1954

American Association of Public Accountants: its first twenty years, 1886-1906. (Reorganized in 1916 as American Institute of Accountants)

Norman E. Webster

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The American Association of Public Accountants
Its First Twenty Years
THE AMERICAN ASSOCIATION
OF PUBLIC ACCOUNTANTS

ITS FIRST TWENTY YEARS
1886 - 1906

(Reorganized in 1916 as American Institute of Accountants)

Compiled by
Norman E. Webster
Chairman Committee on History

(Incorporated under the Laws and Statutes of the State of New York)

AMERICAN INSTITUTE OF ACCOUNTANTS
270 Madison Avenue, New York
1954
FOREWORD

Mankind has always had a healthy curiosity about its past. Without knowing how we got where we are, it is difficult to avoid repetition of earlier mistakes or to plan intelligently for the future.

The past is a guide to the future. History is useful not only to satisfy our curiosity, but to help us adjust to the present environment.

This history of the first twenty years of the earliest national organization of professional public accountants in the United States should be of interest to everyone concerned with the adaptation of the accounting profession to its social environment. It shows that the organized profession of public accounting in the United States has attained a respectable age. In fact the American Association of Public Accountants was organized only nine years later than the American Bar Association.

A book of this kind also serves to remind us how much we all owe to the pioneers who started from scratch. Without the advantage of experience and precedent they began the job of building a new profession. How successful they were we now know.

This history shows us the beginning of many things that some of us may now take for granted. It may also indicate a trend of events and policies which may be projected into the future.

For many reasons a reading of these pages should be rewarding. I wish to acknowledge the gratitude of the American Institute of Accountants to those responsible for the production of this work, particularly Norman Webster who carried most of the burden.

Arthur B. Foye
President

December, 1953
New York, N.Y.
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Part I
CONDITIONS BEFORE 1886

CHAPTER 1
INTRODUCTION

This organization under its two names of American Association of Public Accountants and American Institute of Accountants has had a continuous existence since 1886. From one viewpoint the latter name, under which it has operated since 1916, may indicate a distinct organization. But all members of the Association were eligible for membership in the Institute and most accepted it so there was almost no change in the personnel. And the continuity was recognized and emphasized in 1937 when the present Institute celebrated the 50th Anniversary of the incorporation of the early Association. Though officers and privates donned new uniforms it was the same army. The change from blue to khaki was only because the new color seemed more fitting for future campaigns.

Beginning with 1906, Association and Institute Year Books have given permanence to the records of the organization by printing the minutes of annual meetings; reports of officers and committees; constitution, by-laws and rules of professional conduct; lists of officers and members; and considerable information about State activities. The 1905 book was only a reprint from the Journal of Accountancy of the minutes of the 1905 meeting with lists of the officers and members.

Also since 1905 much of the activity of the organization has been shown in the Journal of Accountancy in the 3 series of Bulletins begun in 1920, in the Certified Public Accountant from 1937, and in numerous serial or occasional publications issued by the society.

Although the series of Year Books and the serial and occasional publications do not present a formal history of the organization for the years since 1906, they provide the material for research as to its attitude upon any and all of the matters upon which it has acted during those years. And further they provide most - perhaps all - of the materials from which a well organized history of those years may be written. It is to be hoped that such an account will be prepared at some future time. In the future, because history can best be written after the lapse of sufficient time so that an author can view the facts in perspective, noting the causes and effects of the incidents with an open mind as to their wisdom. Such dispassionate consideration can rarely be given by and should not be expected from one who participated in or opposed the activities about which he writes.

But while materials are available for a history of the society from 1906 there are no comparable materials for its first twenty years. Therefore it has seemed that before the history of the Association and Institute is taken up the facts of the period from 1886 to 1906 should be collected and made available for some historian. That is the aim of this compilation.
CHAPTER 2
AVAILABLE RECORDS, 1886-1906

Before this work was started it was supposed that there were available, complete minutes of the Association and of Council or Trustees, books of account showing finances, committee reports, miscellaneous documents, and copies of occasional publications. While it was expected that such material would be limited, only records of the decisions and actions upon many different matters, seldom if ever disclosing the pull and haul of those with decided, opposing opinions, it was also expected that they were complete and it was hoped that they would prove to be instructive perhaps even interesting.

But these were vain expectations and hopes. Of its occasional publications - some mentioned in the minutes - many could not be found, some were missing even from those published in series. There were almost no miscellaneous documents which might explain particular actions. No committee reports were preserved. The only books of account of the Association were a cash book and journal for the period from September 30, 1905 to September 25, 1906 and of the National Society of CPA’s for 1898-1900. And although all minute books had been preserved the first entry in the first book stated, as will be noted later, that among those present were the vice-president and the treasurer thereby showing that there had been at least one earlier meeting. Of course there was no basis for a hope that from the Association’s records there might be prepared a fairly complete narrative of its first twenty years. And anything less than an accurate account might be worse than none at all.

But before this situation as to the records available for research was fully explored the Institute Committee on History, acting under an authorization and appropriation by the Council, had begun to index the items bearing upon the history of the public practice of accountancy in the United States which had been published in 3 British and 22 American periodicals from 1880.

That Index has proven to be the key to a store of data bearing upon the history of the Association. Many of the periodicals indexed have been those in the Institute Library and many others have been borrowed from public and private collections. The Index exists in only a few typewritten copies, so the periodicals and the items about the Association in each are here listed.

<table>
<thead>
<tr>
<th>Periodical</th>
<th>City</th>
<th>Years</th>
<th>Items</th>
</tr>
</thead>
<tbody>
<tr>
<td>THE ACCOUNTANT</td>
<td>London</td>
<td>1887-1905</td>
<td>29 items</td>
</tr>
<tr>
<td>OFFICE, BUSINESS, BUS. WORLD</td>
<td>New York</td>
<td>1887-1905</td>
<td>63 items</td>
</tr>
<tr>
<td>COMMERCIAL &amp; FIN’L. CHRONICLE</td>
<td>New York</td>
<td>1888-1906</td>
<td>4 items</td>
</tr>
<tr>
<td>OFFICE MEN’S RECORD</td>
<td>Chicago</td>
<td>1892-1893</td>
<td>2 items</td>
</tr>
<tr>
<td>BANKING LAW JOURNAL</td>
<td>New York</td>
<td>1892-1905</td>
<td>17 items</td>
</tr>
<tr>
<td>FINANCIAL RECORD</td>
<td>New York</td>
<td>1894-1905</td>
<td>34 items</td>
</tr>
<tr>
<td>BOOKKEEPER, BUSINESS MAN’S MAG.</td>
<td>Detroit</td>
<td>1897-1905</td>
<td>3 items</td>
</tr>
<tr>
<td>ACCOUNTICS</td>
<td>New York</td>
<td>1897-1898</td>
<td>3 items</td>
</tr>
<tr>
<td>THE PUBLIC ACCOUNTANT</td>
<td>Philadelphia</td>
<td>1898-1900</td>
<td>5 items</td>
</tr>
<tr>
<td>COMMERCE ACCOUNTS &amp; FINANCE</td>
<td>New York</td>
<td>1901-1903</td>
<td>1 item</td>
</tr>
<tr>
<td>N.Y. ACCOUNTANTS &amp; B'KPRS. JL</td>
<td>New York</td>
<td>1903-1904</td>
<td>3 items</td>
</tr>
<tr>
<td><strong>Total 11 Periodicals in 5 cities</strong></td>
<td></td>
<td><strong>1887-1906</strong></td>
<td><strong>164 items</strong></td>
</tr>
</tbody>
</table>
Some items merely confirm the records in the minutes; some extend those records and throw more light upon them; and some report actions not recorded in the minutes except indirectly by later references. It was a disappointment that only 5 issues were found of The Treasury, the only such periodical from January 1885 to May 1886 and no issue of the Accountant & Financier published in 1892 under the auspices of the Association.

Beside the items found in these technical periodicals a few items in newspapers have been noted, usually by accident, for no systematic search for such items has been made except in a relatively few instances where the Association's actions might have seemed to be of sufficient general interest for the daily press to have taken notice of them.

The items in the technical periodicals appear to be of three general classes. First there were those which perhaps had been supplied by the Association even though that source was not specifically stated. Then some items were letters from public accountants or purported to be what accountants had stated for publication. And lastly there were editorials or stories by reporters largely commending but some times criticising the Association's policies or actions. Since many or most of the items of the last two classes were less formal and often more detailed than the official record in the minutes, they at times provided more life for this narrative.

And other items in the periodicals did even more. They told so much of matters affecting the practice of accountancy - both public and private practice - that it has seemed appropriate to include in the story of the Association some events and other facts not participated in by the Association but which were prior to or contemporary with its formation. Perhaps the conditions of business, of accountancy and of contemporary organizations may throw light upon the Association's formation and early years.
CHAPTER 3
BUSINESS CONDITIONS, 1850-1890

Some items about accountancy seemed to imply that a growing demand for accounting services existed although in most cases they referred to the need for capable bookkeepers. The business colleges were trying to meet this need and to serve their own interests at the same time. Several items mentioned discussions and even formal debates on whether better training was obtained by students in those schools or by beginners taught while at work in commercial offices.

None of these items presented statistics of the growth of the demand for bookkeeping employees or of the growth in business which caused that demand. However, it is known that business increases with growth in population; that it is evidenced and measured somewhat in proportion to the volume of bank clearings; and that the changes from partnerships or sole proprietorships to the corporation form for business greatly enlarged the number of persons interested in the operations and results of individual businesses so conducted.

With a view to ascertaining something of how these conditions affected the need for bookkeepers and possibly the call for the services of public accountants, some study has been made of the 1850-1900 statistics of 11 of the principal cities of the period. The ones so studied covered much of the country, viz.:

Atlantic Coast - Boston, New York, Philadelphia, Baltimore
Great Lakes - Cleveland, Detroit, Chicago
Ohio and Mississippi Valleys - Pittsburgh, St. Louis
Gulf Coast - New Orleans
Pacific Coast - San Francisco

For the first indication of the increase in business Census Reports of populations of the 11 Cities and 10 States are here shown in thousands. (16th Congress, 1940- Population, p. 24-25 and 6-7)

<table>
<thead>
<tr>
<th>City</th>
<th>1850</th>
<th>1860</th>
<th>1870</th>
<th>1880</th>
<th>1890</th>
<th>1900</th>
</tr>
</thead>
<tbody>
<tr>
<td>Atlantic Cities</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Boston</td>
<td>137</td>
<td>178</td>
<td>251</td>
<td>363</td>
<td>448</td>
<td>561</td>
</tr>
<tr>
<td>New York</td>
<td>696</td>
<td>1175</td>
<td>1478</td>
<td>1912</td>
<td>2507</td>
<td>3437</td>
</tr>
<tr>
<td>Philadelphia</td>
<td>121</td>
<td>566</td>
<td>674</td>
<td>847</td>
<td>1047</td>
<td>1294</td>
</tr>
<tr>
<td>Baltimore</td>
<td>169</td>
<td>212</td>
<td>267</td>
<td>332</td>
<td>434</td>
<td>509</td>
</tr>
<tr>
<td>Lake Cities</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Cleveland</td>
<td>17</td>
<td>43</td>
<td>93</td>
<td>160</td>
<td>261</td>
<td>382</td>
</tr>
<tr>
<td>Detroit</td>
<td>21</td>
<td>46</td>
<td>80</td>
<td>116</td>
<td>206</td>
<td>286</td>
</tr>
<tr>
<td>Chicago</td>
<td>30</td>
<td>112</td>
<td>299</td>
<td>503</td>
<td>1100</td>
<td>1699</td>
</tr>
<tr>
<td>Valley Cities</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Pittsburgh</td>
<td>68</td>
<td>78</td>
<td>139</td>
<td>235</td>
<td>344</td>
<td>452</td>
</tr>
<tr>
<td>St. Louis</td>
<td>78</td>
<td>161</td>
<td>311</td>
<td>351</td>
<td>452</td>
<td>575</td>
</tr>
</tbody>
</table>
During the 4 decades, 1850 to 1890 the Cities grew faster than the States even in the more populous Atlantic section.

Representing the 1850 populations of the Atlantic Cities and States at 100 each, the 1890 populations were as follows:

<table>
<thead>
<tr>
<th>Cities</th>
<th>States</th>
</tr>
</thead>
<tbody>
<tr>
<td>Boston</td>
<td>Massachusetts</td>
</tr>
<tr>
<td>New York City</td>
<td>New York State</td>
</tr>
<tr>
<td>Philadelphia</td>
<td>Pennsylvania</td>
</tr>
<tr>
<td>Baltimore</td>
<td>Maryland</td>
</tr>
</tbody>
</table>

As growth in population is an indication of normal increase in business generally, the growth in the volume of business transacted may be approximately indicated by the volume of banking transactions. The earliest statistics of this kind are those for the year 1882 and annually thereafter as published in the Statistical Abstract of the United States 1937. (p 268) The amounts in millions of dollars by 2-year periods were these:

<table>
<thead>
<tr>
<th>Year to Sep. 30</th>
<th>United States</th>
<th>Outside N.Y. City</th>
<th>New York City</th>
</tr>
</thead>
<tbody>
<tr>
<td>1882</td>
<td>61,054</td>
<td>14,501</td>
<td>46,553</td>
</tr>
<tr>
<td>1884</td>
<td>47,387</td>
<td>13,295</td>
<td>34,092</td>
</tr>
<tr>
<td>1886</td>
<td>48,212</td>
<td>14,837</td>
<td>33,375</td>
</tr>
<tr>
<td>1888</td>
<td>48,751</td>
<td>17,887</td>
<td>30,864</td>
</tr>
<tr>
<td>1890</td>
<td>59,882</td>
<td>22,221</td>
<td>37,661</td>
</tr>
<tr>
<td>1892</td>
<td>60,884</td>
<td>24,604</td>
<td>36,280</td>
</tr>
</tbody>
</table>
In New York City the bank clearings were 46.553 millions in 1882 but only 37.661 millions in 1890. However in 1900 they were 51.865 millions an increase of 38% over 1890. During similar periods its population grew from 1912 thousands in 1880 to 2507 thousands in 1890 and to 3437 thousands in 1900 with increases of 31.1% and 37.1%.

While the population growth indicated a probable increase in the volume of business and the enlarged bank transactions showed that there had been an actual increase in that volume, these alone would have explained an increase in the demand for services of accountants only in the ratio of the greater volume of business. But another influence not related to population was having an effect. That was the increased speed by which the corporate form for business organizations supplanted the earlier partnerships and sole proprietorships after the close of the War of 1861-1865.

However no statistics on this influence have been found. Inquiries of Federal and State offices and other possible sources of information have not produced any records on this subject. For a time it seemed common knowledge must be the only corroboration for the statement that the corporate form was supplanting the earlier forms at an increased speed. But then confirmation was found by accident.

In February 1887 - the month in which the Association was organized - The Office (V. 2 p.23) printed an article on this subject which by a second coincidence discussed the subject for the same period as that here considered. The caption and parts of that article were as follows:

"THE GROWTH OF CORPORATE BUSINESS
A close observer of business affairs, in writing upon the subject of corporations in one of our trade exchanges, indulges in the following remarks:
That much of the business of the country formerly transacted by single individuals or partnerships is rapidly going to a corporate basis is a striking and suggestive fact. It is not surprising that large enterprises, such as railroads, steamships, telegraphs, and, generally speaking, of all kinds business which require an expensive plant and large amounts of capital, should be conducted by incorporated companies with capital stock. No one individual or firm could or would furnish capital sufficient to carry on these colossal undertakings of themselves. Without the expedient of incorporation the most useful and beneficial schemes would fall to the ground. What the capital of a few men cannot accomplish the accumulated earnings of hundreds and thousands can accomplish. 

But the growth of corporations during the last 20 years has been something phenomenal."
CHAPTER 4
PUBLIC ACCOUNTANTS - 1886/7

Having ascertained that there was an increase in business from 1850 to 1890 and an indication of the increase in volume of business, and also that other developments may have increased the need and demand for the services of public accountants, the next study was as to the extent to which that demand might have been met by an increase in the number of practitioners. Some of those who were participants in the organization of the American Association of Public Accountants may have had information as to the number but the records do not show it.

In April 1894 Henry Goldman publisher of the Office Men's Record of Chicago announced the publication of "Leading Expert Accountants, United States and Canada." But no copy has been found and since the Copyright Office has no record of it probably it was not issued.

City Directories are the principal sources of information as to the practitioners but many directories did not include classified sections at these early dates. From the "Directory of Early American Public Accountants" by A. C. Littleton, 1942 supplemented by some names from other sources it appears that for the 3 largest cities the number of practitioners was as follows:

<table>
<thead>
<tr>
<th>Cities</th>
<th>1850</th>
<th>1860</th>
<th>1870</th>
<th>1880</th>
<th>1886/8</th>
</tr>
</thead>
<tbody>
<tr>
<td>New York</td>
<td>14</td>
<td>10</td>
<td>12</td>
<td>28</td>
<td>115</td>
</tr>
<tr>
<td>Philadelphia</td>
<td>4</td>
<td>12</td>
<td>14</td>
<td>18</td>
<td>87</td>
</tr>
<tr>
<td>Chicago</td>
<td>1</td>
<td>1</td>
<td>2</td>
<td>3</td>
<td>31</td>
</tr>
</tbody>
</table>

For the other cities no figures for the early years were found. But for 1886/7 they were: - Boston 41, Baltimore 20, Cleveland, not found, Detroit 7, Pittsburgh 6, St. Louis 11, New Orleans 5, San Francisco 47.

If this ratio of public accountants to population held all through the country the total number of practitioners would have been about 1500. But excluding the population on the farms and in the villages and smaller cities it is possible that the total was between 600 and 1000. Also it is certain that not all of these devoted all their time to the public practice of accountancy. Probably many divided their time among two or more vocations as was then a common practice. Even now such divided attention is not uncommon as is indicated by the Institute's modification in 1948 of No. 15 of the Rules of Professional Conduct.

However it may have seemed to those who were interested in the formation of a national society of public accountants that it might be possible to secure a membership of about 100-200. This would have been upon the assumption that there were at least that number of men in public practice who were not members of any society of accountants or only of one of the existing societies in which public accountants were largely outnumbered by those privately employed. While such societies could have been useful and probably were, it is unlikely that they gave much thought to the professional questions which the public practitioners met.
Whether the promoters of the American Association canvassed the field in this way is not known. Quite likely they did not for if they did it seems that some mention of such canvass would have been made in their records and have been reported in The Office and perhaps in The Accountant.

In 1887 and 1888 relatively soon after the early meetings of the promoters of the Association news items about it appeared in the Times, Tribune, Mail & Express, Evening Post, Sun, Journal of Commerce, Commercial and Financial Chronicle, and Office in New York, Herald in Boston, and Press in Philadelphia, perhaps in papers in other cities. Advertisements of it appeared in the Chronicle, New York and Press, Philadelphia. From this publicity, at least in some instances, and possibly from information spread by other means, many inquiries were received for more information about the organization. The files contain such requests from accountants in Providence, Pittsburgh, Buffalo, Washington, Chicago, San Francisco, Los Angeles and even from the smaller cities of Lawrence and Westfield, Massachusetts. One came from London, England. The letterheads and cards of many correspondents showed that they were in practice as public accountants. Because of this interest it seemed advisable to include these statistics and estimates of the number of practitioners in the United States in 1886-1887 who were possible material for membership in the proposed national organization.
CHAPTER 5

EARLY ACCOUNTING SOCIETIES

The American Association of Public Accountants was the first society formed by and for only accountants who were engaged in public practice. But it was not the earliest association of men who were interested in accounting, although which society was first is not known. In "American System of Practical Bookkeeping," Seventh Edition, 1824, the author James Bennett A & M described himself as

"Professor to the Accountants Society of New York,
Late a Professor to the Accountants Society of Pennsylvania,
Late President of the Accountants Society of New York."

Facts about James Arlington Bennett as found in his publication and in Harry C. Bentley's "Brief Treatise on the History and Development of Accounting" and "Vol. 1, 1796-1900 of Bibliography of Works on Accounting by American Authors" are that he lived from 1788 to 1863, was listed in the New York Directories from 1818 to 1835, first as an accountant and later as a teacher of bookkeeping; had deposited a title for copyright as early as March 4, 1815; and that his book went through 41 editions from 1820 to 1862. It is not known that he offered his service as a public accountant. But during 1818-1822 he was listed as an accountant and like many bookkeeping teachers and authors he may have practiced.

It has been suggested that the membership of the societies which he served as lecturer and president may have included only his students, the large majority of whom were privately employed. During the 19th century however, each New York Directory listed a few accountants some of whom may have been his students. Even so these early societies were not formed by and for only those who were engaged in practice as public accountants. However, newspaper items in 1896 indicated that a bookkeepers association had been organized in 1868 and another perhaps even earlier.

An editorial in Business, November 1896 (V16 p.468) stated

"Press dispatches in October, announced a gathering of bookkeepers in Lincoln, Neb. The item, as published was headed, Bookkeepers' Meeting. The North American Association holding its annual session in Lincoln. The body of dispatch contained the statement that the twenty-eighth annual convention of the North American Bookkeepers' Association began October 8, at the State University. The delegates present, it was stated were chiefly from Ontario, Ohio, Illinois, Iowa and Missouri. Action was taken looking toward consolidation with the Northern Association. In the event of consolidation the name would be changed to the United States Bookkeepers' Association."

But the item was explained in the next paragraph, thus:
Meanwhile we had written to the State University for information, and in due course got the reply: We had the Beekeepers with us on the 9th of October. The Bookkeepers' Association we are not advised about.

Between November 1874 and January 1886, 6 societies were organized in as many cities, 5 others in 1887, 2 in 1888, and 3 in 1889. Here is a list of these 16 organizations and of the items about them in accounting journals:

<table>
<thead>
<tr>
<th>Location</th>
<th>Society Name</th>
<th>Organized</th>
<th>Items</th>
</tr>
</thead>
<tbody>
<tr>
<td>Philadelphia</td>
<td>Bookkeepers Benef'il Assn.</td>
<td>Nov. 14, 1874</td>
<td>73</td>
</tr>
<tr>
<td>New York</td>
<td>Institute of Accounts</td>
<td>Apr. 11, 1882</td>
<td>304</td>
</tr>
<tr>
<td>St. Louis</td>
<td>Office Mens Club</td>
<td>Apr. 2, 1883</td>
<td>76</td>
</tr>
<tr>
<td>Chicago</td>
<td>Institute of Accounts</td>
<td>Apr. 17, 1883</td>
<td>27</td>
</tr>
<tr>
<td>Cleveland</td>
<td>Accountants &amp; Bkprs Assn.</td>
<td>Oct. 28, 1885</td>
<td>31</td>
</tr>
<tr>
<td>Boston</td>
<td>Bookkeepers Association</td>
<td>Jan. 11, 1886A</td>
<td>7</td>
</tr>
<tr>
<td>Columbus</td>
<td>Office Mens Club</td>
<td>Jan. 27, 1887</td>
<td>4</td>
</tr>
<tr>
<td>Dayton</td>
<td>Bookkeepers Association</td>
<td>Apr. 8, 1887</td>
<td>5</td>
</tr>
<tr>
<td>Hannibal</td>
<td>Office Mens Association</td>
<td>May 25, 1887</td>
<td>1</td>
</tr>
<tr>
<td>Kansas City</td>
<td>Association of Accountants</td>
<td>? 1887</td>
<td>2</td>
</tr>
<tr>
<td>Pittsburgh</td>
<td>Bookkeepers Association</td>
<td>? 1887</td>
<td>6</td>
</tr>
<tr>
<td>Detroit</td>
<td>Inst. of Acct. &amp; Bkprs.</td>
<td>June 1888A</td>
<td>5</td>
</tr>
<tr>
<td>Chicago</td>
<td>Bookkeepers Association</td>
<td>Nov. 1888A</td>
<td>11</td>
</tr>
<tr>
<td>San Francisco</td>
<td>Bookkeepers Association</td>
<td>Jan. 30, 1889</td>
<td>2</td>
</tr>
<tr>
<td>Buffalo</td>
<td>Bookkeepers Association</td>
<td>May 1889A</td>
<td>1</td>
</tr>
<tr>
<td>Memphis</td>
<td>Accountants Association</td>
<td>May 1889A</td>
<td>1</td>
</tr>
</tbody>
</table>

Note A. Date is earliest found, organization may have been earlier.

As to each of these 16 societies it is certain that not all members were public accountants. As to some of them it is not certain that any members were public accountants. But as to most of the first 6 some of their members announced themselves as in public practice.

That the experience of these early associations influenced the promoters of the American Association cannot be proven. But it is highly probable that some of those who participated in the formation of the Association knew of the earlier organizations, especially those in cities from which came its original members - New York, Philadelphia, Boston and St. Louis.

Some information may have come to them from members with whom they were acquainted, from items in local papers, and especially from articles and reports about them which appeared in accounting periodicals during the period from 1874 to 1888.

One of these publications was The Accountant, London begun as a monthly in October 1874 and issued weekly from January 2, 1875. It had some subscribers in the United States though now it cannot tell how many. However it carried very few items about American Societies prior to 1888.

But in New York there were 4 accounting periodicals during that period. An accountant, Selden R. Hopkins, edited and published The Bookkeeper, July 20, 1880 to June 19, 1883; American Counting Room, July 1883 to June 1884; and Treasury from January 1885. These were followed by The Office in June 1886 published by Anson O. Kittredge, another accountant. Each
reported a circulation of 3,000 or more, and extra editions of 10,000 issued as samples were sent out widely to accountants and others. Also The Bookkeeper reprinted many issues to supply the demand.

These New York publications carried regularly news of the activities of associations of accountants and other office men, probably of course to gain subscribers, but at the same time spreading information in which public accountants might have been interested. And while this is not the place for full histories of those early societies, it seems appropriate to include brief accounts of their memberships, purposes and results which the promoters of the Association could have known as conditions existing prior to and during 1887.

The Bookkeepers Beneficial Association of Philadelphia was organized November 14, 1874 with 35 members. In 1880 it had grown to 180, in 1883 to 250, and at December 31, 1888 to 292. Its objects at the beginning and during its first 8 or 9 years were to provide sickness and death benefits for its members and to serve them and business by suggesting capable bookkeepers for open positions. In 1883 after visits from and to the Institute of Accounts in New York its scope was enlarged and it held meetings for the presentation and discussion of technical papers. While no complete list of the speakers and subjects is available, 7 reported in various periodicals are suggestive.

Charles W. Sparhawk on Mercantile Collections
Judge William N. Ashman on Preparation of Accounts for Court
Anson O. Kittredge on Adaptations & Expedients in Bookk'g
Professor A. S. Bolles on Government and Money
Attorney W. H. Staake on The Merchant and the Law
John Field on Bankruptcy Legislation
John R. Cassell on The Credit System

At its annual meeting on December 3, 1881, the Secretary stated that members who had removed from Philadelphia had aroused

"an enthusiasm among the fraternity in the West as within the last six months associations similar to ours had been formed in Cleveland, St. Louis and Chicago."

The Philadelphia Association celebrated its 50th Anniversary in 1924 but was dissolved sometime thereafter. Without a list of its membership it is not possible to ascertain how many public accountants were members of it. In a few lists of its officers between 1884 and 1898 there were 5 public accountants namely:

Robert C. Zebley, a director 4 years, president 1890-1892, and grandfather of John H. Zebley, Jr., CPA #574 of Pa.;
J. Edwin M. Keller who was a director in 1896;
William W. Rorer, a director in 1898 and CPA #44, of Pa.;
Thomas May Peirce, president from 1891 until his death;
Joseph E. Sterrett who was a director in 1896, CPA #12, of Pa.; president of the Congress of Accountants at St. Louis in 1904, and of American Association of Public Accountants 1908-1910.
The Institute of Accounts, New York was proposed and urged in editorials by Selden R. Hopkins in The Bookkeeper. In the third fortnightly issue on August 17 he published a short item about the Philadelphia society. Five months later on January 18, 1881, he presented extracts from the By-Laws of that organization, stating that he did this “in response to requests for information relating to the organization of what have been termed Bookkeepers Associations.” On June 7, he asked for the names and addresses of “those who are willing to take a part in such an organization.” And by August 30, besides stating that he had had personal calls from some who were interested, he had published 7 letters all favoring the organization of an association. On March 20, 1882 he announced that “active steps have at last been taken toward securing the organization of a Bookkeepers Association.”

Hopkins had suggested an organization patterned upon that in Philadelphia as it had existed up to that time, whose objects were to provide sickness and death benefits for its members and to act as an employment agency. His plan was enlarged by a committee appointed at an initial meeting of 25 on April 11, 1882, which prepared a prospectus and submitted it to a later meeting of 37. As a result the Certificate of Incorporation filed July 28, 1882 stated the objects of the Institute as

“the elevation of the profession and the intellectual advancement and improvement of its members by
1st the discussion in its councils of technical knowledge, and commercial practice;
2nd aiding its members in the performance of their professional and social responsibilities;
3rd rendering to those engaged in trade and commerce a reliable service by furnishing skilled and reliable accountants and bookkeepers;
4th (condensed here) a Beneficiary Branch to provide Mutual Life Insurance for its members.”

Because the Institute’s minutes and other records have not been found it is not known to what extent it made effective the last two of its purposes as stated in its charter. But as to the 1st object incomplete reports of its meetings show the following:

<table>
<thead>
<tr>
<th>Name</th>
<th>Topic</th>
</tr>
</thead>
<tbody>
<tr>
<td>Joseph Hardcastle</td>
<td>on Origin of Calculation;</td>
</tr>
<tr>
<td>Charles E. Sprague</td>
<td>on Documents as Related to Accounts;</td>
</tr>
<tr>
<td>Joseph Hardcastle</td>
<td>on The Theory of Life Insurance;</td>
</tr>
<tr>
<td>Edward T. Cockey</td>
<td>on Scope of the Accountant’s Art;</td>
</tr>
<tr>
<td>Selden R. Hopkins</td>
<td>on Organization of Accounts;</td>
</tr>
<tr>
<td>J. U. Underhill</td>
<td>on Use of Balance Ledger in Banks;</td>
</tr>
<tr>
<td>H. S. Ogden</td>
<td>on Wall Street and Some of its Customs;</td>
</tr>
<tr>
<td>D. T. Ames</td>
<td>Subject not stated in reports;</td>
</tr>
<tr>
<td>Silas S. Packard</td>
<td>Subject not stated in reports;</td>
</tr>
<tr>
<td>Gen’l R. W. Judson</td>
<td>on Eminent Characters in U.S. History</td>
</tr>
<tr>
<td>Gen’l C. G. Dahlgreen</td>
<td>on Personal Adventures with Accounts;</td>
</tr>
<tr>
<td>Joseph Hardcastle</td>
<td>on “That Beats the Dutch”—Significance;</td>
</tr>
<tr>
<td>E. E. Griffith</td>
<td>on Association of Capital and Labor;</td>
</tr>
<tr>
<td>Anson O. Kittredge</td>
<td>on Cost Accounts in Metal Factory;</td>
</tr>
</tbody>
</table>
All of these addresses were made during 1883-1887.

An interesting sequel to the meeting on December 15, 1886 at which Charles Taller a member gave the address on French and American Account-Keeping Contrasted was that a short report of the meeting was given in The Accountant, London of January 1, 1887, (V. 13 p.4) the first mention of the Institute in that paper. The item did not give the name of the speaker but after stating the subject continued: -

"On the termination of the lecture, Mr. EDWIN GUTHRIE, F.C.A., who was the guest of the evening, gave by request, a description of the Institute of Chartered Accountants in England and Wales, and the position of Public Accountants in England."

Forty years later an author in mentioning this meeting, did not refer to the address or the speaker, but stated that it was a meeting which had been called "for the purpose of inviting us (Guthrie and author) to attend."

The only records of the membership of the Institute from its organization to December 31, 1887 are in the reports of its meetings in The Bookkeeper, American Counting Room and The Office. This leaves a gap from June 1884 to May 1886. It is not certain that all admissions were mentioned in the reports of meetings. However at its organization on June 8, 1882, 37 signed; at least 6 others were admitted in 1882; 13 in 1883; and 3 more on March 14, 1884; making a total of 59 during its first 2 years. After a lapse of 30 months the records of admission show only the number who were admitted but not their names. But reports of elections and of papers read by members give the name of 21 not included in the 59 at March 14, 1884 so it is certain that the total membership was at least 80, probably more. Of those whose names were given 14 were public accountants, namely:

D. T. Ames
Joseph Hardcastle
Charles E. Sprague
Capt. Henry Metcalfe
Joseph Hardcastle
Charles Dutton
Henry Harney
A. O. Field
Joseph Hardcastle
A. Poindexter
Charles Taller
Edward T. Cockey
Silas S. Packard
Frederick W. Child
A. D. Penfold
Charles E. Sprague
Charles Dutton
William H. Veysey
Joseph Hardcastle

on Business Writing;
on Computing Interest on Running Accounts;
on Books of a Savings Bank;
on Mechanical Consolidation of items;
on The Calendar;
on Account-Keeping of Telephone Companies;
on Branch Stores;
on Personal Experiences re Bookkeeping;
on Installment System;
on From Granary to Pit;
on French & American Account-keeping
on Accounting for Executors, etc.;
on The Unlearned Profession;
on Cost Accounts;
on Business Paralyzer;
on Volapuk;
on Auxiliary Books;
on A Few Points on Bookkeeping;
on Prices & Profits
William Calhoun, member of Council of AAPA;
William H. Veysey, member of Council and Secretary of AAPA;
Walter H. P. Veysey, member of Council of AAPA later CPA #192;
Charles E. Cady of Harney Cady & Co., etc., later CPA # 123;
Edward T. Cockey in practice alone, later CPA #91;
Charles Dutton of the Bureau of Audit, author, later CPA #180;
Joseph Hardcastle, who took the first examination, CPA #104;
Henry Harney of Harney, Cady & Co., etc., later CPA #18;
Wm. Bainbridge Jaudon, in practice alone, later CPA #95;
Anson O. Kittredge, of Account, Audit & Assurance Co., CPA #121;
Charles E. Sprague, both banker and accountant and CPA #11;
Frederick W. Child, in practice alone, Connecticut CPA #4;
Selden R. Hopkins, in practice alone, editor, Illinois CPA #124;
William T. Simpson, in practice alone.

Sprague and Hardcastle were authors of well known books. Child, Dutton, Hopkins, Jaudon and Kittredge are also listed in the “Accountants Index” or in Bentley’s “Bibliography of Works on Accounting by American authors.” Sprague and Kittredge served on the N.Y. Board of Certified Public Accountant Examiners.

These activities and the list of technical papers presented at meetings of the Institute indicate how well its membership was giving effect to the first two purposes stated in its charter. And also in this connection its Examining Committee announced on October 11, 1882 that its first requirement of an applicant was “good moral character” and the second an understanding of the “principles of double entry bookkeeping.” Making effective the provision for good character the Institute on October 15, 1882 expelled a member who had been convicted of a crime.

For the third purpose it circularized the community stating it was prepared to aid in furnishing good bookkeepers. And apparently with the purpose of serving business, on February 13, 1883 it presented to the New York Senate and Assembly a petition for the enactment of a law to provide that “All days of grace, heretofore allowed on drafts, bills of exchange and promissory notes, are hereby abolished, and x x x “Thereafter the bill was endorsed by banking and other business circles, mentioned favorably in the press, introduced by Assemblyman Theodore Roosevelt and enacted.

The Institute continued into the 20th century and on March 15, 1940 its two surviving members merged it into the American Institute of Accountants.

The Office Men’s Club, St. Louis was organized on April 2, 1883 by 8 members. Thereafter its membership as reported at its annual meetings in April was 32 in 1884, 65 in 1885, 72 in 1886, 77 in 1887, 89 in 1888, 236 in 1889 and approximately 400 in 1891. In 1888 it moved to its own Club House. Section 2 of its By-Laws quoted in American Counting Room of November 1883, (V. 7, p.292) stated its purpose in one paragraph as follows:

“Its object shall be to unite, socially and fraternally, such supervising office men in St. Louis as may be deemed fit and acceptable, for the purpose of promoting acquaintance, fostering friendship, and, by cooperation and discussion, aim to secure uniform practice in our business intercourse, and the adoption of the most approved and labor-saving methods in our office work.”
The third section provided for two meetings each month; and the seventh required the President to appoint two leaders,

"Whose duty shall be to come prepared to present their views for the general good, after which an informal interchange of opinion on the topics shall be in order."

It seems that the first meeting in each month was given to the reading of papers, sometimes also the second, but frequently the second meeting was for discussion of the previously presented papers and for social entertainment.

That these papers were deemed to be important was indicated by the publication in 1886 of a booklet entitled "Papers read before the Office Men's Club of St. Louis, Mo., April 1884 to April 1886," a copy of which is in the library of the Missouri Historical Society. And The Office of September 1891 (V. 11, p.190) stated that the Club had then published later papers read to it. The subjects of most of the papers suggest that they were of interest solely or most largely to commercial accountants, although some may have been useful also to men in practice.

A few years later the Club was addressed by two public accountants. "Verbal and Written Contracts of Employment" was given by Bertram D. Kribben in 1891, and on December 15, 1892 "Branch Office Accounts" by Frederick W. Child. Both were in public practice. Kribben was not listed as a public accountant in the Directories 1886 to 1888 and he was not registered at the Congress of Accountants in 1904. But he became Missouri CPA #47 in 1910; was a member of the Missouri Society of Certified Public Accountants from 1910 until his death in 1919, was its Secretary 1912-1914 and its President 1914-1916; was Secretary of the State Board of Accountancy 1917-1919; was a contributor to The Journal of Accountancy; and was a member of the Association and American Institute serving on the Committee on Education 1912-1916 and on the Council until his death early in 1919. Child began public practice about 1896, after nearly 30 years in industrial accounting. He was an early member of the Institute of Accounts, New York; became Connecticut CPA #4 in 1908; was a member and Secretary of the Connecticut Society of Certified Public Accountants; was the author of an early booklet on "Cost Accounts" and of other articles; and was a member of the American Association and American Institute.

Whether Kribben was a member of the Office Men's Club has not been learned. Probably Child was not. And in 1886-1888 when there were only 11 public accountants listed in the St. Louis Directories only very few could have been members of the Club. But there was one - William K. Spinney - who was listed in St. Louis Directories from 1885 to 1916. He was a member of the Club's Executive Committee in 1889 and its President in 1890. And he was an original member of the American Association in 1886.

The Institute of Accounts, Chicago, was organized April 17, 1883 with about 15 members as reported the next day in the Chicago Tribune which report was reprinted in The Bookkeeper of April 24, 1883 (V. 6, p.139). And in its issue of May 8, (p.154). The Bookkeeper stated that at that meeting "it was decided to adopt, with but little alteration, the By-Laws of the New York Institute." This report named 14 who attended the meeting and who "signed the application for a charter to form a corporation x x x with the following
objects." The objects there stated were exactly the same as those of the New York association except the substitution in the 3rd object of "valuable service" for "reliable service" and "trustworthy accountants and bookkeepers" for "reliable accountants and bookkeepers." The report also stated that "the By-Laws of the New York City Institute, with a few exceptions and alterations have been adopted by the Chicago Institute." And it said that 53 applications for membership were under consideration.

Probably no one of the original 14 members was in public practice. From 1883 to 1888 Chicago Directories listed in all 43 public accountants, and if the Chicago Institute followed the practice of the New York association in membership as in other matters some of the 43 may have become members. Several items have been found about an Illinois Institute of Accountants which included many public practitioners, but Cecil B. Smeeton, a member of it, wrote that this was another organization organized on July 22, 1896. And since Smeeton became a fellow of the Institute of Accounts of New York on November 16, 1908, his statement may be accepted as correct.

The Accountants Association of Cleveland was organized on or about October 28, 1885 because The Office of December 1886, (V. 1, p.125), stated that October 28, 1886 was its anniversary. During 1888 it was reorganized when it was said to have 50 members. During the years 1886 to 1891, 20 different names appear as officers or as speakers at its meetings, of which during several years it held two each month even without intermission during the summer.

No copy of its By-Laws or statement of its purposes has come to light and its object can be inferred only from reports of its meetings. However these show that a half dozen or more of its sessions were given to formal debates on moot questions, sometimes on accounting matters, at other times on questions of political economy. At least 5 meetings were addressed by lawyers on commercial law. Members read papers on Education, Associations, National Banking, Negotiable Paper, Corporation Accounting, Closing Books, Rendering Statements, Proof Posting, Liability of Endorsers, etc.

Of the 29 members during the 6 years 1886 to 1891 the only one known to have been in public practice was James M. Crawford author of "The Cleveland Accountant" in 1896 whose practice was conducted under the name of The Crawford Audit Company. The date when he became a member has not been found but on July 18, 1888 he was elected Secretary.

In an address at Boston reported in The Office March 1895, (V. 15, p.98), Anson O. Kittredge intimated that the Association had "dropped out of sight, and nothing more had been learned about it."

The Bookkeepers Association in Boston was organized early in 1886 or perhaps even earlier because it held an annual meeting on January 16, 1887. No list of its members has been seen but of the 14 persons whom it named as officers and as members of its executive and examining committees for 1887 and 1889 it appears that no one was in public practice. No other references to a society of this name appeared until 1895 and 1896 when several items were published. However, on January 23, 1895 as reported in The Office of February 1895, (V. 15, p.51,) 32 persons met to organize an association with the same name. Probably the earlier one had ceased to exist.
At least two of these early societies, those in St. Louis and Cleveland had advocated a national organization to embrace all the local associations. The Club in St. Louis appointed a committee to develop interest in this and to work with other societies in formulating a plan for such a national association. Nothing has been learned as to the attitude of the other local societies, but it seems that nothing came from these efforts. And that it was not yet time for any such national organization may be inferred from the brief lives of later attempts in the cases of the National Association of Accountants and Bookkeepers about 1896 and of the nation-wide Institute of Accounts about 1900. While 3 or 4 local associations succeeded and were useful for 50 or 30 or 10 years the suggestion of a national society was premature.
CHAPTER 6
CHARTERED ACCOUNTANTS INSTITUTE - Proposed

After the organization of the 6 local societies which were formed from 1874 to 1886 (there may have been others) but before the first steps were taken for the formation of the American Association of Public Accountants, there was one other project which should be mentioned here.

All that has been found about this movement in Philadelphia is what was stated by two authors in three articles as follows:

2. Joseph E. Sterrett in "John W. Francis" a biographical sketch written in 1917 and included in record of the 25th Anniversary of the Pennsylvania Institute of Certified Public Accountants celebrated at the Bellevue-Stratford Hotel on December 8, 1922.

Wilkinson's 1927 story is somewhat more detailed but wholly consistent with his 1903 article, and except as to one date it is also consistent with statements in the Sterrett article though that adds a little to the record of the movement. Both follow here.

"In 1886, Mr. Francis had several conferences at his office with Messrs. Heins, Vollum and Brown looking to a plan of organization for their mutual protection and benefit. The plan was to organize a society and to seek a charter as an educational institution, under Pennsylvania law. The society was to be called 'The Chartered Accountants' Institute.'

"The principal objects of the proposed society were: 'to elevate the standing and advance the interests of public accountants; and to direct attention to the advantages offered by, and the safeguards attending, the auditing and adjusting of books and accounts by persons thoroughly skilled and experienced as public accountants, and of established personal reputation.'"

"It was in December, 1886, that Mr. Edwin Guthrie, FCA, of Manchester, who was visiting the city of New York on the business of his firm, accepted Mr. Heins' invitation to visit Philadelphia, with the object of discussing the plan above referred to.

"Mr. Heins introduced Mr. Guthrie to the late Mr. John W. Francis and together these three pioneers discussed the Philadelphia plan for a state society.

"Mr. Guthrie strongly counseled Mr. Heins and Mr. Francis to use some other name than 'chartered accountants,' because, he pointed out, it would likely conflict with the use of that title in this country by English and
Scottish accountants, visiting the United States on professional business. This loomed as a serious objection, at that time, for the reason that the most important and responsible business entrusted to public accountants in those days was given to visiting British accountants. Further than this Mr. Guthrie, having strongly in mind the success achieved in England by the organization (in 1882) under a royal charter, of the Institute of Chartered Accountants, strongly counseled a nation wide association, in preference to a state society.

"It is not of record that Mr. Guthrie, on the occasion of his visit to Philadelphia, met Mr. Charles N. Vollum, Mr. Lawrence E. Brown, nor Mr. Hyland B. Hayes, who had an office at 110 South Third Street. Upon returning to New York Mr. Guthrie related to his partner (Mr. James Thornley Anyon) his experience at Philadelphia. It is remembered that he stated he had been able to find but two accountants in the City of Brotherly Love."

Sterrett, in the Francis biography, wrote in 1918:

"In his vision of the internal development of accountancy, and in view of the circumstances existing at the time it was truly a vision and worthy of a statesman, two things occupied the foreground, education and organization. As early as 1886 he brought together the little group of men who were then in practice in Philadelphia, and of whom Mr. Lawrence E. Brown is now (1918) the sole survivor. Several meetings were held in Mr. Francis' office, and a plan of permanent organization was worked out which provided for a charter as an educational institution. The original minutes of these meetings, almost if not entirely complete, are now in the possession of the American Institute of Accountants. When the plans were brought about to the point where an application for a charter was to be made, early in 1887, Mr. Edwin Guthrie arrived in America and advised the formation of a national society. The plan for a local organization was then dropped, and several of the Philadelphia men, Mr. Francis among them, joined in the formation of the American Association of Public Accountants.

Both writers told of events which transpired in 1886. At that time Wilkinson was 26 years of age and had been in the United States only 3 years. And it seems his acquaintance with accountancy may not have begun until January 20, 1887 when he was employed by the firm of Veysey & Veysey as told further on in his Journal article. (V. 44, p.164)

In 1886 Sterrett was 16 years of age and his association with John W. Francis began 5 years later in 1891 lasting until 1901, 2 years as assistant and then 8 years as a partner.

Of course Sterrett's narrative about the proposed Chartered Accountants Institute may have come from his partner, Francis, who however was 45 years older than Sterrett. But the only source he mentioned was "the original minutes of these meetings" as to which in 1918 he wrote that they "are now in the possession of the American Institute of Accountants." But searches for these during recent years have not been successful, though there is an impression that they were in the Institute's files for a time but were loaned and not returned.
Wilkinson did not have as close contact as Sterrett with any one who participated in the Philadelphia meetings in 1886. Yet both his 1903 and 1927 stories were consistent with Sterrett's except that Sterrett dated Guthrie's visit to Philadelphia as "early in 1887" while Wilkinson placed it in December 1886, which it must have been since it was before the New York meeting on December 22, 1886. The agreements in the two accounts suggest, though of course they do not prove, that Wilkinson also had access to the original minutes and this is particularly indicated by his quotation of its purposes which seems to have been taken from those minutes.

If Wilkinson did borrow those minutes for the preparation of his 1927 article and had not yet returned them to the Institute when he died in 1932, it seems probable that they were a part of the mass of papers which his widow kept intact and of which she would not permit examination for historical or any other purpose. And after her death in 1937 the executor of the estates of both George Wilkinson and his widow (an Episcopalian minister) destroyed all of them except a relatively small part which he sorted out and gave to representatives of the Pennsylvania and New York societies.

From the two accounts of the Philadelphia movement in 1886 it seems that the aims of all or some of the promoters were: (1) to advance the prestige and influence of the profession by uniting its practitioners in an association which would be more influential than its members individually could be; (2) to make it possible, even probable, that future additions to the ranks of practitioners would be prepared for satisfactory service by having had technical education and training; and (3) to insure that all practitioners both present and future were men of established reputation for ability and honor.

The American Association of Public Accountants, as will be shown, later, did not at first proceed with all these aims. But it is to the credit of these pioneers that in due course the profession, as represented by the Association, did promote these objects as well as others which stemmed from them.

Perhaps their purposes may be understood a little better by a brief consideration of the personal qualities of the two men who seem to have been most influential in the movement.

John W. Francis who was 61 years of age in 1886, had only a rudimentary education as a boy in the schools of Utica. But at 32 he became a bookkeeper in Philadelphia, and carried on "a wide range of study mostly at night." Perhaps when he began practice he was even more conscious of the need for education since in 1885 and 1886 or earlier he was professor of the Senior Practice Department of National College of Commerce, Philadelphia as was shown by Directories of those years and The Office of August 1886, (V. 1 p.56). This may indicate his interest in technical education, while his interest in young men is implied by Wilkinson's reference to him as "a lovable old gentleman," and Sterrett's recalling "his gentle, earnest sincerity, his sound judgment, his honesty in every act and thought, and the many lovable qualities of the man."

John Heins was 50 years of age in 1886 and after graduating AB at 17 and later receiving AM, he had over 20 years experience in the business of organizations before he began his practice. In a biographical sketch prepared in 1922, T. Edward Ross described him as "a man of originality, energy and ambition. He was a hard worker, had a passion for conscientious and efficient service, and required his subordinates to render the best service of which they were capable."
Part II
CLASSIFICATION OF ACTIVITIES BY PERIODS

CHAPTER 7
GENERAL OUTLINE OF THE FIRST TWENTY YEARS

At first it was intended to lay out this record of the early years of the American Association of Public Accountants as a series of year books each ending at an annual meeting. But that plan would have been difficult or impracticable, because during much of the first decade its so-called annual meetings were held at irregular dates, some years omitted. And such a plan would have resulted in showing in one year the completion of a project begun in some prior year, and in telling only the first steps taken on a project the completion or abandonment of which would be found in the record of some future year. For this narrative it has seemed best to tell as a whole the story of each major project.

But that alone would not show the time relationship of the several projects. It might even suggest false conclusions as to why some projects were failures while others were successes. The plan adopted, therefore, is to give first a brief chronological record of the entire period - somewhat like the first sketch for a picture - and to follow with a complete record of each major project which perhaps may supply the various colors necessary to make the picture complete.

After the society was formed in 1886-1887 its Constitution was amended many times in minor details, and later it was largely rewritten on two occasions. The first was in 1892, either February or April as to which the Minutes are not clear, and in part at least they are incomplete. Perhaps the reorganization was begun at the earlier date and completed later. The Minutes do not contain a record of either meeting although both dates are mentioned later.

The second reorganization was made on January 10, 1905 and that was to prepare for the merger into the Association of the Federation of Societies of Public Accountants in the United States of America.

These two reorganizations divided the Twenty Years into 3 periods, respectively of about 5 years, 13 years and 2 years. But during the long period of nearly 13 years from 1892 to 1905 a few major activities suggest subdivisions of the period. The chronology of the first twenty years therefore is taken up by periods as follows:

- Promotion and Organization: 5 years (1886-1891)
- Reorganization and Education: 3 years (1892-1894)
- Legislation for the Profession: 2 years (1895-1896)
- Living with the CPA law: 6 years (1896-1902)
- Reorganization and Merger: 2 years (1902-1904)
- Nationalization: 2 years (1905-1906)
It should be understood that the dates above stated do not exactly delimit the periods during which the major activities of the Association were begun and terminated. But except for the periods preceding and following the enactment in April 1896 of the New York Certified Public Accountant Law its activities on most of the major projects were begun early and ended late in calendar years. And these periods make it easier to relate minor activities to the major ones.

For each of the six periods there will be included lists of the activities, both major and minor; the President’s report at the end of each year; additional facts, if any, not fully mentioned in those reports; the dates and results of the annual and special elections of Officers and members of the Council or Board of Trustees; and brief mention of the number of meetings held and of the membership.

The available records are only these: -

6 Volumes of Minutes from December 2, 1887 through 1906;
1 Scrap Book of Papers largely prior to the Minutes;
2 Letter Press Copy Books from June 1892 to January 1896;

It has been found that no one of these files is complete.

The Membership Roll though often mentioned in the Minutes has been lost, and there are no Books of Account except for a very short period.

Since the Minutes are incomplete and the other records here listed are only negligible fractions of what the Association must have had, recourse was had to other sources of information. For this purpose, the “Index of Accountancy History Materials in 25 Periodicals, 1880-1930,” made it possible to examine items about the Association and its members in: -

<table>
<thead>
<tr>
<th>The Accountant</th>
<th>London</th>
<th>1874-1905</th>
</tr>
</thead>
<tbody>
<tr>
<td>The Bookkeeper</td>
<td>New York</td>
<td>1880-1883</td>
</tr>
<tr>
<td>American Counting Room</td>
<td>New York</td>
<td>1883-1884</td>
</tr>
<tr>
<td>Commercial &amp; Financial Chronicle</td>
<td>New York</td>
<td>1883-1907</td>
</tr>
<tr>
<td>Office, Business, Business World</td>
<td>New York</td>
<td>1886-1907</td>
</tr>
<tr>
<td>Office Men’s Record</td>
<td>Chicago</td>
<td>1889-1896</td>
</tr>
<tr>
<td>Banking Law Journal</td>
<td>New York</td>
<td>1889-1905</td>
</tr>
<tr>
<td>Bookkeeper, Business Man’s Mag.</td>
<td>Detroit</td>
<td>1892-1915</td>
</tr>
<tr>
<td>Financial Record</td>
<td>New York</td>
<td>1894-1907</td>
</tr>
<tr>
<td>Accountants Journal</td>
<td>London</td>
<td>1896-1897</td>
</tr>
<tr>
<td>Accountics</td>
<td>New York</td>
<td>1897-1900</td>
</tr>
<tr>
<td>Accountants Magazine</td>
<td>Edinburgh</td>
<td>1898-1908</td>
</tr>
<tr>
<td>Public Accountant</td>
<td>Philadelphia</td>
<td>1898-1900</td>
</tr>
<tr>
<td>Commerce Accounts &amp; Finance</td>
<td>New York</td>
<td>1901-1903</td>
</tr>
<tr>
<td>N.Y. Accountants &amp; Bookkeepers Jl.</td>
<td>New York</td>
<td>1902-1904</td>
</tr>
<tr>
<td>Auditor</td>
<td>Chicago</td>
<td>1904-1905</td>
</tr>
<tr>
<td>Pace Student</td>
<td>New York</td>
<td>1915-1926</td>
</tr>
<tr>
<td>American Accountant</td>
<td>New York</td>
<td>1927-1933</td>
</tr>
<tr>
<td>Certified Public Accountant</td>
<td>Washington</td>
<td>1922-1936</td>
</tr>
<tr>
<td>Journal of Accountancy</td>
<td>New York</td>
<td>1905-1926</td>
</tr>
<tr>
<td>American Institute Bulletins</td>
<td>New York</td>
<td>1924-1936</td>
</tr>
</tbody>
</table>
Most of the items in these periodicals were published soon after the incidents which they reported. Some were supplied by the Association Officers. Perhaps all were fairly accurate.

Some information about the Association and its Members has been found in articles listed in the Accountants Index 1920 and its 9 supplements. A few books or brochures wholly or partly historical have been used. Apparently some of these were prepared from original sources. Others were wholly or partly memoirs. But all have been examined and used when they were explanatory of original records or indicated where other information was to be found. The list of such Books and Pamphlets follows:

- Perine, Accountants Directory & Who's Who 1920
- Jordan, Biographical Sketch of Chas. W. Haskins 1922
- Jordan, Biographical Sketch of Elijah W. Sells 1924
- Perine, Accountants Directory & Who's Who 1925
- Anyon, Recollections of Early Days American Accountancy 1925
- Bentley, Treatise on History of Accountancy 1924
- Green, History & Survey of Accountancy 1930
- Mann, Charles Ezra Sprague, a Biography 1931
- Littleton, Accounting Evolution to 1900 1933
- Bentley, Works on Accounting by American Authors 1934/5
- Anon, Ten Year Book of the N.Y. State Sec'y CPA's 1938
- Montgomery, Fifty Years of Accountancy 1939
- King, Forty Years Accounting in Maryland 1941
- Ross, Pioneers of Organized Public Accountancy in Pa. 1942
- Thomas, Life Sketch of Edward Scott Thomas ?
- Littleton, Early American Public Accountants 1942
- Brennan, History of the Georgia Society CPA's 1949

The compiler of this volume knows that many historians include bibliographies at the end of their books and that references thereto are often made in the body of the text with explanatory notes at bottoms of the pages, or at ends of the chapters, or at ends of the books. But he also knows that some persons better versed in history than he, prefer to find the explanatory matter in the text to which it refers. And since the compiler is not a historian but will have to make many references to these publications, the list is inserted here in order that readers will be informed as to the character of the authorities here used.
CHAPTER 8
PROMOTION AND ORGANIZATION, 1886-1891

The first entries in the earliest Minute Book are a record of a meeting of the Incorporators on December 2, 1887 as follows: -

"Present.

John Heins, Esq. of Philadelphia Vice President
W. H. Veysey, Esq. of New York Treasurer
Thos. Bagot, Esq. do
Louis M. Bergtheil, Esq. do
M. C. Mirick, Esq. do
E. H. Sewell, Esq. do
Walter H. P. Veysey, Esq. do
Jas. Yalden, Esq. do
Colonel Tyler, Counsel do

"It was proposed by Mr. Yalden, Seconded by Mr. Sewell and carried unanimously That Mr. John Heins take the Chair.

"It was proposed by Mr. Heins, Seconded by Mr. Sewell and carried unanimously That in the unavoidable absence of Mr. J. T. Anyon, Honry Secy Mr. C. Gray act as Secretary to this meeting."

The attendance of two officers and record of the absence of a third indicated that there had been one or more earlier meetings.

When preparations were being made to celebrate in 1937 the 50th Anniversary of the Association, partners of James T. Anyon presented papers found in his desk after his death in 1929. They were records of meetings of accountants on December 22, 1886 and January 17, 1887; of Committee on Regulations, etc., on December 29, 1886 and January 6, 1887; and of Council on January 22, 1887 and January 24, 1888. All except the last were of dates prior to the above quoted first entry in the Minutes. The only one signed was of the Committee meeting on December 29, 1886 which showed that Anyon was absent and that Wm. H. Veysey who signed as Secretary pro tem was appointed for that meeting.

Since the above-quoted record of the meeting on December 29, 1887 mentioned the absence of J. T. Anyon, Secretary, and since these papers were found in his desk, it seemed certain that they were records of the prior meetings.

Also the records were fully confirmed by verbatim copies in The Accountant, of January 15, 1887 (V. 13, p.31) and The Office of January 1887 (V. 2, p.13) part of the former being as follows: -

"A Meeting of Public Accountants was held on Wednesday, the 22nd December, at 45 William Street, New York, for the purpose of considering the desirability of forming an Institute of Public Accountants in the City and
State of New York. Among those present were Messrs. Edwin Guthrie, W. H. Vesey, W. H. P. Vesey, Col. C. E. Sprague, E. H. Sewell, Jas. Yalden, W. B. Jaudon, J. Roderick Robertson, J. T. Anyon, Hall and others. Letters of regret for non-attendance were received from Messrs. W. Calhoun, Louis H. Bergtheil, W. Pitt Shearman, H. M. Tate and others. Mr. Guthrie being called to the chair explained that the object of the meeting was to consider the desirability of the Public Accountants of New York being incorporated as a public body somewhat after the manner and with corresponding objects to those of the Institute of Chartered Accountants in England. x x x The following resolution moved by Mr. E. H. Sewell and seconded by Mr. Yalden was unanimously carried.

Resolved, That this meeting of Public Accountants upon due deliberation deem it desirable that the Public Accountants practising in the State of New York should become incorporated as a public body and that a Committee be appointed for the purpose of drafting Rules and Regulations for submission to a second meeting to be held on a day to be appointed by the Committee.

Messrs Edwin Guthrie, W. H. Vesey, Jas. Yalden, Jas. T. Anyon and R. L. Fabian were appointed a Committee accordingly. The Committee appointed next Wednesday, Dec. 29th to hold their first sitting.

The typewritten draft of these minutes found with the Anyon papers had been edited to show that (1) J. Heins also was present; (2) the resolution was moved by Mr. Vesey, seconded by Mr. Anyon; and (3) was extended by the addition of

"and further Resolved that this body be called the American Association of Public Accountants."

In his Recollections (p. 19) Mr. Anyon stated:

"and I had the pleasure of making this proposal."

A matter of interest is that John Heins of Philadelphia was present, although the resolution mentioned only "the Public Accountants practising in the State of New York."

On December 29th all members of the Committee on Rules and Regulations were present except Anyon who was out of the City and on January 6 all were present. The Committee considered a draft for the Constitution submitted by Guthrie, amended it in several particulars, and provided for its submission to a general meeting to be called for January 17, 1887. The meeting also voted that the Committee be assessed for preliminary expenses.

The record of the second meeting of Public Accountants on January 17, 1887 shows that invitations to attend had been sent to 34 Accountants in New York, 4 in Philadelphia, 1 in Boston, and 2, Wade and Guthrie of England, 41 in all, of whom 11 from New York, 1 from Philadelphia and Guthrie of England attended. The draft constitution was discussed, amended and adopted "subject to any verbal alterations which may be made by Council," and was ordered sent to all those invited to the meeting who, with their consent, would become the first Fellows of the Association. The meeting elected 16 members of the first Council and the first President and first Vice President of the Association.
The next meeting of which a record has been found, either in the Anyon file or Minutes is that of the Incorporators on December 2, 1887. But the unfinished business at January 17, 1887 makes it certain that other meetings were held. The only reference to them is in The Office of June 1887 (V. 2 p.109) which accorded with the Association’s action January 17, 1887 that a meeting be held “within four months after the date of the Constitution.” The item was as follows:

“We are informed that the committee of the council of the American Association of Public Accountants, to whom was referred the matter of constitution and by-laws some months since, have completed their work, and that a meeting of the council is anticipated at an early date. At this meeting the committee will submit their report and recommend action thereon. It is intimated that the revised instrument shows but little change from the original draft submitted in January last, and, according to the best information at our command, it is likely to be adopted in the form presented by the committee. Owing to the absence from the city of some of the members of the committee and the illness of others, there has been unexpected delay in the preparation of the report. Accordingly the formal organization of this association has been deferred much longer than was originally contemplated. We understand that the forthcoming report will recommend, among other things, that instead of the organization obtaining a special charter that it shall be incorporated under one of the existing laws applying to organizations of this kind. This change in the plans of the society has been influenced in part by the fact that a special charter would cost a considerable amount of money, and in part on account of the belief that a special act would not afford advantages commensurate with the cost. It remains, of course, that if the advantages of the special charter should seem to warrant the expense and trouble at a future time, it can still be applied for.”

This item published in June referred to actions taken early that month or in May or even earlier. Thereafter there must have been meetings for conferences with counsel, for reduction in size of Council, and for selection of members as Incorporators and as Trustees, Directors or Managers for the first year. The Certificate of Incorporation (at times called Constitution) was executed on August 20, 1887, and filed on September 20, 1887. Not all the members of the Council signed the Certificate. In the Journal of September 1927 (V. 44, p. 165) George Wilkinson wrote: “Mr. Anyon and Mr. Veysey, being unrepentant British subjects could not join in the petition.” He did not explain why Bergtheil, Church and Cox were omitted. Heins, Mirick and Yalden were the only members who were elected to the Council January 17, who served as Incorporators August 20 and who were present at the meeting December 2, 1887. Presumably Colonel Tyler of Tremaine & Tyler who attended that meeting, had prepared the Certificate.

Prior to February 1888 the activities were mainly completing the organization. Then on February 16, Auditors were appointed; February 24 a seal was adopted; March 6 an examining committee was appointed (later styled Committee on Elections, Qualifications and Examinations); and the same date an Assistant Secretary was authorized but not appointed until 1891.
Major activities were for Increases in Membership, Finances, By-Laws, and Advertising each of which received much attention in 1888 and 1889, less in 1890 and 1891, and in varying degrees thereafter through 1904.

The omission of annual elections in 1889, 1890 and 1891; the less frequent meetings of the Association and the Council and the failure to increase the membership suggest that the members might easily have become so discouraged as to abandon the enterprise. That some did so view the outlook is suggested by the separations. And the deaths of the First President, Robert L. Fabian, and of an active member of the Council, William J. Calhoun, might have added to the discouragement.

Yet at the Association meeting on May 17, 1889 at about the middle of the 5 years the President James Yalden delivered his report which is here quoted because it may have also represented the views of the other members of the Council.

Address of President James Yalden, May 27, 1889 (Minutes 29)

"On the occasion of this our first annual gathering since the organization of our Association, I have to congratulate the members on the success it has so far attained - a success which has enabled us to bring the profession of Accountancy prominently before the public as one of the necessary adjuncts of business tending to commercial success and prosperity.

"The profession of Accountancy having hitherto been but little known in the United States, and the recognized want of a well-organized body of professional and public accountants, whose ability, character, and strict business conduct could be relied upon, being called for by the leading commercial and financial representatives of the country, led to the formation of our Association - the lines being taken mainly from the older countries - notably England - in the formation and the ruling and conduct of our Order.

"The object of our Association being fully laid down in our Constitution, and the By-Laws arranged in accordance with the powers given us in such Constitution, with which you are all conversant, have been adhered to, and acted upon, but it has been an open question whether they are not too rigid, and strict in their application regarding the admission of members in the earlier stages of the Association's career, and the Council have had under consideration the advisability of reducing the Initiation Fee, the adoption of Local Boards, in large cities of the Union, in order to regulate its affairs in their respective districts, and with that view certain propositions to alter your By-Laws to effect these objects will be submitted to you.

"It is much to be regretted that our Association is not stronger in number. At the present time we have but 25 Fellows, and 7 Associates, which I am sure you will agree is not enough to give the Association that standing and recognition we all desire, and it is of paramount importance to the profession that some means should be adopted to increase our membership.

The final success and universal recognition by the commercial and investing citizens of the advantages of our services can only be developed slowly, by care, and prudence in the management of its affairs, and by unanimity of feeling toward those engaged in the profession.
"With that view we must not be too rigid in our rules and regulations for the admission of persons who are now in practice and recognized as Accountants. Consideration must be given to what our objects are, and why we are endeavoring to develop this Association. We are organized to advance the interests of our profession, and to develop the Accountancy and Auditing business, and it is apparent to my mind that by liberal treatment and somewhat elastic view we shall acquire the good will of a great majority and obtain fewer enemies and objections to our scheme than if we adopted a stern and exacting policy.

"It has repeatedly been brought to our attention that in many instances persons calling themselves Accountants, are not only unworthy of the name but bring discredit upon us who are qualified by training and experience.

"There are no doubt many - and it cannot be denied - who are quite incompetent to be employed in such a capacity, and should any of these be applicants for admission to our Association the Council should make such rules, regulations, and inquiries to debar them from becoming members or parading themselves as Accountants under the guise of our Society.

"To effect such objects as I have pointed out I am decidedly and strongly of opinion that our doors must be open to all those who are now in practice as Accountants under such regulations as the Council may determine, as to character, ability and competency, during the time they have practiced as Accountants, and extending the time for the application of these until either 1892 or 1893.

"Some such scheme as this will, while increasing our numbers greatly aid our profession by its being wider known, and consequently bring about interest, working to develop Accountancy, aided as it will be by a larger membership assisted by their respective friends and adherents working for a common cause.

"With regard to the prospects of our profession in this country, there can be but one opinion that they undoubtedly will increase. On all sides and in all directions we hear of the advantages of Accountancy, and it is universally admitted that our services are needed, and are necessary, and requisite, but how much more so will they be, if it can be demonstrated that we are in existence, and associated together with unanimity and harmony, working to effect the highest proficiency in our business for the benefit of those employing us, and bound down by our Association in strict rules of conduct, insuring faithful and efficient work to our respective clients and the public generally.

"I think the time has now arrived that energetic measures be at once adopted, and the attention of our members be given to the enlargement of our Association, and with that view I have outlined my ideas upon the subject. It is important that we lose no time in doing so, and I am confident that if all of us do our part that this Association cannot fail to be a success. Should we be unsuccessful it is possible that other Associations will be formed popularizing the movement and developing the profession in a manner that we have now the opportunity of doing and should take advantage of, and receive the credit for."
This story of the promotion and organization of the society, as well as parts that have preceded it and some that will follow, differs somewhat in its facts and even more in its implications from one which received wide publicity over twenty-five years ago. That story was carried in the Journal of Accountancy of January, February and March 1925 (V. 39 pp. 1, 81, 161) under the title of “Early Days of American Accountancy,” and extended and privately printed in 1925 as a book of 68 pages entitled “Recollections of the Early Days of American Accountancy, 1883-1893.”

The magazine article was preceded by an “Author’s Note” which with minor changes was repeated as a “Writer’s Note” in the book. But there a paragraph was added beginning as follows; -

“I wish to add that I do not claim any literary merit whatever for these writings. That is not my forte. They were composed mainly on trains passing between New York and Atlantic City.”

The author was James T. Anyon, then about 74 and in practice over 50 years, almost 40 of which had been in New York.

In the book he used “Recollections” as part of the title and no doubt he wished his story so understood. Unfortunately some readers have accepted it as authentic history. An example is an article in the Journal of 1949 (V. 88 p 234) the author of which in a paragraph captioned “Development in the United States” seems to have taken statements from the “Recollections” but to have ignored its title and the “Writer’s Note.” Though as memoirs Mr. Anyon’s story is interesting and useful, it is inexact.

This account is based upon records, of or near to the dates of the events, which are more reliable than the best of memories. It is appropriate therefore to list some of the inaccuracies in the “Recollections” (annotated with J for Journal and B for Book) and to follow with the corrections and authority.

1. “Public Accounting in this Country as a profession, I have reason to believe, had its birth some time between the years 1880-1883. I have been unable to find so far the name of any firm or practitioner who posed as a Public Accountant prior to that period.” (Jp1-Bp9)

2. “Mr. Edwin Guthrie x x x in the year named (1883) found it necessary to proceed to this country x x x. On arriving here his first thought was to find a good accounting firm whom he might employ to assist him x x x. He made enquiries in this direction and discovered that x x x there was no such thing as a responsible accounting firm upon whom he could rely x x x.” (Jp2-Bp10)

The New York Directory 1882-3 listed 32 individuals and 4 firms, and the issue of 1883-4 listed 2 firms and 30 individuals, some of whom had been in practice for long periods, namely: -

<table>
<thead>
<tr>
<th>Name</th>
<th>Years in AAPA</th>
<th>Position</th>
</tr>
</thead>
<tbody>
<tr>
<td>Thomas Bagot</td>
<td>From 1877</td>
<td>AAPA 1887</td>
</tr>
<tr>
<td>William Calhoun</td>
<td>From 1870</td>
<td>AAPA 1887 and of First Council</td>
</tr>
<tr>
<td>James Cox</td>
<td>From 1873</td>
<td>AAPA 1887 and of First Council</td>
</tr>
<tr>
<td>Robert L. Fabian</td>
<td>From 1879</td>
<td>AAPA 1887 and First President</td>
</tr>
<tr>
<td>Ebenezer Irons</td>
<td>From 1872</td>
<td></td>
</tr>
<tr>
<td>Henry M. Tate</td>
<td>From 1876</td>
<td>AAPA 1887</td>
</tr>
<tr>
<td>William H. Veysey</td>
<td>From 1866</td>
<td>AAPA 1887 and of First Council</td>
</tr>
</tbody>
</table>
All except Tate came from Great Britain; some practiced there. Anyon had forgotten that he knew the Association members of 1887.

3. "A careful examination of the city directories, a scrutiny of the advertise­ments in the financial papers, enquiries from the few business men I had become acquainted with, and finally, a talk with the firm’s attorneys x x x satisfied me that there were very few persons engaged in the profession, no more in fact than could be counted on the fingers of one hand."
(Jp6-Bp16)

He named five, Veysey & Veysey, Jas. Yalden & Co., H. M. Tate, Louis M. Bergtheil, Geo. H. Church. There were 40 listed in 1886 but not Church. The Office, which Anyon used, carried the cards of Bureau of Audit., Wm. Calhoun, Wm. B. Jaudon, Chas. E. Sprague of New York, Henry Kelly of Phil­adelphia and also of Bergtheil and Veysey.

4. "In Philadelphia the late John Heins seemed to be the only representative accountant in public practice in that city, and in Boston a man named Rodney McLaughlin played a corresponding part." (Jp6-Bp17)

As to Philadelphia, T. Edward Ross in the Journal of March 1925 (V. 39 p. 234) promptly called attention to others in practice in 1886 mentioning Lawrence E. Brown, 1882, John W. Francis, 1869 and Charles N. Vollum, 1875. An item 20 years earlier (mentioned in Chapter 6) shows that in 1886 Anyon almost surely knew of Francis. And as to Boston, the earliest list of Association Members dated April 1888 included the names of 3 accountants of that city, viz.:

- Horace D. Bradbury Listed in Directories from 1878.
- Rodney McLaughlin Listed in Directories from 1880.
- Henry A. Piper Listed in Directories from 1880.

5. "The next step was to put myself in communication with all these men which I proceeded to do either personally or by letter x x x I suggested that it might be desirable for them to meet myself and Mr. Edwin Guthrie on a certain appointed afternoon in the firm’s office x x x."
(Jp6-7-Bp17).

Probably Anyon did not mean to imply that the suggestion was solely his idea but that inference may easily be drawn from his statement.

6. "On the afternoon in question the gentlemen invited came at the appointed time. There were about six or seven present including Mr. John Heins x x x. They were not all practicing accountants, x x x. One of these was Colonel C. E. Sprague."

It is understandable that years later the author did not recall all who were present. His contemporaneous record stated:

"Among those present were (10 named) and others. (Accountant V.13 p.31 - Office V.2 p.13)

Of the 10 named Guthrie, Anyon and Sewell were of the same firm; and F. N. Hall, W. B. Jaudon, both Veyseys and J. Yalden were in the 1885–6 Directory. Others were C. E. Sprague who, as already shown herein, advertised as an
accountant in 1886, and J. R. Robertson as to whom W. S. Davies (who in 1891 acquired his practice) wrote that in 1886-7 his office was at 12 Broadway.

7. "After formal introductions to each other and to Mr. Guthrie and the passing of the usual compliments, the meeting got down to business. Mr. Guthrie was asked to take the chair and I to act as Secretary of the meeting." (Jp7-Bp18)

Jaudon, Sprague and the Veyseys were members of the Institute of Accounts and did not need introductions to each other; quite possibly not to Hall, Robertson and Yalden all of whom were in practice. All others may have been strangers to Anyon and Sewell, while Guthrie and Heins though acquainted may not have known the others. That Guthrie knew Heins was shown in a letter of George Wilkinson's in The Accountant December 1, 1903 (V.29 p.1508) in which he wrote:

"Perhaps Mr. Edwin Guthrie, F.C.A. of Manchester might be able to recollect something of his visit to Philadelphia in December 1886 and of his meeting with Mr. John Heins and Mr. John W. Francis x x x."

Years later Wilkinson read a paper at the 30th Anniversary of the Pennsylvania Institute, thereafter published in the Journal of September 1929 (V.44 p.163) in which he added this:

"It was in December 1886 that Mr. Edwin Guthrie, F.C.A., of Manchester who was visiting the City of New York on the business of his firm accepted Mr. Heins invitation to visit Philadelphia. x x x Mr. Heins introduced Mr. Guthrie to the late Mr. John W. Francis. x x x Upon returning to New York Mr. Guthrie related to his partner (Mr. James Thornley Anyon) his experience at Philadelphia."

These 7 extracts from the "Recollections" with comments supported by other writings seem sufficient to show that the Anyon story should not be accepted as accurate history.

One more extract is given because it is about an earlier society which about 10 years later worked with the Association in joint efforts for legislation.

The action in forming the Association was reported thus:

"This resolution was passed unanimously, and thus came into existence in the month of December 1886, the first organized body of professional accountants in the United States. It is true there was a small body of men who, two or three years before this time, had formed themselves into an association devoted to the interests of accounting and bookkeeping called the "Institute of Accounts." This, however, was not strictly an accounting body whose members practiced in a public way. They were mainly bookkeepers and accountants with private firms and corporations, and others in similar lines of occupation banded together in this form for discussion and mutual benefit and improvement. I remember well there was quite a flutter of excitement among these members when they learned that Mr. Guthrie of London, England, and myself, as members of the Institute of Chartered Accountants in England and Wales, were here in the matter of promoting the interests of the profession on this side. They called a
special meeting of the Institute for the purpose of inviting us to attend one to be called later in order to give us an official welcome. We attended and I need hardly say there was a full attendance and the welcome was complete and sincere. They were an intelligent lot of men, intense and enthusiastic and took a deep interest in all that pertained to accountancy."

Two contemporary reports of that meeting are here quoted:

"The December meeting of the Institute of Accounts was held on Wednesday evening, the 15th ult. The usual routine business was transacted including the election of several new members. Mr. Edwin Guthrie FCA of Manchester, England, was the guest of the Institute, and in some timely remarks gave the members present some idea of the organization in Great Britain, of which he is a member. The lecture of the evening was delivered by Mr. Charles Taller, the subject being: French and American Account Keeping Contrasted. At the outset Mr. Taller recounted his experiences as an Accountkeeper in both France and the United States. The business with which he was connected in the former country was that of a commission house in the raw silk business." (Office, Jan. 1887 V. 2 p. 10)

"A meeting of members of the "Institute of Accounts," New York, was held last month, when a lecture was delivered by one of its members, "On the Contrast between the American and the French systems of keeping accounts." On the termination of the lecture, Mr. Edwin Guthrie, FCA, who was the guest of the evening, gave, by request, a description of the Institute of Chartered Accountants in England and Wales, and the position of Public Accountants in England. His address was listened to with great interest. Col. Sprague, the President of the Institute of Accounts occupied the chair." (Accountant Jan. 1, 1887, V. 13 p. 4)

The current reports indicate that the meeting December 16, 1886 was the usual session for business and delivery of a technical paper with the added interest of remarks by Edwin Guthrie.

Returning to the brief outline of this period of 5 years, the membership changed very little as here shown:

January 1, 1887 26 Fellows
January 1, 1888 30 Fellows and 7 Associates
January 1, 1889 25 Fellows and 7 Associates
January 1, 1890 25 Fellows and 6 Associates
January 1, 1891 25 Fellows and 6 Associates

There is no record of a report by the President after May 27, 1889. The Minutes show that during the 62 months of this first period meetins of the Association were held as follows:

<table>
<thead>
<tr>
<th></th>
<th>14 Mos. to 2-16-88</th>
<th>21 Mos. to 11-18-89</th>
<th>27 Mos. to 2-5-92</th>
<th>62 Mos. to 2-5-92</th>
</tr>
</thead>
<tbody>
<tr>
<td>Association</td>
<td>3</td>
<td>2</td>
<td>1</td>
<td>6</td>
</tr>
<tr>
<td>Council</td>
<td>5</td>
<td>9</td>
<td>11</td>
<td>25</td>
</tr>
<tr>
<td>Council, No Quorum</td>
<td>-</td>
<td>2</td>
<td>1</td>
<td>3</td>
</tr>
</tbody>
</table>

32
During the 62 months from December 22, 1886 to January 6, 1892 the Minutes show only two elections by the Association, none having been held at the annual meeting, May 27, 1889 for the reason that

"The Secretary reported to the meeting that no nominations having been received, an election was unnecessary the retiring members remaining."

(Minutes 36)

Following the first two elections by the Association the Council elected officers and it seems it may have so acted after May 27, 1889 although there is no record of such action in the Minutes. However, the results were

<table>
<thead>
<tr>
<th>Jan. 17/87</th>
<th>Feb. 16/88</th>
<th>May 27/89</th>
</tr>
</thead>
<tbody>
<tr>
<td>Anyon</td>
<td>James T</td>
<td>Cncl.</td>
</tr>
<tr>
<td>Bergtheil</td>
<td>Louis M.</td>
<td>Cncl.</td>
</tr>
<tr>
<td>Brook</td>
<td>William M.</td>
<td>Cncl.</td>
</tr>
<tr>
<td>Church</td>
<td>George H.</td>
<td>Cncl.</td>
</tr>
<tr>
<td>Francis</td>
<td>John W.</td>
<td>Cncl.</td>
</tr>
<tr>
<td>Heins</td>
<td>John</td>
<td>Cncl.</td>
</tr>
<tr>
<td>Sewell</td>
<td>Edward</td>
<td>Cncl.</td>
</tr>
<tr>
<td>Sibley</td>
<td>Chas. H. W.</td>
<td>Cncl.</td>
</tr>
<tr>
<td>Veysey</td>
<td>Walter H. P.</td>
<td>Cncl.</td>
</tr>
</tbody>
</table>

At Dec. 22/86 Anyon, Fabian, Guthrie, W. H. Veysey & Yalden had been chosen for Committee on Organization.

At Jan. 17/87 Guthrie & Jaudon elected to Council but did not join Assn.

At Aug. 20/87 Calhoun, Fabian, Heins, McLaughlin, Mirick, Sibley elected to Council but did not accept.

W. H. P. Veysey & Yalden signed Certificate of Incorporation.

Special elections to fill vacancies were as follows:

At Mar. 6/88 Anyon To Council vice Cox resigned
At May 27/89 Bagot To Council vice Veysey, W.H. resigned
At Nov. 19/89 Sewell To Council vice Calhoun deceased
| Veysey, W.H. | To Secy. Treas. | vice Anyon resigned |
| Heins | To President | vice Yalden resigned (?) |
| Sewell | To Vice Pres. | vice Heins advanced |
At Dec. 5/89 Veysey, W.H. To Council vice Sibley separated
At Dec. 18/90 Mirick To Sec. Treas. vice Veysey, W.H. resigned
At Dec. 17/91 Broaker To Council vice Sewell resigned
| Trenholm | To Council | vice McLaughlin resigned |
CHAPTER 9
REORGANIZATION AND EDUCATION 1892-1894

The Minutes for the last days of 1891 indicate that some new policy or project was creating new interest but do not state what it was. On December 17, 3 Fellows were admitted and 2 of them were elected to the Council, and another Fellow was admitted on December 29. Four in 12 days was unusual. There had been no annual meeting since May 27, 1889. Council on December 20 set February 6, 1892 as the date for the next annual meeting.

The activity continued during January. On the 9th Council admitted 6 Fellows and 6 Associates and named a Committee to plan proceedings and prepare notes for the annual meeting.

On January 18 and 25 it considered and January 26 approved the plan of which the Minutes show only the topics, viz: -

1- Change of Name of Council to Board of Trustees;
2- Power of Nomination by Council;
3- Reducing Council to 9 besides President & Vice President;
4- Monthly Meetings of Association (Changed to 9 each year);
5- Order of Business;
6- Honorary Membership;
7- Repeal of Section 7 of By-Laws;
8- Committee to Revise By-Laws;
9- Provisional Charter;
10- Permanent Headquarters;
11- Order of Business for Annual Meeting.

All titles, except #9, suggest the matters they covered.

On February 1 Council made nominations for the election, and provided that H. R. M. Cook should act as Assistant Secretary pro tem in place of T. G. Williams, who was instructed -

"to take verbatim notes of the proceedings for which a fee of $15 is to be paid to him on submitting the notes duly deciphered and typewritten."

These detailed plans following recent increases in membership confirmed the impression that some matter of importance would come before the meeting. (Minutes 59)

The record of the Trustees meeting on May 21 (Minutes 79) and of the Association meeting on November 10 (Minutes 112) both referred to the Association meeting at Marborough Hotel on April 20, 1892 and to an election at a previous meeting; and at the Association meeting on November 10 the President said:

"This is the first general meeting of the Association that we have held since our re-organization." (Minutes 115)
But the Minute Book does not have a record of a meeting on April 20, 1892 or of a previous meeting with an election.

However partial reports of the Association meeting on February 6, 1892 were found in Banking Law Journal of Feb. 15, 1892 (V. 6, p. 176) and Financial Record of September 10, 1897 (p. 2). While these are not as authoritative as would be records in the Association Minutes, they may be accepted because

1. Banking Law Journal in its same issue (V. 6 p. 180) said:

"Mr. T. G. Williams, the editor of our contemporary, Accountant & Financier has we note been elected Secretary to the American Association of Public Accountants, and to his courtesy we are indebted for the report of the proceedings of the recent annual meeting of the association x x x elsewhere in our columns."

