

ANALYSIS OF MEMBERSHIP IN PROFESSIONAL SOCIETIES OF CERTIFIED PUBLIC ACCOUNTANTS

Compiled by the staff of the American Institute of Accountants from information in the records August 31, 1954

States	Estimated Total of CPAs (see Note 1)		Resident CPA Members of State Societies		Percent of total in State Societies		Members of A.I.A. (see Note 2)		Percent of Total in A.I.A.	
	1953	1954	1953	1954	1953	1954	1953	1954	1953	1954
Alabama.....	225	274	202	222	89.8	81.0	172	197	76.4	71.9
Arizona.....	208	216	131	145	63.0	67.1	115	135	55.3	62.5
Arkansas.....	166	175	122	133	73.5	76.0	118	130	71.1	74.3
California.....	4,207	4,551	2,798	3,066	66.5	67.4	2,082	2,323	49.5	51.0
Colorado.....	435	455	297	338 ¹	68.3	74.3	244	267	56.1	58.7
Connecticut.....	600	665	384	419 ¹¹	64.0	63.0	393	430	65.5	64.7
Delaware.....	84	97	53	59	63.1	60.8	53	63	63.1	64.9
District of Columbia.....	594	556	340	394	57.2	70.9	299	303	50.3	54.5
Florida.....	790	843	425	531	53.8	63.0	457	516	57.8	61.2
Georgia.....	582	643	398	460	68.3	71.5	312	371	53.6	57.7
Idaho.....	113	191	78	90	69.0	47.1	62	77	54.9	40.3
Illinois.....	3,797	3,950	2,030	2,164	53.5	54.8	1,677	1,814	44.2	45.9
Indiana.....	608	643	376	412	61.8	64.1	335	375	55.1	58.3
Iowa.....	308	319	148	213	48.1	66.8	189	207	61.4	64.9
Kansas.....	284	320	173	203	60.9	63.4	181	220	63.7	68.8
Kentucky.....	391	388	296	309	75.7	79.6	289	289	73.9	74.5
Louisiana.....	603	633	411	443	68.2	70.0	328	353	54.4	55.8
Maine.....	89	87	34	41	38.2	47.1	39	44	43.8	50.6
Maryland.....	1,384	1,403	614	642	44.4	45.8	403	443	29.1	31.6
Massachusetts.....	1,381	1,428	827	893	59.9	62.5	701	725	50.8	50.8
Michigan.....	1,516	1,671	1,136	1,237	74.9	74.0	895	1,012	59.0	60.6
Minnesota.....	448	480	329	358	73.4	73.5	267	289	59.6	60.2
Mississippi.....	232	249	175	172	75.4	69.1	149	155	64.2	62.2
Missouri.....	1,021	1,071	721	765	70.6	71.4	656	698	64.3	65.2
Montana.....	137	147	105	108	76.6	73.5	67	77	48.9	52.4
Nebraska.....	238	260	153	175	64.3	67.3	116	131	48.7	50.4
Nevada.....	37	41	23	27	62.2	65.9	23	30	62.2	73.2
New Hampshire.....	47	53	33	34	70.2	64.2	31	37	65.9	69.8
New Jersey.....	2,358	2,436	981	1,107	41.6	45.4	942	1,030	39.9	42.3
New Mexico.....	96	102	57	65	59.4	63.7	71	67	73.9	65.7
New York.....	12,293	12,524	5,978	6,389	48.6	51.0	3,161	3,312	25.7	26.4
North Carolina.....	584	621	378	421	64.7	67.8	312	351	53.4	56.5

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	1953	1954	1953	1954	1953	1954	1953	1954	1953	1954
	North Dakota.....	41	44	35	41	85.4	93.2	26	27	63.4
Ohio.....	1,753	1,818	1,246	1,359	71.1	74.8	1,049	1,147	59.8	63.1
Oklahoma.....	551	567	347	392	62.9	69.1	294	341	58.4	60.1
Oregon.....	502	546	365	390	72.7	71.4	286	313	56.9	57.3
Pennsylvania.....	2,898	2,939	2,063	2,298	71.2	78.2	1,508	1,599	52.0	54.4
Rhode Island.....	130	136	111	113	85.4	83.1	88	100	67.7	73.5
South Carolina.....	152	162	99	112	65.1	69.1	105	111	69.1	68.5
South Dakota.....	27	21	19	21	70.4	100.0	18	19	66.7	90.5
Tennessee.....	588	580	366	373	62.2	64.3	300	329	51.0	56.7
Texas.....	2,332	2,477	1,972	2,121	84.6	85.6	1,392	1,497	59.7	60.4
Utah.....	199	226	165	196 ⁱⁱⁱ	82.9	86.7	134	145	67.3	64.2
Vermont.....	33	39	20	19	60.6	48.7	20	23	60.6	59.0
Virginia.....	670	670	363	383	54.2	57.2	395	430	58.9	64.2
Washington.....	932	946	684	744	73.4	78.6	408	459	43.8	48.5
West Virginia.....	127	128	96	109	75.6	85.2	94	95	74.0	74.2
Wisconsin.....	1,099	1,098	629	710	57.2	64.7	377	418	34.3	38.1
Wyoming.....	53	57	38	42	71.7	73.7	32	36	60.4	63.2
U. S. TOTAL.....	47,943	49,946	28,824	31,458	60.1	63.0	21,665	23,560	45.2	47.2
Foreign	450	644					94	318	20.9	49.4
U. S. Territories and Island Possessions:	232						118		50.9	
Alaska		33						17		51.5
Canal Zone		6						6		100.0
Hawaii		105		78		74.3		70		66.7
Puerto Rico		250	CPA	199		79.6		45		18.0
Virgin Islands		15		11		73.3		0		0
GRAND TOTAL	48,625	50,999		31,746		62.2	21,877	24,016	45.0	47.1

Note 1. The figures shown indicate the number of CPAs resident or having a place of business in the state, but not necessarily a holder of a certificate issued by that state. All CPAs whose mail has been returned are listed at the last known address.

Note 2. 46 members of the Institute who were not CPAs on August 31, 1953 and 42 members who were not CPAs on August 31, 1954 are not included in the tabulation. International Associates are not listed. There were 115 International Associates on August 31, 1953 and 202 on August 31, 1954. (NOTE: Mailing addresses used for count)

Note 1 - As of September 23, 1954

ii - As of June 1, 1954

iii - As of August 27, 1954