

**Securities and Exchange Commission Historical Society**  
**interview with Andrew Barr**  
**Conducted July 17, 1992 by Dr. Gary Previts, Introduced by Dale L. Flesher**  
**Video 6**

Dr. Previts:

... is formed in 1950, and you're a founding member, and then you're the president from 1953 to 1954.

Andrew Barr:

I was the fourth president. I guess that's about right.

Dr. Previts:

About right? What were the instigating circumstances that caused the group to get together and form this group? It wasn't necessarily... Was it dissatisfaction, or just a need that needed to be served? Obviously in Washington, you've got a ready market of people and government agencies, that might be close to each other, so you've got a specialized group. Do you remember some things about why the group chose to get formed at that point in time?

Andrew Barr:

Did you ever hear the name of Robert Stromberg?

Dr. Previts:

Stromberg? I don't.

Andrew Barr:

Federal Communications Commission?

Dr. Previts:

Oh, sure. Stromberg-Carlson, the form of the... There was a Stromberg-Carlson Corporation.

Andrew Barr:

I don't know where he is now. But anyway, he invited his [inaudible 00:01:04] all around the Washington to come in and have lunch in the cafeteria, in the commerce building. And that builds up to regular meetings. One of the members of that group was Bob King. He had taught at Yale. He came to the Yale about the time I did, or a little after. And he was with... I don't know. What was the outfit that dealt with...? I don't think it was rural electrification. Some other agency. They had offices down there. Probably the...

Dr. Previts:

So, he was with a government agency?

Andrew Barr:

Well, he was with a government agency at the time, and he invited a group of people to come out to his house one evening, and we kicked this thing around. And the conclusion of that group was, "Well, why don't we organize a group here, that will attempt to reconcile the different approaches to the chronic problems?" There were differences among the agencies, just at the... Well, for example, we wouldn't accept the railroad to come. So, the railroads, if they got involved in the registration with us, had to reconcile their accounting with what we thought it ought to be.

Dr. Previts:

Kind of the precursor of the New York Penn Central problem.

Andrew Barr:

Yes, exactly.

Dr. Previts:

In many ways.

Andrew Barr:

So, that grew, and got some pretty good people involved. GAO produced a lot of them. Who else was the [inaudible 00:03:08] over? Well, almost any independent agency had one or more representatives in the early days, when the numbers weren't so great as they are now.

Dr. Previts:

They're even more so now, with the IG Act and the Chief Financial Officers Act, and all the legislation in the last 10 years.

Andrew Barr:

That's right. That's right.

Dr. Previts:

So you, in the 1950s, it really was instigated by trying to resolve some interagency differences.

Andrew Barr:

That's right.

Dr. Previts:

And then, I guess one of the issues that came up, as I remember reading materials on this, was the use of government accounting experience as qualifying experience, to obtain the CPA certificate. I don't know if that was a precipitating issue, but it became an important issue. And ultimately, you and the AGA assisted in negotiating.

Andrew Barr:

Well, I carried the burden on that one.

Dr. Previts:

I kind of gathered that.

Andrew Barr:

I did. I was invited to write a paper for a meeting of... What's the name of the outfit that has the CPA.

Dr. Previts:

NASBA? National Association of State Boards of Accountancy?

Andrew Barr:

That's the one I'm trying to check on. I think it was John [inaudible 00:04:33], who got me invited to do that, but I don't speak to him on this subject. It may have been somebody else. Anyway, someone I knew said, "Couldn't you come to this meeting, and explain to these State people what we're trying to do?" I think I put it into a paper, but I [inaudible 00:04:58].

Dr. Previts:

Yeah. So, you were kind of elected to be the spokesperson on that issue?

Andrew Barr:

Yeah. That's right. Well, the theory is, I had more exposure to the problems. The specialists only had to know one thing.

Dr. Previts:

Well, plus you had been an academic, and so you had some credentials from the teaching side.

Andrew Barr:

Well, only a little.

Dr. Previts:

Yeah. And ultimately, of course, an equation or an equivalency has worked out, and the government experience is formally recognized. I think as a matter of the model bill now. It's just something that's assumed many years later. It's not even... Most people just don't even understand why it was a controversy, but I can see where in earlier times, something would have had to be proposed. About this time also, you become an officer of the American Accounting Association. You get nominated-

Andrew Barr:

Well, they always had somebody, a non-teacher as President.

Dr. Previts:

Yeah. I mean, just to kind of check my cards, and see if I can remember when that was.

Speaker 3:

1956?

Dr. Previts:

'56. The Vice President in 1956.

Andrew Barr:

Well, that's when I became Chief Accountant.

Dr. Previts:

Just prior to becoming, as you became Chief Accountant, you also became active in what we call today the Institute of Management Accountants, then the NAA.

Andrew Barr:

That's right.

Dr. Previts:

You were the chapter president in DC in 1961 and '62.

Andrew Barr:

I did that. When I joined them, there was no provision in their rules, as to sell subscriptions without joining the organization. So, Earl King and I had talked it over, and "You know, you're a bachelor, you don't have any family problems. You can go to the meetings." That's the way it worked out.

Dr. Previts:

This kind of explains why you were in the AGA. Now, I guess the person to write up the history of the relationships with other professional societies, because-

Andrew Barr:

Yes, that's right.

Dr. Previts:

... You've been the NAA President. You've been active on the special committee to form the APB, so you were active with professionals, the Vice President of the AAA, and of course, as we mentioned, at the top of the tape, all the AICPA Gold Medal Award. So, I guess when someone says, "What role did you play in the AGA," I guess it was bridge building. You did a lot of bridge building to other organizations, on behalf of the AGA.

Dr. Previts:

There was a comment that was made in something that Dale and I read about, the AGA having very stringent membership requirements. I'm puzzled by that. I'm not sure if you can-

Andrew Barr:

Who asked that question?

Dr. Previts:

Someone had made the statement that the AGA had very stringent membership requirements, or the FGAA had very stringent membership requirements. I was puzzled by that. I wondered if that meant that

you had to be involved in a certain branch of government service, or if that was maybe just a little bit of an overstatement.

Andrew Barr:

Well, I had a lot of trouble with other people in Washington on this question of, "What constitutes the government comp?" And the problem was that many of the people who wanted to join, had to go through a conflict of resistance here and there, because they were management people and not professional accountants.

Dr. Previts:

Now I understand.

Andrew Barr:

And a lot of them got management jobs, or even controller's jobs.

Dr. Previts:

But they weren't accountants.

Andrew Barr:

But they were not accountants. So, the term was changed to... What is it we call it now?

Dr. Previts:

Association of Governmental Accountants. The federal government terminology was removed. Instead of saying Federal Government Accountants Association, it's now the Association of Governmental Accountants.

Speaker 3:

In fact, there are very many municipal accountants in it today.

Andrew Barr:

Well, it changed the bylaws. It started out as just federal accountants. And I insisted that didn't mean the management people who used the product of the accountants, although they ought to know some accountants, but they weren't actively doing it. So...

Dr. Previts:

That kind of... Yeah.

Andrew Barr:

We were criticized at one time about the spreading of the benefits of the association, beyond the federal level. He said, "Well, you're just asking a lot of other people to join, so you have revenue to spend."

Dr. Previts:

Yeah, but the argument-

Andrew Barr:

Sounds like a budget cut.