2. Financial Record, to date the delivery of an address by H. R. M. Cook - a copy of which it printed in a brief story about the Association-mentioned that it was made by Cook at

"the annual meeting held on the 6th of February, 1892."

The new Secretary followed the precedent set by the first. Each omitted from the Minutes a record of his first meeting but sent it to a periodical for publication. Williams was an editor and the second half of his report resembles a reporter's story more than a clerk's minutes. But the first half is the only report of the Association's actions at that meeting and therefore it is reprinted here.

"AMERICAN ASSOCIATION OF PUBLIC ACCOUNTANTS
The annual meeting of this Association was held at Temple Court, 5 Beekman Street, New York City, on Saturday, the 6th inst., at which there was a very good attendance, comprising most eminent and well-known public accountants, fellows and associates of the Institute. (sic) Mr. Richard M. Chapman acted as chairman pro tem., and called the meeting to order. The following gentlemen were elected as officers and board of trustees for the ensuing year: president, James Yalden; treasurer, Richard M. Chapman, 63 Broadway, New York; secretary, T. G. Williams 57 Broadway, New York; board of trustees: James T. Anyon, Thomas Bagot, L. M. Bergtheil, Harry A. Briggs, Frank Broaker, Geo. H. Church, Richard Stevens, Wm. Trenholm and Louis Yalden. After election, Mr. James Yalden presided. The report of treasurer was read and was very encouraging. The secretary's report also, from its tenor, augured well for the future of the association. The report of the council congratulated the association upon the considerable increase of membership, from which it was anticipated, in view of the influx of strength received during the past few weeks, that the ensuing year will mark an important era in the history of the association. There was considerable discussion upon the amendment of the by-laws and important alterations were made. This is the second occasion upon which Mr. James Yalden has been elected president of the association, and the gentlemen who attended the meeting were pleased with the words of encouragement and sanguine expectations of the association's future, which the president expressed in a brief and pointed address to the meeting."
Expressions of regret were freely made at the retirement from the presidency of Mr. Heins, of Philadelphia, the pressure of whose business prevents him from continuing in the presidential chair."

The elections as thus reported were the same as Council's nominations, except they did not report the choice for Vice President for which H. R. M. Cook was the nominee, and showed the election of Louis Yalden as Trustee in place of John Heins. Later records show that Cook and Yalden served in those positions.

Williams reported a "good attendance" - the membership then was about 35 - but he named only R. M. Chapman and James Yalden. The need for a temporary chairman shows that President John Heins and Vice President Edward H. Sewell, both elected November 19, 1889, were not present. The records do not mention the "Verbatim report of the proceedings x x x duly deciphered and typewritten," which Williams had been directed to make.

The major activity during these two years was education for accountancy. Other new subjects were harmful legislation, technical meetings and library. Continued attention was given to by-laws, membership, finances and publicity.

At the first annual meeting on May 19, 1889, as shown in the preceding chapter, President Yalden delivered an address which was a comprehensive report on the Association's life. But at February 6, 1892, after a long period of discouragement and little activity, President Heins did not make a report - in fact he was not present at the meeting.

At the annual meeting on January 17, 1893 President Yalden did not report at such length as he had at the end of his former term but he spoke at the beginning and end of the meeting. And his remarks like those which he had made on November 10, 1892 were so optimistic and encouraging that all three are given here. Remarks of President Yalden, November 10, 1892 (Minutes 115)

"This is the first general meeting of the Association that we have held since our re-organization. I should have been very glad to have seen a larger attendance, but the weather and one thing and another has, no doubt, prevented many members from being present. I think most of us know what progress we have made, as nearly all of you here, with perhaps one or two exceptions, have been attending our Trustees' meetings; but for the benefit of those who have not so attended, I will call on our Vice-President, Mr. Cook, to give you some history of our dealings and transactions with the Regents, the progress we have made, and what we may hope for in the future."

Opening Remarks of President Yalden, January 17, 1893 (Minutes 204)

"Since we last met the Board of Regents at Albany have forwarded to us a Charter for the Incorporation of the New York School of Accounts. I will briefly state to you the object and reasons we had for applying for this Charter. It has been achieved, I may say, through the instrumentality and close attention of Mr. H. R. M. Cook. We have today organized the School, and later, I think, the names of the officers will be put before you. The object of the New York School of Accounts is to educate young men for the profession of accountancy and also in the principles of commercial life.
"We intend, as I think you all know, to open rooms - in this house in all probability - and to invite students to come there under the charge of Dr. John L. N. Hunt, Dean of the faculty, who is to be assisted by various accountants among ourselves, who will lecture and teach in the various subjects pertaining to accountancy. We ask nothing but your assistance in this matter, so far as you are able to give it; and I think the School will be a success. If it is, it will be the foundation of our profession and be the means of putting it on the same basis as the professions of law and medicine in this city; and eventually, no doubt, when the Regents see that we have carried out this scheme to their satisfaction, legislation will ensue that will raise the accountancy business to the position which we should all like to see it occupy."

After a vote of thanks to him was passed he spoke again. Closing Remarks of President Yalden January 17, 1892 (Minutes 211)

"Mr. President and gentlemen: I feel very much honored for this expression of sentiment in regard to my conduct in the chair during the past year.

"I am very glad indeed to have rendered this service in the interest of my brother accountants. I have always recognized the necessity of an association such as ours in this country, and I gave close attention - often I may say to the neglect of my own business - to the various matters involved in our work and I am glad to see such good results - results that will do much towards completing that unity amongst us which is so desirable and proper.

"We have, as Mr. Cook has just said on taking the chair, obtained a Charter for the School of Accounts, and I am convinced, if the matter is handled in anything like the manner we expect, that we shall have many candidates for the profession of accountancy. These candidates we shall educate and bring up in a proper way, giving them the benefit of our experience, and we hope to put the profession in the United States on as high a level as it enjoys in any part of the world. In this country where business is growing more extensive every day, the need of accountants is becoming more appreciated, but we really must band ourselves together and strive to do our work in a proper, substantial and regular manner to merit the approbation and esteem of those who employ us. I am glad that we have put our shoulders to the wheel, and if we continue our exertions, I venture to think that in less than five years we shall have attained, and be recognized in the same rank as that occupied by law and medicine in this City. I do not see how we can fail to bring about that result if we take the proper precaution. I am very pleased to have given the attention I did to the interests and claims of this Association, and although I am now out of the chair my labor shall not cease: I shall continue to give the same care in furtherance of the cause, and I trust that with the aid of my fellow accountants we shall bring about the end which is so much desired, and which we confidently hope for."

The membership increased considerably as here shown:

January 1, 1892 26 Fellows and 6 Associates
January 1, 1893 42 Fellows and 13 Associates
January 1, 1894 48 Fellows and 17 Associates.
Meetings of Association and Trustees were more frequent viz.:

<table>
<thead>
<tr>
<th>Year</th>
<th>Association</th>
<th>Trustees</th>
<th>Trustees, No Quorum</th>
</tr>
</thead>
<tbody>
<tr>
<td>1892</td>
<td>3</td>
<td>22</td>
<td>1</td>
</tr>
<tr>
<td>1893</td>
<td>9</td>
<td>10</td>
<td>3</td>
</tr>
<tr>
<td>1894</td>
<td>8</td>
<td>9</td>
<td>5</td>
</tr>
</tbody>
</table>

During this period there were 3 general elections. The Board of Trustees at each date is here shown with expirations of terms.

<table>
<thead>
<tr>
<th></th>
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</tr>
</thead>
<tbody>
<tr>
<td>Feb. 6/92</td>
<td>cf</td>
<td>g</td>
<td>94</td>
<td>t</td>
<td>-</td>
<td>e</td>
<td>c</td>
<td>a</td>
<td>93</td>
<td>g</td>
<td>VP</td>
<td>d</td>
<td>e</td>
<td>b</td>
<td>a</td>
<td>b</td>
<td>-</td>
<td>95</td>
</tr>
<tr>
<td>Jan. 17/93</td>
<td>94</td>
<td>94</td>
<td>94</td>
<td>-</td>
<td>-</td>
<td>95</td>
<td>-</td>
<td>96</td>
<td>93</td>
<td>-</td>
<td>95</td>
<td>-</td>
<td>95</td>
<td>96</td>
<td>96</td>
<td>-</td>
<td>95</td>
<td></td>
</tr>
<tr>
<td>Jan. 27/94</td>
<td>94</td>
<td>96</td>
<td>96</td>
<td>96</td>
<td>96</td>
<td>Pt</td>
<td>VP</td>
<td>Pt</td>
<td>95</td>
<td>95</td>
<td>95</td>
<td>95</td>
<td>96</td>
<td>96</td>
<td>96</td>
<td>95</td>
<td>95</td>
<td></td>
</tr>
</tbody>
</table>

Elections to fill vacancies were as follows:

<table>
<thead>
<tr>
<th>Date</th>
<th>Candidate</th>
<th>Vice</th>
<th>Result</th>
</tr>
</thead>
<tbody>
<tr>
<td>1892-a-Dec. 15</td>
<td>Chapman</td>
<td>Trenholm</td>
<td>resigned</td>
</tr>
<tr>
<td>1893-b-Jan. 17</td>
<td>Whitehead</td>
<td>Stevens</td>
<td>elected VP</td>
</tr>
<tr>
<td>c-Date ?</td>
<td>Brooks</td>
<td>Anyon</td>
<td>resigned</td>
</tr>
<tr>
<td>d-Oct. 28</td>
<td>Davies</td>
<td>Yalden, L.</td>
<td>deceased</td>
</tr>
<tr>
<td>1894-e-Jan. 27</td>
<td>Gottsberger</td>
<td>Broaker</td>
<td>elected VP</td>
</tr>
<tr>
<td>f-Feb. 13</td>
<td>Anyon</td>
<td>Both</td>
<td>resigned</td>
</tr>
<tr>
<td>g-Mar. 17</td>
<td>Clerihew</td>
<td>Bagot</td>
<td>resigned</td>
</tr>
</tbody>
</table>

The other officers elected during this period were

<table>
<thead>
<tr>
<th>Officer</th>
<th>Position</th>
</tr>
</thead>
<tbody>
<tr>
<td>Bagot, Thomas</td>
<td>Sec.</td>
</tr>
<tr>
<td>Chapman, Richard M.</td>
<td>Sec.</td>
</tr>
<tr>
<td>Williams, Thomas G.</td>
<td>Treas.</td>
</tr>
</tbody>
</table>

Vacancies were filled as follows:

<table>
<thead>
<tr>
<th>Date</th>
<th>Candidate</th>
<th>Vice</th>
<th>Reason</th>
</tr>
</thead>
<tbody>
<tr>
<td>1892-h-May 21</td>
<td>Broaker</td>
<td>Williams</td>
<td>disqualified</td>
</tr>
<tr>
<td>1894-i-Feb. 13</td>
<td>Whitehead</td>
<td>Bagot</td>
<td>resigned</td>
</tr>
</tbody>
</table>
CHAPTER 10

LEGISLATION FOR THE PROFESSION 1895-1896

After April 10, 1892, the Minutes appear to contain records of all meetings. Prior to 1895 there had been 7 secretaries and many times the records were made by temporary appointees. The records were more uniform in arrangement thereafter but as before they were brief, usually limited to reports of actions taken.

The activities included continued attention to the finances, revisions of the By-Laws, enlargement of the membership, advertising, and cooperation with bankers which was begun a year or two earlier. Also there were a few cases of discipline. But the major activity during 1895 and the first months of 1896 was the effort for legislation for the profession and the matters related to the administration of the law after enactment.

The Minutes do not show that Richard F. Stevens made an address upon his election and inauguration as President on February 12, 1895, or a report at the next annual meeting on January 14, 1896. But the Minutes of January 19, 1897 state that he made a report which, while not entered in the Minutes in full, was summarized by the Secretary as follows: (2 Minutes 176)

"President Stevens reported upon the position of the Association during the year, he stated the Board of Trustees had held 16 meetings at all of which a quorum had been present and business transacted - 42 new members had joined - 34 Fellows and 8 Associates, and 3 retired members had rejoined. The roll of membership now was 63 Fellows, 12 Associates and 5 Hon. members. The finances were in good condition - one member only being in arrears at date, and that was undoubtedly an oversight on his part, as he had been a member since October 1888. The changes on the Board of Trustees were two only in the past year, Mr. Hooke succeeding Mr. Church resigned - and Mr. L. H. Conant succeeding Mr. Brooks who had gone to reside abroad. The Association had held ten regular meetings and one only was insufficiently attended to form a quorum and that was in the month of May."

The membership had decreased in 1894 and it fell off again in 1895. At the beginning of each year it was as here shown.

January 1, 1895 33 Fellows and 9 Associates
January 1, 1896 27 Fellows and 5 Associates

Meetings of Association and Trustees were as follows:

<table>
<thead>
<tr>
<th></th>
<th>1895</th>
<th>1896</th>
</tr>
</thead>
<tbody>
<tr>
<td>Association</td>
<td>6</td>
<td>9</td>
</tr>
<tr>
<td>Trustees</td>
<td>9</td>
<td>14</td>
</tr>
<tr>
<td>Association, No Quorum</td>
<td>4</td>
<td>-</td>
</tr>
<tr>
<td>Trustees, No Quorum</td>
<td>4</td>
<td>2</td>
</tr>
</tbody>
</table>

39
During this period there were 2 general elections. The Board of Trustees at each date is here shown with expirations of terms.

<table>
<thead>
<tr>
<th>Name</th>
<th>Term Expiration</th>
</tr>
</thead>
<tbody>
<tr>
<td>Jan. 12/95</td>
<td>Jan. 14/96</td>
</tr>
<tr>
<td>Anyon, James T.</td>
<td>97</td>
</tr>
<tr>
<td>Broaker, Frank</td>
<td>VP</td>
</tr>
<tr>
<td>Brooks, William M.</td>
<td>b 97</td>
</tr>
<tr>
<td>Chapman, Richard M.</td>
<td>96</td>
</tr>
<tr>
<td>Church, George H.</td>
<td>c 96</td>
</tr>
<tr>
<td>Clerihew, Alexander C.</td>
<td>a 97</td>
</tr>
<tr>
<td>Conant, Leonard H.</td>
<td>b -</td>
</tr>
<tr>
<td>Davies, W. Sanders</td>
<td>98</td>
</tr>
<tr>
<td>Gottsberger, Francis</td>
<td>98</td>
</tr>
<tr>
<td>Hooke, Edward W.</td>
<td>c -</td>
</tr>
<tr>
<td>Roberts, T. Cullen</td>
<td>98</td>
</tr>
<tr>
<td>Rollo, David</td>
<td>a -</td>
</tr>
<tr>
<td>Stevens, Richard F.</td>
<td>Pt</td>
</tr>
<tr>
<td>Yalden, James</td>
<td>96</td>
</tr>
</tbody>
</table>

Elections to fill vacancies were as follows:

1896-a-Jan. 14 Rollo Vice Clerihew separated
   b-Nov. 10 Conant Vice Brooks separated
   c-Nov. 10 Hooke Vice Church resigned

The other officers elected during this period were:

<table>
<thead>
<tr>
<th>Name</th>
<th>Position</th>
</tr>
</thead>
<tbody>
<tr>
<td>Gottsberger, Francis</td>
<td>Treas.</td>
</tr>
<tr>
<td>Roberts, T. Cullen</td>
<td>Sec.</td>
</tr>
</tbody>
</table>
CHAPTER 11
LIVING WITH THE CPA LAW, 1897-1902

Perhaps the 1895 efforts for a CPA Law and the 1896 success in securing it, influenced not only the professional outlook of members of the Association but also its administrative actions for during these 6 years each annual meeting was held in January as provided by its By-Laws.

Actions were taken upon many of the minor activities of prior years some of which of course could never be settled for all time. But as new situations arose the Association took up wholly new activities.

Major matters to which it gave much attention were:

- relations with State Education Department and Examiners;
- classifying its membership to recognize CPAs;
- relations with contemporary accountant associations;
- increase and nation-wide distribution of membership;
- assisting in efforts for CPA laws in other States;
- initiating the issuance of printed annual reports.

The first of these little Reports, 6 1/2 x 4 1/2 in size and of only 23 pages was that for the year 1899. Quite likely they were issued each year though some years have not been found.

However from available copies and from the Minutes of some years the Presidents' Reports for the 6 years are here given:

<table>
<thead>
<tr>
<th>Years</th>
<th>Report by</th>
<th>At Annual Meeting</th>
</tr>
</thead>
<tbody>
<tr>
<td>1897</td>
<td>Frank Broaker</td>
<td>January 11, 1898</td>
</tr>
<tr>
<td>1898</td>
<td>W. Sanders Davies</td>
<td>January 10, 1899</td>
</tr>
<tr>
<td>1899</td>
<td>David Rollo</td>
<td>January 16, 1900</td>
</tr>
<tr>
<td>1900</td>
<td>Leonard H. Conant</td>
<td>January 15, 1901</td>
</tr>
<tr>
<td>1901</td>
<td>Leonard H. Conant</td>
<td>January 14, 1902</td>
</tr>
<tr>
<td>1902</td>
<td>Ferdinand W. Lafrentz</td>
<td>January 13, 1903</td>
</tr>
</tbody>
</table>

Synopsis of Report of President Broaker January 11, 1898 as made by Secretary T. Cullen Roberts (2 Minutes 268).

"The minutes of the meetings in May and October had detailed all proceedings of the Board and the progress of the Association up to 12 October.

The membership was now 95 comprising 75 Fellows, 14 Associates, 6 Honorary members, a net increase in the year of 15 members. One member only was in arrears with the payment of dues. In exercise of their discretion the Board of Trustees remitted the sum and continued his name in the Roll.

He referred to Special meeting of the members which had been called to ratify recommendation of Vice President Wm. Sanders Davies for the appointment as State Examiner of Expert Public Accountants and regretted
that the Regents differed from the Association in their view of who should be appointed Examiner. The members would be asked to take proceedings upon a proposed amendment to Section 4 of Article II of the Constitution notice of which was given at last Regular meeting of the Association. The proposed amendment was embodied in call for that meeting. The circumstances under which the proposal was made would be fresh in the memories of the members of the Association and was fully reported in the Minutes of the last Regular meeting which had been read by the Secretary.

He referred to the appointment of a Committee which had been in communication with the National Society of Certified Public Accountants relative to concerted action to prevent infringement of the degree letters CPA and read the resolution of the Board of Regents which had been passed upon the communication the Association had made to the Regents therein.

He congratulated the members upon the Treasurer's statement which would be presented to them in due course and also that inquiries had been made by one of the largest Trust Corporations for names of "say 12 public accountants of recognized ability belonging to the Association." The reply to which inquiry was list of all members all of whom were believed to be reputable and competent experts. This application was no small compliment to the association which it was believed contained within its membership only gentlemen of ability.

The Board of Trustees held twelve meetings at all of which a quorum had been present and business transacted."

Report of President Davies January 10, 1899 (2 Minutes 29)

"The Board have held thirteen meetings throughout the year. At four of these (during the summer months) no quorum was formed. At the remainder business was transacted.

The resignations have been more numerous than joining members. In addition to the resignations a considerable number have been dropped for non-payment of dues under article VII of the BY-Laws Section 2 which directs "any member failing to pay his annual dues by the first of May preceding his assessment may be dropped from the roll without further notice at the discretion of the Board of Trustees." This By-Law was not rigorously enforced, on the contrary every consideration and courtesy was extended until the 22nd December when it was necessary to act as the financial year of the association was about to close. It is believed that the payment of dues to two other associations of accountants have rendered it difficult for some of the members to continue with a third although the Parent Society. The Trustees therefore after much consideration have submitted to members a proposal to amend the By-Laws by which the dues of this association are or will be materially reduced. This will come on for consideration at a later date. At request of the Committee on By-Laws the Board of Trustees at its last meeting resolved itself into a Committee of the whole and unanimously adopted the proposed amendment a copy of which has been sent to each member.
At the last annual meeting the total of members was 95
Add new members 3; Deduct Resigned 5, Dropped 12; Decrease 14
Leaving Honorary 5, Fellows 65, Associates 11; Total 81

It is believed that a number of gentlemen are waiting the decision of the meeting tonight as to dues prior to applying. The Association stands in very cordial relations to other accounting Institutions throughout the States and while it is premature to speak of results yet it requires no great stretch of imagination as to usefulness to the accountancy profession at large if these were amalgamated in one and a chapter or representative branch be formed in each of the States.

The accounts of the Association have been audited and the Auditors report will be presented in due course.

In nominating the officers to serve for the current year one change has been suggested - Mr. Frank I. Stott in place of Mr. Richard M. Chapman who has long and zealously served the Association but whose business engagements prevent a further term being accepted.

The Board of Trustees desire to thank those members who have throughout the year advanced their knowledge in professional subjects by composing and reading papers at the past regular meetings.

In conclusion the Board of Trustees rely upon the members to act unanimously and heartily in the interest of the Association and they wish each member very sincerely a prosperous and happy new year."

Report of President Rollo January 16, 1900 (3 Minutes 80)

"The Board of Trustees have pleasure to report the Association to be in a flourishing condition. Nine members were enrolled during 1899, six Fellows and three Associates. Two Fellows and one Associate resigned. Roll of members now stands: 3 Honorary, 67 Fellows, 13 Associates, Total 87. All in good standing.

The members include practicing accountants in such widely separated states as Rhode Island, Oregon, California, Georgia and Illinois, as well as in states geographically close together as Massachusetts, Pennsylvania, New Jersey and New York and to go farther afield even in the Empire of India.

The Income exceeded Expenditure notwithstanding the reduction of Annual fees of Fellows from $15 to 10, Associates $10 to 5. There are many applications now under consideration.

During the year Trustees held eleven meetings, at all of which with one exception a quorum was formed and business transacted. Overtures were made to the Trustees by a school of accounts in India to act as examiners for students in that Empire. The Board, however, felt that such an undertaking was outside the objects of the Association and they were obliged to decline to act. It was a flattering testimonial to the Association which is now universally known and appreciated.
A special Committee was appointed in June to confer with similar Committees of the other two Societies, with power, to mutually arrange for and carry out such plan of affiliation and cooperation as the respective Committees of the three Societies might be able to adopt.

A Committee was also appointed to confer with similar Committees to be appointed by (two other societies in New York) with full power to prepare a bill for exemption of Public Accountants holding CPA certificates from Civil Service requirements if retained by Municipal Departments.

An amendment to the Constitution and By-Laws was offered and a discussion will be brought thereon later. The question has been referred to the Committee on By-Laws whose report will be received.

The nomination of (Officers and Trustees) was made by the Trustees in December, in accordance with the By-Laws.

In conclusion the Board of Trustees congratulate the members on a very successful year and they rely upon their good will, sympathy and hearty cooperation in the future for the advancement of the usefulness of the Association and the furtherance of the interests of the profession of which all members are honorable practitioners and most able exponents."

Report of President Conant January 15, 1901 (3 Minutes 126)

"In behalf of your Board of Trustees I have the honor to report that the affairs of the Association are prospering. During the year the Trustees held eleven meetings, at all of which a quorum was present. Fourteen new members were enrolled during the past year; 9 Fellows and 5 Associates.

"Two Fellows were dropped for non-payment of dues, making a net gain during the year of 12 members. The roll now stands: 7 Honorary, 74 Fellows, 18 Associates, Total 99.

There has been no new legislation affecting the interests of the Association in this State during the past year.

A bill was introduced in the legislature of the State a year ago, which sought to compel the Board of Regents of the University of the State of New York to select, as examiners, representatives named by this Association, the New York State Society and the National Association; which failed to pass.

Your committee on affiliation has succeeded, however, in securing voluntary action on the part of the Board of Regents in this same direction and I take pleasure in reporting that they selected, in July 1st, as the examiners for the year 1901, Mr. Charles W. Haskins, President of New York State Society; Mr. John R. Loomis, President of American Institute of Accounts, and your President, representing the American Association of Public Accountants.

The Committee appointed to bring about a closer affiliation between this Association and the New York State Society, while not accomplishing any
definite results in an official manner as between the Societies, have suc-
ceeded in bringing about a most harmonious personal intercourse between
the members. It is my belief that during the ensuing year some union of a
more substantial character will be effected, in which direction the good
will and actual support of all the members of this Association is most
earnestly solicited.

The nomination of (officers and trustees) was made by the Board of Trus-
tees in December, in accordance with the By-Laws.

It is with considerable sorrow and regret that I have to announce the death
of our fellow member, Mr. Frank L Stott, CPA, whose sudden death oc-
curred during the past week. Mr. Stott was elected a member in June 1892,
and a Trustee in January 1899. The Board of Trustees, at its next meeting,
will take action in regard to the preparation of a testimonial to be sent to
Mr. Stott’s family.

Owing to Mr. Stott’s death, a vacancy occurs in the Board of Trustees,
which you will be called upon to fill at this time.

In conclusion the Board of Trustees congratulate the members at the be-
ginning of this new century on the prosperous condition of affairs and to
earnestly solicit the good offices of each and every member in securing
new members and in rendering such aid in the elevation of the profession,
from time to time, as may lie in their power.”  

Report of President Conant January 14, 1902 (3 Minutes 188)

“The Trustees have the pleasure to submit their Annual Report. They
have held 15 meetings up to this date at all of which, with one exception,
viz., on the 27th June, a quorum was formed and business transacted.
27 new Members have been enrolled (16 Fellows and 11 Associates). 7
members have been dropped, resigned or died. The net increase being 18.
The Roll now stands; Honorary Members 7, Fellows 87, Associates 25, a
total of 119.

The Treasurer’s Report shows a net Income over the Expenditure of
$248.35, making the Surplus at date $1,316.83, which is represented by
Cash at Bank $1,259.33. Arrears of Annual Certificate Fees and one Ini-
tiation Fee together $57.50. It is expected that these will be paid in the
month of January. The Initiation Fees paid by Members elected this day
are in the hands of the Treasurer.

In the month of October last the Members at a Regular meeting approved
the Establishment of an Annual Scholarship of $100 in the New York Uni-
versity School of Commerce, Accounts and Finance, to be given to the
scholar showing at the end of the first year, the most proficiency in the
curriculum of the “Theory of Accounts” and “Practical Accountancy,”
this Scholarship to be awarded by the Dean and Faculty of the School.
In accepting this the Faculty passed the following resolution: -

“That this generous recognition of the School of Commerce, Accounts and
Finance be gratefully acknowledged, not only as a worthy stimulus to the
student body but also as a welcome evidence of genuine interest in aims and work of the School on the part of Members of the American Association of Public Accountants."

To further the interests of the Association a letter at the close of the year has been addressed to all known accountants in the United States inviting them to join the Association, and as the question of Examination would in all probability arise, the following waiver was made:

(a) On references being given certifying to the applicants abilities and standing.

(b) If the applicant should be a Member of any recognized Accountants Association.

(c) If the applicant held a CPA degree of any State.

This met with a most gratifying result.

The Members will be asked to appoint Officers and Trustees for the ensuing year, the respective nominations having been made by the Board at a Special meeting in accordance with the Association By-Laws.

The Board desires to congratulate Members on the prosperous condition of the Association and invite their hearty cooperation with them in their efforts to advance the interests of the Members and the profession in general."

Report of President Lafrentz January 13, 1903 (3 Minutes 274)

"The Trustees have the pleasure to submit their Annual Report:

The Board has held sixteen meetings up to date, at all of which, with one exception, April 24th, a quorum was formed and business transacted. This is exclusive of Committee Meetings. The Roll of Membership now stands: Honorary Members 7, Fellows 97, Associates 32, a total of 136. A net increase of seventeen over last year's report.

The Treasurer's Statement shows that the Income of the Association exceeded the Expenditure by $453.15, increasing the Surplus to $1,653.70, which is represented by Cash in the Bank, $1,599.87, Cash in the hands of the Treasurer (received too late in the year to be deposited) $25.00, and arrears of Annual Certificate Fees, $30.83.

The most important matter which has been before the Board as well as the Members of the Association during the year, was the Federation of Societies of Public Accountants in the United States which the Association was invited to join, but after due consideration and consultation with the members, it was resolved at the Special Meeting of the members on the 17th December, as follows:

The American Association of Public Accountants, after full discussion and deliberation, as to the necessity and propriety of the formation of an organization with Constitution and By-Laws as enacted by the Federation of Societies of Public Accountants in the United States of America, do hereby withhold their assent to becoming a member thereof. The Board of Trustees have no reason to alter the opinions they formed, they desire to extend their thanks to those gentlemen who encouraged them in the stand they took, by endorsing with their opinions those of the Board.
The Members will be asked to reappoint the Officers and Trustees who retire this year, but who have been renominated in accordance with the Association's By-Laws.

The Board congratulates the Members upon the position the Association has attained and rely upon their hearty good will and service to increase its usefulness and membership.

The Board cannot conclude this Report without making the following remarks: During the year they have to record the death on November 14th, 1902, of Mr. Edwin C. Abbott, of Rutherford, N.J., who was admitted a member on February 25th, 1897. At the beginning of this year, viz., January 9th, death again visited our ranks and removed in the zenith of his usefulness, Mr. Chas. Waldo Haskins, CPA, of 30 Broad Street, New York City. Mr. Haskins was one of the early members, he was originally admitted in December, 1887. His last appearance in our midst was on December 17th, on the occasion of the debate on Federation of the Societies of Accountants in the United States, and although the Board differed from him in the views he so ably advocated, yet they recognized his earnestness of purpose and single heartedness of desire to elevate and benefit the accounting profession, and his removal from us is deeply regretted. At a Special Meeting of the Board of Trustees held on Saturday the 10th instant, the following Resolutions were passed:

WHEREAS, Our member, Charles Waldo Haskins, CPA has suddenly been removed from us by death: Therefore be it RESOLVED, That we hereby express our deep sense of the loss which this Association and the profession generally have sustained: And be it further RESOLVED, That the sympathy of the Members of this Association be extended to his bereaved family: And be it RESOLVED, That these resolutions be engrossed and presented to his family."

The membership at the first of each year is here shown:

<table>
<thead>
<tr>
<th>Year</th>
<th>Fellows</th>
<th>Associates</th>
</tr>
</thead>
<tbody>
<tr>
<td>January 1, 1897</td>
<td>61</td>
<td>11</td>
</tr>
<tr>
<td>January 1, 1898</td>
<td>72</td>
<td>14</td>
</tr>
<tr>
<td>January 1, 1899</td>
<td>56</td>
<td>11</td>
</tr>
<tr>
<td>January 1, 1900</td>
<td>64</td>
<td>14</td>
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<tr>
<td>January 1, 1901</td>
<td>69</td>
<td>17</td>
</tr>
<tr>
<td>January 1, 1902</td>
<td>75</td>
<td>24</td>
</tr>
</tbody>
</table>

Meetings of Association and Trustees were as follows:

<table>
<thead>
<tr>
<th></th>
<th>97</th>
<th>98</th>
<th>99</th>
<th>00</th>
<th>01</th>
<th>02</th>
</tr>
</thead>
<tbody>
<tr>
<td>Association</td>
<td>4</td>
<td>3</td>
<td>2</td>
<td>3</td>
<td>4</td>
<td>4</td>
</tr>
<tr>
<td>Trustees</td>
<td>12</td>
<td>9</td>
<td>9</td>
<td>11</td>
<td>14</td>
<td>13</td>
</tr>
<tr>
<td>Trustees, No Quorum</td>
<td>1</td>
<td>4</td>
<td>2</td>
<td></td>
<td>1</td>
<td>1</td>
</tr>
</tbody>
</table>
General elections were held in January each year. The Board of Trustees at each date is here shown with expiration of terms.

<table>
<thead>
<tr>
<th>Day</th>
<th>19</th>
<th>11</th>
<th>10</th>
<th>16</th>
<th>15</th>
<th>14</th>
</tr>
</thead>
<tbody>
<tr>
<td>Year</td>
<td>97</td>
<td>98</td>
<td>99</td>
<td>00</td>
<td>01</td>
<td>02</td>
</tr>
</tbody>
</table>

Allen, Franklin
Broaker, Frank
Chapmen, Richard M.
Clarke, Andrew A.
Conant, Leonard H.
Davies, W. Sanders
Gottsberger, Francis
Hooke, Edward
Lafrentz, Ferdinand W.
Little, Albert E.
Loomis, John R.
Manvel, Frederick C.
Roberts, T. Cullen
Rollo, David
Stevens, Richard F.
Stott, Frank I.
Yalden, James

Elections to fill vacancies were as follows:

1897 - a - Jan. 19, Lafrentz vice Gottsberger resigned
       b - Jan. 19, Manvel vice Davies elected VP
1898 - c - Jan. 11, Broaker vice Rollo elected VP
       d - May 25, Clarke vice Hooke resigned
1899 - e - Jan. 10, Davies vice Conant elected VP
1900 - f - Jan. 16, Broaker vice Lafrentz elected VP
1901 - g - Jan. 15, Loomis vice Stott deceased

The other officers elected during this period were:

Clarke, Andrew A.
Conant, Leonard H.
Grant, James
Lafrentz, Ferdinand W.
Manvel, Frederick C.
Roberts, T. Cullen

One election to fill a vacancy was:

1901 - b - Mar. 28, Loomis vice Grant resigned
CHAPTER 12
REORGANIZATION AND MERGER, 1903-1904

Many matters were acted upon during these 2 years. Some were the extension of Fellowship to CPAs not in practice on own account; the substitution of permanent for annual membership certificates; the appropriations for the State societies in Illinois and New Jersey to help them in their efforts to secure CPA laws in those States; and action upon proposed amendments of the Constitution and By-LAWS.

The most important subject was the active competition in national affairs by the Federation of Societies of Public Accountants in the United States of America. But that was not mentioned in the annual reports although the other matters were commented upon.

Report of President Lafrentz January 12, 1904 (4 Minutes 11)

"The Board has held fifteen meetings, at all of which, with one exception, a quorum was formed, and business transacted. This is exclusive of Committee meetings.

The Roll stands as follows, representing fifteen states: - Honorary Members 7, Fellows 103, Associates 37, Total 147 - a net increase of eleven over last year's membership.

The Treasurer's statement show that the income of the Association exceeded its expenditure by $106.27, increasing the surplus to $1,749.97. The only other liability the Association has is the Scholarship of $100.00 of the School of Commerce Accounts and Finance. The assets consist of cash in bank $1,794.97, and unpaid annual certificate fees for the year 1903 amounting to $55.00. The members who are in arrears are requested to remit their dues prior to application being made for those which will accrue due in the year 1904. The By-Laws were amended in the month of October, 1903, by extending Fellowship on application to members who had obtained a CPA Certificate although such member should not be in practice for himself.

In the month of March the Board of Trustees made grants of $150.00 to the Illinois Association of Public Accountants and $50.00 to the Society of Certified Public Accountants of the State of New Jersey. The Trustees take this oppostunity of recording their willingness to assist other States in obtaining legislation if their members are represented in this Association. The Board has deemed it best not to issue an Annual Certificate of Membership. After January 1st, 1904, a Certificate of Membership will be issued to each member in good standing.

Two amendments to the Constitution and By-LAWS will be brought before the meeting to-night to be acted upon - one relating to the meetings of the
Trustees during the months of July and August; the other is of much greater importance and affects materially the future sphere of usefulness of the Association by enlarging its scope and its benefits. In connection with this an address to the members was personally issued by Vice-President Loomis and Past President Stevens, in the month of December.

The members will be asked to re-appoint the Officers and Trustees who retire this year, but who have been re-nominated in accordance with the By-Laws.

The Board desires to extend its thanks to the members for their support and encouragement during the year that has passed, and to beg them to accept its congratulations on the position of influence to which the Association has now attained."

Report of President Loomis January 10, 1905 (4 Minutes 30)

"The Board had held fourteen meetings at all of which with one exception a quorum had been formed and business transacted. This was exclusive of Committee meetings.

The Roll of membership at date consisted of 152 members, viz., Honorary 7, Fellows 120, Associates 25, representing 17 States.

The Treasurer's statement shows a slight increase in the surplus, a considerable outlay was made in the entertainment by our association, conjointly with the New York State Society of Certified Public Accountants, of the Accountants from Foreign countries who visited the congress of accountants at St. Louis.

The Scholarship offered by the association in the New York University School of Commerce Accounts and Finance had been won by Mr. Max Meyer of 51 Seventh St., New York City.

Committees had been appointed to prepare a model CPA bill.
And the By-Laws Committee have presented their report on the proposed amendments to the Constitution and By-Laws a copy of which had been sent to each member and full consideration of which would be taken up at a later stage."

The membership increased gradually as here shown:

<table>
<thead>
<tr>
<th></th>
<th>1903</th>
<th>1904</th>
</tr>
</thead>
<tbody>
<tr>
<td>Fellows</td>
<td>92</td>
<td>96</td>
</tr>
<tr>
<td>Associates</td>
<td>32</td>
<td>36</td>
</tr>
</tbody>
</table>

Meetings of Association and Trustees were as follows:

<table>
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<tr>
<th></th>
<th>1903</th>
<th>1904</th>
</tr>
</thead>
<tbody>
<tr>
<td>Association</td>
<td>3</td>
<td>3</td>
</tr>
<tr>
<td>Trustees</td>
<td>15</td>
<td>11</td>
</tr>
<tr>
<td>Trustees, No Quorum</td>
<td>1</td>
<td>1</td>
</tr>
</tbody>
</table>
General elections were held in January each year. The Board of Trustees at each date is here shown with expiration of terms.

<table>
<thead>
<tr>
<th>Name</th>
<th>1903</th>
<th>1904</th>
</tr>
</thead>
<tbody>
<tr>
<td>Allen, Franklin</td>
<td>04</td>
<td>07</td>
</tr>
<tr>
<td>Broaker, Frank</td>
<td>a</td>
<td>-</td>
</tr>
<tr>
<td>Clarke, Andrew A.</td>
<td>b</td>
<td>VP</td>
</tr>
<tr>
<td>Conant, Leonard H.</td>
<td>05</td>
<td>05</td>
</tr>
<tr>
<td>Davies, W. Sanders</td>
<td>06</td>
<td>06</td>
</tr>
<tr>
<td>Dickinson, A. Lowes</td>
<td>a</td>
<td>06</td>
</tr>
<tr>
<td>Lafrentz, Ferdinand W.</td>
<td>b</td>
<td>Pt</td>
</tr>
<tr>
<td>Little, Albert E.</td>
<td>04</td>
<td>07</td>
</tr>
<tr>
<td>Loomis, John R.</td>
<td>VP</td>
<td>Pt</td>
</tr>
<tr>
<td>Roberts, T. Cullen</td>
<td>04</td>
<td>07</td>
</tr>
<tr>
<td>Stevens, Richard F.</td>
<td>06</td>
<td>06</td>
</tr>
<tr>
<td>Yalden, James</td>
<td>05</td>
<td>05</td>
</tr>
</tbody>
</table>

Elections to fill vacancies were as follows:

1903-a-Jan. 22, Dickinson Vice Broaker resigned
1904-b-Jan. 13, Lafrentz Vice Clarke elected VP

The other officers elected during this period were

<table>
<thead>
<tr>
<th>Name</th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>Allen, Franklin</td>
<td>Tr</td>
</tr>
<tr>
<td>Clarke, Andrew A.</td>
<td>Tr</td>
</tr>
<tr>
<td>Roberts, T. Cullen</td>
<td>Sec</td>
</tr>
</tbody>
</table>

There were no changes in these officers during the years.
CHAPTER 13
OFFICERS AND TRUSTEES, 18 YEARS 1886-1904

In the preceding chapters there have been mentioned the projects undertaken to enlarge the membership and advance public estimation of the profession. The principal efforts were:

Committees to consider the matter and suggest plans;
Authorization of local boards with broad powers;
Publicity by circulars and advertisements;
A so-called reorganization in 1892;
Organization and operation of a school of accounts;
Technical meetings;
Promoting the enactment of the New York CPA Law.

Then other societies were organized, some cooperative, but some competitive even while the Association was helping other States to secure similar CPA Legislation. A review of its directorate to 1904 may explain why and how it persisted.

During its first 18 years it elected to its Council or Board of Trustees 46 of its 214 Fellows. The Board was composed of the President, Vice President and 9 Trustees, total 11-making in all 198 member-years of service, an average of 4.3 years per member. While 36 served 88 member-years, about 2.5 years each, the 10 here listed served 8 to 18 years, an average of 11 years each.

<table>
<thead>
<tr>
<th>Trustees</th>
<th>Admitted</th>
<th>Served</th>
<th>From</th>
<th>To</th>
</tr>
</thead>
<tbody>
<tr>
<td>Stevens, Richard F.</td>
<td>Apr. 1886</td>
<td>13 Yrs.</td>
<td>Feb. 1892</td>
<td>Jan. 1905</td>
</tr>
<tr>
<td>Broker, Frank</td>
<td>Dec. 1891</td>
<td>12 Yrs.</td>
<td>Dec. 1891</td>
<td>Jan. 1903</td>
</tr>
<tr>
<td>Church, George H.</td>
<td>Dec. 1886</td>
<td>12 Yrs.</td>
<td>Jan. 1887</td>
<td>Jan. 1899</td>
</tr>
</tbody>
</table>

Their willingness to serve so long and their retention in office suggest that they influenced the Association's policies and that the members approved their actions. The services of five members of the early Council or later Board of Trustees were terminated by deaths. Their names and service are here shown.
Besides these 5 Fellows who died while in office there were 18 Fellows and 1 Associate who were admitted prior to January 10, 1905 but died during the first twenty years of the Association. Their names, offices held, with dates of admission and death are as follows:

<table>
<thead>
<tr>
<th>Fellows</th>
<th>Office</th>
<th>Admitted</th>
<th>Died</th>
</tr>
</thead>
<tbody>
<tr>
<td>Cox, James</td>
<td>Council</td>
<td>Dec. 22, 1886</td>
<td>May 18, 1891</td>
</tr>
<tr>
<td>Noble, Eric M.</td>
<td></td>
<td>Apr. 3, 1888</td>
<td>Sept. 30, 1892</td>
</tr>
<tr>
<td>Bergtheil, Louis M.</td>
<td>Trustee</td>
<td>Dec. 22, 1886</td>
<td>Nov. 19, 1895</td>
</tr>
<tr>
<td>Tate, Henry M.</td>
<td></td>
<td>Dec. 22, 1886</td>
<td>Feb. 7, 1893</td>
</tr>
<tr>
<td>Hannah, Benjamin L.</td>
<td></td>
<td>June 25, 1896</td>
<td>Mar. - 1897</td>
</tr>
<tr>
<td>Kerk, Augustus F.</td>
<td></td>
<td>Dec. 22, 1886</td>
<td>Before 1898</td>
</tr>
<tr>
<td>Bradbury, Horace D.</td>
<td></td>
<td>Dec. 22, 1886</td>
<td>July 28, 1898</td>
</tr>
<tr>
<td>Heins, John</td>
<td>President</td>
<td>Dec. 22, 1886</td>
<td>Oct. 1, 1900</td>
</tr>
<tr>
<td>Robertson, J. Roderick</td>
<td></td>
<td>Dec. 22, 1886</td>
<td>Fall 1901</td>
</tr>
<tr>
<td>Abbott, Edwin C.</td>
<td></td>
<td>Feb. 25, 1897</td>
<td>Nov. 14, 1902</td>
</tr>
<tr>
<td>Haskins, Charles W.</td>
<td></td>
<td>Apr. 25, 1901</td>
<td>Jan. 9, 1903</td>
</tr>
<tr>
<td>Powell, Robert E.</td>
<td></td>
<td>July 25, 1901</td>
<td>Feb. 1, 1903</td>
</tr>
<tr>
<td>Dennis, Rodney S.</td>
<td></td>
<td>Sept. 23, 1897</td>
<td>Mar. 9, 1904</td>
</tr>
<tr>
<td>Robertson, Charles P.</td>
<td></td>
<td>Mar. 27, 1897</td>
<td>Oct. 8, 1906</td>
</tr>
</tbody>
</table>

| Associate        |            |           |            |
| Bryan, Edwin F.  |            | Dec. 2, 1893 | Dec. 18, 1894 |
CHAPTER 14
NATIONALIZATION, 1905-1906

The Association's action on January 10, 1905 resulted in the admission into it of the members of the State Societies which previously were affiliated in the Federation of Societies of Public Accountants in the United States of America. And it seems to have resulted in some problems. While the basic questions involved in the consolidation probably had been considered and answered, their application to particular situations may not have been settled.

The record of the first meeting of the enlarged Association held in New York (as all previous annual meetings had been) on October 17, 1905 was published in The Journal of Accountancy of November 1905 (V. 1, p. 16) and later in a booklet of 30 pages. A larger Year Book of 89 pages was issued after the annual meeting at Columbus, Ohio, October 23, 1906, and it included reports of 8 Committees and 2 State Societies. In the earlier of these many names were shown both as Original Fellows and also as Society Fellows and some were listed in each of two or more State Societies. The total listed by States exceeded the number stated in the summary of the membership. The Associates were not classified as Original Associates or Society Associates. While the differences were not so great as to discredit their general accuracy they seem to call for the use of the word "approximate" in the statement of the membership given therein.

The report of President Loomis for the 9 months of 1905 was included in the 1905 Year Book at page 13, and the report of the Board of Trustees for the 12 months ended September 30, 1906 was given in the 1906 Year Book at page 20. Therefore neither of them is repeated here.

Subject to the previous qualifications as to the records the approximate membership at the first of each fiscal year was about as here shown:

<table>
<thead>
<tr>
<th></th>
<th>Jan. '05</th>
<th>Oct. '05</th>
</tr>
</thead>
<tbody>
<tr>
<td>Fellows, Original</td>
<td>122</td>
<td>110</td>
</tr>
<tr>
<td>Fellows, State Societies</td>
<td>29</td>
<td>384</td>
</tr>
<tr>
<td>Associates, Original and Societies</td>
<td>29</td>
<td>93</td>
</tr>
</tbody>
</table>

Meetings of the Association and Trustees were as follows:

<table>
<thead>
<tr>
<th></th>
<th>9 Mos. '05</th>
<th>Year '05/6</th>
</tr>
</thead>
<tbody>
<tr>
<td>Association</td>
<td>1</td>
<td>1</td>
</tr>
<tr>
<td>Trustees</td>
<td>6</td>
<td>4</td>
</tr>
<tr>
<td>Trustees, No Quorum</td>
<td>2</td>
<td>-</td>
</tr>
<tr>
<td>Executive Committee</td>
<td>3</td>
<td>13</td>
</tr>
</tbody>
</table>
Elections were held in January and October, the former before and the latter after the reorganization. The results with the final years of the terms were as here stated.

<table>
<thead>
<tr>
<th>Name</th>
<th>Jan. 10/05</th>
<th>Oct. 17/05</th>
</tr>
</thead>
<tbody>
<tr>
<td>Allen, Franklin</td>
<td>Trustee 07, Treas.</td>
<td>Trustee 08</td>
</tr>
<tr>
<td>Chase, Harvey S.</td>
<td>-</td>
<td>Trustee 07</td>
</tr>
<tr>
<td>Clarke, Andrew A.</td>
<td>Vice Pres.</td>
<td>-</td>
</tr>
<tr>
<td>Conant, Leonard H.</td>
<td>Trustee 08</td>
<td>-</td>
</tr>
<tr>
<td>Cooper, John A.</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Davies, W. Sanders</td>
<td>Trustee 06</td>
<td>Trustee 06</td>
</tr>
<tr>
<td>Dickinson A. Lowes</td>
<td>Trustee 06</td>
<td>Secretary</td>
</tr>
<tr>
<td>Hehl, Charles L.</td>
<td>-</td>
<td>Trustee 07</td>
</tr>
<tr>
<td>Herrick, Lester</td>
<td>-</td>
<td>Trustee 08</td>
</tr>
<tr>
<td>Kennedy, Guy H.</td>
<td>-</td>
<td>Treasurer</td>
</tr>
<tr>
<td>Lafrentz, Ferdinand W.</td>
<td>Trustee 08</td>
<td>-</td>
</tr>
<tr>
<td>Little, Albert E.</td>
<td>Trustee 07</td>
<td>-</td>
</tr>
<tr>
<td>Loomis, John R.</td>
<td>President</td>
<td>President</td>
</tr>
<tr>
<td>Montgomery, Robert H.</td>
<td>-</td>
<td>Trustee 08</td>
</tr>
<tr>
<td>Roberts, T. Cullen</td>
<td>Trustee 07, Secy.</td>
<td>Trustee 06</td>
</tr>
<tr>
<td>Sells, Elijah W.</td>
<td>-</td>
<td>Trustee 06</td>
</tr>
<tr>
<td>Stevens, Richard F.</td>
<td>Trustee 06</td>
<td>Trustee 07</td>
</tr>
<tr>
<td>Westermann, H. Theodore</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Yalden, James</td>
<td>Trustee 08</td>
<td>-</td>
</tr>
<tr>
<td>Presidents of Affiliated State Societies</td>
<td>-</td>
<td>Vice Pres.</td>
</tr>
</tbody>
</table>

There were no interim elections though there was a vacancy to October 1905 because James Yalden died March 8, 1905.
CHAPTER 15
FORM OF ORGANIZATION

At the first meeting on December 22, 1886, those present authorized the appointment of a Committee to draft Rules and Regulations. Those named were Edwin Guthrie, William H. Veysey, James Yalden, James T. Anyon and Robert L. Fabian. The Committee met on December 29, and January 6 with Guthrie acting as Chairman and with Veysey as Secretary on the first date and Anyon on the second one. Guthrie submitted a draft for a proposed Constitution which was discussed, amended and finally adopted by the Committee for submission to a general meeting on January 17, 1887.

On that date the Committee's draft was read, discussion and further amended by the 12 accountants present who then adopted it as the Constitution of the Association. Other actions recorded in the draft report of that meeting on January 17, 1887 conclusively show that this first Constitution

1. Confirmed the name adopted on December 22, 1886;
2. Fixed a classification of members as Fellows and Associates; &
3. Provided for (a) a Council of 16 members as the managing body, (b) President to be elected by the members from the members of the Council and (c) Secretary and Treasurer to be appointed by Council but not necessarily from its members.

At meetings before August 20, 1887 - such meetings were mentioned but not reported in The Office of June 1887 - (V. 2, p. 109), this Constitution was amended in at least the matter of membership of the Council as shown by paragraph Third of the Certificate of Incorporation, as follows:

"The Number of trustees, directors or managers to manage the same shall be eight and the names of the trustees, directors or managers for the first year of its existence are as follows: viz., Robert L. Fabian, James Yalden, Wm. Calhoun, Walter H. P. Veysey, Mark C. Mirick, Charles H. W. Sibley, Rodney Mclaughlin and John Heins."

This list omitted the names of 11 who were elected to Council on January 17, 1887, but included 5 who had been elected at that time and 3 others of whose election to the Council there is no record in the Minutes.

Whether the Certificate of Incorporation differed in other respects from the Constitution adopted January 17, 1887 has not been learned. Herewith is the earliest available document showing the objects and structure of the first society of American public accountants and since hereinafter, there will be
references to it, it is here given in full as shown on pages 2-3 of the Minutes, but omitting the attestations and certificates.

State of New York )
City and County of New York ) SS

Be it known that we

Robert L. Fabian of New York City
James Yalden of New York City
Wm. Calhoun of New York City
Walter H. P. Veysey of New York City
Mark C. Mirick of New York City
Charles H. W. Sibley of New York City
Rodney McLaughlin of Boston, Mass.

being persons of full age and citizens of the United States, and the majority being also citizens of the State of New York desiring to associate ourselves for social and benefit purposes do hereby certify in writing, as follows, to wit:

First, That the name or title by which such society shall be known in law is The American Association of Public Accountants.

Second, The particular business and object of such society is to associate into a society or guild for their mutual benefit and advantage the best and most capable public accountants practicing in the United States; and through such association to elevate the profession of public accountants as a whole, and to promote the efficiency and usefulness of members of such society, by compelling the observance of strict rules of conduct as a condition of membership and by establishing a high standard of professional attainments through general education and knowledge and otherwise; and to transact such business as may be necessary and incident to the establishment and conduct of an Association for the foregoing purposes.

Third, The number of Trustees, directors or managers to manage the same shall be eight and the names of the trustees, directors or managers for the first year of its existence are as follows: viz., Robert L. Fabian, James Yalden, Wm. Calhoun, Walter H. P. Veysey, Mark C. Mirick, Charles H. W. Sibley, Rodney McLaughlin and John Heins.

Fourth, The District in which the principal office of such Company or Association shall be located is the City, County and State of New York. In testimony whereof we have made and signed the foregoing certificate this twentieth day of August in the year one thousand eight hundred and eighty seven.

(Signed) J. Yalden
" John Heins
" Walter H. P. Veysey
" M. C. Mirick
" C. H. W. Sibley
" Robt. L. Fabian
" Wm. Calhoun
" Rodney McLaughlin
At the Incorporators meeting December 2, 1887, a Committee was appointed to prepare By-Laws, namely of James Yalden, Walter H. P. Veysey, William Calhoun, Mark C. Mirick and Charles H. W. Sibley. Colonel Tyler of Tremaine & Tyler, counsel, who had handled the incorporation was asked to assist the Committee.

An incomplete draft of the record of an informal meeting held on January 24, 1888 (the year there is 1887 but the context shows this was an error) shows those present were Calhoun, Mirick and Yalden who were members of Council and Incorporators; Bergtheil, Church, Sewell and William H. Veysey who were members of Council only; and Walter H. P. Veysey who was an Incorporator only. This mixed group may explain why the meeting was reported as informal. Or perhaps it was a meeting of the By-Laws Committee all of whom except Sibley were present, and that the others Bergtheil, Church, Sewell, and W. H. P. Veysey may have attended as advisors.

This draft shows that the proposed "By-Laws (were) read and several alterations and suggestions made"; also that a general meeting was to be called for February 16, 1888 to receive the report of the Committee on By-Laws and adopt same." And it was decided to add to the notice -

"This being a meeting of great importance you are earnestly urged to make an effort to attend."

On February 16, 1888 the attendance at the meeting of the Association was John Heins and Henry Kelly of Philadelphia, 15 of New York and Colonel Tyler of counsel. The meeting adopted resolutions of which two were as follows:

"Resolved that the By-Laws as prepared and submitted by the committee be approved and are hereby adopted as the By-Laws of the Association."

"A certificate (to be filed with the original certificate of incorporation) increasing the number of Trustees, Directors and Managers to eleven was signed by the existing incorporators."

The Amending Certificate was not included in any published report of the Association with the result that there was always a variance between the number of members of the Council as shown in reports and those provided in the Certificate of Incorporation. That variance is explained by this copy of the Amending Certificate.

"We, James Yalden, William Calhoun, Walter H. P. Veysey, Mark C. Mirick and John Heins, a majority of the existing surviving Trustees, Directors or Managers of the Corporation or Society known as "The American Association of Public Accountants" do hereby certify and by this certificate declare pursuant to the Statute in such case made and provided that the said corporation shall hereafter have eleven instead of the number (eight) declared in the Original certificate of incorporation of said Corporation or Society, and we state the following as the names of such Trustees, Directors, or Managers of said Corporation or Society for the present time to wit: -

James Yalden, William Calhoun, Walter H. P. Veysey, Mark C. Mirick, Charles H. W. Sibley, Rodney McLaughlin, John Heins, James Cox,
Louis M. Bergtheil, George H. Church, William H. Veysey.
In witness Whereof we have herewith set our hands this sixteenth day of
February 1888 (Signed) J. Yalden
In presence of
John M. Gun
11 Prince Street
N. Y. City
Wm. Calhoun
Walter H. P. Veysey
M. C. Mirick
John Heins."

Pursuant to this amendment the Association elected 3 more members of Council and also 1 for the vacancy caused by the death of Robert L. Fabian.
CHAPTER 16
CONSTITUTION AND BY-LAWS

The materials now available for an account of the development of the organic structure of the Association are here listed:

<table>
<thead>
<tr>
<th>Manuscript - Title</th>
<th>Pg</th>
<th>Revision</th>
<th>Date</th>
</tr>
</thead>
<tbody>
<tr>
<td>Proposed Inst. Accts.</td>
<td>17</td>
<td>Typed</td>
<td>Pen, red</td>
</tr>
<tr>
<td>Assn. Public Accts.</td>
<td>13</td>
<td>Typed</td>
<td>Pencil</td>
</tr>
<tr>
<td>AAPA By-Laws</td>
<td>16</td>
<td>Pennd.</td>
<td>Pencil</td>
</tr>
<tr>
<td>AAPA By-Laws</td>
<td>22</td>
<td>Typed</td>
<td>Pen</td>
</tr>
<tr>
<td>AAPA By-Laws</td>
<td>22</td>
<td>Typed</td>
<td>Pen</td>
</tr>
<tr>
<td>AAPA Cons. By-Laws</td>
<td>20</td>
<td>Pennd.</td>
<td>Pencil</td>
</tr>
<tr>
<td>AAPA Cons. By-Laws</td>
<td>15</td>
<td>Typed</td>
<td>Pen, red</td>
</tr>
</tbody>
</table>

Printed Booklets - Title Other Matter in Booklets

| AAPA Cons. By-Laws                  | 17  | Ofcrs. Mbrs. | 2-25-97 |
| AAPA Year Book                      | 89  | Ofcrs. Mbrs. | By-L. | Cons. | Dec. '06 |

The 7 Manuscripts listed above do not bear dates or numbers indicating their sequence. They are some of the Anyon papers received in 1937 and filed in the above order. The titles of the first two, "Proposed Institute of Accountants," and "Association of Public Accountants" indicate that they were drafted before the Association name was adopted at the meeting on December 22, 1886. One of the next three may have been prepared for, or adopted at the meeting on January 17, 1887. But the record of that meeting stated that "amendments were agreed to" and that the Constitution then adopted was "subject to any verbal alterations which may be made by Council." Hence, it may be only generally the document under which the Association operated prior to its incorporation. And similarly the last three do not indicate whether one was the organic paper adopted or only a step in perfecting the document.

After a year of operation under the so-called Constitution adopted on February 16, 1888 the records show that at meetings of Council on December 4, 1888 and March 19, 1889 (Minutes 24 & 27) there were suggestions for amendments, apparently not specific, only in general terms. At the latter meeting Council resolved that the notice for the annual meeting should embody amendments recommended by the Membership Committee. At that meeting
May 27, 1889 the Association adopted two minor amendments relative to the
due dates for the admission fees, and also a new section giving power to the
Council to create District Boards, as will be told hereinafter in connection
with the subject of Membership.

Nearly three years elapsed before the Minutes showed notices of other
amendments. On December 29, 1891 the annual meeting was set for February 6,
1892, and January 9 a Committee was named, “to outline proceedings for the
next annual meeting.” Those named to this committee were, Thomas Bagot,
W. H. P. Veysey and James Yalden, original Fellows, and William Trenholm
and Henry R. M. Cook who had been Fellows only three weeks. Council also
voted to submit an amendment to reduce the admission fee for Fellows.

At a Council meeting January 26, 1892 those present were James T. Anyon,
George H. Church, Mark C. Mirick, original Fellows Frank Broaker admitted
as Fellow 7 weeks before, Bagot and Veysey, all members of Council and the
last two also of the recently appointed Committee; and Cook who was not of
the Council but had been chosen as Chairman of the new Committee.

The record of that meeting (the first typewritten Minutes) filled 5 pages,
53-57 of which 3 pages, 55-57, were given to

“Comments of the Council upon the Recommendations of said Committee
for the purpose of Considering the Business to be Transacted at the Annual
Meeting.”

Of 11 Recommendations Nos. 8-11, adopted without debate, were:-

“No. 8- Committee to revise By-Laws
No. 9- Provisional charter
No. 10- Permanent Headquarters
No. 11- Order of the business for the annual meeting.”

The other Recommendations related to By-Laws and were:-

“No. 1- Altering the word Council into Board of Trustees
No. 2- Power of Nomination by Council
No. 3- Council of 9 beside President and Vice President
No. 4- Monthly meetings (amended to omit July, August, Sept.)
No. 5- Order of Business
No. 6- Honorary Membership
No. 7- Repeal of section 9, article 35 of the By-Laws.”

Council adopted Nos. 3 to 7 apparently with little debate.

The two pages of the discussion on Nos. 1 and 2 are here summarized.
As to No. 1 - Altering the word Council into Board of Trustees:-

Cook said: “It is the legal term and later on in view of the steps it is
proposed to take towards obtaining a charter it will be nec-
essary that the words Board of Trustees be used, refer to the
By-Laws confirming the use of the term Board of Trustees.”

“We must lay ourselves open to sue or be sued and in that
event it was necessary to use trustees.”

Anyon said: “Board of Trustees was a misnomer because we have nothing
in trust and therefore the Council could not be a Board of
Trustees.”

“hardly reconcile the meaning of the words.”

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Church said: "the term Trustees is a more proper one than Council."
"It would be better to leave the words Board of out and use the word Trustees only."

Veysey said: "suggest the use of the term Board of Directors."

Church moved, Broaker seconded and No. 1 was adopted.

As to No. 2. Power of Nomination by Council

Cook said: "advocate the Election by the Association at large because it is always the custom that Nomination only should be right of Council and election left to the organization."

Anyon said: "It is not usual and if the members elected the Council and the Council elected all their officers, it would certainly be very essential; otherwise it might be the case that a portion of the members would put up a man who would be undesirable to the Council."

Action on this Recommendation was suspended for a time. When recalled,

"Church moved, that Recommendation No. 2 be adopted, but Anyon moved that it shall remain as heretofore. The amendment failed. The original Recommendation of Committee carried."

The result was that all Committee Recommendations, with only a slight change in No. 4, were adopted by Council for submission to the Members on February 6, 1892. But the Minutes do not contain a record of that meeting or of an Association meeting on April 20, 1892. However, an item in Banking Law Journal (V. 6, p. 176) and references in the Minutes of February 20, April 6 and May 21, (p. 62, 74, 79) show that the amendments were submitted on February 6 and amended and again brought to the Members on April 20. These references show that Council became the Board of Trustees and was reduced from 11 to 9. Nothing has been found as to the other Recommendations though there are later references to the 1892 Reorganization.

As shown at the beginning of this section the earliest date thereafter when complete By-Laws are available is in the booklet which shows them as amended on January 14, 1897. During 5 years from the 1892 meeting many amendments were proposed, perhaps some were adopted. But except for the two changes made in 1892 there is no certainty as to what By-Laws were effective at any date from April 3, 1888 to January 14, 1897. And even after the latter date it is not certain what were the By-Laws at interim dates.

Until January 10, 1899 the Certificate of Incorporation was considered the Constitution, supplemented for details by By-Laws as amended to date. The 1899 booklet omitted the Certificate but for the first time included a Constitution as well as By-Laws although as at other times the change was not explained.

Because of these conditions no attempt will be made to tell the development of the organization scheme as a whole, though in the following sections the constitutional changes so far as they have been learned will be shown in the narrative of matters which were affected by changes in the Constitution and By-Laws.
CHAPTER 17
MEMBERSHIP CLASSIFICATION

The probable efficiency of any new mechanism is dependent not only upon its design but perhaps equally upon the quality of the materials in it. Similarly the purposes, policies and projects of the Association during its early life prior to the merger of the Federation on January 10, 1905 may be understood best by a survey of its members, their classifications, numbers, qualifications, locations and backgrounds of nationality, education and training. And while this story will not include a discussion of the wisdom of its position in respect to each of its various activities, the available facts as to its membership will here be given in order that each reader may reach his own conclusion thereon, and that the critical history of accountancy in America - to be written by some competent historian - may be grounded upon verified facts rather than upon memories and traditions.

While not all that could be wished has been learned about the membership, more facts have been found than were expected when the study was begun, perhaps enough to give a fairly accurate picture of the Association at its organization December 22, 1886 and during the twenty years thereafter.

For each member the verified facts as to class and period of membership, offices held and important activities are given in biographical sketches in the last section of this compilation. There also are given all that has been learned from many sources as to places and dates of birth and death, education, training, own practice and related activities of each member during this period and in many cases thereafter.

The earliest mention in the Minutes of membership classes are (1) March 6, 1886 when 7 accountants were elected as Associates, (2) April 3, 1888 when Richard F. Stevens was elected as a Fellow. A booklet dated only 1888 contained list of members at April 1888, showing 24 names as Fellows and 7 as Associates. But these dates were 14 months after January 17, 1887 when the members adopted the first Constitution.

No copy of that Constitution has been found but the papers of the first Secretary which in 1937 were delivered to the American Institute of Accountants included two drafts of a Constitution both typewritten and both expanded in longhand. The sequence may be presumed since some of the longhand of one was included in the typewriting of the other. As already noted, on December 29, 1886 at the first meeting of the Committee selected one week earlier, Edwin Guthrie "submitted a draft of the proposed Constitution." If that draft was the one here mentioned as the first draft, then it seems that Guthrie who was active in the Chartered Accountants of England and Wales had used that body as a model at least to the extent of suggesting "Institute" as a part of the name of the new society and of providing for a classification of its members as Fellows and Associates. But the title of Associate was changed to Graduate, and so appeared in section 6 of the second draft which was as follows:

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"The following persons shall be entitled to be admitted Graduates of the Association. (Namely):

1st. Every person who attains a certificate of his having passed the final examination provided for in the Constitution; and

2nd. Every person who on January 10, 1887 is a clerk in the employ of a Public Accountant and thence up to the time of applying to be admitted a Graduate has been continuously in the employ of a Public Accountant or who has been part of that time in the employ of a Public Accountant and part of the time in practice as a Public Accountant.

"The following persons shall be entitled to be admitted as Fellows of the Association. (Namely):

1st. Every person being in practice as a Public Accountant on the 1st of January 1887, and thence up to the time of his applying has been continuously in practice for not less than 3 years;

2nd. Every person who having been a graduate of the Association for a period of not less than 3 years enters into practice as a Public Accountant."

The record of the meeting on January 17, 1887 stated: -

"The chairman read the draft Constitution and after several points had been discussed and amendments agreed to, it was moved seconded and Resolved that the draft Constitution submitted to and modified by this meeting be and is hereby adopted as the Constitution of the Association, subject to any verbal alterations which may be made by Council."

The next entry in the record of that meeting was: -

"Mr. Brook asked distinction between Fellows and Associates."

The record does not show whether the distinction was explained. But since the draft Constitution mentioned a class of Graduates but not one of Associates, perhaps the amendments mentioned in the record above quoted included one by which the title of that class of members was changed back from Graduate to Associate.

On February 16, 1888 the Association voted: (Minutes 8)

"Resolved that the By-Laws as prepared and submitted by the Committee be approved and are hereby accepted as the By-Laws of the Association."

The By-Laws as adopted were not recorded in the Minutes. But the booklet dated 1888 containing the list of members in April 1888 also contained the Certificate of Incorporation and the By-Laws. Since the members listed therein included one admitted on April 3, 1888 but did not include one admitted October 2, 1888 the booklet was surely published between those dates and show that the By-Laws then published were those adopted by the Association February 16, 1888. And the records of the Committee on Printing show that on March 15, 1888 it decided upon the form of pamphlet and its contents, list of members, index, etc., to which the printed booklet dated 1888 conformed exactly.

The articles of the 1888 edition of the By-Laws relative to classes of members are as follows:
4. The members shall be divided into two classes, styled respectively Fellows and Associates; the fellows to have the right to use the letters F.A.A., and the associates to have the right to use the letters A.A.A., to designate their degrees of membership respectively.

5. The fellows of the Association shall consist of the following persons, viz., -
   (1) The original incorporators of the Association and those who become members by cooperation and subscription to the Constitution and By-Laws as stated in the Third By-Law.
   (2) All persons who have practiced as public accountants continuously for three years previous to their admission to membership in the Association, upon admission to the Association may be admitted as fellows by a majority vote of the Council as hereinafter provided.
   (3) All persons who have been associates of the Association for a period of not less than three years may become fellows by a vote of the Council, subject to the provisions of the 18th Article of the By-Laws.

6. The associates of the Association shall consist of the following persons, viz., -
   (1) All persons who obtain a certificate of their having passed the final examinations hereinafter provided for, and
   (2) All members, not fellows, who on 1st of January 1888 were clerks in the employment of a public accountant and thence up to the time of applying to be admitted as associates have been continuously in the employment of a public accountant, or who have been part of the time so employed and part of the time practicing as such."

Except as to the change of Graduates to Associates, of the initial date of employment of Associates and of the provision for the use of designating letters by each class, the above provisions of the By-Laws adopted February 16, 1888 are generally similar to those previously quoted from the draft Constitution.

After April 20, 1892 the Minutes contain some references to the adoption by the Association on that date of a new Constitution. However, the Minutes do not contain any record of the actions taken at that meeting. And the new Constitution then adopted was not entered in the Minutes and no copy of it has been found elsewhere. While it is not known whether any change was made in the required qualifications of members, it is probable that the classification of members remained unchanged because the Minutes continued to record admissions of them as Fellows or as Associates.

A reclassification of the membership was provided for by amendments adopted on January 19, 1897 (2 Minutes 177) viz: -

"Sec. 3. The Members shall be divided into four classes: -
Resident Members who are Certified Public Accounts,
Resident Members elected prior to January 19, 1897,
Non-Resident Members and Associates.
Sec. 4. The Non-Resident Members shall consist of accountants who have been in continuous practice on their own account for three years previous to their admission and who must pass such examination as to their fitness
as shall be prescribed by the Board of Trustees, and who shall be citizens
or have declared their intention to become such.
Sec. 5. The Associates shall consist of Junior Certificated Accountants
of New York and such others as are clerks in the employment of Members
of the Association."

Presumably the sponsors of Section 3 considered that its meaning was clear
and that it could easily be followed. But the Minutes indicate that Trustees or
Secretary did not understand it or did not consider it to be binding upon the
Board's actions.

During the 11 months from its adoption to December 23, 1897 26 applicants
were admitted as follows:

14 Certified Public Accountants, from
Brooklyn 2, Buffalo 1, New York 11, admitted as
Fellows 7, as Resident Members 7.

7 Accountants from other States, admitted as
Fellows 2, as Non Resident Fellows 3, as Non Resident Members 2.

5 Staff Accountants, New Jersey 1, New York 4, admitted as Associates.

Prior to 1897 and for some years thereafter the Association issued annual
certificates which in one respect were receipts for dues. The Minutes do not
state how the class of membership was shown on the seventy odd certificates
issued before or during the year 1897. But that during 1897 some at least
were stated differently from the wording used on the earlier certificates is
indicated by correspondence from one Member and by the Trustees' action in
that instance.

Edmund Willcox of Boston who had been admitted as a Fellow on October
24, 1895 wrote in his letter dated October 31, 1897, that he "disliked the term
Non Resident Fellow." That designation did not accord fully with the provi-
sions of Section 3, but indicated that his 1897 certificate differed from those
issued in 1895-1896.

And this was confirmed at least in part by the resolution adopted by the
Board of Trustees on December 23, 1897 as follows:

"That all certificates of membership that shall be hereafter issued shall
designate the member as a Fellow or an Associate as the case may be;
and in no other way, and in the case of Edmund Willcox or any other mem-
ber so complaining a new certificate be issued with the designation afore-
said, upon surrender of the old certificate."

Even though this action by the Trustees was inconsistent with the Consti-
tution it seems to have been followed thereafter.

At the three regular meetings of the Association during 1898, January 11,
May 17 and October 11, amendments to the Constitution were offered and
discussed but action thereon was postponed. Some members held to the
opinion that the terms Fellow and Associate, like the statutory designation
of Certified Public Accountant were not appropriate as indications of classes
of membership and they suggested the substitution of Senior Member and
Junior Member. But at the Annual Meeting on January 10, 1899 a motion to
so amend the Constitution was "voted against" and then the Association adopted an amendment which restored the classes Fellows and Associates. This action with the prospective and retrospective effect of the Trustees' resolution in December 23, 1897 resulted in making the classifications continuous from the Constitution adopted February 16, 1888 and perhaps in use prior to that date.

Besides Fellows and Associates the Association had one other class, that of Honorary Members. Although it appears that this classification was provided for in the Constitution adopted on February 6, 1892, no copy has been found. The earliest rule available is that in the Constitution adopted January 19, 1897, Article 11, Sec. 7 as follows:

"The Association by unanimous vote of the members present at any regular or special meeting, on nomination by the Board of Trustees may confer honorary membership on any person or persons who by their standing and celebrity in the community at large, may be considered as entitled to receive such honor."

The classification was used in only a few instances, all but two of which were for business or professional men who were not accountants but who were interested in the aims of the Association.

One of the exceptions was the case of N. L. Mistri of 10 Church Gate Street, Fort Bombay, India, who wrote May 28, 1897 desiring membership. On June 24 the Trustees instructed the Secretary to send him the Constitution and an application form and to advise him that Examination Questions would go to the U.S. Consul at Bombay.

The Questions were those of the 2nd New York CPA Examination held on June 15-16, 1897. They included Theory of Accounts and Auditing, for each of which there were 15 questions of which the applicant must answer the first 5 and choose any 5 of the other 10; and Practical Accounting of 6 questions of which he must answer the first 2 and choose any 2 of the other 4. The Commercial Law Questions were not mentioned in the Minutes. Probably they were not sent because the applicant might not know or have any need for knowing the New York Law.

The Committee on Elections, Qualifications and Examinations reported on September 23, that the applicant's answers had come.

On October 12, 1897 (2 Minutes 238) the Committee reported "that in their opinion Mr. Mistri had passed a satisfactory examination as to his professional qualifications x x x but in as much as Mr. Mistri was not a citizen they could not approve of his application as a non resident member, but in his and other cases of that kind where the applicant was a resident of and engaged in practice in a foreign country they recommended a waiver of citizenship and for that purpose it appeared x x x an amendment in the Constitution would be necessary.

Thereupon the Committee on By-Laws presented a notice signed by Richard M. Chapman and Ferdinand W. Lafrentz of an addition to Sec. 4 of Article 11 of the Constitution, as follows:

"The Board of Trustees, however, may in their discretion waive the requirement as to citizenship of applicants as Non-Resident Members in
cases where the applicant shall reside and practice exclusively in a for­
eign country, excepting Great Britain, Ireland, Canada, and Australia."

(2 Minutes 240)

A question having arisen as to the source of the exception the Committee on
December 23, reported that at the suggestion of W. Sanders Davies, it had
added these words to the draft submitted by Leonard H. Conant.
At the Association meeting on January 11, 1898 the actions were:
Frank I. Stott moved, William H. Jasper seconded and it was voted:

"that the proposed addition to the Constitution be laid on the table."

Theo. Koehler moved, W. Sanders Davies seconded and it was voted:

"that the proposed addition to the Constitution be taken from the table."

Lyman S. Andrews moved and Theodore Koehler seconded:

"that the Amendment as offered be adopted."
"on the motion being put and voted on the Chairman declared the motion
lost and proposed amendment defeated."

Later at that meeting upon recommendation of the Trustees it was

"Resolved that Mr. N. R. Mistri of 10 Church Gate Street, Fort Bombay,
India be and is hereby elected an Honorary Member of the Association."

On January 17, 1888, the Committee on Elections, Qualifications and Exami­
nations having reported, the Trustees acted as follows:

"Resolved that a certificate of honorary membership by Mr. Mistri be pre­
pared and that it be engrossed by Miss Rittenhoff and that when ready it be
forwarded to his Honor the U.S. Consul at Bombay, for presentation to Mr.
Mistri and that the fee which the latter had paid ($25.00) be returned to
him."

A later item upon this matter was that on September 22, 1898 the Secretary
reported that in a letter of May 14 Mr. Mistri asked

"that a certificate of having passed the examination be sent."

and the Committee reported in connection therewith (3 Minutes 8)

"that in the exercise of their discretion they had forwarded a certificate to
him of having passed the examination."

This detailed chronological narrative of the action upon the Mistri application
is included here because:

1. It shows the parliamentary and administrative practices which were not
exceptional though perhaps more extended than usual,
2. It shows how the Trustees found themselves in a dead-end street and had
to back up because they had not learned in advance where it led,
3. It shows attitudes of Members on foreign and domestic policy.
4. It shows the only known instance where the Committee required an ap­
plicant to show his qualifications by a written examination.
5. It was the only instance of Honorary Membership for an accountant whom the Trustees had planned to admit as a Fellow.

A biographical sketch of N. R. Mistri would be out of place with the Fellows and Associates. But because of his foreign residence and circumstances affecting his application a few facts are given. His name was listed as an Honorary Member in the annual booklets from 1898 to 1903 and in Year Books of 1905, 1906 and 1907 but not in that of 1908 though why it was omitted has not been learned.

The Committee and Trustees may have had information about Mistri in 1897. But until recently the only published facts were those in Financial Record of July 13, 1898 and July 11, 1900, the latter being a reprint from the Indian Textile Journal. However, through the courtesy of the Department of State and the Embassy of India more has been gotten from the Anglo-Indian Review and the Cyclopedia of India and learned from his son Dara N. Mistri.

Nasserwanji Rustumji Mistri was born in Bombay in 1865
Educated at Sir J. Jeejeebkg's Charitable School 1879
Employed in Public Works Dept's of Bombay and India 1879-1890
Passed Examination of Soc'y. Acc'ts. & Auditors in London 1891
Employed by J. P. Cornforth, Public Accountant, Bombay 1894-1898
Founded Accountancy Institution, Bombay 1896
Passed Examination of AAPA before U.S. Consul, Bombay 1897
Partner in Cornforth & Mistri, Public Accountants 1898
Sole owner of Cornforth & Mistri Practice 1899-1924
Fellow of Society of Accountants & Auditors, England 1899
Fellow of Royal Society of Statisticians, England 1906
Died in Bombay Jan. 24, 1924

The other exception to the general rule as to the personal vocations of those elected Honorary Members was that of Mark Coffin Mirick. He was a Fellow from the beginning in 1886 and had been elected a member of Council and Secretary. The Association on November 12, 1895 elected him an Honorary Member but the record (2 Minutes 83) did not state the reason or basis for this action. Perhaps it was age, he was then 67 years old. However, he continued to attend and participate in meetings and his name was included in the list of "Active Members" which was sent to the Regents 6 months later on April 22, 1896. It seems therefore that unlike the other Honorary Members he was still accorded all the privileges which he had as a Fellow. Perhaps the only effect of his Honorary Membership was to relieve him of some prior responsibilities.
CHAPTER 18
MEMBERSHIP ENUMERATION

Census reports are not the kind of literature which one would select for entertainment. Yet at times one may find a particular table interesting because it presents facts more clearly than if done in text. Hence no apology is offered for these tabulations.

Lists of Members in April 1888 and early in 1897, 1899, 1900 and 1904 were published in booklets which have been preserved and in the Association’s advertisements in the Financial Record in 1894, 1895 and 1896. The Minutes contain references to a “Roll of Members” and the Treasurers often reported to the Trustees upon the status of the Members accounts, but those records are lost. However except as to the first 16 months to April 1888 the Minutes seem to contain records of all admissions and readmissions, and apparently also of all separations by death or resignation. By using the records in the Minutes adjusted to the printed lists an enumeration has been made which is believed to be complete and correct except for the possible though improbable case of a person having been admitted and separated during the period between two of the lists and as to whom there was no record in the Minutes.

One seeming discrepancy was found. The Minutes of January 26 1892 (V. 1, p. 54) record the admission of W. Brooke Brentworth, Associate. The Minutes of October 24, 1894 (V. 2, p. 35) show that W. B. Broadbent was dropped from the Roll of Members. Neither appeared elsewhere in the records and neither was in the New York Directory for those years. Because the initials were the same and the surnames were similar both were considered to refer to the same person.

The table on the following page of yearly admissions, readmissions, advances and separations for the 18 years, 1887-1904, is believed to be approximately correct.

In every year except 1890 Fellows were admitted and Associates were admitted in all except 5 years. Had most of them remained in the Association perhaps the gradual increase might have been all that could have been hoped for.

What the promoters and early members may have hoped for in total membership can only be surmised from the steps which they took to add to their members. These steps included efforts for more from among those practicing in the New York area and later from the whole country. And still later they sought members from up state New York. Their efforts are here briefly recounted.

At first the efforts seem to have been for members in New York. Invitations to the general meeting on January 17, 1886 were sent to 34 but 17 of those invited did not become members at that time although 4 came in later.
### Yearly Changes in Membership 1887-1904

<table>
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<tr>
<th>Yr.</th>
<th>Fellows</th>
<th></th>
<th>Associates</th>
<th></th>
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</thead>
<tbody>
<tr>
<td></td>
<td>Increases</td>
<td>Dec. Net Total</td>
<td>Increases</td>
<td>Decreases</td>
</tr>
<tr>
<td></td>
<td>Admitted</td>
<td>Re-admitted</td>
<td>Ad-</td>
<td>Separated</td>
</tr>
<tr>
<td>87</td>
<td>31</td>
<td>-</td>
<td>9</td>
<td>22</td>
</tr>
<tr>
<td>88</td>
<td>3</td>
<td>-</td>
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<td>3</td>
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<td>89</td>
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<td>-</td>
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<tr>
<td>91</td>
<td>4</td>
<td>-</td>
<td>-</td>
<td>4</td>
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<td>92</td>
<td>15</td>
<td>-</td>
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<td>18</td>
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<td>93</td>
<td>8</td>
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<td>3</td>
<td>-</td>
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<td>10</td>
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<td>96</td>
<td>34</td>
<td>3</td>
<td>6</td>
<td>7</td>
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<td>97</td>
<td>18</td>
<td>1</td>
<td>2</td>
<td>11</td>
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<tr>
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<td>17</td>
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<tr>
<td>99</td>
<td>8</td>
<td>3</td>
<td>-</td>
<td>3</td>
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<tr>
<td>00</td>
<td>8</td>
<td>1</td>
<td>1</td>
<td>6</td>
</tr>
<tr>
<td>Tot.</td>
<td>137</td>
<td>10</td>
<td>17</td>
<td>90</td>
</tr>
</tbody>
</table>

Two years later when the membership was 25, a Committee was appointed, namely Anyon, Bagot, Cox, Francis, Tate, W. H. Veysey with President Yalden and Vice President Heins and instructed:

"to consider the best means and methods to enlarge the scope and object of the Association and increase the membership, who shall meet and consider what alterations and additions be made to the By-Laws to effect the same, and generally to revise, alter and amend the By-Laws, to establish District Boards or otherwise, and consider also the question of Initiation Fee, and Annual Subscription, the Committee on completing their labours to report the result to the Council." (Minutes 24-Dec. 4, 1888)

On February 12, 1889 (Minutes 25) William Calhoun was appointed to the Committee in the place of James Cox who had declined to serve.

At Council meeting October 24, 1889, the record was (Minutes 26):

"After a long discussion as to the best means to be adopted for increasing the membership of the Association and extending its influence, and after several resolutions bearing thereupon had been put and passed by the Membership Committee and included in their minutes the ordinary business was proceeded with."

The resolutions and minutes of that Committee have been lost.
On March 19, 1889, the Council instructed the Committee "to continue their labors" listing subjects for consideration in about the same words as those used in its authorization on December 4, 1888, and (Minutes 27)

"In conformity with the action of the Council at their last meeting and the report of the Membership Committee submitted thereat, and the Secretary be hereby empowered to embody such resolutions so framed in the notice convening the annual meeting."

Again the record, while referring to the Committee report did not state what recommendations it included. But perhaps they were disclosed in the record of the annual meeting.

