerequisite to professional study as proposed by Nissley. However, the committee did support the need for a minimum of two years of cultural studies and recommended the expansion of the program to include an equivalent graduate-level study.

The Council [AIA, 1937, p. 407] approved collegiate education as preparation for the profession and authorized the committee to proceed with its efforts to establish standards for col-

lege and university courses. This action amounted to an informal accreditation of acceptable programs. The recommendations were radical, when one recognizes that a college degree was not as yet required for entrance into the profession.

Many elements proposed by the committee were consistent with views expressed by Nissley. Based on comments in published articles and reports, it is reasonable to conclude that Nissley and the other committee members generally agreed on issues such as: (1) the standards of educational preparation were inadequate, (2) education should be broad with a minimum of two years of cultural or liberal arts study plus a professional program of study, (3) the law school model provided a general guideline for accountancy, (4) and selection of quality students was important.

Nissley's contention that a school of accountancy be dedicated to the education of public accountants is probably the one issue which caused disagreement on the committee. Articles by Taylor [March 1932, pp. 42-43] and Kester [June 1936, p. 99] addressed the issue of the fifth-year or graduate study of accountancy. They would not support restricting such programs to only the study of public accounting and admitting only students qualified for careers in that field. In a response to Kester's views, Nissley said:

... When I speak of professional education, I will refer to training for that particular common occupation. ... an occupation so limited that any one engaged in it at any time can, except for the inevitable differences in personal skill, readily perform the work of any other person engaged in it. This last feature is very important in my opinion, and is, in a nutshell, the reason I cannot subscribe to Professor Kester's opening sentence in which he says that, as used by him, professional accountancy means the vocation of accountancy whether practiced in the private or in the public field. [June 1936, p. 105]

Nissley concluded by stating:

..., I want to make one point very clear. While I believe we need a new type of professional school for the profession of public accounting, I think the present Schools of Business Administration do an exceedingly good job in preparing men for that other, and much larger, profession composed of men who have employment in the accounting departments of particular busi-

ness organizations. There is no reason why the program I am advocating, if it be adopted as I believe it will be, should detract in any way from the importance of the work now being done by you gentlemen in the present Schools of Business Administration. Moreover, such schools as I advocate should be established as separate departments granting distinctive degrees in certain of the existing institutions. [June 1936, p. 108]

Although Nissley rotated off the committee in 1936, the agenda was established. The committee [AIA, 1938, pp. 483-484], in 1937, reported that the American Accounting Association (AAA) reacted very favorably to the committee's overtures of cooperation. The committee restated the content of the 1936 report, and although the Council had approved its content, the committee requested formal sanction by the Council. The committee wanted the Council to adopt the recommendations put forth by the 1934-35 committee as official policy. Additionally, the Institute should take a leadership role in "formulating the lines which educational efforts shall follow and for counsel as to the methods of attaining the desired ends." [AIA, 1938, p. 483]

The Council responded with formal statements of policy which included several important resolutions. First, standards of preliminary education should be at the highest practical levels, similar to those of law or medicine. Second, the completion of a full liberal-arts program plus graduate study designed to train students for public accounting are the most desirable standards. Third, the suggested cultural and professional subjects are approved and the establishment of such collegiate courses required of students entering public accounting practice is favored. Fourth, the committee, cooperating with other educational bodies, is instructed to develop minimum standards of curricula, finances, library, faculty, and equipment in such a manner that the Council may judge whether the institution is acceptable. Fifth, educational requirements should not be rigid and prevent capable and experienced public accountants from becoming certified, i.e., apprenticeship remained an acceptable path to certification. [AIA, 1941, pp. 172-173] The Council's first and second resolutions clearly reflect Nissley's positions on education, and the other resolutions generally conform to his views.

The committee, during the several years which followed, focused its efforts along the lines of the Council's resolutions. Cooperation with the AAA steadily increased, and in 1940, the AAA committee recommended a program structure which basi-

cally agreed with that established in the 1936 report. The committee indicated some frustration when it stated:

The longer your committee wrestles with the problem of educational training for the profession, the more fully it is convinced that the profession and the educational institutions must prepare for the establishment in the not-far-distant future of separate colleges of accountancy of coordinate rank with colleges of law. Looking towards that development your committee has asked the cooperation of the American Accounting Association in formulation of a suitable curriculum and other desirable standards. [AIA, 1941, p. 174]

Thus, the 1940-41 committee, at least, was considering the recommendation of the separate schools of accountancy as proposed by Nissley.

