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James W. Jones

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INTERNATIONAL CONGRESS ANNIVERSARY

by

*James W. Jones, CPA
Baltimore, Maryland*

The Louisiana World Exposition which opened May 12, 1984, in New Orleans, and is to continue for six months brings to mind another World's Fair held eighty years ago. That one was also held in a city located on the Mississippi River—Saint Louis, Missouri, to celebrate the Louisiana Purchase of 1803.

That year was significant also to the accountancy profession. On September 26, 1904, there was convened the opening session of what is now referred to as the *first* Congress of Accountants. The Congress was under the auspices of the Federation of Societies of Public Accountants in the United States of America. J. E. Sterrett in the opening address referred to the gathering as "the first International Congress of Public Accountants." The speaker had no way of knowing that subsequently eleven other international congresses would be convened during the following eight decades, although twenty-two years were to intervene before the second.

Although the present modes of rapid transportation were unavailable at that time, the Congress was truly international for the era. Understandably, most of the delegates or members were from the United States but there were present persons from Scotland, England, Holland, and Canada. Some speakers from these other countries were: Francis William Pixley, The Institute of Chartered Accountants in England and Wales; James Martin, Society of Accountants and Auditors in England; John B. Niven, a relative of Alexander T. Niven, one of the founders of the Society of Accountants in Edinburgh; John Hyde, Dominion Association of Chartered Accountants, John W. Ross, (Montreal Accountants Society) Association of Accountants of Montreal; and F. H. Macpherson, Institute of Chartered Accountants of the Province of Ontario.

Luminaries of the profession in the United States may be recognized by some readers in the following names: J. E. Sterrett (Pennsylvania), Elijah W. Sells (New York), H. W. Wilmot (Illinois), John R. Sparrow (New York), Harvey S. Chase (Massachusetts), Wm. M. Lybrand (Pennsylvania), and Ernest Reckitt (Illinois), who were members of the committee for the Congress. Others present were: Arthur Lowes Dickinson (Illinois), J. S. M. Goodloe (Ohio), Robert H. Montgomery (Pennsylvania), and Walter A. Staub (Pennsylvania).

George O. May (Illinois) read a paper; Frederick A. Cleveland (New York City) spoke; Ernest Reckitt (Illinois) gave his views; comments were made by Alfred G. Platt (California), James Albert Miller (Ohio), John Alex. Cooper (Chicago), and Allen R. Smart (Chicago). John Everett (Chicago) claimed to have originated the first audit company.

A major topic of interest was the organization of the profession. Coupled with this objective was the need for protection through legislation and a concern for appropriate education of the public, the profession and aspiring accountants. Another topic of concern and one which gets attention in these times, was "Uniform Municipal Reports and Accounts."

Four papers on the practice of accountancy were presented and discussed, a procedure which is largely followed currently. A paper on the activities of accountants and their associations in Canada was read by John Hyde, president of the Dominion Association of Chartered Accountants. A speech on "The C.P.A. Movement and the Future of the Profession of the Public Accountant in the United States of America" was discussed. Another topic was "The Duties of Professional Accountants in Connection With Invested

Capital Both Prior to and Subsequent to the Investment.”

“The Importance of Uniform Practice in Determining the Profits of Public Service Corporations Where Municipalities Have the Power to Regulate Rates” received considerable discussion. Similar attention was given to a speech on “The Profits of a Corporation.” A prize-winning paper on “The Mode of Conducting an Audit” concluded the technical program. Readers of this article may note some similarity to the present day practice of accountancy.

The published report on the congress contains a list of “Members of the Congress” and a list of the “Subscribers to the Guarantee Fund.” An auditor’s report on “The Accounts of the Congress” showed a small cash balance and monies due on subscriptions.