At the so-called first annual meeting on May 27, 1889, the record (Minutes 28-37) shows that the President discussed this matter in his report and that before adjournment, perhaps without debate, the Association upon a motion by Mirick seconded by Bagot voted to amend the By-Laws as follows:

"Resolved: That the following be inserted in the By-Laws after section 9. It shall be competent for the Council to authorize the formation of District Boards in Such principal Cities of the United States as may be determined upon by appointing not less than three nor more than five members upon such District Boards, who shall elect their own Chairman and Secretary. The first Boards so elected shall hold office until the next annual meeting of the Association, and shall then be elected for a term of three years, or upon notice as hereinafter prescribed others shall be elected in lieu thereof. The said District Boards shall have the same and authority in the election of members, and other matters pertaining to the Association in their respective districts as vests in the General Council, all of which after confirmation by the General Council shall be of the same effect."

This seems to have been the result of the work of the Committee and of the Council, and adopted by the Association, when 12 members were present. But no further reference to District Boards has been found and it is not known whether the Council ever acted under the authority of this new By-Law.

That no such action was taken, or that if taken the results were not satisfactory, is suggested by the record of the meeting of Council on February 11, 1890 (Minutes 43) as follows:

"Moved by James Yalden seconded by Jas. T. Anyon and carried: - That a committee of Six be appointed by the President to meet at 508 Walnut St., Philadelphia, on February 22nd at 5 p.m. for the purpose of taking into consideration the present status of the Association, and to form such rules, regulations, by-laws &c &c with the view of increasing the membership and furthering the objects and benefits of the Association, the same to be submitted to the Council preparatory to the annual meeting." The President appointed the following members to serve on Said Committee J. W. Francis, Phila., Thos. Bagot, Jas. T. Anyon, W. H. P. Veysey, W. H. Veysey, Jas. Yalden.

Apparently matters moved slowly in those days for 10 months elapsed before the next meeting of Council on December 18, 1890 when the record was only this: - (Minutes 44):
"Committee held in Philadelphia Feb. 22, 1890 report progress."

As far as the records show that was the last of that Committee.

However the Council kept on trying and at a special meeting on March 24, 1891 (Minutes 45) when there were present 7 members of Council, 2 other Fellows and 1 Associate, the action was:

"Proposed by James Yalden and seconded by W. H. P. Veysey and carried unanimously - That a Committee of 3 members be appointed to take into consideration the best methods for promoting the interests of and increasing the Membership of the Association and to consider the existing By-Laws and suggest such alteration therein as may be deemed requisite and desirable to further such ends That the said Committee shall report to the Council within two months from the date of this meeting the result of their labors, who shall as soon as possible thereafter submit same to a General meeting of the Members for ratification. That said Committee be and are empowered to invite cooperation from any other Members and that the Committee consist of the following gentlemen James Yalden, G. H. Church and R. F. Stevens."

Nothing has been found to indicate that this Committee made a report to Council and there was no meeting of the Association in 1891. But December 17, 1891 the Minutes (p. 46) show that James Yalden (who had been a member of each of the 3 Committees which had been directed to submit methods to increase the membership) submitted 3 applications for membership. Less than two weeks later another application was submitted by Thomas Bagot and on January 9, 1892, 6 Fellows and 3 Associates were admitted.

Apparently something had happened. In less than a month the Association which previously had only 25 Fellows and 6 Associates had admitted 10 Fellows and 6 Associates had admitted 10 Fellows and 4 Associates a 40% increase in Fellows and over 45% increase in total membership.

Thereafter the fortunes of the Association seem never to have been at such a low ebb. It had its reverses but there always were some of its members who would not admit defeat even though they had to confess that the Association had met with discouragement.

As of February 16, 1893 (Minutes 193) the Trustees sent to all accountants in New York State whose names and addresses had been secured from the Directory publisher a printed letter the first paragraph of which was as follows:

"Inasmuch as it is of importance to every Public Accountant, and therefore to you personally to know the efforts that have been made by the American Association of Public Accountants toward establishing the legal status of the Profession of Public Accountant to the position now held by the Professions of Law and Medicine, we accordingly state for your information and benefit that which has taken place."

This was followed by a quotation of the Association objects and a reference to the recently chartered New York School of Accounts.

Although no action seems to have been taken under the 1889 authorization of District Boards, this matter of national membership came up at the Trustees meeting February 24, 1895 (2 Minutes 283) as follows: -
"Correspondence between Mr. Ernest Reckitt of Chicago and the President relative to the accountants of other states joining the Association and as to the Association's influence being exercised to secure Legislation for them. Mr. Conant moved Mr. Rollo seconded and it was Resolved That the Board of Trustees favorably consider such a proposition and if accountants of any State come in as a body that this Association would be willing to make an appropriation for Legislative Expenses equal to the amount of the Initiation fees which might be paid by them."

While an enlarged membership seems always to have been an aim of the Trustees there were only a few special efforts for it. On February 24, 1900 the record (3 Minutes 93) shows that the Trustees adopted a resolution whereby -

"the Secretary was directed to address a circular letter to each Fellow of the Association with a view to securing the applications of the permanent members of their staff as Associates."

The Minutes of November 27, 1901, (V. 3, p. 179) and of December 26, 1901 (V. 3, p. 183) show that by direction of the Trustees the Secretary had drafted and the President had approved a letter which had gone to about two thousand accountants.

"drawing the attention of the accountants in the United States to the Association and inviting membership."

By 1903 a new situation had developed, national competition, and the Trustees, on April 1903 (3 Minutes 294) voted:

"The following was referred to the Advisory Committee: -

The preparation of a scheme for developing the Association along the lines of the National or Federated Societies."

And as the time drew near for the Federation merger and it was desired that the Association have the largest possible list of Original Fellows the Trustees, October 27, 1904 (5 Minutes 14)

"Resolved that in view of the proposed amendments to the Constitution and By-Laws, all Associates who can qualify as Fellows be admitted as Fellows without payment of additional fee."

With all these efforts 180 accountants had been admitted as Fellows, and 86 as Associates of whom 34 were advanced making in all 214 Fellows and 52 Associates. By the end of 1904 there had been losses of 94 Fellows and 23 Associates. There were a few losses by death, but most were by resignation or by dropping from the roll of whom perhaps only a few could not have paid the dues had they so wished. Their reasons might be interesting but the records do not show them.

But perhaps it may be even more interesting to learn who held membership 10 years or longer prior to 1905. One, August Fischer, had resigned and been readmitted and 5 were separated before the merger and of the 21, 3 were from New Jersey, 2 from California, 1 from Massachusetts and 15 from New York. Their names, offices held and approximate duration of their membership follow:
<table>
<thead>
<tr>
<th>Fellows</th>
<th>St.</th>
<th>Off.</th>
<th>From</th>
<th>To</th>
<th>Yr.</th>
</tr>
</thead>
<tbody>
<tr>
<td>Mirick</td>
<td></td>
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<td>Yalden</td>
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<td>Stevens</td>
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<td>Richard Fowler</td>
<td>N.J.</td>
<td>Apr. 3, 88</td>
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<tr>
<td>Beck</td>
<td></td>
<td>Francis Edwin</td>
<td>Cal.</td>
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<td>William E.</td>
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<td>Nov. 19, 89</td>
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<tr>
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<td>Dec. 17, 91</td>
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<td>August</td>
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<td>Apr. 6, 92</td>
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<td>Roberts</td>
<td></td>
<td>Thos. E. Cullen</td>
<td>N.J.</td>
<td>Mar. 9, 93</td>
<td></td>
</tr>
<tr>
<td>Reid</td>
<td></td>
<td>William Norton</td>
<td></td>
<td>Apr. 6, 92</td>
<td></td>
</tr>
<tr>
<td>Nield</td>
<td></td>
<td>Chas. Frederick</td>
<td></td>
<td>June 12, 93</td>
<td></td>
</tr>
<tr>
<td>Rollo</td>
<td></td>
<td>David</td>
<td></td>
<td>Dec. 2, 93</td>
<td></td>
</tr>
<tr>
<td>Walker</td>
<td></td>
<td>Alfred Percy</td>
<td></td>
<td>Dec. 2, 93</td>
<td></td>
</tr>
<tr>
<td>Blackman</td>
<td></td>
<td>William Robert</td>
<td>Cal.</td>
<td>Oct. 28, 97</td>
<td></td>
</tr>
<tr>
<td>Rose</td>
<td></td>
<td>Alfred</td>
<td></td>
<td>Apr. 17, 94</td>
<td></td>
</tr>
<tr>
<td>Tate</td>
<td></td>
<td>Henry Marshall</td>
<td></td>
<td>Organizn.</td>
<td>Feb. 7, 97</td>
</tr>
</tbody>
</table>

Each of those elected to office was also of the governing board (Council to 1892 and Trustees thereafter), as also G. H. Church; 11 of the 21 held office, James Yalden continuously throughout the period of over 18 years.

Besides these of long membership there were 10 others, most of whom were prominent in the life of the Association and might have remained to the merger had not their membership been terminated by their deaths. Of these Robert Lethbridge Fabian had been elected the first President but died within a year, and another John Heins of Philadelphia was the first Vice President and later President from November 19, 1899 to February 6, 1892.

The eleven Fellows who died prior to January 10, 1905 were:

<table>
<thead>
<tr>
<th>Fellows</th>
<th>Offices</th>
<th>Admitted</th>
<th>Died</th>
<th>Yr.</th>
</tr>
</thead>
<tbody>
<tr>
<td>Fabian</td>
<td>President</td>
<td>Organizn.</td>
<td>Nov. 16, 87</td>
<td>1</td>
</tr>
<tr>
<td>Calhoun</td>
<td>Council</td>
<td>Organizn.</td>
<td>Oct. 12, 89</td>
<td>3</td>
</tr>
<tr>
<td>Noble</td>
<td>D.C.</td>
<td></td>
<td>Apr. 3, 88</td>
<td></td>
</tr>
<tr>
<td>Yalden</td>
<td>Trustee</td>
<td>Mar. 6, 88</td>
<td>Sept. 19, 93</td>
<td>6</td>
</tr>
<tr>
<td>Bergtheil</td>
<td>Trustee</td>
<td>Organizn.</td>
<td>Nov. 19, 95</td>
<td>8</td>
</tr>
<tr>
<td>Tate</td>
<td>Trustee</td>
<td>Organizn.</td>
<td>Feb. 9, 97</td>
<td>10</td>
</tr>
<tr>
<td>Hannah</td>
<td></td>
<td>June 25, 96</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Heins</td>
<td>President</td>
<td>Organizn.</td>
<td>Oct. 1, 01</td>
<td>9</td>
</tr>
<tr>
<td>Stott</td>
<td>Trustee</td>
<td>June 3, 92</td>
<td>Jan. 14, 01</td>
<td>9</td>
</tr>
<tr>
<td>Abbott</td>
<td>Trustee</td>
<td>Feb. 25, 97</td>
<td>Nov. 14, 02</td>
<td>5</td>
</tr>
<tr>
<td>Haskins</td>
<td></td>
<td>Organizn.</td>
<td>Jan. 9, 03</td>
<td>5</td>
</tr>
</tbody>
</table>

As here shown 4 were Fellows for 8 to 10 years and 4 for 5 to 6 years. And 2 had served as President and 5 others as members of the governing boards.
It will be remembered that the Philadelphia plan for a local organization was abandoned when Edwin Guthrie of England advised the formation of a national society. The Minutes show addresses which the members gave when they were admitted, but it is certain that in some cases the addresses were their homes though probably a majority gave the locations in which they practiced. When one's home and office were in the same State, the address sufficiently indicated his location. But it is certain that some accountants who practiced in New York but lived in New Jersey or Connecticut gave their office addresses while some gave those of their homes. To a less extent like situations seem to have existed elsewhere.

A further complication as to the members location results from the removal from the State in which they were located when admitted to another State as many did after admission. How many such instances there were cannot be learned because of the loss of the roll of members and ledgers. The addresses of one Fellow were consecutively, Boston in 1896, Chicago in 1897, Boston in 1897 to 1912, New York 1913 to 1920, and finally a suburb of Boston from 1920 to 1923. After the lapse of many years it is impracticable, perhaps impossible, to state the spread of membership in any particular year. The States when the Fellows and Associates were admitted are shown below:

<table>
<thead>
<tr>
<th>Fellows</th>
<th>Associates</th>
</tr>
</thead>
<tbody>
<tr>
<td>Arkansas</td>
<td>1</td>
</tr>
<tr>
<td>California</td>
<td>8</td>
</tr>
<tr>
<td>Colorado</td>
<td>1</td>
</tr>
<tr>
<td>District Columbia</td>
<td>1</td>
</tr>
<tr>
<td>Florida</td>
<td>1</td>
</tr>
<tr>
<td>Georgia</td>
<td>2</td>
</tr>
<tr>
<td>Illinois</td>
<td>9</td>
</tr>
<tr>
<td>Maryland</td>
<td>2</td>
</tr>
<tr>
<td>Massachusetts</td>
<td>8</td>
</tr>
</tbody>
</table>

Total from 18 States other than N.Y. 61 Fellows, 21 Associates
Total from New York State 119 Fellows, 65 Associates
Two thirds of the Fellows and three fourths of the Associates were from the State of New York. And neighboring States, Massachusetts, New Jersey and Pennsylvania furnished about one half of those from outside New York. However, members came from widely scattered States with the next largest representations being from the States of Illinois and California.

Earlier in this story have been recounted the several efforts which the Association made to become in fact as well as in name a national organization. Whether the efforts were well planned and executed or whether other, different efforts might have been more effective are matters outside of the scope of this story which is only a record of what actually occurred, not of what might have been accomplished.

The yearly lists of members which the Association issued from 1897 gave their locations at these dates. From the few lists available the following table has been prepared. It shows that New York Fellows constituted 91% of the total in 1887, 58% in 1888, 83% in 1896, 75% in 1898 and 60% in 1902. The
figures for 1905 and 1906 after the merger of the Federation are given although they are not comparable with those of the prior years.

<table>
<thead>
<tr>
<th>States</th>
<th>Fellows</th>
<th>Associates</th>
</tr>
</thead>
<tbody>
<tr>
<td>Ariz.</td>
<td>1</td>
<td>1</td>
</tr>
<tr>
<td>Ark.</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Calif.</td>
<td>2</td>
<td>2</td>
</tr>
<tr>
<td>Colo.</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Conn.</td>
<td>1</td>
<td>1</td>
</tr>
<tr>
<td>D.C.</td>
<td>1</td>
<td></td>
</tr>
<tr>
<td>Fla.</td>
<td></td>
<td>1</td>
</tr>
<tr>
<td>Ga.</td>
<td>1</td>
<td>1</td>
</tr>
<tr>
<td>Ill.</td>
<td>1</td>
<td></td>
</tr>
<tr>
<td>Ken.</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Md.</td>
<td>2</td>
<td>22</td>
</tr>
<tr>
<td>Mass.</td>
<td>3</td>
<td>4</td>
</tr>
<tr>
<td>Mich.</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Minn.</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Mo.</td>
<td>2</td>
<td>18</td>
</tr>
<tr>
<td>Neb.</td>
<td></td>
<td></td>
</tr>
<tr>
<td>N.J.</td>
<td>1</td>
<td>2</td>
</tr>
<tr>
<td>Ohio</td>
<td></td>
<td>27</td>
</tr>
<tr>
<td>Ore.</td>
<td></td>
<td>1</td>
</tr>
<tr>
<td>Penn.</td>
<td>3</td>
<td>2</td>
</tr>
<tr>
<td>R.I.</td>
<td>2</td>
<td>2</td>
</tr>
<tr>
<td>Tenn.</td>
<td></td>
<td>8</td>
</tr>
<tr>
<td>Utah</td>
<td>1</td>
<td>1</td>
</tr>
<tr>
<td>Wash.</td>
<td></td>
<td>8</td>
</tr>
<tr>
<td>Wis.</td>
<td></td>
<td></td>
</tr>
<tr>
<td>China</td>
<td>1</td>
<td></td>
</tr>
<tr>
<td>Mex.</td>
<td></td>
<td>1</td>
</tr>
<tr>
<td>Total</td>
<td>10</td>
<td>11</td>
</tr>
<tr>
<td>N.Y.</td>
<td>14</td>
<td>55</td>
</tr>
<tr>
<td>Total</td>
<td>24</td>
<td>66</td>
</tr>
</tbody>
</table>

In concluding this enumeration of the Association members it seems appropriate to include also the names of some accountants who were in practice prior to and during 1887 who however did not become members.
List of Accountants Invited to General Meeting
January 17, 1887, who did not Join at that time.

<table>
<thead>
<tr>
<th>Name</th>
<th>Firm, etc.</th>
<th>NY Dir.</th>
<th>Society</th>
<th>Later</th>
</tr>
</thead>
<tbody>
<tr>
<td>Adamson</td>
<td>Joseph B.</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Allen</td>
<td>John H.</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Beach</td>
<td>Oren M.</td>
<td>80-98</td>
<td></td>
<td>CPA-NY</td>
</tr>
<tr>
<td>Griswold</td>
<td>Alfred D.</td>
<td>80-97</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Hall</td>
<td>Fred'k N.</td>
<td>83-93</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Harding</td>
<td>William A.</td>
<td>80-98</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Houston</td>
<td>Andrew M.</td>
<td>88-99</td>
<td>CA Glasgow</td>
<td>CPA-Mo A</td>
</tr>
<tr>
<td>Jaudon</td>
<td>William B.</td>
<td>83-00</td>
<td>Inst. Accts.</td>
<td>CPA-NY</td>
</tr>
<tr>
<td>Martin</td>
<td>Andrew B.</td>
<td>82-00</td>
<td></td>
<td>CPA-NY A</td>
</tr>
<tr>
<td>McKean</td>
<td>William B.</td>
<td>75-99</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Shearman</td>
<td>Wm. Pitt</td>
<td>90-95</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Sprague</td>
<td>Charles E.</td>
<td>85-00</td>
<td>Inst. Accts.</td>
<td>CPA-NY A</td>
</tr>
<tr>
<td>Underhill</td>
<td>J. V.</td>
<td>84-86</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

List of Accountants Not Invited to General Meeting
January 17, 1887, though then in Practice

<table>
<thead>
<tr>
<th>Name</th>
<th>Firm, etc.</th>
<th>NY Dir.</th>
<th>Society</th>
<th>Later</th>
</tr>
</thead>
<tbody>
<tr>
<td>Brennan</td>
<td>Thomas</td>
<td>84-90</td>
<td>Inst. Accts.</td>
<td>CPA-NY</td>
</tr>
<tr>
<td>Butler</td>
<td>Nevin W.</td>
<td>83-99</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Cockey</td>
<td>Edward T.</td>
<td>83-00</td>
<td>Inst. Accts.</td>
<td>CPA-NY</td>
</tr>
<tr>
<td>Ford</td>
<td>Lorenzo B.</td>
<td>85-91</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Macey</td>
<td>George R.</td>
<td>85-88</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Molloy</td>
<td>William</td>
<td>79-98</td>
<td>CA Canada</td>
<td></td>
</tr>
<tr>
<td>Randall</td>
<td>Darley</td>
<td>75-87</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Rice</td>
<td>Oliver P.</td>
<td>85-93</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Russell</td>
<td>John S.</td>
<td>85-93</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Simson</td>
<td>James</td>
<td>59-95</td>
<td></td>
<td></td>
</tr>
<tr>
<td>VanBokkelen</td>
<td>Spencer D. C.</td>
<td>84-98</td>
<td></td>
<td>A</td>
</tr>
<tr>
<td>Waddell</td>
<td>James</td>
<td>84-99</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Waddell</td>
<td>William</td>
<td>84-00</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Wright</td>
<td>Prince A.</td>
<td>85-90</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

Nothing was shown as to why the 28 named above did not join but as to two members the cases mentioned hereinafter under Ethics & Discipline probably explain why they were not invited. The 4 indicated by "A" joined later, the last upon application in 1892, the first 3 in 1905 or later through State Societies.
CHAPTER 19
MEMBERSHIP BACKGROUND

For each of the 214 Fellows, including the 34 who were admitted as Associates and later advanced, and for each of the 52 Associates who were not advanced, the biographical sketches at the end of this story show the dates of admission and separation, the offices held and any other important matters related to their memberships.

And so far as the information has been secured the sketches also show the purely personal facts about each member, including the place and date of birth, the extent of his education including any experience in teaching, his occupations in general business and his experience in the training for and practice of accountancy both as staff assistant and for his own account either as a partner in one or more firms or as a sole practitioner.

As thus compiled these sketches may fairly show the qualifications of each member and the extent to which his abilities were recognized and made use of by his contemporaries. However in order to evaluate the membership as a whole these individual qualifications must be combined statistically as a half century ago the membership combined them practically in the election of individuals to the governing boards and executive offices.

The publications from which the sketches were prepared stated definitely the countries of birth for over three quarters of the 266 members. And for the others the countries of birth were plainly suggested by related facts, such as:

- the institutions in which the members were educated;
- the mention of their apprenticeships or foreign societies;
- the names of firms or individuals by whom they were trained;
- the names of their first employers, foreign or domestic;
- the places to which they returned upon retirement; etc.

Although the countries of birth of all 266 members were thus determined the facts as to the educational training of 27 Fellows and 19 Associates were not learned. But these 46 were members during only short periods as here shown.

<table>
<thead>
<tr>
<th>Born in United States</th>
<th>Fellows</th>
<th>Associate</th>
<th>Total</th>
</tr>
</thead>
<tbody>
<tr>
<td>Members 2 months to 1 year</td>
<td>3</td>
<td>5</td>
<td>8</td>
</tr>
<tr>
<td>Members over 1 but under 4 years</td>
<td>21</td>
<td>14</td>
<td>35</td>
</tr>
<tr>
<td>Members 4 years to 4 years 7 mos.</td>
<td><em>3</em></td>
<td>_</td>
<td><em>3</em></td>
</tr>
<tr>
<td>Total Short-term Members</td>
<td>27</td>
<td>19</td>
<td>46</td>
</tr>
</tbody>
</table>

While therefore the analysis of their education and training could be made for only 220 members the country of birth of each of the 266 members prior to January 1905 when the merger of the Federation was effected was found to be as follows: -
<table>
<thead>
<tr>
<th>Fellows</th>
<th>Countries</th>
<th>Associates</th>
</tr>
</thead>
<tbody>
<tr>
<td>56</td>
<td>England and Wales</td>
<td>17</td>
</tr>
<tr>
<td>15</td>
<td>Scotland</td>
<td>3</td>
</tr>
<tr>
<td>4</td>
<td>Ireland</td>
<td>-</td>
</tr>
<tr>
<td>3</td>
<td>Canada</td>
<td>2</td>
</tr>
<tr>
<td>1</td>
<td>West Indies, Guiana</td>
<td>1</td>
</tr>
<tr>
<td>79</td>
<td>Total British</td>
<td>23</td>
</tr>
<tr>
<td>1</td>
<td>Austria</td>
<td>1</td>
</tr>
<tr>
<td>2</td>
<td>Denmark</td>
<td>-</td>
</tr>
<tr>
<td>1</td>
<td>France</td>
<td>-</td>
</tr>
<tr>
<td>4</td>
<td>Germany</td>
<td>-</td>
</tr>
<tr>
<td>1</td>
<td>Russia</td>
<td>-</td>
</tr>
<tr>
<td></td>
<td>Sweden</td>
<td>1</td>
</tr>
<tr>
<td>1</td>
<td>West Indies, Curacao</td>
<td>-</td>
</tr>
<tr>
<td>10</td>
<td>Total Europe, etc.</td>
<td>2</td>
</tr>
<tr>
<td>89</td>
<td>Total Foreign</td>
<td>25</td>
</tr>
<tr>
<td>98</td>
<td>United States, Analyzed</td>
<td>9</td>
</tr>
<tr>
<td>187</td>
<td>Total Analyzed</td>
<td>34</td>
</tr>
<tr>
<td>27</td>
<td>United States, Not Analyzed</td>
<td>18</td>
</tr>
<tr>
<td>214</td>
<td>Total Members</td>
<td>52</td>
</tr>
</tbody>
</table>

The analysis of education was made in 5 classes, viz.:

- College Academic Courses shown in Column C
- College or Office Law Courses shown in Column L
- Other Professional Courses shown in Column P
- Business Courses in Gymnasia, etc. shown in Column B
- Not Learned, probably High School, etc. shown in Column H

And the analysis of training was made in 4 classes, viz.:

- Training by British Accountants abroad shown in Column B
- Training by British Accountants in U.S. shown in Column BA
- Training by American Accountants shown in Column A
- Not Learned, perhaps of one of above classes or Self-Trained shown in Column S
The Education and Training of the 187 Fellows so classified were as follows:

<table>
<thead>
<tr>
<th>EDUCATION</th>
<th>TRAINING</th>
</tr>
</thead>
<tbody>
<tr>
<td>CPLBHE</td>
<td>Countries</td>
</tr>
<tr>
<td>8 1 1 46</td>
<td>England and Wales</td>
</tr>
<tr>
<td>3 1 11</td>
<td>Scotland</td>
</tr>
<tr>
<td>1 3</td>
<td>Ireland</td>
</tr>
<tr>
<td></td>
<td>Canada</td>
</tr>
<tr>
<td>1</td>
<td>West Indies</td>
</tr>
<tr>
<td>13 2 1 1 62</td>
<td>Total British</td>
</tr>
<tr>
<td>1 1 4 4</td>
<td>Cont'l. Europe, etc.</td>
</tr>
<tr>
<td>14 3 1 5 66</td>
<td>Total Foreign</td>
</tr>
<tr>
<td>17 3 4 10 64</td>
<td>United States</td>
</tr>
<tr>
<td>31 6 5 15 130</td>
<td>Total 187 Fellows</td>
</tr>
</tbody>
</table>

And the Education and Training of the 33 Associates was:

<p>| | | | | | |</p>
<table>
<thead>
<tr>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>England and Wales</td>
<td>4</td>
<td>10</td>
<td>3</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Scotland</td>
<td>1</td>
<td>1</td>
<td>1</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Canada &amp; Guiana</td>
<td></td>
<td>1</td>
<td>1</td>
<td>1</td>
<td></td>
</tr>
<tr>
<td>Total British</td>
<td>5</td>
<td>12</td>
<td>5</td>
<td>1</td>
<td></td>
</tr>
<tr>
<td>Cont'l. Europe</td>
<td></td>
<td></td>
<td>2</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Total Foreign</td>
<td>5</td>
<td>12</td>
<td>5</td>
<td>3</td>
<td></td>
</tr>
<tr>
<td>United States</td>
<td></td>
<td>1</td>
<td>7</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Total 33 Associates</td>
<td>5</td>
<td>12</td>
<td>6</td>
<td>10</td>
<td></td>
</tr>
</tbody>
</table>

Since the Associates did not hold offices or have votes it is apparent that they could not have had much influence on the policies and acts of the Association. And because there were only 10 members from Continental Europe it is nearly as certain that their influence was minor.

At all times therefore the control of the Association rested in the British and American born members, perhaps more in their activity and forcefulness than in the respective number of each group.

The 79 British born and the 108 American born were in about the ratio of 3 to 4. It is interesting that those who had taken College Academic courses - 13 British and 17 American - are in almost exactly the same proportion, as also was that of the 2 British and 3 Americans who had taken Law courses in schools or offices.

However, there was a greater difference between those who had taken Other Professional courses - 1 British compared with 4 Americans; and much more between the 1 British who had taken a course in Business and the 15 Americans who had studied it in Business Colleges. But in comparing the two groups as to this class of their education consideration must be given to the
fact that the British apprentice system provided an education in Business along with training.

Comparisons of the training of the foreign born and native Fellows is less satisfactory than was that of their education. First this is because facts have been found as to the training of only 79 - 42% of the 187 Fellows. And further there is very little basis for comparison of the scope and quality of the training given by American accountants or even of that by British accountants in the United States with that given to apprentices in England and Scotland.

While the training given in Britain in the 19th century may not have been as formal as it became later nothing at all comparable had been attempted here except during the one year 1893-1894 when the Association conducted the New York School of Accounts as will be told in later chapters.

Records show that 37 Fellows received training in the British Isles; 11 from Britain, 2 from Continental Europe and 4 born in the United States received training by British accountants here; and 4 from Britain, 1 from Europe and 20 native born were trained by Americans. But each of these numbers might be largely increased if the facts were known of the training of the 108 Fellows as to whom nothing has been learned.

Summarizing this study of the background of 79 Fellows it has been found that the Americans exceeded the British by 20% and all foreign born by 10%; that the college and law education of the two groups was in nearly the same ratio; that Americans exceeded the British in other professional and business education, perhaps partly or wholly offset by instruction of the British as apprentices; and that the British born largely exceeded the Americans who had received formal training.
CHAPTER 20
HEADQUARTERS, OFFICES, SECRETARIES

On several occasions one or more members expressed a desire for head­quarters. These ranged from 1 - a suggestion at the Trustees' meeting on April 30, 1903 (3 Minutes 294) for club rooms with grill (when Leonard H. Conant, John R. Loomis and James Yalden were appointed to consider the matter but whose report has not been found) or 2 - for a library, or 3 - appar­ently for Association purposes only, where meetings of the Association, Trustees and Committees could be held and the Association records could be preserved. Only the last suggestion was ever made effective and even that was for only a limited period.

The desire for a library and its partial accomplishment will be told later on. But in this account of activities during 1886 to 1906 it is appropriate to show where activities were carried on.

Probably its most important gatherings were annual meetings, the dates and locations of which are here listed.

<table>
<thead>
<tr>
<th>Date</th>
<th>Locations</th>
<th>Building or Office</th>
<th>Courtesy</th>
</tr>
</thead>
<tbody>
<tr>
<td>May 29, 1889</td>
<td>11 Pine</td>
<td>Yalden, Brooks, Donnelly</td>
<td>J. Yalden</td>
</tr>
<tr>
<td>Feb. 6, 1892</td>
<td>5 Beekman</td>
<td>Temple Court Building</td>
<td>T. Bagot</td>
</tr>
<tr>
<td>Jan. 17, 1893</td>
<td>122 West 23</td>
<td>Association Rooms</td>
<td></td>
</tr>
<tr>
<td>Jan. 27, 1894</td>
<td>do</td>
<td>do</td>
<td></td>
</tr>
<tr>
<td>Feb. 12, 1895</td>
<td>11 Pine</td>
<td>Yalden, Brooks, Walker</td>
<td>J. Yalden</td>
</tr>
<tr>
<td>Jan. 14, 1896</td>
<td>150 Nassau</td>
<td>Broaker &amp; Chapman</td>
<td>F. Broaker</td>
</tr>
<tr>
<td>Jan. 19, 1897</td>
<td>34 St. &amp; 5 Av.</td>
<td>Waldorf Hotel</td>
<td></td>
</tr>
<tr>
<td>Jan. 11, 1898</td>
<td>45 St. &amp; Mad.</td>
<td>Knickerbocker Club</td>
<td></td>
</tr>
<tr>
<td>Jan. 10, 1899</td>
<td>do</td>
<td>do</td>
<td></td>
</tr>
<tr>
<td>Jan. 16, 1900</td>
<td>32 Liberty</td>
<td>Mutual Life Building</td>
<td>F. C. Manvel</td>
</tr>
<tr>
<td>Jan. 15, 1901</td>
<td>217 Broadway</td>
<td>Astor House</td>
<td></td>
</tr>
<tr>
<td>Jan. 14, 1902</td>
<td>do</td>
<td>do</td>
<td></td>
</tr>
<tr>
<td>Jan. 13, 1903</td>
<td>do</td>
<td>do</td>
<td></td>
</tr>
<tr>
<td>Jan. 12, 1904</td>
<td>do</td>
<td>do</td>
<td></td>
</tr>
<tr>
<td>Jan. 10, 1905</td>
<td>44 St. &amp; Bwy.</td>
<td>Hotel Astor</td>
<td></td>
</tr>
</tbody>
</table>

The meetings at the various hotels and one club were followed by dinners, usually with several invited guests.

During these twenty years the meetings of the Association and Council or Trustees were usually held at one of 9 locations, often for a year or longer at each place. But 22 meetings were called at other places perhaps because the hoped-for attendance would be more than the capacities of the places ordi­narily used. In many instances the items about these meetings published in the daily papers or magazines, gave only the dates, street numbers, or names of the buildings where the meetings were held and it was difficult to make sure that two or more such reports referred to the same or different meetings.
Here is a list of those meetings which for identification shows for each date, street address and building and whether it was of the Association or governing board.

<table>
<thead>
<tr>
<th>Date</th>
<th>Location</th>
<th>Hotel, etc.</th>
<th>Meeting of</th>
</tr>
</thead>
<tbody>
<tr>
<td>Mar. 24, 91</td>
<td>35 St. &amp; Broadway</td>
<td>Marlborough</td>
<td>Council</td>
</tr>
<tr>
<td>Dec. 17, 91</td>
<td>do</td>
<td>do</td>
<td>do</td>
</tr>
<tr>
<td>Apr. 6, 92</td>
<td>do</td>
<td>do</td>
<td>Trustees</td>
</tr>
<tr>
<td>Apr. 20, 92</td>
<td>do</td>
<td>do</td>
<td>Association</td>
</tr>
<tr>
<td>June 8, 92</td>
<td>Albany</td>
<td>Kenmore</td>
<td>Trustees</td>
</tr>
<tr>
<td>Oct. 6, 92</td>
<td>Metropole</td>
<td></td>
<td>do</td>
</tr>
<tr>
<td>Oct. 14, 92</td>
<td>do</td>
<td>do</td>
<td>do</td>
</tr>
<tr>
<td>Oct. 13, 96</td>
<td>32 Nassau</td>
<td>Mutual Life Bldg.</td>
<td>Association</td>
</tr>
<tr>
<td>May 18, 97</td>
<td>34 St. &amp; 5 Av.</td>
<td>Waldorf</td>
<td>do</td>
</tr>
<tr>
<td>Oct. 12, 97</td>
<td>45 St. &amp; Mad.</td>
<td>Knickerbock Club</td>
<td>do</td>
</tr>
<tr>
<td>Nov. 30, 97</td>
<td>32 Nassau</td>
<td>Mutual Life Bldg.</td>
<td>do</td>
</tr>
<tr>
<td>May 17, 98</td>
<td>3 Pine</td>
<td>Proctor's</td>
<td>do</td>
</tr>
<tr>
<td>Oct. 11, 98</td>
<td>15 Cortlandt</td>
<td>Nelson's</td>
<td>do</td>
</tr>
<tr>
<td>May 9, 99</td>
<td>32 Liberty</td>
<td>Mutual Life Bldg.</td>
<td>do</td>
</tr>
<tr>
<td>Oct. 10, 99</td>
<td>do</td>
<td>do</td>
<td>do</td>
</tr>
<tr>
<td>May 8, 00</td>
<td>15 Cortlandt</td>
<td>Nelson's</td>
<td>do</td>
</tr>
<tr>
<td>May 14, 01</td>
<td>32 Liberty</td>
<td>Mutual Life Bldg.</td>
<td>do</td>
</tr>
<tr>
<td>Oct. 8, 01</td>
<td>217 Broadway</td>
<td>Astor House</td>
<td>do</td>
</tr>
<tr>
<td>Oct. 14, 02</td>
<td>do</td>
<td>do</td>
<td>do</td>
</tr>
<tr>
<td>Dec. 17, 02</td>
<td>32 Liberty</td>
<td>Mutual Life Bldg.</td>
<td>do</td>
</tr>
<tr>
<td>May 12, 03</td>
<td>217 Broadway</td>
<td>Astor House</td>
<td>do</td>
</tr>
<tr>
<td>Oct. 17, 05</td>
<td>44 St. &amp; Bwy.</td>
<td>Hotel Astor</td>
<td>do</td>
</tr>
</tbody>
</table>

Several meetings of the Trustees not listed above were held before or after Association meetings and at the same places.

Turning to the 9 places where most meetings were held here is a summary showing for each location, inclusive dates, meetings of Association and Board, location and firm whose office was thus used. And since two locations certainly and some others probably were the headquarters of the Association and presumably where its records were kept, the summary shows the names of the Secretaries who it seems may have had the custody of those records.

<table>
<thead>
<tr>
<th>From</th>
<th>To</th>
<th>As</th>
<th>Bd</th>
<th>Location</th>
<th>Firm</th>
<th>Secy.</th>
</tr>
</thead>
<tbody>
<tr>
<td>Dec. 86</td>
<td>Jan. 87</td>
<td>2</td>
<td>3</td>
<td>45 William</td>
<td>BWG</td>
<td>J. T. Anyon</td>
</tr>
<tr>
<td>Dec. 87</td>
<td>Mar. 89</td>
<td>2</td>
<td>12</td>
<td>120 Broadway</td>
<td>do</td>
<td>do</td>
</tr>
<tr>
<td>Nov. 89</td>
<td>Dec. 90</td>
<td>4</td>
<td>31</td>
<td>Nassau</td>
<td>V&amp;V</td>
<td>W. H. Veysey</td>
</tr>
<tr>
<td>Dec. 91</td>
<td>Feb. 92</td>
<td>3</td>
<td>11</td>
<td>Pine</td>
<td>YB&amp;D</td>
<td>M. C. Mirick</td>
</tr>
<tr>
<td>Feb. 92</td>
<td>May 92</td>
<td>2</td>
<td>7</td>
<td>do</td>
<td>do</td>
<td>T. G. Williams</td>
</tr>
<tr>
<td>May 92</td>
<td>July 92</td>
<td>6</td>
<td>do</td>
<td>do</td>
<td>F. Broaker</td>
<td></td>
</tr>
<tr>
<td>Oct. 92</td>
<td>Jan. 93</td>
<td>3</td>
<td>11</td>
<td>122 W. 23 St.</td>
<td>Assn.</td>
<td>do</td>
</tr>
<tr>
<td>Jan. 93</td>
<td>Dec. 93</td>
<td>9</td>
<td>9</td>
<td>do</td>
<td>do</td>
<td>T. Bagot</td>
</tr>
<tr>
<td>Jan. 94</td>
<td>June 94</td>
<td>9</td>
<td>7</td>
<td>do</td>
<td>do</td>
<td>J. W. Whitehead</td>
</tr>
<tr>
<td>July 94</td>
<td>Jan. 95</td>
<td>1</td>
<td>6</td>
<td>11 Pine</td>
<td>YB&amp;W</td>
<td>do</td>
</tr>
<tr>
<td>Feb. 95</td>
<td>Oct. 95</td>
<td>6</td>
<td>5</td>
<td>do</td>
<td>do</td>
<td>T. C. Roberts</td>
</tr>
<tr>
<td>Oct. 95</td>
<td>Jan. 00</td>
<td>13</td>
<td>58</td>
<td>150 Nassau</td>
<td>B&amp;C</td>
<td>do</td>
</tr>
</tbody>
</table>
While the initials shown above under Firm will be understood by most of those who will see this it may be well to state that

<table>
<thead>
<tr>
<th>From</th>
<th>To</th>
<th>As</th>
<th>Bd</th>
<th>Location</th>
<th>Firm</th>
<th>Secy</th>
</tr>
</thead>
<tbody>
<tr>
<td>Feb. 00</td>
<td>July 01</td>
<td>3</td>
<td>18</td>
<td>32 Nassau</td>
<td>Mutual Life</td>
<td>T. C. Roberts</td>
</tr>
<tr>
<td>Sept. 01</td>
<td>Dec. 01</td>
<td>4</td>
<td>30</td>
<td>Broad</td>
<td>Loomis</td>
<td>do</td>
</tr>
<tr>
<td>Jan. 02</td>
<td>Oct. 04</td>
<td>4</td>
<td>38</td>
<td>100 Broadway</td>
<td>Am. Aud.</td>
<td>do</td>
</tr>
<tr>
<td>Nov. 04</td>
<td>Aug. 05</td>
<td>13</td>
<td>30</td>
<td>Broad</td>
<td>Loomis</td>
<td>do</td>
</tr>
</tbody>
</table>

This summary, with a few items from the list of locations at which the annual meetings were held, shows the extent to which the Association was furnished meeting places through the courtesy of James T. Anyon, William H. Veysey, James Yalden, Frank Broaker, Fredinand W. Lafrentz and John R. Loomis.

As to which of these 9 locations were actual headquarters of the Association where its records were kept, it is certain that 2 of them were so used at least in part, and probably another.

The meetings in December 1886 and January 1887 were held at 45 William Street but by December 1887 Anyon's firm was located at 120 Broadway and at a meeting on January 24, 1888, the Minutes (draft only which was not copied in the book) show the following:

"Mr. Bergtheil proposed, Heins seconded
That with the consent B.W.G. & Co. the office of the Association be at 120 Broadway."

The next reference to headquarters was in the record of the Trustee's meeting on October 6, 1892 (Minutes 98) as follows:

"Moved by Frank Broaker, seconded by L. M. Bergtheil that Messrs. Thos. Bagot and Louis Yalden be appointed a Committee, with full power to act, to select and hire permanent headquarters for the Association and proposed School of Accounts, location to be central, say 23rd to 48th St. between Lexington Ave., and 8th Avenue or at their discretion elsewhere, Rental $500 to $1300 per annum and to report at next meeting, unanimously carried."

This Committee reported on October 14, (Minutes 101) and the Trustees voted

"That the premises described by report of Committee on Headquarters viz 2 Rooms at 122 W. 23rd St. be leased at a rental of $40.00 per month, from Nov. 1st 92 to May 1st 93 and that the Pres. and Secretary of the Association be authorized to sign a lease. Carried."
And at that meeting the Trustees also voted that the Committee

"be empowered to select and furnish the rooms of the Association at once
with necessary furniture fixtures and sign, etc., etc., at an expense of
about $150 and to use their own discretion."

On October 28 the Committee reported this done for about $120.00.

It appears that the members of the Association as well as the Trustees
were pleased at this sign of progress. To June 23, 1894, all meetings except
two were held at this location.

With the closing of the New York School of Accounts in June 1894, the
headquarters were no longer a necessity and in order to avoid the expense,
the Trustees during 6 months September 1894 to February 1895, sought to
have the landlord accept a surrender of the lease. On February 28, Davies
for himself and Chapman, reported (2 Minutes 55):

"that Mr. Pereira Mendez had been interviewed
and on handing over to him all the tenants,
in order that he or his own agent
might collect the rents personally
the liability in respect of rent terminated on 1st March 1895."

The Minutes do not show anything as to sub-tenants and without any books of
account nothing has been found about them.

At the Trustees meeting on October 24, 1894 (2 Minutes 34) after the School
was discontinued, Treasurer Chapman reported:

"that pursuant to instructions received from the President he had made
an inventory of the chattels and effects now lying in the Association
Rooms and had arranged the furniture, etc., in order to protect the
same from damage."

On January 9 when he asked for instructions (2 Minutes 40) it was

"Moved by Mr. Yalden, seconded by Mr. Broaker and
Resolved That Mr. Chapman be authorized
to store said chattels and effects until May 1st 1895 and that the
amount to be paid x x x was not to exceed $18.00."

On January 24, Chapman reported that he had stored the property. The next
reference to this was October 8, 1895 (2 Minutes 73)

"The Vice President having reported that the office furniture of the Asso-
ciation which had recently been in storage had been removed to Room 404
in the American Tract Society's Building 150 Nassau St., the President
directed the Secretary to call the meetings of the Association as well as
x x x of the Trustees at that place at 3:30 P.M.

The Vice President who reported the removal of the property was Frank
Broaker. The office of his firm, Broaker & Chapman was in that building.
Whether Room 404 was part of the firm's suite has not been learned, but no
record has been found of rent paid by the Association. Perhaps it had the
use of Room 404 for 4 years for its providing the furniture and this may have
been its 3rd headquarters.
But it seems that some Secretaries conducted the business of the Association from their own professional offices. Copies of letters by Thomas Bagot in April 1893 while the Association had its headquarters at 122 West 23rd Street stated that his office had been burned out and “all of our printed matter destroyed.” In 1894 the Association’s Advertisements in The Financial Record stated:

“For prospectus and other information address J. W. Whitehead, Secretary, 62 Liberty Street.”

And in 1895 and 1896 the similar advertisements were

“Applications for membership should be addressed to T. Cullen Roberts, Secretary, 56, 58 Pine Street, New York.”

Further indication that some officers held Association records at their offices is shown by the fact that papers which in December 1896 were turned over by Whitehead to Roberts (who had succeeded Whitehead on February 12, 1895) included correspondence and other documents which students of the School of Accounts had filed in the summer of 1893. Such delays with the attendant liability of loss provide a partial explanation of the absence of historical material after the lapse of over 50 years.

This seems an appropriate place to summarize the services of the 8 Secretaries who served from December 1886 to January 1905, and to comment upon the records they made in the Minutes.

<table>
<thead>
<tr>
<th>Secretary</th>
<th>To</th>
<th>Term</th>
<th>At Meetings</th>
</tr>
</thead>
<tbody>
<tr>
<td>Anyon</td>
<td>Nov. 19, 89</td>
<td>2 yrs. 11 mos.</td>
<td>6 13</td>
</tr>
<tr>
<td>Veysey</td>
<td>Dec. 18, 90</td>
<td>1 yr. 1 mo.</td>
<td>4</td>
</tr>
<tr>
<td>Mirick</td>
<td>Feb. 6, 92</td>
<td>1 yr. 2 mos.</td>
<td>5 3</td>
</tr>
<tr>
<td>Williams</td>
<td>May 21, 92</td>
<td>3 mos.</td>
<td>2 6</td>
</tr>
<tr>
<td>Broaker</td>
<td>Jan. 17, 93</td>
<td>8 mos.</td>
<td>22</td>
</tr>
<tr>
<td>Bagot</td>
<td>Feb. 13, 94</td>
<td>1 yr. 1 mo.</td>
<td>18 1</td>
</tr>
<tr>
<td>Whitehead</td>
<td>Feb. 12, 95</td>
<td>1 yr.</td>
<td>10 13</td>
</tr>
<tr>
<td>Roberts T. Cullen</td>
<td>Jan. 10, 06</td>
<td>10 yrs. 11 mos.</td>
<td>192 1</td>
</tr>
</tbody>
</table>

The record of attendance at meetings shown by this tabulation is of course a better indication of an incumbents’ attitude toward the job than the period during which he served. Viewed in that light it seems that those who best liked the position or who gave it the most conscientious service were W. H. Veysey, Broaker, Bagot and Roberts. And with them it seems appropriate to link the name of James Yalden who while President seems to have kept the record as he surely signed the Minutes of 10 meetings in 1888 and 1889.

As material for history the Minutes fell short of that which one would wish. However it should be remembered that the frequent reference to a Membership Roll makes it certain that such a record was maintained and that probably it explained the separation of members which were not recorded in the Minutes. Again when the record showed that a report was approved and its recommendations were adopted, it may be assumed that the report was preserved and was available for reference. That saved space in the Minutes but the loss...
of the documents to which such references were made, left later examiners
of the Minutes at a loss to know what happened. In most cases the Secretaries
used some of the space saved by those methods to carefully insert Mr. or
Messrs., before all names except where they found occasion to use the larger
handle of Hon.

Reading of the Minutes suggests that most of the Secretaries were not ex­
perienced in that position. But within the memories of a few auditors still
living, some corporation records were sketchy. At first the records were not
well arranged. But when Broaker was elected Secretary Pro Tem to fill out
Williams term he first introduced a standard sequence which most of his suc­
cessors followed.
CHAPTER 21
FINANCES, TREASURERS, AUDITORS

The Association's income came from its members who paid fees as fixed by the By-Laws of February 16, 1888, viz.:

<table>
<thead>
<tr>
<th>Entrance Fee</th>
<th>At Once</th>
<th>On Call</th>
<th>Total</th>
</tr>
</thead>
<tbody>
<tr>
<td>Upon Admission as Fellow</td>
<td>$50</td>
<td>$50</td>
<td>$100</td>
</tr>
<tr>
<td>Upon Admission as Associate</td>
<td>25</td>
<td></td>
<td>25</td>
</tr>
<tr>
<td>Upon Advancement to Fellow</td>
<td>25</td>
<td>50</td>
<td>75</td>
</tr>
</tbody>
</table>

Annual Fee for Certificate

<table>
<thead>
<tr>
<th>From a Fellow</th>
<th></th>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>From an Associate</td>
<td>25</td>
<td></td>
<td>25</td>
</tr>
<tr>
<td>From an Associate</td>
<td>10</td>
<td></td>
<td>10</td>
</tr>
</tbody>
</table>

What these meant in 1888 may be better understood by a reminder of the fees which accountants then charged for their services.

Banking Law Journal March 1, 1893 (V. 8, p. 201) carried this:

"An interesting suit involving the charges of public accountants was tried on February 23rd, before Civil Justice Fallon and a jury in the Ninth District Court of New York City.

Frank Broaker, a professional accountant, was called to the office of Davies, Turner & Co., custom house brokers & foreign express agents at No. 40 Broadway, at five o'clock on the afternoon of January 14. The firm's books were in a tangle, and a statement was required at once to send the European branch. Mr. Broaker worked until three o'clock on Sunday morning and then completed his task on Monday. He charged for his services at the rate of $3 an hour and positively declined an offer of $1 an hour. He sued the firm through Lawyer Frederick Hemming. He produced as witnesses two expert accountants James Yalden and Thomas Bagot, to show that $3 an hour was as little as they ever charged, and that $5 and $10 an hour was asked for particularly difficult work. Mr. Broaker, Mr. Yalden, and Mr. Bagot are trustees of the American Association of Public Accountants, and the defendants tried to prove there had been a combination to advance the prices. This was denied. The jury, without leaving the box, found a verdict for the full amount claimed."

While this item in February may not have caused the subject to be brought before the Association, it might have been the basis for the following proposal by Vice President Stevens at Association meeting on November 14, 1893. (Minutes 251)

"Resolved: That it is the opinion of this Association that the minimum fee to be charged by its Fellows should not be less than three dollars per hour
and for its Associates one dollar per hour, except in cases where special contracts are made requiring over a month's time. Lost."

At various dates between 1888 and 1895 it was proposed that the Entrance Fees and Certificate Fees of Fellows and Associates, be reduced and it seems certain that some such action was taken at one or more dates. However, the earliest record of such an action was of the Association November 12, 1895 (2 Minutes 85) when amendments proposed by President Stevens were adopted.

<table>
<thead>
<tr>
<th>Initiation Fee</th>
<th>Former</th>
<th>Proposed</th>
<th>Adopted</th>
</tr>
</thead>
<tbody>
<tr>
<td>Upon Admission as Fellow</td>
<td>$50</td>
<td>$25</td>
<td>$25</td>
</tr>
<tr>
<td>Upon Admission as Associate</td>
<td>25</td>
<td>25</td>
<td>10</td>
</tr>
<tr>
<td>Upon Advancement to Fellow</td>
<td>25</td>
<td>25</td>
<td>15</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Annual Certificate Fee</th>
<th></th>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>From a Fellow</td>
<td>25</td>
<td>10</td>
<td>15</td>
</tr>
<tr>
<td>From an Associate</td>
<td>10</td>
<td>10</td>
<td>10</td>
</tr>
</tbody>
</table>

Before or by January 19, 1897 there was another change by which the Certificate Fee from an Associate was further reduced to $5. As so revised the two classes of fees were in effect December 31, 1903, and apparently also to the merger on January 10, 1905.

Perhaps all public accountants who have had engagements which called for examinations of businesses for periods during the 19th century may recall that often they learned that needed books of account could not be found. In lieu thereof they may have used annual or other reports, minutes, engineering plans, letter-books and correspondence files as the only fairly contemporary records. Some Association Officers may have had similar experiences and may have had to resort to unsatisfactory substitutes. If so it seems surprising that when, instead of casting critical eyes upon the records of their clients, they turned to the conduct of the Association's business, they should have allowed the accounting records of its activities to disappear. But they did and the books of account prior to the merger in 1905 have not been preserved.

The only information as to cash transactions is that in the Minutes and for 1899 and some later years in the printed annual reports. For the first 28 months to May 27, 1889 there are 3 reports at odd dates. For the 67 months to December 31, 1894 there are no reports except of amounts of cash on hand reported to the Trustees at 3 dates. For the last 12 years to September 30, 1906 there are yearly reports.

To December 31, 1897 the reports were of cash transactions only. From 1898 reports were on the accrual basis. These are converted to the cash basis and are comparable with prior years.

<table>
<thead>
<tr>
<th>Period</th>
<th>Classes of Receipts</th>
<th>Rec'ts</th>
<th>Pay'ts</th>
<th>Excess Rec'ts</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Entr'ce</td>
<td>Annual</td>
<td>Misc-Int</td>
<td>Total</td>
</tr>
<tr>
<td>10 Mos.</td>
<td></td>
<td>140.00</td>
<td></td>
<td>75.80</td>
</tr>
<tr>
<td>3 Mos.</td>
<td></td>
<td>170.00</td>
<td></td>
<td>46.68</td>
</tr>
<tr>
<td>15 Mos.</td>
<td>1855.00</td>
<td>720.00</td>
<td>-290.00</td>
<td>2285.00</td>
</tr>
<tr>
<td>28 Mos.</td>
<td>1855.00</td>
<td>720.00</td>
<td>20.00</td>
<td>2595.00</td>
</tr>
<tr>
<td>67 Mos. to Dec. 94 (Cash on hand $96.17, decrease)</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

91
<table>
<thead>
<tr>
<th>Period</th>
<th>Classes of Receipts</th>
<th>Rec'ts Total</th>
<th>Pay'ts Total</th>
<th>Excess Rec'ts</th>
</tr>
</thead>
<tbody>
<tr>
<td>Yr. 95</td>
<td>100.00</td>
<td>565.83</td>
<td>17.00</td>
<td>682.83</td>
</tr>
<tr>
<td>Yr. 96</td>
<td>990.00</td>
<td>737.38</td>
<td>1157.02</td>
<td>1727.38</td>
</tr>
<tr>
<td>Yr. 97</td>
<td>530.00</td>
<td>1157.02</td>
<td>1687.02</td>
<td>1622.54</td>
</tr>
<tr>
<td>Yr. 98</td>
<td>75.00</td>
<td>1015.00</td>
<td>1090.00</td>
<td>1301.60</td>
</tr>
<tr>
<td>Yr. 99</td>
<td>180.00</td>
<td>727.91</td>
<td>907.91</td>
<td>560.51</td>
</tr>
<tr>
<td>Yr. 00</td>
<td>240.00</td>
<td>684.99</td>
<td>940.96</td>
<td>835.38</td>
</tr>
<tr>
<td>Yr. 01</td>
<td>305.00</td>
<td>848.27</td>
<td>1180.41</td>
<td>939.56</td>
</tr>
<tr>
<td>Yr. 02</td>
<td>655.00</td>
<td>1038.31</td>
<td>1729.43</td>
<td>1365.89</td>
</tr>
<tr>
<td>Yr. 03</td>
<td>235.00</td>
<td>1118.30</td>
<td>1392.37</td>
<td>1220.27</td>
</tr>
<tr>
<td>Yr. 04</td>
<td>295.00</td>
<td>1188.32</td>
<td>1524.04</td>
<td>1590.22</td>
</tr>
<tr>
<td>10 Yrs.</td>
<td>3605.00</td>
<td>9081.33</td>
<td>12882.35</td>
<td>11229.73</td>
</tr>
<tr>
<td>9 Mos.</td>
<td>70.00</td>
<td>982.09</td>
<td>1070.23</td>
<td>1166.26</td>
</tr>
<tr>
<td>Yr. 06</td>
<td>585.00</td>
<td>3383.19</td>
<td>3995.61</td>
<td>3686.01</td>
</tr>
<tr>
<td>2 Yrs.</td>
<td>655.00</td>
<td>4365.28</td>
<td>5065.84</td>
<td>4852.27</td>
</tr>
</tbody>
</table>

Accumulated to Sept. 30, 06 (1906 Year Book p. 29) 1942.36

As to disbursements a comparison of the statements with the authorizations in Minutes suggests that charges to Advertising included all payments to periodicals, both those for notices of meetings as well as those to publicize the Association or members.

Similarly it seems that all printed matter whether it was promotional booklets, circulars, etc., as well as that for office use were charged to Printing & Stationery. However the details of payments (as just shown in yearly totals) are here shown as prepared from the statements for the same periods as the receipts.

<table>
<thead>
<tr>
<th>Period</th>
<th>Sec'y.</th>
<th>Meetings</th>
<th>Certif's.</th>
<th>General</th>
<th>Sundry</th>
</tr>
</thead>
<tbody>
<tr>
<td>28 Mos.</td>
<td></td>
<td></td>
<td></td>
<td>369.78</td>
<td>309.60</td>
</tr>
<tr>
<td>67 Mos.</td>
<td>(No records found)</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Yr. 95</td>
<td>275.00</td>
<td></td>
<td></td>
<td>28.26</td>
<td>38.00</td>
</tr>
<tr>
<td>Yr. 96</td>
<td>300.00</td>
<td></td>
<td>24.52</td>
<td>44.37</td>
<td></td>
</tr>
<tr>
<td>Yr. 97</td>
<td>300.00</td>
<td>416.85</td>
<td>41.51</td>
<td>131.18</td>
<td></td>
</tr>
<tr>
<td>Yr. 98</td>
<td>300.00</td>
<td>280.90</td>
<td>39.55</td>
<td>151.20</td>
<td></td>
</tr>
<tr>
<td>Yr. 99</td>
<td>300.00</td>
<td>18.45</td>
<td>33.20</td>
<td>128.26</td>
<td></td>
</tr>
<tr>
<td>Yr. 00</td>
<td>300.00</td>
<td>268.00</td>
<td>40.40</td>
<td>104.03</td>
<td></td>
</tr>
<tr>
<td>Yr. 01</td>
<td>300.00</td>
<td>394.55</td>
<td>42.40</td>
<td>115.63</td>
<td></td>
</tr>
<tr>
<td>Yr. 02</td>
<td>500.00</td>
<td>241.15</td>
<td>80.60</td>
<td>48.87</td>
<td>148.66</td>
</tr>
<tr>
<td>Yr. 03</td>
<td>500.00</td>
<td>177.75</td>
<td>83.00</td>
<td>120.52</td>
<td></td>
</tr>
<tr>
<td>Yr. 04</td>
<td>500.00</td>
<td>257.65</td>
<td>98.50</td>
<td>35.24</td>
<td>295.48</td>
</tr>
<tr>
<td>10 Yrs.</td>
<td>3575.00</td>
<td>2055.30</td>
<td>483.68</td>
<td>907.56</td>
<td>482.14</td>
</tr>
<tr>
<td>9 Mos. 05</td>
<td>375.00</td>
<td>299.30</td>
<td>7.80</td>
<td>39.46</td>
<td>101.80</td>
</tr>
<tr>
<td>Yr. 1906</td>
<td>1190.75</td>
<td></td>
<td></td>
<td>442.97</td>
<td>1588.64</td>
</tr>
<tr>
<td>2 Yrs.</td>
<td>1565.75</td>
<td>309.40</td>
<td>7.80</td>
<td>482.43</td>
<td>1690.44</td>
</tr>
<tr>
<td></td>
<td>Adver’g.</td>
<td>Prin’g.</td>
<td>Leg. N.Y.</td>
<td>Leg. Other</td>
<td>Educ’n.</td>
</tr>
<tr>
<td>-----------</td>
<td>----------</td>
<td>---------</td>
<td>------------</td>
<td>------------</td>
<td>---------</td>
</tr>
<tr>
<td>28 Mos.</td>
<td>1097.70</td>
<td>608.60</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>67 Mos. (No records found)</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Yr. 95</td>
<td>235.00</td>
<td>76.70</td>
<td>386.41</td>
<td>100.00</td>
<td></td>
</tr>
<tr>
<td>Yr. 96</td>
<td>225.00</td>
<td>60.50</td>
<td>451.00</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Yr. 97</td>
<td>119.25</td>
<td>162.75</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Yr. 98</td>
<td>29.95</td>
<td>500.00</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Yr. 99</td>
<td>55.60</td>
<td></td>
<td>25.00</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Yr. 00</td>
<td>122.95</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Yr. 01</td>
<td>86.98</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Yr. 02</td>
<td>96.28</td>
<td>150.33</td>
<td></td>
<td>100.00</td>
<td></td>
</tr>
<tr>
<td>Yr. 03</td>
<td>139.00</td>
<td></td>
<td>200.00</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Yr. 04</td>
<td>203.35</td>
<td></td>
<td>200.00</td>
<td></td>
<td></td>
</tr>
<tr>
<td>10 Yrs.</td>
<td>675.53</td>
<td>1088.11</td>
<td>1337.41</td>
<td>400.00</td>
<td></td>
</tr>
<tr>
<td>9 Mos.</td>
<td></td>
<td></td>
<td>100.00</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Yr. 1906</td>
<td></td>
<td>453.55</td>
<td>100.00</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

Explanations of the amounts in the Sundry column and of a few other items follow.

The items in the Sundry column were as follows:

28 Mos., Incorporation Fees and Expenses  \( \$309.60 \)

In 1895, Storage of Furniture  \( \$38.00 \)
In 1902, Representatives at Federation  148.66
In 1904, Dinner for Foreign Accountants  295.48

\[ \text{Total} = 482.14 \]

In 1905, Flowers, Funeral of James Yalden  101.80
In 1906, Journal of Accountancy Subsidy and Copies Distributed  250.00

\[ \text{Total} = 363.70 \]

Insurance Legislation  501.65
Typewriter  81.00
Banquet October 17, 1905  766.36
less 1906 Receipts  80.00
Federation Expenses  18.09
less from Federation  62.16

\[ \text{Total 2 years 1905-1906} = 1690.44 \]

The items for Legislation in Other States were

In 1899, Donation to New Jersey Society  25.00
In 1903, Donation to New Jersey Society  50.00
Donation to Illinois Society  150.00

\[ \text{Total 10 Years 1895-1904} = 225.00 \]
The items for Education were

<table>
<thead>
<tr>
<th>Year</th>
<th>Institution</th>
<th>Prize/Award</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>1895</td>
<td>N.Y. School of Accounts</td>
<td></td>
<td>$100.00</td>
</tr>
<tr>
<td>1902</td>
<td>N.Y.U. School of CA &amp; F. Prize Award</td>
<td></td>
<td>$100.00</td>
</tr>
<tr>
<td>1904</td>
<td>N.Y.U. School of CA &amp; F. Prize 2 Years</td>
<td>200.00, 300.00</td>
<td>400.00</td>
</tr>
<tr>
<td>1905</td>
<td>N.Y.U. School of CA &amp; F. Award</td>
<td></td>
<td>100.00</td>
</tr>
</tbody>
</table>

A few facts about the Treasurers are included here. They may explain the character of the reports which the Council or Trustees received from them and may add something to the brief sketches in the final section of this narrative.

William H. Veysey, of whom George Wilkinson wrote:

"an old English gentlemen who never foreswore allegiance to Queen Victoria." (44 Jl. Acct'cy. 164)

was elected 3 times and served 4 years from January 17, 1887 to December 18, 1890 when he resigned. His reports were signed by him below the qualification of “E. & OE.”

Mark C. Mirick was elected Secretary & Treasurer to succeed Veysey “pro tem” but it seems that he held office over 1 year to the annual meeting on February 6, 1892. Although he attended meetings of Council and acted as Secretary, the records do not show whether he ever submitted a report as Treasurer.

Mr. Richard M. Chapman became Treasurer upon the reorganization February 6, 1892, was reelected 3 times and served to January 14, 1896, nearly 4 years. Of him Henry R. M. Cook told the Regents:

"is well and favorably known throughout the profession and may be termed an enthusiast on the subject of accounts; from his intimate and practical knowledge and ability as a lecturer the Association holds him in high regard." (Minutes 161)

During his first year in office he reported to the Trustees at 3 meetings, once stating that the amount in 2 banks was “about 975.00” and twice stating specific amounts. However the Minutes do not show that he reported upon the Income and Expenses or upon the Receipts and Disbursements, until the annual meeting on January 17, 1893 when he “submitted a report upon the financial state of the Association” the action upon which was as follows:

"Mr. Stevens - I should like to ask whether that report has been examined by the Audit Committee.

"Mr. Chapman - No; nor, so far as I know, have the accounts ever been audited since the opening of the Association.

"Mr. Stevens - proposed that the Report be referred to the auditors, and if found correct be placed on file.

The motion was adopted.” (Minutes 205)

The Minutes do not tell any more about this report but at the next annual meeting on January 27, 1894 the record showed:
"The Auditors report on the Accounts of the Association was read and ap­proved and on motion of Mr. H. R. M. Cook was unanimously referred to the Trustees." (Minutes 256)

It appears that the procedures as to the submission of reports by the Treasurers had become fairly well standardized by this time and the Minutes do not contain any items for comment during the next 11 years while the 9 here listed served as Treasurer.

<table>
<thead>
<tr>
<th>Name</th>
<th>Term</th>
</tr>
</thead>
<tbody>
<tr>
<td>Francis Gottsberger</td>
<td>1 year from January 14, 1896</td>
</tr>
<tr>
<td>Leonard H. Conant</td>
<td>2 years from January 19, 1897</td>
</tr>
<tr>
<td>Ferdinand W. LaFrentz</td>
<td>1 year from January 10, 1899</td>
</tr>
<tr>
<td>Frederick C. Manvel</td>
<td>1 year from January 16, 1900</td>
</tr>
<tr>
<td>James Grant</td>
<td>2 months from January 15, 1901</td>
</tr>
<tr>
<td>John R. Loomis</td>
<td>10 months from March 28, 1901</td>
</tr>
<tr>
<td>Andrew A. Clarke</td>
<td>2 years from January 14, 1902</td>
</tr>
<tr>
<td>Franklin Allen</td>
<td>2 years from January 12, 1904</td>
</tr>
<tr>
<td>Guy H. Kennedy</td>
<td>1 year from October 17, 1905</td>
</tr>
</tbody>
</table>

Mr. Grant’s resignation so soon after his taking office was because the firm in which he was a partner wished him to return to England to open its new office in London.

At March 28, 1901 the Trustees instructed the Secretary to “obtain from a Surety Company a Bond for $1000 for the Treasurer.” This action was the earliest requirement of the kind, and it was favored by the newly elected Treasurer (3 Minutes 143).

The By-Laws adopted February 16, 1888 provided for the election by the members at each annual meeting of 2 Auditors who were to “receive such remuneration (if any) as the Council may fix.” The next paragraph of those By-Laws provided that:

“The annual accounts shall be delivered to the Auditors ten days before each annual meeting, whose report thereon shall be filed with the Council five days at least before the date of the meeting.”

Section 7 of Article 1 of the By-Laws adopted January 19, 1897 was in exactly the same words except for the substitution of Board of Trustees in the place of Council.

However, there is no indication that the required audits had been made during the preceding 5 years. On the other hand there had been occasions when claimants bills were referred to the Auditors or Audit Committee apparently considering their function as that of internal auditors.

The Auditors elected so far as learned were as follows:

- Feb. 16, 1888, William Calhoun and Henry Kelly, Philadelphia
- May 27, 1889, William Calhoun and Henry Kelly, Philadelphia
- Feb. 6, 1892, Hudson Campbell and (other not shown in records)
- Jan. 17, 1893, Alexander C. Clerihew and Harry A. Briggs
- Jan. 27, 1894, George W. Donnelly and Alexander C. Clerihew
- Jan. 14, 1895, No record in Minutes
- Jan. 19, 1897, to)
- Jan. 10, 1905, ) Capel E. LeJeune and Brownell McGibbon
- Oct. 17, 1905, C. Cullen Roberts and Charles O. Hall
The Auditors used short forms of reports as follows:

For years 1897 to Sept. 30, 1905

"Examined and found correct."

For Final Year to Sept. 30, 1906

"is a true and correct statement as disclosed by the books."
A compiler of history must tell the facts as he finds them. Before investigating the records it seemed that a disclosure of all facts about this subject might disturb the rest of one or more departed members or might cause violent explosions by those who feel they should protect the good names of those who have gone. But the examination has shown that so many wanted publicity for the Association and for its members, including themselves, that there is no reason to soft-pedal the facts. While now the word is taboo, it was formerly used without hesitation or apology.

To the end of 1904 the Minutes contain records of 43 actions upon the subject. The 20 Members who proposed the actions and the number in which each participated were Anyon 8, Bagot 1, Bergtheil 1, Broaker 4, Brooks 1, Calhoun 1, Church 1, Chapman 1, Clerihew 1, Conant 4, Cook 4, Davies 3, Gottsberger 3, Gray 1, Hooke 1, Mirick 1, Sibley 1, Stevens 2, W. H. Veysey 1, and J. Yalden 3. All were of Council or Trustees, 5 were Presidents.

As used in the Minutes the word covered all efforts by the Association or its Members directed to the public or to non-member accountants, whether made by insertions in periodicals or by the distribution of circulars or booklets. But in Treasurer’s Reports the word seems to have been limited to advertisements in periodicals, while the circulars, booklets etc. were classified as Printing.

On October 10, 1887, before the meeting of the Incorporators, payment was made for inserting Members’ names in the Mercantile Directory. On February 24, 1888 the Secretary was instructed to have Members names specially indicated in the City Directories. On March 6, 1888, Mirick, Anyon and W. H. P. Veysey were appointed a Committee on Advertising.

It must have been expected that this committee would be active because a separate book was provided for its records.

Thereafter the numerous references in the Minutes indicate that Advertising or the desire for publicity received frequent and thoughtful consideration. This is confirmed by the statements in Treasurer’s Reports showing the proportion of the disbursements which were for Advertising and for Printing. The annual Reports as summarized herein show payments as follows:

<table>
<thead>
<tr>
<th></th>
<th>Advertising</th>
<th>Printing</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Total</td>
<td>Avg. Mo.</td>
</tr>
<tr>
<td>28 Months to May 27, 1889</td>
<td>1,097.70</td>
<td>39.20</td>
</tr>
<tr>
<td>67 Months to Dec 31, 1894</td>
<td>(No record)</td>
<td>(No record)</td>
</tr>
<tr>
<td>36 Months to Dec 31, 1897</td>
<td>597.25</td>
<td>16.09</td>
</tr>
</tbody>
</table>
During the 67 months to December 31, 1894, for which no figures are available, the records indicate that funds were always low, but the Minutes show that advertising in periodicals continued.

After 1897 payments for Printing were proportionally much less and those for Advertising were reduced by an even greater ratio. But because the Annual Reports show single amounts for all payments of each class in each year it is impossible to identify the payments with the authorizations or appropriations on which they were made. And it is certain that some authorizations were not recorded in the Minutes.

In order to present the different phases of this subject as clearly and fully as possible the ascertained facts have been segregated into the indicated groups and will here be stated in the following sequence:

Association Publicity by Booklets etc.
Association Advertising in Periodicals
Periodicals Used for Publicity
Members Publicity Efforts
Touting by American Accountants
Advertising in Periodicals by Accountants
CHAPTER 23
ASSOCIATION PUBLICITY BY BOOKLETS etc.

The record of the meeting of Council on February 16, 1888 (Minutes 12) shows the authorization of a committee to select a design for a seal and the form for the membership certificate with the further power "to take steps for printing and circulating the By-Laws".

And at the meeting of Council on April 3, 1888 (Minutes 19):

"The minutes of the Committee on x x x Printing By-Laws. x x x held on 15th March ult were read and approved".

A separate book was used for the records of the Committees on Printing and on Advertising which on page 5 shows:-


President laid before meeting design for Annual Certificate with an estimate by Mr. Polhemus to execute one thousand Lithographic Copies thereof for one hundred & eight dollars on paper marked #29. The Committee approved the design, accepted the estimate and instructed the carrying out of the same forthwith.

The Committee then considered the completing of the printing of the By-Laws, and resolved to have the names of all members inserted therein with an Index or Table of Contents attached; that one thousand copies thereof bound in cloth and fifteen hundred copies with paper covers be ordered from Mr. Polhemus at a cost based on his estimate of date 15th March curt."

On the same day, March 15, 1888 the Committee on Advertising, had met at 4 p.m. and after action as to advertising in periodicals the record on page 7 shows:-

"The President suggested to the Committee the advisability of preparing for circulation a pamphlet giving a short history of Accountancy with the objects of the Association which suggestion was approved and the President was requested to have the same drafted with the view of it being submitted to the Council for final approval."

Council approved the suggestion on April 3, 1888 (Minutes 19)

Then on March 15th the two Committees ordered 2500 copies of the By-Laws and recommended an edition of a publicity pamphlet. A few copies of the By-Laws with paper covers (identified by an Index included therein) and of the
pamphlet on the history of accountancy and objects of the Association have been preserved. Also there have been found 3 pamphlets which by the lists of officers and members can be dated as surely after March 6—one perhaps even after April, 1888—and all before October 2, 1888. These items, each 5 1/2 x 9, are as follows:-

Certificate of Incorporation, By-Laws, 15 pages
Officers, Ctf. of Inc., By-Laws, Application Forms, 20 pages
Objects from Ctf. of Inc., By-Laws, Rules re Members, 3 pages

The edition of 2500 copies approved March 15, 1888, included
Officers, Members, Ctf., By-Laws, Forms, Index 25 pages

No further mention of pamphlets or other printed matter is in the Minutes until after the Annual Meeting on May 27, 1889.

The Treasurer's Report then showed Printing, $608.60
which probably included the cost of certificates $108.00
and costs of the pamphlets, about $500.00

The pamphlet on history was 28 pages 4 x 6 1/2 and included

Offices, Council and Officers of the Association, 1 page
Introduction about accountancy, The Profession of Accountants, 13 pages
Institute of Chartered Accountants, American System and American Association of Public Accountants, 13 pages
Reprints of 12 articles viz.
Public Accountants, Auditors Consul Shaw 9-27-83 450 words
Licensed Accountants Mail & Express 9-25-86 550 words
Exp Accountants New York Times 2-18-88 375 words
Provide Skilled Accountants New York Tribune 2-18-88 200 words
Association of Accountants New York World 2-18-88 150 words
Organization of Accountants Com. Advertiser 2-23-88 150 words
Important Association Mail & Express 2-20-88 150 words
Am. Assn. Public Accountants Jl. of Commerce 2-25-88 150 words
Institute of Accountants Evening Post 2-29-88 150 words
(No Caption) Chronicle 3-31-88 250 words
Men of Figures The Sun 2-18-88 800 words
(No Caption) The Office 3- ---- 88 350 words
What an Accountant Does- closing section 2 pages

That probably the matter in all reprints except the first two had been furnished to the papers will be shown in the next chapter.

Another effort for publicity may have been that reported at the meeting of the Board of Trustees and Committee on Charter on March 5, 1892 the record of which (Minutes 66) included:-

"Mr. H. R. M. Cook laid before the meeting drafts of a communication sent by him to the principal corporations, firms, and important personages in this State and form of reply to be signed and returned by them."

The letter and reply form were pen-written in the Minutes.

"Mr. Cook thereupon stated that he sent out 1500 of the above communications and had received within a week 262 replies bearing the signatures of desirable, influential personages."
Although the communication and replies were all in relation to the pro-
posed College of Accounts and were for use in the effort to get a charter for
it from the Regents, it may be assumed that they were designed also to bring
the Association and its Members more directly to the notice of the business
leaders of the State. It is regrettable that the replies after binding for use at
Albany were not returned by the Association's lobbyist and are lost.

At Association meeting on December 21, 1892 there was read a letter dated
December 12 from Dr. John L. N. Hunt, dean of the New York School of Ac-
counts, which seemed to be of importance and the action thereon was as fol-
lows: (Minutes 189)

"On the motion of Mr. Bagot, seconded by Mr. Bergtheil, it was resolved
that 1000 copies of the letter of John L. N. Hunt be printed in sheet form
and distributed to the members for circulation among their friends desir-
ous of becoming members of this Association showing the advantages to be
derived from the organization as outlined by the writer."

At the Annual Meeting on January 17, 1893 (Minutes 207) the Members ap-
proved the action of the Trustees and the Membership Committee proposing a
letter to be sent to all accountants in New York State "giving them particulars
of what had been done (about School of Accounts) and asking them to consider
the advisability of joining the Association."

Late in 1901 an effort was planned to bring the Association to the attention
of public accountants throughout the country as was shown by the following from
the records.

"The Secretary was instructed by the Board of Trustees to draft a letter to
be approved by the President to be addressed to the two thousand account-
ants who, it was stated, were in practice in the United States and draw their
attention to the Association and its objects. (Nov. 27, 1901, 3 Minutes 179)

"The Secretary also reported x x x that he drafted letter which had been
settled and approved by the President, drawing the attention of the account-
ants in the United States to the Association and inviting membership."
(Dec. 26, 1901,3 Minutes 183)

No copy of this circular letter has been found or any evidence that it was sent
to the 2000 accountants in the United States. But whether or not it was so
issued, the loss of the list of 2000 public practitioners is most unfortunate from
the viewpoint of accountancy history.

About five years before this, the 21 Members present at the Annual Meeting
on January 19, 1897 voted favorably on a resolution as follows (2 Minutes 182):

"Resolved that all members of the Association be notified that it is desir-
able that they indicate on their letter heads their membership in the Asso-
ciation."

While the recommended procedure would not involve the issuance of a circular
by the Association it seems to have been a substitute by which the Association
would be advertised prominently by all letters written by its Members.
CHAPTER 24
ASSOCIATION ADVERTISING IN PERIODICALS

Publicity was a matter of interest from the beginning—maybe the major interest to some members. To secure it the Association not only circulated pamphlets and other printed matter but also sought it through the use of periodicals. As here used the word means not only daily, weekly and monthly papers or magazines but also annual publications such as directories and diaries.

Periodicals were used in at least three ways: first by bold type or other means to distinguish its members from other public accountants whose names were listed in the same publication; secondly by securing the publication of stories about the society as ordinary news items; and thirdly by undisguised advertisements.

At times especially during the early years, the Association used all three methods at one time as well as circularizing with pamphlets. At such times all publicity efforts were handled by a single committee. Therefore it is necessary in telling of the Association's use of periodicals, to refer at times to the record of actions which have been noted in the preceding chapter on its efforts for publicity by the use of booklets etc.

Besides the records of the Association's advertising shown in its Minutes, other facts were found in Treasurer's Reports and in files of periodicals. Getting the facts from different sources, some not definitely dated, made the chronology uncertain, though it is thought to be nearly correct.

The earliest advertising in any medium seems to have been in the Mercantile Directory “insertion of Members names at cost of $10” for which the Treasurer's Report (Minutes 6) showed a payment on October 10, 1887. That was only 50 days after the Certificate of Incorporation was filed, and before the first meeting of the Incorporators. Probably this publicity was contracted for, perhaps even secured, while it was still an unincorporated society.

At 4 meetings during 7 weeks from February 16, 1888, Council passed 6 resolutions for publicity which were wholly or largely by this method — that of distinguishing Association members from other accountants by bold type or other means, as follows:

“that a Committee be appointed x x x to make such arrangements as may seem desirable for bringing the objects of the Association under the notice of the Press and the Public.” (Feb 16, Min 12)

“Mr. M.C. Mirick having called the attention of the meeting to the desirability of having the names of the Members of the Association especially indicated in the City Directories, as distinct from other accountants, the Secretary was requested to do what was necessary with this object.” (Feb 24, Minutes 14)
"The report of the Committee appointed x x x on advertising the organization of the Association was read and approved." (Mar 6, Minutes 17 - Report not shown)

"The Secretary having brought before the notice of the meeting the question of advertising the Association in the various Directories for the current year it was unanimously resolved That Messrs. Mirick, Anyon, and Walter H. P. Veysey be appointed a Committee on Advertising." (Mar 6, Minutes 17)

"Mr. Sibley moved and Mr. W. H. Veysey seconded That the Advertising Committee be instructed to ascertain the rates for advertising in x x x Wilsons Directory with power to act. Mr. Anyon moved and Mr. Calhoun seconded That Philips' Directory be included. On the vote being taken Mr. Anyons amendment became the resolution of the meeting." (Mar 6, Min 18)

"The minutes of the Committee on Advertising x x x held on 15th March ult. were read and approved." (Apr 3, Minutes 19)

Minutes of Committee of March 15, page 6 follow here:

"Having taken up the instructions of Council that this Committee ascertain the Rates for advertising in x x x Wilsons and Philips Directories and having ascertained the most favorable terms upon which this could be done, the Committee by virtue of the power to act conferred on them resolved that the Secretary be instructed as follows viz:

First. To have forthwith prepared a suitable advertisement setting forth briefly the objects of the Association and containing the names of all the members except those of Associates and x x x

Second. To have the same inserted in Philips' Directory to occupy the whole of the first page opposite the heading Accountants with a distinguishing mark opposite each member's name referring to a note at top and bottom of list of Accountants indicating their membership of the Association at a cost not to exceed thirty Dollars and

Third. To arrange with Wilson's Directory for the insertion of a note after each member's name indicating their membership at a cost of fifty cents per name."

Nearly 9 years passed before the records show a renewal of advertising in annual publications. At the Association meeting on October 13, 1896 (2 Minutes 145) the record shows:-

"Letter from Messrs Gee and Co. of London dated Sept. 23, 1896 asking for names and addresses of members of the Association for insertion in the Accountants Diary and Directory for 1897 and asking for an advt. x x x

Resolved x x that the Board of Trustees be authorized in their discretion to insert the same provided the cost is reasonable.

The Trustees on October 22, 1896 (2 Minutes 150)-

"Resolved that the advertisement be inserted together with the seal of the Association as shown in the advertisement in the Financial Record."
This was renewed for 1898 on September 23, 1897 (2 Minutes 226) and for 1899, 1900, 1901 in September (3 Minutes 11, 50. 110) In 1897 also the Trustees resumed advertising in directories by approving the recommendation of the Committee on Advertising (2 Minutes 207) as follows:-

“This Committee recommend that Association discontinue all general advertising, but in lieu thereof insert in all New York City Business and Mercantile directories under the name of the American Association of Public Accountants, the business address of the Secretary and a short explanation of the objects of the Association.”

At the Trustees meeting on May 27, 1897 (2 Minutes 218)-

“The Secretary informed the Board that he had inserted the Association’s advertisement in HA Curtin’s U.S. Business Directory for 1897 at an expense of $5.00 and the objects of the Association were taken from Section 2 of the Association Constitution and he applied for instructions whether the ad was to be on the colored sheets or only on a card. He was instructed to insert the card of the Association in Business Directories for 1897 under heading of Accountants and report to the Committee at the next meeting of the Trustees.”

Pursuant to those instructions the record of Trustees Meeting on June 24, 1897 (2 Minutes 223) shows:

“The Secretary reported the insertion by him of the Association’s card and its objects in National Association of Letter Carriers of U S America, Trow’s N.Y. City Directory, N.Y., Philadelphia, Boston, and Newark and in Merchants & Manufacturers Guide. Approved by Advertising Committee and by Audit Committee also.”

Turning from the Association’s use of annual publications the records show that it also used periodicals of more frequent issue—daily, weekly and monthly—and used them both for so-called press notices, presumably inserted as reading matter, and for undisguised advertising.

As to the press notices it seems that at first payments were not made to the periodicals but only to a go-between who secured the publication of items prepared by the Association. The record of the Council meeting on February 24, 1888 shows:-

“The President having informed the meeting that an amount of $50.00 was now due to Mr. Chamberlain on account of $100 arranged to be paid him for his services in connection with Press notices, it was Resolved that the Treasurer be and is hereby authorized to draw cheque for this amount.” (Minutes 14).

At the next meeting on March 6 the record shows (Minutes 17):-

“The Secretary laid the following Bills before the meeting, and the Treasurer was authorized to draw cheques in payment of Mr. Chamberlain Balance of $100 for service in connection with Press notices $50.00.”