By 1943, the committee acknowledged the difficulties of establishing minimum standards for accounting education. The committee decided that it could best achieve its ends by reporting employers' experiences with graduates from various types of programs [AIA, 1943, pp. 115-116] because "Other organizations, undoubtedly, are better qualified to consider the pedagogical problem of preparing and adjusting courses of study to meet these requirements." [AIA, 1943, p. 116] Thus, the committee signaled a shift in approach away from the activism of the 1936 agenda.

Nissley's vision and influence were again evident in 1945, when the committee on education began the revision of the Institute's 1927 pamphlet, "Accountancy Is a Career for Educated Men." The revised pamphlet was retitled, "Public Accounting As a Career." [AIA, 1946, pp. 120-121]

By 1945, membership of the committee on education was drawn only from practicing accountants. These committee members proposed that joint cooperation with the AAA committee on education provided the best means of achieving its objectives. [AIA, 1946, p. 120] At a joint meeting in June 1945, members of the committees established some interesting positions. First, training of an accounting major should be undertaken with the view that he may become a partner in a professional accounting firm or a controller of an industrial organization. Second, separation of the training for public and industrial accounting careers at the undergraduate level is not practical. Special training for public accounting is only practical at the graduate level or in special courses in the senior year. Third, although

the training in accounting principles is satisfactory, additional collateral reading is needed to broaden knowledge and understanding of concepts. Fourth, technical training in auditing is weak and needs additional training in fundamental rules of evidence and use of practice-based materials and cases. Fifth, written and oral communication is weak, and it is recommended that students be required to submit more commentary work and that the use of English be graded in addition to the technical solutions. Sixth, students are particularly deficient in ability to read clearly and precisely and with comprehension. [AIA, 1946, p. 124]

The committee states in the following year, 1946, that a great need exists “. . . in college curricula for more cultural subjects; colleges should strive to develop students with inquiring minds and with ability to write and speak the English language.” [AIA, 1947, pp. 134-135] These views regarding curricula and the state of education of accounting majors are as likely to be appropriate during any decade since the 1940s.

The Institute committee concluded that it was impractical to prescribe uniform curricula for all colleges, but a minimum program was desirable and feasible. Since the AAA had appointed a committee to establish such a minimum program, it was recommended that its results should be submitted to the joint Institute and AAA committee. Other issues, such as training of war veterans, internships for students, staff education, and promotion of public accounting as a career, were now part of the agenda. [AIA, 1947, pp. 135-136] By 1946, the committee stated clearly that its primary objective was “. . . effective cooperation with the American Accounting Association to the end of providing better education for accountants and attracting to the profession young men of intelligence and character.” [AIA, 1947, p. 134]

SURVEYS, PERSONNEL SELECTION, AND OTHER ISSUES

Nissley made other contributions which affected accounting education. In 1936, he undertook Arthur Young & Company's first recruitment interviews on a college campus. Evidently, Nissley had changed his attitude about recruiting on campus. During the operations of the Bureau for Placements, Nissley had criticized the campus recruitment by large businesses. Nissley expanded recruiting trips to several universities in 1937 and thereafter. The recruiting techniques he used were much the

same as those used today. Nissley also believed that the time needed to bridge the gap between theory and practice and to advance from junior to senior level was too long. To facilitate the transition and to achieve more rapid career advancement, Nissley established the firm's first staff school. [Horn, Spring-Summer 1969, pp. 73-75]

Nissley's contention that graduates of American colleges should be the primary source of professionals for public accounting led him to conduct four surveys during his career to monitor the proportion of new Institute members who were college graduates. As he expected, firms were recruiting more college-educated accountants, and more schools were offering accounting programs. However, he considered this a mixed blessing and would have preferred the education be concentrated in a few institutions in order to reduce the amount of apprentice-type training offered by some schools. [Nissley, September 1942, pp. 250-253]

Nissley [March 1926, p. 65], as early as 1925, noted that some college graduates failed in public accounting, simply because they did not like public accounting. He said, "I don't know what the legal profession and the medical profession do to sift out the men who are taking training along these lines who are not going to like the work when they get out. If they have any system I think it might be a good idea if we could adopt it in the accounting profession." [March 1926, p. 65] Nissley expressed concern on a number of occasions that a need existed for a way to select entry level accountants who possessed interest in public accounting, as well as, ability to succeed. He believed that professional schools dedicated to accountancy, preferably at graduate level and requiring a liberal-arts undergraduate degree for entrance, would provide a means to sort out students who were not suitable for the profession of public accounting. Since such schools did not exist, Nissley knew that other means were needed to identify students who possessed qualities for success in public accounting. [1946, pp. 102-104]

