

**Abstract:** Alvin R. Jennings (1905–1990) was a rare breed of an accountant. He was trained as a practitioner and rose to become a managing partner at Lybrand, Ross Bros. & Montgomery, but he kept a constant watch on the academic field of accounting research. Jennings served on the influential American Institute of Accountants' Committee on Auditing Procedure (1946–49) and later as the president of the American Institute of Certified Public Accountants (1957–58). This paper explores these activities and Jennings' contribution to the professional, academic, and institution discourse of the accounting discipline.