Acknowledgements by Others

It was to be expected that presidents of succeeding Congresses would refer to “the First”. On page 5 of the 1926 Congress Proceedings chairman Van Dien recognized the 1904 participants present at the second. In the third paragraph (p. 1083) of the opening session of the third Congress in 1929 President Montgomery stated “The First International Congress on Accounting met at St. Louis in 1904.” This author’s library does not contain a copy of the proceedings of the fourth Congress in London in 1933; but, reference to it was made by Robert H. Montgomery in his “Fifty Years of Accountancy.” (p. 275) The Proceedings of the Fifth Congress” in Berlin, 1938, are predominately in German so although available, the author cannot confirm any reference to the first Congress.

The Sixth Congress convened in London in 1952. Sir Harold Howitt identified each of the preceding Congresses (p. 19). At the seventh Congress in Amsterdam in 1956, the president, J. Kraayenhof, referred to the list of visitors and remarked - “Much to our regret you will not find the name of Mr. George O. May of United States of America, the last available visitor to the Congress in St. Louis (U.S.A.) in 1904, which has been listed as the first international congress in our field.”

Arthur Foye, president of the Eighth Congress in New York in 1962 did not refer to the first congress, possibly because of apprehension that the many visitors would object to “the yanks” bragging about being “first”. However, F. M. Richard, at the 9th in Paris in 1967 stated - “From Saint Louis to the Ile Saint Louis, the name of Louis IXth King of France links the banks of the Mississippi to the banks of the Seine, the 1st International Congress of Accountants in 1904 to the 9th Congress in 1967.” Sir Ronald Irish in the foreword to the 10th Congress proceedings wrote (p. 1) - “The First International Congress of Accountants was held in 1904 in St. Louis, U.S.A. The event indicated that already in this young profession a need was felt to draw the profession closer together on an international basis. In this congress only four countries were represented through 211¹ participants, but it was a brave and far-sighted approach towards creating uniformity in principles and practices.”

There was no specific reference to the first congress in the proceedings of the 11th Congress in Munich in 1977. Published proceedings of the 12th in Mexico City has not been received.

Other authors have in their writings referred to the First Congress in 1904, as may be seen in the following selections. Wilmer L. Green took note of the occasion when discussing the profession in the United States and its influence on other countries. “The International Congress of Accounting (sic) which was started in 1904 in St. Louis and continued to the present with its recent meeting in New York is the most progressive step taken to popularize Accountancy among the Continental European Nations.” (p. 74)

Leon Hopkins in his book “The Hundredth Year” referred to the “first International Congress of Accountants” as the genesis of a series of congresses which generated influence on consideration of principles for international accounting practices. (p. 34)

¹Sir Ronald’s figure is incorrect. It appears to be a duplication caused by adding together the members (91) and attendees at the dinner (119).

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In summary, the first Congress of Accountants in 1904 set the standard for the subsequent-eleven meetings. Often the first meeting of a series is small in scale, but such was not the case with the 1904 Congress in St. Louis. The St. Louis meeting was definitely one of the most significant accounting meetings ever held anywhere.

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A POEM

The following poem, submitted by Al Roberts of Georgia State University, first appeared in the October, 1900, issue of *The Book-Keeper*, the official organ of the National Association of Accountants and Book-keepers. The poem was written by a woman (name unknown) in Adrian, Michigan. The woman was at that time the editor of the verse column of *The Adrian Star*.

Ode to an Expiring Ledger

So, my Ledger, you are filled! No rule, nor pen,
Shall disturb your mouldering folios again.
Never more shall human beings in great rages,
Chase elusive trial balances through your pages;
And the undiscovered errors—not corrected—
Will, I'm satisfied, now never be detected.

ACCOUNTING HISTORY RESEARCH CENTER

The Accounting History Research Center at Georgia State University will be dedicated on November 11 and 12, 1984. In addition to a dedication ceremony, the program will include: a roundtable discussion of the purpose, role and functions of the Center, a paper about historical research methodologies, and a presentation of various types of historical research in accounting. Anyone interested in accounting history is invited to attend the sessions. Final plans will be announced later.