In 1942, Nissley began a crusade to establish a program to test and select personnel which led to the inauguration on May 24, 1947, of the Institute's "Professional Accounting Testing Program." [AIA, 1948, p. 181] He chaired the committee on selection of personnel from 1942 to 1946. The Council, in its 1947 report, stated that the committee on selection of personnel provided a testing program ". . . designed to measure the capabilities of young men and women who aspire to enter the account-

ing profession" [AIA, 1948, p. 41] and that the program can be of service to colleges and employers. In addition, the Council approved the organization of a new committee on placements. Nissley also inspired this action which led to the establishment of the committee on personnel reference service. [AIA, 1950, p. 20] The new committee was charged with the development of a practical means of "... bringing desirable college graduates into touch with members of the profession who may wish to employ them as staff assistants." [AIA, 1948, p. 41] The resulting reference service was designed to inform prospective employers of the availability of college graduates. The service required the taking of the Institute personnel tests, and the scores were the principal part of the information supplied. The process was handled entirely through the mail. [AIA, 1949, p. 10]

Six years after Nissley's death, The Commission on Standards of Education and Experience for Certified Public Accountants (Commission) appeared to echo and confirm the concerns of Nissley. The Commission, formed in 1952, was the culmination of efforts, during the prior twenty or more years, of the Institute committees and the Association of the Certified Public Accountant Examiners to achieve more uniform and realistic standards for the qualification of CPAs. The Commission acknowledged that a college degree with an accounting major is "a recognized formal educational process" [1956, p. 3] and that widespread recruitment of college graduates indicates that collegiate education is one of the principal ways of preparing for public accounting. A body of specialized knowledge in accounting exists which can be communicated through a recognized formal education process to an individual in preparing for a career in public accountancy. [1956, pp. 2-3]

... Today programs of study of collegiate grade in business administration, including accounting programs, are available throughout the United States. However, despite this great increase in educational facilities, it is doubtful that there have been any exclusively professional schools, designed to train individuals for public accountancy, which are comparable to the professional schools available in other fields. [1956, pp. xx-xxi]

The Commission noted that attempts to establish schools of accountancy within university frameworks during the late Nineteenth and early Twentieth Centuries have resulted in development of schools of business administration which do not have as

a primary objective training accountants for public accounting. This development differs from the experience of other professions, such as medicine and law, where professional schools are the normal path for preparation. [1956, p. 43]

The Commission also took the position that:

... Technical training and competence are essential, but the profession is gradually accepting the idea that, in addition, academic training in broad cultural areas is important to the development of thought, and moral integrity, which may be developed by these methods, . . . [1956, pp. 20-21]

A general cultural background is needed to prepare the CPA as an educated man capable of meeting members of other professions on an equal footing, economically and socially, as in civic and business affairs. The importance of this background is harder to defend in general than is technical training, yet a cultural background is probably more fundamental and more important. [1956, p. 51]

The Commission supported the traditional objective of public accounting becoming a learned profession. Of note also, the Commission acknowledged that the profession was only gradually recognizing the need for a cultural-based education. [1956, pp. 51-52] The Commission recognized, as had Nissley, that general and cultural studies are best provided by colleges.

The Commission concluded that the demands for variety, depth, and comprehensiveness of training exceed the capacity of the four-year accounting program, even in the best of the educational institutions. Four-year programs fail to focus on preparation for a particular profession, and in any event, insufficient time is available for such preparation. [1956, pp. 64-65] In words reminiscent of Warren Nissley, the Commission stated:

... adequate preparation for the profession of public accountancy requires additional academic study beyond present four-year undergraduate programs. Programs are needed to provide the aspiring CPA with professional training, which is a part of the formal educational process, and is designed specifically to prepare him for the practice of public accountancy. . . . envisages professional accounting programs, within the framework of collegiate schools of business administration, which will be comparable in approach and objec-

tives to those of the professional schools developed in other fields. [1956, p. 121]

... Such advanced training should not represent merely a continuation of the usual undergraduate study but should be designed specifically to train CPAs for public accounting. [1956, p. 66]

... which would be new in accounting but has been tested for generations in other professions--a professional program, with classroom materials drawn from public practice, with faculties experienced in public accountancy and maintaining close contact with changes in that profession, and with students directly and specifically interested in preparing for a career in public accountancy as a CPA. [1956, p. 130]