No record of Chamberlain’s engagement for these services was recorded in the Minutes, or any details of what he accomplished. But shortly before
the payments were made to him, items about the Association had appeared in 7 New York City papers the insertion of which may have been obtained by him. If that is correct, the notices were among the 12 items which the Association reprinted in a booklet as has been told in the preceding chapter. Perhaps he also secured publication of such items in other periodicals and other cities. James F. Budlong of 95 Pine St., Providence, R. I. wrote to James Yalden on March 12, 1888 as follows:

"Noting your name in today's issue of the Boston Herald in connection with a new association called the American Association of Public Accountants, I write to ask for complete details as to the qualifications necessary to my being a member." (Letter in Scrap book)

There was a later instance of such paid publicity. At the Trustees meeting on November 27, 1895 (2 Minutes 188):

"The President stated that he had received a communication from the Financial Record dated 19 November 1895 in which a suggestion was made that that paper would send out a full article, giving more or less an outline of the Association, speak of the membership, the reduction of dues, issue an invitation to accountants to join the Association, and give an outline of what the Association desired to influence in the way of legislation. The proprietors would serve not only 2300 accountants but also the members of the Legislature and Assembly and the regular circulation of the paper at a sum of $60.00.

Resolved that proposal of the Financial Record be accepted, the draft of the proposed matter for publication being first submitted to President Stevens and that no offer of Cartoons be accepted."

Facts about this periodical will be told in the next chapter. Here it is sufficient to state that about two years earlier it had an Accountants Department and that one of its weekly issues, usually the third in each month, bore the subtitle "Lawyers Accountants Manual."

Although not stated in the Association records the special issue was undoubtedly that of December 11, 1895 of which a half of the first page, all of the second and parts of the third and fourth were given to accountancy. The pages were 11" x 15". The issue carried articles with captions and sectional headings viz.

American Association of Public Accountants
The English Origin of Accountant Associations
Accountancy in America
The American Association
Plans and Purposes of the Association by Richard F. Stevens
Legal Decisions of Interest to Accountants
The Public Accountant
The Requirements of a Public Accountant by F. Gottsberger
Accountants (about twenty short paragraphs).
Portrait of Richard F. Stevens, President
Portrait of Frank Broaker, Vice-President
Portrait of Francis Gottsberger, Chairman of Law Committee
As to be told in the next chapter the Association received much other publicity in this periodical and others, but these instances were perhaps the only ones which were paid for.

As to ordinary advertising the earliest mention seems to be the Council's authorizing payment March 6, 1888 (Minutes 17) to

"Mr. Chamberlain—Advertising in daily papers $80.70."

Without the names of the papers and dates of issues it seemed that nothing could be learned about any part of this item. But among Anyon's papers given to the Institute in 1937 was a letter from Henry Kelly, an original member, dated Philadelphia, March 2, 1888 as follows: (in Scrap Book)

"I observe notice of our Association in todays Press."

A copy obtained from the Free Library of Philadelphia showed that the notice, 1 1/2 x 2 1/2 was the first under Special Notices in the classified advertisements. It gave the date of incorporation and an extract from the certificate and the address and office of the Association. Perhaps the $80.70 was all for like items.

On March 15, 1888 the Advertising Committee voted:-

"First to have forthwith prepared a suitable advertisement setting forth briefly the objects &c for the Association and containing the names of members except those of Associates and have the same inserted for a period of ____________________ in each of the Daily Register and Financial Chronicle—said advertisement to occupy a space of fifty lines, at the rate of Two hundred Dollars each per annum and all additional lines which may be required to be at the said rate." (Adv. Comm. Min. 6)

The Council approved this report April 3, 1888 (Minutes 19)

Apparently the initial order was for 6 months, for at the Council Meeting on October 2, 1888 the record (Minutes 22) was:-

"It having been reported that the advertisements in the Daily Register and the Commercial & Financial Chronicle were about falling out it was Resolved that the same be continued for another six months."

The advertisement in the Chronicle of December 13, 1888, carried objects, Officers, Council, and Fellows with Association name at the top and its address at the end of the notice.

Over 3 years elapsed before there was another mention of Association's advertising in periodicals. At Council meeting on January 25, 1893, the first entry (Minutes 52) was:-

"It was proposed by Mr. Jas. T. Anyon and seconded by Mr. Veysey that the page advertisement as appearing in the Accountant and Financier be allowed to remain for three months for $100 (One hundred Dollars) the sum to be paid in advance."

The records do not show how long this advertisement had been running in this periodical or what were its contents. The 1892 American Newspaper Directory (page 510) showed that its pages were 10" x 14".
The Financial Record a weekly of New York was the periodical which it seems that the Association used most frequently. The record of the Association meeting on April 14, 1894, (Minutes 278) showed the probable origin of this relationship thus:–

"The letter of Mr. Ingram, of the Financial Record, was read and after some discussion, on motion of Mr. Gottsberger, and carried unanimously, it was

Resolved: That the Association accept the proposition of the Financial Record, providing they devote a whole page to the advertisement of the Association and School of Accounts, and mail 500 copies per month to such persons as the Association shall designate, the cost to be Twenty-five dollars per month, the contract to be determinable at one months notice."

Although this action was taken on April 14, the periodical had carried such advertisements on the last page of its issues of March 14 and April 11, 1894. From thereon the advertisement was in one issue each month to April 14, 1897, and in 2 issues in November, 3 in December, and 2 each in January and February, 1895. From March 14 to August 8, 1894, the Association’s notice occupied more space than the School’s notice which was discontinued from the latter date after which the whole page was given to the Association.

On April 9, 1895 the record (2 Minutes 63) showed:–

"Mr. Davies moved, Mr. Bergtheil seconded and it was unanimously Resolved
To stop advertising the Association in the Financial Record after the 1st May 1895."

The next action was at the Trustee’s meeting June 25, 1896 as to which the record (2 Minutes 140) was as follows:–

"The Board considered the question of advertising again in the Financial Record. After discussion it was Resolved to advertise the Association for six months commencing July 1896 at a sum of $150.00 and the Secretary was authorized to communicate with the Proprietors asking for contract to be forwarded to him which he was authorized to sign in behalf of the Association. At sending in the contract it was ordered that a check for $75.00 be drawn and signed as an advance payment on account of the $150.00."

However the file of the periodical shows that notwithstanding the resolution to stop the advertisement at May 1, 1895 it was carried continuously from March 14, 1894 to April 14, 1897.
CHAPTER 25
PERIODICALS USED FOR PUBLICITY

Many facts about the Association’s advertising as already told, and more yet to be told about accountants’ advertising were found or confirmed in contemporary accounting journals. Between those recitals brief sketches of those journals and their editors are here given:

<table>
<thead>
<tr>
<th>Periodical</th>
<th>Date</th>
<th>Size</th>
</tr>
</thead>
<tbody>
<tr>
<td>The Bookkeeper</td>
<td>Semi-Mthly, June 1880-June 1883</td>
<td>12p- 8 1/2 x 10</td>
</tr>
<tr>
<td>American Counting Room</td>
<td>Mthly, July 1883-June 1884</td>
<td>64p- 9 x 10</td>
</tr>
<tr>
<td>Treasury</td>
<td>Mthly, Jan. 1885- ?</td>
<td>24p- 9 x 10</td>
</tr>
</tbody>
</table>

These were the first accounting periodicals in the United States. Files of the first two have been examined and 5 copies of Treasury. The publisher and editor was Selden R. Hopkins with Charles E. Sprague as co-editor of the first two. During 1880-1882 the contents were efforts to promote the formation of a society of Bookkeepers. Thereafter they reported the society’s activities, published technical articles and some news.

Here are sketches of its editors.

Selden Rich Hopkins
Born in Farmer, Ohio 1843; bookkeeper Milwaukee 1860
In 4th Wisconsin Infantry, Military Telegraph 1862-1864
Bookkeeper 1865; Principal of Commercial School 1867
Began practice as Public Expert Accountant 1868
In Denver, began accounting for mining corporations 1875
Head, Business School, Author Exhibit Bookkeeping 1879
which book was used by Wharton School, Philadelphia 1884-1885
Public practice New York 1879-1896, Chicago 1896-1928
Member of Institute of Accounts, New York 1882
Became Certified Public Accountant #120 of Illinois 1909
Died in Brooklyn, N.Y. July 18, 1928

Charles Ezra Sprague
Born in Nassau New York on Oct. 9, 1842
Educated Amsterdam Academy, Union College A B receiving A M 1862, Ph D 1898, Life Trustee June 1860 1906
In Union Army from private to brevet colonel 1862-1864
Taught, Yonkers, Peekskill, Poughkeepsie 1864-1870
Studied foreign, universal languages
Entered Union Dime Savings Bank in 1870, President 1892
Advertised as a Public Accountant in 1880
Member Institute of Accounts, New York about 1882
Author New York CPA Law 1895, Became CPA #11 1896
Member New York Board of CPA Examiners 1896-1898
Author Philosophy of Accounts, and others 1908
Died in New York on Mar. 21, 1912
During its first two years The Office was the only accounting journal in the United States and as continued under the name of Business, was with only a minor exception the only one published in New York to 1897. They are grouped together because Anson O. Kittredge was shown as the editor of the first three and there are reasons for thinking that he was the undisclosed editor of the fourth. Except for a period when the publisher was David Williams (while Kittredge served as editor of various trade papers) the publishers were corporations in which it seems that Kittredge was a dominant factor.

As stated in an early issue, The Office entered the field which the Hopkins magazines had covered. However it specialized in news of societies of which many more had been organized. And its scope was broadened to cover all office work and much of business. For part of its life the editor of the last of these periodicals was Joseph C. Lincoln, who contributed some stories. Here is a sketch of the editor.

Anson Oliver Kittredge

Born in Dayton, Ohio
Feb. 19, 1848

Educated High School, Miami Commercial College to
1866

Bookkeeper General Store, Foundry several years

Of Kluger & Kittredge, Kittredge Cornice & Iron Co.

Editor Various Trade Journals for David Williams

Member Institute of Accounts
1882

Certified Public Accountant #121 of New York
1897

Member New York Board of Examiners
1899-1900

Teacher School of Commerce, Accounts and Finance
1900-1901

Member New York State Society of CPA’s
March 1898

Secretary, Editor American Institute of Bank Clerks
1901-1903

President Account Audit & Assurance Co.
1899-1903

Died in Boston
March 23, 1903

Business
Mthly, Nov. 1896,-Dec. 1901
9 x 12-6 x 9

Business World
Mthly, Jan. 1902,-
6 x 9

These were the same magazine under successive names- the first was a continuation of the Kittredge magazine of that name but of which he had lost control. To October 1896 it was published by the Kittredge Company, the next two issues did not show the publisher, but the January 1897 number was issued by Business Publishing Company, and so continued until March 1905 when it was Business World Co. The only reference to the change seems to have been that in The Bookkeeper, Detroit of December 1896, (V. 9 No. 6 p. 1)

“The Kittredge Company, a corporation organized some four years age to conduct Business and certain other periodicals, seems to have been ill-fated from the start, and doomed to financial disaster, but the reasons which appear to have caused Mr. Kittredge to withdraw at this time are less of a financial character than a radical difference between Business associates, and his emphatic disapproval of courses which have prevailed. Whatever
the details may be, Mr. Kittredge's decision is being announced in no un­
certain terms."

At September 1900 it acquired The Public Accountant, of Philadelphia, and
in February 1905 it announced that it had taken over the New York Accountants
and Bookkeepers Journal. Gradually it widened its scope, but continued to
carry a considerable volume of articles on accounting and printed more news
of accounting societies, firms, and individuals.

Henry Douglas Parmelee, A M (Yale) was editor for the two years Novem­
ber 1896 to October 1898. The magazine did not show the name of its editor
from that date to January 1902 when the staff was J. Clyde Oswald, editor,
Fred. H. Lancaster and David Wylie, associates. In the next issue the latter
was replaced by Clifton S. Wady. Those names were continued to March 1905
when all were omitted. From 1905 to May 1906 Eddy S. Brandt was shown as
editor. As far as known no one of these editors was an accountant.

The Bookkeeper Detroit, Monthly, July 1888-1906 6 x 9

This periodical at its start was given the name of the first of the Hopkins
publication. By 1905 after Business had absorbed The Public Accountant and
had become Business World this Detroit magazine took the name Business.
During intervening years it had been The Business Man's Magazine, at times
with Bookkeeper before or after the longer title. To locate it in any library
one should examine the catalog for all these titles.

As its name implied it was primarily for bookkeepers. In 1896 it under­
took to promote a society of men so employed. That effort resulted in the
National Association of Accountants & Bookkeepers which organized local af­
iliated societies in many places. Also it developed a Home Study Course and
the Bookkeeper Publishing Company published many books which were largely
compilations from the columns of the magazine. Many public accountants were
subscribers for it, some advertised in it, and some also joined the Association
which it organized. For some years it seems to have been a financial success
and it had its own building at the St. Louis Worlds Fair in 1904.

It had a large corps of editorial writers and contributors but it was largely
the idea and work of only one man, viz. Elmer Henry Beach, a sketch of whom
is here given

Elmer Henry Beach

Born at Memphis, Michigan Nov. 11, 1861
Graduated Memphis High School 1876
Published Richmond (Mich.) Review 1876-1879
Register of Deeds St. Clair County 1879-1881
Bookkeeper H. D. Edwards & Co. Detroit 1881-1897
Contributor to American Counting Room Dec. 1883
Organized Nat'l. Assn. Accountants & Bookkeepers 1896
Member Michigan Association of Public Accountants 1901
Organized International Accountants Society 1901-1903
Edited Bookkeeper, Business Man's Magazine 1898-1911
Edited Beach's Magazine of Business 1911
Edited Accountant 1912
Died at Detroit, Michigan Nov. 18, 1914
Office Men's Record  
Chicago, Quarterly, 1889-1906  
6 x 9

This periodical was published monthly for its first 18 months except for February and June 1890. It was started in Kansas City but was issued in Chicago from October 1889. It served all office workers with some articles on bookkeeping and auditing. It carried news of societies and some individuals. It soon began a classified Office Men's Directory covering several pages though limited to its subscribers. The first group was Accountants which included some members of this Association and others who advertised as public accountants. Perhaps this listing suggested the directory announced in Business of April 1894 (V. 14 p. 132) viz:-

"Leading Expert Accountants, United States and Canada. A convenient handbook of biographies x x x an extensive directory of accountants geographically and alphabetically."

So far as learned this proposed directory was never published.

An editorial in July 1891 (V. 4 p. 51) began as follows:-

"To undertake the publication of a journal or magazine devoted to office work and the interests of office men is to invite disaster and ruin. It seems office men's periodicals are not wanted by office men, at least the history of these publications would warrant such an inference. If able editorship could have made an office men's journal successful, The Bookkeeper published by Selden R. Hopkins in New York at the beginning of the last decade would have merited it in abundance. After a hard and courageous struggle, and a number of changes in name and appearance, the editor saw himself compelled to discontinue its publication."

The author of that editorial almost certainly was

Henry Goldman
Birthplace and date, and Education have not been learned
Listed as Public Accountant in Kansas City 1881
Listed as Public Accountant in Chicago 1886 & 1890-1897
Advertised as in public practice in Kansas City May 1889
Advertised as manager Bureau of Audit, Chicago 1892-1894
Many of his advertisements were of publications instructive and useful helps for bookkeepers notices of which he inserted from time to time in Office, Business, Accountics, Banking Law Journal, and Office Men's Record.

Accountant & Financier  
Weekly, 1891-1892 (?)  
10 x 14

No issue of this periodical has been found. All learned about it is in 6 references in 4 sources as follows:

Rowell's American Newspaper Directory, 1892, p. 510-

"Accountant and Financier. Saturdays, financial, Twelve pages 10 x 14, subscription $4.00, est. 1891. Accountant and Financier Co., editors and publishers, Office 57 Broadway."

Trow Business Directory New York, 1892, V. 45, p. 620-
"Accountant & Financier (W) Thomas G. Williams, 57 B'way."

Minutes of AAPA, Volume 1
Dec. 29, 1891 (page 49) Resolution

"at the request of Mr. T. G. Williams that the Accountant & Financier be allowed to print on the first cover page of that paper immediately underneath the title the following words: Published under the auspices of The American Association of Public Accountants. it was voted that it be allowed."

Jan. 25, 1892 (page 63) Resolution

"That the page advertisement as appearing in the Accountant & Financier be allowed to remain for three months for $100 (One Hundred Dollars) the sum to be paid in advance."

Feb. 20, 1892 (page 63) Resolution

"That the Secretary x x x be requested to eliminate from the column of The Accountant and Financier such portion of a published letter of Mr. Abrahams as refers to a charter."

Banking Law Journal, March 1, 1892 (V. 6 p. 237)

"Mr. T. G. Williams, the editor of our contemporary, The Accountant and Financier has, we note, been elected secretary of the American Assn. of Public Accountants."

Here is given all that has been learned of its editor, viz:-

Thomas Gwilym Williams
Born in Vale of Glamorgan, Wales 1864
Probably trained in Great Britain
Practiced in New York apparently alone 1888-1893
Partner in Abrahams, Smyth, Williams & Co. 1893-1894
Partner in T. G. Williams & Co. 1894
Associate American Assn. of Public Accountants 1892-1894
Appointed Assistant Secretary Dec. 21, 1891
Reported Annual Meeting of February 6, 1892 but did not include any report in the Minutes.

Banking Law Journal Semi-mthly-Mthly, 1892 6½ x 9½

From its first issue on May 15, 1889 its scope was wholly or mainly that indicated by its title, though it carried 3 articles relative to accounting in 1890 and 1891. In the issue of August 1, 1892 advertisements of 2 accountants appeared in its Commercial Index and the issue of December 15, 1892 had the cards of 35 public accountants in its Directory of Accountants. An Accountants' Department was begun March 1, 1892 after the censure of the editor of Accountant & Financier.

At the Trustees' meeting on April 6, 1892 (Minutes 73) it was ordered:
"That a committee of two be appointed by the president to wait upon Mr. Thomas B. Paton and express to him the thanks of the Board of Trustees for his kind offer of his service to the Association and to obtain from him and reduce to writing the exact nature of his offer."

No report by this committee or later reference to this matter was entered in the Minutes. The Accountants Department was discontinued by 1897 and there was a gradual decrease in the accountancy matter especially after 1900.

Thomas B. Paton was editor and publisher and in the first issue he said:

"To the Readers:

The editor of this journal has had an experience of five years in editing the Law Department of Rhode's Journal of Banking."

He was not an accountant but secured and printed accountancy news. He continued as editor until 1908 when he disposed of the periodical and became General Counsel of the American Bankers Association which position he held until his death in 1938.

Financial Record Weekly, 1894-1906 11 x 14, 16, 8 pages

This journal, sub-title, Investors' Manual, was established in 1870. So far as learned its early issues did not carry any matter on accounting. But its issue of February 7, 1894 contained the following announcement:-

"Hereafter we will publish under the direction of Mr. T. Wilfarth, a department devoted to the general interest of accountants of the United States and Europe. On the fourth Wednesday of each month we shall issue a special number, devoted to the accountant field, under the title of The Financial Record and Accountants Manual."

In the first such issue, March 14, 1894, an editorial stated:

"This number is introductory of our Department on Accountancy. We hope in this department to meet the requirements of the members of the Accountant's profession, and make the publication of value to the accountants and their patrons. These columns will be open for essays and discussions relative to accountancy, and in addition we will keep our readers posted on current legal decisions of interest to them, and will lend our energies to the task of furthering the interest of the accountants, advocating favorable legislation and agitating the necessity for their employment in public departments, corporations and private business houses."

Why this interest in accountants arose early in 1894 has not been learned. Perhaps Richard F. Stevens, President of the Association, who had sought public recognition of the profession, had a hand in it. At the Association Meeting on March 10, 1894 (Minutes 268) he stated:-

"that he had a communication to make with reference to a proposition from the Financial Record with reference to the insertion of a list of the officers and members of the Association once a month in that Journal, and introduced the representative of the paper, Mr. Ingram, who explained at length the proposition the proprietors of the paper were willing to carry out, viz: the establishment of an Accountants Department with Directory of
Accountants, in addition to a free advertisement of the Association and New York School of Accounts giving a complete list of its officers and members.”

At the next meeting, April 14, 1894 (Minutes 278) it was:

“Resolved: That the Association accept the proposition of the Financial Record, providing they devote a whole page to the advertisement of the Association and School of Accounts, and mail 500 copies per month to such persons as the Association shall designate, the cost to be Twenty-five dollars per month, the contract to be determinable at one months notice.”

Possibly general features of the plan had been tentatively agreed upon by representatives of the publisher and of the Association before it was reported to the Association on March 14 or even before it was announced in the periodical on February 7, 1894.

However that may be, the periodical proceeded to carry out its plan as publicly announced. Beginning with its issue of March 14 it usually gave one-half or more of the first page and more space on other pages to accountancy. Also in that issue it introduced its Directory of Accountants in two parts - New York City and Out of Town. An Index of the periodical for 13 years, 1894-1907, shows nearly 1000 items beside the Directory which may be classified as follows:

<table>
<thead>
<tr>
<th>Group</th>
<th>Number of Items</th>
</tr>
</thead>
<tbody>
<tr>
<td>American Association of Public Accountants</td>
<td>32 items</td>
</tr>
<tr>
<td>6 other National and 4 Foreign Societies</td>
<td>43 items</td>
</tr>
<tr>
<td>21 State and Local Societies and Boards</td>
<td>103 items</td>
</tr>
<tr>
<td>195 Individuals in Practice, many portraits</td>
<td>420 items</td>
</tr>
<tr>
<td>59 Firms in Practice</td>
<td>101 items</td>
</tr>
<tr>
<td>16 Auditing Corporations</td>
<td>19 items</td>
</tr>
<tr>
<td><strong>Total re Groups and Individuals</strong></td>
<td><strong>718 items</strong></td>
</tr>
<tr>
<td>Accountancy in America 16, Abroad 8</td>
<td>24 items</td>
</tr>
<tr>
<td>Legislation 30, Responsibilities 25</td>
<td>55 items</td>
</tr>
<tr>
<td>Definitions 14, Books &amp; Magazines 99</td>
<td>113 items</td>
</tr>
<tr>
<td>Schools and Coaching Courses</td>
<td>24 items</td>
</tr>
<tr>
<td>Business &amp; Government 53, Advertising 3</td>
<td>56 items</td>
</tr>
<tr>
<td><strong>Total re Professional Matters</strong></td>
<td><strong>272 items</strong></td>
</tr>
<tr>
<td><strong>Total Accountancy Matters, 13 years</strong></td>
<td><strong>990 items</strong></td>
</tr>
<tr>
<td>Exclusive of Directory of Members</td>
<td></td>
</tr>
</tbody>
</table>

Excepting possibly the Accountant & Financier the Association used this periodical more than any other. All instructions to it may not have been recorded but 5 found were:

<table>
<thead>
<tr>
<th>Date</th>
<th>Instruction</th>
<th>Minutes</th>
</tr>
</thead>
<tbody>
<tr>
<td>Apr. 14, 94</td>
<td>Advertisement ordered, no period</td>
<td>278</td>
</tr>
<tr>
<td>Apr. 19, 95</td>
<td>Advertisement stopped, after May 1</td>
<td>53</td>
</tr>
<tr>
<td>Apr. 27, 95</td>
<td>Article, publication approved</td>
<td>84</td>
</tr>
<tr>
<td>Jun. 25, 96</td>
<td>Advertisement ordered July-Dec.</td>
<td>140</td>
</tr>
<tr>
<td>Jan. 28, 97</td>
<td>Advertisement continued Jan. March</td>
<td>188</td>
</tr>
</tbody>
</table>

Other instructions may have been given because an examination of a file of the periodical disclosed that it gave a page, about half each, to the notice of the
Association and New York School of Accounts, monthly from March 14 to August 8, 1894; and the whole page to the Association monthly from September 12, 1894 to April 14, 1897 besides additional insertions in 5 other issues.

Some of the other periodicals enlivened their papers with a few portraits, but this journal published at least one, frequently more, in each issue, including many officers and members of the Association. Also during 1899-1900 it printed a series of cartoons, viz:-

<table>
<thead>
<tr>
<th>Cartoon Title</th>
<th>Date</th>
</tr>
</thead>
<tbody>
<tr>
<td>Brotherly Love</td>
<td>July 13, 1899</td>
</tr>
<tr>
<td>The Accountant Chaperone</td>
<td>Aug. 9, 1899</td>
</tr>
<tr>
<td>Policeman (Public Accountant)</td>
<td>Sep. 13, 1899</td>
</tr>
<tr>
<td>X-Rays Compared with Public Accountants</td>
<td>Nov. 8, 1899</td>
</tr>
<tr>
<td>Accountant Hunting in Financial Meadows</td>
<td>Feb. 14, 1900</td>
</tr>
<tr>
<td>Accountants Pulling Together</td>
<td>June 13, 1900</td>
</tr>
<tr>
<td>Accountants Afloat in Financial Seas</td>
<td>July 11, 1900</td>
</tr>
<tr>
<td>Accountant to Ledger Gang</td>
<td>Aug. 8, 1900</td>
</tr>
<tr>
<td>Accountants Actively at Work</td>
<td>Sep. 12, 1900</td>
</tr>
<tr>
<td>Investigation, Protection, Guarantee</td>
<td>Oct. 10, 1900</td>
</tr>
<tr>
<td>Bank Examinations - Alvord Fleeing</td>
<td>Nov. 14, 1900</td>
</tr>
<tr>
<td>Progress of Accounting Profession</td>
<td>Dec. 12, 1900</td>
</tr>
</tbody>
</table>

An earlier cartoon January 7, 1895 was criticised at the Association meeting February 12, 1895 (2 Minutes 52). However The Accountant of February 2, 1895 (V. 21, p. 97): said:

"The Financial Record (New York) contains a clever cartoon as to the expense incurred by leaving accounts unaudited. The sketch depicts a convict looking at a vision of his own crime, under which is printed, 'Seeley gets eight years. The bank pays $240,000 for the moral painting. Would it not have been cheaper to have employed an expert accountant to have regularly examined the books?' We think it would, probably, have been considerably cheaper; but doubtless, the American public are still sufficiently British to profit by their experience but slowly."

In accepting the periodical's offer of a special issue the Association at its meeting on November 12, 1895 (2 Minutes 88) ended its resolution with

"and that no offer of cartoons be accepted."

The continued use of this periodical by the Association may have indicated general satisfaction with it. But at the Trustees' meeting, January 9, 1895 (2 Minutes 41):

"A letter of resignation of Membership dated Jan. 7th, 1895, by Mr. A. Stuart Patterson was read and ordered to lay upon the table subject to the President communicating with Mr. Patterson and the Daily Financial News."

This matter was again considered at the Association meeting on February 12 (2 Minutes 52) when after reference to the comment on the Seeley cartoon in The Accountant the record was:-

"It had also in its issue of Jan. 26, 1895 reprinted the article at length which had appeared in the Daily Financial News of 7 Jan. 1895 headed Recent Defalcations."

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The Accountants' reprint was credited to the Financial Record with which Daily Financial News was associated in management, and the criticized article had been printed in each. No other reference to the incident has been found and the letters are lost.

Only very little has been found about the editors. Alex C. Lassen & Co. were its publishers. T. Wilfarth named February 7, 1894 as director of Accountants' Department was not mentioned thereafter or in the Minutes. Mr. Ingram who attended the meeting on March 10, 1894 seems to have been a representative of its business organization. Mr. Lassen responded to the toast, The Press, at a dinner on May 8, 1900 (3 Minutes 102) perhaps as editor as well as publisher. Theodore Pentlarge, as Associate Editor on August 10, 1898, was born in Prague, and was in practice there in 1876. He became Certified Public Accountant #129 of New York in 1897. This periodical on June 18, 1899 in referring to him, said:-

"who preferred to take Examination which he passed at 100"

That meant success in all 4 subjects, not the ratings in each.

The Public Accountant Philadelphia, Monthly 1898-1900 7 x 10

This was the earliest periodical in the United States which was solely "Devoted to the Interests of the Profession." It was published from October 1898 to June 1900, and this covered the months preceding and following the enactment of the CPA Law of Pennsylvania.

During those 21 months it averaged something over two articles each month and a great many items about societies, firms and individual practitioners.

Its publication was sponsored and perhaps financed, by the Pennsylvania society through November 1899 and beginning in December 1899 by The Public Accountant Publishing Co. The editor, in a letter published in Business of September 1900 (V. 20 p. 406) stated that financially it had not been a failure, gave 3 reasons why a magazine devoted exclusively to public accountants could not be a success, and announced its amalgamation with that publication as Business and The Public Accountant. William Hobson Vollum, its editor during the entire period of its publication was a son of Charles Nixon Vollum and brother of Robert Boone Vollum, both CPAs of Pennsylvania and partners in Vollum Fernley & Vollum. His father has been credited with a major part in securing the Pennsylvania Law and was the first President of the Pennsylvania State Board of Examiners of Public Accountants. The editor who had been educated as a lawyer was named as the first clerk to that Board. While not an accountant himself, his family and office connections made him familiar with the profession.

The N.Y. Accountants and Bookkeepers Journal Mthly, 1902-1904

This periodical was the private venture of one or a few individuals in private practice. It was the official organ of the New York Society of Accountants and Bookkeepers. During its life of only 28 months it printed papers read before that society and contributions by about 20 public accountants of whom Frank G. DuBois, Gustave Jacobson (Chicago), Ernest Reckitt, Joseph E. Sterrett, Frederick S. Tipson, Walter H. P. Veysey and George Wilkinson were members of the American Association, and John A. Cooper (Chicago),
James L. Fields (San Francisco), Clayton O. Hall (Baltimore), Joseph Hardcastle, Theo. Pentlarge, John R. Sparrow and Walter A. Staub who then were or later became CPAs. Also at least 7 individuals and 3 firms in public practice and 2 audit companies used its columns for professional cards. In its issue of August-September 1904 (V. 3 p. 253) it printed a list of Accountants & Auditors.

It published news of this Association and other societies and about the Federation of Societies of Public Accountants in the U.S. due probably to the editor’s acquaintance with George Wilkinson who then was promoting the Federation.

Like other early accounting journals it had difficulties. The Business World in February 1905 (V. 25 p. 70) announced:-

“The business of the New York Accountants and Bookkeepers Journal has been taken over by The Business World, and the former will cease to be published."

During all of its life its editor was

Alois Gonzaga Thienel

Born in Moravia, then a part of Austria January 10, 1872
Educated at State College, Vienna 1886-1890
Bookkeeper in Austria and United States 1890-1934
Public Accountant, alone in New York 1934-1944
With Webster, Horne & Elsdon in New York 1944-1948
Died in New York December 4, 1948

The Auditor

Chicago, Monthly, Sept. 1904-Sept. 1905

This magazine was established by the Illinois Society of CPAs, whose minutes summarized, provide most of this story.

1904, Aug. 22- Publication authorized; Committees appointed;
Editorial Control: Gore, Walton, Ring;
Management: Cooper, Rekitt, Marr.

1904, Sep. 12- No. 1, 900 Samples for distribution and 250 for St. Louis Congress
Nov. 8- No. 3, 1000 Samples, Total print 7000.
Dec. 10- No. 4, Form for January to be 6½ x 9½

1905, Jan. 10- No. 5, Advertisements of Accountants excluded

1905, May 13- Letter of April 29 from R. H. Montgomery as to plan of Federation to publish a magazine and suggesting merger with it of The Auditor. Gore authorized to act in negotiations (of course then with AAPA)

1905, Aug. 8- Hope new magazine would come out by Nov. 1st.
Sep. 12- Transfer of assets to Accountancy Publishing Co. for $5000 Common Stock, & assumption of subscriptions. Assignment of $5000 of said Stock to AAPA for $1.00.

1905, Sep. Long Editorial in The Auditor, extracts follow:-

“With this number of The Auditor, we take pleasure in advising our friends and subscribers that we have arranged to issue our paper in the
future under the name of The Journal of Accountancy at Waverly Place, New York. The first number will be issued about October 31 and subscribers to The Auditor will be supplied with the paper in its new form for such a period as their present unexpired subscriptions may entitle them. Our lists have been transferred."

1906, May 8- Received certificate 160 shares common stock Accountancy Publishing Co., in final settlement for transfer to it by The Auditor.


The size of the 4 issues in 1904 was 10" x 14", thereafter the size was 6\(\frac{1}{2}\) x 9\(\frac{1}{2}\). Its scope was indicated in an announcement in the final issue, that of September 1905 (V. 2 p. 235) as follows:-

"The Auditor made its first appearance in September 1904, as the organ of the Illinois Society of Certified Public Accountants, and for a few months continued in that modest capacity."

"In January 1905, The Auditor changed its form and became more representative of the accounting profession in general than of the Illinois Society in particular though the latter organization continued to control its publication."

The name of the editor of The Auditor was never shown in the periodical, nor the names of the Editorial Control Committee who as stated herein were Edward E. Gore, Seymour Walton and Richard F. Ring. However Ernest Reckitt who was a member of the Committee on Business Management wrote June 17, 1946 that the editor of the periodical was

Seymour Walton
Born in New Orleans
Feb. 15, 1846
Educated at Williams College, A B
Certified Public Accountant #3 Illinois
Professor of Accounting, Marquette University
1907-1912
Professor of Accounting, Northwestern University
1908-1912
Co-Founder and Dean, Walton School of Commerce
1909-1920
Founder, Cashier Fort Dearborn National Bank to
1893
In Public Practice alone
1893-1895
Partner, Griffin & Walton
1895-1897
Partner, Walton, Joplin, Langer & Co.
1897-1920
Member, Illinois Society of CPAs, President
1907-1908
Member, AAPA, American Institute of Accountants
1905-1920
Editor Student Dept. Journal of Accountancy
1914-1920
Author of many articles and textbooks
Died in Chicago
Jan. 26, 1920

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The Journal of Accountancy

The first number of this periodical was published in November 1905. Its vicissitudes are recorded in the year books of the Association and Institute. Its accomplishments are to be found in nearly one hundred volumes. It deserves a history but barely one year of its successful life fell within the First Twenty Years of the American Association. Hence its story will not be told in this compilation.
CHAPTER 26
MEMBERS' PUBLICITY EFFORTS

As in the efforts for publicity made by the Association, it appears that accountants tried to publicize their vocations both by letters and circulars distributed by mail - a practice which in England was called "outing" - and by the insertion of professional cards or longer advertisements in periodicals. And as to the latter some accountants used not only accounting journals but also other professional and trade papers and some of general circulation. But no effort has been made to learn the other publications used, this study being limited to accounting journals except where others were noted in the Minutes or elsewhere.

A survey of this subject involves consideration of the views - private and Editorial - found in the periodicals; the attitude of the Association toward the matter; and the practices of accountants, both Association members and others.

During 1874-1880 The Accountant London was the only journal devoted to accountancy, and even during the next decade it had only one or two American contemporaries. In its second issue, November 1874, it carried a dozen cards of public accountants stating their vocation or seeking partners or assistants. But by 1880 such items were down to only one or two. Advertising in it was not popular with accountants though it may have been acceptable to the journal. But touting was looked at differently both by the periodical and by many accountants who wrote to it. During 1875-1888 the paper printed about 60 items almost evenly divided between letters and editorials. Perhaps most of the complaints were those when accountants sought appointments as receivers, trustees, liquidators, etc., engagements of a kind for which American accountants were rarely if ever selected.

Again in 1888 and during 12 years to 1899 The Accountant carried 56 items on advertising and 52 on touting. How many other cases there were not so mentioned is of course not known.

In the United States no complaints or criticisms of touting or advertising were printed in The Bookkeeper, American Counting Room or The Office - the only accounting periodicals to 1888-, in The Bookkeeper Detroit begun in 1888, or in the several others started between 1890 and 1905. As to touting the papers might not have learned of any case unless a complaint was brought to their attention. But as to advertising it is probable that they were glad to have the revenue both from professional cards and from much longer advertisements.

As to the attitude of the Association toward advertising the records do not show that the subject received consideration before October 23, 1893 unless its inclusion of lists of its Members in its own publications and its advertisements in journals, directories, etc., indicated its approval of its Members desire for publicity.
The records of the Association meeting on October 23, 1893 (Minutes 249) suggest that some instances of touting had come to its attention because W. Sanders Davies, a chartered accountant, who no doubt knew of the attitude of the British Institute, offered the following:—

"Resolved that it is the sense of this Association that the indiscriminate soliciting of business by the issue of touting circulars is unprofessional and unworthy of the profession of Public Accountants and it is further resolved that a copy of the foregoing resolution be transmitted by the secretary to each member of the Association."

"On motion of F. Broaker seconded by J. T. Anyon and carried that the foregoing be laid on the table, F. Broaker gave notice that at the next regular meeting he would offer an amendment to the Constitution forbidding touting for business by members of this Association under penalty of expulsion."

R. F. Stevens proposed the following resolution:

"No member shall issue any circular soliciting business, but business cards may be inserted in current journals. Carried."

At the meeting November 14, 1893 the record was (Minutes 250):

"F. Broaker pursuant to notice offered the following: Resolved that Article VII of the By-Laws of this Association be amended by adding the following to be known as Section V Inserts his card for advertising purpose in any newspaper or periodical, touts for or solicits business or mails touting letters, cards, circulars, etc., etc. This amendment to be in force from Jan. 1st, 1894."

"Frank Broaker moved that the entire proceedings re advertising be expunged from the Minutes of the last Special Meeting."

"Ruled out of order as Minutes had been adopted."

"Richard F. Stevens offered the following: Resolved: That while it is deemed inadvisable at the present time to alter the Constitution or By-Laws, this Association disapproves of the practice of members issuing circulars publishing their business save to their personal clients."

The Minutes show that votes were taken upon the Broaker amendment and upon the Stevens resolution and that neither was adopted.

Francis Gottsberger offered the following:

"Resolved: That the foregoing resolutions be referred to the Committee on By-Laws and if favorably reported on by them that the Secretary be instructed to send each member a printed copy thereof. Carried."

The next meetings were called for December 12, 1893, when a quorum was not present; and for January 27, 1894, the Annual Meeting, at which H. R. M. Cook offered 3 resolutions which were carried, the last being:—

"Resolved that the question of Advertising be referred to the Committee on By-Laws for the present year." (Minutes 258)
At the Association meeting on February 13, 1894, the record shows: (Minutes 264)

"Mr. James Yalden stated that the Report of the Committee on By-Laws with reference to Advertising had been forwarded to the Secretary, but had not reached him in time for their meeting and moved that a printed copy of the proposed amendment be sent to each member of the Association and it be debated upon at the next meeting. Carried unanimously."

At the next meeting on March 10, 1894 the Committee on By-Laws submitted its Report dated February 12, 1894, which, after reciting the reference of the matter to it, was as follows (Minutes 265)

"It is the opinion of your Committee that the subject of indiscriminate advertising through the medium of circulars setting forth its necessities and reasons for employment of accountants and the so-called advantages arising therefrom is highly determinental to the profession and is not conducive to their employment.

We have concluded that in doing so accountants are not, and cannot be held in the esteem that the confidential and private nature of their business indicates, and such action will act disastrously to our profession.

It is therefore the opinion of this Committee that while accountants may be at liberty to insert in any regular publication or journal, a card indicating their profession and giving their addresses, that the By-Laws should be at once amended prohibiting indiscriminate advertising and puffing advertisements either through the regular papers or circulars.

Your Committee therefore recommend that such By-Law shall be offered for consideration in due course namely:

'That all members of the Association be prohibited from advertising in any shape or manner their vocation and calling and setting forth the nature or special features of their business, but that the insertion of a card in any regular authorized journal or paper indicating their profession and giving address, etc. is permissible.'

J. Yalden, Chairman, W. Sanders Davies"

Three motions were voted upon but finally it was resolved:-

"that the matter be laid over until the next meeting."

The record of the next meeting on April 9, 1894 (Minutes 273) shows that it was a special meeting at which the only matter considered was the Roche Bill then in the State Legislature.

The regular meeting was held 5 days later on April 14, 1894 and the record (Minutes 275) show 2 actions on Advertising by Members. The 13 present were President Stevens, Secretary Whitehead, Bagot, Chapman, Cook, Fischer, Gottsberger, Gray, Horley, Mirick, Rollo, Woodroffe, and Yalden. H. R. M. Cook presented proxies for 10 Members, namely: Anyon, Bergtheil, Brooks, Horley (who was present), Rattray, Reid, Stott, Walker and both Veyseys. The record as to the use of proxies was as follows:-

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"The President ruled that proxies cannot be voted on. Mr. Cook appealed from decision of the chair. Then it was moved and seconded that proxies presented be recognized and it was unanimously carried."

"Mr. H. R. M. Cook offered a resolution with regard to Messrs. Broaker and Chapman sending out circular letters which he withdrew, and offered another which was seconded by Mr. Gray and carried."

But the resolution so adopted was not entered in the Minutes. In lieu the Minutes show the following explanation in red ink:-

"Expunged and omitted as per resolution passed at a Special meeting of the Association held April 28, 1894."

"Mr. H. R. M. Cook proposed the following amendment to the By-Laws which after discussion was carried."

The amendment so adopted was a verbatim copy of that recommended by the Committee at the regular meeting on March 10, 1894.

The next action on this matter was (2 Minutes 8):-

"A Special meeting of the American Association of Public Accountants, held at the Association Room Saturday April 28, 1894 in conformity with By-Laws, Article I, Section 2, and called by the President. In the absence of the President, Vice President Broaker called the meeting to order at 10 minutes past 3 pm."

Preceding the above the Minutes carried the following paragraph which perhaps was from the call for this Special Meeting:-

"Business - To expunge or omit from the minutes of April 14, 1894 the resolution of H. R. M. Cook charging Messrs. Broaker and Chapman with having in their possession 10,000 circular letters, Said charge being denied."

Perhaps at no other meeting were parliamentary tactics used to such an extent by the pros and cons as at this one. Because of that the procedure is here given though greatly condensed.

"Mr. H. R. M. Cook objected to the meeting being held, claiming it was not legally convened and submitted twelve (12) objections.

First. That 7 days notice had not been given as required by By-Laws. Chair ruled that 7 clear days if not 8 had intervened.

Second. That the Secretary had not signed notices of meeting. Chair ruled that notices signed and mailed by his order were Secretary’s act.

Other objections were not detailed but the record showed that

Ruled: personal privilege did not apply, no one assailed;
Ruled: change of vote did not apply on this new business;
Ruled: Broaker’s presence was proper, not under charge;
Ruled: all objections were irrelevant and immaterial."

"Mr. Cook thereupon appealed and the Chair requested Mr. Cook to restate his appeal, but Mr. Cook being not willing to admit that he had a motive in introducing the resolution of April 14, 1894 did not press the appeal. The
objections being overruled by the Chair as irrelevant and immaterial, they were reclaimed by Mr. Cook and taken by him from the table."

The roll was then called; 19 and Vice-President were present. Mr. Edmunds moved the following, which Mr. Howard seconded:-

"Resolved: That the resolution introduced and carried at a regular meeting of the American Association of Public Accountants, held on April 14, 1894 be and is hereby ordered to be omitted, expunged and strikes from the minutes. Said resolution was read as follows: (Mr. Edmunds read the official resolution of April 14, 1894 which was attested by the Secretary). After a few remarks by Mr. Howard in support of Mr. Edmunds resolution Messrs. Cook and Bergtheil addressed the meeting in opposition to the motion. The following addressed the meeting in favor of the Edmunds resolution, Rollo, Rattray, Chapman, Davies, Clerihew, and Gottsberger. The debate being closed, the question was called; the Chair directed the Secretary to call the roll, the members to vote Aye or Nay. Messrs. Cook, Gray, Bergtheil and Horley objected to voting upon the grounds that the meeting was illegal; the Chair refused to excuse them and ruled that as they had answered at roll call they would not be excused. Mr. Cook thereupon appealed from the decision of the Chair, and the vote being doubtful, Mr. Cook called for a division which was granted."

The vote sustained the Chair by 11 to 8 and appeal was lost,

"The Chair then stated that as the members had kindly exercised their discretion in upholding the dignity and sustaining the decision of the Chair, that the same consideration shown by the members to the Chair would by it be extended to Mr. Cook and his associates who were excused from voting."

Mr. Edmunds resolution carried, fifteen in favor, none against.

Because of the importance of the subject matter of these 2 actions and also of the efforts in support of or in opposition to them the votes as recorded in the Minutes are here given:-

To Sustain the Ruling of the Chair- Aye and
To Adopt the Resolution to Expunge- Aye

To Sustain the Ruling of the Chair- Nay and
To Adopt the Resolution to Expunge- Aye
Brooks, Davies, Mirick, Woodroffe- 4
To Sustain the Ruling of the Chair- Nay but
Not voting on the Resolution to Expunge
Bergtheil, Cook, Gray, Horley- 4

The record of the Trustees meeting on May 5, 1894 (2 Minutes 13) included two paragraphs, the first of which possibly referred to the action at the Association meeting on April 28, 1894 and the other surely did. They were

"President Stevens stated that at meetings of the Association it appeared that there was a disposition to infringe on the duties of the Board of Trustees by bringing up matter for discussion which should properly have come
before the Board; he desired the members present to resent any such inter-
ference with their duties."

"On motion of Mr. Clerihew seconded by Mr. Broaker it was ordered that
the call for the next Association Meeting should state that the constitu-
tionality of the passage of the amendment to alter the By-Laws will be brought
up."

And at the Association meeting on May 19, 1894 the following preamble and
resolution were passed. (2 Minutes 17)

"Whereas at a meeting of the American Association of Public Accountants
held April 14, 1894 an amendment as to Advertising was carried, and
Whereas at a meeting of the Association held May 19, 1894 the adoption of
said amendment is declared to be unconstitutional because of due notice
not having been given in accordance with

Article V Section I of the Constitution,

therefore be it Resolved- That the Secretary announce as the business for
the next regular meeting of the Association the proposed constitutional
amendment relative to advertising which is now unfinished business, and is
held under reconsideration by this Association and be it further Resolved-
That members who cannot be present, be requested to vote upon this amend-
ment by proxy in favor of or against said amendment, said proxy to be de-
posited with the Secretary of the Association."

The Secretary was to send notices of the next meeting June 16th.

No quorum was present on June 16th or June 23rd, and this subject of Ad-
tvertising was not brought up at the next meeting on January 9, 1895. In fact
the matter of advertising was never mentioned in the records of meetings of
the Association until June 23, 1904 when George R. Allen of Providence com-
plained of circulars issued by a member (5 Minutes 53). That case was be-
fore the Trustees at meetings September 22, October 27, and November 29.
On the last date the Secretary was instructed to write to the member com-
plained of (5 Minutes 68): "To discontinue this course" or "he would be dis-
ciplined." With no provisions in the By-Laws it seems that it might not have
been easy to enforce discipline.

From the initial meeting of the promoters on December 22, 1886 to the
merger of the Federation on January 10, 1905 this matter of Members' Ad-
tertising was considered only at meetings from October 23, 1893 to May 19,
1894 and 10 years later during the last half of 1904. And when the subject
was considered the records suggest that the purpose may have been to dis-
cipline a few members rather than to fix a policy for all members of the As-
sociation.

However during 1896-1899 The Accountant found fault with American prac-
tices in at least 3 issues as follows:

"We are aware that until quite recently it was the settled practice of Amer-
ican accountants to systematically advertise themselves as though they
carried on a trade rather than a profession, but we were under the impres-
sion that this practice had of late been discountenanced by the best firms."
(Sept. 19, 1896, V. 22 p. 765)
"We notice xxx that a member of the American Association of Public Accountants and a Certified Public Accountant are also advertising, and it occurs to us to inquire whether it is the policy of the governing body of the Certified Public Accountants to permit advertising. If so, we think they are making a very great mistake." (Sept. 11, 1897, V. 23, p. 858)

“A very curious feature in connection with the exercise of all professions in the United States is the constitutional inability of Americans to distinguish between a profession and a trade. Elsewhere advertising is invariably deprecated by the leading professional firms but in the States it may safely be said that it is all but universal.” (Apr. 1, 1899, V. 25 p. 361)

Not having access to the statistics upon which the Editor based those statements, especially the last one, it seems desirable to make a census of such advertising in so far as that can be done after a lapse of over 50 years.

Obviously it is not possible to examine all trade papers and others of general circulation to locate and schedule all such advertising by accountants. But a survey of the periodicals which were wholly or largely devoted to accounting may give an indication of the extent of the practice. The papers so examined are here listed with the years and number of advertisements in each publication.

<table>
<thead>
<tr>
<th>Accounting Periodicals - 11</th>
<th>Location</th>
<th>Years</th>
<th>Ads.</th>
</tr>
</thead>
<tbody>
<tr>
<td>The Bookkeeper</td>
<td>New York</td>
<td>1880-1883</td>
<td>6</td>
</tr>
<tr>
<td>American Counting Room</td>
<td>New York</td>
<td>1883-1884</td>
<td>2</td>
</tr>
<tr>
<td>The Office 16, Business 15</td>
<td>New York</td>
<td>1886-1899</td>
<td>31</td>
</tr>
<tr>
<td>Accountics</td>
<td>New York</td>
<td>1897-1900</td>
<td>9</td>
</tr>
<tr>
<td>Office Mens Record</td>
<td>Chicago</td>
<td>1894-</td>
<td>2</td>
</tr>
<tr>
<td>The Bookkeeper</td>
<td>Detroit</td>
<td>1896-1904</td>
<td>12</td>
</tr>
<tr>
<td>The Public Accountant</td>
<td>Phila.</td>
<td>1898-1900</td>
<td>9</td>
</tr>
<tr>
<td>Commerce Accounts Finance</td>
<td>New York</td>
<td>1901-1903</td>
<td>7</td>
</tr>
<tr>
<td>The Business World</td>
<td>New York</td>
<td>1901-1904</td>
<td>9</td>
</tr>
<tr>
<td>The Auditor</td>
<td>Chicago</td>
<td>1904-</td>
<td>21</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Law and Financial Periodicals- 2</th>
<th>Location</th>
<th>Years</th>
<th>Ads.</th>
</tr>
</thead>
<tbody>
<tr>
<td>The Banking Law Journal</td>
<td>New York</td>
<td>1893-1904</td>
<td>35</td>
</tr>
<tr>
<td>The Financial Record</td>
<td>New York</td>
<td>1894-1904</td>
<td>56</td>
</tr>
</tbody>
</table>

Total found in 13 Periodicals during 25 years 210

The advertisements summarized above do not include any in the Bookkeeper Detroit during 1888-1895 which issues were not found, book notices which showed the author to be a public accountant, or announcements of accounting schools or coaching courses, the conductors of which were shown as accountants in practice. Also they do not include the names which were given in so-called directories of public accountants published in some journals (perhaps gratuitously to solicit subscriptions) except those in one such directory where the names and addresses were followed by advertising matter.
CHAPTER 27
TOUTING BY AMERICAN ACCOUNTANTS

The Accountant of London in several issues criticized the practices of American accountants but its comments seem to have been related to advertising in periodicals rather than to the use of circulars for publicity. The only reference to touting in the United States that has been found was in its issue of May 1, 1886 (V. 12 p. 253) and was as follows:

"A Chartered Accountant who has commenced practice in Cincinnati, Ohio, USA is sending touting circulars to his British Professional Brethren."

That antedated the organization of the American Association and the person complained of seems to have come here only recently.

A few instances of what The Accountant might have classed as touting were noted in The Office, but with approval not censure.

"Louis M. Bergtheil, x x x in a neat circular which he issued, bearing date January 16 (1888) he presents to the business public in concise terms some of the numerous advantages attending the services of a public or expert accountant. In this circular he refers to the question of planning and remodeling books for business firms, preparation and adjustment of partnership accounts, and more especially to the periodical auditing and verification of books and statements as a safeguard not only against fraud but against error." (Feb. 1888, V. 4 p. 42)

"The circular issued by Capel Ellis LeJeune x x x is worthy of attention. Accordingly we take the following paragraphs."

(The quotation mentioned the status of accountants in England and Scotland and the practice of companies to have audits, and went on -)

"Such a practice not only puts the question of solvency and standing beyond doubt, but must strengthen and popularize their names in the respective fields of operation. The duty and service of the public accountant are by no means limited to the matter of searching out and reporting upon the possible shortages in the cash and securities of trusted employees. The proper departmenting of accounts, the planning of books and formulae, assisting and advising in the general organization and duties of office, so that proper safeguards and methods may be adopted to insure correctness with dispatch, x x x are also parts of the duty and service of the specialist in this line." (Feb. 1889, V. 6 p. 20)

"Howard Bartlett and Co. a new firm of auditors & accountants, 15 Whitehall Street, New York, enliven their business cards, in order to insure their preservation, by printing on one side some formulas and receipts which are of interest to office men. The one before us is devoted to items concerning marking goods and also indicates how single articles are to be priced in order to yield a required percentage of profit." (Dec. 1890, V. 9 p. XI)

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"A circular issued by J. R. Sparrow, accountant and auditor, Broadway and Bedford Avenue, Brooklyn, N.Y. states the facilities which he offers business men succinctly and in attractive form: He points out the advantage to any business of proper books of account correctly opened and thoroughly kept. The circular also dwells upon the advantage of regular and systematic auditing of accounts, a matter which the author believes to be the only existing safeguard against errors, and fraud." (Jan. 1891, V. 10 p. X)

"The accounting firm of Harney Cady & Co., 151 Broadway, New York (Partners named) A circular which they have recently issued gives the business man an idea of the wide range of work which they undertake to perform. Accounts are written up, trial balances taken and balance sheets prepared. Periodical and occasional audits are undertaken, books are opened and systems of accounts formulated and adapted to the requirements of any business." (May 1891, V. 10, p. VIII)

"Herbert M. Temple, public accountant and auditor, St. Paul, Minn., in introducing himself to the public puts out a circular entitled 'A Prosperous State', in which comparison is made in tabular form of the strength of Minnesota Banks January 1, 1887, and January 1, 1892. x x x. This method of introducing an accountant and auditor to the attention of business men is unique and cannot fail to be of advantage to the individual employing it."
(May 1892, V. 12 p. 110)

All six items here quoted were from The Office as noted. Two items were noted in other journals. One by John Lindsay Reid, in the North American Review of October 1894 closed with this:-

"At the present moment we are face to face with a question which, perhaps does not come strictly within the scope of this article, but which may be briefly referred to. Now that the income tax has become a law, who is to make the necessary examinations of the affairs of corporations and individuals? Shall it be x x x or the professional accountant, skilled in such investigations with a high reputation for probity?" (Reprinted in The Office Men's Record July 1894, V. 7 p. 51)

"F. W. Shillite, Professional Accountant, New Haven, Conn., issues an interesting circular appropriately imitating in appearance a Bound Blank Book." (The Office Men's Record Apr. 1895, V. 8 p. 44)

Perhaps The Accountant would have considered that all six items here quoted from The Office, except Temple's were of the class of touting. The editor of the American journal however did not criticize them, on the contrary he commended them. But since he was not only a purveyor of advertising as a publisher of his magazine but also a purchaser of it elsewhere in his vocation as a public accountant he may have been biased in his judgment.

Of the authors of the articles, Bergtheil was a charter member of the American Association and LeJeune a later one; all partners of Harney Cady & Co. were members of the Institute of Accounts, Harney its president for a time, and Temple was the first president of the Minnesota Society. Little is known of the three others except that Reid was in practice in 1894 as a partner in the newly organized firm of Byers and Reid.
Except for the magazine items about such circulars it is not possible to learn of them after so long a lapse of time. And therefore it is not known how general was the practice or whether the circulars and other printed matter here listed were reasonable representative of other efforts for publicity.
CHAPTER 28
ADVERTISING IN PERIODICALS BY ACCOUNTANTS

Turning from the efforts for publicity which accountants sought by the use of circulars to that of their advertising in periodicals, more facts are available. It was not practicable to learn the extent to which they used trade journals or papers of general and especially of local circulation. While a few such items have been found no attempt was made to survey those fields. But accountants did use the serials which wholly or in large part were devoted to accounting and kindred activities and that field has been covered fairly completely by a survey of 13 accounting magazines and 2 others with accounting departments.

As in the case of any census it was necessary to decide in advance for what groups the count and classification of the advertisements should be made. They were made for five groups, viz.: Corporations, as indicated by title, principals not disclosed; AAPA Firms, all or some of whose partners were AAPA members; Other Firms, none of whose disclosed partners were members; AAPA Individuals, who at some time were members; and Other Individuals, who were not members at any time.

While there may have been instances where “and Company” was used as a part of the names even though the words were not for other partners, for this survey they were construed to indicate unnamed partners. As Saint Peter said: “Charity shall cover a multitude of sins” so it was considered that “and Company” might cover any number of advertisers.

The Advertisements found in periodicals published for short or long periods during 25 years, 1880-1904, are here shown.

<table>
<thead>
<tr>
<th>Periodicals</th>
<th>Years</th>
<th>All CPA’s</th>
<th>Firms</th>
<th>Inds.</th>
</tr>
</thead>
<tbody>
<tr>
<td>The Bookkeeper</td>
<td>N.Y.</td>
<td>80-83</td>
<td>6</td>
<td>1</td>
</tr>
<tr>
<td>Amer. Counting Room</td>
<td>N.Y.</td>
<td>83-84</td>
<td>2</td>
<td>1</td>
</tr>
<tr>
<td>The Office</td>
<td>N.Y.</td>
<td>86-91</td>
<td>16</td>
<td>4</td>
</tr>
<tr>
<td>Business</td>
<td>N.Y.</td>
<td>92-99</td>
<td>12</td>
<td>1</td>
</tr>
<tr>
<td>Bus. &amp; Public Acct.</td>
<td>N.Y.</td>
<td>00-01</td>
<td>3</td>
<td>1</td>
</tr>
<tr>
<td>Business World</td>
<td>N.Y.</td>
<td>02-04</td>
<td>9</td>
<td>2</td>
</tr>
<tr>
<td>Office Men’s Record</td>
<td>Chgo.</td>
<td>94-04</td>
<td>2</td>
<td>1</td>
</tr>
<tr>
<td>The Bookkeeper Det.</td>
<td>N.Y.</td>
<td>96-04</td>
<td>12</td>
<td>1</td>
</tr>
<tr>
<td>Accountics</td>
<td>N.Y.</td>
<td>97-00</td>
<td>9</td>
<td>1</td>
</tr>
<tr>
<td>Public Accountant</td>
<td>Phil.</td>
<td>98-00</td>
<td>9</td>
<td>2</td>
</tr>
<tr>
<td>Commerce Accts. Fin.</td>
<td>N.Y.</td>
<td>01-03</td>
<td>1</td>
<td>2</td>
</tr>
<tr>
<td>N.Y. Accts. &amp; Bkprs.</td>
<td>N.Y.</td>
<td>03-04</td>
<td>11</td>
<td>1</td>
</tr>
<tr>
<td>The Auditor</td>
<td>Chgo.</td>
<td>04-05</td>
<td>21</td>
<td>4</td>
</tr>
<tr>
<td>Banking Law Journal</td>
<td>N.Y.</td>
<td>89-92</td>
<td>35</td>
<td>7</td>
</tr>
<tr>
<td>Financial Record</td>
<td>N.Y.</td>
<td>94-04</td>
<td>56</td>
<td>3</td>
</tr>
</tbody>
</table>

Total in 15 Periodicals | 25 yrs. | 210 | 37  | 15  |
Less Duplications      |         | 43  | 8   | 10  |
Net in 15 Periodicals  |         | 167 | 29  | 36  |
The Advertisers Locations are here given:

<table>
<thead>
<tr>
<th>Periodicals</th>
<th>Locations</th>
<th>All</th>
<th>CPA's</th>
<th>Firms</th>
<th>Inds,</th>
</tr>
</thead>
<tbody>
<tr>
<td>Canada</td>
<td>Montreal</td>
<td>1</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Georgia</td>
<td>Atlanta</td>
<td>1</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Illinois</td>
<td>Chicago</td>
<td>27</td>
<td>8</td>
<td>4</td>
<td>7</td>
</tr>
<tr>
<td>Kentucky</td>
<td>Louisville</td>
<td>2</td>
<td>1</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Louisiana</td>
<td>New Orleans</td>
<td>1</td>
<td>-</td>
<td>-</td>
<td>1</td>
</tr>
<tr>
<td>Maryland</td>
<td>Baltimore</td>
<td>1</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Massachusetts</td>
<td>Boston</td>
<td>3</td>
<td>-</td>
<td>-</td>
<td>1</td>
</tr>
<tr>
<td>Michigan</td>
<td>Detroit</td>
<td>2</td>
<td>1</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Minnesota</td>
<td>St. Paul</td>
<td>2</td>
<td>-</td>
<td>-</td>
<td>2</td>
</tr>
<tr>
<td>Missouri</td>
<td>Kansas City</td>
<td>1</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>New Jersey</td>
<td>Jersey City</td>
<td>1</td>
<td>-</td>
<td>-</td>
<td>1</td>
</tr>
<tr>
<td>Ohio</td>
<td>Cincinnati</td>
<td>2</td>
<td>-</td>
<td>1</td>
<td>-</td>
</tr>
<tr>
<td>Pennsylvania</td>
<td>Lewisburg</td>
<td>1</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Pennsylvania</td>
<td>Philadelphia</td>
<td>14</td>
<td>1</td>
<td>3</td>
<td>1</td>
</tr>
<tr>
<td>Pennsylvania</td>
<td>Pittsburgh</td>
<td>3</td>
<td>-</td>
<td>-</td>
<td>1</td>
</tr>
<tr>
<td>Pennsylvania</td>
<td>Wilkes Barre</td>
<td>1</td>
<td>-</td>
<td>-</td>
<td>1</td>
</tr>
<tr>
<td>Washington</td>
<td>Seattle</td>
<td>1</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Total in 23 Cities</td>
<td>1880-1904</td>
<td>167</td>
<td>16</td>
<td>29</td>
<td>22</td>
</tr>
</tbody>
</table>

Note: Under Firms and Individuals above
A indicates Members of Association
O indicates Non-members of Association

Advertisers Vocations were announced by various terms in the notices of the 187 advertisers. Some accountants used different terms in their later notices. Those first used were as follows:

<table>
<thead>
<tr>
<th>Vocational Title</th>
<th>All</th>
<th>CPA's</th>
<th>Firms</th>
<th>Inds,</th>
</tr>
</thead>
<tbody>
<tr>
<td>Accountant</td>
<td>9</td>
<td>-</td>
<td>1</td>
<td>2</td>
</tr>
<tr>
<td>Accountant &amp; Auditor</td>
<td>15</td>
<td>2</td>
<td>1</td>
<td>6</td>
</tr>
<tr>
<td>Acct. Auditor, Deviser System</td>
<td>1</td>
<td>1</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Acct. Auditor, Bus. Methodizer</td>
<td>1</td>
<td>1</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Amer. Expert Acct. &amp; Auditor</td>
<td>1</td>
<td>-</td>
<td>-</td>
<td>1</td>
</tr>
<tr>
<td>Auditor &amp; Accountant</td>
<td>1</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Auditor, Acct., Appraiser, Estimater</td>
<td>1</td>
<td>1</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Auditor &amp; Professional Acct.</td>
<td>1</td>
<td>-</td>
<td>-</td>
<td>1</td>
</tr>
<tr>
<td>Auditing by Expert</td>
<td>1</td>
<td>1</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Certified Public Acct.</td>
<td>19</td>
<td>-</td>
<td>5</td>
<td>7</td>
</tr>
<tr>
<td>Certified Public Acct. &amp; Auditor</td>
<td>5</td>
<td>-</td>
<td>2</td>
<td>-</td>
</tr>
<tr>
<td>CPA</td>
<td>1</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
</tbody>
</table>

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It will be understood, of course, that although the above listed titles are all shown in the singular number, the plural was used by the Corporations and by both groups of Firms.

The descriptive words in the 34 titles by 155 advertisers suggest their opinions of the public’s knowledge of their work.

“Certified Public Accountant” was used in 19 advertisements, and in 5 others with the addition of “and Auditor,” as well as the one use of “CPA” which did not appear until after 1896 and rarely then. The other 130 advertisements with 33 titles are more suggestive. “Accountant” was used alone in 9 advertisements and with other words in all others except 2 in one of which accounting was used. “Auditor” was used in 16 titles in 72 advertisements, never alone, but apparently with the idea that it added something to the word “Public Accountant and Auditor” which it preceded in 5 titles. “Public Accountant and Auditor” was the most popular title. It was used in nearly one third of the advertisements. One can only conjecture the meaning of “Etc.” in one of them.

“Public,” in 60 titles, “Professional” in 9, “Consulting” in 6, “Counsellor” in 1, and “Expert” in 20, may have been employed to indicate the advertisers’ status as in public practice. Probably “Expert” was not objectionable then. The first CPA Law provided that the use of “Certified Public Accountant” was permissible only by one who had qualified as a “public expert accountant.”

“Business Assistant,” “Business Methodizer,” “Deviser of Systems,” “Bank Examiner” may indicate that advertisers thought the public must be informed as to the scope of accounting practice.
"Actuary," "Appraiser," "Estimator," "Special Agent," "Production Engineers" may have indicated services outside accountancy.

"Certificated" used by a Boston advertiser in 1898 may have represented his membership in this Association from 1895 to 1901. So far as learned he was not a member of any other society.

Having found: 1st, the 210 advertisements of 167 accountants in 15 periodicals during 25 years, 1880-1904; 2nd, the 5 general groups of the 167 advertisers as based upon their form of organization and their relationship to the Association; and 3rd, the titles used in announcing themselves to the public, the next study was what the advertisers said. Copying the advertisements would not only take far too much space but would fail to indicate the extent to which advertisements were similar in the amount and nature of their contents. To make such a comparison they were segregated by groups, thus:

Card - Those giving only name, street and telephone address, society membership, vocation and partners in firms;
Medium - Those using 1-4 lines for experience in years or class of service in addition to the information shown by cards;
Long - Those using space for qualifications or special services.

As thus analyzed the advertisements of the 5 groups were classified as follows:

<table>
<thead>
<tr>
<th></th>
<th>All</th>
<th>CPA's</th>
<th>Firms A</th>
<th>O</th>
<th>Inds A</th>
<th>O</th>
</tr>
</thead>
<tbody>
<tr>
<td>Cards - no specific advertising</td>
<td>79</td>
<td>2</td>
<td>16</td>
<td>17</td>
<td>13</td>
<td>31</td>
</tr>
<tr>
<td>Medium - some specific advertising</td>
<td>49</td>
<td>-</td>
<td>8</td>
<td>4</td>
<td>15</td>
<td>22</td>
</tr>
<tr>
<td>Long - much specific advertising</td>
<td>39</td>
<td>14</td>
<td>5</td>
<td>1</td>
<td>8</td>
<td>11</td>
</tr>
<tr>
<td>Notices of 167 Advertisers</td>
<td>167</td>
<td>16</td>
<td>29</td>
<td>22</td>
<td>36</td>
<td>64</td>
</tr>
</tbody>
</table>

The cards of 79 advertisers were much alike and need not be compared. But it seems appropriate to mention a few of them for other reasons.

Charles Ezra Sprague attended the first meeting on December 22, 1886, and James T. Anyon said in his "Recollections":

"They were not all practicing accountants but all evidenced a decided interest in accounting. One of them was Colonel C. E. Sprague president of the Union Dime Savings Bank."

To those who knew Colonel Sprague as a banker, as a teacher at the School of Commerce, Accounts and Finance, or as the author of the "Philosophy of Accounts," or knew of him as an advocate of simplified spelling and of Volapuk an international language, it may come as a surprise that from 1880 to 1886 he advertised as a public accountant.

Louis M. Bergtheil, who advertised in The Office December 1886, practiced in London in the 1870's where in 1879 he published "Bankruptcy--Its Cause and Remedy," a copy of which he gave to the Association as the first item for its library. (Minutes 185)

William Bainbridge Jaudon, a grandson of the 1812 Commodore, was a continuing advertiser in three periodicals, The Office, Business and Accountics while they were published by Anson O. Kittredge, always with his vocation
stated as Expert Accountant. A letter signed W. B. J., printed in Business of August 1896 (V.16 p. 362) may have been from him, and seems to have given his opinion of advertising. He wrote:

"I have been in the business as an expert for twenty years. I have never canvassed for business nor have I in that time even put out a sign and yet I think I have gotten my share of patronage. Advertising, according to my experience does not seem to help, for so far, I have never heard from an advertisement."

Of the 49 advertisements of medium length, some advertisers offered to give references, some named their references, some stated the classes of business upon which they had been employed or in which they claimed to be especially experienced. The years in practice were stated by two, thus:-

Conant & Crook in Financial Record May 14, 1894, 25 years (1869)
Veysey & Veysey in The Office of July 1886 said Established 1866.
A similar statement by an advertiser who used only a card was John H. Allen, who in Banking Law Journal said Established 1864.

And among the long notices were five showing long practice, viz.,

John W. Frances in Banking Law Journal Dec. 92, 30 years (1862)
Selden R. Hopkins in Business May 96, 25 years (1871)
Mark C. Mirick in Banking Law Journal Dec. 92, 20 years (1872)
Theodore Pentlarge in Business World Jan. 02, 26 years (1876)
Spencer D. C. Van Bokkelen in Banking Law Jrn. Aug. 89, 25 years (1884)

A few examples of early advertisements were given on pages 115-116 of the record of the “Fiftieth Anniversary Celebration in 1937,” and more on pages 17-22 of “Directory of Early American Public Accountants,” 1942, by A. C. Littleton. In this survey of advertisements a few others were noted.

William Calhoun in The Office of June 1886 advertised as Accountant:
"Bankrupt and Insolvent Concerns investigated and reported upon Railway Companies and other Corporation Institutions examined. Trustworthy information given re Value of Securities in Wall St. Balance Sheets-audited and Estates taken care of. Highest References in Europe and America."

N. A. Hawkins in Business World of Jan. 1903 said in part:
"I employ a corps of skilled accountants and business experts available at all times to give prompt attention to any demands for audits, examinations or business and factory systems. Every business man x x x will be interested in the information x x x Write for Booklet, Success Up Held By System."

The Corporation advertisements were nearly all long and were phrased and set up along the line of commercial notices. There seems to be no reason for copying them here.

That George Soule & Sons of New Orleans and J. H. Goodwin Audit Company should have been included in this survey may be a surprise to those who thought that the advertising by Soule and Goodwin was solely to publicize their books. They did that but also offered their services as public accountants.

On the other hand J. M. Crawford of Cleveland, D. A. Keister of Cleveland and New York and George Soule of New Orleans in advertising their books and
Theodore Koehler in advertising his school and George A. Low his coaching course each showed that he was a public accountant apparently to emphasize the quality of his authorship or teaching but without any direct offer of service as a public accountant. For that reason their advertisements are not included in these statistics.

Although the foregoing survey does not cover all advertising by accountants it is thought to be reasonably representative. The subject would be left at this point except that some items were so different from the others. Two are unique in typography. Acknowledgment is made to The Accountant for preserving them, for their original publications have not been found.

In its issue of September 5, 1891 (V. 17 p. 629) it stated:

"We commend the following ingenious American arrangement to the attention of those who are at a loss for ideas on the subject of advertising."

'WM. F. ROGERS.
ACCOUNTANT. 323 N. CHARLES ST.

WM. F. ROGERS.
EXPERT ACCOUNTANT. 323 N. CHARLES ST.

WM. F. ROGERS.
CONSULTING ACCOUNTANT. 323 N. CHARLES ST.

WM. F. ROGERS.
PUBLIC ACCOUNTANT. 323 N. CHARLES ST.

WM. F. ROGERS.
GENERAL ACCOUNTANT. 323 N. CHARLES ST.

WM. F. ROGERS.
PARTICULAR ACCOUNTANT. 323 N. CHARLES ST.

WM. F. ROGERS.
AUDITOR. 323 N. CHARLES ST.

WM. F. ROGERS, ACCOUNTANT.
BOOKKEEPERS FURNISHED.
FOR LONG OR SHORT TERMS. 323 N. CHARLES ST

ACCOUNTANT - ROGERS - 323 N. CHARLES STREET.
323 N. CHARLES STREET - ACCOUNTANT - ROGERS.
ROGERS - 323 N. CHARLES STREET - ACCOUNTANT.'

In this offering of his services Rogers used most of the titles by which others announced their vocations. Although the date of the notice is not known,
he was about 60 years of age and had been an accountant for 20 years. Less than 10 years later he was the first treasurer of the Maryland Association and became Maryland CPA #5 in 1900.

On April 1, 1899, The Accountants' note on The States (V. 25 p. 362) said:

"We notice that an advertisement which we reproduce at the foot of this note recently appeared in the columns of a New York journal."

A. & A. CO., Lim.
An Association of Experts
Scientific Accounting Methods
Thorough Auditing
Exhaustive Investigation
_____ Street, New York

A librarian who considered the letters as initials believed he had identified the advertiser. That one also was indicated by the phrasing. As confirmation is lacking the advertiser is not named.

Another unusual kind of advertising was when the notice was so worded that it was placed in a "wanted" section of a daily, although the advertiser's purpose was to bring his name to the notice of those who might need accounting services. A few such advertisements were criticized as they appeared.

Comments about them began in the September 11, 1895 issue of the Financial Record which printed this letter of June 1894:

"With further reference to my letter of _____ which brought to your attention the advertisements of _____ accountants, who claim to be active members of the Chartered Institute of England, the writer is in a position to state that these advertisements are misleading. The first-named advertiser was Mr. ____. He was excluded from membership of the Chartered Institute in the year 1886, for the non-payment of his fees, while the second-mentioned advertiser, Mr. ____ has never been a member of that Institute. The third accountant, who continually, in various ways, refers to the Chartered Institute, was excluded from membership as an absconding bankrupt, and his bankruptcy involved the loss of trust funds."

The name of the writer was not subscribed but it might have been Edmund Woodroffe who, on October 8, 1895, at an Association meeting, filed a clipping of this letter and 3 advertisements of an accountant. In asking action by the Association he used expressions very similar to those in the letter. (2 Minutes 72)

The 3 advertisements of that accountant which Woodroffe filed were clipped from the New York Herald, but not dated. The first one was under Situations Wanted - Males, and was as follows:

"ACCOUNTANT: EXPERT INVESTIGATOR
Elected Fellow of Institute of Chartered Accountants, Eng. 1881
PIONEER OF ACCOUNTANCY at reasonable rates in New York.
Books taken care of and written up.
Corporations', executors', and assignees' accounts specialties.
_____, 45 Broadway and 23 Grammercy Park.
Work done outside."
Perhaps the second was under Help Wanted - Males.

"WANTED - Young men to qualify as bookkeepers. See advertisement under Instruction. _____, 23 Grammercy Park."

"BOOKKEEPING - Instruction by an FCA of England with wide American connection; rapid method. _____, Chartered Accountant, 23 Grammercy Park."

When Woodroffe, an Associate, filed these he said:

"that a Mr. Page of the Corn Exchange Bank Building (who is a member of the English Institute) had asked through him the sense of the members of the American Association of Public Accountants with regard to the present advertisements of Mr. _____ in which it was put forth," etc.

Then on a motion by Davies, and Bergtheil, it was unanimously

"Resolved: That inasmuch as Mr. _____ was not a member of the American Association of Public Accountants, no steps could be taken by them in the matter, but the members assembled at this meeting will endorse and approve of any proceedings which the Institute of Chartered Accountants may take to suppress such misleading advertisements."

The Banking Law Journal of July 1896 (V. 13 p. 476) carried a story about _____ with a portrait. From that and a few other sources a few facts about him are as follows:

He was born in England about 1847; began working for his father a public accountant in London in 1863 when he was 16; became chief accountant for the Queen Insurance Company in 1870, at 23; was sent to Calcutta by the Albert Life Insurance Company, and to Hungary for English capitalists; became a Fellow of the Institute of Chartered Accountants in 1881; came to New York in 1893 or earlier; ran a card as FCA in the Financial Record from February to June 1894; and was listed in New York Directories for several years from 1894.

The second accountant complained of in the letter quoted has not been identified.

But the third accountant so complained of, though not named by the writer of the letter of June 1894 or by Woodroffe at the meeting on October 8, 1895 was almost certainly _____ since he was an "absconding bankrupt," whose "bankruptcy involved the loss of trust funds," was "excluded from membership" in the Institute of Chartered Accountants, and "continually in various ways refers to the Chartered Institute."

The story of ____ and of his brother ____ begins in The Accountant of October 13, 1883 (V. 462 p. 14) thus:

"The following circular has recently appeared in daily papers:-

1 Queen Victoria Street, London, EC, October 2.

Sir,- Although we may assume a serious responsibility in so doing, we feel it necessary to announce that Messrs. _____ and ____, with whom we have been associated as salaried partners for about fifteen months, have been absent from business for some time, and from circumstances which have
just come to our knowledge, we have no alternative but to assume that their liabilities are the cause of their non-return. These, we believe amount to about £30,000, and were nearly all in existence at the time of our joining Messrs. ____. They arise out of trusteeships and matters personal to them, and it is only now that we have ascertained that the funds are deficient to meet them. In such a state of affairs we have considered it our duty to place the books in the hands of Mr. Arthur Cooper and Mr. Frederick Whinney, the President and Vice-President of the Institute of Accountants, and we shall act in every respect under their direction. We are, Sir, your obedient servants, Frank Drury, W. H. Elliott."

"A bankruptcy petition has been filed by Messrs. Linklater and Co. against each of the Messrs. ____, under which Mr. Arthur Cooper, the President and Mr. Frederick Whinney, the Vice-President of the Institute of Accountants, have been appointed receivers."

"Under the heading of The Missing Accountant, the following paragraph has lately appeared in most of the dailies:--

The New York correspondent of the Times telegraphs:--

The brothers ____ arrived here on September 25 by the steamer Labrador from Havre. Their aliases were probably Arthur and Henry Langton. They were registered at Sturtevant House in their correct names, and left on October 1. When seen the next morning they said they were going to Philadelphia."

In its next issue, October 20 (V. 9 No. 463 p. 22) The Accountant reprinted a paragraph from the Law Journal indicating that under the extradition treaty with the United States it was unlikely that the ____ could be brought back to England.

But on page 12 of that issue it carried an item as follows:--

"At a special meeting of the Council of the Institute held on the 17th inst., resolutions were passed unanimously expelling Messrs. ____ and ____ from membership of the Institute."

Apparently they did not remain long in Philadelphia, though ____ was listed there in the 1890 directory, while also listed in New York each year from 1884, as was ____ each year from 1884, except 1894 which may have been an oversight. In 1888 they were mentioned twice in Association records, viz:- April 3. Applications for membership filed by ____ of 137 Broadway and by ____ of 55 Beaver St. (Minutes 19). Then on October 2 the record (Minutes 22) shows:

"The President reported that the following applications for membership had been withdrawn: ____ , ____ ." (No explanation)

Their names have not been found in any accounting journal published in the United States other than Business which listed ____ at 71 Wall Street in its issues of June, July and August 1896 (V 16 p. 271, 343, 383)

Almost surely ____ was the third advertiser mentioned in the letter quoted herein since his record agreed in all respects with those stated in that letter. But even without confirmation his efforts for publicity are examples of the advertising which was criticised by the writer of the letter.
The Accountant of January 18, 1890 (V. 16 p. 29) presented examples of ____ advertisement as follows:-

"We do not usually give free advertisements; but the subjoined taken from the New York Herald may have sufficient interest to warrant a departure from our general rule:-

ALL MATTERS OF ACCOUNTS
_____, Public accountant and Auditor.
Qualified as an expert accountant by special training and examination, and by twenty years' continuous practical experience, in all branches of accounting and bookkeeping.
55 Beaver St., telephone Pearl 463.
Assisted by qualified staff of 16 expert bookkeepers.
Experts supplied at low terms per day.

ACCOUNTANTS who have served a five years' apprenticeship with English Chartered Accountants, and have passed the final examination of either the English or Scottish Institute of Chartered Accountants, can find employment as assistants in the office of _____, Public Accountant, 55 Beaver St."

On March 3, 1894, The Accountant brought an American firm into the story with the following paragraph (V. 20 p. 198):-

"A New York Correspondent sends us the following cutting from The Herald which is sufficiently amusing to merit reproduction here:-

HELP WANTED - MALES. ACCOUNTANTS who have had a practical and varied experience in commercial, manufacturing, and business corporations, bookkeeping and accounting, and who are skilled as expert accountants, by at least five years' of systematic training in the office of an American public accountant, and who hold certificates of membership in the New York Institute of Accounts as fellows or certified accountants, will be paid a salary of $40 per week as assistants; also English Chartered Accountants, who have had sufficient experience in this country to render them familiar with modern methods of bookkeeping, and whose references are satisfactory, $20 per week. Apply by letter only to MacRae & Cowan, public accountants, 31 Pine St."

This was only 3 months prior to the June 1894 letter which was printed in the Financial Record of September 11, 1895. It would be interesting to learn whether both letters were written by one accountant and if so who he was, but nothing has been found to identify him.

However the MacRae & Cowan advertisement gave Broaker & Chapman an opportunity for comment which they accepted.

The Accountant of March 31, 1894 (V. 20 p. 289) printed their letter of nearly 2000 words a part of which is here quoted.

"It will probably throw some light upon the intentions of Messrs. MacRae & Cowan in advertising in such a manner to know that _____, of unenviable notoriety, has for several years maintained a standing advertisement in the Herald to the effect that graduates from the English or Scottish Institute, or who have served five years' apprenticeship with English Chartered Accountants, could find employment in his office. This advertisement was
partly to advertise his own business and partly to replenish his staff of assistants, and MacRae & Cowan without a clear conception of what they were talking about, or any knowledge of the existence of an English or Scottish Institute except through _____ advertisement, and seeking to offset its influence upon the public mind, had framed their advertisement as a private fencing match between themselves and _____.

In a letter dated November 26, 1946 giving some information about early members of the Institute of Accounts, Farquhar J. MacRae also gave an account of this advertising as follows:

"An exiled Englishman named _____ practiced public accounting from his office in Beaver Street, New York and used the Help Wanted columns of the New York Herald for advertising purposes by inserting a want ad Assistant wanted, English Chartered Accountants preferred. Apply _____, Beaver Street, New York. He really did not need assistants and used the ad just as a cloak to avoid advertising rates. So one day I inserted an ad in the New York Herald - Help Wanted, Males, English Chartered Accountants, $30 a week. Members of the Institute of Accounts $40 a week. Apply Farquhar MacRae, 31 Pine Street, New York. The Manager of the Herald asked me to call on him one day. He referred to the advertisements of _____ and myself and asked for an explanation. I said, it is just an advertisement and we haven’t even enough to do ourselves. He said, Would it be all right if I barred you both from advertising under false pretenses in the Herald? So we both got fired, and the hair-pulling contest was over. But I was informed that The Accountant, which was the organ of the Chartered Accountants Society in London copied my ad and in an article referred to it as depicting the prejudice existing against Englishmen in this country."

What to Broaker & Chapman was an example of the masculine art of sword-play, to one of the participants in the comedy was an exhibition of a feminine contest in hair-pulling.
CHAPTER 29
ETHICS AND DISCIPLINE

Section 2 of the Association's Certificate of Incorporation stated that one means to effect its purposes was

"by compelling the observance of strict rules of conduct as a condition of membership."

Apparently the Association never found it necessary or desirable to formulate strict rules of conduct. An editorial in the October 1906 issue of The Journal of Accountancy (V. 2 p. 459) indicated that the subject of Ethics would be given a prominent place on the program of the annual convention at Columbus Ohio in October. But the report of that meeting in the Year Book did not mention the subject. Perhaps business sessions may have crowded it off the program. And those who were present may recall that in the election those who spoke for or against particular candidates seemed to have no thought of professional conduct.

During the first 10 years to December 3, 1896 the number of Fellows never reached 70 and the number of Associates was under 20. Even at December 3, 1904, just prior to the Federation merger the membership consisted of 122 Fellows and 29 Associates. Perhaps such small numbers made it seem unlikely that cases of misconduct would arise and call for discipline.

However the records indicate that the Council and later the Trustees had in mind the matter of professional conduct and took action in at least a few instances. Naturally the circumstances differed but the records indicate that in some cases the action was a refusal of admission to membership, in one it seems to have caused the voluntary separation of a member, in some it resulted in reprimands for false claims of membership, and in at least two cases to an expression of regret that the Association could not act because the persons complained of, were not members of the Association. Some facts about these cases are here given.

