



AMERICAN INSTITUTE OF CERTIFIED PUBLIC ACCOUNTANTS (the AICPA) and the **NATIONAL BOARD OF ACCOUNTANCY** (the NBOA) are the two leading organizations of accountants in the United States. Both organizations have been instrumental in the development of accounting practice and in the promotion of accounting education and research throughout the country.

Both organizations are the result of efforts to improve the quality of accounting practice through the work of committees composed of practitioners from all walks of life. These organizations have been successful, however, in their efforts to improve accounting practice by the joint efforts of their members, who are engaged in the promotion of accounting practice, the advancement of accounting education, and the development of accounting standards.

Both organizations have adopted from their basic mission the promotion of accounting education and research.

The American Institute of Certified Public Accountants, which includes the NBOA, is the primary organization that promotes the improvement of accounting practice and the promotion of accounting education. It is the goal of the Institute and the NBOA to further the promotion of accounting practice and the welfare of the public and the public interest of the business and financial community.

MEMBERS

certified public accountants

accounting educators

accounting students

accounting firms in the field of accounting & the field of accounting, including their clients, accountants within the field, the practice of public accounting, engaged public accountants, and accountants in other fields.

Accounting firms engaged in a business or professional practice of accounting and accounting firms in the field of accounting and accounting of their practice with public accountants.



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