Clearly, the Commission proposed the additional year of study as a new curriculum drawn from professional practice rather than the completion of existing master's degree programs. It also recommended an internship of approximately three months as part of this new professional program. The Commission acknowledged the value of a "cultural and liberal" undergraduate curriculum. It recommended that a nation-wide examination be devised which would test the college graduate's intellectual capacity, academic achievements, and aptitude for public accounting. Such an examination would assist educational institutions in selecting students who possessed the ability and aptitude for professional education. [1956, pp. 127-135]

In *The Common Body of Knowledge for Certified Public Accountants*, Roy and MacNeil emphasized that the qualities that made the CPA a professional were dependent on the elusive terms of "wisdom, perception, imagination, circumspection, judgment, integrity." [1967, p. 1] They concluded that qualitative factors required in the preparation for public accounting "should come to include graduate study." [1967, p. 5] Their recognitions that "humanities are the hallmarks of cultivated men and women," and such educated individuals would "likely not only to have a livelier intellect but also to be a better practitioner" [1967, p. 14] are consistent with Nissley's views.

The Institute Committee on Education and Experience Requirements for CPAs (Beamer Committee) recommended that "At least five years of college study are needed to obtain the common body of knowledge for CPAs and should be the education requirement." [1969, p. 6] The Council adopted this recommendation. In addition, the Beamer Committee outlined a sug-

gested program of study and recommended that states adopt the five-year requirement. [1969, pp. 11, 43-59]

Subsequent studies by the Institute, American Accounting Association, Federation of Schools of Accountancy, and others have also recommended five-year programs, schools of accountancy, and other actions to improve the quality of students and programs of study. The law school model is commonly cited as a guide for graduate professional programs for accounting.

In 1989, the managing partners of the then largest public accounting firms (big eight) published *Perspectives on Education: Capabilities for Success in the Accounting Profession* (white paper). They prepared this document because of their concern for the "quality and number of accounting graduates available to the public accounting profession." [1989, Foreword, p. 1] The "big eight white paper," indicates that solutions to the problems of educating the college graduate for entry into public accounting, as discussed by Nissley from 1925-1950, have not been achieved. Warren W. Nissley's crusade for high-quality professional schools of accountancy dedicated to the education of men and women for public accounting comparable to those of other learned professions has battles yet to be won.

SUMMARY AND CONCLUSIONS

The Institute's Council passed a resolution from the executive committee regarding Warren W. Nissley which provides a fitting epitaph:

Mr. Nissley had served his profession to good effect for more than 25 years. His activities . . . are too numerous to mention, but several contributions of outstanding importance will remain as a monument to his memory. . . .

He was a man of tremendous energy, decisive thought and direct speech, with an unusual capacity for leadership and achievement. His death is a great loss to the accounting profession as a whole. . . . [AIA, 1950, p. 20]

Warren W. Nissley, a college educated civil engineer, became an influential partner in the public accounting firm of Arthur Young & Company. He entered the firm in 1921 as a staff accountant and was made a partner in 1929. His training as an accountant came about by working in a bank and taking courses in accounting in the evenings. His accomplishments during a

thirty year career in public accounting can be traced to his high level of ambition, tenacity, and absolute dedication to his profession. Nissley was a complete public accountant, who delved deeply into every aspect of the profession. Higgins described Nissley as a “crusader” because anything he undertook was done with zeal and enthusiasm.

For more than twenty-five years, Nissley served as a torch bearer to improve educational standards for public accountants. Continually, he expressed disappointment at what he believed to be a lack of progress when compared to other professions. He pointed out that the importance of the profession’s service was not fully appreciated or understood by the public nor those charged with the responsibility of educating and training entrants to the profession. Further, Nissley did not believe the profession had received the help needed from academics in training personnel. He observed that law, medicine, engineering, and others had long had professional schools, and passionately stated “. . . we should have, and we must have, professional accountancy schools.” [1944, p. 172] Nissley preferred that an undergraduate degree in cultural subjects (liberal arts or arts and sciences) precede the professional education, which should be practice-based to be relevant to business and public accounting.

Nissley’s “crusades” in education were directed toward one goal: to secure the most capable and educated people possible to ensure the quality of service that is required to maintain and enhance the profession of public accounting. He recognized changing conditions and resulting political, social, and economic challenges to the profession, and with creativity and determination, he tried to deal with those conditions and to meet those challenges. He was pragmatic in his approach. When he believed a problem existed, he did not theorize about the problem. Nissley identified a solution and developed a means to deal with the problem.