_____ 137 Broadway, New York
_____ 55 Beaver Street, New York

The applications for membership of these brothers and of 6 others were before the Council on April 3, 1888 (Minutes 19). One was approved that day, but the others were referred to a newly appointed Committee. At the next meeting of Council October 2, 1888 the President reported that four applications had been withdrawn among them those of the two ____. (Minutes 22). Although they had different office addresses and there is no indication that they were partners they acted concurrently in filing and withdrawing their applications for membership in the Association. Records do not show formal action on their applications. Quite probably conversations were sufficient to result in the withdrawals. Their records as given in the preceding chapter may explain their action.
This accountant was not a member of the Association and so far as known did not seek admission. But as has been told in the preceding chapter a complaint about his advertising was brought before members of the Association. And although they could not take any action against him they expressed their attitude toward his publicity methods by a resolution that they would

"endorse and approve of any proceedings which the Institute of Chartered Accountants may take to suppress such misleading advertisements."

His biography shows that he was a Fellow only 21 months from September 23, 1897 to June 22, 1899. The record of the Trustees meeting on April 27, 1899 (3 Minutes 45), contained these items:

"Vice President L. H. Conant made the following statement which the Secretary was directed to spread on the minutes:—That he was in receipt of information of certain charges affecting the moral character of _____ of Newark, N.J. a member of this Association and he moved that the matter be referred to the present Committee on Elections, Qualifications and Examinations."

"Resolved that it be referred accordingly and that the Committee be requested to report by the 1st May next."

On May 25, 1889 the Minutes show that W. Sanders Davies:

"reported that Mr. _____ had placed his resignation in the hands of the Committee."

"Mr. Stevens moved, Mr. A. A. Clarke seconded and it was Resolved that the matter stand over pending further inquiries."

The last reference to _____ was on June 22, 1899, (3 Minutes 53)

"The Committee on Elections, Qualifications & Elections (sic) brought in Mr. _____ resignation dated 11 May 1899 to take effect at once. Mr. Manvel moved, Mr. Broaker seconded and Resolved that Mr. _____ resignation as a member of the Association be accepted and that he be so notified."

His application was before the Trustees October 22, 1896, together with some correspondence not there described, and was held over. On November 25, The Trustees had a complaint from Wm. Norton Reid with card reading "certificated member" of the American Association of Public Accountants. Trustees rejected _____ application and inserted advertisements for one week in the Herald and Globe of Boston notifying the public that _____ was not a member. On December 23, Trustees considered _____ letter of explanation of December 3, and admitted him as a Fellow from that date but returned to him that part of his remittance for dues from October to December, apparently because they would not condone his public assertion of membership. His certificate of membership was dated December 28, 1896. (2 Minutes 149, 156, 173)
The record of the Association meeting on December 8, 1896 (2 Minutes 162) shows that it referred to Trustees the matter of "The statement on the firm’s business cards that they were members of the American and English Associations of Public Accountants whereas neither was a member of this association."

This action was taken after there had been read the Vice President’s Letter of December 5, 1896, the firm’s reply of December 9, and the Vice President’s response thereto. These letters are lost. The Trustees on the same date authorized the appointment of "A Committee of one to inquire into the matter and report in due course." The chair appointed Vice President Broaker as such committee. No later mention of this matter has been found. _____ of the firm had been a fellow from March 9, 1893 but his name had been dropped October 24, 1894 for non-payment of dues. In 1897 he became New York CPA #93 and became a member of New York State Society of CPAs, July 1897.

He was admitted as a Fellow on June 20, 1892 and his name was dropped October 24, 1894. He used the Directory in the Banking Law Journal from 1889 or earlier, and by 1892 it read:--


At the Trustees meeting December 23, 1896 (2 Minutes 173):

"Mr. W. Sanders Davies drew attention to the advertisement of Mr. _____ in Banking Law Journal in which he was described as a Fellow of the American Association Public Accts. the facts being that he was not now and had not for some years past been a member of the Association, the Secretary was directed to write to him thereon to discontinue such statements."

He was an original Fellow or at least a very early member, the records are not clear. But after over 10 years his name was dropped from the roll on October 28, 1897. (2 Minutes 246)

At the Trustees' meeting January 27, 1898 (2 Minutes 276) there was read a letter dated January 10 from Francis E. Beck of San Francisco, a Fellow since October 2, 1888, with which he sent a copy of the August 17, 1897 issue of Los Angeles Daily Times in which _____ was referred to. A copy of that paper with the article brought the story which was about an embezzlement. This may explain the non receipt of his dues. The action of the Trustees upon the letter and newspaper article were:

"Ordered filed and that the Secretary be instructed to write Mr. Beck with thanks and that as Mr. _____ was no longer a member of the Association the Board of Trustees could do nothing in the matter."

That there were no other instances during these twenty years of complaints against accountants which were brought to the attention of the Trustees of the
Association cannot be stated with certainty because as elsewhere noted there were some meetings of which no records were made in the Minutes, and the records of some meetings are so brief as to suggest that matters were not mentioned unless some formal action was taken.

Of the 8 persons whose conduct was criticized by the Trustees only _____ was a member when the investigation was begun. It may be said therefore that most were not cases of discipline. But by whatever term they should be described they indicate that the Trustees were zealous in protecting the Association's good name.

In this connection it seems appropriate to note the action of the older society in New York as reported in The Office of November 1886 (V. 1 p. 97):

"The prompt action which the Institute of Accounts of New York took at its last meeting relative to the misconduct of one of its members, suggests the good influence which such organizations will exert when they become more numerous in the business community."
CHAPTER 30
TECHNICAL MEETINGS

Section 2 of the Association's Certificate of Incorporation set out the particular business and objects of the Society and stated that means for promoting "the efficiency and usefulness of members" would be "by establishing a high standard of professional attainment through general education and knowledge and otherwise." However the Minutes and the other records which have been saved do not indicate how it was proposed to accomplish this object or that steps were taken for that purpose during its first five years from 1886 to 1892.

In this connection it should be useful to consider what was then being done in this matter by other societies in the United States. As shown in the Chapter on Early Accounting Societies, the one in Philadelphia had by 1883 and 1884 held meetings at which papers on technical subjects were presented by capable lecturers; the society in St. Louis in 1886 had published a booklet containing the papers read before it during the 2 years from April 1884 to April 1886; and the Cleveland society organized in 1885 held formal debates on moot questions and heard addresses on commercial law and various accounting subjects. Since the news of many or all of these technical meetings was reported in The Bookkeeper or The Office both published in New York, it seems certain that the facts about them were known by those who organized the American Association, the large majority of whom were public accountants in New York. However that may be it is surely a fact that they knew of the activities of the Institute of Accounts, which was the first society to provide technical meetings.

Membership in the older society, the Institute of Accounts which was organized in 1882, was predominantly of those engaged in business but it also included an active minority of those in public practice. It had been more specific in stating its objects, one of which as given in its certificate of incorporation was as follows:

"3. The objects and purposes of the Institute shall be the elevation of the profession and the intellectual advancement and improvement of its members: 1st, By the discussion in its councils of technical knowledge and commercial practice."

That society which was formally organized on June 8, 1882 and incorporated on July 26, 1882 gave effect to the above quoted provision within 6 months by holding its first such meeting on October 16, 1882. The list of speakers and subjects probably not complete, shows that the first 5 addresses were by 4 accountants, each of whom gave at least a part of his time to the public practice of accountancy. And each of them became a CPA, Hardcastle, Sprague and Cockey in New York, Hopkins in Illinois. All were interested in accounting knowledge. Sprague and Hopkins were editors of accounting periodicals.
Sprague and Hardcastle were teachers and authors of texts on accounting. And Sprague had accepted an invitation to attend the preliminary meeting on December 22, 1886 which resulted in the formation of the Association. However he did not become a member of it until about 18 years later when he came in through his membership in New York State Society of Certified Public Accountants. But that was long after the Association developed an active interest in education generally and in technical meetings for its members specifically.

The first reference to technical meetings is in the record of the Trustees' meeting on October 28, 1892 (Minutes 105). This was after the adoption of the revised constitution earlier that year which provided for monthly meetings except during the summer. And it was after the Association had applied for a charter for the proposed school of accounts, and had leased modest premises for the school and its own headquarters. The suggestion of technical meetings may be better understood by a consideration of the other matters which were included in the Trustees' action which was stated in the Minutes as follows:

"The following Preamble and Resolution was presented by H. R. M. Cook duly seconded by Frank Broaker and unanimously carried

Whereas: This Association has reason to congratulate itself in the fact that it now possesses permanent headquarters, and that it would be appropriate and beneficial to inform the members of the fact and invite their general attendance at the next meeting, and

Whereas, in accordance with By-Laws the next regular meeting should occur on Tuesday Nov. 8 which happens to be Election Day and therefore unadvisable to hold a meeting, and

Whereas, It is to be regretted that hitherto in the existence of the Association, the professional and intellectual aims and objects as set forth in its Certificate of Incorporation have been somewhat neglected, and further, that the next meeting would be an appropriate time to inaugurate such good work, by inviting a member to bring up for consideration and debate some point or points of interest to the profession, therefore, be it,

Resolved, That the Secretary be requested to notify members of the fact that permanent headquarters have been secured, and they are cordially and specially invited to attend the next meeting of the Association

Resolved, That the President be requested to call a Special Meeting of the Association, to be held on Thursday evening, November 10th at 8 pm

Resolved, That Mr. R. M. Chapman be invited to address the Association at its next meeting on the subject of "Uniformity in Accounting" the matter to be afterwards opened for debate, and a vote taken on the question, also that and address be made by Mr. H. R. M. Cook outlining the plans of the Trustees, in forwarding the interests of the Association.

Resolved, That the Secretary embody in the Call for the meeting, the title of Mr. Chapman's address, as the special feature of the evening."

This formal phrasing suggests that he considered the action taken to be unusually important. But that may not have been the case since Cook almost always wrote and spoke in that style. Perhaps the real reason for the action was not disclosed in the motion.
The formal notice of headquarters may have been unnecessary because of the 47 Fellows at October 28, 1892, 13 were Officers or Trustees who knew what had been done; 19 had been admitted during the preceding 10 months (the first after over 2 years) and almost surely had been informed as to the policies and plans of the Trustees; 8 were located in other cities and could not use the headquarters; and only the other 7 who were located in New York might need to be informed about the headquarters. The action as to the date for the special meeting was routine and the notice of it would have gone out in the same way as those for all meetings of the Association.

The only new and important matter in the resolution was the provision for a technical program for that special meeting. But as to that there was no explanation as to why the matter was then taken up rather than at one of the 14 earlier meetings of the Trustees held since February 6 when monthly meetings were proposed in the revised By-Laws presented to the Association at that time.

A possible reason for providing for the technical meeting could have been that since the Association meeting on February 6 members had asked questions which Trustees as individuals or as the Board could not or did not wish to answer. To avoid having that difficulty Vice-President Cook may have thought that an easy way out would be a technical meeting with an address to be followed by a general discussion all held to the subject of the speaker’s paper.

This is not history. It is not offered as surmise because nothing has been found to support it. But it seems it might have explained why a By-Law provision for monthly meetings which had been neglected during nearly 10 months was then observed by the calling of a meeting of the Association and limiting the discussion to the announced subject.

But whatever the reason for calling a meeting and providing for a technical program, the record (Minutes 111) shows that the meeting was held on November 10, 1892 at the Association Rooms, 122 West 23rd Street. Those present were President Yalden, Vice President Cook, Treasurer Chapman, Trustees Anyon, Bagot, Broaker, Bergtheil and Louis Yalden, making 8 of the 13 members of the Board and Fellows Davies and Mirick and Associate August Fischer a total attendance of 11 from the 39 located in New York.

As to Confirmation of Minutes the record stated:

“This being the first regular meeting of the Association this year, there were no Minutes to be read and confirmed.”

Perhaps this statement was due to the fact that the most recent meeting of the Association reported in the Minutes was that of May 27, 1889 (p. 28). But it ignored the fact that the Association had held two meetings in 1892, records of which were not entered in the Minutes. These were February 6, 1892 as reported by the then elected Secretary T. G. Williams and published in the Banking Law Journal of February 15, 1892 (V. 6 p. 176); and April 20, 1892 as referred to in the preamble of a resolution adopted at this Association meeting (Minutes 112).

Three matters recorded in the Minutes of this meeting on November 10, 1892 before the technical program was begun were:- Appointment of Frank Broaker as Secretary vice Thomas G. Williams; Election of John L. N. Hunt and Frank B. Thurber as Honorary Members; Address by Vice-
President Henry R. M. Cook made at the request of the Board of Trustees, "giving an outline of the work done and progress made during the present year, in regard to the furtherance of the interests of this Association." Whether this statement was a written paper or a verbatim report of the address or a later restatement of it from memory was not stated. (Minutes 115-120).

The technical program on November 10, 1892 was opened by Richard M. Chapman, Treasurer who read a paper of about 1500 or 1600 words on the subject of Uniformity in Practice. In general the purpose of his paper may be understood by this quotation from it. (Minutes 125)

"Our plan of action should be to impose upon one or more members at each meeting the task of presenting at the meeting following, a Pro Forma Statement or formulated paragraph of his or their own selection, designed as a model for universal adoption, which after being discussed would be laid over until the next meeting, at which time it is to be rejected or adopted, either in the form as presented or with such modification or amendments as in the opinion of the general body may be deemed expedient. As soon as sufficient matter be thus accumulated, it should be published in book form, with proper Table of Contents, Index, etc. and placed on the shelves of every Fellow Member as the Code of the Association.

There is no doubt that eventually such books would form a large and valuable library of the Science of Accounts, and place within the grasp of every Accountant a field of information vastly more comprehensive and reliable than could be acquired by experience pure and simple in the ordinary course of a dozen lifetimes."

Early in his paper and again near its end he suggested that subjects for early consideration of the Association might well be forms of statements - Balance Sheets, Trading Accounts, Profit and Loss Accounts, etc.; Opening and Closing Entries for Single Proprietorships, Copartnerships and Corporations; Prescribed Forms for the wording of Certificates, Attestations and frequently occurring clauses in reports together with the consecutive order in which the salient points common to all Reports and Statements should be arranged.

In his paper Chapman did not submit proposed forms for any statements or textual expressions. As to Balance Sheets he said:-

"At the present time there is no established rule or concurrence of opinion as to whether the Assets should be placed on the Cr. side of the Balance Sheets and Liabilities on the Dr. side, as is the custom of most English Accountants, or vice versa as is the custom of many American Accountants."

Though he expressed a preference, he urged the Members to lose no time in coming to an understanding on so important a point of professional etiquette."

The record shows that upon the conclusion of the address "Anyon and Davies briefly criticized the paper," but does not show how. President Yalden postponed further discussion until the next meeting.

At the Association meeting on December 15, 1892, attendance 13, after Cook reported upon the status of the proposed school, and action on various items of business, there was discussion of the Chapman paper. Bergtheil and
both Yaldens advocated the British Method, while Church preferred the American. Davies and Mirick spoke but the Minutes did not show which side they favored. The further discussion was postponed until the February Meeting. However, it was not resumed at that meeting all of which was taken up in a discussion upon proposed revision of the By-Laws.

The discussion of the preparation of Balance Sheets was up at the Association meeting on March 14, 1893. (Minutes 223). Those who spoke were Chapman, Stevens and Louis Yalden, but the record did not show their preferences as to the form. There were 9 Members present but at the next regular meeting date on April 11, only 8 attended. This number did not constitute a quorum, and those present asked the President to send a letter to each member requesting his presence at the meeting set for May 9.

There were 13 present on that date and the record (Minutes 234) shows the adoption of a resolution, as follows:

“Resolved, that the form of preparation of Balance Sheets for individuals as proposed by R. M. Chapman and Louis Yalden charging the Liabilities and crediting the Assets, should be recommended by the Association, except in cases otherwise directed by law, and the form as laid down by the rules of the Court of Common Pleas, be accepted as the best method to state the condition of a Bankrupt’s affairs when administered by a Trustee.”

At the next meeting of the Association on June 13, 1893, 19 were present. (Minutes 239). R. F. Stevens offered the following:-

“Resolved, that the resolutions as to preparing Balance Sheets passed May 9th, so far as they relate to Railroad accounts be rescinded.”

Chapman offered the following as a substitute:-

“Resolved, that the form of preparing Balance Sheets endorsed by the Association be subject to various exceptions relating to certain specific classes of business in which the orthodox methods have become established and that the first exception be that of Railroad Balance Sheets and that R. F. Stevens be commissioned to present to the Association the principles or distinctive lines upon which Railroad Balance Sheets should be prepared according to his observation and experience in order that the Association may fix upon some form to be established.”

The Minutes show that the resolution was “carried unanimously.” However they also show that Anyon and W. H. Veysey addressed the meeting in reference to the Chapman resolution after it carried. And after that the Minutes report a further resolution as follows:-

“Resolved, that Louis Yalden and James T. Anyon be requested to discuss the above resolution - Yalden in the affirmative and Anyon in the negative at the next meeting of the Association.”

Although the Minutes do not show that a vote was taken on this “Anyon being present consented,” indicating its acceptance.

At this meeting on June 13, 1893 also papers were read on Trading and Profit and Loss Accounts by Louis Yalden (read by J. Yalden) and by R. M. Chapman and John Whitmore, and addresses on the subject were made by
J. Yalden, Gray, Stevens, Anyon and W. H. Veysey. And J. Yalden moved and J. T. Anyon seconded the following:-

"Moved that the papers on the Trading and Profit & Loss accounts be laid over until the next meeting and that Frank Broaker and W. Sanders Davies be nominated to lead the discussion thereon by taking the points applicable to various businesses separately and singly and that the items and methods be illustrated by forms."

The final action at the Association meeting on June 13, 1893 was the adoption of the following resolution proposed by William M. Brooks and seconded by Louis M. Bergtheil:-

"Resolved that a Committee of 5 be appointed to report upon the subject of Opening Entries in the books of corporations, particularly those relating to the creating of Capital Stock, Organization or Preliminary Expenses, Goodwill account, accounts with Vendors, and Discounts allowed on the Sale of original issue of Stock with other matters connected therewith."

As such Committee the President appointed Wm. M. Brooks, a Fellow as Chairman, Richard F. Stevens and George W. Donnelly, Fellows and James Rattray and Edward Woodroffe, Associates. Nothing has been found to indicate whether this Committee on Opening Entries ever submitted the requested report.

At a special meeting of the Association on October 28, 1893, the first meeting after the summer recess, the record (Minutes 247) shows the following paragraph under Unfinished Business-

"A debate on the form of preparing Balance Sheets had been arranged for between Messrs. Anyon and L. Yalden, and it was moved that owing to the death of Louis Yalden, at the next regular meeting someone else be appointed in the latter's stead."

However the records of the Association meetings on November 14 on December 12 (when a quorum was not present), and on January 27, 1894 - the Annual Meeting - (Minutes 250, 255, 256) do not show such an appointment. In fact the Minutes during the years 1894-1895 do not show that the matter of technical meetings was given any consideration. Presumably that was because during about one year from October 1893 the Members were giving attention to the school fostered by the Association and thereafter to the effort to secure enactment of the New York CPA Law.

More than 2½ years after June 13, 1893 Richard F. Stevens and Richard M. Chapman renewed the effort to secure technical papers and the Association on January 14, 1896 (2 Minutes 103) voted:

"Resolved that the members of the Association be requested to draw up original papers connected with the profession of accountancy to be read at the regular meetings."

The Minutes record the presentation of the papers here listed.
<table>
<thead>
<tr>
<th>Date</th>
<th>Speaker</th>
<th>Subject</th>
<th>Published</th>
</tr>
</thead>
<tbody>
<tr>
<td>May 18-97</td>
<td>W. N. Reid</td>
<td>Commercial Law &amp; Acc.</td>
<td>Business</td>
</tr>
<tr>
<td></td>
<td>F. Broaker</td>
<td>Cost &amp; Factory Accounts</td>
<td>Business</td>
</tr>
<tr>
<td>Oct. 12-97</td>
<td>W. S. Davies</td>
<td>Depreciation</td>
<td>Business</td>
</tr>
<tr>
<td></td>
<td>H. R. M. Cook</td>
<td>Examinations</td>
<td>Business</td>
</tr>
<tr>
<td></td>
<td>F. W. Lafrentz</td>
<td>Surety Insurance</td>
<td>-</td>
</tr>
<tr>
<td>May 17-98</td>
<td>J. W. Francis</td>
<td>Inventories, etc.</td>
<td>-</td>
</tr>
<tr>
<td></td>
<td>R. S. Dennis</td>
<td>Charges to Surplus</td>
<td>-</td>
</tr>
<tr>
<td></td>
<td>A. W. Smith</td>
<td>Bank Accounts, Audits</td>
<td>Business</td>
</tr>
<tr>
<td>Oct. 18-98</td>
<td>A. W. Smith</td>
<td>Bank Accounts, Audits</td>
<td>Business</td>
</tr>
<tr>
<td></td>
<td>F. Broaker</td>
<td>Factory Accounts</td>
<td>-</td>
</tr>
<tr>
<td>Jan. 16-99</td>
<td>R. F. Stevens</td>
<td>Examination, Nat. Bank</td>
<td>Business</td>
</tr>
</tbody>
</table>

The meetings on January 11, 27 and May 17 (Minutes 274, 280, 295) voted for publication of the papers, apparently in pamphlet form. However no such publications have been found and it may be that they were published only in the periodicals as shown above.

At the Trustees' meeting on October 8, 1901 (3 Minutes 166):

"The President (Leonard H. Conant) in the course of his remarks referred to the want of instructive literature relating to the accountancy profession in the United States save and except that which was imported and suggested to the members that they should contribute papers which might be read at meetings and subsequently printed and issued to members with the Annual Report."

However the records do not show that his suggestion was followed. Apparently the technical meeting on January 16, 1899 was the last one.
CHAPTER 31
LIBRARIES AND LITERATURE

Until histories are written of some of the early firms of public accountants, the facts as to the number and contents of private accounting libraries may not be known. Almost surely there were such collections and probably they consisted largely of British works as President Conant indicated at the Association meeting on October 28, 1901 (3 Minutes 166) when in urging authorship by members he

"referred to the want of instructive literature relating to the Accountancy Profession in the United States save and except that which was imported."

Perhaps the imported books would be found most frequently in the libraries of British trained accountants who knew of the books and of their authors before the accountants came to America.

Probably also public or other general libraries possessed some works on accounting in general collections though rarely segregated in accounting sections. The "Bibliography of Works on Accounting by American Authors," Vol. I, 1796-1900 by Harry C. Bentley and Ruth S. Leonard shows on page 6 that 68 titles were published to 1850, 46 from 1851 to 1870, 59 from 1871 to 1880, 106 from 1881 to 1890, and 113 from 1891 to 1900, making a total of 392. Most of these works were on bookkeeping intended for use by bookkeepers and business men and for instruction in schools. While useful for public accountants few were primarily for them.

The Bibliography states that the 392 items were copyright works and "at least one edition of each work is known to exist." The most nearly complete collection of these works may be in the Library of Congress though it seems that the copyright volumes of some of the early works have disappeared.

An early mention of a collection of works on bookkeeping was that in a work described on page 37 of the Bibliography. It was published in 1854 as by James Nixon, of whom nothing is known but Thomas Jones' Book-keeping and Accountantship 1855, attributes the Nixon book to Benjamin Franklin Foster. The list was thus described:

"The most extensive and complete collection of works on book-keeping extant is in the possession of B. F. Foster of New York from whose recent pamphlets the following list of publications in the English language has been extracted."

No copy has been found of that pamphlet which would be primary source material for the works shown by the "Nixon list."

But from the Library of Congress it was learned that the only known copy of "The Origin and Progress of Book-keeping" by B. F. Foster, published in London in 1852 was in the Boston Athenaeum Labrary. This presentation copy on page 23 under "Works on Book-keeping" carries this note:
"The following List comprises One hundred and fifty-nine works on Book-keeping in the English language since 1543 of which One hundred and fifty-six are in the author's possession."

The List gives 32 titles as "American Works on Book-keeping" of which W. Scott Burn's "Principles of Book-keeping by Double Entry" was published in Toronto, while Dilworth's "Book-keeper's Assistant" by R. Wiggins may have been a British work "adapted to currency of the United States." Exclusive of these 2 works the Foster list includes 30 of the 70 titles in the Bibliography as published in the United States from 1796 to 1851. These facts aroused curiosity as to what became of the collection and who was its collector.

The first query was answered in the Boston Athenaeum volume by the author's manuscript note opposite the Preface:

"The Books in this Cat. were shipped to Boston "Pr Deucallion" which ship was lost in April last & nothing saved. Sept. 25, '52 B. F. Foster"

As to the owner of the collection facts have been found in the Bentley Bibliography; Littleton's Accounting Evolution to 1900; Reignel's Notes for History of Commercial Education quoted in Haynes & Jackson's History of Business Education in the United States; supplemented by letters from Ruth S. Leonard co-author of the Bibliography, Frederick R. Goff of the Library of Congress, Dorothy C. Barck of New York Historical Society, Mary B. Brewster of New York State Library and Walter Muir Whitehill of Boston Athenaeum Library. From these sources this sketch was compiled.

Benjamin Franklin Foster was born (probably in Maine or in New Brunswick) in 1803; was in Albany in the low 1820's; was teaching in New York at 84 Broadway in 1828; was teaching at the Female Academy, Albany 1829-1833; conducted a Commercial School and probably practiced accountancy in Boston 1834-1837; practiced accountancy and was with Thomas Jones in the Commercial Academy at 183 Broadway, 1837-1840; had a bookshop in the Strand, London, 1840-1852; practiced and taught in New York at 387 and 346 Broadway and 20 Walker Street, his residence, 1853-1859; and died while in Providence on November 11, 1859. No list of his authorship has been found but from various sources 28 titles have been collected, the subjects being penmanship, office manuals and bookkeeping. Only technicians can judge their quality but others may wonder at the quantity.

So much space has been given to Foster and to his library because so far as known he was the first American collector of works on accounting and the catalog of his library, large for 1852, did not include any book by him though the Bibliography lists 3 titles published in 1836, 1842, 1852 the first going through 8 editions, the second 3, while the last was 2 works with the same title but different contents, one each in Boston and London.

The next mention of an accounting library seems to have been that in the advertising section of The Office of August 1891 (V. 11) nearly 40 years after the loss of the Foster Collection. Under the caption Prize Competition it stated:
"The Institute of Accounts of New York is desirous of establishing a technical reference library for the use of its members and accountants in general. To this end it solicits suggestions of books to be included in its collection. In order to give interest to the scheme it proposes a prize competition in lists of books."

What responses it received have not been learned. But either with or without the requested suggestions it seems to have gone on with its plan for a library. Early in 1892 it moved its headquarters from the University Building in Washington Square to 98 Fifth Avenue at Fifteenth Street. For its regular meeting on March 15, 1892 its notice to members announced its new location and urged their attendance. And at the meeting President Henry Harney "dwelt particularly upon the facilities which the Institute at present affords members by reason of its new quarters." "Members were urged to occupy the rooms for social purposes, business appointments, for reading, consulting the library, etc." (The Office, April 1892, V. 12 p. 72).

No catalog or description of the number of books which had been acquired for this library has been found. But even if few this so far as is known, was the earliest establishment of an accounting library by an association of accountants. The scope and character of the lectures which were delivered before the Institute might indicate that the scope of the library which it had established by March 15, 1892 was creditable to it. Here, as in so many other places, the disappearance of records makes it impossible to compile a complete record.

It seems appropriate at this point to mention suggestions for a technical library which, however, was not to be limited to works on accounting. It is uncertain whether the request for these suggestions was due to an increased and general interest in business literature or because an editor wished to call attention to his periodical. Perhaps both reasons influenced his action.

The September 1892 issue of Business, new name of The Office, announced four prize competitions on matters relating to business and in its October issue it added a fifth on a Business Man's Library as to which it gave the scope and provisions as follows:

"The subject of the fifth competition conducted by BUSINESS is a list of books to constitute the working library of an average business man. The library is restricted to 100 works and it is desired that the best 100 books for an average business man be got together in a list ready for use. It is supposed that these works will include dictionaries, encyclopedias, works on political economy, accounting, manufactures, government, etc., but all that is left to the judgment of the contestants."

In its February 1893 issue (v. 13 p. 55) Business published 5 lists which had been submitted. These lists are interesting. Each list included a dictionary, encyclopedia and some history. Some lists included travel, essays, quotations and even poetry. Most lists included economics, some science and business law. Each included one to four of the following works on accounting: Soule's "Science & Practice" (1881) was in prize list and 3 others. Goodwin's "Bookkeeping and Business Manual" (1881) was in 3 lists. Metcalfe's "Cost of Manufactures" (1885) was included in 2 lists. Bryant's "Counting House
"Bookkeeping" (1863) was named in 1 list. Garcke & Fells "Factory Accounts" (1887) was named in 2 lists. Four of the five were by American authors.

The first mention of a library for this Association was in the record of the Association meeting on December 15, 1892 (Minutes 185) when in announcing the first gift President Yalden said:

"Some time ago a resolution was passed to found a library."

No record of that resolution has been found. Perhaps it was at the Association meeting on February 6, 1892 (no record of which was made in the Minute Book) as part of the Special Committee's recommendation for Permanent Headquarters. But even so it appears that nothing had been done to provide a library or books.

The next mention was at the Association meeting October 13, 1896 (2 Minutes 147) when upon the motion of Francis Gottsberger seconded by Mark C. Mirick the following was adopted:

"Resolved That the Board of Trustees be requested to consider the feasibility of establishing Headquarters downtown for the purpose of acquiring a library and for general purposes."

For that on October 22, 1896 (2 Minutes 150) the Trustees formed a Committee and the Chairman named Gottsberger, Stevens, Davies. On January 19, 1897 (2 Minutes 180) they reported:

"that a room 20 x 30 feet could without doubt be obtained in some desirable office building located in or near Broadway between Cortlandt St. and Exchange Place, at a yearly rental of not over $800, the Committee have come to the conclusion that the Association would not be in favor of permanent headquarters."

On June 26, 1902 there is a record (3 Minutes 219) that the subject was again before the Trustees. The record follows:

"A discussion on the desirability of obtaining a library having arisen it was Resolved that a Committee be appointed to take the matter into consideration."

But later records do not show that a report on the matter was received or that the authorized Committee was appointed.

Although the Minutes do not show any provision of space for a library they do show that some works were acquired. The items there mentioned, probably not all, were as follows:

<table>
<thead>
<tr>
<th>Date</th>
<th>Title</th>
<th>Author</th>
<th>How Acquired</th>
</tr>
</thead>
<tbody>
<tr>
<td>Dec. 15-92</td>
<td>Bankruptcy: Its Cause &amp; Remedy</td>
<td>Bergtheil</td>
<td>Gift Author</td>
</tr>
<tr>
<td></td>
<td>The Accountant from 1-1-93-9</td>
<td>Magazine</td>
<td>Subscription</td>
</tr>
<tr>
<td></td>
<td>Accountants Manual, Vols. 2, 3</td>
<td>Inst. CA's</td>
<td>Purchase</td>
</tr>
<tr>
<td>Nov. 10-96</td>
<td>The Accountant 1874-1888</td>
<td>Magazine</td>
<td>Gift Manvel</td>
</tr>
<tr>
<td>May 15-97</td>
<td>Yale Law Dept. Catalog</td>
<td></td>
<td>Gift Yale</td>
</tr>
<tr>
<td>Dec. 28-97</td>
<td>Corporation Finance</td>
<td>Greene</td>
<td>Gift Author</td>
</tr>
<tr>
<td>Sep. 25-02</td>
<td>Gold &amp; Silver Conversion</td>
<td>Short</td>
<td>Gift Author</td>
</tr>
</tbody>
</table>
The Association's Year Books of 1905-1908 show a Committee on Meetings, Lectures, Library and Bulletins, but its reports did not mention any matters about an Association Library. However, on page 74 of the 1909 Year Book the Committee stated:-

"It is one of the objects of this committee to stimulate each society to start a library of accounting literature. The American Association of Public Accountants has no library and has no need for one inasmuch as there would be nobody to use it."

That statement raises the question as to what had become of the above-listed 13 items -- 27 volumes -- which the Minutes show it had acquired.

While an explanation of the disappearance of these early acquisitions has not been found some facts have been learned about the first item which are a part of the story of the Library.

On December 15, 1892, Louis M. Bergtheil took part in the discussion of Richard M. Chapman's paper "Uniformity in Practice" which was presented at the Association meeting on November 10, 1892. In the course of his remarks Mr. Bergtheil said (Minutes 178):-

"When listening to Mr. Chapman, I was impressed with the idea that I had at some period of my practice given consideration to this subject and I find that this arose from the recollection of a Pro Forma Statement of Assets & Liabilities which I framed to form part of a pamphlet which I published in London in 1879 on a question of importance at that time agitating English commercial circles. x x x
I venture to submit a copy."

The speaker did not mention the title of the pamphlet. Probably it was that mentioned in The Office of June 1887 (V. 11 p. 120).

"We are indebted to Louis M. Bergtheil, 176 Broadway, New York, for a copy of a pamphlet issued by him a number of years since, entitled, Bankruptcy: Its Cause and Remedy. The work bears a London imprint, and is dated 1879. x x x The copy before us is one of the tenth thousand."

That probably identified the pamphlet. As to it the record shows:

"President -- I am very pleased to inform that I have received a letter from our distinguished member, Mr. L. M. Bergtheil donating the first book for our Library.
Mr. Church -- I move that the book be accepted, and that the Secretary be instructed to have it bound in half calf (red).
Mr. Louis Yalden seconded the motion which was carried unanimously. It was also resolved that Mr. Bergtheil's letter be entered in the Minutes."
However, the Bergtheil letter was not copied in the Minutes.

Evidently the 13 Members present, besides Louis M. Bergtheil, had a sentiment about this pamphlet, perhaps more because of their regard for its author and for its being the first gift to the Library than for its contents.

It seemed because of the importance which the members gave to it in 1892 that it should be found or a copy substituted for it. Like other acquisitions during 1893 to 1904 it had disappeared and was not in the American Institute Library. It was not in any other library in New York or in the Library of Congress.

The search for a copy was then transferred to London. The Secretary of the Society of Incorporated Accountants & Auditors Mr. A. A. Garrett wrote that it was not in its Library or in that of the Institute of Chartered Accountants. But a little later he wrote:

"Further to my letter of 28th February, a copy of Bankruptcy by Louis M. Bergtheil has been found in the Reading Room of the British Museum. It was a booklet published at 1/- by Alfred H. Cooper in 1879, and as it only runs to about 20 pages, I will let you have a typescript of the book as soon as it has been completed by a member of the Library staff."

On June 15, 1949 Mr. Garrett forwarded a copy which never reached the addressee, and the Postmaster in New York could not find a trace of it.

But on 25th October 1949 Mr. I. A. F. Craig, Deputy Secretary wrote:-

"Fortunately a second copy was taken, and I have pleasure in enclosing this."

This copy was duly received and on December 22, 1949 it with 2 pages of Historical Notes was filed in the American Institute Library by the Committee on History.

From the viewpoint of the contents of the pamphlet this action has fully restored the Institute Library. And from the viewpoint of the historical development of the Library this action has made as good a repair of this item as was possible under the circumstances. But from the viewpoint of the Association Library as a whole, this action was insignificant as compared with the loss of other items especially that of The Accountant.

In recent years there have been many comments upon the dearth of works on accounting by American authors prior to 1900 or even 10 years later.

On October 8, 1901 the record stated (3 Minutes 166):-

"The President in his remarks referred to the want of instructive literature relating to the accountancy profession in the United States save and except that which was imported."

Present day comments are understandable if those who make them compare the number of books now available with those obtainable 50 or 40 or even 30 years ago. And President Conant's remarks here quoted while true were made as an argument for more authorship.

However there is no indication that in acquiring books the Association, exhausted the available supply even if it went farther than the Minutes show.

The Bentley "Bibliography" lists 392 titles published here up to 1900. About 336 were on General Bookkeeping, and probably not largely useful to practitioners. But the other 56 included 4 on Advanced Accounting, 2 on
Voucher Systems, 6 on Cost Accounting, 40 on Special Businesses, 3 on Auditing and 1 on CPA Questions and Answers. In quantity and in quality great progress has been made since 1900 but much had been made before that year.

Of course the "Bibliography" was not available until 1935 and probably book advertising and circulars did not come to accountants in the flood that they do in the middle of the 20th century. But it seems that the Association may not have known of or acquired the books written by its own members or by members of the other societies of accountants. Some of those works on accounting are here listed.

Here are the titles of 10 works by Association members.

Beck, Francis E., 1851-1909, CPA 33 of California in 1902
Bank Bookkeeping, 2 V. 1889
LeJeune, Capel Ellis, 1848-1913, CPA 39 of New York in 1896
Accounting Systems, 31 p., 1894
Brook, William Henry, 1851-1930, CPA 17 of Michigan in 1916
Lawyers' Bookkeeping, 28 p., 1893
Barber, Edgar M., 1868-1945, CPA 178 of New York in 1901
Packard's Bank Bookkeeping, 67 p., 1897
Broaker, Frank 1863-1941, CPA 1 of New York in 1896 and
Chapman, Richard M., 1862-1897, CPA 2 of New York in 1896
American Accountants Manual, 210 p., 1897
Gottsberger, Francis, 1833-1913, CPA 36 of New York in 1896
Accountants Guide for Executors, etc., 196 p.
Tipson, Frederick Samson, 1858-1939, CPA 84 of New York in 1896
Theory of Accounts, 134 p., 1902
Haskins, Charles Waldo, 1852-1903, CPA 6 of New York in 1896
Household Accounts, 116 p., 1903
Broaker, Frank, 1863-1941, CPA 1 of New York in 1896
Technique of Accountics, 262 p., 1904
Tipson, Frederick Samson, 1858-1939, CPA 84 of New York in 1896
Auditing, 129 p., 1904

For a certainly complete list of the works on accounting by members of the Institute of Accounts, it would be essential to have a complete list of its members of all classes. Without such complete roll of its members, a list of the books of which they were the authors could be compiled only by using such names of accountants as were identified as members by news items or professional cards in various periodicals, or by letters from the few members who survived after the collection of materials for this compilation was begun.

Here are the titles of 11 works by members of the Institute of Accounts, which as just noted may not include all.

Packard, Silas Sadler, 1826-1898
Bryant & Stratton's Counting House Bookkeeping, 375 p., 1863
Hopkins, Selden R., 1843-1928, CPA 124 of Illinois in 1908
Manual of Exhibit Bookkeeping, 193 p., 1879
Goodwin, Joseph Henry, 1854-1912
Improved Bookkeeping and Business Manual, 137 p., 1881
Soule, George, 1834-1926
Scientific & Practical System of Bookkeeping, 279 p., 1881
Wright, Prince Albert, 1850-1925
  Bookkeeping Simplified, 169 p., 1885
Dutton, Charles, 1838-1928, CPA 180 of New York in 1901
  Analytical Bookkeeping Chart, 47 p., 1886
Child, Frederick Willis, 1844-1929, CPA 4 of Connecticut in 1908
  Elements of Cost and Methods of Accounting, 20 p., 1887
Soule, George, 1834-1926
  Manual of Auditing, 28 p., 1892
Good, J. Dobson, 1845-1928, FCA 1880
  The Auditor, 90 p., 1893
Keister, David Armel, ? -1911
  Expert & Stock Cost Accounting & Auditing, 291 p., 1894
Kittredge, Anson Oliver 1848-1903, CPA 121 of New York in 1897
  Self Proving Accounting System, 328 p., 1897

These two lists totaling 21 accounting works do not include one half of the
56 works in the Bentley Bibliography which as shown might well have been
considered for an accounting library. Space will not be taken here for a list
of all the other items. But some of them were so well known that a few are
here mentioned. Their authors were not members of the American Associa­
ton or so far as known of the Institute of Accounts.

Twelve books of this last group are here listed.

Carnes, Andres J., 1836-1889
Metcalf, Henry, 1847-1927, Capt. US Navy
  Cost of Manufactures, etc., 322 p., 1885
Craig, A. S.
  Organization & Management of Corporations, 128 p., 1892
Crawford, James M., 1854-1926, and
Foote, William H., 1855-1926
  The Cleveland Accountant, 155 p., 1896
Rahill, John Joseph, ? -1930, CPA 13 of California in 1901
  Corporation Accounting & Law, 192 p., 1899
Arnold, Horace Lucien, ? -1915
  Complete Cost-Keeper, 408 p., 1900
Beach, Elmer Henry, 1861-1914 and
Thorne, William Winter, 1870- ?
  American Business & Accounting Encyclopedia, 1090 p., 1901
Macpherson, Frank Herbert, 1861-1932, FCA Ont., CPA 58 of Ohio in 1908
  Municipal Accounting, 47 p., 1901
Sweetland, Charles Augustus, 1854- ?
  Science of Loose-leaf bookkeeping, 238 p., 1902
Arnold, Horace Lucien  ? -1915
  Factory Manager Accountant, 431 p., 1903
Hall, Harry L. C., 1866- ?
  Manufacturing Cost, 191 p., 1904
Thorne, William Winter, 1870- ?
  Twentieth Century Bookkeeping, etc., 384 p., 1904
And besides all this accounting literature many technical articles were published in accounting periodicals, especially in

The Accountant, London from 1874,
The Bookkeeper, American Counting Room, New York, from 1880,
The Office, Business, Business World, New York, from 1886,
The Bookkeeper, Detroit from 1888.

In the first paragraph of this chapter it was indicated that little could be known about the contents of private accounting libraries until more histories of early firms were written. Even then very little may be learned because the histories that have been written have said only a little on this subject.

But after this chapter had been typed it was found that a story on "A New Profession" in The Financial Record of June 10, 1896 told something of the partners of an accounting firm, with a part of a paragraph bearing on this subject. It follows:-

"Although (the partners) come from old American stock and are American in all their instincts and proclivities, they have realized the importance of studying and acquainting themselves with the English as well as the American school of accounts, and on the shelves of their library the leading American works and textbooks on the subject stand side by side with the London Accountant for seventeen years and the standard literature of the Institute of Chartered Accountants of England and Wales."
CHAPTER 32
ASSOCIATION PUBLICATIONS

Compared with the quantity of printed matter presently put out by societies of accountants the Association published only a little during its First Twenty Years. However it seems appropriate to list the items which it did issue and to include a few facts about those of each group. These were of two classes, serial and occasional.

One group of the serials was the Constitution and By-Laws issued irregularly during the first decade and early each year thereafter. These have already been described herein.

Another group was the List of Officers and Members, issues of which have also been noted and compared. Both of these groups were sometimes issued separately, but more often combined and issued in one pamphlet as they were from February 25, 1897.

A third group of serials was the successive issues of the annual reports of the President or Board of Trustees and of the Treasurers. From January 16, 1900 they were included with the two groups mentioned above. As so brought together each could be considered as a miniature year book but of limited scope since the longest one, that issued as of January 28, 1904 consisted of only 41 pages, each 4 1/2 x 6 1/2.

A fourth group of real Year Books followed, the first being a reprint from the November 1905 issue of Journal of Accountancy (V. 1, p. 76-98) in a pamphlet of 23 pages. This was reprinted in 1916 with the addition of a title page and index, 30 pages in all. The issue of 1906 was enlarged to 89 pages. These are available in many libraries and more description here is unnecessary.

Of minor importance from the standpoint of history, but of much importance when issued were the yearly calls for the annual meetings, and the preliminary and final programs as arranged for those Association gatherings. These were begun for the meeting on October 17, 1905 in New York and enlarged for the meeting on October 23-25, 1906 in Columbus.

But the most important of the serials which was only begun during this period was the Journal of Accountancy published by an affiliated cooperation but editorially controlled by the Association. The first issue was that of November 1905 and only 12 issues to October 1906 (V. 1 and 2) were during the first twenty years. Its history is outside the scope of this narrative, but a review of the first two volumes shows that the present issues are not only of the same size and largely of the same format as the first issues but that the present quality of the contents was forecast by that of the early issues.

Turning from the serial publications to the occasional ones there were at least two, the purpose of which was to bring the Association to the notice of non-member accountants and the first also to that of the general public. The earliest was the 29-page pamphlet already described herein as an effort for publicity. The second was a printed letter dated February 16, 1893 sent to all accountants in practice in the State of New York giving them information as
to the recognition of the profession by the Regents' action in granting to the
Association the charter for its proposed School of Accounts.

Earlier while the Association proposed to create a College of Accounts,
the Trustees on May 21, 1892 voted (Minutes 80) to have printed 1000 copies
of a pamphlet containing

"Copy of Petition, list of approvals, names of faculty, etc., etc."

for distribution to members of the Board of Regents, newspapers and mem-
bers of the Association. Unfortunately no copy of that pamphlet has been
found although it was apparently the basis for articles in New York papers of
June 3, 1892.

All these publications seem to have been for the purpose of bringing the
Association and its Members to the attention of the general public, New York
State authorities and public accountants. Publications which might be useful
to accountants in practice were fewer in number.

On a few occasions the Members asked the Trustees to have printed as
pamphlets the technical papers read at Association meetings. Apparently
that was not done but most of those papers were printed in independent peri-
odicals as has been shown herein.

Finally in 1906 there were two on technical matters, viz.,

March 17, 1906, Letter of William Harmon Black, Counsel for the Asso-
ciation & the New York State Society of CPA's filed with
Joint Insurance Committee of Senate and Assembly of
New York. Reprint from Journal of Accountancy April
1906 (V. 1, p. 528)

October 20, 1906 Report, Standard Schedules for Uniform Reports on
Municipal Industries and Public Service Companies.
Referred to in 1905 Year Book, page 392.
CHAPTER 33
EDUCATION FOR ACCOUNTANCY

In 1945 the President of a school of accountancy began his message to his graduates as follows:

"Benjamin Franklin was our first national leader to recognize the importance of Accountancy. You will recall that when he prepared a curriculum for the University of Pennsylvania he included Accountancy among the subjects which he believed should constitute a general education. Likewise he was the first leader to recommend the study of Accountancy to women."

But the students of Franklin's proposals believe his suggestion of accounts in the education of youth was to give them a knowledge of bookkeeping and make women familiar with household accounts.

In 1929, Harry C. Bentley, CPA, in "A Brief Treatise on the History and Development of Accounting" (p. 20) listed the steps in the development of bookkeeping instruction in America as follows:

1. Private teaching by practitioners (No date)
2. Public common, Latin grammar schools from about 1670
3. Private academies from about 1750
4. Public high schools from about 1821
5. Commercial academies, business colleges from about 1818
6. Universities from 1881

Before 1881 a few schools of college grade for business and with some accounting subjects included had been proposed.

In 1851 one was begun at the old University of Louisiana, now Tulane, where a program was started under James D. B. DeBow as professor of political economy, commerce, statistics. With a few students this was carried on to 1857 when it was discontinued.

In 1866 citizens of Milwaukee unsuccessfully sought to have a college of commerce established at the University of Wisconsin.

In 1869 Gen. Robert E. Lee proposed that Washington College at Lexington, Virginia add a commercial school with bookkeeping, the forms and details of business, commercial economy, trade and mercantile law. But because of financial limitations and the death of General Lee the next year the project was given up.

In 1881 Wharton School of Finance and Economy was established in the University of Pennsylvania, with a course of three years leading to the degree of Bachelor of Science. Applicants were required to pass examinations in Mathematics through Analytical Geometry, Ancient & Modern Geography, History, English, French, Chemistry and either much Latin and Greek and German Grammar and Rules, or more German, French, science and drawing.

Upon these prerequisites the yearly courses of study were:
First - English, German, French, Social & Natural Sciences and Procedures in Banking & Trust Management.

Junior - English, German, French, More Social & Natural Sciences,

Senior - English, German, French, High Social & Natural Sciences, Moral Science and Elementary & Mercantile Law.

Nothing was provided on Auditing, Accounting or Bookkeeping.

In 1890 Professor Edmund J. James who joined the faculty in 1883 said in an address to American Bankers Association;

"The college as first organized was not successful."

And in 1913 at the conference at the University of Illinois he gave the reasons for its non-success which need not be repeated here. This much has been told to show that this school did not provide a preparation for public accountancy until after 1904 when it took over the technical courses which had been started two years earlier by a few members of the Pennsylvania Institute of Certified Public Accountants.

Prior to 1900 no college grade training for accountancy was available except in one brief instance as told in the following chapter. However the business schools were giving instruction, not only in the art of bookkeeping but somewhat also in the economic principles upon which the art is based.

Of the Association members whose education has been learned 9 fellows and 1 Associate had attended these schools. Ferdinand W. Lafrentz had later taught in the Bryant School in Chicago, and John R. Sparrow in the Wright-School in Brooklyn. Of course, there may have been others, and some may have received bookkeeping instruction in high schools.

There were inquiries for books which would be helpful and two items in early periodicals suggest that some persons were seeking opportunities for organized instruction.

The Office in April 1891, (V. 11, p. 85) printed a request for information as to how J. I. F. Montreal might prepare to become a public accountant. But the editor confessed that no organized plan for education for accountancy existed. Later that editor, Anson O. Kittredge, spoke to the Institute of Accounts on "How Shall We Educate for Business." (Business, Jan. 1892, V. 12, p. 19)

Then Business in March 1893, (V. 13, p. 89) printed a query from H., New York, with the editor's reply as follows:

Query - "What is the best way for a man of moderate means in New York City to obtain thorough practical knowledge of public accountant's work in its several branches."

Reply - "If you have the means to stand such heroic treatment apprentice yourself to the best public accountant you can find. After you have learned all that one can teach you, if you are not satisfied repeat the operation with another."

With a widespread interest in education for business and with earnest inquiries from those who sought means to prepare for the public practice of accountancy it seems possible that the subject was often discussed by those
in practice, perhaps also in the meetings of one or both of the existing societies in New York, Institute of Accounts and American Association, though the Minutes of the latter do not show that the subject was mentioned during its first five years.

The Institute of Accounts in its certificate of incorporation, 1882, had proposed to provide for

"the intellectual advancement and improvement of its members. By the discussion in its Councils of technical knowledge and commercial practice."

Without access to its minutes which are lost the only records of its activities are the accounts of its meetings as currently published in accounting and other periodicals. These show that its programs included the reading of many papers on technical subjects with later general discussions of them by the members. Relatively soon some members organized a Chapter of Study which apparently did not last long and nothing has been learned of any educational activity.

The Certificate of Incorporation of the American Association mentioned education only in section 2 where one of its objects was

"establishing a high standard of professional attainments through general education and knowledge and otherwise."

As education was there used perhaps it was in reference to the qualifications of those who would be admitted as members but without any suggestion of the establishment of a course of study either for those then in practice or for those who might wish to prepare for it.

The plan of the slightly earlier Philadelphia group was to seek a charter as an educational institution and to take as its name "The Chartered Accountants Institute." Just what it planned is not known because the minutes of its meetings have disappeared.

Up to 1891 no organization in the United States had planned to provide educational facilities for public accountants. And in Great Britain the only provision was the apprenticeship system where employers directed the study of assistants, and lectured before the accountant student societies.
CHAPTER 34

COLLEGE OF ACCOUNTS PROPOSED

In the record of the Fiftieth Anniversary Celebration, 1937, a chapter on History of the American Institute of Accountants included on page 5, two paragraphs about the New York School of Accounts. Inasmuch as the history of 50 years had to be covered in 27 pages no more space could have been allotted to this early attempt to provide accountancy education. But the events leading to that effort are of sufficient interest and importance to call for a permanent record, since they occupied the attention of the Association to the exclusion of other matters from late in 1891 to the latter part of 1894.

Although the Certificate of Incorporation stated as one of the purposes of the Association:

"establishing a high standard of professional attainments through general education and knowledge and otherwise."

there is no record of any consideration given to this subject of education until in 1892. But the speed with which it was taken up suggests that earlier it may have been a matter of discussion.

During the first five years to the end of 1891 the records show the appointment of 3 committees to increase membership, viz.,

Dec. 4, 1888 - Anyon, Bagot, Francis, WHP Veysey, Cox, Tate, with President Yalden & Vice President Heins, ex officio, (Minutes 24)

Feb. 11, 1890 - Anyon, Bagot, Francis, the two Veyseys, J. Yalden to meet at Heins' office in Philadelphia (Minutes 43)

Mar. 24, 1891 - Yalden, Church, Stevens (Minutes 45)

James Yalden was a member of all 3 committees, Anyon, and Bagot, of New York and Francis and Heins of Philadelphia of the first two. Report of the first committee was discussed by Council February 14, 1889 (Minutes 26) and the second committee reported progress on August 10, 1890 (Minutes 44). However, the Minutes did not show the nature of their reports.

During these early years separations exceeded the admissions, resulting in a net decrease in membership. But at about the end of 1891 there was a change - 4 members were admitted in December, 12 in January and 3 in February 1892. And since the subject of accountancy education at once became the active interest of the Council it may have been a factor in that sudden change. How that came about was not shown in the Minutes. Perhaps Francis and Heins had suggested reviving the 1886 proposal for a school especially as Francis had been teaching accountancy in a school in Philadelphia.

While it has not been proven it seems almost certain that the subject of education had been discussed and that all or some of the new members had
been secured because of the plan; some to lead in its development. To get the background of this movement it is necessary to look at the Minutes even though there was in them no mention of education or any intimation that a plan for an educational institution was being considered.

At the Council meeting December 29, 1891, James Yalden and George H. Church reported that they had offered the previously authorized position of Assistant Secretary to T. G. Williams, not then a member. (Minutes 48). Also it was decided that the Annual Meeting should be held at 2 o'clock Saturday, February 6, 1892 at the office of Yalden, Brooks & Donnelly, 11 Pine Street (Minutes 47).

At the next meeting of Council on January 9, 1892 upon the motion of James Yalden, seconded by Thomas Bagot, it was

"Resolved that a committee of five be and is hereby appointed to outline proceedings and prepare notes for the next annual meeting of the Association." (Minutes 51)

The five so named, with dates of admission to membership, were

<table>
<thead>
<tr>
<th>Name</th>
<th>Admitted Date</th>
</tr>
</thead>
<tbody>
<tr>
<td>Thos. Bagot</td>
<td>December 22, 1886</td>
</tr>
<tr>
<td>W. H. P. Veysey</td>
<td>December 22, 1886</td>
</tr>
<tr>
<td>James Yalden</td>
<td>December 22, 1886</td>
</tr>
<tr>
<td>Wm. Trenholm</td>
<td>December 17, 1891</td>
</tr>
<tr>
<td>H. R. M. Cook</td>
<td>December 29, 1891</td>
</tr>
</tbody>
</table>

Three had been members over 5 years, two less than one month.

This Committee on the Annual Meeting met on January 12 and the record of its meeting was reported to Council on January 18 and 26 but the report was not recorded except that Cook was made its Chairman. The speed with which the Committee acted, its election of Cook as Chairman, and later events, suggest that the plan had been outlined, perhaps even detailed before its first meeting on January 12 and that Henry R. M. Cook may have been its originator. Cook's biography indicates that by his experience at sea while still young he had acquired the art of navigation without a formal training in its underlying science. Similarly, it may be, his later years at the Board of Education had given him some knowledge of school organization, - officers, faculty, equipment, perhaps curriculums but with little understanding of teaching or the practical relationships between teacher and pupil in which he had only a very little experience.

The record of the Council meeting on January 26, 1892 took the unusual space of 5 typewritten pages (the first typewritten record in the book) and included this caption:

"Comments of the Council upon the Recommendations of said Committee for the purpose of Considering the Business to be Transacted at the general meeting." (Minutes 55)

Under this heading 11 items were listed each showing its subject matter and the actions of the Council thereon.

But - The purpose and scope of one item was obscure. It was

"No. 9, Provisional Charter - Moved by Mr. Bagot and seconded by Mr. Church - That the Recommendation of the Committee be adopted, carried unanimously." (Minutes 57)
On February 1, 1892 after some routine business, Council made nominations for the election (Minutes 59) viz.:

For President James Yalden Admitted Dec. 86
For Vice President Henry R. M. Cook do Dec. 91
For Secretary & Treasurer Thomas Bagot do Dec. 86
For Auditors (Hudson Campbell) do Jan. 92
(Richard M. Chapman) do Dec. 91

For Council or Board of Trustees
James T. Anyon Admitted Dec. 86 John Heins Admitted Dec. 86
Thomas Bagot do Dec. 86 Richard F. Stevens do Apr. 88
L. M. Bergtheil do Dec. 86 Frank Broaker do Dec. 91
George H. Church do Dec. 86 Harry A. Briggs do Jan. 92

Of the 12 Fellows thus nominated for 13 positions (Bagot being named for two offices) 6 were original members from December 22, 1886, 1 was admitted April 3, 1888, 3 were admitted in December 1891 and 2 on January 9, 1892. Also at this meeting on February 1, 1892 upon a motion by Broaker, seconded by Bergtheil it was unanimously voted:

"that Mr. H. R. M. Cook should act as assistant secretary pro tem at the annual meeting on Feb. 6th, and that Mr. T. G. Williams be directed to take verbatim notes of the proceedings for which a fee of $15, is to be paid to him on submitting the notes duly deciphered and typewritten."

(Minutes 59)

The Minutes do not contain a record of the Annual Meeting of February 6, 1892 although the record of a later meeting shows that the meeting was held on that date as planned. Without a record of it in the Minutes the only available report is that which Williams furnished to the Banking Law Journal (V. 6, p. 176) which has been quoted herein.

While the Williams report so published may have been fairly correct there is no record that it was confirmed or otherwise accepted. Possibly, therefore, full credence may not be given it. But for what it is worth the part about education is repeated.

"The aims and objects of the American Association of Public Accountants are sound and comprehensive, while its powers and privileges are capable of expansion and development. With a view to that end, certain measures are about to be proceeded with, which will be the primary and fundamental means of carrying the Association's aims and objects into effect. It is the laudable ambition of the Association, at no distant date, to possess college powers with corresponding graduate degrees for its members, to which end of course it will be necessary for the Association to exert itself in many directions. The American Association of Public Accountants, the members of which may be considered as holding semi-public official position in the community stands a better chance of enlargement in the long run than even the Institutes of Chartered Accountants of Great Britain, the establishment of which institutes it is well known, has done much for the advancement of the interests of professional accountants, and conserved

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the high and cultured status of the members. So far as a college of accounts is concerned, the necessity of such a college in this country cannot be too strongly urged, for only by this means will the public accountant acquire a dignity and power commensurate with the onerous duties he is called on to perform and the vast responsibilities he incurs. In carrying out this project the office bearers and members of the association cannot fail to receive the active support of all mercantile and other business men throughout the country. The field is a vast one, and the formation of a college of accounts is the first step, we should consider, towards obtaining for public accountants adequate recognition of that high professional status which it is their privilege to possess."

On February 10, 1892, before this story of the Meeting was published, at a meeting of the Committee, (Minutes 60) Cook read

"extracts from the law bearing upon Educational Corporations."

Then on a motion by L. Yalden, seconded by Broaker, it was voted,

"that Mr. Cook go to Albany to find out necessary particulars."

At that meeting also the record showed that

"The question of Headquarters was considered and Mr. Bagot was appointed a Committee of one to secure proper headquarters and to report."

Ten days later and five days after the date of the Banking Law Journal which had carried the Williams' article about the annual meeting, the record of a meeting of the Board of Trustees and Committee on Charter indicated that they were annoyed by the publicity. The Minutes showed the adoption of a resolution that its proceedings were to be secret, and after Secretary Williams had been asked to retire, the following resolutions offered by H. R. M. Cook, seconded by Thomas Bagot, were adopted (Minutes 62)

"Whereas it has come to the notice of the Board of Trustees that there have been published in newspapers articles containing a so-called expose of the Legislative objects of this Association whereby its interests have been endangered and Whereas It is considered that although the information may not have been given with bad intent, at the same time it is considered discreet and unauthorized - therefore be it Resolved: That all members, as much for their own individual interest as for the interest of the Association at large, be and they hereby are, respectfully requested to refrain from publicity on the subject of legislation - and be it further Resolved: That the Secretary be reminded that his duty to the Association precludes him from using the private matter of the Association as substance for newspaper articles, unless he be authorized and that he be requested to eliminate from the columns of The Accountant and Financier such portion of a published letter of Mr. Abrahams as refers to a Charter."

It would be interesting, perhaps enlightening to know what were the statements contained in the portion of

"a published letter of Mr. Abrahams as refers to a Charter."
But efforts to locate it in accounting periodicals or New York newspapers between February 6 and 20 have not succeeded. However, a surmise is that it did not differ from, more probably agreed with, what Williams had given to the Banking Law Journal. The backgrounds of the two were similar. Both born in Britain, were about the same age, Abrahams surely and Williams probably received training in Britain, and they migrated to America about the same time. Each was in practice alone until late in 1892, when within a year after this incident they were partners in the firm of Abrahams, Smyth, Williams & Co.

After the request to members for Secrecy, and the censure of Williams in the resolutions here quoted, the Trustees at this meeting on February 20, 1892 adopted two resolutions as follows:

"Ordered: - That Mr. Henry R. M. Cook, Vice President be and hereby is authorized to take such steps in the matter of legislation, at any time, as he, in his judgment, shall see fit, and if necessary, incur expense in relation to such matters as he shall, from time to time, deem advisable for the interests of the Association." (Minutes 64)

If considered alone the latter resolution might seem to empower Cook to promote or oppose legislation affecting accountancy in any way. But the make-up of the meeting by which it was passed and later actions on bills before the Legislature suggest that it was intended to apply only to actions related to education for accountancy.

At another joint meeting on March 5, 1892, Cook reported that he had sent to 1500 of the principal corporations, firms and important personages a letter as follows:

"Sir - The American Association of Public Accountants has had under consideration the matter and advisability of establishing a College of Accounts with degree conferring powers under the jurisdiction of the Regents of the University of the State of New York and immediate guidance of the Association. The rapid growth of the Profession during the past few years warrants the Association in taking this step, in which it has received considerable encouragement from the authorities and others. The idea is to raise the plane of the Public Accountant and organize the profession in a similar manner as in law. I trust that the movement will receive your support and cooperation, to which end I take the liberty of enclosing a blank for the favor of your signature, which, with others, will be presented with our formal petition to the Regents of the University at Albany." (Minutes 66)

With this letter he sent a suggested form for reply, thus:

"Gentlemen - Having been informed that it is the intention of your Association to establish a College of Accounts under the jurisdiction of the Regents of the University of the State of New York, I hereby approve of said object and recommend it to the favorable consideration of the authorities in whose province the establishment of such an institution is vested. (Minutes 67)

As Chairman of Committee on Charter Cook stated that he

"had received within a week 262 replies bearing the signatures of important and influential personages." (Minutes 67)
No list of the “personages” who endorsed the plan for the College has been found. Two references to replies were:

At the meeting of the Trustees, June 4, 1892 (Minutes 84)

“Moved by L. Yalden seconded by L. M. Bergtheil - that the Bill for binding the signatures to petition in Book form be approved and paid. Carried.”

At the meeting of Committee of 14, March 19, 1895 (Com. Min. 16)

“It was unanimously Resolved that the Bound volume containing the signatures to the Petition to the Honorable Board of Regents of the University of the State of New York approving the incorporation of a College of Accounts in connection with American Association of Public Accountants be placed at the disposal of Mr. Whitaker in carrying through the Bill in his hands.”

Edward G. Whitaker, previously Deputy Attorney General of the State, then an attorney with office in 1900 at 141 Broadway, was later a Justice of the Supreme Court of the State, later lived in or near Rochester, and died in Suffolk County July 25, 1931. No record has been found that he returned the volume or how he otherwise disposed of it.

Returning to the record of the Trustees’ meeting on March 5, 1892, four actions about the proposed College were as follows:

“On motion of Richard F. Stevens seconded by Jas. T. Anyon it was ordered: That by reason of a provision in the petition of the Board of Trustees to the Regents of the University of the State of N.Y. whereby a fund of $5000 is to be created of which ten per cent is to be paid in before said petition is presented the Treasurer is directed to withdraw from the National Bank of Commerce in N.Y. $500 of the funds of the Association as soon as the Association shall have such amount to its credit, and place the same as a special deposit with the Central Trust Company of New York to the order of the American Association of Public Accountants, withdrawable by the joint signatures of the President and Treasurer or the Vice President and Treasurer.” (Minutes 68)

“Harry A. Briggs, Chairman of the Committee on Curriculum made a verbal report that - a Course of Study for the College of Accounts had been agreed upon by his Committee and incorporated in the petition to the Regents of the University of the State of New York.” (Minutes 69)

The Course of Study was not copied in the Minutes.

“Mr. Cook laid before the Meeting the formal Petition of the Association to the Regents at Albany for a Charter and incorporation which was duly signed by its full Board of Trustees together with the President and Vice President.” (Minutes 70)

“On motion it was ordered that the President certify the correctness of Petition and to transmit the same to the Regents at Albany.” (Minutes 70).

No copy of the Petition has been found.

Perhaps the Petition was not sent to the Regents promptly after it was executed because at the meeting of the Trustees on April 6, the record showed (Minutes 71):
"Vice President reported his visit to Albany, and interview with Mr. Melville Dewey. He commented on the necessity that Headquarters be obtained, that a Course of Study be prepared and Staff of Professors be selected for the proposed College of Accounts, whereupon the following preamble and resolution was offered by him, seconded by Mr. Louis Yalden and carried, to wit:

"To the Board of Trustees

It has become necessary to create a Faculty for the proposed College of Accounts; among the various chairs to be filled is that of Professor of Commercial Law. About the most eligible, if he will accept the position, is John L. N. Hunt, LLD., who has occupied similar chairs before in the University of the City of New York and elsewhere.

Hon. John L. N. Hunt is a commercial lawyer in practice, President of the Board of Education of this City of New York and also of the Normal College, and as a scholar and gentleman of high repute, is well and favorably known in this and other States. Dr. Hunt, unlike most lawyers, is an expert in the science of accounts. I submit the following:

Resolved: That the Vice President be and he is authorized to make necessary arrangements to secure the services of John L. N. Hunt, LLD, to fill chair of Professor of Commercial Law and that in the event of his willingness to accept such position that he be and hereby is appointed to the same, such appointment being subject to such term of service and remuneration as may hereafter be agreed upon." (Minutes 71)

At this meeting also, the Trustees adopted this resolution proposed by Richard M. Chapman and seconded by Frank Broaker.

"Resolved - that the thanks of the Board of Trustees of the American Association of Public Accountants of N.Y. be tendered to Melvil Dewey Esq., of Albany, N.Y. for the interest he has shown, and kindly advice and encouragement given in regard to the efforts of this Association to elevate the profession of public accountant, and further for his courtesy to our Vice President when visiting Albany -

Resolved - That a copy of this above resolution be transmitted to Melvil Dewey Esq. Albany, signed by President & Secretary."

The record of this meeting on April 6, 1892 indicated that there would be an Association meeting two weeks later thus:

"at the general meeting of the Association on 20th inst."

And that such a meeting was held on April 20 is evidenced by references to it in the records of the Trustees' meeting on May 21, (Minutes 79) and of the Association meeting on November 10 (Minutes 112) But the Minutes do not mention that the Petition which was signed on April 6 was sent to Albany although the record of the Trustees' meeting on May 21, included the following (Minutes 80)

"H. R. M. Cook reported that he had received a communication from Albany that the matter of the petition for incorporation of proposed College would be probably acted upon June 8/92 at 3 p.m.
"H. R. M. Cook presented copy of Petition, list of approvals, names of faculty, etc., etc., and suggested that a suitable number be printed in pamphlet form for distribution immediately amongst the members of the Board of Regents, newspapers, and members of the Association."

Thereupon Bergtheil moved, Briggs seconded and it was voted that Cook have printed 1000 copies of said petition. While there is no record that the pamphlet was so printed and distributed it seems that it was because Cook who proposed the action was authorized to carry it out, and also because the Evening Post of June 2 and Merchants Review, Press, Times, Tribune and World of June 3 each carried editorials or news items about the Petition which were, it seems, based upon the documents to be printed in the pamphlet. But not a single one of the 1000 copies has been located in any library in New York. All that is known of it is that which was stated in the newspapers, extracts from which are here given.

The New York Times in an editorial told of the organization of the Association and continued about its present project thus:

"it has prepared and presented to the Board of Regents of the University of the State of New York a petition for a charter for a college of accountants, to be under the jurisdiction of the Regents, under the direction of American Association of Public Accountants of New York, the college to be known as the College of the American Association of Public Accountants of New York: Application is made to the Regents for the opening of preliminary examinations in the various cities of the State, these examinations to be the same as for law students.

The association further requests that the course of study last forty weeks; that graduates be first granted the degree of Bachelor of Accounts, and, after three years practice, the degree of Masters of Accounts and that all public accountants now practicing in the State be accepted as Masters of Accounts xxx Curriculum of the College as outlined in the petition, will be extensive and thorough embracing, in first department, the science of double entry, the keeping of books of mercantile accounts, and corporations, judicial and public accounts. In the second department will be taught the examination and analysis of accounts and the compilation of statistics, and in the third and final department will be taught the principles of law on mercantile, corporation, banking and judicial accounting and other kindred subjects. The instruction to be by lectures and from textbooks, and the teachers will be professional accountants and lawyers. There will be a fee for tuition. The petition for a charter for the college is signed by several hundred leading bankers, lawyers, merchants, and officers of railroad, insurance, and other corporations."

The articles in the other papers all approved the project. Some added to the information in the Times. The World stated:

"The petition is approved by the officers of nearly every trust company and banking institution in the State."
The Tribune stated:

"curriculum embraces bookkeeping, auditing and law. x

The following is a list of the officers:

President, James Yalden; Vice President, H. R. M. Cook;
Secretary, Thomas Bagot; Treasurer, Rich'd M. Chapman;
Dean, Mark C. Mirick; Sub. dean, Rich'd S. Stevens;
Trustees, James T. Anyon; Louis Bergtheil; Frank Broaker;
Harry A. Briggs; Rich'd F. Stevens; William Trenholm;
Thomas Bagot; Louis Yalden; George R. Church."

Two of the newspaper stories stated that the school's name was the College of the American Association of Public Accountants of New York, but in the Minutes it was called College of Accounts.

Reverting to the May 21 meeting, the record showed (Minutes 81):

"H. R. M. Cook suggested the necessity of a representation before the Board of Regents on June 8/92, whereupon H. A. Briggs moved and Frank Broaker seconded, that the Board of Trustees and other members of the Association be requested to be present on June 8/92 in Albany before the Board of Regents, and that a meeting of the Board of Trustees be called for May 26/92 to confer as to remarks to be made & support of petition before the Regents and that H. R. M. Cook be requested to confer with Dr. Hunt and request his cooperation. Adopted!"

On April 6 as already shown the Trustees had authorized Cook to secure the services of John L. N. Hunt as Professor of Commercial Law. Although the Minutes do not show that Dr. Hunt had accepted, the above quoted resolution may have so indicated.

During the 18 days from May 21, 1892 the Board was busy with plans for the hearing by the Regents on June 8. It held meetings on May 26, June 4 in New York and June 8 in Albany. (Minutes 83, 86, 87) Two matters that received its attention were the delegation to attend at Albany which it hoped would be large, and the speakers and subjects for the addresses to the Regents. Another matter over which the Board had no control but which was of interest was its apparent expectation that the hearing would be before the full Board of Regents. Each of these 3 matters is here shown as finally effected without showing the many changes.

The delegation at Albany on June 8 included:

President James Yalden Fellow W. Sanders Davies
Vice President Henry R. M. Cook Fellow John Heins
Secretary Frank Broaker Fellow Thomas R. Horley
Treasurer Rich'd M. Chapman Fellow Mark C. Mirick
Trustee Thomas Bagot Fellow Ezra Redgate
Trustee Louis M. Bergtheil Fellow John W. Whitehead
Trustee William Trenholm Associate William H. Beynroth

Others who had been asked to attend or had indicated they would were Trustees James T. Anyon, Harry A. Briggs, George H. Church, Louis Yalden, Fellows William M. Brooks, Walter H. P. Veysey and Non-member T. Guilford Smith.
The proposed speakers and the subjects for their addresses to the Regents were considered at three meetings, but as finally planned in Albany shortly before the hearing, the program was revised once more upon notice from the Regents that "all could not be heard." Subjects and speakers as successively planned were as follows:

<table>
<thead>
<tr>
<th>Subject</th>
<th>Proposed Speakers and Sequences</th>
<th>Hearing Sequence</th>
</tr>
</thead>
<tbody>
<tr>
<td>General</td>
<td>Yalden J. Yalden J. Yalden J. 7</td>
<td>Yalden J. 1</td>
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<tr>
<td>General</td>
<td>Cook Cook Cook</td>
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<tr>
<td>Public Interest</td>
<td>Chapman Chapman Chapman 3</td>
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<tr>
<td>Judicial Acct.</td>
<td>Church -- --</td>
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<tr>
<td>Insurance</td>
<td>-- Brooks --</td>
<td>--</td>
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<tr>
<td>Mortgage Compns.</td>
<td>Anyon -- --</td>
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<tr>
<td>Corporations</td>
<td>-- Davies Davies 5</td>
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<tr>
<td>Bankruptcy</td>
<td>Bergtheil Bergtheil Bergtheil 6</td>
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<tr>
<td>Finances, Equip.</td>
<td>Broaker Broaker Broaker 4</td>
<td>Broaker 3</td>
</tr>
</tbody>
</table>

The Association Minutes did not name the Regents who were present at the hearing or whether the hearing was before the full Board of Regents or before a committee. But the Regents’ minutes show that the hearing was before a committee which almost surely was the Committee on Incorporation of which the members were Chairman Townsend, Vice Chancellor Upson, Regents Warren, Turner and Kernan. All were present except Kernan when they met as a Board at 3 p.m. but no record has been found as to who were present at the hearing before the Committee on Incorporation. Melvil Dewey, Secretary to the Board of Regents attended, and

"Charles E. Sprague, ex-President of the Institute of Accounts was also present at the hearing."

No other records of the hearing have been found. Business did not mention it and the report in Banking Law Journal for June 1892 (V. 6, p. 539) did not add anything.

Having learned the personnel of the Regents Incorporation Committee, the personnel of the Association’s delegation and its speakers, and the names of the two others who were present the next inquiry would naturally be to learn what the speakers said in support of the Petition for a Charter for the proposed College of Accounts. However all that has been found in the Minutes or elsewhere is in a notice which the delegation authorized Cook to give to the press which listed the delegates who - (Minutes 89)

"waited on the Board of Regents, commented upon the necessity of the establishment of a College of Accounts in connection with the University of the State of New York. A communication from John L. N. Hunt, LL.D., President of the Board of Education of New York speaking in commendatory terms of the petition was presented during the deliberations of the Board."

There is no record of what, was said as to the interest of the public, the clients or the profession, or as to the curriculum, faculty, headquarters, equipment, finances, etc., which would be necessary for the effective operation of the College.
The result as stated in the Regents Minutes (p. 134) was:

"College of Accounts. The Committee reported the results of the hearing in behalf of a charter, granted to a delegation of nearly 20 public accountants from New York, and after discussion, on motion of Regent Doane, it was Voted, That the Secretary be instructed to inform petitioners in the matter of the American Association of Public Accountants of New York, that regents are not prepared to endorse the whole proposal in their petition, but are ready to open examinations for such persons as desire to become public accountants."

As a part of the above notice to the press, Cook stated:

"It is understood that the Board of Regents is somewhat indetermined to the construction and operation of the new law relative to incorporation of colleges and educational institutions. (Minutes 89)

In an address to the Association on November 10, 1892 Cook added - Minutes 117)

"That the Republican Convention at Minneapolis had reduced its number to a bare quorum."

The Regents Minutes of June 8 showed 11 of 16 were present.

Two other reasons which Cook gave were perhaps more fully explanatory of the Regents’ action. They were (Minutes 118):

"The construction of our Board of Trustees for the proposed institution seemed in the eyes of the powers that be to partake largely of the element of monopoly; that is for the benefit of our immediate members and not for the purpose of raising the plane of the profession generally."

"The fact of the Association at that time not possessing suitable accommodations for the conducting of the school or college weighed somewhat against us."

That the project for the College was not immediately given up was indicated at the Trustees meeting July 7, 1892 as follows:

"Discussion: The subject of ways and means to support a college was discussed and the matter was referred to the Charter Committee."

(Minutes 94)

That was the last mention in the Minutes of the proposed College of Accounts, except in the address of Vice President Cook on November 10, 1892 which reported the history of the Association’s efforts which however had resulted in the Regents’ non-approval on June 8, 1892.
CHAPTER 35

NEW YORK SCHOOL OF ACCOUNTS

After the Trustees' discussion on July 7, 1892 of "ways and means to support a college" (Minutes 94) and reference of the matter to the Charter Committee the next mention of the subject of an educational institution was three months later at the Trustees' meeting on October 6, 1892, when

"Mr. H. R. M. Cook made a lengthy and interesting confidential report re Charter." (Minutes 96)

Thereupon 4 resolutions were adopted as follows:

1. "Moved by Broaker, seconded by Bergtheil (Minutes 97) that the following gentlemen be requested to serve as Trustees in the proposed New York School of Accounts, and that the gentlemen whose names are also stated herewith be appointed a committee to confer with them on the subject and to report on or before Oct. 14/92."

There was no record of the requested report. The Committee may not have acted, for this matter of non-professional trustees was up again on November 4 (Minutes 108) and may not have been concluded until before the meeting on January 6, 1893 (Minutes 196).

2. "Moved by Broaker, seconded by Bergtheil (Minutes 97) that the amended petition to the Board of Regents be prepared by H. R. M. Cook with full power to act and that the selection of the members of the Association to serve as Trustees in the proposed school be left to the discretion of the same gentleman."

3. "Mover and seconder not named but (Minutes 98) It was ordered that the Secretary notify the Professors of the various Departments to prepare a short concise treatise of studies in their respective Departments covering instruction of 1000 hours as stated in Petition to Board of Regents."

4. "Moved by Broaker, seconded by Bergtheil (Minutes 98) that Thos. Bagot and Louis Yalden be appointed a committee with full power to act, to select and hire headquarters for the Association and proposed School of Accounts, location to be central say between 23rd and 48th Street between Lexington and 8th Avenue, or at their discretion elsewhere, rental $500 to $1300 per annum."

On October 14 Thomas Bagot and Louis Yalden, the committee on headquarters reported that 2 rooms could be secured at 122 W. 23rd Street near 6th Avenue at a rental of $40 per month from November 1, 1892 to May 1, 1893, that the premises could be leased for one year from May 1, 1893, and that the remaining part of the building could be had at a proportional rental.
They advised taking a lease on the premises for 6 months from November 1st and the Trustees so voted. The same committee upon a motion by Broaker seconded by Stevens was authorized to furnish the rooms at an expense of about $150 and on October 28 the committee reported that this had been done for about $120. (Minutes 101 & 104)

On October 28 and on November 10 Cook reported progress for the Charter Committee but without details of what had been done. However the facts that the Association had secured headquarters, was seeking business and professional men for Trustees and was planning to ask for a charter for a school instead of a college showed that it was endeavoring to meet the objections which the Regents had raised at the hearing upon the former petition on June 8.

At the Trustees meeting November 28 when the 7 present were Bagot, Bergtheil, Chapman, Church, Cook and 2 Yaldens, upon a motion by Cook seconded by Bergtheil an election of Trustees for the proposed School of Accounts resulted in the choice of 6 Fellows of the Association namely,

(Minutes 127):

L. M. Bergtheil 7 votes  R. F. Stevens 6 votes  T. Bagot 5 votes
H. R. M. Cook 7 votes  J. Yalden 6 votes  R. M. Chapman 4 votes

Apparently G. H. Church also a Fellow was elected by December 8, at which date 5 business and professional men had been chosen.

A special meeting of the Association was held on Thursday, December 8, 1892 pursuant to a Call as follows (Minutes 131):

"To ratify propositions in respect to Charter now before the Board of Regents."

The Roll Call showed 14 Members present, namely:

Anyon, J. T.  Brooks, W. M.  Gray, Chas.
Bergtheil L. M.  Chapman, R. M.  Kelly, Henry
Both, Chas.  Cook, H. R. M.  Mirick, M. C.
Briggs, H. A.  Davies, W. S.  Yalden, J.
Broaker, Frank  Yalden, L.

The record shows two actions at the meeting, the first being:

"The following papers were submitted by Mr. H. R. M. Cook re to Charter:
1. Copy of Certificate of Incorporation Amer. Assn. of P. A.
3. Resolution and Guarantee of The Amer. Assn. of P. A.
4. Outline of Proposed Curriculum of The New York School of Accounts.
5. Guarantee of Sundry individuals to make good any monetary deficiency in The New York School of Accounts.

The above resolutions were upon motion of L. M. Bergtheil, seconded by Frank Broaker duly adopted by the Association.

The second, a clipping from the printed notice was moved by L. M. Bergtheil, seconded by Yalden and unanimously carried:

"That in view of the undoubted desire of all members of the Association interested in its progress to hear at the earliest possible moment the
result of the deliberations of the Board of Regents of the State of New York, on Wednesday next, the 14th inst., at Albany, upon the application of this Association for Provisional Charter for a Professional School of Accounts, the Secretary be empowered to issue notices postponing the monthly meeting of the Association which stands convened for Tuesday next, the 13th inst., to Thursday next, the 15th inst., December, and that the Secretary be instructed to accompany such notice by an invitation to the members to submit to the meeting, papers in discussion upon the address of Mr. R. M. Chapman delivered at the November meeting."

The Certificate of Incorporation of the Association was shown in all the Year Books to 1915 and there is no need to repeat it here. But the other papers submitted by Cook and adopted by the Association have never been published and are given here as important historical documents.

Petition to Board or Regents
December 8, 1892
(From Minute Book #1, pages 137-141)

To the Board of Regents of The University of the State of New York

The American Association of Public Accountants, an institution duly incorporated under the Laws and Statutes of the State of New York, in the year 1887, hereby represents and petitions as follows:

1. That it would be to the public benefit to establish a professional school for accountants, under the jurisdiction of your honorable board, and the auspices of the American Association of Public Accountants, and guidance of members of the profession.

2. That for the purposes of founding a professional school, there has been subscribed for its guarantee of support and maintenance, a sum amounting to five thousand dollars ($5,000.00), and that ten per cent (10%) of the aforesaid amount has been paid in cash, and is now held for the purposes of the incorporation herein asked, and on deposit with the Central Trust Company of New York. That the aforesaid subscription is made in good faith and by an institution able to subscribe to same. That in order to provide any deficit which may arise by reason of an excess of expenses over income, The American Association of Public Accountants hereby agrees for itself and its members to guarantee the sum of two thousand five hundred dollars ($2,500) per annum for the term of two years from the date of granting of a provisional charter. That in further guarantee of any possible deficit arising from an excess of expenses over income, and beyond the aforesaid amount of two thousand five hundred dollars ($2,500) per annum for the term of two years, guaranteed by the American Association of Public Accountants, a duly executed guarantee is herewith presented from sundry persons binding themselves individually and collectively, their heirs and assigns, to make good any deficit at the rate of five thousand dollars ($5,000) per annum, for the term of two years from the date of granting of a provisional charter.
3. That the American Association of Public Accountants being satisfied that public interest will be promoted by such action hereby applies to have said professional school incorporated and admitted to the University of the State of New York as The New York School of Accounts - and do hereby nominate as the first Trustees of said professional school, the undermentioned persons:

- James Yalden
- John L. N. Hunt
- Henry R. M. Cook
- F. B. Thurber
- Louis M. Bergtheil
- George H. Church
- Thomas Bagot
- Lucius M. Stanton
- Richard F. Stevens
- Rufus G. Beardslee
- Richard M. Chapman
- John B. Woodward

That the aforesaid persons shall act as Trustees for the term of two years from date of incorporation. That their successors in office shall be thereafter elected by the American Association of Public Accountants for such term or terms as may hereafter be agreed upon.

