Notes
1. James McClelland was the first president of the Institute of Accountants and Actuaries in Glasgow 1853-64 and his son Andrew S McClelland was president 1900-03.
2. Alexander Moore was president of the Institute of Accountants and Actuaries in Glasgow 1884-87 and his son, also Alexander Moore, was president 1915-18.
3. D S Carson's son, John F Carson OBE(mill)VD was the last president of the Institute of Accountants and Actuaries in Glasgow 1950-51.
4. James Haldane was president of the Society of Accountants in Edinburgh 1886-89 and his son H W Haldane was president 1934-37.
5. Richard Brown was president of the Society of Accountants in Edinburgh 1916-18.
6. John Graham was president of the Institute of Accountants and Actuaries in Glasgow 1881-84.
7. Peter Rintoul was president of the Institute of Accountants and Actuaries in Glasgow 1928-30.
8. Algernon Osmond Miles was president of the CAEW 1909-10.
9. Edward Cassleton Elliott CBE was president of the Society of Incorporated Accountants 1952-55.

Sources
A history of the Chartered Accountants of Scotland from the earliest times to 1924 ICAS, 1954.
Arthur Young and the business he founded 1948.
ICAES List of Members 1881-1986.
Incorporated Society List of Members 1887-1957.
Information supplied by Arthur Young.