Nissley considered the quality of personnel as critical if public accounting was to increase its status as a profession. Numerous others in public accounting and academics have also confirmed the importance of quality personnel. John L. Carey as secretary to the Institute, stated that “. . . a profession can be no stronger than its personnel. In the long run, the quality of men who practice public accounting will be decisive in determining the extent to which public confidence in the profession can be maintained.” [AIA, 1948, p. 51] Harry Simons stated that the limiting factors to public accounting achieving its full potential

are related to personnel. Thus, "the degree to which the profession meets its personnel problems will determine its stature in tomorrow's society." [1960, p. 13]

When in the mid-1920s, it became apparent that seasonality of work and the use of temporary staff had resulted in insufficient competent staff and that college graduates were actually advised not to seek a career in public accounting, Nissley made it a personal crusade to deal with these problems afflicting his profession. Through his vision and energy, the Bureau for Placements established a means to attract college graduates into public accounting. The publicity engendered by the Bureau helped to dispel the notion that public accounting was "part-time work," advanced the potential for career opportunities in public accounting, and laid the foundation for major public accounting firms to recruit college graduates. Although, more than a quarter-century passed before public accounting firms would completely implement policies of hiring only college graduates, the Institute testified to the Bureau for Placement's success.

Nissley, as have numerous others, believed that public accounting should be a "learned profession." As a learned profession, public accounting would be accorded prestige and economic success. He believed that collegiate education was the way to achieve this objective and provide the quality of personnel required. Certainly, Nissley's views on education and its purpose regarding public accounting conformed to that of fundamentalism, which has been the prevalent theoretical basis of education this century.

For twenty-five years, Nissley crusaded to improve education programs, to establish professional schools of accountancy, to develop ways of selecting qualified college graduates, and to attract the "brightest and best" to public accounting. Nissley was never satisfied that the education in business schools adequately produced "true" professional accountants. He spoke and wrote on this subject often and as early as 1928 put forth the concept of a professional school of accountancy based upon the law school model. He advocated a broad-based, liberal undergraduate education with business and accounting study at a graduate level. Indeed, Nissley's efforts contributed much to the advancement of accounting education.

Nissley served on the committee on education, spoke at professional meetings, and published articles in working to raise the profession's education standards. He helped to set the agenda that has in many ways directed the Institute's efforts in

the area of professional education. Reports and studies by various commissions, committees, and projects have echoed positions advocated by Nissley. Obviously, much of the agenda proposed by Nissley was visionary and overly optimistic and could not be developed and implemented in the time-frame recommended because of political considerations and resource limitations. Institute committees found that establishing an educational program was not as easy as first thought, nor did they have enough political power to dictate to colleges and universities what should be taught.

Nissley's crusade for schools of accountancy had as its central objective educating men and women for public accounting, who possessed the prerequisite qualities for success in public accounting. This objective is not yet realized, and this circumstance is, perhaps, the root cause for much of the criticism of accounting education in recent years by representatives of public accounting and business.

Efforts in the first part of this century to provide specific education for public accounting evolved into or were absorbed by schools of business. The Institute committee on education partially abandoned its position regarding need for separate schools of accounting for preparing students for public accounting in 1945 [AIA, 1946, p. 124], accepting the view that such was not feasible at the undergraduate level. Most accounting programs continue to be products of the colleges of business administration. Although the Commission on Standards of Education and Experience for Certified Public Accountants (Commission) identified admission standards, selection of teachers, and standards of instruction as problems resulting when accounting programs are under the control of colleges of business administration, it believed these problems could be solved within this educational pattern without significant difficulty. [1956, pp. 62-63, 121] Administrators in colleges of business administration have shown little propensity to grant independent status or to change the overall missions associated with graduate programs in accountancy.

Additionally, since 1887, leaders in public accounting have generally accepted the law school model as appropriate for public accounting education. A law school has a clear objective regarding the "line of work" in which its graduates are to engage and the standard of achievement--passing the bar examination. What school of accountancy has as its mission to prepare young men and women for public accounting and would use the pass-

ing of the CPA examination as the principal measure of success? As observed by the Commission, the evolution of accountancy as part of a school of business administration has been "at variance with the experience of other professions." [1956, p. 43] Schools of business administration, particularly those which are members of the AACSB, emphasize broad training in the important functional areas of business administration. [1956, pp. 43-45] Accounting is simply one of several core areas.

Regardless of the advancements during the past forty-four years in professional education, Nissley would continue to be disappointed that no professional schools are dedicated to public accounting. He would criticize the current state of professional education for public accountants, and likely express concern regarding the selection criteria used, or lack thereof, in selecting accounting majors. Nissley would support the need for a broad-based, liberal education, though he would recommend that an undergraduate degree in liberal arts or arts and sciences should be the prerequisite for professional graduate level study for public accounting.

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