4. That suitable accommodations have been leased in a central section of New York, namely No. 122 West 23rd Street, the owner of the building granting the option until May 1, 1893 of increasing said accommodation to the full extent of the building by giving one month’s notice.

5. That all necessary furniture, appurtenances, books and supplies shall be provided within a reasonable time from the granting of the provisional charter.

6. That it is intended that a full course of instruction shall extend over a period of two years, viz., forty weeks containing one thousand hours, in each year.

7. A provisional charter is now asked to facilitate the acquirement of additional premises for said professional school and for the organization therein, of a proper course of instruction, on condition, that if suitable accommodation be not provided and a proper course of instruction organized within two years from the granting of the charter now asked, and a report of the same made by said Trustees, then the said charter may, on satisfactory evidence, be declared by your honorable Board in your minutes, absolutely void.

8. That after the expiration of the aforesaid provisional period of two years, providing that the methods of instruction and usefulness of the aforesaid professional school has been successfully demonstrated to the satisfaction and approval of your honorable Board, the American Association will petition that the provisional charter be made absolute, and further guarantees to endow said institution with the sum of twenty thousand dollars ($20,000) wherewith to acquire a suitable site and building in which to continue permanently the aforesaid professional school.

9. That it is the intention of the American Association of Public Accountants to make The New York School of Accounts self-supporting, to which end it is proposed to charge a fee, for instruction, of one hundred dollars ($100) per annum which it is believed will be sufficient and ample to pay all expenses relative thereto.
10. That the American Association of Public Accountants has made careful estimate of the probable running expenses of said school of accounts for the two years embraced in the provisional charter now asked for, and is of the opinion that upon liberal calculation they should not exceed $8,000 to $9,000 per annum, including reasonable remuneration to the professional instructors. That the amount of $5,000 subscribed would be used for the purpose of furnishing and fitting up said professional school and also for the establishment of a library in connection therewith. That from inquiries made and applications received from residents of this and other States, the American Association of Public Accountants feels justified in believing and estimating that the said school would open with a minimum number of one hundred students, which, taken at the aforesaid annual fee of $100 per student, predicts a minimum income of $10,000 per annum.

The preceding application or petition was submitted at a legal meeting held on the eighth day of December, 1892. Having been read and approved it was duly adopted as the application of said meeting, and ordered verified by the oath of the presiding officer, and transmitted to the Regents of the University. Done in obedience to said order this eighth day of December, 1892.

James Yalden, President

STATE OF NEW YORK )
COUNTY OF NEW YORK ) ss:
JAMES YALDEN of New York City in said County being duly sworn, deposes and says that he presided at the aforesaid meeting, that the foregoing application was submitted to said meeting, and that the statement of facts therein set forth is in all respects true, as he verily believes.

James Yalden

Subscribed and sworn before me )
this eighth day of December 1892 )
George Gordon Battle
Notary Public

RESOLUTION OF GUARANTEE
December 8, 1892
(From Minute Book #1, Pages 142-143)

RESOLVED: That the American Association of Public Accountants (Incorporated) hereby agrees and guarantees to make good all or any monetary deficit from an excess of expenses over income, in the carrying on of the aforesaid school, for the period of two years from the granting of a provisional charter by the Board of Regents of the University of the State of New York, at the rate of two thousand and five hundred dollars ($2,500) per annum.

State of New York ) ss
County of New York) ss
JAMES YALDEN of New York City, in said County, being duly sworn, deposes
and says, that he presided at the aforesaid meeting and that the foregoing RESOLUTION was duly adopted.

James Yalden

Subscribed and sworn to before me.
this eighth day of December.
George Gordon Battle

Guarantee by Sundry Individuals

(From Minute Book #1, Pages 150 and 131)

We, The Undersigned, of the City, County and State of New York, hereby jointly and severally bind ourselves, our heirs, administrators, and assigns to make good all or any monetary deficit in the New York School of Accounts, which may arise from an excess of expenses over income, in the carrying on of said school, or failure on the part of the American Association of Public Accountants to meet said deficit should it arise; for a period of two years from the granting of a provisional charter by the Board of Regents of the University of the State of New York to said school, at the rate of five thousand dollars ($5,000.00) per annum.

In Witness Whereof we have hereunto set our hands and seals this eighth day of December eighteen hundred and ninety two.

Thomas Bagot  H. A. Briggs  Frank Broaker
R. M. Chapman  Louis Yalden  James Yalden
H. R. M. Cook  Chas. Both  Chas. Gray
Wm. M. Brooks  L. M. Bergtheil

Outline of Proposed Curriculum

(From Minute Book #1, Pages 144-149)

Bookkeeping and Accountancy

Sec. 1 - The Science of Double Entry
Elucidating the fundamental principles of original entry, in the Journal, the Cash Book, the Sales Book, Purchase Book, and Commission Book, and posting therefrom to the Ledger, under the respective headings of the accounts contained therein, together with such subjects as relate to the primary groundwork upon which the Science of Bookkeeping rests.

Sec. 2 - The Keeping of Books of Mercantile Accounts
In the form of Single Proprietorship Accounts, Copartnership Accounts, and Corporation Accounts, Comprising the following features:

The formal opening of Books at the Commencement or re-organization of a business.
The conducting of books for a specified period.
The formal closing of books at the end of a fiscal year, or on a final liquidation of the affairs of a concern.
The preparing of Balance Sheets, Merchandise Accounts, Profit and Loss Accounts, etc., with the schedules applying thereto.
The application of the foregoing features to the following kinds of business. Buying from the producer or manufacturer, and selling to the consumer or retailer on open Book Accounts.
Buying from wholesaler or manufacturer, and selling for cash.
Manufacturing Accounts, introducing the additional subjects of Plant, Additions, Renewals, Depreciations, Cost of Converting raw material into manufactured merchandise, and a general philosophy of those matters pertaining to a manufacturing business as distinct from simple trading.
Commission and Brokerage Accounts, involving the trading as agent or consignee, exemplified in the Accounts of Dry Goods Commission Houses, Produce Commission Houses, Stock and Bond Brokers, Real Estate and Rent Collecting Agencies, Advertising Agencies, and others of like nature.
Construction Accounts, involving, specifically the building of railroads, canals, highways, telegraphs, docks, bridges, houses, and all other public or private works, by construction companies, contractors or individuals.
Shipping and Commission Merchants' Accounts, comprising, importing, exporting and domestic and foreign commercial transactions involving the principles of Foreign and Domestic Exchange, Account Sales Inward and Outward, Consignment Ventures, Joint Ventures, Accounts Current, and all matters pertaining thereto.

Section 3 - Corporation Accounts
The opening, conducting, closing and adjusting, distinctively Corporation Accounts, together with the preparing of Balance Sheets, Profit and Loss Accounts, State Returns, and Specific Exhibits for presentation at meetings of Stockholders, as applicable to Banks and Banking, Insurance, Fire, Life, Marine, etc., and Transportation Accounts; the last named comprising Railroads, Steamship, Express, Canal, Telegraph, Lighterage and other accounts of a similar nature, peculiarly involving a discrimination between such things as relate to earnings and such as relate to construction, together with the intricacies arising in leasing, bonding, funding, mortgaging, re-organizing and similar measures of financiering.

Sec. 4 - Judicial Accounts
The conducting of Books of Accounts for Estates, Executors, Administrators, Trustees, Guardians, Assignees and Receivers, in such manner as to afford ready data for the preparing of accounts for filing in the Surrogates' and other Courts; as also the preparing of such accounts in accordance with prescribed requirements.

Sec. 5 - Public Accounts
A practical review and consideration of the subjects of National, State and Municipal Accounts, elucidating the various sources of revenue and expenditure, appertaining to Public Funds, and the methods, organization and system operative in the United States of America generally, and in its States and Municipalities specifically.
Auditing

Sec. 6 - The Examination of Accounts
For the purpose of arresting or detecting fraud and irregularities. The re-
construction or alteration of systems of bookkeeping for the purpose of insur-
ing greater safety against mismanagement, error or defalcation.
The drawing up and framing of Reports and Statements on Audits and Investi-
gations, together with other matter of a like nature, to be the subjects of a
course of lectures.

Sec. 7 -
The Analyzing of Accounts and Compilation of Statistics, and the deducing of
facts therefrom, for the purposes of making calculations and determining
future course of action.
The investigation of accounts, for the purpose of ascertaining the actual
earning powers of a business.
The settlement of partnership interests, and adjustment of all complications
and disputes arising in matters of accounts.

LAW

Sec. 8 -
The principles of law upon Mercantile, Corporation, Banking, Judicial Ac-
countings and other kindred subjects, having direct bearing upon matters of
Accounts as laid down by recognized authorities upon such laws, or according
to the Statutes of the State of New York.

Sec. 9 -
During the College year of 1,000 hours, it is proposed to pursue the following
course:
The Theory of Accounts, 2 1/2 hours per day, two days a week, for the first
twenty weeks of the first year:

| Mondays - Theory                        | 9:30 to 12:00 A.M. |
| Mondays - Mercantile                   | 1:00 to 3:30 A.M.  |
| Tuesdays - Construction                | 9:30 to 12:00 A.M. |
| Tuesdays - Law                         | 1:00 to 3:30 P.M.  |
| Wednesdays - Judicial                  | 9:30 to 12:00 A.M. |
| Wednesdays - Transportation            | 1:00 to 3:30 P.M.  |
| Thursdays - Banking                    | 9:30 to 12:00 A.M. |
| Thursdays - Building Loan, Investment, Savings Accts. | 1:00 to 3:30 P.M. |
| Fridays - Theory                       | 9:30 to 12:00 A.M. |
| Fridays - Insurance                    | 1:00 to 3:30 P.M.  |
Second Year

Omit Theory, Judicial Accounts and Banking Accounts, and substitute therefor, Audits, Investigations, Statistics and practical reviews of previous studies, preparatory to final examination. With the exception of Law, Auditing and such subjects as are more readily presented through the medium of lectures, instruction will be given by dictation, assisted by illustrations, and by such text books as may be deemed advisable by the Faculty.

At the monthly meeting of the Association December 15, 1892 which had been postponed so that the Regents’ action upon the Petition might be announced, 14 members were present. After a few items of business Mr. Cook reported as follows: (Minutes 154)

"On behalf of the Charter Committee I would state that I have been in Albany for the past two days, and that the Association in the form of a School, has now been admitted to the University of this State. It is a high honor to have conferred on us without an endowment, and I trust we shall make good use of it. We are all familiar with the status of the thing. The Petition was granted at the last meeting. There is only one thing that should be done, and that is to read the reasons and explanations that were offered to the Board of Regents, and that will define our policy in future with regard to this New York School of Accounts."

"Mr. Bergtheil moved and Mr. Louis Yalden seconded, that the following arguments submitted by their Vice President to the Regents of the University be, on account of their important character, read and placed on file."

PROJECT AND REASONS FOR THE ESTABLISHMENT OF THE NEW YORK SCHOOL OF ACCOUNTS

The main object for the establishment of the New York School of Accounts is to provide for young men special means of training, and of correct and practical instruction in the knowledge and science of modern accountancy and finance, in order that, being well informed and free from delusions upon these important subjects, they may either serve the community skillfully as well as faithfully, as public accountants, business managers and officers of trust, or remaining in private life, may prudently, economically and successfully manage their own affairs; in short, to establish means for imparting a liberal and practical education in all matters pertaining to the intricate science of accounts. The American Association of Public Accountants has been led to take this step for several reasons:

FIRST: From a somewhat self-interested motive, that is, a desire to protect the profession of public accountants and the business community from the incompetent practitioner, who is so often employed by the public with poor and sometimes disastrous results, thereby bringing an honorable profession into disrepute.

SECOND: That the general growth of the profession is large, especially within the last few years, and shows signs that it should be placed on an
organized basis in the same way as a lawyer, doctor, engineer or architect, so that when the services of a public accountant are employed there shall be no doubt in the minds of his clients that his work is accurate and results logical and of permanent and lasting value.

THIRD: That at the present time there is not in existence, between the common school and college, any institution aiming at this particularly high branch of business education, or any place whatever where a young man desiring to obtain practical information and education in the science of accounts, can go. It is true that there exists the so-called business college, but I claim that a young man's mental and business horizon would not be considerably widened by a course of instruction therein. As to the so-called commercial or business colleges, I would not willingly do them an injustice. I believe they are a constituent of our educational system, but however valuable their curriculum, their very nature precludes them from giving a high and practicable training in this special subject. The business college has to do with what I may term "means or facilities," chiefly with manual "facilities," writing, reckoning &c., those things that go to make up a good clerk, things of value in themselves, things which every public accountant and business man must have, and yet things which after all are only "means and facilities," they do not touch the essence of the subject which we propose to practically teach; they bear little or no relation to those broader views characteristic of the public accountant as distinct from the mere clerk. The method of instruction in these institutions is theoretical and impracticable, and but distantly related to transactions which actually occur in the business world, so that far from producing even an ordinary man of accounts, (not using the term expert,) a young man is certified to the business world as possessing an education and qualifications which do not exist, it is often found that there is general cause for disappointment both on the part of the employer and the employee, and it often takes a long time to eradicate the impression formed by the student and convince him practically that his business education is of an obsolete character at the best, before he can become of any practical use to himself or anybody else.

FOURTH: It is not to be supposed that every individual graduating from the New York School of Accounts will at once be able to start in business for himself any more than the young lawyer who has just received his degree, although there is a far better opening in the profession of public accountant to-day than there is for the average young lawyer, and here, I am frank to say that there is a self-interested motive on our part, for we shall be able to provide ourselves in our business with competent and reliable assistants who are actually familiar with our business practice, by reason of their tuition under various members of the profession. I may say here that there is plenty of room right in the City of New York for very many such assistants, one of the principal difficulties at the present time being the lack of competent and reliable help; poor material, such as the business college graduate, is plentiful, but they are wanting in both theory and practice and are worse than useless. I may mention that the project has met with much favor and support from the business world, as shown by the testimony of so many prominent men who have signified their approval. We feel sanguine, therefore,
that we should meet with a success commensurate with our efforts in the improvement of the status of the profession. An institution like this with a curriculum based upon practical knowledge would be an addition to the educational system, comparable in importance and influence only with the great system of technical schools, which in different fields are revolutionizing our American Education. It would give us a fine system of training for business.

FINANCES

It is intended that the New York School of Accounts shall be self-supporting, and from the various means of encouragement which have been received, we do not doubt for a single moment but that such will be the case from the moment it commences. If, however, it does not prove to be successful at first, as we anticipate, the American Association of Public Accountants stands ready to meet a deficit, and failing this source of revenue a number of persons have given their guarantee and bound themselves to meet any deficiency. This will be cheerfully done, as we all have the strongest faith in the ultimate success of this project, we all feel personally interested in it. It is not believed that the expenses of conducting the institution will be large during the provisional period, it would hardly appear necessary to purchase a site and building, therefore it is proposed in addition to the accommodation which we are now possessed of, to add to the same by utilizing the remaining space in the building, which we can do at any time between now and next May, by giving thirty days’ notice, the owner of the building having given us that option. Furniture and fixtures for a seating capacity of about one hundred can be put in, in a very short time; we have already made arrangements with a well-known school furniture and supply house to provide us with all necessities in that line. It should be observed that in the case of the New York School of Accounts a comparatively small capital will be sufficient and ample to carry it on; although it requires a library, it is not necessary to expend anything like the sum for it as in the case of a law school, which I presume is one of the most easily equipped. In regard to the remuneration of instructors, the proposed school course of one thousand hours per annum being divided by ten, the anticipated number of instructors required, it is proposed to pay these gentlemen not more than five hundred dollars per annum for their services for the first two years, or provisional period, and to this all have willingly and gladly agreed, it being a matter of general interest and assistance to all in the profession that the New York School of Accounts should be organized.

CURRICULUM

A general outline or plan of instruction has been prepared and handed to you in connection with the petition, and it is readily seen that even in this brief statement the subjects embraced are of considerable detail and importance; taking in connection with this the fact that the instructors will be
practitioners, not theorists, it is but logical to believe that a most useful
course of instruction will be imparted to the students. The course in business
law will be of a general nature and will comprise a study of those business
forms and acts which are common to all business alike; the idea, of course,
is not to make a lawyer, nor to make the lawyer indispensable, but to give the
student knowledge enough to familiarize him with the usual forms common to
all branches of business. It will also comprise the study of business practice,
that is, a study of the organization and methods of work characteristic of
many types of business, selected not so much with reference to their relative
money value as to their value as specimens or illustrative of the business
methods and spirit of the community. The course in business law and business
practice will be under the immediate care and direction of Dr. John L. N. Hunt.
In presenting the various branches of the science to the student, theoretical
illustrations will not be used, but examples of actual business transactions in
which we have been engaged will be exhibited, explained and analyzed, and the
essence or pith of the same so presented as will be of the greatest possible
value to the student.

The typewritten copy of these "Projects and Reasons" in the Minutes in­
cluded on pages 159-161 a section "BOARD OF TRUSTEES, coming before
the section on Finances. But it has been crossed off with pencil, whether
before or after the paper was read to the Regents is not known. However,
since it contained sketches of the lay Trustees and some facts about account­
ant Trustees not elsewhere given in this story that section is included here.

BOARD OF TRUSTEES

It will be observed that the Board of Trustees consists of not only profes­
sional accountants but of some well-known men from the business com­
munity, and I presume it is as well to give some account of the gentlemen
named:

Mr. James Yalden is the senior partner of the firm of Yalden, Brooks &
Donnelly, probably the largest and best known firm of public accountants
in the United States. He has been connected with some large matters in
accountancy, for instance the celebrated gas investigation in which he was
employed by the State, and many others too numerous to mention. His
firm has recently completed a long investigation of the whole of the munici­
pal accounts of the City of Detroit.

John L. N. Hunt, LL.D., is a well-known lawyer in New York City, but is
perhaps better known as an educator and as President of the Board of Edu­
cation of New York City. Dr. Hunt has spent many years of his life as
an instructor, and has served as such from the position of a common
school teacher through the various higher grades to that of Professor in a
University.

Mr. Louis M. Bergtheil, the senior member of the firm of Bergtheil,
Horley & Co., of New York City, is an Englishman by birth, a naturalized
citizen, a chartered accountant of England, and a well known man in the profession. He numbers amongst his clients such men as F. R. Coudert.

F. B. Thurber is the President of the Grocery and Provision House, Thurber, Whyland Co., and is a gentleman who possesses a very strong belief in the usefulness of the profession of public accountant. Mr. Thurber's business ability and wealth are well-known.

George H. Church is an accountant by profession, a director in the Third National Bank in New York City, and associated with the law firm of Sherman & Sterling. Mr. Church is now engaged in the liquidation and settling up of the large Burkhalter failure, of which so much has been heard in the Public prints lately.

Thomas Bagot is one of the oldest public accountants of New York City, having been in practice some twenty-six years. He is my associate in business and has been employed on such large investigations as the Grant & Ward and Henry S. Ives, &c. failures.

Mr. Lucius M. Stanton is a member of the firm of Stanton Brothers & Co., a large dry goods house in New York City, and is a gentleman of wealth, and well known in the dry goods community.

Richard F. Stevens is a public accountant, his specialty in business being the auditing and investigation of accounts of large corporations, especially railroad and transportation, such as the Delaware, Lackawanna & Western Railroad.

Hon. Rufus G. Beardslee is an old established lawyer in New York City and is Assistant Corporation Counsel. Mr. Beardslee takes the liveliest interest in all matters of an educational nature; he was for many years Commissioner of Education.

Richard M. Chapman is the junior member of the firm of Broaker & Chapman, is well and favorably known throughout the profession and may be termed an enthusiast, on the subject of accounts; from his intimate and practical knowledge and ability as a lecturer the Association holds him in high regard.

Gen. John B. Woodward is the well-known President of the Third National Bank of New York City. It is hardly necessary for me to mention the desirability of having so prominent a business man upon the Board. I may mention, however, that Gen. Woodward believes in the future of the profession.

Gen. C. T. Christensen is the President of the Brooklyn Trust Company, a large institution of its kind, and in this case it is not necessary for me to make any remarks.

The record of this Association meeting in December 15 continued

"President - You have heard read the paper headed "Projects and Reasons" for the establishment of the New York School of Accounts; what is you wish in regard thereto?
Mr. Cook - I move that they be transmitted to the Trustees of the New York School of Accounts.

Mr. Broaker seconded the proposition which was passed."

The Association passed votes of thanks to Vice President Cook and to Melvil Dewey, Secretary to the Board of Regents.

As previously noted Mr. Cook reported at this Association meeting on December 15, that

"the Association in the form of a School has now been admitted to the University of this State."

Perhaps this exaggeration was only a burst of enthusiasm or was the result of a misunderstanding of the effect of the Regents' action which as recorded in their minutes of December 14, 1892 was:

New York School of Accounts. The committee reported that the American Association of Public Accountants had withdrawn the objectionable features in their original proposal (see Regents' minutes 1890-99, p. 134) and had submitted a petition for a provisional charter for two years for the New York School of Accounts. After discussion it was

Voted, That a provisional charter for two years be granted the New York School of Accounts."

On January 13, 1893 for the Charter Committee

"H. R. M. Cook reported that he had received Provisional Charter for two years from Dec. 14/92 from the Board of Regents, and that he had delivered Certificate to James Yalden, President of The New York School of Accounts."

This document was not copied in the Minutes but a copy of it was recently secured from the Secretary to the Commissioner of Education. A copy is as follows:

Provisional Charter of
New York School of Accounts

Whereas a petition for incorporation as an institution of the University has been duly received, and
Whereas official inspection shows that partial provision has been made for buildings, furniture, equipment and for proper maintenance, and that all other prescribed requirements will be fully met.
Therefore, being satisfied that public interests will be promoted by such incorporation, the Regents by virtue of the authority conferred on them by law, hereby incorporate James Yalden, F. B. Thurber, Thomas Bagot, Rufus G. Beardslee, John L. N. Hunt, Louis M. Bergtheil, Lucius M. Stanton, Richard F. Stevens, John B. Woodward and their successors in office under the corporate name of New York School of Accounts with all powers, privileges and duties, and subject to all limitations and restrictions prescribed for such corporations by law or by the ordinances of the University of the State of New York. The first trustees of said corporation shall be provisionally the above named twelve original incorporators.
If all requirements prescribed by law or by the University ordinances be fully met within two years, then this charter shall be made permanent, but
otherwise on December 14, 1894 it shall terminate and become void and shall be surrendered to the Regents.

It is also provided that no diplomas, certificates of graduation, or other credentials shall be granted except on such conditions as are from time to time certified under seal of the University as being duly approved by the Regents.

IN WITNESS WHEREOF the Regents grant this charter no. 680, under seal of the University at the capitol in Albany, December 14, 1892.

Anson Gould Upson
Chancellor

SEAL

Melvil Dewey
Secretary

Perhaps the Trustees considered that the work preparatory to the detail organization of the School was wholly or nearly complete for at the meeting January 6, 1893 they voted (Minutes 198):

"that the Treasurer prepare a statement of expenses incurred by the Association to N.Y. School of Accounts, and that said statement be presented to the Trustees of N.Y. School of Accounts to be passed to the credit of the Association. Said statement to be presented at the next meeting of the Board of Trustees."

The Minutes did not mention this matter thereafter.

At the Annual Meeting of the Association January 17, 1893 the retiring President, James Yalden, delivered an address in which, after some introductory remarks about the history of the efforts for the incorporation of the School, he went on with some facts about its present and forecasts about its future of which excerpts are here given. (Minutes 204).

"We have today organized the School, and later, I think, the names of the officers will be put before you. The object of the New York School of Accounts is to educate young men for the profession of accountancy, and also in the principles of commercial life. We intend as I think you all know, to open rooms - in this house in all probability - and to invite students to come there under the charge of Dr. John L. N. Hunt, dean of the faculty, who is to be assisted by various accountants among ourselves, who will lecture and teach in the various subjects pertaining to accountancy. We ask nothing but your assistance in this matter, so far as you are able to give it; and I think the School will be a success. If it is, it will be the foundation of our profession, and be the means of putting it on the same basis as the professions of law and medicine in this city; and eventually, no doubt, when the Regents see that we have carried out this scheme to their satisfaction, legislation will ensue that will raise the accountancy business to the position which we should all like to see it occupy."

With the School planned, underwritten, chartered and organized the next chapter will take up its operation.
CHAPTER 36
THE SCHOOL - ITS TRUSTEES, FACULTY, STUDENTS

Since on January 6, 1893 the Association Trustees directed its Treasurer to prepare a statement of the expenses incurred by the Association for the School; and on January 17, its retiring President, James Yalden, announced to the Association that the School had been organized that day, it seemed that the work of the Association was finished and other matters would be handled by The School Trustees. But the Association continued to act for the School as shown by 5 items in its records.

1. On February 23, the Secretary reported (Minutes 217) that

"2,000 Association letters
3,000 Dr. Hunt's letter, and
5,000 Prospectus, were ready and will be sent out this week."

A description of these documents will be given a little later on.

2, 3. On May 4 the Association Trustees voted (Minutes 228):

"Resolved that the President and Secretary of the School of Accounts be requested to submit in writing at the next meeting of this Association a report as to the present and anticipated status of the said School of Accounts.

"Resolved that the Secretary and Treasurer be instructed to attend the meeting of May 9th prepared with tabulated information necessary to reply to any questions that may be put to the meeting relative to the position and matters generally of the Association and School of Accounts."

The requested reports were presented on May 9, but the record does not show any mention of the third resolution.

4. On October 28 after sessions of the School had begun, the Association voted (Minutes 248):

"Resolved: That a Committee be appointed to consist of Hon. John L. N. Hunt, Dean of the Faculty & James Yalden, President of the Board of Trustees of the New York School of Accounts and R. F. Stevens to confer with American Bankers Association with a view to cooperating in the general efforts of that Institution and this Association to promote systematic, commercial education."

No report by that Committee was mentioned in the Minutes.

5. On April 14, 1894, a letter from Mr. Ingram of Financial Record was read, and the Association voted (Minutes 278): to

"accept the proposition of the Financial Record, providing they devote a whole page to the advertisement of the Association and School of Accounts."
Of the documents which were sent out in February 1893, the Association letter dated February 16, 1893 quoted the objects of the society, told of the organization of the School under the Charter granted by the Board of Regents of the State of New York, listed the Trustees of the School and told a little about the Faculty. The Hunt letter dated December 12, 1892, was an argument for accountancy education but did not describe the plan for it. Both documents were inserted in the Minutes.

But the Prospectus of which 5000 copies had been printed was not preserved or described in the Minutes. And no copy was found at the Institute, the Public Library or any college or society library in New York, the State Library in Albany, the Library of Congress or the Office of Education in Washington. But when further search seemed useless the Library of Congress found a reference which might indicate that the Boston Public Library had a copy. That was the case and it was borrowed and copies were made for several libraries. The pamphlet of 15 pages, 6 1/2 x 9 1/2 is entitled:

“Prospectus of the New York School of Accounts.”

The cover shows the location of the School and the address of the Secretary's Office, and between the title and the addresses it bears the seal of “American Association of Public Accountants.”

The contents of the Prospectus are as follows:

Page 3 - Board of Regents, 1892
Page 4 - Officers and Board of Trustees of the School
Pages 5, 6 - General Statements
Pages 7, 8 - Requirements for Admission, Equivalents
Pages 8, 9 - Attendance, Method of Instruction
Pages 10, 11 - Course of Study, Bookkeeping
Page 12 - Auditing, Law, Location of School
Page 13 - Library, Board and Room, Fees
Pages 13, 14 - Degrees, Examination, Certificate
Page 15 - Calendar, 1893-1894
Name and Address of Secretary, Thomas Bagot

Turning to the personnel of the School the first group is the Trustees, partial or complete lists of whom are in 5 records,

(1) Association records of November 25, 1892 (Minutes 127) when six accountants were elected by seven Association Trustees;
(2) Address of Vice President Henry R. M. Cook prepared in support of the Association’s petition for a charter and perhaps read to the Board of Regents on December 8, 1892 (Minutes 159);
(3) Charter granted by the Regents dated December 14, 1892;
(4) Association letter, of February 16, 1893 (Minutes 196 & 207);
(5) Prospectus, ready at February 23, 1893 (Minutes 217).

The last two lists are identical and include all names in the earlier lists except that of Gen. C. T. Christenson, named in the Cook address but not elsewhere. The names in these lists were:

Thomas Bagot Secretary Richard M. Chapman Treasurer
Louis M. Bergtheil George H. Church

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Bagot was Secretary and Chapman was Treasurer of the Association. Yalden was President of the Association until January 17, 1893 when he was succeeded by Cook who was followed by Stevens in 1894. Bergtheil and Church were present or past Trustees of the Association.

The only record of the activities of the Trustees is that in the reports made to the Association on May 9, 1893 summarized here. By President James Yalden, May 6, 1893 (Minutes 230)

"Regents granted Charter x x x too late to make necessary arrangements to establish the school during this educational season. Trustees are now making such arrangements to commence in October. Several consultations relative to the curriculum have been held with the interested parties and a meeting will be called at an early date that the Faculty may decide upon the course of study.

With Hunts' concurrence it has been thought advisable to postpone any advertisement until August or September or shortly before opening of the school.

Sent preliminary prospectus and circulars to all members of the profession, Trustees of Schools, Undergraduates and other interested parties to which several replies have been received, and we are in daily correspondence as to our mode of procedure, terms, etc. The Trustees, are fully alive to the fact that preparations must be made to open the school and they are giving their attention to the requirements."

By Secretary Thomas Bagot, May 9, 1893 (Minutes 232)

"mailed a prospectus to every accountant in the Country, to the signatories of our petition, the teachers and undergraduates of the Public Schools, Judges of the States and Federal Courts &c (in all 3600 have been mailed). We have since received a large number of communications x x x already received some applications from intending students."

No records of other actions of the School Trustees have been found. But since the personnel of the two Boards of Trustees was so nearly identical it is possible that some of the actions apparently taken by Association Trustees were then considered as made by School Trustees. Such confusion has been noted in the records of corporations with interlocking directorates.

Before ending this account of the School Trustees to take up that of the Faculty this may be the place to explain as fully as is possible the lack of records of the School. The Association records made by Thomas Bagot who was Secretary of both Boards seem to have covered every meeting and to have been fairly complete. It is hard to think that he was less methodical in his work for the School Trustees and their meetings.

He resigned and on February 14, 1894 was succeeded by John W. Whitehead as Secretary of the Association who also held that place for the School as shown by its advertisements in the Financial Record from March 14, 1894 to
January 9, 1895. On November 15, 1894 Whitehead wrote (Letter Book 99) to Charles Galbarth,

"The New York School of Accounts is not open now but if you wish any further information in regards to School call at Columbia College and you will get all you require as it is in their hands at present."

Careful searches undertaken at Colombia University over a period of two years have failed to turn up any records of the School or any correspondence on the subject.

The mystery of their disappearance is emphasized by the loss of papers of the proposal made early in 1899 by the Chamber of Commerce of the State of New York for the establishment of a school of business, and also the proposal made later in 1899 by the New York State Society of Certified Public Accountants for a school of accountancy. Each of the three requests to Columbia was made during the presidency of Seth Low who when the last was brought to him suggested that a Curriculum be prepared to be available in the course proposed by the Chamber of Commerce. And since the purpose of the School of Accounts was similar to that wanted by the State Society it seems that the papers of all three proposals might have been assembled in one file.

Although the New York School of Accounts lasted only one year it was the first effort to provide formally organized education for accountancy and the disappearance of its records is a real loss. Without its records what has been told of its Trustees and what will be told of its Faculty and Students, all comes from other contemporaneous sources.

Passing to the Faculty there is even less certainty of its personnel than of the School Trustees. While on January 17, 1893, President Yalden said "We have today organized the School," he named no one. Perhaps the School Trustees accepted the suggestions of the Association Trustees made December 21, 1892 (Minutes 189) viz.:

"Dean John L. N. Hunt
Prof. of Public Accounts &c James Yalden
Prof. of Judicial Accounts Louis M. Bergtheil
Prof. of Transportation Accounts Richard F. Stevens
Prof. of Insurance Accounts Wm. M. Brooks
Prof. of Banking Accounts George H. Church
Prof. of Mercantile Accounts Frank Broaker
Prof. of Double Entry Richard M. Chapman
Prof. of Double Entry Louis Yalden
Prof. of Building Loans John W. Whitehead"

The record of this meeting was amended as follows (Minutes 191)

"Moved by H. R. M. Cook, seconded by R. M. Chapman that Mr. R. F. Stevens name be omitted from Faculty of School as Professor of Transportation Accounts, Mr. R. F. Stevens having declined that chair."

But at the Trustees meeting on January 6, 1893 (Minutes 199)

"Mr. R. F. Stevens withdrew his resignation as one of the Faculty and signified his intention to fill the chair of Professor of Construction Accounts."
Louis Yalden of this Faculty died September 19, 1893, two weeks before the school opened. Apparently W. Sanders Davies took his place. And from three sources some confirmations and other facts were learned.

School a weekly paper, carried in its issue of September 7, 1893 a short story about the approaching opening of the School, naming as some of the Faculty, Dr. J. L. N. Hunt as Dean, Louis M. Bergtheil as in charge of Judicial Accounts and Henry R. M. Cook as Professor of Theory of Accounts. This confirmed Hunt and Bergtheil named by the Association Trustees and first introduced Cook’s name.

W. Sanders Davies in a letter of May 11, 1893 recalled Bagot, Cook, Davies, Hunt and either Broaker or Chapman. Also he mentioned Leonard H. Conant but was not sure as to him. And since Conant was not named elsewhere and joined the Association October 29, after the School had been opened, probably he was not of the Faculty though he may have been an occasional substitute.

Frederick P. Jacot, a student in the School and still living recalls Bergtheil, Broaker, Chapman, Cook, Davies and Hunt.

The record of a Faculty meeting on June 22, 1894, after the School year was ended shows that those present were Bergtheil, Brooks, Church, Davies, Hunt, Whitehead and Yalden. Stevens is the only one named by the Association Trustees December 21, 1892 as to whom a later reference has not been found, although his statement at the meeting of the School Trustees on September 5, 1894 shows such a detailed knowledge of its affairs as perhaps only a faculty member might be expected to have.

The technical qualifications of the members of the Faculty as experienced and able accountants may be assumed. Each practiced either alone or as a member of a firm. But it is probable that no one of them except Dr. Hunt had any experience as a teacher and that the education of most had stopped before they had reached the point where they gave much or any thought to their teachers’ methods.

Hunt’s service on the Board of Education may have also provided an experience in school administration.

Stevens had graduated AB at Columbia College. Perhaps that was why he never favored the plan for the School of Accounts but had wanted it organized as a department of some existing college.

Broaker had attended the College of the City of New York but had not graduated. Chapman had studied law but whether in a school or law office has not been learned.

The education of the others may have been about that of high school grade, though Brooks, Davies and Yalden as apprentices in Great Britain may have acquired some additional general education along with their training in accounting.

However for all, except the Dean, teaching was a new field.

The “Outline of the Proposed Curriculum” adopted December 8, 1892 provided for only day sessions. But inquiries were received as to evening sessions and the advertisement in School stated:

“Course commences in October
Evening Sessions will be held as soon as a sufficient number of applications are received.”
W. Sanders Davies wrote in his letter of May 11, 1939:

"Two or three evening sessions were held each week - I had one evening assigned to me."

"The subjects studied were Law & Business Practice, Accounting Theory & Practice. In connection with the latter subjects, it was found necessary to sketch the theory of double entry so as to give the students the background necessary for them to prepare Trading Accounts, Profit & Loss Accounts, and Balance Sheets."

"We were all busy men and frequently out of the City, but were definitely charged to find a substitute teacher under such circumstances."

The first record of a meeting of the Faculty is in a book of the Association, June 22, 1894 (2 Minutes 23). Those present were Hunt, Bergtheil, Brooks, Church, Davies, Whitehead, Yalden. The question was: "Shall the School of Accounts be discontinued?" But as the Association was to meet on June 23, the Faculty took no action. However, no quorum was present at the meeting of the Association called for June 23, and without waiting longer for an Association meeting, the Faculty met July 11, 1894 (2 Minutes 26). Those present were Brooks, Church, Whitehead and Yalden.

The following resolution was passed:

"Resolved: That in the opinion of the Faculty it is unadvisable to continue the School of Accounts, and they recommend that the Trustees take such action, as they may decide upon to surrender the Charter to the Board of Regents or otherwise. Carried."

The next entry in the records is of a meeting of the Trustees of the New York School of Accounts on September 5, 1894 (2 Minutes 27) when those present were President Yalden, Chapman, Stevens and Whitehead.

"Mr. Stevens made the following statement which was ordered to be spread on the minutes."

Mr. President and Gentlemen:
The objects to be attained in establishing a School of Accounts were twofold in their nature, the first being the elevation of the profession by the creation of a class of educated men thoroughly equipped in all branches of accounts, the second being the immediate benefit to be derived from it by the present members of The American Association of Public Accountants by bringing their profession more prominently before the business community who need their services. It was generally understood by the members that if they would take upon their shoulders the responsibility, labor and expense of establishing the School, that the Board of Regents of the University of New York would commission or license the gentlemen at present constituting the Association and would lend their influence and exertions towards having the Legislature of New York pass such enactment as would legalize the profession and place them on a plane similar to the other learned professions. Under this tacit understanding a temporary charter was applied for and obtained and the business community appealed to for financial and other aid; circulars stating the advantages to be derived from the formation of such a school were distributed broadcast among our leading
Merchants, Bankers, Lawyers, and other prominent citizens throughout the State, prospectus were printed and large sums taken from our limited treasury for exploiting the School. Our members gave freely of their time and experience, and everything that the Association could do with the limited means at its command was done. A year has passed since its inception and what has been accomplished. A class of seven pupils have gone through the years course, that is all, not a business man has come forward to aid us in any way, the whole burden has fallen upon the shoulders of a few members, now disheartened and disillusioned, the Board of Regents of the University have stood silent and aloof, not a word has been said about commissioning or licensing our members, and communications addressed to them on the subject of legalizing the profession by legislative enactment have remained unanswered. The members under this state of affairs naturally have ceased to take an interest in the school, the professors have resigned or been slack in their attendance, the scholars supine, and further continuance of the school in its present status seems idle. There are before us three courses to adopt:

First: To abandon the school and project entirely and surrender our Charter.
Second: To continue it in its present condition hoping for something to turn up.
Third: To endeavor to enlist in our cause the sympathy and aid of one of the Universities located in our city and have it added to the present academic course as an additional department of learning.

This latter course seems to me the most feasible and sensible. I have never been an advocate of the school as at present constituted, not believing that it was possible to take a class of young men with but the ordinary common school education and by means of the lectures and instruction of our members acting as tutors or professors, who by their previous life were wholly unprepared for such duties, and by their tuition to raise up a body of professional accountants that would do honor to the profession and elevate it in the eyes of the educated public to the position it should properly occupy. A professional accountant should receive as complete and liberal education as is given to and required from the graduates of law, medicine, belles lettres and science. He should be learned in all the studies and branches required in a thorough university course, he should be a first class mathematician, logician, rhetorician and scientist, and a classical course would be of great advantage if not indispensable and in addition to being taught and learned in all the branches required by our universities in their course should also be specially instructed in the practical science of the different kinds of accounts railroad transportation, banking, insurance, commercial, &c. I claim that it is absolutely indispensable for a professional accountant to receive a thorough education in all the arts and sciences, that he should be a highly cultivated and educated man.

In furtherance of these views if we can induce the gentlemen having control of either of our great universities, Columbia or the College of New York, to receive our little school under its fostering wing we will, I think, be on the right road to success and bring up our profession to the true plane.
where it should belong and that would ere long give to the world a class of educated scholarly men who would reflect honor upon any profession.

I would therefore move that a committee consisting of the Presidents of the Board of Trustees of the School of Accounts and of the American Association of Public Accountants and Mr. George H. Church be appointed to confer with the Presidents and authorities of the two universities with a view to having our school attached to one of their institutions and that they report the result of their labors at an adjourned meeting of this body to be held Wednesday, September 19th.

(Signed) Richard F. Stevens - Seconded by Mr. R. M. Chapman Carried.

Forty five years later W. Sanders Davies, in his previously mentioned letter, went even further in his comments:

"On the whole the School was anything but a success. As a matter of fact, it was a dismal failure, and my only connection with it was to accede to the request of those founding the School that I would lecture once a week on accounting theory and practice."

Practically all that has been learned, has here been told about the provision of quarters for the School, its curriculum and Faculty. But these together do not make a school - it must have students. They are even more important to it than a home, a course of study or a large faculty. But the Association Minutes never mentioned the name of any student or, until Stevens spoke September 5, 1894, that there had been students and even then he did not name any of them. But schools are evaluated less by their endowments and faculties than by the accomplishments of those who have received their education therein.

Therefore it seemed that efforts should be made to learn who were the "seven pupils who had gone through the years course," whether there were others who had started but did not complete the course, and whether there were special students inasmuch as some inquiries had been received asking whether such students would be admitted. An attempt was made to identify any of the students.

Almost surely the greatest number of possible students would be young men living in or near to New York, and perhaps many or most of the inquiries were made orally by calls on the Secretary or on some Trustee or member of the Faculty.

A letter copy book to September 29, 1893 contains 30 replies to such inquiries of which 17 were from New York and Brooklyn, 3 were from nearby places in the metropolitan district and the other 10 included 3 from Pennsylvania and 1 each from Up-state New York, Georgia, Illinois, Kansas, Massachusetts, Missouri and Ohio. These included 1 from a woman in Pennsylvania and 1 from a woman in Ohio. That gave 30 names but did not identify any as a student.

W. Sanders Davies recalled that one student whose name was Wood was employed in a bank on Long Island. The next, and what turned out to be the greatest, help was a result of changes in the office of Secretary. Thomas Bagot resigned that office on February 10, 1894 and was succeeded by John W. Whitehead. His term lasted until the 1895 election though T. Cullen Roberts had from May 19, 1894 signed the Minutes as Secretary pro tem.
However, it was not until November 25, 1896 that Roberts showed the Trustees a bundle of miscellaneous papers which had recently been delivered to him by Whitehead (2 Minutes 158). Two months later on January 28, 1897-2 1/2 years after the School was closed he reported to the Trustees (2 Minutes 187) that among the papers he received from Whitehead, he

"had found sundry certificates the property of certain students and on the 8th December he had communicated with them."

The four students whose certificates showing their academic education he had found in the Whitehead bundle were

William J. Wall - commercial course St. Peters College.
James Smith - Jersey City High School.
Thomas Wood - derObern Realschule, Basel.
Frederick Jacot - Stockbridge High School."

From other information it seems that another may have been James Park who had been educated in England, was then 28 years old, had come to New York recently and inquired about the School on April 14, 1893.

If more could be learned about them especially as to their lives after 1894, that might indicate whether they profited by their attendance at the New York School of Accounts in 1893-4. Some suggestive facts were found as here shown:

William J. Wall

Place and date of birth not learned
Educated St. Peter's College Jersey City 1881-1883
With Mills & Gibb, New York
Jersey City Directory
    Residence 263 Baldwin Ave., Bookkeeper 1894
    Residence 54 Niagara Ave., Accountant 1925

Thomas Lippincott Wood

Born in Staten Island, Son of Jacob B. Wood,
Educated in Geneva & Basle, Switzerland
With Equitable Life Assurance Co., short time in 1873
With Brother, B. F. Wood in Mining in Colorado 1873-1885
With Auchincloss Bros., New York as Bookkeeper 1886-1891
A Founder & Cashier, Woodhaven, (N.Y.) Bank 1891-1896
Treasurer & Mngr. Carbondale Fuel Co. Des Moines 1896-
Later said to have returned to Mining in Colorado

James Park

Born in Ulverston England 1867
Migrated to United States 1892
With Deloitte, Dever, Griffiths & Co. 1892-1901
Certified Public Accountant, New York No. 225 April 1902
In Public Practice alone, New York 1901-1913
In Practice in Various Partnerships 1914-1938
Associate American Assn. of Public Accountants May 23, 1901
Member New York State Society of CPA's Oct. 1902
Died in New York Dec. 6, 1938

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James Jasper Smith
Born in Jersey City, New Jersey Sept. 13, 1866
Educated Bay Street High School 1880-1884
Certified Public Accountant, New Jersey #10 1904
Employment not learned 11 years 1884-1894
In Public Practice alone, New York 1895-1921
In Practice with Son H. G. Smith 1922-1926
Fellow American Assn. of Public Accountants Dec. 26, 1902
Died in Jersey City June 9, 1926

Frederick P. Jacot
Born in Stockbridge Massachusetts June 20, 1871
Educated Stockbridge High School 1883-1887
N.Y.U. School of Commerce Year 1900/1 & Part 1901/2
With Housatonic Nat. Bank, Stockbridge 1887-1893
With Rohe & Bro., New York 1894-1910
With American Lithographic Co., N.Y. 1911-1918
With British-American Tobacco Co., N.Y. 1918-1926
Auditor Gillespie, Kinperts & Beard, N.Y. 1931-1942
Some Public Practice 1890-1942, more 1942-
Largely retired, living in New York 1953-

Jacot’s comments on the School and Faculty were interesting. He said one young woman attended first session but not later ones. He stated that Henry R. M. Cook was present at the first session, but not thereafter; that Dean John L. N. Hunt, Professor of Law took a 2-hour session to tell them how to journalize though all understood bookkeeping: that he gained much benefit from the lectures by Bergtheil, Broaker, Chapman and Davies.

Perhaps if President Stevens had known in 1897 how 5 of the 7 students would develop and what at least one thought of the School, he might have considered it successful in the quality of its output even though the quantity was disappointing.
CHAPTER 37
LATER PROVISIONS FOR EDUCATION

The Association did not again attempt to organize a school for accountancy students. However, some of its members did and the Association itself manifested an interest in one by making appropriations for prizes. It seems fitting therefore to include in this narrative of the Association's First Twenty Years brief stories of the accountancy schools organized during that period. This seems especially appropriate since 5 of the 7 no longer exist and might otherwise be lost from sight. With only one exception they will be taken up in the sequence of their organization.

Theodore Koehler began his New York School of Accounts about 1897, shortly after the enactment of the New York CPA Law. It is certain that he knew of the Association school whose few students as well as the teachers were still living in New York or nearby. That might indicate that he considered the name as an asset not as a liability.

An article about this school was published in The New York Certified Public Accountant of December 1949 (V. 19, p. 755) which is in so many libraries, public and private, that the story is not reprinted here. He became a Fellow of the Association 1897; his assistants in 1903-1904 became CPA's; all the trustees of his school when it was incorporated in 1909 were CPA's except the one lawyer; and all except 4 of the 23 students named in the article above referred to became CPA's and a few had joined the Association by 1906.

Frederick S. Tipson who was educated at Cambridge University and had practiced in London began practice in New York probably by 1891. And that he began his teaching before or soon after 1900 is indicated by his advertisement in Business of October 1900 (V. 20, p. 477) which stated:

"The only successful candidate at the last examination was coached by Frederick S. Tipson."

For a short time from February 1901 his advertisements read

"National School of Accounts, Principal Fred'k S. Tipson CPA"

That was when he offered instructions by mail, indicated thus:

"In Absentia Per Scripta."

Soon however his advertisements omitted "National School," and reverted to the use of his name alone.

As a development from his teaching he published:

| The Theory of Accounts, | 134p. | 1902 |
| Commercial Law, | 128p. | 1903 |
| Auditing, | 129p. | 1904 |
| Practical Accounting, serially in Business | Jan.-July. 1906. |

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Business for January 1906 (V. 26, p. 44) published an interview as to his methods of teaching and his opinion of the examination.

No list of his students has been seen but Business World named 25 who had passed the examinations.

Frank Broaker had some experience in teaching before he began his own course of instruction. During 1893-1894 he taught the subject of manufacturing accounts in the Association's New York School of Accounts. He was one of the original members of the New York Board of Examiners and its Secretary. He had participated in the preparation of the questions and ratings of the answers of the first two CPA examinations. A little later he was a lecturer at Koehler's New York School of Accounts.

There is an unconfirmed intimation that he began teaching in New York about the turn of the century. That would accord with information from Philadelphia that he conducted an evening class at about the same date there in the Morris Building.

Business for January 1904 (V. 24, p. 2) carried his notice:

"Will Personally Tutor and practically instruct advanced bookkeepers and accountants in the higher branches of accounting, and coach students for CPA Examinations.

Evening Classes Only x x x
A Thorough Course of 40 Weeks, 80 Lessons of 2 1/2 Hours Each."

His advertisement in the February issue was the same. However, in August 1909 (V. 24, p. 362) it was announced as

"The Technique of Accountics
A Scientific Professional Course in 80 Parts, consisting of Practical Accounting, 50 Parts, Theory of Accounts, 10 Parts, Auditing 10 Parts, Commercial Law, 10 Parts,
Personally Prepared and Conducted by Frank Broaker, CPA."

Commentaries on 3 Classes of Accounts
Accountancy and the Legal Profession
The Scope of Accountancy

George Azro Low New York, advertised in Business of October 1902.

(V. 22, p. 439) as follows:

"Students Prepared for CPA Examinations
George A. Low, Public Accountant and Auditor
150 Nassau Street, New York City."

He had studied with F. S. Tipson and had passed the examination as a Junior Accountant upon his fourth trial in June 1902 and became CPA No. 260 in May 1903. Nothing more has been learned about him except his letters in the April and May 1904 issue of Business (V. 24, p. 191 & 243), which were solutions of problems.
Universal Business Institute, established in 1904, seems to have been primarily for instruction by correspondence but it had classes for local students. July 14, 1947 its President wrote:

“At one time the UBI had over 10,000 students.”

It promoted the Universal Society of Accountants, membership in which was limited to past and present students of the Institute. The Society's Certificate of Incorporation dated December 29, 1908, was executed by 42 persons of whom 7 were listed in one or both issues of The Accountants Directory and Who’s Who 1920 & 1925. Of these the addresses of 4 were New York, and 1 each were Baltimore, Los Angeles and Montreal, 4 becoming CPA’s by 1912. The Institute was conducted by 4 instructors, namely:

Edward Malcolm Hyans, born in 1898
Student of Frederick S. Tipson
Became New York CPA 294 in 1905
Began practice in 1905
Member Institute of Accounts & N.Y. State Society of CPA’s
Taught Theory of Accounts
His book on that subject, 144p, 1905 went to 5th edition 1918.

Arthur Wolff, born Vienna July 23, 1876, died Los Angeles 1946
Educated High School of Commerce, Paris & Robert Lycee,
Student of Frederick S. Tipson
Became New York CPA 299 in 1905
Began practice in 1904
Member Institute of Accounts & N.Y. State Society of CPA’s
Taught Practical Accounting
His book on that subject, 66p, 1905 went to 4th edition 1918.

John Moull, died in Bloomfield, N.J. July 9, 1938
Student of Frederick S. Tipson
Became New York CPA 224 in 1903
Began practice in 1904
Member Institute of Accounts & New York State Society of CPA’s
Taught Auditing
His book on that subject, 71p, 1905 went to 4th edition 1918.

Meyer B. Cushman, died 1944
Educated LLB and member of the New York Bar
He taught Commercial Law
His book on that subject, 372p, 1905, went to 2nd edition 1908.

It will be noted that Hyans, Wolff and Moull were students of Tipson.

Pace Institute of Accountancy was begun by Homer St. Clair Pace and his older brother Charles A. Pace in 1906. Homer Pace had been a student at Koehler’s New York School of Accounts and became CPA 352 in 1907. An article about the early days of this school was published in the September 1950 issue of The New York Certified Public Accountant which is in many libraries and the story need not be reprinted here.
The School of Commerce, Accounts and Finance of New York University was started in 1900 and in April 1950 celebrated its 50th Anniversary. The first step for its establishment was taken by New York State Society of Certified Public Accountants as told in its Ten-year Book, 1897-1906 at pages 21-25 and 27-35.

The American Association of Public Accountants did not as an organization initiate or cooperate in that movement. But when the School’s history is written credit should be given some Association members here named, who participated in it.

Henry R. M. Cook who started the movement by the State Society had been the moving spirit for the Association’s New York School of Accounts in 1892 and 1893.

Charles Waldo Haskins interested Chancellor McCracken in the proposed School and became its first Dean.

Ferdinand W. Lafrentz, Leon Brummer and Henry R. M. Cook were members of its first faculty.

During the 4 years 1902-1905 the Association made yearly gifts of $100 which it seems were for prizes for scholarship.
The earliest indication of an interest in legislation was at a meeting on February 20, 1892 of the Trustees and Committee on Charter when those present were President Yalden, Vice President and Committee Chairman Cook and Trustees Bagot, Brooks, Chapman, Stevens and Louis Yalden. Most of the matters acted upon related to the proposed College. Near the end the record showed the following action (Minutes 64):

"On motion of Thomas Bagot, Seconded by Richard M. Chapman, - it was ordered: - That Mr. Henry R. M. Cook, Vice President, be and hereby is authorized to take such steps in the matter of legislation, at any time, as he, in his judgment, shall see fit, and, if necessary, incur expense in relation to such matters as he shall, from time to time, deem advisable for the interests of the Association."

Taken alone this might seem to have created a general Committee on Legislation with Cook as its only member and with authority to advocate or oppose any legislation affecting the profession. But like the other actions at that meeting it may have related only to matters affecting the proposed College. And it is even possible that the word legislation may have been used as applying to administrative action by the Regents or other State bodies rather than to legislative action by the Senate and Assembly. It seems that the word was so used by others of the Association. There is no record that Cook used the authority for legislation.

Ten months later at the Association meeting on December 15, 1892 the record (Minutes 166) showed:

"Mr. Chapman moved - That a permanent committee to be designated the Committee on Legislation & Affairs, to consist of James Yalden, Louis M. Bergtheil & H.R.M. Cook, the special province of said Committee being to care for and watch the interests of the Association in connection with any legislation or other matters of importance to the profession which may hereafter be found necessary or advisable. Mr. Louis Yalden seconded the motion which was passed unanimously."

There is no record of action by this Committee during 1893.

From this date to February 23, 1905 the appointments were:

December 13, 1892 - Yalden, Bergtheil, Cook
February 2, 1894 - Broaker, Anyon, Donnelly
January 9, 1895 - Yalden vice Donnelly
February 12, 1895 - Göttsberger, Chapman, Davies
January 14, 1896 - Göttsberger, Chapman, Davies
January 25, 1897 - No appointment recorded
November 26, 1897 - Davies, Yalden, Rollo
January 22, 1898 - Broaker, Yalden, Rollo
November 23, 1899 - Broaker, Stevens, Davies
January 25, 1900 - Broaker, Davies, Yalden
January 27, 1901 - Allen, Loomis, Yalden, Broaker, Lafrentz
January 23, 1902 - Broaker, Allen, Yalden
January 29, 1903 - Conant, Little, Yalden
January 28, 1904 - Stevens, Davies, Yalden
February 23, 1905 - Stevens, Davies, Yalden

If in January 1897 when no appointments were recorded in the Minutes, the former appointees held over, then during the 13 years from December 1892 to October 1905, Yalden served 10 years, Davies 7 years, Broaker 5 years, and Göttsberger, Chapman, Rollo, Allen and Stevens each 2 years.

The greatest activity in this matter of legislation was in the years 1895 and 1896 in the promotion of the CPA Bills and to a less degree in 1897, 1898 and 1901 on proposed amendments to the Law, the incidents in which will be told in later chapters. The other proposed legislation was mainly of two classes, namely: - Legislation advocated by the Association or by some Members; Legislation proposed by non-members and opposed by the Association.

Of the first class, legislation advocated by members the records mention 4 proposals, no one of which became effective.

At the Annual Meeting on January 27, 1894, the record showed: -

"Mr. H.R.M. Cook moved and it was resolved
That the Committee on Legislation be requested to consider or if already considered to reconsider the desirability of preparing resolutions to be submitted to the Legislature at Albany with a view to having an amendment or amendments made to the company acts making it compulsory on Companies to have their accounts audited by duly qualified men." (Minutes 257)

At the next meeting on February 13, 1894 a letter from Cook was read, too long to be quoted but excerpts are (Minutes 261):

"Over a year ago I urged the advisability of trying to obtain some legislation to the effect that Accountants should be employed for the purpose of auditing the Annual Statements of Corporations made to the State."

He wrote that he had spoken on the subject in the Association and elsewhere the last time to the Chairman whose views had been asked by the Counsel of the Bar Association. His letter was to advocate support of the Roche Bill (hereinafter described) and his argument therefor was as follows:

"here is our chance of placing ourselves on record before the Legislature as an Association as to what our aims and desires are and I believe that even if unsuccessful in securing provision for our services in the bill, we shall have assisted materially in its passage and this might at some future
time be the means of causing an amendment to the act the addition of which would without doubt provide a vast quantity of work for our profession."

James Yalden and President Stevens thought action inadvisable. But at the Association meeting on March 10, 1894 Cook's letter was read and the action thereon was as follows: (Minutes 267)

"Mr. Cook moved that the matter be referred to the Committee on Legislation, and that meeting take a recess of 15 minutes to enable said Committee to formulate a report thereon. Resolved."

"The Committee on Legislation, Messrs Frank Broaker, James T. Anyon and G. W. Donnelly made the report when it was unanimously Resolved That it is the sense of the American Association of Public Accountants that the passage of Assembly Bill No. 356-921 would be against public interest in its present shape for xxx reasons."

The reasons will be set out later in the story of the Roche Bill. Here it is enough to show that this proposal to get additional work for accountants by legislation was not adopted.

The second proposal for legislation of this class was at the Trustees meeting December 23, 1897, namely (2 Minutes 265): -

"On the motion of Mr. Conant seconded by Mr. Davies, Resolved That the Legislative Committee be instructed to prepare a Bill similar to that of Commonwealth of Massachusetts 1897, Relative to Certificate and Returns of Corporations to be introduced this coming session."

Records do not show that Committee acted on this instruction.

The third proposal for legislation desired by some members was up at the Association meeting October 10, 1899 (3 Minutes 62):

"Mr. Broaker moved, Mr. Stevens seconded and it was Resolved that a Committee of three be appointed to confer with similar committees appointed by National Society and New York State Society of Certified Public Accountants with power to prepare a Bill for exemption of Accountants holding CPA Certificates from Civil Service Requirements in the State of New York relative to their being retained by Municipal departments who may require expert services."

Those named to the Committee were Broaker, Stevens and Conant. At the Trustees' meeting on November 23 the records show "No report" and Davies named on Committee vice Conant who resigned. (3 Minutes 70) Then at Trustees' meeting December 28, 1899 it was stated that the National Society had named Messrs Koehler, Phelps and How as its committee. (3 Minutes 77). The records did not show any later action under the resolution of October 10, 1898. At the Annual Meeting on January 15, 1901 Comptroller Coler had given a short address but it was not copied in the record (3 Minutes 128). But at the Association meeting May 14, 1902, (3 Minutes 151):

"On motion of Mr. E. R. Conant, seconded by Mr. Weiss, it was Resolved That the Board of Trustees be requested to appoint a Committee to draft
a Bill (in compliance with Comptroller Coler's remarks at the annual meeting) exempting CPAs from Civil Service Examinations."

On May 23, 1901, the action of the Trustees (3 Minutes 153) was:

"This was referred to the Legislative Committee with a request that they report at their early convenience."

The Legislative Committee then consisted of Lafrentz, Allen, Broaker, Loomis and Yalden, and the record of the Trustees' meeting September 26, 1901 stated (3 Minutes 162):

"No Report - the Secretary was directed to communicate with the Committee requesting a Report by 8th. of October."

On October 8, Broaker reported that Committee would meet in the near future (3 Minutes 168). No later mention of the matter.

The fourth and last item of legislation desired by members was for exemption from jury service. At the Association meeting on January 14, 1902 a letter on the subject from F. B. Thurber was read and referred to the Legislative Committee (3 Minutes 187). On February 27, 1902 the Committee reported "progress" (3 Minutes 198) but the records do not show what if any later consideration was given to this matter.

Turning from the matters of legislation which members wanted to Bills introduced by others but which the Association opposed there were fewer instances but greater activity.

The first such instance was Assembly Bill 356-921 introduced in 1894 Legislature, by Assemblyman Roche which would require the Attorney General to audit the reports of all foreign corporations which were doing business in the State of New York. It seems that (Minutes 261) Cook advised support of the Bill hoping that before enactment it might be possible to secure an amendment to provide that audits should be made by public accountants. But the Committee opposed the Bill for 3 reasons viz: (Minutes 267):

"First: - That the examination of all foreign corporations now doing business in this State could not practically be undertaken and carried out by the staff of the Attorney General's office as at present constituted.

Second: - That the best interests of the public would be subserved and protected by the employment of disinterested examiners, namely, The Public Accountants of this State.

Third: - That the passage of the Bill would be inimical to the interests of a large class of professional business men, namely, the Public Accountants who have been recognized by the State and who possess a Charter granted by the Regents of the University of the State of New York, incorporating the New York School of Accounts under the supervision of The American Association of Public Accountants.

Resolved: - That a Committee be and it is hereby appointed, consisting of Richard F. Stevens, President; Frank Broaker, Vice President and Chairman of the Legislative Committee; and James Yalden, Trustee, to confer with the authorities in Albany.

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Resolved: - That a copy of the foregoing resolution be handed to the Governor and members of the Senate and Assembly."

The Committee so appointed visited Albany and reported to the Trustees on March 17, 1894 (Minutes 271). Broaker stated that they saw Mr. Roche who stated the Bill had passed second reading (Assembly) and there was in his opinion every probability that it would become a law. Stevens stated that they saw the Attorney General who had suggested that they obtain Mr. Roche’s consent to an amendment. Yalden stated that the Attorney General did not appear to have any positive knowledge of the Bill.

At a special meeting of the Trustees April 9, 1894, Broaker said “he had been informed by Mr. Cook that Roche Bill had passed both houses of the Legislature, x x x however he did not think the effect would be very serious as regards the business of public accountants.” Cook said “some effort should be at once made to if possible get the Governor to veto the Bill x x x and that a Committee wait upon the Governor at once. (Minutes 273)

“Mr. Mirick moved and it was unanimously resolved:
That the President (R. F. Stevens) and the Vice President (Frank Broaker) with Henry R. M. Cook, if he can attend, be constituted a Committee to wait upon the Governor at earliest possible date and endeavor to get him to veto the Bill.”

A telegram was ordered sent to the Governor as follows:

“The American Association of Public Accountants respectfully suggest that pending an interview with you on Wednesday, that you refrain from signing Assembly Bill No. Three fifty six-Nine Twenty-one, which is an Act to tax Foreign Corporations one eighth of one % on Capital Stock for cost of examination.”

At the Trustees’ meeting on April 14, 1894 (Minutes 277)

“Stevens reported that x x x Broaker and himself attended at Albany for the purpose of opposing the Roche Bill. They found that the Bill referred to had not passed as reported. They waited on the Governor who x x x suggested that a brief be prepared and submitted to him, stating grounds of the objection of the Bill. Stevens stated this had been done by himself personally.”

The record of Steven’s report continued as follows: -

“The Committee had also sent copies of the resolution of the Association to the members of both houses of the Legislature, also to the principal newspapers in Albany before leaving.”

And at a special meeting of the Trustees April 17 (Minutes 281) Broaker extended the report stating that Stevens and he had also seen the Clerk of the Judiciary Committee and the Governor’s Secretary and “received suggestions as to the best way of expressing the view of Association on any matter affecting their interest.”

The records do not again mention the Roche Bill which it is understood was not passed. In 1900 the records of the New York State Society show that it opposed a Roche Bill which like this one in 1894 would have amended the
Business Companies Act. Apparently the Association which had alone op-
posed the 1894 Bill left the opposition to the 1900 Bill to the State Society.

The other instance where the Association actively opposed legislation
promoted by others was that of the so-called Bedell Bill. This was reported
to the Trustees on April 5, 1897 by President Broaker who referred to it (2
Minutes 200) as an

"important bill No. 1667-2195 which had passed its third reading in the
Assembly before he had discovered it, which if it became law, would most
materially affect the profession at large, and the members of the Associa-
tion in particular."

The Financial Record, April 14, 1897, (p.6), stated its title as

"An Act to Incorporate the Accounting Guarantee Company."

The Record also quoted a part of Section 2 stating its powers; -

"Generally to do all acts and things pertaining to the business of the prep-
aration, examination, investigation and audit of books and accounts which
a certified public accountant of the State of New York may legally do in
the pursuit of his occupation as such certified public accountant."

Broaker read correspondence and the record of the meeting of April 5 con-
tinued (2 Minutes 201).

"After full discussion the following resolutions were passed. Moved by
Mr. Conant, seconded by Vice President Davies.

1 - That this meeting approves and adopts President Broaker's letter to
Mr. Hugh Garden one of the incorporators named in the Bill No. 1667-
2195 and that the same be sent to him,

2 - That the Bill No. 1667-2195 as read by the President as amended
meets with the approval of the Board of Trustees.

3 - That the President be directed to oppose the Bill No. 1667-2195 unless
such recognition of the Certified Public Accountants of the State of
New York be assured which in his judgment will be ample to protect
their interests.

4 - That the action of the President in attending to the legislative duties
required in attending to the Bills before the House be approved, and
the Treasurer be authorized to pay his requisition for expenses in-
curred thereby."

The previously mentioned item in The Financial Record of April 14, 1897,
gave more facts about this Bill as follows:

"Mr. Frank Broaker, president of The American Association of Public
Accountants, appeared before the Judiciary Committee of the Senate on
Wednesday, April 7, on behalf of association and the certified public ac-
countants of this State in opposition to Assembly Bill No. 1667-2195, in-
troduced March 12 by Mr. Bedell (here quoting Section 1)
Through Mr. Broaker's efforts and arguments these objectionable words
were stricken from the bill."
At the Trustees' meeting on April 22, 1897, Broaker reported upon his visit to Albany. His statement was less full than that quoted above but consistent with it.

The Financial Record May 26, 1897, (p. 3) told the outcome:

"The Bill incorporating the Accounting and Guarantee Company, which passed both Houses, was not signed by the Governor, and has failed to become a law."

This was reported to the Trustees on May 27 (2 Minutes 217) and to the Association on October 12, 1897 (2 Minutes 234).

All the proposed legislation herein mentioned upon which the Association acted in support or in opposition was of a nature that if enacted it might be expected to affect the interests of members of the Association and Other accountants in practice. The Institute of Accounts on the other hand on December 18, 1882 had received a resolution which if adopted would provide

"for authorizing the Executive Council of the Institute to draw up a memorial to be presented when a proper number of signatures have been secured, to the State Legislature, praying that the law be so amended as to do away with the three days of grace allowed on notes and other time paper."

That action was reported in The Bookkeeper of December 19, 1882 which journal in nearly every bi-monthly issue reported the progress of the movement and how it was received by the business community. In its issue of February 13, 1883 it printed the petition to the Legislature prepared by the Institute committee, Sprague, Field and Kittredge which included a short Bill entitled "An Act To Abolish Days of Grace." And on March 27, it stated that the Bill was introduced on March 23 by Assemblyman Theodore Roosevelt.

But a majority of the members of the Institute of Accounts were in business and for that reason had more personal interest in that matter than public accountants would have.

No record has been found that the Association sponsored or supported any legislation which was solely for business. But on July 7, 1894 John W. Whitehead Secretary wrote to Jas. T. Anyon:

"Learning that you have prepared Draft of Bill for the benefit of Creditors that in Insolvent Estates the Court appoint Public Accountants to report thereon and act as Assignees &c, Will you kindly send me copy of same as possibly our Committee on Legislation may assist in bringing the matter before our State Legislature."

Apparently the Association took no action on the matter, at least no reference to it was recorded in the Minutes.
CHAPTER 39
ORIGIN OF FIRST C.P.A. LAW

Two formal papers on this subject were published and widely circulated. Both were by George Wilkinson whose great interest in accounting history is evidenced by still other articles on other phases of the general subject. His two papers were entitled:

"The C.P.A. Movement
Written for The Business World

"The Genesis of the C.P.A. Movement
Paper read at Pittsburgh Convention, 1927."
(of American Society of Certified Public Accountants)
(The Certified Public Accountant, Sept. & Oct. 1928, V. 8, p. 261 & 297)

Although these papers were prepared more than 8 and 32 years respectively after the introduction of the first accountancy bills in 1895 they might be considered authoritative if they had been annotated as to the sources upon which they were based or if the author had participated in the preparation or introduction of the bills. But his stories were not annotated and that he was not a party to the events is shown by his personal history.

Wilkinson came from London to New York in 1883. In public accountancy his experience began January 20, 1886 when he was employed by Veysey & Veysey (Jl. of Acctcy. Sept. 1927, V. 44, p. 164). Thereafter he was with American Trading Co. in Shanghai China 1888-1889; with Barrow, Wade, Guthrie & Co., New York 1890-1891; with same firm as manager of Chicago office 1891-1897; in practice alone in Chicago 1898-1903; partner Wilkinson, Reckitt & Williams from 1904 (Appl'n. to Colo. C.P.A. Bd. 1907).

He became a member of the American Association March 24, 1898. Nothing has been found to suggest that he ever was a member of the Institute of Accounts.

But it is not necessary to rely upon these facts as showing that Wilkinson did not have personal knowledge of events which preceded and developed into the accountancy bills of 1895. In his first paper on this subject he stated:

"It is commonly known that the movement to secure State legislation legalizing the profession of the public accountant referred to in this article as the C.P.A. Movement, started in the State of New York, but it is not generally known who should be credited with its paternity. After making diligent inquiry from a number of gentlemen whose names have been suggested as being intimately acquainted with the inception of State legislation establishing the degree of C.P.A. the writer finds it difficult to place the genesis
of this important movement with any degree of certainty.” (Business World, Sept. 1903, V. 23, p. 414)

However he went on “to suggest that the honor should be shared by the American Association of Public Accountants and the Institute of Accounts.”

And a little farther on he detailed his reasons for his opinion as follows: -

“It was during the winter of 1894-1895 that a rough draft of a bill providing for a professional examination and for securing a title was prepared by Col. Henry Harney, President of the Institute of Accounts, who had many years before committed to paper some ideas along this line.”

And after more about this incident he continued thus: -

“In the meantime, and acting independently in every respect, several members of the American Association of Public Accountants prepared a draft for a bill.”

In his second paper, written 24 years later, he magnified the effort of the Institute and minimized that of the Association:

“To the late Major Henry Harney of New York City, President of the old Institute of Accounts, is probably due the credit for initiating the effort to secure legislative action establishing the professional designation we use today.” (The CPA Sept. 1928, V. 8, p. 264)

And 8 paragraphs further on he stated: -

“But there were other forces at work in 1894. Acting independently of the Institute of Accounts, at a meeting of the American Association on February 12, 1895, Francis Gottsberger presented a draft of a bill he proposed to send to Albany.”

Whether Wilkinson had access to records of the Institute of Accounts or what those records may have shown is not known. For his second paper he may have learned directly or indirectly from the Association records facts about the Gottsberger bill. But both of his stories about the origin of the Institute bill differed basically from two items which Business published in 1896.

The first was a long report of the meeting of the Institute on June 15, 1896, excerpts from which are here given.

“The subject appointed for discussion at the meeting was the Accountants’ Law, being the act passed at the last session of the Legislature of the State of New York and which received the signature of the Governor.”

“By way of introduction of the chairman read the Bill.”

“Following the reading Henry Harney FIA, gave an account of a meeting which had been held a few days before at the suggestion of Prof. Melville (sic) Dewey, secretary of the Board of Regents.”

“At the conclusion of the report made by Mr. Harney, various features of the Bill were discussed.”

“Incidental to the discussion was a brief outline of the history of this measure, which is an Institute affair. The bill was originally prepared
under the general supervision of Col. Chas. E. Sprague, ex-president of
the Institute, and Mr. Whittleker, counsel of the Institute, in cooperation
with Professor Dewey, secretary of the Board of Regents, whose aid and
council were early secured." (Business June 1896, V. 16, p. 259).

Apparently Henry Harney heard this history of the bill and since he did not
object to it, surely Wilkinson was mistaken as to its author. But positive
evidence was published a month later:

“For the benefit of all who are interested in the accountancy law we pre-
sent below in parallel columns a reprint of the original draft of the bill,
prepared under the auspices of the Institute of Accounts, and the law as it
stands. The original draft of the bill reaches us, accompanied by the fol-
lowing indorsement under the date July 10, over Col. Sprague's signature.

“The above is a copy of a bill prepared by me and introduced in the Legis-
lature in January 1895, including Section 4 which was withdrawn in com-
mitee. I prepared the bill as a member of a committee of the Institute
of Accounts. This copy has been in my possession ever since January 24,
1895, until today. (Signed) C. E. Sprague.” (Business July 1896 V. 16,
p. 320)

In the same issue was an editorial beginning as follows: -

“As we understand the matter, in the light of all the facts that we have
been able to gain by a carefully conducted personal investigation, the situa-
tion is about as follows: The Institute of Accounts and the American As-
sociation of Public Accountants started at about the same time, so far as
the preparation of a bill to be presented to the Legislature is concerned.”
(Business July 1896, V. 16, p. 289)

That was the conclusion which Wilkinson reached 7 years later. But neither
he nor editor offered an explanation of the coincidence.

So much space has been given to this because Wilkinson’s stories like
Anyon’s “Recollections” were widely distributed and their authors were highly
esteemed. But to the extent that their articles are not in accord with records
contemporaneous with the events, their stories should be corrected which has
already been done as to the facts of 1886-1887 and will be done as to those of
1894-1895.

So far as found the earliest mention of proposed legislation for accountancy
was at the Trustees’ meeting on March 17, 1894 when the Committee appointed
on March 10, - President Stevens, Vice President Broaker and Trustee
Yalden - told of the conferences in Albany, date not recorded. As hereinbe-
fore stated each reported on the status of the Roche Bill. Stevens added: -

“The Committee also saw the Secretary to the Board of Regents and sub-
mitted the necessity of the profession of Accountants obtaining some public
recognition and received his suggestion that a bill be prepared and placed
in the hands of some reputable member of the Assembly.” (Minutes 271)

Then President Stevens and Trustee Chapman - a partner of Vice President
Broaker - each stated that he had prepared a draft bill. Both were read and
discussed. Then

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“Mr. Chapman moved and it was unanimously Resolved, That the Secretary be requested to send a typewritten copy of each of the two proposed bills x x x to Mr. John L. N. Hunt for his consideration with the request that he express his views on the subject and suggest any alterations he may consider advisable.”

Those present at the meeting besides the Committee were Trustees Brooks, Chapman, Gottsberger and Whitehead, and Fellows Bergtheil and Cook who had been asked to attend, making 9 present.

Considering these quotations from the Association Minutes it is clear that by March 17, 1894, Melvil Dewey’s suggestion that accountants prepare a bill was known not only by two officers and a Trustee to whom it was given but also four other Trustees and two Fellows who learned it from the Committee and possibly also by John L. N. Hunt who got it from the Secretary. Here were at least 9 active members of the Association who were informed. It seems unlikely that they maintained secrecy during the next eleven months after Stevens and Chapman prepared bills until Gottsberger presented his on February 12, 1895. Rumors or other information of the movement may easily have been noised abroad and reached members of the Institute of Accounts. And it is not improbable that Dewey may have told his friend Sprague of the suggestion he had offered in response to the plea presented by Stevens. That from the Association and the Institute, bills should have been introduced at about the same date is not so strange.

Perhaps the three names to whom Wilkinson assigned the honor of originating the “CPA Movement” should be altered as follows: - Richard F. Stevens whose persistence brought out the suggestion; Melvil Dewey, whose practical suggestion ultimately brought a Law; Stevens and Chapman who were first in drafting bills for a law; Francis Gottsberger whose bill was the first to reach Albany; Charles E. Sprague whose bill, slightly changed became the Law.
CHAPTER 40
THE C.P.A. LAW - 1895 FAILURE

In 1895 and 1896 The Banking Law Journal and The Financial Record of New York, The Bookkeeper of Detroit and The Accountant of London carried articles about the accountancy bills in the New York Legislature, but all were mainly as to the possible effect on business and the profession. What action was taken in 1894 and to what stage preparations for the introduction and promotion of accountancy legislation had developed before 1895 is not clear.

As stated in the preceding chapter the Minutes show that on March 17, 1894 the subject of legislation came before the Board and that Richard F. Stevens and Richard M. Chapman had prepared drafts of a bill which drafts were read and discussed. Both of these proposed bills had been drafted during the preceding week. The drafts were not copied in the Minutes or even generally described. It is not known therefore to what extent the ideas of Stevens or Chapman were used in the bill which was put in the Legislature.

The situation in 1894 as to a Committee on Legislation also is not entirely clear. At the special meeting of the Trustees on February 10, 1894 the President announced his appointment to the Committee of Frank Broaker, James T. Anyon and Geo. W. Donnelly (Minutes 260). But at the Trustee’s meeting on January 9, 1893 nominations of officers were made (2 Minutes 43) followed by

“The Legislatve, James Yalden vice G. W. Donnelly.”

The same action was recorded at Trustee’s meeting on January 24, 1895 (2 Minutes 45). Previously the selection of committees had been by Presidential appointment, not by Association election.

At the Association meeting on February 12, 1895 this subject came up incidentally without it seems any previous planning. Under section 3 of the regular order, Communications, the Secretary read a letter from James L. Fields of San Francisco, stating: -

“The Accountants of this city are seeking recognition at the hands of the Legislature but whether we will succeed is the question. I am informed that your people have tried on several occasions to effect the same in N.Y., but did not succeed. If you have at hand a copy of the Bill as it was introduced I should be glad of a copy as it might aid us in our work.”

(2 Minutes 47)

Without waiting for the continuance of the regular order,

“Mr. Gottsberger thereupon laid upon the table a draft of a bill to license public accountants.” (2 Minutes 47)

“Mr. Gottsberger read a letter he had addressed to Senator Dan’l Bradley in whose hands the bill was.” (2 Minutes 49)

The regular order of business was then resumed.

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Continuing after 6-Reports of Standing Committees -

"On motion of Mr. Cook, Seconded by Mr. Mirick, it was Resolved that Standing Committee on Legislation be indefinitely postponed." (2 Minutes 50)

But a little later under 9-Miscellaneous, the record showed -

"Mr. Broaker moved, Mr. Chapman seconded and it was unanimously Resolved that a Legislative Committee of three be appointed by the chair and serve during the year 1895." (2 Minutes 51)

"The President made the following appointments xxx Committee on Legislation, Mr. Gottsberger Chairman, Mr. Chapman, Mr. Sanders Davies." (2 Minutes 52)

At the Trustees' meeting on February 28, 1895

"Mr. Gottsberger reported that a Bill to license Public Accountants had been introduced to the Legislature and was now in the hands of Senator Bradley." (2 Minutes 55)

Apparently this was a formal report to the Trustees of action which on February 12 he had reported to the Association. As no quorum was present at the meeting of the Association on March 12 or of the Trustees on March 28, 1895, it is necessary to look elsewhere for the next events in 1895.

The only published articles purporting to recite the events in the Association's effort to secure accountancy legislation in New York are the previously mentioned papers by Wilkinson, written long after the events of which they told and not annotated. But some publications have been found which were contemporaneous with the events and they are used herein consulting Wilkinson's articles and using them for details not mentioned in the early records. These early records were: -

Minutes of American Association of Public Accountants.

Legislative History of Bills

Introduced in the New York State Legislature 1895 and 1896
Regulating the Public Practice of Accounting
Prepared by Legislative Reference Section of New York State Library.

Minutes of the Committee of Fourteen of
American Association of Public Accountants
Institute of Accounts and
Independent Public Accountants.

Miscellaneous Items in Business, July and August 1896

The Legislative History shows action to March 6, 1895 as follows:

"Senate - Int. 436. Introduced Feb. 20 by Mr. Bradley
Referred to committee on literature." (Gottsberger Bill)

"Assembly - Int. 1005. Introduced May 6 by Mr. Wild
Referred to committee on general laws." (Institute Bill)
The parenthetical identifications of the two Bills indicate that the one introduced in the Senate was the Gottsberger Bill. In The CPA (V. 8, p. 265) Wilkinson wrote that this was sent

"by the American Association's Legislative Committee consisting at that time of Francis Gottsberger, William Sanders Davies and Richard M. Chapman."

This was slightly inaccurate. There is no indication that Davies or Chapman were consulted in the drafting of the Bill or in the sending of it to Albany. Gottsberger seems to have acted alone.

But within 5 days after the Institute Bill was introduced in the Assembly it seems one or more promoters of one or other of the Bills feared that a conflict might arise with the result that both Bills would fail. What action was then taken is shown by the minutes of the meeting on March 13 of the Committee of 14, as follows:

"A meeting of Public Accountants practising in New York City was held at 111 Broadway in pursuance of a circular letter of which the following is a copy."

"A Bill has been introduced in the Senate the object of which is to have public accountants recognized and registered by the Regents of the University of the State of New York. As the Bill is in the interest of all practising public accountants it seems proper that the terms of the Bill should be in accordance with their views, for the purpose of taking action in that direction you are requested to attend a meeting of Public Accountants to be held at the Real Estate Salesroom 111 Broadway on Wednesday, March 13, 1895. The room will be open at 3 o'clock for us and the meeting will be called to order at 4 o'clock prompt. In order that all the members of the profession may be present, will you kindly bring the matter before such as you may know as only those whose names are in the last business directory have been notified. New York, March 13th. 1895."

As copied in the Committee's minutes the notice was not signed. In The CPA (V. 8, p. 265) George Wilkinson stated:

"on March 11, 1895, Francis Gottsberger and William Sanders Davies, members of the American Association's Committee mailed a notice to all practicing Public Accountants whose names were found in the business directory."

In The Business World (V. 23, p. 415) he had stated:

"a notice, purposely unsigned, was sent out by Mr. Gottsberger, assisted by Mr. William Sanders Davies."

The next entry in the record of the Committee's first meeting was "The gentlemen whose names are hereunder recorded attended." Here was a list of 32 names followed by "and others." But at the end of the record the last page was headed thus:

"Record of Attendance at meeting of Public Accountants held at Real Estate Exchange March 13th., 1895 at 4 p.m."
This list included the 32 on the preceding list and 13 others, 45 in all, the same as stated by Wilkinson in The CPA (V. 8, o. 265) when he referred to their society membership as follows: -

"A majority of those present were not members of the American Association or the Institute of Accounts."

He was mistaken in so stating as is shown by this list of the 45 present in which the only uncertainty is as to the 13 listed as independent, no list of Institute members being available.

**Members of American Association - 26**

<table>
<thead>
<tr>
<th>Name</th>
<th>Name</th>
<th>Name</th>
</tr>
</thead>
<tbody>
<tr>
<td>Andrews, Lyman S.</td>
<td>Chapman, Richard M.</td>
<td>LeJeune, Capel E.</td>
</tr>
<tr>
<td>Anyon, James T.</td>
<td>Clarke, Andrew A.</td>
<td>Mirick, Mark C.</td>
</tr>
<tr>
<td>Arnold, Thomas E.</td>
<td>Conant, Leonard H.</td>
<td>Phelps, Charles D.</td>
</tr>
<tr>
<td>Bagot, Thomas</td>
<td>Cook, Henry R. M.</td>
<td>Roberts, T. Cullen</td>
</tr>
<tr>
<td>Bertheil, Louis M.</td>
<td>Davies, W. Sanders</td>
<td>Ryan, Thomas F.</td>
</tr>
<tr>
<td>Both, Charles</td>
<td>Edmonds, David J.</td>
<td>Stevens, Richard F.</td>
</tr>
<tr>
<td>Broaker, Frank</td>
<td>Gottsberger, Francis</td>
<td>Walker A. Percy</td>
</tr>
<tr>
<td>Brooks, William M.</td>
<td>Gray, Charles</td>
<td>Yalden, James</td>
</tr>
<tr>
<td>Campbell, Hudson</td>
<td>Horley, Thomas R.</td>
<td></td>
</tr>
</tbody>
</table>

**Members of Institute of Accounts - 7**

<table>
<thead>
<tr>
<th>Name</th>
<th>Name</th>
<th>Name</th>
</tr>
</thead>
<tbody>
<tr>
<td>Cady, Charles E.</td>
<td>Harney, Henry</td>
<td>Kelly, James N.</td>
</tr>
<tr>
<td>Cockey, Edward T.</td>
<td>Hourigan, John (Albany)</td>
<td>Veysey, William H.</td>
</tr>
<tr>
<td>Dutton, Charles</td>
<td></td>
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</tbody>
</table>

**Independents - 12 (Unless some were members of the Institute)**

<table>
<thead>
<tr>
<th>Name</th>
<th>Name</th>
<th>Name</th>
</tr>
</thead>
<tbody>
<tr>
<td>Abbot, H. W.</td>
<td>Clapp, William H.</td>
<td>Reid, J. Lindsey</td>
</tr>
<tr>
<td>Angelo, William</td>
<td>Duggett, William J.</td>
<td>Scott, W. A. D.</td>
</tr>
<tr>
<td>Broadman, E. L.</td>
<td>Eddey, W. C.</td>
<td>Sparrow, John R.</td>
</tr>
<tr>
<td>Brummer, Leon</td>
<td>Jenkins, Samuel H.</td>
<td>Tomey, George</td>
</tr>
</tbody>
</table>

The New York Directory of 1895 listed 111 names not shown above and the January 9 issue of The Financial Record listed 25 others. With those present that made a total of 181 accountants of whom almost exactly one fourth attended the meeting.

The record of that meeting on March 13, 1895 continued as follows:

"The meeting being called to order at 4 p.m. elected Richard F. Stevens, chairman, T. Cullen Roberts, secretary. Chairman called on Francis Gottsberger to address the meeting. Mr. Gottsberger x x x stated a bill dated 20 February 1895 No. 510 had been presented to the Senate by Senator Bradley and had been submitted to the Committee on Literature. x x x The Bill was read by him and was as follows:"

"An Act to authorize the Regents of the University of the State of New York to license public accountants, to provide for the registration of such licenses, and to prevent unlicensed persons from practising as public accountants.

"The People of the State of New York represented in Senate and Assembly do enact as follows:

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Sec. 1 - That no person shall practice as a Public Accountant after the passage of this act unless he be licensed by the Regents of the University of the State of New York, and registered as by this Act provided for, nor shall any person practice as a Public Accountant who has ever been convicted of a felony by any court, or whose authority to practice is suspended or revoked by the Regents.

Sec. 2 - Any person who has been in continuous practice as a Public Accountant for five years may apply to the Regents of the University of the State of New York for a license, who shall be empowered to grant such license, provided they are satisfied he is qualified for such position. But the Regents shall have discretionary power in the case of public accountants who are now in practice, but have not completed the term of five years to issue licenses, provided they deem the applicants to be suitable and fit persons.

Sec. 3 - Any person hereafter desirous of becoming licensed as a Public Accountant must after taking a course of two years study in a Technical school of Accounts authorized by the Regents of the University of the State of New York as prescribed by the faculty of such Institution pass such examination as may be required by the Regents. He must also furnish satisfactory evidence that he has performed good and acceptable service in a public accountants office not less than three years.

Sec. 4 - No license shall be granted to any person who is not a citizen of the United States or who is under age or who has ever been convicted of a felony by any court of competent jurisdiction.

Registry

Sec. 5 - Every license to practice as a public accountant shall before the licensee begins practice thereunder, be registered in a book to be kept in the office of the Secretary of State with name, residence, place and date of birth, and the number and date of his license to practise. Before registering, each licensee shall file, to be kept in a bound volume in the Secretary of State's office, an affidavit of the above facts, and also that he is the person named in such license, and had before receiving the same, complied with all the requisites herein before required in this act, that no money was paid for such license, except the regular fee paid by all applicants therefor; that no fraud, misrepresentation, or mistake in any material regard was practiced by any one or occurred in order that such license should be conferred. The licensee shall pay to the Secretary of State a fee of ten dollars in full for registration affidavit and certificate.

Sec. 6 - Every person who shall hereafter practice as a public accountant within the state unless he be licensed, and his license shall have been registered as in this act provided, or in violation of any of the provisions of this article, shall be deemed guilty of a misdemeanor, and upon conviction thereof shall forfeit to the state $100 for every such violation, and the Secretary of State shall bring action upon the sworn affidavit of two licensed public accountants that violation has been committed, the expense incurred in such prosecution, including necessary counsel fees, shall be
paid out of the penalties so collected, and the residue, if any, shall be paid into the State Treasury.

Sec. 7 —"This Act shall take effect immediately."

After Gottsberger read this Bill, - S510, - which he had drafted and had sent to Senator Bradley, the record continued thus:

"He further stated that another Bill had been introduced to the Assembly by Assemblyman Wilds, dated 6 March 1895, No. 1290 and had been referred to the Committee on General Laws. This bill was also read by him and was as follows:"

"The People of the State of New York represented in Senate and Assembly do enact as follows:"

Sec. 1 - Any citizen of the United States, and a resident or doing business in the State of New York over the age of twenty one years and of good moral character, who shall have received from the Regents of the University a certificate of his qualification to practice as a public expert accountant, shall be styled and known as a "Certified Public Accountant" or to use in connection with his name the letters CPA.

Sec. 2 - The Regents of the University shall make rules for the examination of persons applying for certificates under this act, and may appoint a Board of Examiners for the purpose which shall after the year 1896 be composed of Certified Public Accountants and any incorporated professional society of Accountants or persons interested in accounts may submit to the Regents the names of suitable persons to serve as such examiners. The Regents may charge for examination and certificate such fee, not exceeding $25.00 as may be necessary to meet actual expenses and they may revoke said certificates for sufficient cause after notice to the holder and giving him an opportunity to be heard.

Sec. 3 - The Regents may omit the examination in their discretion in case of any persons possessing the other qualifications mentioned in Section 1 who shall at the time of the passage of this act have been for more than one year in practise upon their own account as a Public Accountant and in this state, and shall apply in writing within one year after the passage of this act for a certificate.

Sec. 4 - After the 1st. day of June 1896 only such persons holding certificates issued pursuant to this act shall be appointed or employed to act as examiners of accounts, expert accountants or paid auditors by courts Executors, administrators, Receivers, State, County, Town or municipal officers.

Sec. 5 - This Act shall take effect immediately.

After both Bills had been read but before consideration of them was taken up, Gottsberger referred to the first Bill, S510, and suggested a definition of the term Public Accountant as used in the Bill. He did not offer a resolution and his suggestion was not acted on. But since the first statutory definition of the term in New York was that in Section 1489 (6) of the Act of 1929 there
is a historical interest in the Gottsberger definition of 34 years earlier.

It was:

"The term public accountant is meant to designate any person who shall follow as his sole profession the examination of books of account and accounts, the auditing of the same, preparing statements of accounts for surrogate or other courts, for defining the interest of individuals or partners in business, for showing the conditions of corporations, or any other matter relating to accounts for public or private use, such employment being sought from the public at large and not from any single individual or corporation."

The further record of this meeting of March 13, 1895 shows that 8 motions were made and seconded of which 1 was withdrawn, 3 were adopted, 1 may have been adopted, later action seeming to have been based thereon, and 3 were perhaps not put to a vote even though seconded. Either the Chairman or the Secretary or both seem not to have been concerned about rules of order. Here is a list of the 8 motions.

<table>
<thead>
<tr>
<th>Mover</th>
<th>Seconder</th>
<th>Subject</th>
<th>Action</th>
</tr>
</thead>
<tbody>
<tr>
<td>1 - Gottsberger</td>
<td>?</td>
<td>(Approve Bill S510</td>
<td>Withdrawn</td>
</tr>
<tr>
<td></td>
<td></td>
<td>(Set up Committee 14</td>
<td></td>
</tr>
<tr>
<td>2 - Jenkins</td>
<td>?</td>
<td>(Regents approval necessary</td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td>(Set up Committee 14</td>
<td>Adopted</td>
</tr>
<tr>
<td>3 - Jenkins</td>
<td>?</td>
<td>Action on Bills</td>
<td>None</td>
</tr>
<tr>
<td>4 - Cook</td>
<td>Chapman</td>
<td>Consider Bill S510</td>
<td>None</td>
</tr>
<tr>
<td>5 - Sparrow</td>
<td>?</td>
<td>Consider Bill A1290</td>
<td>None</td>
</tr>
<tr>
<td>6 - Davies</td>
<td>Jenkins</td>
<td>Refer both to Committee</td>
<td>Adopted</td>
</tr>
<tr>
<td>7 - Gottsberger</td>
<td>Abbott</td>
<td>Approve Committee Nominees</td>
<td>Adopted</td>
</tr>
<tr>
<td>8 - Yalden</td>
<td>Cook</td>
<td>Request $10 from each</td>
<td>Adopted</td>
</tr>
</tbody>
</table>

After the first motion had been seconded James Yalden said:

"either of the Bills should be open to any practising Public Accountant, and should not in any way deter him from earning his livelihood. He referred to the time limit in which an accountant was in practice and thought the time should be extended within which an accountant could be registered or certified; but whatever was done he considered it a most desirable thing to have the profession recognized with controlling powers vested in the Regents of the State."

Henry Harney followed and stated that:

"if the profession were recognized by statutory law it would have gained greater advantages than in any previous time of its existence, and the Bill No. 1290 was not presented by Mr. Wild until he was sure the Regents would not object to its passage. He x x x advocated unity and organization to obtain public recognition."

"Richard M. Chapman thought that of the two bills x x x the one endorsed by the Regents was the most desirable to act upon and submitted the proposition."
Gottsberger withdrew his motion leaving only Jenkin's motion (#2). Although there is no record of a vote upon it the later action (#7) suggests that it was considered to have been adopted.

The next 3 motions were to bring the Bills up for discussion, and to decide which Bill should first be considered. Each of the 3 motions was seconded but the record does not show that a vote was taken on any of them. The Davies-Jenkins resolution was then adopted which closed the matter since it was resolved:

 "That both bills be submitted to Committee for consideration."

The chairman then nominated the following:

Members of American Association - 9

Francis Gottsberger
Richard F. Stevens
James Yalden
Thomas E. Arnold
Frank Broaker
W. Sanders Davies
James T. Anyon
Henry R. M. Cook
T. Cullen Roberts

Members of Institute of Accounts - 3

Henry Harney
Charles Dutton
Charles Both

Independents - 2

Samuel H. Jenkins
Lyman S. Andrews

"Mr. Gottsberger moved and Mr. Cook seconded and it was unanimously Resolved That gentlemen nominated by chairman be appointed a committee to act in the premises with power to fill any vacancy which may occur."

Wilkinson's report (The CPA, V. 8, p. 265) omitted Gottsberger from the group of Association members and Lyman S. Andrews from the non-member group, including in that group Silas S. Packard and John Hourigan who were not named in the Committee records.

The last action at this meeting was as follows:

"Mr. Yalden moved and Mr. Cook seconded and it was unanimously Resolved That each practising public accountant be requested to send ten dollars to the chairman of Committee, such money to be used by the Committee for the payments of such expenses as may be required in forwarding the passage of the Bill recognizing Public Accountants."

The Committee of Fourteen appointed at the general meeting on March 13, met at 2 p.m. on Saturday March 16 at the office of Yalden, Brooks & Walker with all members present. The record of the meeting showed that matters reported or considered were:

"Chairman reported that x x x he had received $180.00 from 18 public accountants who had subscribed to the fund to be raised to pay the expenses."

"Cook urged the importance of counsel's opinion being taken upon the two bills which the Committee had before it."
"Davies (asked) whether Mr. Harney (of Institute) had counsel."

"Harney gave the Committee the history of Assembly Bill No. 1290 which he stated met with the entire approval of the Board of Regents who would advocate it - and which Bill had been prepared by Mr. Whittaker of Counsel, and who had been retained by Mr. Packard."

"Harney urged the Committee to accept their bill and suggested that a subcommittee be appointed representing:
1 - The American Association of Public Accountants,
2 - The Institute of Accounts,
3 - Public Accountants not connected with either,
4 - Business Colleges throughout the State,
5 - The mass meeting of accountants held on 13th. inst. to represent their respective interests before the Board of Regents."

"Whereupon Stevens moved and Jenkins seconded the following: - Resolved that a subcommittee of five be selected to go to Albany and after conferring with Mr. Dewey, advocate before the Legislature the prepared bill That they be authorized to employ counsel at a cost not exceeding $250 if necessary and that a sum of $500 be allowed them for expenses including the counsel’s fee.

That the subcommittee consist of the chairman of Committee, a member of the American Association of Public Accountants, and a member of the Institute of Accounts and two other gentlemen not connected with either institution."

"After the motion had been spoken of by Mr. Cook, Mr. Yalden, Mr. Gottsberger and Mr. Andrews the Resolution was carried."

"The following gentlemen were nominated as the subcommittee with power to name a substitute.

Mr. Gottsberger (of AAPA, Ch’m. of Comm. of 14)
Mr. Stevens or Mr. Yalden (of American Association)
Mr. Harney (of Institute of Accounts)
Mr. Jenkins (of Independents)
Mr. Packard (of Business College interests)

The latter part of the Committee meeting on March 16 was given to discussion without definite action, but as the record showed the matters which some of the members deemed important the record is here summarized.

At the request of Jenkins, Gottsberger explained Bill 510 (his bill) but his explanation was not recorded. Then

"Jenkins moved, Broaker seconded and it was unanimously Resolved that the committee proceed to the discussion of Assembly Bill No. 1290 as to the possibility of recommending its adoption."

"Stevens moved, Anyon seconded the following: Resolved that we recommend adoption of Assembly Bill 1290."

"Broaker spoke x x re amendments x x as to the examinations which it was proposed to place in discretion of the Regents."
“Jenkins spoke x x as to amendments x x relating to length of time an accountant should be in practice in the State prior to receiving his certificate.”

After discussion by Yalden, Cook, Arnold, Andrews and Anyon,

“the suggested amendments were handed to the subcommittee as instructions and the Resolution was agreed to.”

Votes of thanks were then extended to Senator Bradley for his services and to Yalden, Brooks & Walker for the use of the room.

Three days later, March 19 the Committee met again with 11 present the only absentees being Anyon, Arnold and Davies. Jenkins reported on arrangement with Whitaker for service in support of the Bill. He had stated that $250 was inadequate; that his estimate was $1500; but that he would undertake the carriage of the Bill for $1000 to be paid, $200 as a retainer, $300 when the Committee was able to raise such a sum, and $500 if and when the Bill was passed. He would hold the Committee of 14 responsible only for $500 if the Bill failed and if the Committee could not raise $500 he would take such a sum as they could raise. Jenkins spoke favorably of Whitaker and believed him a proper person to carry the Bill through.

A resolution authorizing the subcommittee of five to pay to Whitaker the installments as proposed by Jenkins was moved by Broaker, seconded by Harney, discussed by Andrews, Dutton, Cook and Yalden, and then adopted.

“Jenkins moved, Harney seconded and it was unanimously Resolved That to assist the Chairman a Committee of three on Finance be appointed and the following names were submitted for the purpose: Mr. Lyman Andrews, Mr. T. E. Arnold, and Mr. Frank Broaker. Mr. Andrews and Mr. Broaker being present accepted.”

“Cook moved, Jenkins seconded and it was unanimously Resolved that the bound volume containing the signatures to the Petition to the Honorable Board of Regents of the University of the State of New York approving incorporation of a College of Accounts in connection with the American Association of Public Accountants be placed at the disposal of Mr. Whitaker in carrying through the Bill in his hands.”

Although this resolution mentioned “signatures to Petition,” it seems that the bound volume was that containing the endorsements of the Association’s Petition as previously mentioned herein. At the end of the meeting

“Chairman submitted a draft of a circular he proposed sending to the profession generally asking for subscriptions and drawing attention to the business in progress. Approved by the Committee.”

At the Association meeting on April 9, Gottsberger reported the actions taken at the general meeting on March 13 and the Committee meetings on March 16 and 19 (2 Minutes 62). Also the subcommittee had visited Albany, as to which the report of the Committee of 14 dated November 15, stated:

“We visited Albany on March last x x. We met the Committee (of Assembly) in company with Mr. Dewey, Secretary of the Regents, Mr. E. G. Whitaker, our attorney, and Mr. John E. Hourigan, practicing public
accountant of Albany; addresses were made by Mr. Dewey, Mr. Whitaker and members of your committee, advocating the passage of the bill; objection was made to Section 4 of the bill by several of Assembly Committee. After our return from Albany, Mr. Hourigan sent word to several of the Committee, informing them as to the progress of the bill; it soon became evident that the Committee would not report the bill; Mr. Wilds, who had introduced the bill in the Assembly for some reason was apparen­
tly opposed to its passage and would do nothing towards having it re­ported to the House.”

Continuing the report of the Committee of 14 stated:

“Effort was made to have the Senate Committee having the bill in charge introduced by Senator Bradley, report the Assembly bill as a substitute, after considerable correspondence and labor on the part of Mr. Whitaker and Mr. Hourigan with the two legislative committees, the substituted bill was reported favorably in the Senate but failed of passing.

Then Gottsberger moved, Bergtheil seconded and the Association voted: -

“The American Association of Public Accountants endorse and approve Assembly Bill No. 1290 (with section 4 stricken out) and urge the Com­mittee to use their best efforts to pass the same and a copy of this resolu­tion was ordered to be sent to Mr. Whitaker and to Assemblyman Wray at Albany.” (2 Minutes 63) -

The Association also voted (2 Minutes 63) -

“In view of the expense which would be incurred in securing the passage of the bill a recommendation was made to the Trustees to place $150.00 of the funds of the Association at the disposal of the Committee.”

The Legislative History of S436 introduced February 20 by Mr. Bradley shows that on May 2 it was reported favorably with amendments substituting A.1005 with Section 4 stricken out and on May 7 it was up for vote in the Sen­ate and was defeated by

“yeas 10, nays 12.”

That concluded the effort to secure legislation in 1895. However the Com­mittee of 14 met on June 20 when those present were Gottsberger, Stevens, Yalden, Jenkins, Harney and Roberts. The Chairman reported bill defeated, 10 yes, 11 nays. Probably the nays were 12 as shown above. Chairman said subcommittee of five would bring in a report after consulting with Mr. Whit­aker. The Secretary was instructed (1) to write to those present at the meet­ing on March 13, but who had not sent contribution of $10 each to the Chair­man, and (2) to write to Lyman Andrews to bring a report of Finance Com­mittee at his earliest convenience. On October 8 the Association voted (2 Minutes 71): -

“its thanks to John Hourigan of Albany, Public Accountant for his services and support in the attempt to pass an act to regulate the profession.”
The 1895 effort for accountancy legislation was terminated by the adverse vote in the Senate May 7, 1895. The action taken by the Committee of 14 June 20 and the major part of the report dated November 14 of the Subcommittee of Five were merely to close up the details of their prior activities.

The earliest suggestion for a renewal of the effort in the 1896 session of the New York Legislature seems to have been that in a letter dated October 10, 1895 from John Hourigan of Albany

"suggesting a meeting of Accountants representing different sections of the State in November soon after the election for the purpose of agreeing upon the text of the bill and to select the right Assemblyman and Senator to take charge of the matter when presented." (2 Minutes 74)

This letter was read at the Trustees' meeting on October 24. No action on this suggestion was recorded, but

"It was Resolved That the Committee on Legislation be instructed to confer with the officials of the Institute of Accounts and to prepare a bill to be introduced to the next Legislature to obtain legal recognition of the profession and to send a copy to each member of the Legislature." (2 Minutes 76)

Pursuant to these instructions the Committee on Legislation met October 28, 1895 when its action was recorded thus (2 Minutes 78): -

"The chairman reported that he had interviewed the officers of the Institute of Accounts relative to their cooperation in obtaining the desired Act and in his opinion it was safest to adhere to the form of the Bill which had been presented to the Legislature in the last Senate and moved the following which was seconded by Mr. Davies and unanimously Resolved That this Committee recommends the adoption of the Act to regulate the profession of Public Accountants No. 510.1355 as printed and presented to the Senate during the last session as the Bill to be introduced to the Legislature in the coming Senate and Assembly. It was further Resolved That a copy of the Bill with the Resolution just passed be sent to the Institute of Accounts."

Although Gottsberger did not state the attitude of the Institute later events showed that it did cooperate on the legislation.

The Legislation Committee also ordered sent to each member of the next Legislature a letter by President Stevens viz:

"Our Bankers, Merchants, Railroad and other Corporations, in fact all persons engaged in business operations, have become impressed with the necessity of the establishment of a body of competent Public Accountants,
whose examinations and investigations can be relied on for impartiality, ability and thoroughness. At present there is no law whatsoever governing and restricting the members of this profession, anyone no matter how ignorant or incapable can arrogate to himself the title and pose before the public as a professional accountant.

The object of the proposed act, copy enclosed, is to prevent this evil and to limit the profession to only those who are competent to practice it. We would suggest that you confer with the leading business men of your community as to the advisability of the passage of such an act, feeling sure they will unanimously advise its adoption.

The proposed act is endorsed by all the leading Accountants in the State and by the business community who have been largely consulted in drafting it. Should you require any additional information on the subject a letter addressed to any member of the Committee will meet with prompt attention." (2 Minutes 79)

Also on October 28, the Legislation Committee directed Chairman Gottsberger to call an early meeting of the Committee of 14

"to take steps in the matter of the passage of the act."

The Association approved these actions November 12 (2 Min. 80, 83).

Of the Committee of Fourteen only the Chairman, Secretary, Arnold and Yalden were present on November 19. However they received the Subcommittee's report all relative to the 1895 effort except one paragraph viz: -

"It is apparent to your Committee that if any legislation is to be procured, it must be sought in a different manner than the attempt at the last session; it seems probable that the bill as it was reported to the Senate can be passed at the next session if speedy and concerted action thereto be taken. We therefore recommend that your Committee take measures to have the bill as it came from the Senate Committee introduced in the Assembly and Senate of the next Legislature and special efforts to be made to have as many as possible practising Public Accountants in the various parts of the State make personal efforts to having the attention of the members of both houses of the Legislature drawn to the subject, and exercise such influence as they can towards the passage of the bill."

At Trustees' meeting on November 27, 1895 after discussing the best method of furthering the passage of the bill it was:

"Resolved that Messrs Broaker and Gottsberger be appointed a Committee to confer as to the person who should take charge of the Bill." (2 Minutes 87)

There is no record that this Committee made a report but later records show that Broaker had secured members of the Legislature for this service. A few facts about them, summarized from stories in The Banking Law Journal June 1896 (V. 13, p. 406) are here given.

Senator Albert A. Wray of Brooklyn:
Born in Cape Girardeau, Missouri, September 6, 1858;
Educated in the public school of Cape Girardeau to 1876;
Taught school in Missouri 2 years 1876-1878;
Admitted to New York Bar in 1885, In Practise at 63 Wall Street;
Elected to the New York Assembly in 1893;
Member of Committees - Comm’l Law, Insurance, Electricity etc.;
Elected to New York Senate in 1895;
Chairman of Committee - Public Education;
Member of Committees - Judiciary, Revision, Indian Affairs;
Said to have an unusual knowledge of accounts;
Sponsor of CPA Bill on request of Frank Broaker.

Assemblyman Henry Marshall of Brooklyn;
Born in Jackson, Washington County, New York in 1850.
Educated in Jackson schools and Washington Academy, Cambridge;
Writer for Seneca Falls Courier and Saratoga Daily Journal;
Graduated Albany Law School 1882, In Practise at 277 Broadway;
Elected to the New York Assembly in 1895;
Member of Committees - General Laws, Judiciary;
Said to have an intimate knowledge of accounts and finance;
Sponsor of CPA Bill on request of Richard M. Chapman.

In connection with the following chronological history of the Bills in the
Senate and Assembly, in each of which they were referred to the Committee
on Judiciary, it is of interest that each sponsor of the Bill was a member of
that Committee in his branch of the legislature. It is not known that the re­
ferences of the Bills to those Committees were planned. Probably it was
fortunate.

Bills, identical except as to one sentence, were introduced in both branches
of the Legislature about the middle of January 1896. At each meeting of the
Association or Trustees from January 14 to April 22, 1895 a report of the
progress to date was made by Frank Broaker, Vice President who was also
a member of the committee to select the sponsors for the Bills. On April 22
he gave a history of each Bill. From that report and Legislative History of
Bills the following summary has been made.

<table>
<thead>
<tr>
<th>Date</th>
<th>Bill</th>
<th>Action</th>
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<tbody>
<tr>
<td>Jan. 13</td>
<td>S.97</td>
<td>Int. Wray, Read twice</td>
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<tr>
<td>Jan. 15</td>
<td>A.190</td>
<td>Int. Marshall, Read once</td>
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<tr>
<td>Jan. 29</td>
<td>S.97</td>
<td>Hearing S-Judiciary Ch’n Lexow</td>
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<tr>
<td>Jan. 29</td>
<td>A.190</td>
<td>Hearing A-Judiciary Ch’n Robbins</td>
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<tr>
<td>Feb. 4</td>
<td>S.97</td>
<td>S-Amendment 1</td>
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</table>
Feb.  4  A.190  A-Advanced 3rd. Reading  
Feb.  6  A.190  Passed, in Assembly 120-0  
Feb.  8  A.190  S-Received, No Action  
Feb. 18  S.97   Passed, in Senate 26-17  
Feb. 19  S.97   A-Received, Ref. Revision  
Mar. 20  S.97   A-Concur 2 Amend’ts as A 190  
Mar. 26  S.97   S-Reprint 3 Amend’ts S2-A1  
               Advance 3rd. Reading  
Apr.  3   S.97   Passed, in Assembly 120-1  
Apr.  7   S.97   Passed in Senate Unanimous  
Apr. 17  S.97   Approved - Law, Chapter 312  

The foregoing recital of the day by day action on the Bills in the Legislature is based upon the record in Minutes of the report made to the Association by Frank Broaker April 22, 1896, five days after the Act was approved by Governor Lewis P. Morton. It has been checked to the more highly condensed summary in the Legislative History of Bills x x Regulating the Public Practise of Accountancy prepared by the Legislative Reference Section of the New York State Library, and the Broaker report was edited as to 2 dates and 1 vote to agree with the official records.

The practically contemporaneous reports on the legislation published in a half dozen accounting periodicals were examined to learn whether they confirmed, modified or supplemented the Broaker report. Those comparisons resulted thus:

The Accountant, London 1896 (V. 22, p. 129,245,427,523,537,965) and  
The Bookkeeper, Detroit May 1896 (p. 4) discussed effects of Act;  
The Financial Record, New York June 10, 1896 (p. 1) discussed the effects of the Act on the accountants in practise, and stated:  

"American Association x x was instrumental in the passage."

The Banking Law Journal, New York May 1896 (V. 13, p. 309) said:  

"This act is the culmination of efforts of the American Association of Public Accountants to elevate the standard of their profession etc."

And to that statement it added a footnote as follows: -

This bill was indorsed by the New York Clearing House and by almost every state and national bank in the State of New York, and it had the indorsement of corporations and leading law firms. The combined capital represented by the indorsement was over one billion dollars."

The last two confirmed the Broaker report generally and the last one added to the record the support given to the Bill by business.

The Business World, New York September 1903, (V. 23, p. 415) and  
The Certified Public Accountant, Washington September 1928 (V. 8, p. 266)
carried the articles by George Wilkinson who stated in the earlier one:

"At their November 1895, meeting the American Association of Public Accountants appointed a committee consisting of Frank Broaker, Chairman; James Yalden and William Sanders Davies to renew the effort to secure the passage of a C.P.A. Bill."

That article stated that the 3 named were

"appointed to select a member of the State Legislature to have charge of the Accountants' bill."

Both statements were contradictory to records which show that
Gottberger, Chapman, Davies were named Feb. 12, 1895 (2 Min. 52)
Broaker, Gottberger to select sponsor Nov. 27, 1895 (2 Min. 87)
Gottberger, named chairman Committee Jan. 30, 1896 (2 Min. 106)
These minor discrepancies show that Wilkinson did not use the Association records in preparing his articles.

The articles in another periodical should be mentioned here. Business, New York June 1896 (V. 16, p. 259) in reporting a discussion at a meeting of the Institute of Accounts of the history of the legislation referred to

"the measure, which is an Institute affair."

In its next issue July (V. 16, p. 319), it printed a letter signed "Facts" in which the major credit for the Law was claimed for the Association. And an editorial in that issue (V. 16, p. 289) stated:

"The Institute was thus represented by its member resident in Albany, and in addition by C. N. Bovee Jr. of Ritch, Woodford, Bovee & Wallace counsel for Colonel Sprague and likewise by Edwin G. Whitaker, late deputy attorney-general."

But the editorial referred to the effort in 1895 as well as that in 1896. Its first sentence showed that what followed was based upon what had been developed "by a carefully conducted personal investigation." Its editor like Wilkinson did not have personal knowledge of the facts.

Having learned about the preparation of the Bill, the choice of sponsors for its introduction and its progress in the Legislature, the Bill as proposed and the Law as enacted will be compared.

Note: - In the following copy of the Bill and the Law, matter underscored is new, inserted by amendment of the Bill; matter in parentheses is that in the Bill but deleted by amendment.

"In Senate, January 13, 1896 Int. 97.

Introduced by Mr. WRAY - read twice, and by unanimous consent ordered printed and when printed to be committed to the committee on the judiciary.

AN ACT To regulate the profession of public accountants.

The People of the State of New York, represented in Senate and Assembly do enact as follows:
Section 1. Any citizen of the United States, or any person who has declared his intention of becoming such citizen, residing or having a place for the regular transaction of business in the state of New York, being over the age of twenty-one years and of good moral character, and who shall have received from the regents of the university a certificate of his qualifications to practice as a public expert accountant as hereinafter provided, shall be styled and known as a certified public accountant; and no other person shall assume such title, or use the abbreviation C.P.A. or any other words, letters or figures, to indicate that the person using the same is such certified public accountant.

#2. The regents of the university shall make rules for the examination of persons applying for certificates under this act, and may appoint a board of three examiners for the purpose, which board shall, after the year eighteen hundred and ninety-seven, be composed of certified public accountants (and any incorporated professional society of professional accountants or persons interested in accounts may submit to the regents the names of suitable persons to serve as such examiners.) The regents (may) shall charge for examination and certificate such fee as may be necessary to meet the actual expenses of such examinations, and they shall report, annually, their receipts and expenses under the provisions of this act to the state comptroller. The regents may revoke any such certificate for sufficient cause after written notice to the holder thereof and a hearing thereon.

#3. The regents may in their discretion, waive the examination of any person possessing the qualifications mentioned in section one who shall have been, for more than one year before the passage of this act, practicing in this state on his own account, as a public accountant, and who shall apply in writing for such certificate within one year after the passage of this act.

#4. Any violation of this act shall be a misdemeanor.

#5. This act shall take effect immediately.

It will be noted that the 1896 bills were similar to the Institute bill of 1895 which Charles E. Sprague wrote that he drafted and which was introduced by Assemblyman Howard Payson Wilds, except for (1) the deletion of Section 4, restricting certain practice; (2) the insertion of new section 4, re penalty for violation; and (3) the minor changes for clarity or improvement of English.

Also it will be noted that the amendments of the 1896 bills were: in Assembly 190 to insert section 4 to conform fully to Senate 97; and in both bills, (1) the deletion from section 2 of the provision for submission to the Regents of the names of suitable persons to serve as examiners; (2) the insertion in section 1 of the provision as to qualified aliens; and (3) the substitution in section 2 of shall in place of may as to fees.

As to the successful outcome it was shown in the chapter on the Origin of the C.P.A. Law that it was Richard F. Stevens who obtained from Melvil Dewey the suggestion that legislation be sought. And in the preceding chapter and this one it is plain that the C.P.A. Law of 1896 was based almost wholly upon the draft by Charles E. Sprague almost surely with the advice of
Melvil Dewey, possibly also of others, but as to the success in the Legislature there is less certainty.

No record has been found in Association Minutes or in the current publications that any representative of the Institute of Accounts, of the non-affiliated public accountants, of the Committee of Fourteen, or of the Subcommittee of Five, except members of American Association, ever visited Albany or otherwise approached members in behalf of the bill. This is not saying that they did not do so - it is only that no record of such help has been found.

In both of his articles George Wilkinson gave much credit to Assemblyman Henry Marshall, and the frequency of his reports to Broaker indicates the propriety of that acknowledgement. But Senator Albert A. Wray when introducing the bill got unanimous consent to have it advanced to 2nd. reading and he attended and spoke at the hearing before the Assembly Committee. Therefore it is understandable that both members of the Legislature were named in the Association's action April 22, 1896, (2 Minutes 128)

"Resolved that a vote of thanks be sent to Honorable Albert A. Wray of the Senate Chamber Albany; and Hon. Henry Marshall of the Assembly Chamber, Albany, expressing for their indefatigable energy in forwarding the Bill and the high appreciation of their kindness and sympathy with the members in their endeavor to elevate the profession and that a copy of such resolution be forwarded to both gentlemen."

In his 1903 article George Wilkinson wrote of the care given to the Bill by the Association's Committee. It has been shown that on January 29 Broaker, Davies and Yalden appeared before the Judiciary Committee of both houses. And in a letter dated January 26, 1937 W. Sanders Davies wrote:

"Of course, all members of the Association were deeply interested in the passage of the bill and probably took the matter up with their senators and assemblymen."

But more emphasis was given as to the effort of one member. In both his 1903 and 1927 articles George Wilkinson said:

"The bill was carefully watched and guarded by the indefatigable Chairman of the American Association's Committee, Frank Broaker, who devoted all his time and energy to pushing the matter through to its final passage."

Of course he based that statement upon what others had told him, but it was from personal memory that Davies wrote in 1937:

"I must add my contribution to Mr. Wilkinson's when he gives a special credit to Mr. Frank Broaker because I know he gave of his time and ability to the passage of the law."

But there was also a current recognition of the services which resulted in the enactment of the first C.P.A. Law. The record of Association meeting April 22, 1896 contains this item

"Mr. Clarke moved and Mr. Lafrentz seconded and it was unanimously
Resolved That a vote of thanks be tendered to Vice President Broaker on
his untiring and successful efforts by which the passage of the account-
ants bill of recognition was in a great measure due, which passed by the New York Legislature and having been approved by the Governor, has now become one of the statute laws of the State of New York." (2 Minutes 127)
CHAPTER 42
C.P.A. - HOW AND WHY THIS TITLE

Section 1 of Chapter 312 of the New York Laws of 1896, was:

"1. Any person who shall have received from the Regents of the University a certificate of his qualification to practice as a public expert accountant as hereinafter provided, shall be styled and known as a certified public accountant; and no other person shall assume such title, or use the abbreviation C.P.A. or any other words, letters or figures, to indicate that the person using the same is such certified public accountant."

Even in recent years many accountants have asked or heard the question, Why Certified Public Accountant? But the question was not new, it had been asked 50 years ago as shown by an item in the Business World of March 1902 (V. 22, p. 114): -

"Can a Better Title than Certified Public Accountant be Devised? If a name to take the place of Certified Public Accountant could be devised, it seems to me that the profession would be advanced materially. The term accountant to the public signifies bookkeeper, and there are several other reasons I might name. Has the Business World ever considered the matter?"

The editor responded to the question was as follows: -

"Before the title Certified Public Accountant was finally adopted several others were considered by the various accounting societies throughout the country interested in the movement, among them being Chartered and Incorporated Accountants. We have never heard a suggestion before to change the accountant part of the title, nor do we think that at the present time the terms accountant and bookkeeper are greatly confused in the minds of the public. Certainly not among the larger mercantile houses, banking, insurance, transportation and other great interests. We do not know of any name that would have been more appropriate than the one adopted, and now after its adoption by several states, and the great amount of publicity given to it by the trade and daily press of the country it would be the height of folly to change it. Almost any change would result in confusion in the public mind and inestimable loss to the members of the profession."

This statement that several other titles were considered by the various accounting societies throughout the country interested in the movement cannot be confirmed since no authority for the statement was cited in the editorial.

The editors who gave this answer were not accountants and they were not connected with Business in 1894-1896, or so far as known with any accounting journal. Their answer may have been based upon items re "Distinguishing
"initials" printed in 1895 in The Accountant, (V. 21 p. 329, 592, 600) and Business (V. 15, p. 169, 173, 279, 286) which referred to past and present use of titles, not to designations proposed for future use. However a survey of all titles and initials used by accountants in the United States prior to 1896 may be a helpful introduction to this subject.

Many Scottish accountants who visited or located here were designated as Chartered Accountants and used the initials C.A. Those from England used the initials F.C.A. or A.C.A. to indicate Fellows or Associates of the Institute of Chartered Accountants in England and Wales; or the letters F.S.A.A. or A.S.A.A. to show they were Fellows or Associates of the Society of Incorporated Accountants and Auditors, who often were referred to as Incorporated Accountants. As to some of these English titles the Institute complained they were used improperly.

Turning to the designations for American Accountants it has been shown herein that they used many descriptions in advertisements, but that Public Accountant was the most popular.

For members of this Association the By-Laws of 1888, provided designations and distinguishing initials for two classes which were Fellows, who could use the distinguishing letters F.A.A., and Associates, who could indicate their membership by A.A.A. Many members used the titles on their stationery and in their professional cards in various periodicals. But no such use of the permitted initials has been noted.

As to members of the Institute of Accounts there is less certainty because its records have not been found and little is known beyond that in the many items in old periodicals. From advertisements in January 1891 and 1892 issues of The Office, it seems that its membership may at all times have been of three classes, namely: Fellows, Members and Associates, to about 1891, Fellows, Certified Accountants and Associates, thereafter.

The occasion for the previously noted editorial controversy which was begun in The Accountant was a two page statement of "Prospectus for 1895" published in Business December 1894 (V. 14, p. 471). This forecast promised articles from 17 persons and gave for each his occupation, address and distinguishing initials of which a condensed summary is as follows:

Private employment on accounts 4, all C.A. located in New York;

Commercial college executives 6, of whom 1 FIA was in New York, 1 FIA, FCA and 2 without letters were in U.S. outside of New York and 2 FCAs were at different locations in Canada.

Public Accountants 7, of whom 2 FIA, 3 FIA, FCA., 1 C.A., and 1 without distinguishing initials (though he was then a Fellow of the Institute of Accounts) all were located in New York.

The New York correspondent of The Accountant wrote he learned that FIA meant Fellow of the Institute of Accounts of New York; FCA meant Fellow of the Corporated Accounts of New York (Business excluded "of New York" because not organized in N.Y.) C.A. meant Corporated Accountant.

Elsewhere it appeared that AIA meant Associate of Institute of Accounts of New York. And since that Institute had a class of Certified Accountants, it seems that C.A. may have been used by such members.
Having noted that a majority of the professional notices of accountants indicated their occupation by only the words Public Accountant and that some members of the Institute of Accounts may have used C.A. to show that they were Certified Accountants (though The Accountant assumed that the initials were to suggest Chartered Accountant) the next step may be an examination of the drafts of bills prepared for introduction in the 1895 New York Legislature. There were at least four of them but those prepared by Richard F. Stevens and Richard M. Chapman are lost. Those available are the one prepared by Francis Gottsberger called the Association Bill by George Wilkinson and the one drafted by Charles Ezra Sprague often referred to as the Institute Bill.

The Gottsberger Bill provided for licenses to practice and licenses were to be permitted to act as and to style themselves Public Accountants which as a title was the same as that they had used. As drafted the Bill contained Public Accountants four times and the same words without capitals five times. It seems clear that this Bill did not provide a title for the licensee.

The Sprague Bill on the other hand, stated in paragraph one that one certified by the Regents as qualified "to practice as a public expert accountant shall be styled and known as a certified public accountant." Though it described the occupation as that of a public expert accountant and referred to earlier practice as that of a public accountant, wherever the provision was as to future practice the designation always was stated as Certified Public Accountant with the letters C.P.A.

Only one explanation of the selection of this title has been found and that was made more than 30 years later by one who had not participated in the choice of the designation.

The one story on this subject was by George Wilkinson in his article in The Certified Public Accountant of September 1928 (V. 8, p. 264). He did not mention it in his first story in Business of September 1903 (V. 23, p. 414). In 1928, Sprague, Harney, Cady, Dutton and others who may have had a part in the 1894-1895 choice of the title had died. And it may be noted that although he joined the Association in 1898, he was only four years later promoting the Federation, while in 1927-1928 he seems to have been greatly interested in the American Society. Perhaps these facts explain why in his second article he gave less credit for the 1896 Law to the Association of which he was a member than to the Institute which it seems he never joined. However it would be unfair to a prominent accountant and perhaps an omission of real history if Wilkinson's explanation were not quoted.

Under the sub-caption, "The Title," it was as follows: -

"The next question - what shall the proposed legal designation be? The terms Chartered Accountant, and Certified Accountant with the abbreviation of C.A. were most favored. At this stage of the discussion it was pointed out that the use of the term Chartered Accountant, C.A. would conflict with the rights established forty years before by the Scottish Societies (1854) under Royal Charter which, as I have stated, were cheerfully accepted on this side of the Atlantic.

At the same time it was pointed out that the use of the term Certified Accountant would be an infringement of the established right of the Institute
of Accounts (1882) many of whose certificates were hanging in the offices of New York accountants. Moreover with pardonable pride, the pioneers did not want to be copiers; rather would they be originators. To meet these conditions the word Public was interpolated and the term Certified Public Accountants was determined upon, with the designating letters CPA of which title we have during the ensuing years grown so proud."

But this does not explain why Public was included in the title. Perhaps Sprague who drafted the Bill realized that to secure favorable action thereon it would be desirable, even necessary to have the support of the Association and of others who had long used the word.
CHAPTER 43
EXAMINERS - APPOINTMENT AND AFFILIATIONS

Although the first Examiners were not named in the Regents' Minutes until October 15, 1896 they were selected 4 or 5 months earlier as shown by items in The Financial Record of June 10 (p. 2), The Banking Law Journal of June 15 (V. 13, p. 403) and Business of June (V. 16, p. 259). Those named, and in the Minutes, were:

Frank Broaker, Vice President, American Association of Public Accountants who promoted CPA Law in 1896 Legislature;

Charles Ezra Sprague, past President, Institute of Accounts who drafted the 1895 Bill which as amended was the 1896 Law;

Charles Waldo Haskins, a member of Association in 1886-89 and perhaps was yet a member of the Institute of Accounts.

Some facts as to the nomination of each are as follows:

As to Frank Broaker, the Association, April 22, 1896 on motion of Lafrentz seconded by Yalden, voted as follows (2 Minutes 127):

*Whereas (quoting the title and section 2 of the C.P.A. Act).
Now Therefore: At a special meeting of The American Association of Public Accountants held at No. 150 Nassau Street, in the City of New York, on the 22nd. day of April, 1896, it was Resolved: That the American Association of Public Accountants through its officers, respectfully submit the names of the following gentlemen as being, in the opinion of this Association eminently fit and qualified to act as examiners for the Regents in accordance with the provision above quoted:

Name       Residence                  Business Address
Frank Broaker 489 Madison St. Brooklyn 150 Nassau St. N.Y.
W. Sanders Davies East Orange, New Jersey 45 Broadway N.Y.

The endorsement by the Association of the above gentlemen carries with it a full sense and appreciation of the obligations that would be imposed on them in the preparation of the necessary curriculum and other matters incidental to assisting your honorable Board to conduct a suitable technical examination requisite to fulfilling the purposes of the Law. The Association, pledging its co-operation with the gentlemen named, (in the task that would be imposed) by placing at their disposal in addition to the libraries of accountancy works already possessed by them, such papers and files of reports, accounts and similar literature that have or will accumulate in their offices and afford available matter for the compilation of a complete and comprehensive equipment. We, the officers of The American Association of Public Accountants hereby certify that the foregoing is a correct transcript of the preambles and resolution passed this day by said

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Association. In Witness Whereof, we have hereunto set our hands and corporate seal this twenty-second day of April, 1896."

(Signed by 4 officers).

As to Charles Ezra Sprague, because of the disappearance of the records of the Institute of Accounts, it is not known that it submitted his name for the appointment but that seems probable. But in 1896 it was known that he had served as President of the Institute of Accounts and had drafted the 1895 Bill, the basis for the 1896 Law. And in addition to these known qualifications for the appointment there was the further circumstance of his being an "old friend" of Melvil Dewey as stated by Wilkinson in his article "The Genesis of the CPA Movement" (The CPA, V. 8, p. 264).

As to Charles Waldo Haskins, the narrative of events before his appointment, was told by Walter George Jordan on page 59 of "Charles Waldo Haskins, an American Pioneer in Accountancy; 1923."

"Absorbed in their new firm, with its exacting demands on their time and energy, the two partners had taken no direct part in securing the new legislation, though they were in closest sympathy with the aims to be accomplished. Shortly after the passage of the act, Mr. Sells had to make a business trip up the State and decided to stop off at Albany and have a talk with Dr. Melvil Dewey about certain details of the working of the new law. In the interview that followed, mention was made of the Board of Examiners, and Mr. Sells instantly felt that there was one man who should be a member of the Board and that man was Charles Waldo Haskins. He told Dr. Dewey of Mr. Haskins' standing in the profession, his ideals, his accomplishments, his splendid record of achievement, and his special fitness for this post of honor and responsibility. Dr. Dewey was impressed with the genuine enthusiasm of the plea, but said that the matter would be decided at a meeting of the Board of Regents on the morning of the day following when the three examiners would be appointed. He regretted that he would not be able to help Mr. Haskins' cause as it was necessary that the names of candidates should be accompanied by strong endorsements presenting their claims and the time was too short to secure them. Mr. Sells was not in the least dismayed by this finality, but gave no sign to Dr. Dewey, as he thanked him for his courteous attention and took his leave. Mr. Sells thought out instantly a rapid and effective means of meeting this eleventh-hour situation. He called up one of his lieutenants in New York by long distance telephone, told him just what was needed, gave him a list of men to see, told him what to say to each, and urged him to have telegrams sent to Albany giving their endorsement of Mr. Haskins as a member of the Board of Examiners. The next morning when the Regents met, there lay before them a stack of telegrams from the most influential men in New York, representing the largest interests and institutions of the city. So overwhelming was the endorsement that Mr. Haskins was unanimously elected by the Regents."

When the Regents formally appointed the Examiners on October 15, 1896, by commissions signed by Chancellor Anson Judd Upson and Secretary Melvil Dewey they also adopted a Rule for 3-year terms, and assigned a term of
3-years to Sprague, 2 years to Broaker and 1 year to Haskins. The Board
organized with Haskins as President and Broaker as Secretary.

So far as known the Examiners worked harmoniously on waivers and the
first examination. But since each was a man of forceful character and strong
opinions it is possible that at times they found it difficult to compose their
differences. However that was, they had differences which soon became
known.

In January 1897 there appeared advertisements of "American Accountants'
Manual" soon to be published by Broaker & Chapman, which consisted of
Frank Broaker and Richard M. Chapman. The book was similar, to the "Ac­
countants' Manual" which Gee & Company of London published in 1894 and
thereafter, their first volume giving the questions set at Institute of Chartered
Accountants' examinations from 1884. The American book was the earliest
designed primarily for those who wished to prepare for practice by becoming
CPAs. Later there have been other such books, by authors who served as
Examiners in other States, perhaps not while so serving. Until the publica­
tion in September 1900 of the "Certified Public Accountant Syllabus" by
Haskins, the Broaker Manual was the only book which gave to prospective
candidates a general survey of the field of the examinations.

Broaker's action in this matter as in others was criticized. The Financial
Record of April 13, 1898 carried this item:

"Ever since the State Legislature recognized the profession xxx
There has been a greater interest in affairs affecting the profession and
this interest is especially centered in the State Board of Public Accountant
Examiners. Unfortunately there has been some friction in this board, and
fragmentary accounts of spirited controversies have reached the public
through the columns of the newspapers.

With the object of placing the whole matter intelligently before our readers
we wrote to the secretary of the Regents asking for an attested copy of the
minutes of the board relating to the changes in the Board of Public Ac­
countant Examiners."

In response Secretary Dewey sent a long affidavit made by James Russell
Parsons Jr. Director of Examinations dated February 11, 1898 (evidently
prepared for a later matter hereinafter noted.) But this did not fully satisfy
the editor who wrote again,

"quoting that part of the affidavit referring to charges having been made
by Messrs Haskins and Sprague, and asking in what form the charges
were made."

The account of the controversy in The Financial Record April 13, 1898
filled 5-1/2 columns of small type on pages 2-3, and included 2 letters by the
editor; an affidavit by Parsons with statements by Sprague and Haskins; and
6 letters by Broaker, 2 each to Parsons, Haskins and Sprague. Since all
these are too long for verbatim quotation here, a chronological summary of
their contents is here given, which is meant as a complete and impartial
presentation.

Early in 1897 the Regents received many inquiries as to "The American
Accountants' Manual," and on March 10 and 29 Director Parsons and on
March 10 Secretary Dewey wrote Broaker about the publication, (not printed in Financial Record).

On June 28 the Regents' Minutes show action as follows: -

"The publication of the American Accountants' Manual by Frank Broaker as a State Examiner of Public Accountants has been severely criticized. Before printing his book the author was notified that such a publication would be contrary to all the traditions and standards of the Regents' office. The prospectus indicates that it is Mr. Broaker's plan to publish other volumes. Voted, That Mr. Frank Broaker be requested either to resign as a State examiner of public accountants or to sever all connections, financial or otherwise, with the publication of the American Accountants' Manual or any other work designed to be used by candidates preparing for CPA examinations." (28 June 1897).

Notice of this action was sent Broaker who soon thereafter sent a 20-page typewritten statement of his case to various Regents. And at about this time, date not stated, Sprague and Haskins made informal statements of friction in the Board of Examiners.

On August 17 at conclusion of the Examiners' consideration of the ratings of papers of the 2nd. Examination on June 15-16, Haskins and Sprague agreed and, in their letter of September 17, claimed that Broaker also agreed "that an allowance of 20 extra marks was made to each candidate on the Practical Accounting paper." Broaker wrote Haskins August 24, and Sprague September 3 denying that he so agreed.

From time to time, dates not stated by Parsons, the Regents "received certain letters from reputable certified public accountants and others in relation to the action of said Frank Broaker, copies of which are hereunto annexed and marked Exhibits "C to H." (Exhibits not printed).

On November 4, 1897 the Regents' Minutes (pages 452-3) show: -

"Public Accountant Examiners. Voted, That rule 2 be amended to make the time of appointment the same as that of medical and other examiners and councilors whose appointments are made at the annual convocation, and be made to read as follows: -

The three examiners shall be appointed, to serve for one year, by the regents at their last annual meeting, preceding the annual university convocation, and each examiner must hold the full certificate of the university as a certified public accountant.

Voted, That, in accordance with the amended rule, a new board of three examiners be appointed at this meeting to hold office till successors are appointed at the convocation of 1898 and that the terms of office of the board appointed in 1896 shall continue till the members of the new board have accepted their appointments.

That the board of examiners for the current year be appointed as follows: -

C. W. Haskins, Charles E. Sprague and James T. Anyon."

That Broaker did not accept the Regents' action as final was indicated by an item in The Financial Record of January 12, viz:
"The accountant world is quite interested in the proceedings now pending before the Attorney General against the Board of Regents of the University of the State of New York. The proceedings are against Mr. J. T. Anyon CPA who was appointed to succeed Mr. Frank Broaker. The matter being a State case quo warranto proceedings were brought before the Attorney General and his sanction to the suit requested. The Regents made general answer implying that their action in superseding Mr. Broaker was due to implied charges. Mr. Broaker's complaint was sworn to and called for a similar verified answer, the return period for which has already expired."

That the suit was based upon provisions of the Public Officers' Law was suggested by the news items and confirmed by an affidavit made by James Russell Parsons Jr. both of which are here quoted.

"An action has been commenced in Supreme Court to oust J. T. Anyon from the position of State Examiner under the Accountants Law. We understand the point raised to be that the Board of Regents had no authority to appoint Mr. Anyon to the position before the expiration of the term for which Mr. Frank Broaker had previously been appointed."

(Financial Record March 9, 1898.)

"I am the director of examinations of the University of the State of New York and have read the affidavit of James T. Anyon, made and verified in this matter on February 10, 1898 and know the contents thereof. x x x

It is the custom of the regents to appoint during each year many hundreds of examiners x x x and it is not the custom, unless specially provided by statute, that such, examiners should be public officers or subject to the provisions of the Public Officers' law, and said examiners are not called upon to possess the qualifications or comply with the provisions of the Public Officers' Law."

(Financial Record April 13, 1898.)

On April 1, 1898 Frank Broaker wrote to the Editor the last paragraph as published being as follows: -

"The fact remains that I have never been notified of any charges whatsoever by the Regents or any one else; neither have I been granted or requested to attend a hearing, and in default of any suitable and direct notification to the contrary. I am still a State Examiner and in possession of all the paraphernalia of the office and am only awaiting the removal of obstructions by the courts to continue in the exercise of the duties of the office, when I hope to straighten out the complications that have arisen."

(Financial Record Apr. 13, 1898).

The outcome was not reported in any accounting journal, but an item in The Financial Record of July 13, noted appointment of a successor to Anyon, resigned. Business and Banking Law Journal never mentioned the case. While perhaps Broaker was not fully ousted his two year appointment expired October 15, 1898. An echo of the matter appeared in the Regents' Minutes December 15, 1898 (V. 10, p. 498): -

"C.P.A. legal services. The bill of Clarence F. Birdseye for legal services in the case of Frank Broaker against James T. Anyon was submitted and explained to the committee on whose recommendation it was Voted that
the secretary transmit it to the comptroller with the statement that it
seems to the committee a just bill and reasonable amount, but that as the
regents have no appropriation from which they could properly pay for legal
services, they could only turn it over to the comptroller for proper settle­
ment."

Other incidents occurred in the activities of the Board and in the relations
of the Association to the Examiners and Regents which perhaps may be more
clearly presented after showing the appointments of Examiners and the per­
sonnel and officers of the Board by years. But as the appointments and the
separations by death or resignation were at irregular dates, the years here
stated are those in which each Examiner served for considerable parts of the
years.

The 12 Examiners during the years 1886-1906, their years of service and
their society affiliations were as follows: -

<table>
<thead>
<tr>
<th>Examiners</th>
<th>Service</th>
<th>Society</th>
<th>Affiliations</th>
</tr>
</thead>
<tbody>
<tr>
<td>Sprague</td>
<td>Charles E.</td>
<td>1896-98</td>
<td>IA, 82</td>
</tr>
<tr>
<td>Broaker</td>
<td>Frank</td>
<td>1896-98</td>
<td>AAPA, 91</td>
</tr>
<tr>
<td>Haskins</td>
<td>Charles W.</td>
<td>1896-01</td>
<td>IA, b, SS, 97</td>
</tr>
<tr>
<td>Anyon</td>
<td>James T.</td>
<td>1898</td>
<td>AAPA, 86</td>
</tr>
<tr>
<td>Dennis</td>
<td>Rodney S.</td>
<td>1898-99</td>
<td>AAPA, 97</td>
</tr>
<tr>
<td>Loomis</td>
<td>John R.</td>
<td>1898-05</td>
<td>AAPA, 96</td>
</tr>
<tr>
<td>Kittredge</td>
<td>Anson O.</td>
<td>1899-00</td>
<td>IA, 82, SS, 98</td>
</tr>
<tr>
<td>Conant</td>
<td>Leonard H.</td>
<td>1900-03</td>
<td>AAPA, 93</td>
</tr>
<tr>
<td>Sparrow</td>
<td>John R.</td>
<td>1901-05</td>
<td>-</td>
</tr>
<tr>
<td>Lafrentz</td>
<td>Ferdinand W.</td>
<td>1903-07</td>
<td>AAPA, 96</td>
</tr>
<tr>
<td>Cook</td>
<td>Henry R.M.</td>
<td>1905-07</td>
<td>AAPA, 91</td>
</tr>
<tr>
<td>Teele</td>
<td>Arthur W.</td>
<td>1905-07</td>
<td>AAPA, 90</td>
</tr>
</tbody>
</table>

Notes a—Was a member of American Association in 1886-89;
b—Date of membership Institute of Accounts not known;
c—Became member State Society after term as Examiner.

The officers of the Board chosen in the last half of each year who served
during the major parts of year following were: -

<table>
<thead>
<tr>
<th>Appointed</th>
<th>President</th>
<th>Secretary</th>
<th>Member</th>
</tr>
</thead>
<tbody>
<tr>
<td>1896 Oct.</td>
<td>Haskins</td>
<td>Broaker</td>
<td>Sprague</td>
</tr>
<tr>
<td>1897 Nov.</td>
<td>Sprague</td>
<td>Haskins</td>
<td>Anyon</td>
</tr>
<tr>
<td>1898 Sep.</td>
<td>Haskins</td>
<td>Loomis</td>
<td>Dennis</td>
</tr>
<tr>
<td>1899 Oct.</td>
<td>Haskins</td>
<td>Loomis</td>
<td>Kittredge</td>
</tr>
<tr>
<td>1900 Oct.</td>
<td>Haskins</td>
<td>Loomis</td>
<td>Conant</td>
</tr>
<tr>
<td>1901 Aug.</td>
<td>Loomis</td>
<td>Conant</td>
<td>Sparrow</td>
</tr>
<tr>
<td>1902 Aug.</td>
<td>Loomis</td>
<td>Conant</td>
<td>Sparrow</td>
</tr>
<tr>
<td>1903 Oct.</td>
<td>Loomis</td>
<td>Sparrow</td>
<td>Lafrentz</td>
</tr>
<tr>
<td>1904 Oct.</td>
<td>Loomis</td>
<td>Sparrow</td>
<td>Lafrentz</td>
</tr>
<tr>
<td>1905 Sep.</td>
<td>Lafrentz</td>
<td>Cook</td>
<td>Teele</td>
</tr>
</tbody>
</table>

On October 30, 1897, shortly before Anyon's appointment, the Association
adopted the following resolution, (2 Minutes 253): -
"Whereas; the American Association of Public Accountants is the pioneer association of public accountants in the United States (through whose efforts the Act to regulate the profession of Public Accountants, chapter 312 Laws of 1896, was introduced and passed) we its members, numbering over 100, are accordingly deeply interested in the future welfare and development of the accountancy profession, and whereas we regard as of the utmost importance, the special fitness of the persons to be appointed from time to time to act as State examiner; and Whereas, our esteemed Vice-President, William Sanders Davies, C.P.A. is, in our opinion, a man pre-eminently qualified for the office of State examiner, that his appointment would be a wise selection, and that he is the unanimous choice of this association, be it, Resolved that this association respectfully petitions the Board of Regents of the University of the State of New York to appoint William Sanders Davies, CPA to the office of State Examiner of public accountants and that the secretary be instructed to transmit a copy of this MINUTE and RESOLUTION to the Board of Regents of the University of the State of New York and to each of the Regents individually."

Business for October 1897 (V. 17, p. 315) reported this action as

"signed by sixty-six of the prominent public accountants of the State, together with the twenty members of the board of directors of the National Society of Public Accountants x x x. Probably no public accountant is more universally esteemed or better known to possess the requisite qualifications of education, experience, professional ability, together with a reputation for fairness and judgment, than Mr. Davies, and his appointment by the Regents would be extremely gratifying to the profession generally."

This was the second time the Association had proposed Davies for Examiner. No explanation for his non-appointment has been found (except in this second instance the slightly earlier action made by the Regents). Perhaps his residence in New Jersey may have influenced the Regents.

The Minutes do not show whether the Association sent to the Regents nominations for the appointment of Examiners which were to be made in 1898, 1899 and 1900. If it did not its non-action may have been because it awaited action by the Legislature on a bill which would have amended the C.P.A. Law of 1896 in several particulars, one of which was as to selection and appointment of Examiners.

As to this The Financial Record of February 9, 1898, stated: -

"Senator Wray has introduced at Albany a bill to amend the act to regulate the profession of public accountants. The bill authorizes the Regents of the University to make rules for the examination of persons applying for certificates and makes it mandatory upon them to appoint at their next annual convocation a board of three examiners, to serve for three years, one of them to be taken from the members of The American Association of Public Accountants, one from The National Society of Certified Public Accountants and one from The New York State Society of Certified Public Accountants, each society to nominate a member to the Regents. In case of their failure, the Regents to appoint, at their own choice, any member in good standing."
The bill also included a provision for an extended waiver which will be taken up in the next chapter. Because of these independent features of the bill it is not certain whether those who worked for or against it were in favor of or opposed to the proposed method for the nomination and appointment of Examiners. However the record of the Trustees' meeting on March 24, 1898 shows that the New York State Society of CPAs opposed the bill and seems to indicate that this Association favored it. The Financial Record of February 9 stated that it had been passed by the Senate, but that of April 6 reported that it was defeated in the Assembly by a vote of 67 to 50.

The record of the State Society (10 Year Book, p. 20) shows that on March 13, 1899 that society authorized a protest to the Legislature against a bill which seems to have been similar in purpose and scope to the Wray bill of 1898 as here described. But nothing has been found as to the attitude of the Association on the 1899 bill.

In 1901, 1902 and 1903 the Association presented nominations of members for appointment as Examiner, that for 1902 showing that it was made at the request of the Regents (2 Minutes 219). In 1902 a member criticized a nomination claiming the nominee was a nonresident but the Trustees found that the nominee was a resident of New York State.

This chapter and a few that follow are not a history of the Board but they tell of matters in which the Association had a part or in which it probably had an active interest.

From time to time, especially in the early years, the Board and the Regents also had to give consideration to situations for which they had no prior experience as guides. There were many such situations but perhaps two of them may be sufficient to show the Board's serious attitude toward its responsibilities.

The earlier of these incidents was first mentioned in The Public Accountant, Philadelphia, in July and August 1899 (VI, p. 115 and 137) and in February 1900 (V2, p. 85); and later in The Bookkeeper, Detroit (V. 13, Feb. 1900, p. 94) and The Business World of April 1902 (V. 22, p. 175). And The Accountant, London, in issues of February 17 and April 14, 1900 (V. 26, p. 178 and 357) told of it in comparing the policies of British and American societies. It is noted here not merely because of the very amusing controversies which it caused but principally for the fact that it took nearly two years for the Examiners, Education Department and Regents to decide that a woman who had creditably passed the CPA examination should be granted a certificate. But the Regent's decision indicated that her sex should not debar her, and by certificate No. 143, Christine Ross, later Mrs. Barker, became the first woman CPA. All that has been learned of her and of the incident here mentioned was published in The Woman CPA of February 1945 (V. 7, p. 15).

The other situation arose several years later. The first mention of it was in The Business World of March 1905 (V. 25, p. 127) under the caption: "The State CPA Board and the Regents, by a New York State Certified Public Accountant." The author's name was not disclosed which may have been due to the fact that he had included in his article aspersions and insinuations for which he was unwilling to take the responsibility. As an anonymous communication it is used here only because the author mentioned three accountants although as to two of them he practically cancelled his criticism later in the article. But as to the third accountant about whom there was gossip for many
years, it seems only fair to record the termination of the incident of which perhaps the author was not informed. Parts of his article were as follows:

"An unfortunate and serious disagreement has occurred between the New York State Board of CPA Examiners and the Regents of the University, resulting in the granting of three CPA certificates by the Regents over the heads of the State Board and the consequent resignation from the said Board of Mr. Loomis and Mr. Sparrow, leaving only Mr. LaFrentz remaining thereon x x x.

"The three certificates, giving rise to the trouble and which were issued in opposition to the recommendations of the State Board of Examiners were granted to Mr. Wilkinson, Mr. Cocheu and Mr. Morse x x x.

"While the actions of the State Board in recommending for the CPA degree some of the applicants who have received certificates under the waiver, is open to adverse criticism, and while, no doubt, Mr. Wilkinson and Mr. Cocheu (both of whom are in active practice), are better qualified, in point of technical education and experience, for such distinction than many upon whom the State Board has bestowed it, there is no way in which the action of the Regents can be regarded as other than the exercise of a dangerous prerogative."

The later references to this situation in The Business World were an item in the issue of March 1905 (V. 25, p. 132) which told that the New York State Society of Public Accountants (sic) had "appointed a committee to inquire into the matter," the members being Mr. Niven, Mr. Sells and Mr. MacInness; and items in the issues of April and May (V. 25, p. 170 and 244) which showed that the successors to Messrs. Loomis and Sparrow had not then been appointed. However these items did not tell of actions upon the three applications. The only record of such actions seems to be that in the Second Annual Report of the Education Department dated January 22, 1906 which included minutes of meetings of the Board of Regents, those relating to this matter being Oct. 4, 1904 (p. 422) re Application of Perley Morse, and Jan. 18, 1905 (p. 474) re Applications of Wilkinson and Cocheu. At each meeting the Commissioner of Education, A. S. Draper recommended the issuance of the CPA certificates and in his earlier report he recounted the history of the Morse application while with the Examiners and later with him, under the caption:

"Application of Perley Morse for certificate as a certified public accountant."

"On the 2nd. of July 1901, Mr. Perley Morse an accountant and auditor at 150 Nassau Street, New York City, made application to the Board of Regents for a certificate as a certified public accountant under the provision of the statute (laws of 1896, chapter 312, section 3) which authorizes the Regents to waive the examination in the case of an applicant possessing the other required qualifications, who for more than a year prior to the passage of the act was a public accountant practising in this state on his own account, and who should apply for a certificate prior to September 1, 1901. With his application he paid the required fee $25.

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The matter was referred to the Board of Examiners of Accountants and has been held in abeyance for more than three years, notwithstanding much urging by the applicant, on the ground that Mr. Morse had not satisfied the board that he practised as a public accountant on his own account in the state for a year prior to the passage of the act. At my instance the board has recently sent all the papers to me, accompanied by a recommendation that the certificate be not granted, for the reason just stated.

I should hesitate long before I should presume to question a recommendation of the board which involved the professional competency of an applicant, or any other question clearly within the province of expert opinions, but I feel warranted in doing so in this case because the issue is merely as to whether the proofs submitted by the applicant are sufficient to satisfy the Board of Regents of the truth of his statements as to his holding himself out to be an accountant and practising accountancy in this state in the year prior to 1896. The application is made under oath and sets forth that the applicant was born January 9, 1868; that since 1890 he has resided in New York City and has practised as a public accountant for about 11 years (prior to his application which was in July 1901) at 30 Broad Street, 66 Broadway and 150 Nassau Street, New York City. Certificates as to the moral character of the applicant are presented from Mr. Frank Broaker certified public accountant, 150 Nassau Street, Mr. W. W. Miller of the firm of Hornblower, Byrne, Miller & Potter, attorneys, 30 Broad Street, and Mr. George Gordon Battle of the firm of Weeks, Battle & Marshall, attorneys, 100 Broadway, New York City. Certificates as to the applicant practising on his own account and in their service prior to 1896 are presented from H. V. Schnitzban, manufacturer of steel metal specialties, 800 Myrtle Avenue, Brooklyn; from Berg & Co., electrical contractors, 39 Vesey Street, Manhattan; from John J. Riley, iron and brass founder, Van Brunt and Summit Streets, Brooklyn, and from the J. L. Mott Iron Co., 84-90 Beekman Street, Manhattan. These papers, with the report of the Board of Examiners and all of the voluminous correspondence between the applicant and the office, are transmitted for your information.

The papers seemed to me to make a sufficient prima facie case in support of the application: they did not give rise to any doubt in my mind of the soundness of the man’s character or of his truthfulness. In three years nothing against the applicant has developed. But, in view of the attitude of the Board of Examiners, I sought a personal interview with the applicant and questioned him closely as to his life and work. The result was reassuring. His appearance and conversation were in keeping with his claim.

In view of all this, I recommend that the application be granted and that a certificate be issued.”
CHAPTER 44
THE WAIVER PROVISION

Section 3 of the CPA Law enacted in 1896 was changed only slightly from the 1895 and 1896 Bills. It provided:

"The regents may, in their discretion, waive the examination of any person possessing the qualifications mentioned in section one who shall have been, for more than one year before the passage of this act practising in this state on his own account, as a public accountant, and who shall apply in writing for such certificate within one year after the passage of this act."

Apparently the meaning of this provision seemed perfectly clear to the Members of the Association because at their meeting on April 22, 1896, five days after Governor Morton had signed the Act and made it the first CPA Law, and immediately after they had heard Vice President Broaker recite its history in the Legislature, they adopted a document and a form which the Trustees had approved that day (2 Minutes 122) for submission to the Association. The document and form were as follows (2 Minutes 127):

Certificate re Organization and Purposes of the Association with extracts from its Certificate of Incorporation, and a list of Names and Addresses of its Members.

Application Form by Members for Certificate under Sec. 3. The document was sent to the Regents that day April 22, 1896. It was acknowledged April 24 by letter of James Russell Parsons Jr., Director of Examination Department, bearing the initials H.J.H. (Herbert J. Hamilton had become the director's clerk in August 1891, and from the preparation of this letter to his retirement in 1942 he had participated in all Departmental action relative to accounting and in particular to the matter of the examinations.)

However there were some persons who thought the meaning of Section 3 ought to be different from that which the Association found in it. This difference of opinion developed very quickly and seems to have been brought out late in May 1896.

This account of the matter is based on three reports of a meeting, the date and place of which are not stated in any report. The record of Association meeting May 28 stated (2 Minutes 133):

"Vice President Broaker reported the interview with Mr. Dewey."

The Financial Record of June 10, 1896 in a 4-column article entitled "A New Profession" began its second paragraph as follows:

"At a meeting held in this city, at which were present a number of representative accountants, including the State Board of Examiners, appointed under this act, and called for the purpose of an informal conference with
Mr. Melvil Dewey, the Secretary of the Board of Regents, relative to the administration of the new law, - 

And Business of June (V. 16, p. 259) reported the meeting of the Institute of Accounts on June 15, printed The New York Law, and continued as follows:

"Following the reading Henry Harney, F.I.A. gave an account of the meeting which had been held a few days before, at the suggestion of Mr. Melville Dewey, secretary of the Board of Regents, the persons present being public accountants and those interested in accounting who had been especially invited by the members of the Board of Examiners, appointed by the Regents of the University in pursuance of this act."

Each report showed that the meeting was on some recent date, the Record that it was held in New York, and the Record and Business that it was upon the request of Secretary Dewey.

Each report showed that Dewey and Broaker were present and the two published reports showed that all members of the Board of Examiners attended besides other representative accountants, named in Business as Chapman, Davies, Gottsberger, Yalden of the Association, Harney and Packard of the Institute of Accounts, and Editors of Banking Law Journal, Business and The Financial Record. Kittredge, the editor of Business was a member of the Institute, and had published very little about the Association, whereas the other periodicals had carried much news about it. Whether these relations had any bearing upon the reports in Business and the Record can only be guessed.

At this conference of about ten accountants besides Dewey and the two layman editors, it seems that most of the discussion was as to examinations, the qualifications which candidates should possess, and the character or scope of the examinations, with only a little attention given to other matters related to the Law.

Both reports told of suggestions as to qualifications for examination, Business stating that "it was the sense x x that a very high standard should be maintained from the outset" and the Record stating that "the preliminary scholarship x x x will be the same as in law and medicine," but "that practice for more than one year prior to the passage of this act would be accepted as an equivalent." According to both the Regents proposed that the minimum age should be 25 years. Only the Record mentioned the requirement of moral character and the fee of $25.

The Record stated that "the distinguishing letters, C.P.A., will be registered by the Regents" and "their unauthorized use will constitute a misdemeanor."

Both periodicals stated that the first examination would be held in September, and the Record stated that it "would be held in different parts of the State, and will comprise four subjects, theory, practical accounting, auditing and commercial law, which will occupy four consecutive sessions of three hours each"; and that "at least 75 per cent of correct answers" would be required for the certificate.

Besides the above noted matters which were mentioned in one or both of the published reports there was one other matter reported in both publications and also by Broaker in his report to the Association on May 28, 1896.
How the statement of this matter was received by the different groups of accountants can best be told by quotations.

**Business** stated it as follows:

"It seemed to be the opinion of the Regents, as represented by Professor Dewey, as well as also the judgment of the Examining Board, that all public accountants, including those now in practice, should submit to the examination, because, among other reasons the profession would thereby at the outset be put on the highest plane possible."

Henry Harney reported to the Institute of Accounts June 15,

"From the expressions of opinion advanced, it was evidently the sense of the Institute that all its members were entitled to the examination, and that the fact of membership in the Institute should in itself be satisfactory credentials for such an examination."

This suggests that the Institute did not oppose the proposed requirement that its members who were in public practice should submit to examination.

**The Financial Record** reported this matter as follows:

"It has occasioned much surprise to learn that the Regents propose to require all public accountants now in practice to submit to an examination in order to receive a certificate."

"There is, a very strong sentiment among the accountants at present in practice that upon their submitting evidence (as to time in practice, acceptable service, established offices, age, citizenship, moral character) that the Regents should issue them a certificate without requiring any further evidence of their fitness, and that the examination should relate to only those who may hereafter enter the profession."

The Association record (2 Minutes 133) did not give Broaker's report but merely mentioned its subject. Its action thereon was:

"Vice President Broaker having reported the interview with Mr. Dewey of the Board of Regents relative to the Accountants Bill, it was considered that the proposed methods by him of admitting the accountants now in practice are objectionable, and that the matter be again referred to the Legislative Committee with power to confer with Senator Wray, with a view to influence the Regents that all accountants now in practice who can comply with the terms of Section 3 of the Act shall be admitted upon production of proper credentials of practice and without examination - and on the motion of Mr. Sanders Davies, seconded by Mr. Anyon It was unanimously Resolved That the Association appropriate $100.00 from its funds to defray the expenses to Albany and Treasurer Gotsberger was authorized to draw and sign a check for that purpose and forward the same to Vice President Broaker."

Perhaps this action by the Association May 28 was the basis for a paragraph in The Financial Record on June 10 as follows:

"In the event of Mr. Dewey remaining obdurate upon the subject of examination we are told that steps will be taken to have the bill so amended
as to provide for the certification of public accountants now in practice without requiring them to pass an examination, as quite a number of well-known practicing public accountants in this State have openly declared their determination not to submit to an examination.”

At Association meeting June 9, the record showed (2 Minutes 136)

“Vice President Broaker reported on behalf of the Legislative Committee an interview with Mr. Dewey of the Board of Regents relative to the Accountants Bill.

Whereupon Mr. Yalden moved and Mr. Gottsberger seconded and it was unanimously resolved as follows:

Whereas we the members of the American Association of Public Accountants the largest Association of its kind in the United States and the only one of its kind in the State of New York consisting exclusively of practicing public accountants at meeting assembled this 9th. day of June 1896 do hereby pray that the discretion given to the Honorable the Board of Regents of the University of the State of New York in Section 3 of Chapter 312 laws of 1896 be exercised in favor of members of this Association. That they as practicing public accountants having the qualifications set forth in Section 1 of the Act and the further requirement contained in Section 3 should receive their certificates as CPA without any further examination, and that this prayer be referred to the Committee on Legislation requesting them to use their efforts with the Honorable Board of Regents to have the examination of members waived.”

The record of Association meeting June 25 (2 Min. 139) showed

“The Legislative Committee reported a visit by them to Albany whereat they submitted the annexed memorial suggesting the waiving of examination to applicants who forwarded satisfactory evidence of experience and ability as practicing public accountants. The Committee received the assurance of the Board of Regents that there would be no examination without first communicating with the Association.”

At the Trustees’ meeting on April 30, 1896, eight days after the Association on April 22 approved a form for application for a certificate, the Secretary reported (2 Minutes 129) that some members had filed applications. The earliest seems to have been that filed April 25 by Daniel Camp Tate who had been admitted as a Fellow on January 30, 1896. Others were by Arnold Davidson, Edward W. Hooke and partners in Smith, Reckitt, Clarke & Co. These and some reported at later meetings may have been in the form which the Association approved on April 22.

However it is probable that action was not taken on these applications prepared in that form because the first certificates were issued December 1, 1896, before which date and surely as early as October 15, the Regents Office had issued a form for application, a copy of which in Business of December 1896 (V. 16, p. 515) was as follows:
APPLICATION FOR CERTIFICATE AS CERTIFIED PUBLIC ACCOUNTANT

I hereby apply to the Regents for a certificate that I am well qualified to practice as a public expert accountant, and am therefore entitled to be styled and known as a certified public accountant. I inclose the following proofs and fee as required by laws of 1896, chapter 312.

Evidence required from candidates for the C.P.A. certificate:
1 - Full name
2 - Date and place of birth
3 - Residence and place of business since January 1, 1890
4 - Preliminary education
5 - Years practiced as a public accountant
6 - Experience in the study or practice of accounting
   (Give here by years your experience in the study or practice of accounting, stating how and where employed during the periods indicated)
   Prior to January 1, 1890
   By years 1890 to 1896
(Verification by applicant before notary)
I desire to apply for
admission to the examination
a certificate without examination
Certificates of Good Moral Character
(Signed by not less than three well-known reputable citizens.)
showing how many years known to them
stating belief that applicant is of good moral character
recommending him to the regents as worthy to be certified.”

Due to the loss of records in the Capitol Fire in Albany in 1911 it is not possible to learn how many applications for waiver certificates were filed by accountants who believed they were qualified therefor. However there are evidences of the care with which the Board considered the applications which came before it. Two cases with different results are briefly stated as illustrations.

Edward Cromwell Cockey, who was the first President of the Institute of Accounts in 1882 filed application No. 125 which was considered by the
Board - Haskins, Broaker and Sprague - on June 23, 1897 and along with 12 others was disapproved for a certificate without examination. As to Cockey the Board's record of the reasons for its action was stated thus:

"The case of Mr. Edward C. Cockey, No. 125, has upon receipt of copies of correspondence with the Regents' office been carefully reconsidered by the full Board. Whatever may be the qualifications of the applicant, and no matter how high his reputation, the Law and the Rules of the Regents, which the Examiners have no power to change, require, in addition to professional qualifications, proof of actual practice. The applicant makes no mention in his application of any work done by him as a public accountant, but covers the time from January 1, 1890 as "Superintendent of Supplies and Store Keeper of the Western Union Telegraph Co. and agent of the Estate of Jay Gould." If besides these positions, he has also engaged in practice as a public accountant, that fact should appear as an amendment."

Apparently he did not file additional data. He did not become a CPA. But he should not be confused with Edward Thomson Cockey who received certificate No. 91, who was born in Glasgow whereas E. C. Cockey was born in Baltimore and was the sixth generation of the family in Maryland. Although they were not related by birth they were related in a different way because they married sisters. Both were members of the Institute of Accounts from 1882, but neither of them was ever a member of the Association.

The other instance was the case of James Yalden, an original member of the Association in 1886, and who held office therein continuously until his death in 1905. He practiced in London before or by 1866 and had been appointed trustee for at least two estates. Possibly because of the notoriety given to the cases of the ________ and ________, there was gossip suggesting that Yalden also had left England to avoid legal action.

Yalden filed his application early, No. 12, and the Board's minutes show it was considered but not acted upon at 6 meetings from November 11, 1896 to July 26, 1897 when the Examiners were Haskins, Broaker and Sprague and on November 25, 1898 when the Examiners were Haskins, Loomis and Dennis. At this last meeting the following resolution was offered (by whom not stated).

"Resolved that the Honorable Board of Regents of University of the State of New York be advised that after careful consideration of all the facts and circumstances connected with the application of James Yalden for a certificate of Certified Public Accountant the judgment of this Board of Examiners is that such certificate should be granted to him, and that this Board so recommend.

In submitting the said Resolution the following reasons were advanced:

First: Mr. Yalden has been in this country some twenty-two years, actively engaged as a Public Accountant, during which time he has been called upon to do much important work both of a public and private nature and has succeeded in building a large and reputable clientele, and it does not appear his character has been impeached or questioned in any way during this time. This fact should weigh strongly in his favor."
Second: Regarding the rumors current in some quarters respecting his
clockal character previous to his coming to this country upward of twenty-two
years ago this Board is quite justified in ignoring them inasmuch as no
charges lie against his application as it comes before this Board for con-
ideration nor does any person appear to contest his standing as an Ac-
countant or to reflect upon his moral character.

Third: There are no charges before this Board which can properly be
considered as evidence against his good moral character or which can
legally or otherwise justify this Board in withholding its recommendation
in his favor.

Fourth: Mr. Yalden has for many years been very active in promoting the
interests of the Accounting Profession in this country and in justice he is
deserving of proper recognition for the same.

Fifth: Mr. Yalden's application comes before the Board accompanied by
endorsements as to his moral character and standing as an accountant
from gentlemen of the very highest standing in the business community."

"On vote the Resolution was lost by two ayes and one nay.

J. R. Loomis Sec'y."

The Secretary's record that on the vote of "two ayes and one nay" the
resolution was lost suggests that the Regents may have requested that the
Board's action be unanimous at least upon applications for certificates without
examination. That surmise was confirmed by the record of the Regents'
meeting on December 15, 1898 (V. 10, p. 498) as follows: -

"C.P.A. certificates. The details in the case of James Yalden, a candi-
date for the C.P.A. certificate, were submitted, and after full discussion
it was Voted, To suspend the rules requiring unanimous recommendations
of the state board of C.P.A. examiners, and to grant Mr. Yalden a certifi-
cate under the exemption in Laws of 1896, Ch. 312, Sec. 3 on recommenda-
tion of a majority of the board!"

But it seems that there was still further delay in the issuance of the certifi-
cate. The Regents' minutes of February 21, 1899 (V. 10, p. 510) showed: -

"James Yalden. The vice-chancellor reported for the character commit-
tee that the minority report with accompanying papers from the state
board on the case of James Yalden. The secretary had withheld the certifi-
cate for this minority report which had just been received. There were
nine regents present but after hearing the case no one was willing to move
a reconsideration."

While the number of applications for waiver certificates is not known, it
is known that of the 46 members of the Association who were reported to the
Regents April 22, 1896, certificates were issued to 32. Of the 14 others, 7
did not reside or have a place of business in New York State, and the other 7
may not have applied for reasons as here shown: -

Brooks, William M. Returned to England probably in 1896.
Mirick, Mark C. No reason learned, perhaps age 68.
Tallman, John M. Resigned March 25, 1897.
In all New York issued only 176 waiver certificates under section 3 of the 1896 Law. In 1913-1914 it issued 7 certificates which some have considered to be waiver certificates. But that was erroneous. They were issued under a 1913 amendment and were more like the endorsements of certificates of other States issued under the 1929 Law.

This reference to these 7 certificates issued in 1913-1914 but not during the First Twenty Years to 1906 is included here to correct the mistaken idea that New York issued some certificates under the waiver after 1905.

But a more serious mistake as to accountancy legislation and administration in New York is the statement made in some talks and articles that in 1901 New York reopened the waiver, implying that certificates without examination were granted to others than those who could have applied under the 1896 Law. That was not the fact. No one was or could have been certified under the 1901 Amendment who could not have been certified under the 1896 Law. The field was not widened. The period for application was merely extended.

As a result of the previously mentioned loss of records in the Capitol Fire it is not possible to make sure how many of the 176 waiver certificates were issued under the original Law and under the amendment. Perhaps the segregation here used may not be exact but it is nearly so. And it seems that an analysis of the society affiliations of those who received waiver certificates during 1896 to 1905 may add to the interest, perhaps to the value of the statements.

<table>
<thead>
<tr>
<th>Society Affiliation</th>
<th>1896</th>
<th>1901</th>
<th>Both</th>
</tr>
</thead>
<tbody>
<tr>
<td>American Assn. of Public Accountants</td>
<td>78</td>
<td>15</td>
<td>93</td>
</tr>
<tr>
<td>AAPA and I of A, both Societies</td>
<td>3</td>
<td>1</td>
<td>4</td>
</tr>
<tr>
<td>Institute of Accounts (approx.)</td>
<td>5</td>
<td>2</td>
<td>7</td>
</tr>
<tr>
<td>Membership if any not learned</td>
<td>33</td>
<td>39</td>
<td>72</td>
</tr>
<tr>
<td><strong>Total Waiver Certificates</strong></td>
<td><strong>119</strong></td>
<td><strong>57</strong></td>
<td><strong>176</strong></td>
</tr>
</tbody>
</table>

The number issued to members of American Association is exact, but it is possible even probable that a roster of the membership of the Institute of Accounts would increase somewhat the number of certificates issued to its members and decrease the number of those whose membership has not been learned.
CHAPTER 45
EXAMINATIONS - CANDIDATES

In the preceding chapter something was told of a conference in New York in May 1896, attended by 8 accountants, a business educator, 3 editors of professional journals and Secretary Dewey of the Board of Regents, who had asked the Examiners (selected though not appointed) to call it. Henry Harney reported the meeting to the Institute of Accounts on June 15. But, as Anson O. Kittredge, the editor of Business had attended the conference it seems that the report of the meeting in Business of June 1896 (V. 16, p. 259) may have been Kittredge’s rather than Harney’s.

Here are extracts from the report as published in Business.

“One of the principal points of consultation was with respect to the qualifications necessary for a candidate to possess to entitle him to apply for the examination provided by this act. The lack of a school issuing a diploma or certificate to accountants was very generally deplored. Consideration was given to what might be accepted in lieu of such a diploma, something that would indicate a definite course of study, the equivalent of what prevails in the case of applicants for admission to the bar.”

“It was the sense of the meeting that for the credit of the profession and in its best interests for the future a very high standard should be maintained from the outset.”

“Mr. Harney also reported it was understood that the first examination under the law would be held in September next.”

“It was pointed out x x x that it would be impossible to make the necessary provisions for conducting the examination much short of that date.”

“It seemed to be the opinion of the Regents, as represented by Professor Dewey, as well also as the judgment of the Examining Board that all public accountants, including those now in practice, should submit to the examination, because, among other reasons, the profession would thereby at the outset be put on the highest plane possible.”

Each of these extracts was as to examinations. Secretary Dewey proposed that applicants should submit to examination even those who had been in public practice for many years. It would be interesting to know just how accurate was the statement as to “the judgment of the Examining Board.” That Broaker did not agree is of record, but the attitude of Haskins and Sprague is not known.

The first Rules of the Regents as published in the November 1896 issues of Banking Law Journal (V. 13, p. 705) and Business (V. 16, p. 483) and in Regents Bulletin December 1896 (No. 37, p. 464) contained a provision which was not mentioned in the Law and so far as known was not considered when the Bill was drafted or while it was discussed in the Legislature.
This rule was as follows:

"Candidates having the required preliminary education and passing the required examination, but lacking the age or the five years experience required for the full C.P.A. certificate may be certified as junior accountants under the same conditions as to residence and character."

By whom this was introduced is not known. No mention of it prior to its issuance has been found. But because it seems that Dewey considered the educational qualification of candidates more important than the experience qualification it seems probable that he inserted the rule perhaps as an invitation to those who lacked the required age or experience. But whoever was its author the University later found it embarrassing.

Three such candidates passed the 7th. examination January 1900 and the first such recognition was made by certificate #145 issued in 1900. The phrasing of the certificates could not be learned at The Education Department which had no copy of the form used for them, and some recipients of such certificates, who are living and whose addresses are known, think they gave them up when they qualified for the C.P.A. certificates.

A possible but not authoritative suggestion of the title was in Section 5 of the amendments to the Constitution of this Association adopted on January 19, 1897, two months after the publication of the Rule. Those were referred to as "Junior Certified Accountants of New York."

But the phrasing of the earliest such certificates came to light in some early correspondence. In a letter of 18 Mar. 1902 James Russell Parsons Jr. who had succeeded Secretary Dewey wrote to a holder of such a certificate as follows: -

"My attention is called to the fact that though holding only a Junior Accountant Certificate, in your card and advertisement you are represented as a certified public accountant. Aside from the legal question as to the violation of the inclosed statute it would seem clear that when you have met the technical requirements for the full C.P.A. certificate the examiners might well question awarding such a credential to one who was conveying in this way a false impression."

The addressee of this letter replied March 26th., 1902 disclaiming any intent to deceive and quoted his certificate which read: -

"Be it known that Orrin Reynolds Judd has passed all examinations and met all other requirements prescribed by law or by the University ordinances for an expert public accountant, and is therefore entitled to append to his name the letters C.P.A. to show that he is registered by the University as a Junior Certified Public Accountant."

Secretary Parsons replied 27 Mar. 1902, saying: -

"At present writing the position you take in this matter would seem to me entirely right; in other words the fault in this matter seems to rest with the University and not with you."

The same day he wrote to the CPA Examiners this: -

"As our investigation finally showed, apparently it is the University that is at fault in this matter. It is clear, that junior accountant certificates
should no longer be issued in this form, and that the cases of Messrs. Craig, Judd and Wallis, the only one who now hold certificates in the old form, should not be prejudiced when their applications for the full C.P.A. certificate come before the board."

In about a year thereafter there were no such certificates outstanding because the full C.P.A. certificate was issued to Judd in 1902 and to Craig in 1903, while Wallis never received one having died before March 1902.

But probably these developments were not generally known. At that time March 1902, the issuance of Handbook 14 on Certified Public Accountants had not been begun, the earliest issue being that of May 1904. And to clarify the situation the following item appeared in The Business World of July 1903 (V. 23, p. 312).

“There seems to be some confusion in the minds of the public and even some few of the public accountants regarding the Junior Certificates issued by the Regents, of the University of the State of New York. The writer has frequently heard their holders referred to as Junior CPAs. While there was some excuse for this misconception a few years ago, there is none now, and the text of the Junior Accountant’s certificate following, omits all reference to the C.P.A. letters and confers no right to use them upon its holder. ‘Be It Known That __________________________has passed all examinations; and met all requirements (except that of professional practice) prescribed by law or by the University ordinance for an expert public accountant and is therefore registered by the University as a Junior Accountant.’ ”

This rule was carried in Department Handbook 14 of June 1908, page 5, but not in that of June 1909, which shows that this procedure lasted for a relatively short period after 1906.

To the end of 1905 New York had issued 332 certificates of which 155 were on examination. Of these, 70 were to Junior Accountants of whom all except 11 later qualified and received CPA certificates. Since the names of all the C.P.A.’s have been published in various places, perhaps it may be well to list the 11 who did not seek CPA, with the numbers of their Junior Certificates.

<table>
<thead>
<tr>
<th>Name</th>
<th>Last Name</th>
<th>No.</th>
<th>Exam.</th>
<th>Date</th>
</tr>
</thead>
<tbody>
<tr>
<td>Wallis</td>
<td>Howard</td>
<td>194</td>
<td>Examination</td>
<td>Jun. 1901</td>
</tr>
<tr>
<td>Lumsden</td>
<td>David</td>
<td>222</td>
<td>Examination</td>
<td>Jan. 1902</td>
</tr>
<tr>
<td>Belding</td>
<td>Albert</td>
<td>235</td>
<td>Examination</td>
<td>Jan. 1902</td>
</tr>
<tr>
<td>Hanaw</td>
<td>Charles</td>
<td>242</td>
<td>Examination</td>
<td>Jun. 1902</td>
</tr>
<tr>
<td>Amerman</td>
<td>Henry</td>
<td>252</td>
<td>Examination</td>
<td>Jun. 1902</td>
</tr>
<tr>
<td>Bishop</td>
<td>John</td>
<td>254</td>
<td>Examination</td>
<td>Jun. 1902</td>
</tr>
<tr>
<td>Jessnitzer</td>
<td>Eugene</td>
<td>259</td>
<td>Examination</td>
<td>Jun. 1902</td>
</tr>
<tr>
<td>Stellwegen</td>
<td>Frank</td>
<td>276</td>
<td>Examination</td>
<td>Jun. 1903</td>
</tr>
</tbody>
</table>
| Gill      | Islay      | 282 | Examination | ?
| Stein     | E.         | 287 | Examination | ?
| Fraser    | William    | 326 | Examination | Jun. 1905|

Of those, No. 194 to H. M. Wallis was on the early form permitting him to use CPA as a Junior Certified Public Accountant. All others gave the title of Junior Accountant, but no letters.
For each of the first 14 examinations held during 1896-1903 the candidates, failures and successes, separately for those certified as C.P.A.'s and those recognized as Junior Accountants are here shown. This table was compiled, from 6 College Department Reports, and as to the first 2 examinations from records of the Board of Examiners and items in Business for May and October 1897. (V. 17, p. 150 & 315).

<table>
<thead>
<tr>
<th>Exam. No.</th>
<th>Date</th>
<th>All</th>
<th>Fail</th>
<th>Pass</th>
<th>CPA. Jr.</th>
<th>Pres.</th>
<th>Secy.</th>
<th>Member</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>Dec.</td>
<td>5</td>
<td>2</td>
<td>3</td>
<td>3</td>
<td>Haskins Broaker Sprague</td>
<td></td>
<td></td>
</tr>
<tr>
<td>2</td>
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<td>4 Sparrow Lafrentz</td>
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Total: 231 All 130 Fail 101 Pass 61 CPA. Jr. 40

The number of trials in each group were as follows:

<table>
<thead>
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<th>Ex. No.</th>
<th>Failed</th>
<th>CPAs</th>
<th>Juniors</th>
</tr>
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<tr>
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<td>14</td>
<td>31</td>
<td>16</td>
<td>10</td>
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Total: 130 All 87 Fail 35 Pass 7 161 CPA. Jr. 61 32 28 1 40 24 10 4 2

All or most of the questions were published currently and commented on favorably or critically much as later examinations have been. Also the questions in the four subjects were soon discussed by Frederick S. Tipson in Books on Theory of Accounts, Practical Accounting and Auditing and much
later by A. Lincoln Lavine on Commercial Law. The questions and various
commentaries thereon are not discussed here. There is a voluminous litera-
ture on the technical aspects of the profession. But only a little space on
shelves is necessary for the storage of the works on the human side of ac-
counting practice, its individuals, firms, societies, etc. the side to which an
effort has been made in the preparation of this story of the First Twenty
Years of the Association. Brief sketches of its members during this period
will be found farther on. In a few chapters something has been told of per-
sons not members of the Association who have been active in connection with
the matters discussed in those chapters.

There were many accountants during the period of this story who were not
members of the Association but about whom also some interesting, instruc-
tive, even amusing tales might be told. But space will permit the mention of
only three, each of whom was a first.

That Frank Broaker was CPA No. 1 was during many years a matter of
jest and not infrequently of comment of another kind. As Secretary of the
Board of Examiners while it acted upon most of the applications for waiver
certificates it was not difficult to think that he had so handled the reports
thereon as to put his name in front. But the Board's minutes of November 12,
1896 show that he reported the approved applications in the serial order in
which they had come to the Board.

This resulted in the first report to the Regents of the 14 approved applica-
tions in the sequence, of the numbers assigned to the applications when
received.

6. Frank Broaker 13. Alfred P. Walker

But Melvil Dewey, Secretary to the Regents was an enthusiast for system.
He developed many of the ideas which were marketed by the Library Bureau
and he was a disciple of simplified spelling as in the elision of the final "le"
from his forename. Whether the alphabetical arrangement of the names of
the first 14 CPAs was at his direction or was done by a subordinate who fol-
lowed his leader is not known. But it is known that the rearrangement was
made in the Regents' Office. And not until after the term "CPA No. 1" had
been applied jokingly, or sometimes sneeringly did Broaker adopt it and in-
troduce it into his advertising.

The next first to be mentioned had a hand in securing that place himself.
There is a tradition which cannot be confirmed or disproved that when Joseph
Hardcastle said he would apply for the first examination friends suggested
that he ask for a waiver certificate, believing that it would surely be granted.
However he stood firm for examination, was one of the five who took it, and
one of three who passed it and his ratings of 87 in Theory, 80 in Practical,
85 in Auditing and 95 in Commercial Law were the highest ratings in that ex-
amination. So he placed himself not only as CPA No. 104, but also as the first
CPA by examination. A short biographical sketch was published in The New
York CPA of September 1951 (V. 21, p. 615).
If the third first is a surprise to the reader she merely carries on from her accomplishment of over 50 years ago. Items of her story appeared in *The Public Accountant*, Philadelphia of July and August 1899 (V. 1, p. 115, 127) *The Bookkeeper*, Detroit of February 1900 (V. 12, No. 8, p. 94) and *The Business World*, New York of April 1902 (V. 22, p. 175). These stories, which differed somewhat as to the date of the examination taken by the applicant, were compared with each other and with the available records in the Regents' Office and reconciled as far as was possible; and published in *The Woman CPA* of February 1895 (V. 7, No. 2, p. 19). A summary of the story is that Christine Ross was born in Nova Scotia in 1873, was a proficient student of mathematics, logic and law, started in accounting work about 1889, had an office at 45 Broadway and at 17 Battery Place New York about 1902 with a sizable practice especially for women. She married Wesley E. Barker and it is thought that they returned to Canada, later to the Pacific Coast.

According to Regents' minutes she took the 4th. examination in June 1898 in which there were 7 candidates of whom 2 passed. The candidates were known by numbers and not until the ratings of answers were assembled with the names of the candidates was it discovered that a woman had broken into another circle hitherto reserved for men. Of course that situation called for serious consideration. Whether the Examiners recommended a certificate has not been learned but on December 21, 1899 - 18 months after her examination - the Regents

"Voted that full CPA certificate be granted to Christine Ross, who successfully passed professional examination June, 1897."

Whether or how long thereafter she continued in practice is not known. But like many venturesome explorers she opened a trail which during the half century has been traveled by many women.

Perhaps it may not be over generous to mention two other women "firsts" whose accomplishments may have been delayed by the tardiness of the men accountants in securing accountancy laws in the other States.

The Pennsylvania Law was approved March 29, 1899. The next year Mary B. Niles became CPA No. 34. She had been in practice many years and continued long thereafter. She died August 29, 1931.

The Illinois Law was approved March 15, 1905 and the next year Carrie B. Snyder became CPA No. 61. With Ernest L. Thurston of Washington she published *The Universal system of practical bookkeeping* in 1902.
CHAPTER 46

RELATIONS WITH REGENTS - POLICING

No records have been found of conferences which members of the Association or Board of Examiners may have had with the Regents. If there were such meetings it is probable that they were with individual Regents or Committees. And very likely there were meetings, accidental or by appointment. The first Examiners in particular were men who could and it seems would have embraced such opportunities. Sprague and Haskins were college graduates and Broaker had attended college. Sprague had taught in academies and military schools and Broaker in New York School of Accounts. And Broaker had been present as a participant and Sprague as an observer June 8, 1892 when Association representatives met a Committee to seek a charter for the proposed College of Accounts.

However Association Minutes and news items indicate that the Examiner's dealings with the Regents were conducted through the Secretary of the Regents to the end of 1903, later through the Commissioner of Education after the Legislature had created that office and the Regents had made its occupant their executive. To understand the Association's and Examiner's relations with the Regents some facts about the Regents representatives may help.

Melvil Dewey, an MA of Amherst was appointed by the Regents on December 12, 1888 as Secretary to that Board, as Director of Administration, and as Director of the New York State Library.

James Russell Parsons Jr. an MA of Trinity was appointed by the Regents on December 15, 1890 as Director of the College and High School Department and on December 12, 1899 as Secretary and Director of Administration vice Dewey.

Andrew S. Draper LLD, upon the statutory reorganization of the University was appointed by the Legislature on March 9, 1904 as Commissioner of Education and on April 26, was appointed by the Regents as their Secretary.

The first two, Dewey and Parsons served as Secretary to the Regents during 8 of the 11 years from 1896 to 1906. And quite possibly questions arose more frequently during those years than afterwards. Perhaps each was more interested in the testing of individuals than in the organization of a profession.

Dewey who prior to 1896, had sought to standardize names of educational institutions so that the words university, college, school, academy, high school, would indicate the rank of each, but found that legislation would be necessary, (perhaps separately for each which held a charter from the Legislature) seems to have developed individually the idea of a class of Junior Accountants for which there was no provision in the CPA Law. At times he compared accountancy with law and theology, professions for which the Regents did not control licenses to practice; and medicine, the "time whereof the memory of man runneth not to the contrary."
Parsons who prior to 1900 had served as Director of the College and High School Department (where he was interested in examinations) was called upon early in 1898 during an illness of Secretary Dewey, and prepared an affidavit in the case of Broaker against Anyon under the Public Officers Law in which he stated (Financial Record Apr. 13, 1898):

"It is the custom of the regents to appoint during each year many hundreds of examiners in connection with the examinations upon various subjects held by said Board of Regents x x x, and it is not the custom, unless specially provided by statute, that such examiners should be public officers or subject to the provisions of the Public Officers' Law. x x x"

Without undertaking to construe Section 3 of the CPA Act, it may be pointed out that most of the "hundreds of examiners" graded the answers to questions, while the CPA Examiners also passed on the quantity, grade and quality of each candidate's experience.

The Association and the Examiners realized that a profession existed throughout the country, and especially in New York, which consisted of hundreds of accountants whose services were wanted by many business organizations but who hitherto had not been recognized by the States. While the primary purpose of the Law should have been of course that it was for the public interest present and future, its promoters admitted that another important purpose was the present recognition of those who could qualify under its provisions. But Dewey certainly and Parsons possibly thought largely of additions in the future. These comments apply to the matters heretofore discussed in chapters on Waiver and Examinations and also to another matter which arose comparatively soon, that of Policing the CPA designation.

As previously shown the first CPA certificates were issued on December 1, 1896. Only 6 months later action at the Trustees' meeting April 22, 1897 was recorded thus (2 Minutes 208): -

"The attention of the Board of Trustees was drawn to the fact that certain persons were affixing certain initials to their names implying that such were accounting degrees or titles conferred upon them. Mr. Manvel moved, Mr. Davies seconded and it was Resolved: That the President be empowered to confer with the Attorney General thereon."

The names of the certain persons who were so complained of were not stated there or elsewhere. The professional cards or longer advertisements of accountants which appeared in Business and The Financial Record did not show the use of C.P.A. and those which carried the title in words were of accountants who were certified. There was no report by President Broaker of conference with the Attorney General, or even that a conference was had. Another 6 months passed before this matter of policing the title again appeared in the records.

At the Association meeting on October 12, 1897 the record showed that Vice President Davies offered and Richard M. Chapman seconded the following resolution (2 Minutes 241): -

"That the attention of the Association having been drawn to the fact that certain Institutes & Societies are using letters infringing upon the degree letters C.P.A. conferred by chapter 312 of the Act of 1890 and in contravention of the statute of the State of New York.
It is hereby resolved that the attention of the Regents of the State of New York be drawn to this fact and they be requested to take such steps as will prevent the future use of such misleading and unlawful letters. And the Secretary be and hereby is instructed to forward a copy of this Resolution to the Board of Regents."

Secretary Dewey responded October 14 and his letter was read at the Trustees’ meeting on October 28 (2 Minutes 248). But before quoting his reply it may be useful to mention an incident over two years earlier which it seems may have influenced the advice which he gave to the Association.

The December 1894 issue of Business (V. 14, p. 471) carried a Prospectus for 1895 which besides other information listed 17 accountants who would contribute articles during the next 12 months. Their names, society affiliations, and vocations are here listed.

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<thead>
<tr>
<th>Society</th>
<th>Vocation</th>
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<td>Inst.</td>
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<tr>
<td>Child</td>
<td>Fred’k W.</td>
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<td>Sprague</td>
<td>Charles E.</td>
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<td>Packard</td>
<td>Silas S.</td>
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<td>Dutton</td>
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<td>Harney</td>
<td>Henry</td>
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<td>Jaudon</td>
<td>W. Bain.</td>
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<tr>
<td>Soule</td>
<td>George</td>
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<tr>
<td>Both</td>
<td>Charles</td>
</tr>
<tr>
<td>Barthelemy</td>
<td>Louis C.J.</td>
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<tr>
<td>Cheney</td>
<td>C. E.</td>
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<td>Fitzgerald</td>
<td>Edward J.</td>
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<td>Ott</td>
<td>Louis Jr.</td>
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<td>Hardcastle</td>
<td>Joseph</td>
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<td>Mehan</td>
<td>J. M.</td>
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<td>Wilt</td>
<td>A. D.</td>
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<td>Johnson</td>
<td>J. W.</td>
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<td>Lye</td>
<td>Henry</td>
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In the Prospectus the names were listed in a different sequence and more facts as to most of the authors were given. Here the names are arranged and the facts are tabulated to group names together when the relative facts were similar.

This resulted in an animated editorial correspondence by The Accountant of London and Business of New York which was started in the April 13, 1895 issue of the former (V. 21, p. 329) and began:

"From a communication that has just reached us from one of the leading firms of public accountants in New York, we gather that the profession in the States experiences the same difficulty which has been found both here and in Scotland, arising from the assumption by unqualified accountants of initials identical with, or very similar to, those which are well known as
the distinguishing mark of membership of one of the recognized Institutions of Accountants."

After telling what particular groups of letters indicated to the correspondents, this first editorial continued by saying, as to the correspondents, that

"they made it their business to write to the publishers of the paper in question, and to the gentlemen named in the prospectus, enquiring the meaning of the initials in question. Replies were received in due course to the effect that FIA (meant) Fellow of Institute of Accounts of New York, FCA (meant) Fellow of Corporated Accounts of New York and CA (meant) Corporated Accountants."

The Accountant's correspondents, having learned of Section 33 re Prohibition (of unauthorized degrees) in Chapter 378 of the Law of 1892,

"wrote to the secretary of the Board of Regents of the University of the State of New York, enquiring whether the Institute of Accounts and Corporated Accountants of New York City held any university or college degree conferring powers by special charter from the Legislature or from the Regents of the University of that State, and received a reply to the effect that these societies had no power whatever of conferring degrees and that an official letter had been written to them enquiring on what authority they appended the letters in question to the names of their members. What reply was given to this enquiry is not very apparent, but it seems to have been sufficiently unsatisfactory, and further to have raised some doubt as to whether the Regents of the University were actually in a position to take action under the existing law."

One more incident completes the story of this early effort to control the use of initial letters by accountants. This was the "letter addressed by the secretary of the Regents' office to the correspondents" who, as stated in the first paragraph of the editorial, were "one of the leading firms of public accountants in New York." This letter was quoted in full as follows: -

"Dear Sir, - I see but one solution to the misuse of FIA and other initials which might mislead the public. I have drafted an amendment to the law which will remove any doubt. There is some question whether a case could be won now when the defense is up that these initials do not stand for degrees but are merely an indication of membership in a society. I am trying for an amendment that shall provide that no letters shall be written after a name in the identical form registered by the Regents as entitled to the protection accorded University degrees. We have then simply to register the accountant's degree, and it will become a misdemeanor for people to use the same initials claiming that they mean anything else.

Yours very truly,

Melvil Dewey."

Quite possibly Melvil Dewey remembered this 1895 incident and his letter in connection therewith when he responded to the resolution of the Association adopted October 12, 1897. His reply follows (2 Minutes 248): -

268
"Regents Office, Albany N. Y. Oct. 14, 1897
T. Cullen Roberts Sect. New York

Dear Sir, - I have the vote of the American Association of Public Accts.
calling attention to the violation of the law by certain parties who were
using the letters CPA without due authority.

The dignity of the profession of public accountants demands that such viola­
tions should be stopped. The law distinctly provides that the use of such
letters without the authority of the University is a misdemeanor. In medi­
cine and dentistry it is found desirable and practicable that the representa­
tives of the profession who are interested in maintaining its standards
should have a committee who should be on the watch for violations of the
law and who should report violations to the prosecuting attorney of the
county where they occur. It would seem to us very desirable that your
association should appoint a committee on violations of the law and instruct
it to take the needed action to protect the public and the profession which
you represent. I shall be glad to know if this view meets the approval of
your association and if they appoint such a committee we will report to
them any violations that may come to our notice.

Yours very truly,

Melvil Dewey  Secretary."

While not a part of the Association’s relations with the Regents it may be
noted that on October 28, 1897 (2 Minutes 249) Trustees adopted Dewey’s
suggestion, authorized a Committee on Violations of the Law, named to it
Richard M. Chapman, Leonard H. Conant and David Rollo, and instructed it

"to consult with the National Society of Certified Public Accountants with
a view of a Committee of three being appointed by that organization also,
to take such concerted action in the premises as may appear best."

On February 24, 1898 (2 Minutes 282) Secretary read a letter from that Soci­
ety that it had appointed a committee to act in cooperation with the Associa­
tion's Committee. The "Secretary was instructed to forward same to the
Board of Regents." The names of the Society's Committee were not recorded
in the Association's Minutes. However the College Department Report for
1898, page 68, shows that those appointed by the Society on February 15, 1898
were Theodore Koehler, Franklin Scott (sic, probably Stott) and Frederick
Allen.

The Association made at least one more effort to get action by the Regents
upon initials indicating membership in other accounting societies. The Trus­
tees on January 27, 1898 on motion of Edward W. Hooke seconded by Ferdi­
nand W. Lafrentz unanimously resolved: - (2 Minutes 281)

"That the Honorable the Board of Regents of the University of the State of
New York be requested to not register the letters FCA or ACA issued by
the Institute of Chartered Accountants in England and Wales, the letters
FISA and AISA issued by the Incorporated Society of Accountants of Eng­
land or any letter issued by any of the following societies: -
The Scottish Chartered Accountants Society,
The Scottish Institute of Accountants,
The Institute of Chartered Accountants in Ireland,
The Institute of Chartered Accountants of Ontario,

or any other Society of Accountants issuing a degree letter, for the reason that such Institutes and Societies are not Educational Institutions or Colleges, and for the further reason that the New York State degree letters C.P.A. are neither registered nor recognized by the Institute of Chartered Accountants in England and Wales, or any of the aforesaid societies.

And be it further Resolved: That a copy of this Resolution be sent to each member of the Board of Regents and to its Secretary."

Whether the Regents had been requested to register letters used by the foreign societies is not known. The only reference to such a procedure seems to have been that in Dewey's 1895 letter to the accountants who had inquired about the use of FIA, FCA, etc. Perhaps his proposal to register some letters prompted the Association to make its request that stated letters be not registered. But while this request was set out in full on pages 68-69 of the College Department Report for 1898, there is no indication that the Regents took action thereon either by approval or disapproval.
Some of the early accounting societies mentioned in Chapter 5 lasted through the First Twenty Years, a few much longer. But as was shown most of their members were privately employed though each included a few public accountants.

However by 1906 there had been organized many societies of public accountants, nearly all developed during the last decade. They were of two general classes: State societies which limited their members to those residing or practicing in those States; and others which were or aimed to be national in membership and activities. At times the Association had the cooperation or opposition of some State organizations and often of the others.

Of the State societies some seem to have had no contacts with the Association until after the Federation merger in 1905 and some not until after 1906. However all are listed with the dates of their organization and of their CPA Laws. And for a few there are here given some other facts the records of which were in sources not generally available. The societies are listed in the sequence of the dates of their organization. There were such societies in 22 States, viz: -

1895 - California
1897 - New York, Illinois, Pennsylvania
1898 - New Jersey
1899 - Maryland
1900 - Massachusetts
1901 - Michigan, Kansas
1902 - Washington
1903 - Ohio, Missouri, Louisiana, Kentucky
1904 - Colorado, Tennessee, Indiana, Wisconsin, Minnesota
1905 - Florida, Georgia
1906 - Rhode Island

The facts here given are all from secondary sources, such as news items in contemporaneous accounting periodicals or later historical stories prepared by or for the several societies. But probably they may be relied upon as correct.

The California Institute of Public Accountants was organized in April 1895. Its officers in 1896 (Business V. 16, p. 406) were:
Fields wrote October 25, 1895 sending Constitution and By-Laws of the Institute and notifying Secretary T. Cullen Roberts that he had been elected a corresponding member (2 Minutes 81). Business World of April 1903 (V. 23, p. 173) told of completing the organization of the Society of Certified Public Accountants of California and of the election of Fields as Vice President and of Wenzelburger as a Director. It did not show whether this was a reorganization of the earlier Institute but William Dolge wrote that it was. Fields had written to the Association on February 1, 1895: -

"The accountants of this city are seeking recognition, at the hands of the Legislature" (2 Minutes 47)

But Accountics of October 1897 (V. 2, p. 21) stated that their bill had failed. The California CPA Law was approved March 23, 1901.

The New York State Society of Certified Public Accountants was incorporated January 28, 1897 and organized March 30, 1897 as told in its "Ten Year Book 1897-1906" (p. 14) with antecedent facts in "Its Genesis" published in The New York CPA of May 1949 (V. 19, p. 37). The New York CPA Law had been approved April 17, 1896.

The Illinois Association of Public Accountants was organized on March 18, 1897 (Business V. 17, p. 246) and from June 14, 1904 became the Illinois Society of Certified Public Accountants (Auditor Sept. 1904). After financial assistance had been given by the American Association the Illinois CPA Law was approved May 15, 1903.

The Pennsylvania Association of Public Accountants was organized on March 30, 1897; was reorganized as Pennsylvania Institute of Certified Public Accountants on October 15, 1900; and was incorporated April 25, 1904; all as told by Robert J. Bennett in "A Brief History" read at its 25th Anniversary December 8, 1922. After an unsuccessful effort for legislation in 1897 the Pennsylvania CPA Law was approved March 29, 1899.

The New Jersey Society of Certified Public Accountants (under its earlier name of The Society of Certified Public Accountants of the State of New Jersey) was incorporated on January 19, 1898. After an unsuccessful effort for accountancy legislation in 1899 and financial assistance had been given by the Association, the New Jersey CPA Law was approved on April 5, 1904.

The Maryland Association of Public Accountants was formed in June 1899. (Accountics V. 4, p. 139, Public Accountant V. 1, p. 106, Accountant V. 25, p. 712). It was incorporated as Maryland Association of Certified Public Accountants on February 12, 1901 as shown in "Forty Years of Accounting in Maryland 1901 to 1941"(pp. 89-91) which also stated on page 9: -

"It is unfortunate that the history of the earliest years of the Association is unavailable due to the fact that the records from 1901 to 1904 were destroyed by the fire which ravaged the downtown district of Baltimore in February 1904."

Contemporary periodicals give the results of elections, viz: -
On June 10, 1902 all officers were reelected. No reports of elections in 1900 or 1903 have been found but some officers seem to have been reelected. The Maryland CPA Law was approved on April 10, 1900.

The Massachusetts Society of Public Accountants, organized February 13, 1900, became Incorporated Public Accountants of Massachusetts February 14, 1901, Certified Public Accountants of Massachusetts March 21, 1911, and Massachusetts Society of Certified Public Accountants Inc. in 1922. The Massachusetts CPA Law was approved May 17, 1909.

The Incorporated Michigan Association of Public Accountants, organized May 3, 1901, became the Michigan Association of Public Accountants, and the Michigan Association of Certified Public Accountants in August 1905. After an unsuccessful effort in 1903, the Michigan CPA Law was approved May 4, 1905.

The Incorporated Kansas Association of Public Accountants, chartered September 24, 1901, was organized October 23, 1901 (Business V. 21, p. 432). Its Charter stated as two purposes: -

"To conduct examinations of all candidates who are recommended by a majority of the Board of Directors. To certify at the head office of the association and confer the degree of Certified Public Accountant on all successful candidates who have passed the final examination in Theory of Accounts, Practical Accounting, Auditing and Commercial Law."

In letter of October 21, 1949 James D. M. Crockett wrote: -

"Mr. Rowett told me about the Incorporation and stated that certificates were issued to the incorporators."

He also wrote that Kansas City Directories listed

"Kansas Incorporated Assn. of Public Accountants, in 1902-1905, Kansas Incorporated Assn. of Certified Public Accountants 1906."

Of the 5 CPAs, facts are known as to only Charles Rowett, viz: -

Born in Liverpool 1852; Educated Liverpool College to 1866; Employed by at least 6 companies 1866-1886 and 1889-1891; Practiced as public accountant and auditor, England 1886-1889; Came to New York and Kansas City for English Company 1891-1892; Practiced as public accountant in Kansas City from 1892; President of Kansas City society, V.P. of National Society 1896.

Business September 1903 (V. 23, p. 412) stated:

"After satisfactory examination the Incorporated Kansas Association of Public Accountants conferred the degree of CPA on J. V. Deacon of Topeka."
The Kansas CPA Law was approved March 24, 1915.

The Washington Association of Public Accountants, organized in 1902, was reorganized as Washington Society of Certified Public Accountants by September 1903. The Washington CPA Law was signed March 12, 1903.

The Ohio Certified Public Accountant of Autumn 1946 (V. 5, No. 3) carried a story, "The First Ten Years" which showed that the Ohio State Society of Public Accountants was incorporated on May 26, 1905 and on January 20, 1906 the name was changed by omitting "State." The Ohio CPA Law was approved May 9, 1908.

The Missouri Society of Public Accountants was organized on September 17, 1903, and on July 22, 1904 it was incorporated as Missouri Society of Certified Public Accountants. The Missouri CPA Law was approved August 15, 1909.

For Louisiana the News Bulletin of 1946-1947 (V. 6, 7) carried "History Notes" stating that organizing had been begun in 1900. The first society seems to have been the Louisiana Society of Public Accountants. It was reorganized or succeeded by the Certified Public Accountants of Louisiana perhaps by 1904 to 1906. Following the passage of the CPA Law a charter was obtained March 18, 1909 for the Louisiana Society of Certified Public Accountants which in December 1910 was succeeded by Louisiana Certified Public Accountants. Efforts for a CPA Law in 1902, 1904 and 1906 were not successful but one was approved on July 2, 1908.

The Kentucky Society of Public Accountants was organized on September 26, 1903. Kentucky Association of Public Accountants was formed October 28, 1903. Both notices were in Business World, (V. 23, p. 470 & V. 25, p. 632). No later mention of either organization has been found in any periodical. The Year Books are not clear. Apparently Society was the correct name. The Kentucky CPA Law was approved March 4, 1916.

The Colorado Association of Public Accountants was organized January 2, 1904. Before October 1908 it became The Colorado Society of Certified Public Accountants Inc. After one failure in 1905 the Colorado CPA Law was approved March 27, 1907.

The Tennessee Society of Public Accountants was organized in January 1904 (Business, V. 24, p. 94). The item indicated that the Society would seek legislation but no law was passed till 1913.

The Indiana Society of Public Accountants was organized May 8, 1904 (Business V. 24, p. 298). No CPA Law until 1915.

The Wisconsin Association of Public Accountants was organized May 14, 1904 (Business World V. 24, p. 298). Perhaps there had been an earlier society because a CPA Bill was introduced but failed in 1899. No Law until 1913.

For Minnesota a compilation of 453 typed pages entitled "Development of Minnesota Public Accounting Practice 1889-1939," stated: - "Minnesota Society of Public Accountants was organized June 23, 1904" (p. 23) and "it was incorporated with that name on June 30, 1904" (p. 49). The Minnesota State Society of Certified Public Accountants incorporated September 6, 1906, was changed to Minnesota Society of CPAs February 12, 1907 (p. 15). Apparently it did not last long. No Law until 1909.

The Florida Accountant of April 1941 (V. 3) told the history of the Florida Society of Public Accountants, organized April 20, 1905, which secured the CPA Law, approved June 5, 1905.
In Georgia the 52 page “History” published in 1949, stated that the Georgia State Association of Public Accountants was organized in 1905; became Georgia State Association of Certified Public Accountants in 1908; and the Georgia Society of Certified Public Accountants in 1913. Its CPA Law was approved August 17, 1908.

“The Rhode Island State Society of Public Accountants has just been organized” (Business World Feb. 1906, V. 26, p. 123). It was shown as Rhode Island Society of Certified Public Accountants in the 1908 Year Book (p. 39). The Rhode Island CPA Law was approved April 20, 1906.
CHAPTER 48

CONTEMPORARY NATIONAL SOCIETIES

Four national societies, promoted during the last half of the First Twenty Years are next to be considered because individually they cooperated or competed with the Association, or the results of their activities may have influenced the Association's policies. Their names and the years of their formation were as follows:

- National Association of Accountants & Bookkeepers, 1895-1896
- National Institute of Accounts, 1896-1897
- National Society of Certified Public Accountants, 1897
- Federation of Societies of Public Accountants in the United States of America, 1902

The first and second included many public accountants though almost surely they were outnumbered by those who were privately employed. The third and last, in theory at least, were composed of public accountants only.

The National Association of Accountants and Bookkeepers (at times referred to as National Society or National Federation but most often as NAAB) was promoted in 1895, formally organized but not incorporated in 1896, and reorganized and incorporated in 1900.

Like the first society organized in New York, the Institute of Accounts, it was promoted by an accounting periodical. The Institute was advocated by The Bookkeeper of New York but was formed by its charter members. But the namesake magazine, The Bookkeeper of Detroit went further and organized NAAB and got it ready for members to join. There is no evidence that its action was inspired by the earlier efforts of the associations in St. Louis and Cleveland, as previously noted herein, but it is quite possible that its editor knew of those suggestions.

Except for a few items in Accountics, Banking Law Journal, Business and Financial Record this society was mentioned only in The Bookkeeper, Detroit. The many items there indicate that its story may be divided into two periods.

In December 1895 a committee, not named, was preparing a draft for its constitution and by-laws. The magazine stated at that time that 106 local societies in 33 states were affiliated in it. By May 1896 the numbers had grown to 198 societies in 41 states. And in June the headline “National Organization” was followed by:

“From present indications the National Federation of Accountants and Bookkeepers will have a membership of 100,000 prior to 1897.
Over 200 cities now represented.”

On September 17-19 1896 its first convention was held in Detroit. The magazine gave pages 1 and 4-15 to the papers and addresses presented, to the constitution and by-laws adopted, and to the results of the election, but did not state the number of delegates registered or societies represented.
During the next 12 months there were fewer items about it and those did not tell of its progress or reverses. The second annual convention first planned to be held in Kansas City was changed to Put-in-Bay on Lake Erie, (Bookkeeper, Oct. 1897, p. 8)

"but owing to the suspension of lake navigation to that place it was hastily decided to select Detroit as the best place and delegates were notified of the change by wire."

Though the attendance was not reported it seems to have been small, and that there were other disappointments is indicated by the closing sentence of President Beach's address as follows:

"In view of the fact that there are no local affiliated societies attached to the National Association, or in fact in existence at the present time, I hereby declare null and void the National Association of Accountants and Bookkeepers which was organized at Detroit on September 16, 1896."

So ended the first period of NAAB.

But while, after its existence for one year and possibly a longer period of planning for it, NAAB was dead, a desire for a national organization of those engaged in accounting persisted, because after the President’s statement the convention at once acted as follows: -

"A motion was at once made and carried that a new association (under the name of the National Association of Accountants and Bookkeepers) be soon formed." (Bookkeeper, Oct. 1897, p. 12)

This action was taken on September 17, 1897. During over 3 years thereafter the magazine carried letters, suggesting what the new association should be and what provisions of the earlier organization should be discontinued. Then The Bookkeeper of January 1900 (V. 12, Jan. p. 35) told of a meeting in Detroit at which it was resolved to reorganize NAAB on an entirely new basis here condensed as follows: -

1st. - Qualification for membership by examination to be dropped;

2nd. - Membership dues including certificate to be $1 per annum;

3rd. - Each member to receive every two months or oftener a set of questions such as are used at accountant examinations in U.S. and Great Britain which when worked out would be examined and corrected free of charge;

4th. - Certificate signed by president and secretary of NAAB;

5th. - Annual reunion for election of officers in or near Detroit;

6th. - Objects of the association shall be defined as follows: -

1 - Technical education of members;
2 - Establishment of local societies;
3 - Federation of local societies in NAAB but without dues to it;
4 - Benefit fund for sick or distressed members;
5 - Employment bureau for unemployed members;
6 - Visiting cards for members visiting other cities.
At this meeting temporary officers—president, vice-president, secretary and treasurer were elected and apparently also a board of governors. Also it seems that local vice-presidents were authorized for two hundred were then appointed.

To recount the history of NAAB during the succeeding years would take much space and would not be germane to this story of the First Twenty Years of this Association. However it may be useful to indicate its size and possible influence. At July 21, 1900, the Secretary reported a total membership of 2458. During 1900 452 Local Vice Presidents were appointed by NAAB and by September 1904 the affiliated Local Associations were at least 35.

The two schemes of organization for NAAB show a striking resemblance to those followed later in organizations of public accountants. During its first year individuals were members of local societies through which they became members of the national body. From 1900 individuals became members of NAAB and of local societies independently, some being members of two or more of the local organizations. But there is no evidence that the experience of NAAB in this respect had any influence upon the membership arrangements of later societies.

Perhaps the significant fact in this story of NAAB is that beginning in 1895-1896 there were so many persons, most of whom were bookkeepers, who desired society membership, quite possibly for different reasons. But with respect to public accountancy and particularly of this Association it is fully as interesting that many public accountants were members of NAAB or its affiliates. How many there were is not known. Complete lists of members have not been preserved. But at least 81 have been identified, partly by mention of them as members of NAAB and partly by other records. In the following list the first descriptive designation is that of the person when first mentioned in some publication followed by CPA if he were so certified later.

### Public Accountants who were Members of NAAB

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<th>State</th>
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In “Accountancy in Michigan” Durand W. Springer stated:

“Beach & Thorne x x established International Accountants Society, incorporated it in 1903” (The CPA Dec. 1936, V. 16, p. 703)

Apparently that was near the end of NAAB. There were a few references to it thereafter, the latest indicating that it was active. (18 Bookkeeper 1906 Jan. p. 126)

One result of its efforts persisted. On April 14, 1900 it assisted in the formation of New York Society of Accountants & Bookkeepers which was incorporated December 31, 1900; shortened its name to New York Society of Accountants and celebrated its 50th Anniversary April 25, 1950.

NAAB seems to have had three presidents, namely:

Charles Rowett, Kansas City, Public Accountant
Elmer H. Beach, Detroit, Editor of The Bookkeeper
Henry P. Sanger, Detroit, Treasurer, The National Audit Company Ltd.

The second of the four contemporaneous national societies is here called National Institute of Accounts to distinguish it from the Institute of Accounts of New York which was organized in 1882. The earliest specific reference to the national society was in a report of a meeting of the New York Institute on January 4, 1897. (Business V. 7, p. 54). But that account indicated that the project had been considered and planned previously. A search disclosed some items which may have been related to it.

On April 13, 1883, Edward C. Cockey, President of New York Institute wrote to The Bookkeeper (V. 6, p. 154) urging the formation of similar societies. One was organized in Chicago April 10.
At various times some office men and editors suggested a national association of bookkeepers, accountants and office men but nothing has been found to indicate that the Institute of Accounts of New York was considering such a matter unless that was the meaning of an item in The Office August 1896, (V. 16, p. 360):

"Institute of Accounts. x x Several plans are under discussion among the members at the present time for greatly extending the work of the Institute and increasing its usefulness, and at the same time providing x x x a larger membership while maintaining the grade upon the high standard established in the past. Up to the present time these measures have been only informally discussed among certain groups of members and committees who have them in charge. At the early fall meetings, however, the measures will be formally presented for the consideration of the membership at large, and, having approval will be put into operation at an early date."

While there was nothing in that report to indicate that the plans or one of them was for a National Institute, that might have been one of them. If so this report in August 1896 indicates that the matter had been under consideration for weeks, probably months, perhaps even earlier.

Irrespective of whether that report proposed a national body the record of the meeting on January 4, 1897 is evidence that such a plan had been fully developed. (The Office Feb. 1897, V. 17, p. 54)

"On Monday, January 4, a meeting of the Institute was held at their rooms on Madison Avenue, New York, and the first steps toward nationalizing of the society were taken. The resignations of all officers were tendered and accepted, and immediately thereafter they were reappointed to serve until their successors are elected, which will occur on or before April 1 next. The institute has heretofore been a New York organization, with headquarters in this city, and although having members in almost all the large business centers throughout the United States, no attempts have been made to organize branches elsewhere. The present plan contemplates the formation of chapters in most of the principal cities of the Union, and all will be placed upon an equal footing with the New York chapter. Representation of each chapter in the Institute is to be based upon the membership in each local chapter, one delegate being allowed for the first five members in a chapter and one additional delegate for every ten members thereafter. It is expected that organization of chapters will be immediately perfected in Boston, Bridgeport, Hartford, Cleveland, Chicago, St. Louis, New Orleans, Philadelphia and San Francisco."

In the Banking Law Journal of April 1897 (V. 14, p. 220) the list of prospective chapters was increased by the addition of Washington, Nashville and Pittsburgh.

Also April Accountics (V. 1, p. 14) reporting a meeting of the New York chapter told of actions for nationalization as follows:

"The final meeting of the Institute of Accounts in its old form x x x was held Thursday evening April 1. The various acts of the Executive Council and the different committees in the way of perfecting arrangements for the
change x x x in the organization were approved and ratified. x x x The first convention of the Institute is appointed for the first Thursday in June. x x x By-laws declare that from this time forward the Institute of Accounts becomes a Federation of Chapters, with its government lodged in a convention which is to meet annually. Convention is composed of delegates from the chapters and the general officers of the Institute, including the vice-presidents. Of the latter there will eventually be a considerable number, since the president of each chapter becomes ex-officio a vice-president of the Institute."

At this meeting the New York chapter elected officers of the Institute to serve until their successors were elected at the first convention of the Institute.

Without a roster of the members of the Institute of Accounts of New York as it had developed in the 15 years since it was organized in 1882, there is not a reliable basis for judging its estimate that it would soon have chapters in a dozen of the principal cities. But a sentence in a sketch of Charles Dutton, a recent speaker at a meeting, while it did not give the number of members, did show how widely they were scattered. Accountics for April 1897 (V. 1, p. 20) stated:

"The membership of the Institute is so widely scattered, existing as it does in present in upward of half the States of the Union, that it is safe to say no single member has ever met all his coadjutors in the work."

The report of the first convention of the national body in Accountics of June 1887 (V. 1, p. 66) stated that it was held at 144 Madison Avenue, New York, on the evening of June 3, 1897; that full number of delegates were present in person or proxy; that the president delivered an address; that the report of the Committee on Credentials was presented and acted on; that nominations were presented and an election held, and that after remarks by presidents of chapters the meeting adjourned. But the report did not state the number of delegates present or give even the gist of the presidents address or the remarks of the vice-presidents.

The By-Laws provision as to the annual meeting was not stated in the magazine reports. Business of July 1898 (V. 18, p. 451) stated:

"A meeting of the national body was held June 2 at the Hotel Waldorf-Astoria in New York City, but no business was transacted, and the meeting adjourned sine die."

Perhaps this referred to Council which on September 6, arranged:

"The date set for the annual convention of the Institute of Accounts is Thursday, October 6, and the meeting will take place at the Hotel Waldorf, New York City at 8 o'clock, p.m." (Business Sept. 1898 (V. 18, p. 579)

A short item about that second convention as given in Business of October 1898 (V. 18, p. 645) stated that "Representatives from various chapters throughout the country were present." Which chapters were so represented was not stated, but the speakers at the dinner, given that evening by the New York Chapter, included R. H. Broderick of Bridgeport, Gershom Smith and Charles W. Rohne of Hartford and at least five of the New York Chapter. There was no report of any business other than the election which was followed by the dinner.
The third convention as reported in the June 1899 issues of Accountics (V. 4, p. 127) and Business (V. 19, p. 370) was held on June 1, 1899 at the Waldorf Astoria Hotel. They showed that those present were 12 delegates from New York, Gershom Smith from Hartford who held proxies from three other representatives, and the Washington chapter represented by a proxy of P. W. Robertson held by A. O. Kittredge of New York, making 17 votes in all. After their credentials were approved and the election was held three resolutions were adopted (Accountics V. 4, p. 139) viz: -

"that the policy of the Institute of Accounts is to encourage the formation of Chapters in all business centres of the land."

"that the Executive Council x x x take action under Section 6, Article XVIII of the By-Laws which provides that Publication Committee may offer premiums to the members of the Institute who, in competition, submit best papers on proposed subjects, such premiums not to exceed $50 in any one case, or more than $150 in any one year."

"that Executive Council x x x instruct Publication Committee to carry out the provisions of the by-laws relative to the distribution of literature to the Chapter members, containing the reports and proceedings of the various chapters and conventions of the Institute."

The fourth convention as reported briefly in the June 1900 issue of Accountics (V. 6, p. 87) was held at Morrello's, New York on June 7, 1900. There were present in person or by proxy delegates from the Hartford and Washington chapters as well as from New York chapter. These chapters were the only ones present at the preceding annual convention. Apparently the only business transacted was election of officers and of 4 members of Council to fill vacancies.

The New York chapter entertained the delegates from other cities at dinner at which other guests included officers of the New York State Society of CPAs, and also representatives from one or more of the other societies in New York.

The toastmaster, William P. Plant, called for remarks by nearly all present. Henry R. Hovey, President of the Hartford chapter told of its work and purposes. Many members of the New York chapter spoke. The President of the State Society, Charles W. Haskins told of his recent Mediterranean trip with accounts of some business customs there, and gave quotations from the Koran bearing upon accounting. Leon Brummer, Secretary of the State Society spoke of the good will among the several organizations. The Financial Record of June 13, 1900 (p. 2) indicated that this social gathering followed one by the Association.

The last mention of the national Institute of Accounts was that in Business of June 1901 (V. 21, p. 228) as follows:

"The annual convention of the Institute of Accounts was held at the Hotel Empire in New York City, on the evening of June 6. The chapter system which was inaugurated several years ago was abolished and hereafter all members will hold certificates direct from the Institute."

While the fact that both the New York and national societies had the same name is confusing, the one whose convention was here reported was the
national body organized in 1897 while the one mentioned at the end of the 
above quoted report was the local body organized and incorporated in 1882. 
The New York society always owned the name Institute of Accounts and the 
national society used that name by permission of the owner.

This convention marked the end of the national society. The reports of it 
as here recited show that at its first convention in 1897, all chapters were 
represented and several at its second meeting in 1898, but the number of 
chapters so represented decreased thereafter. Three chapters were repre­
sented in 1899 at the third convention and the same chapters again at the 
fourth in 1900. At the fifth and last convention in 1901 the report indicated 
that only New York chapter was present.

During its five years its elected officers were:

President - Charles E. Sprague April 1, '97, June 3, '97, Oct. 6, '98 
James G. Cannon, June 1, '99
John R. Loomis, June 7, '00
Secretary - Henry Harney, Apr. 1, '97, June 3, '97, Oct. 6, '98 
Charles Dutton, June 1, '99, June 7, '00
Treasurer - E. J. Fitzgerald, Apr. 1, '97, June 3, '97, Oct. 6, '98 
Charles Dutton, June 1, '99, June 7, '00

In 1901 the Institute of Accounts became what it had been when organized 
in 1882, a New York society but with many members located elsewhere, said 
to be in half of the States.

As has been stated herein no list of the members of the Institute of Ac­
counts has been found. However, many of the members were named in vari­
ous places. And from those sources the following list of some members who 
were also in other societies has been compiled.

<table>
<thead>
<tr>
<th>Institute</th>
<th>AAPA</th>
<th>Nat. Socy</th>
<th>NYS</th>
</tr>
</thead>
<tbody>
<tr>
<td>Broaker</td>
<td>Frank</td>
<td>Member</td>
<td></td>
</tr>
<tr>
<td>Brummer</td>
<td>Leon</td>
<td>Member</td>
<td></td>
</tr>
<tr>
<td>Calhoun</td>
<td>William</td>
<td>Council</td>
<td></td>
</tr>
<tr>
<td>Cockey</td>
<td>Edward T.</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Conant</td>
<td>Leonard H.</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Hardcastle</td>
<td>Joseph</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Harney</td>
<td>Henry</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Haskins</td>
<td>Charles W.</td>
<td></td>
<td>Secy</td>
</tr>
<tr>
<td>Hourigan</td>
<td>John</td>
<td></td>
<td>Mem</td>
</tr>
<tr>
<td>Jaudon</td>
<td>William B.</td>
<td></td>
<td>Mem</td>
</tr>
<tr>
<td>Kittredge</td>
<td>Anson O.</td>
<td></td>
<td>Mem</td>
</tr>
<tr>
<td>Loomis</td>
<td>John R.</td>
<td>Gov.</td>
<td>Pres</td>
</tr>
<tr>
<td>MacRae</td>
<td>Farquhar J.</td>
<td>Pres</td>
<td>Mem</td>
</tr>
<tr>
<td>Patterson</td>
<td>Samuel D.</td>
<td>Mem</td>
<td></td>
</tr>
<tr>
<td>Sprague</td>
<td>Charles E.</td>
<td>Mem</td>
<td></td>
</tr>
<tr>
<td>Veysey</td>
<td>Walter H. P.</td>
<td>Mem</td>
<td></td>
</tr>
</tbody>
</table>

Probably there were more, perhaps many more, Institute members who after 
receiving CPA certificate became members of the New York State Society of 
Certified Public Accountants. That such was the case was indicated by an
article in the Financial Record of June 13, 1900 (p. 2) the first paragraph of which follows:

"The Accountant Societies Will Soon Be United.
For some years the members of the accountant profession differed as to policy. Not agreeing, the leaders organized soon after the passage of the Certified Public Accountant law, separate societies. One was called the Society of Certified Public Accountants of the State of New York (sic), and represented largely the following of the Institute of Accounts; and another was organized with the title of the National Society of (Certified) Public Accountants which was more closely identified with the membership of the American Association of Public Accountants."

Although its prophecy of an early consolidation of societies was not confirmed, the Record's statement as to the past may be accepted as the fact. The Institute merged itself with the Association on March 5, 1940.

The National Society of Certified Public Accountants was the third of the contemporaneous national societies and it was the outcome of action by the Association on May 16, 1897, viz: -

"On the motion of Mr. A. W. Smith, Seconded by Mr. L. H. Conant
It was unanimously resolved
That the American Association of Public Accountants recommend that a National Certified Public Accountants Association be organized, and that a Committee of ten CPA members of this association be appointed by the chair to consider the same with power. The Chairman appointed Messrs A. W. Smith, Sanders Davies, Manvel, Bierck, Allen, Koehler, McGibbon, Stott, Conant and Phelps as such Committee." (2 Minutes 213)

Prior to the enactment of CPA Laws in other States - Pennsylvania, 1899, Maryland 1900, California 1901, Washington and Illinois 1903, and New Jersey 1904 - the only public accountants who would be possible members of the proposed organization would be those who were Certified Public Accountants of New York.

Necessarily therefore, the new body would for a time be only a New York society and possibly any need for it may be better understood by a consideration of the memberships and objects of the 3 organizations of accountants then located in that State.

The earliest of the 3 was the Institute of Accounts organized in 1882, as previously told herein, whose total membership is not known but included come public accountants and a larger number who were not in public practice.

The next was this Association organized in 1886-1887 whose membership included few if any who were not in public practice. In January 1897 it embraced 65 Fellows and 10 Associates.

The latest was the New York State Society of Certified Public Accountants, incorporated January 28, 1897 and organized on March 30, 1897, which on May 24, 1897 had 24 members.

The objects of the organizations as stated in their charters though differently expressed, were similar as is here shown: -

"The objects and purposes of the Institute shall be the elevation of the profession and the intellectual advancement and improvement of its members, x x x"
"The particular business and object of such society (AAPA) is to associate into a society or guild for their mutual benefit and advantage the best and most capable public accountants practicing in the U.S. and through such association to elevate the profession of public accountants as a whole, and to promote the efficiency of members of such society x x x."

The incorporators of New York State Society of CPAs stated:

"that we have associated together as a membership corporation for the purpose of cultivating and promoting the service of public accounting and maintaining the standard of integrity, honor and character, and promoting the interests of expert public accountants x x x."

Each of these statements in the respective charters was followed by varying statements of the details by which it was proposed to accomplish the stated objects. However it seems that the details were unnecessary because they were sufficiently covered by the general statements of their purposes.

Each organization proposed to elevate the profession and to promote the efficiency of its members' services. Unless other objects were to be included in the charter of this new body it seems that its purposes may be found only in the record of its activities. And its objects as they may be learned from those activities, might be of importance because, since it was organized by a Committee of the Association, its objects may have been the objects of the Association. An examination of its roll of members, as stated in its pamphlet of August 1897, has been made to learn with which of the other organizations each of its members were affiliated. At least 5 were members of the Institute of Accounts. But as no list of its members is available this examination of the other affiliations of National Society members is limited to the Association and State Society.

The other societies in which members of the National Society also held memberships are here shown at two dates—viz, at the end of the year of its organization, and two years later.

<table>
<thead>
<tr>
<th>Membership Category</th>
<th>Dec. 31/97</th>
<th>Dec. 31/99</th>
</tr>
</thead>
<tbody>
<tr>
<td>Members of Association and of State Society</td>
<td>15</td>
<td>13</td>
</tr>
<tr>
<td>Members of Association only</td>
<td>37</td>
<td>28</td>
</tr>
<tr>
<td>Members of State Society only</td>
<td>15</td>
<td>31</td>
</tr>
<tr>
<td>Not Members of Association or State Society</td>
<td>14</td>
<td>9</td>
</tr>
<tr>
<td>Members of National Society, August 1897</td>
<td>81</td>
<td>81</td>
</tr>
</tbody>
</table>

During this period of two years the influence of the Association may have decreased and that of the State Society have increased.

All that has been learned of the activities of the National Society is that which was reported in various periodicals during 1897-1899 and less frequently thereafter. If one of its plans had been carried through successfully it might have proven useful to all accountants irrespective of their society affiliations. That was the plan for an accounting library which was mentioned several times (Accountics Aug. 1897, V. 1, p. 110; Business Sept. 1897 V. 17, p. 282 and Mar. 1898, V. 18, p. 182; Financial Record Apr. 13, 1898 p. 3).

The second item in Business stated:

"Considerable interest will attach to the quarterly meeting of the society to be held in March, when the library committee is to report."
However the report of the meeting on March 29 (Business V. 18, p. 248) was devoted to the subject of legislation, though the report in the Financial Record of April 13 began as follows:

"The president spoke briefly on the work which had been carried on by the society and upon the work of the committees, stating that good progress was being made in various directions particularly in the direction of formation of a library."

No later mention of the proposed library has been found and it is not known whether it was "formed" and if so what became of it.

A matter on which the National Society was requested to take action was that of violations of the CPA Law. The Association had taken this up with Melvil Dewey, Secretary to Board of Regents who advised that the Association, like the societies of other professions, appoint a Committee on Violations. The Association appointed a committee of three and empowered it to consult with the National Society with a view to its appointing a committee to take concerted action. (2 Minutes 249 Oct. 28, 1897.) This was also reported in The Accountant of February 12, 1898 (V. 24, p. 193). The Society did appoint such a committee as was reported to the Association Trustees on April 28, 1898 (2 Minutes 291).

A movement as to which the attitude of the Society can only be inferred was the Wray Bill in the 1898 session of the New York Legislature. As described in the Financial Record of February 9:

"The bill authorizes the Regents of the University to make rules for the examination of persons applying for certificates and makes it mandatory upon them to appoint, at their next annual convocation a board of three examiners, to serve for three years, one of them to be taken from the members of American Association, one from National Society of Certified Public Accountants and one from New York State Society of Certified Public Accountants, each society to nominate a member."

The Bill if enacted would have resulted in the Board of Examiners having one member from the State Society and one each from the Association and National Society, who possibly might be members of both, and it is probable that the Bill was favored by the latter organizations. It was passed by the Senate, adversely reported to the Assembly but passed by it. However the State Society secured a veto by the Governor.

Perhaps the greatest activity of the National Society was its effort to have all Certified Public Accountants become members. The earliest mention of the matter was an editorial suggestion in the Financial Record of May 26, 1897. At that date, before its incorporation and apparently before its organization was fully completed, the periodical said the State Society had 26 members, the National about 50, adding

"The above associations should consolidate."

And on June 9 it referred to the matter saying:

"The prospects of a consolidation of ... is improving, and we heard with pleasure from members of both organizations expressions favorable to such action."
But on August 11 the Record stated the situation as follows:

"There have recently been a number of meetings between the parties, with a view of merging the two bodies. A committee of ten was selected for conference, and later sub-committees of three from each society were appointed.

Mr. A. W. Smith, CPA, invited the joint committees to a dinner at the Park Avenue Hotel, where we understand a most pleasant evening was passed. But the conference did not bear any practical fruit. While both sides express a most decided opinion that a combination of interests is desirable, nevertheless, foreign matters were brought in, and the matter delayed, if not disrupted.

The members of the society of the State organization say very frankly: 'We favor uniting all the CPA's in one body; and the officers say, 'We will agree to resign our offices in case of consolidation of interests.'

The National members also express a decided opinion that the Certified Public Accountants should all be brought together, but that the active members of the profession should also join the American Association of Public Accountants."

The records of the State Society (10-Year Book p. 16) show:

"Two propositions from the National Society of Certified Public Accountants were considered by 10 members present at a special meeting on August 13, 1897. The propositions were not reported in the minutes, but both were rejected and the committee of ten was instructed to circulate all certified public accountants but also to continue negotiations with the National Society."

Apparently this matter of consolidation was not considered during 1898 - at least it was not mentioned in accounting journals. Perhaps that was because the relations of the National and State Societies had become strained over their divergent attitudes as to the Wray Bill. But on May 31, 1899 the Record said:

"We are glad that the three societies are getting together."

That was occasioned by the fact that the State Society on May 8 had elected to office several members who were members of the Association or National Society, among them Leonard H. Conant who was chosen First Vice President and who was a member and officer of each of the other societies.

Within a few months competition gave way to cooperation. On November 9, President Haskins of the State Society had twenty accountants at dinner at Manhattan Club. His guests represented all four societies including the Institute of Accounts (Business Nov. 1899, V. 19, p. 696). On January 8, 1900, Vice President Conant proposed and the State Society Directors voted (10 Year Book p. 25)

"that a special committee of four of which the President shall be one be appointed to confer with similar committees of the other Societies, with power to mutually arrange for such plan of affiliation and cooperation as the respective committees of the three societies may adopt."
Conant was named as chairman of the committee which began work promptly because on February 23 Conant reported:

"The committee on affiliation had dined with him and had an informal meeting." (10-Year Book p. 26)

The Association records of February 24 show that on February 20 the Trustees and the Boards of the National and State Societies had appointed the Presidents of the 3 organizations a committee to oppose the Roche Bill then in the New York Legislature. (3 Minutes 91).

In addition to cooperation in this common cause the Societies considered the possibility that closer ties might be desirable in the future as is indicated by further action at the meeting on February 20 when the Presidents of the three Societies were authorized to act with the chairman of the affiliation committees (3 Minutes 92): -

"to draft Bye-laws as and when such might become necessary."

At a dinner meeting of the Association on May 8, 1900 the guests included the Presidents of the State Society and Institute of Accounts but the record did not mention any representative of the National Society. (3 Minutes 100).

Again it was not named, though perhaps it was impliedly included, in the action of the State Society Directors on October 10, 1901, who

"referred to the House Committee the matter of affiliation of the several societies of accountants to the extent of having one common headquarters.” (10-Year Book, p. 37)

Having told all that has been learned of the activities of the National Society its officers as in August 1897 are here listed: -

<table>
<thead>
<tr>
<th>Pres.</th>
<th>Arthur W. Smith</th>
</tr>
</thead>
<tbody>
<tr>
<td>Vice Pres.</td>
<td>Albert B. Bierck and Franklin Allen</td>
</tr>
<tr>
<td>Sec.</td>
<td>Frederick B. Manvel, Treasurer Leonard H. Conant</td>
</tr>
<tr>
<td>Governors</td>
<td>Five Officers named above and</td>
</tr>
<tr>
<td>James T. Anyon</td>
<td>Thomas E. Arnold</td>
</tr>
<tr>
<td>Henry R. M. Cook</td>
<td>Walter C. Cowles</td>
</tr>
<tr>
<td>John W. Francis</td>
<td>James A. Hamilton</td>
</tr>
<tr>
<td>Francis W. St. G. How</td>
<td>Theodore G.F.C. Koehler</td>
</tr>
<tr>
<td>John R. Loomis</td>
<td>R. DeWitt Mann</td>
</tr>
<tr>
<td>Charles D. Phelps</td>
<td>David Rollo</td>
</tr>
<tr>
<td>Frederick S. Tipson</td>
<td>Alfred P. Walker</td>
</tr>
</tbody>
</table>

No records of general elections have been found but news items in December 1899 and February 1898 told of the election of Richard F. Stevens, Andrew A. Clarke and Frank Broaker as successors to Cook, Hardcastle and Loomis. The Society’s advertisement in the 1899 issue of “The Accountants Diary” listed the officers and governors as constituted after those three changes.

An interesting incident occurred at the Association meeting in Atlantic City on October 20, 1910. The 1910 Year Book of the Association reported it as follows:

"Mr. Fernley: Following the remark of Mr. Vollum I beg to introduce the following resolution:
Resolved, That a committee of Five Members of the Association, who are Certified Public Accountants, be appointed by the President, to procure a charter under the Corporation Laws of the District of Columbia, for a Corporation under the name of the National Association of Certified Public Accountants. That said Committee shall confer with the different State organizations of Certified Public Accountants throughout the United States with the object of obtaining their consent to become members of such an Association."

"Mr. W. Sanders Davies: I second the resolution as made by Mr. Fernley, so that it may be discussed." (Page 64-65)

"Mr. Chapman: There is already an Association under the title of the National Association of Certified Public Accountants in the United States. This Association was formed shortly after the New York Society, before the CPA Law had been passed in any other States, with the exception possibly of New Jersey, (sic) x x x This Association was organized under the laws of the State of New York, and it is the intention hereafter of many of its present members to revive it, and thereby fulfill the only purpose sought to be accomplished by the resolution or suggestion of Mr. Vollum (Page 66).

"Mr. Vollum: x x x x With regard to the National Association of Certified Public Accountants, as referred to by Mr. Chapman, I think I have heard a whisper that there was one lying around somewhere, but it never did anything; in fact we can get charters without any trouble whenever we want them.” (Page 68)

From this colloquy it appears that the National Society was not dead, merely dormant. But Rip Van Winkle woke up and so did the Society. On March 21, 1939 Conant who had been Treasurer for nearly 42 years wrote that it had a small balance in its bank account which he would like to transfer to American Institute of Accountants. Consideration of the suggestion and of how it might be effected took a long time but on March 19, 1941 the Society’s surviving members, Broaker, Conant, Dodd, Lafrantz, McGibbon Reckitt and Salway, transferred to the Institute the corporation, its name and the property thereto belonging. And with that action it was back where it was born.
CHAPTER 49
THE FEDERATION

Perhaps few who use the above title know that the society's name was Federation of Societies of Public Accountants in the United States of America. Its book "Minutes of Meetings of Delegates" has 81 pages of clippings from periodicals mostly of dates in 1903-1905. As in the case of the Association the only record of its first meeting is in reports published currently in Business World of November 1902 (V. 22, p. 520) and The Accountant of November 15, 1902 (V. 28, p. 1186). The latter was fuller but otherwise consistent with the former. Both briefly mentioned some preceding events but did not detail or explain them.

Possibly a listing of existing societies may prove useful.

In 1895, at January 1, there were Institute of Accounts, 1882, and American Association of Public Accountants, 1886, both national in theory but practically local, New York members largely outnumbering those in other States; and in April the California Institute was organized, while later the NAAB, a national society, was being formed.

In 1896, on April 17, the New York CPA Law was approved.

In 1897, 3 State Societies were formed - New York on January 28, Illinois on March 18, and Pennsylvania on March 30; and the National Society of CPAs about April or May.

In 1898, on January 19, the New Jersey society was organized.

In 1899, on March 20, the Pennsylvania CPA Law was approved, and in June the Maryland Association was organized.

In 1900, on February 13, the Massachusetts Society was formed, and on April 10, the Maryland CPA Law was approved.

In 1901, on March 23, the California CPA Law was approved, and on May 3, the Michigan Association was organized.

At January 1, 1902, Institute and Association were still local, the 3 other national societies were inactive. There were CPA Laws in New York, Pennsylvania, Maryland and California, and societies in those States and also in Illinois, New Jersey, Massachusetts and Michigan.

Looking back after a half century it seems that conditions were then ripe for a national organization. In 1895 and 1896 the NAAB and national Institute were unable to organize the local societies which were necessary for their plans; but in 1902 there were 8 State societies independently organized and functioning. In 1897 only about 100 New York CPAs were available for members in the National Society of CPAs, but in 1902, 91 certificates had been issued by 3 other States and those in New York had grown to 236.

And this was an instance where an opportunity found a man who could
grasp it. George Wilkinson had located in Chicago in 1891; had been a chief promoter in 1897 of the Illinois Association; had been delegated to have a CPA bill put into the 1897 Legislature; and became president of Illinois Association in April 1902. While he may have known of the earlier unsuccessful efforts he started another at once, and on July 8, 1902 he addressed his society: (Business World, V. 22, p. 520)

"calling attention to the utility of such an organization and pointing out the way the same could be accomplished."

At that meeting the society acted as follows:

"Whereas, it appears to be desirable to form a National Federation of Accountants, to be composed of representatives of the several existing societies and associations of public accountants throughout the country;

Therefore, Be it resolved that the President be, and he is hereby requested to name a committee of five members of this association to draft a plan for such a national federation, and that such a committee shall have the power to incur any necessary expenses therein, subject to the approval of the directors."

This action is found in Wilkinson's letters dated 24th, July 1902, in which he named Charles W. Haskins, A. Lowes Dickinson, Allen R. Smart, John A. Cooper and Ernest Reckitt as such committee of which he would be a member ex-officio. On August 2, he called a meeting of the committee for August 11 at his office.

The letter called that meeting stated:

"A plan will be submitted at this meeting for inviting existing associations of public accountants to join the Federation, and a preliminary draft for a constitution and by-laws will be submitted."

Except the report in the November issue of Business World which stated that the committee proceeded with that assignment, but did not disclose the results of its work, no currently published item about the proposed federation has been found. Yet it can not be thought that no other preparation was made between July 8 when the Illinois Association sponsored the movement, and October 28 when delegates assembled and made it effective.

But 21 years later Wilkinson disclosed something of his work during that period of 3-1/2 months in a "Reminiscence" published in the Haskins & Sells Bulletin of May 1923 (V. 6, p. 14). To attend the Golden Wedding of his parents he went to Manchester, England in the late summer or early fall of 1902. Charles W. Haskins was also in England and at Wilkinson's request they conferred about the proposed Federation. Excerpts from Wilkinson's story follow:

"Well do I remember a cold, rainy Sunday evening when I met Mr. Haskins by previous appointment at the old Queen's Hotel in Manchester. x x x Mr. Haskins had arrived that afternoon from London, and that Sunday evening, late in September 1902, was the only time he could give me to talk over my plans for federating the several societies of public accountants organized under state laws. x x x
I wondered what sort of a reception the Big Fellow would give to the idea. Lybrand and the Pennsylvania Association, Max Teichman (sic) and the Maryland fellows, Joe Goodloe and the Ohio bunch, Harvey Chase and the Bostonese, and all the other state society presidents had endorsed the plan of the Illinois Association, but what would the Heap-Big-Chief say to me?

Well I knew that what Charles Waldo Haskins would say would go with the biggest society of them all. x x x

I had only met Mr. Haskins once or twice. I wondered whether he really would remember me. x x x

A hearty welcome, a warm hand-shake, and a cherry coal fire awaited me in the Big Chief's sitting room. x x x

Good of you to come down here tonight. Am tied up with appointments tomorrow. Must get back to London on the night train. You mentioned in your letter that you were over here to attend a Golden Wedding anniversary. How are the old folks?

Thus did the Big Chief put an end to formality.

Did he want to read over the tentative draft of the by-laws of the federation? He did not. Did he want to know what the other society presidents did about it? He did not. Never mind the details, Wilkinson; tell me what you want to do. I told him. It didn't take long to outline to a man whose vision was so clear the plan which the Illinois Association had brought forward to federate in one national body the several societies of public accountants in the United States. The short recital over, the answer came promptly. Bully scheme, Wilkinson, let's do it. New York will come in. And so it was settled. What had looked so doubtful in the prospect seemed so easy in the fulfillment. The Big Chief's enthusiasm for the plan was one of the happiest memories of my visit to England, x x x. All doubt about the federation going through was ended."

In this story of the First Twenty Years of the Association space cannot be given to much detail about the Federation even during its short life of a little over 2 years. But because during that brief period it was in a spirited competition with the Association which ended in a consolidation, it seems fitting to include its stated objects; the State Societies which were members of it; the memberships of those societies; its important activities; a list of the officers; and the personnel of Association and Federation committees which arranged for the consolidation.

The Business World (V. 22, p. 520) report of the organization meeting in Washington on October 28, 1902 appears to have been prepared for the Society, perhaps by Secretary Wilkinson. It stated the objects of the Federation as follows: -

“(a) to bring into communication with one another the several associations and societies of public accountants, organized or to be organized under the laws of the several states of the United States of America.
“(b) to encourage the formation of state associations of public accountants in states where they do not exist.

“(c) to encourage certified public accountant legislation on uniform lines.

“(d) to secure federal recognition of the profession of the public accountant.

“(e) to facilitate and assist the training of young members of the profession, and to establish a uniform standard of efficiency in Federated Societies.

“(f) to disseminate throughout the United States a general knowledge of the objects of the federation, and of the utility of the public accountant in the industrial and financial development of the country; and

“(g) to further the interests of the profession of the public accountant generally.”

At this point it should be mentioned that the Executive Board approved and recommended and the Federation published two Model C.P.A. Bills, uniform in their professional purpose and differing only as to how the laws would be administered, whether by State Boards of Accountancy or by Universities.

At the three conventions of the Federation State Societies represented by delegates were as follows:

- Illinois, Maryland and Pennsylvania in 1902, 1903, 1904;
- Massachusetts and New York in 1902, 1903;
- Michigan and New Jersey in 1902;
- Ohio in 1903, 1904;
- Georgia and Missouri in 1904.

The American Association was represented in 1902 by F. W. Lafrentz, Arthur W. Smith and Richard F. Stevens. The National Society of CPAs was also reported as present but no record of its delegates has been found. However the Association and National Society did not become members.

By 1905 upon the consolidation of the Federation with the Association, five other States had joined the Federation, namely: California, which by telegraph had shown its interest in 1902, Colorado, Minnesota, Tennessee and Washington. The 1905 Year Book showed 110 “Original” Fellows and 384 Society Fellows. But there were some transfers and some duplications. While these figures were not exact, probably they were approximately correct.

One of its activities was its interest in education for the profession.

While it did not undertake to create an institution as the Association had done ten years earlier it seems to have encouraged them as stated in its objects.

An activity which then seemed important was its effort to have the new U.S. Department of Commerce use public accountants for the examinations which might be required by the provisions of the law. A memorial was prepared, and presented July 22, 1903 to Secretary Cortelyou by President MacRae, Treasurer Montgomery, Secretary Wilkinson, Committee Chairman Lybrand, Sparrow and Teichmann. The desired result was not obtained, but a feature of the conference may have historical value. It is understood that
Secretary Wilkinson suggested that the importance of the meeting warranted the wearing of formal garb by the deputation. And perhaps to provide source material for a story of men's fashions in 1902, a group picture was made which Colonel Montgomery used in his "Fifty Years of Accountancy" (page 66) on which he noted the meteorological fact: "It was a hot day, too!"

Perhaps the greatest activity of the Federation or of its Secretary was the promotion and organization of State Societies. For that Wilkinson not only corresponded with many accountants but he traveled widely and called the initial meetings in several States. Probably by 1904 he had come to know more accountants throughout the country than any other accountant.

The Federation's most spectacular action was its sponsorship of the First International Congress of Accountants in 1904 to which the following chapter is given.

The Federation published a short series of Bulletins. Copies of the first two issues have not been found but if similar to the later issues it is probable the former ones were as follows:

- The later issues, copies of which have been preserved, were
- No. 3, Report of 2nd Annual Convention on October 20, 1903;
- No. 4, Report of 3rd Annual Convention on October 18, 1904.

Minutes of the Executive Board and Committees have been preserved but much of its history can be found only in various accounting and financial periodicals. Some articles were extremely critical of the American Association and of persons who opposed the policies urged by Secretary Wilkinson. However examples are not given because they would not add any value to this sketch of the Federation.

The officers were elected for terms of one year at annual conventions in 1902, 1903 and 1904. But owing to the death of Charles Waldo Haskins on January 9, 1903 and the resignation of Farquhar J. MacRae, following the withdrawal of New York State Society on June 13, 1904, there were two special elections for unexpired terms. The officers of the Federation were as follows:

- **President**
  - Charles Waldo Haskins from Oct. 28, 1902 to Jan. 9, 1903;
  - Farquhar J. MacRae from Feb. 5, 1903 to June 13, 1904;

- **Treasurer**
  - Robert H. Montgomery from Oct. 28, 1902 to Oct. 18, 1904
  - Joseph S. M. Goodloe from Oct. 18, 1904 to Jan. 10, 1905

- **Secretary**
  - George Wilkinson from Oct. 28, 1902 to Oct. 18, 1904
  - Robert H. Montgomery from Oct. 18, 1904 to Jan. 10, 1905

The available records are not complete and therefore it is not possible to list the members of the Executive Board.

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Of the society delegates or representatives those of Illinois, John Alexander Cooper and J. Porter Joplin served during the entire period. Of those from Maryland, Frank Blacklock and Max Teichmann served for 2 years when the latter was succeeded by his partner John C. Kuchler. From Massachusetts, Harvey Stuart Chase served for 2 years but was not present in 1904. From Pennsylvania, Joseph E. Sterrett served 2 years. And from New York, John R. Sparrow and Edward L. Suffern served from October 28, 1902 until the New York Society withdrew. The other delegates served for only one term.

On June 29, 1904, the officers Dickinson, Wilkinson and Montgomery were appointed a committee to confer with one of the Association and the two committees arranged for the consolidation of the societies.
CHAPTER 50
FIRST CONGRESS OF ACCOUNTANTS

The story of the First International Congress of Accountants held at the Louisiana Purchase Exposition, St. Louis, Missouri on September 26, to 28, 1904 was issued as the "Official Record of Proceedings" of which there were at least two editions.

One of these imprinted, Second Edition, but referred to in Minutes as the ordinary edition, consisted of 231 pages giving a stenographic report of morning, afternoon and evening sessions both those given to technical and professional subjects and to others for entertainment.

Obviously space here is not sufficient for even a resume of the technical papers and discussions, of the few business actions, and of the social features of the meeting. But as the "Official Record of Proceedings" is preserved in many libraries, public and private, the details are available to those who may wish to examine them. However in this chapter on the First Congress the program for the three days is repeated as follows:

Monday, September 26
Morning - Introductory Session
   Call to Order as per plan of Committee on Arrangements
      by A. Lowes Dickinson, Temporary Chairman
   Election of Permanent Chairman
   Address, The Louisiana Purchase Exposition
      by David R. Francis, President
   Opening Address
      by Joseph Edmund Sterrett, Permanent Chairman
Luncheon at The Tyrolean Alps
Afternoon - Subject, Municipal Accounts & Reports
   History of Movement for Uniformity
      by Harvey Stuart Chase
   The Municipal Balance Sheet
      by Henry Walter Wilmot
   Revenues & Expenses, Receipts & Disbursements
      by Frederick A. Cleveland
   Appropriations in Respect To Accounting
      by Ernest Reckitt
Evening - Reception at Hamilton Hotel

Tuesday, September 27,
Morning - Subject, Accounting Organization
   Practice and Organization in Canada
      by John Hyde
   The CPA Movement, Future of the Profession
      by George Wilkinson
Luncheon at the Administration Building
Afternoon - Subject, Accountants' Duties, Uniform Practice
Invested Capital, Before and After Investment
by Francis William Pixley
The Importance of Uniform Practice in Determining the
Profits of Public Service Corporations Where
Municipalities have the Power to Regulate Rates
by Robert Hester Montgomery
Evening - Banquet at Mercantile Club

Wednesday, September 28,
Morning - Subject, Accounting Principles, Auditing
The Profits of a Corporation
by Arthur Lowes Dickinson
The Mode of Conducting an Audit
by Walter Adolph Staub

Nearly every paper was followed by discussion, the report of which often
took as much space in the Official Record as the paper. A committee, Dickin­
son, Sells, Chase, Reckitt and Niven with Montgomery as chairman, re­
tested Montgomery’s paper and presented a report which was included in the
Official Record.

Of the banquet at the Mercantile Club it was stated that it “ended in the
small hours of the morning.” Perhaps that was due to the number of speakers
at “this principal social event of the Congress” which was the same as the
number who delivered addresses during the 2-1/2 days of the technical
sessions.

Harvey S. Chase officiated as toastmaster.

William M. Lybrand, A. Lowes Dickinson and Allen R. Smart spoke to The
Profession of the Public Accountant;

George O. May responded to The Louisiana Purchase Exposition;

Francis W. Pixley and James Martin spoke to The Chartered Accountants and
The Incorporated Accountants.

Captain Percy Atkin of London paid a compliment to The Ladies.

William T. Kernahan of Toronto spoke to the Canadian Societies.

John Hinkley of American Bar Association spoke to Our Guests.

Then Alfred G. Platt gave the introduction and George Wilkinson, much sur­
prised, gave the response of an unrehearsed program in which the latter was
given a loving cup for his hard work before and during the Congress.

The total attendance at the Congress was not stated in the Official Record.
However it did show that 91 men registered as members, and that 22 other
men and 35 women were at the banquet. With a few other names in the re­
ports of meetings there were at least 150 present, perhaps more.

The list of 91 persons who registered as members of the Congress in­
cluded 10 from other countries, namely:

E. Van Dien from Amsterdam, Holland
James Martin and Francis W. Pixley from London, England
John Hyde, Alister F. Mitchell, Alexander F. C. Ross and John W. Ross from Montreal, Quebec
Henry Barber and William T. Kernahan from Toronto, Ontario
Frank H. Macpherson from Windsor, Ontario

of the 81 others it is probable that nearly all were members of the Federation through the several State societies, except

De Roy S. Fero, John B. Niven and Elijah W. Sells, members of the Association and also of the New York State Society.

Charles H. Highley of Atlanta and William B. Mackenzie of Portland who were members of the Association; and


A. Lowes Dickinson and George Wilkinson, officers of the Federation were also members of the Association.

For the Guarantee Fund the subscribers included one State Society, two firms and 85 individuals of whom 5 were members of the Association, 11 of the New York Society, and 6 of both bodies. Of the total subscribed only 87-1/2 was called $3500.00. The expenses paid to December 15, 1904 amounted to $3071.45 and a few unpaid items would not exceed the balance of $428.55.

The foregoing brief mention of some parts of the history of the First Congress of Accountants has all been taken from the ordinary edition of the Official Record. But as stated in the first paragraph there was another edition which in the Minutes was mentioned as the de luxe edition. It was bound in suede leather, originally green, but like ripened grain the copy here used has become sere and yellow. A comparison of copies of the two editions shows that both were printed from the same plates but that much finer paper was used in the de luxe edition.

The major difference between the two editions was that the special edition contained portraits of 26 persons who had prominent parts in the preparation for or in the program of the Congress, and 3 pictures of Exposition Buildings. And also in the special edition is “Woman’s Part in the Congress of Accountants,” the author being shown as Mary R. LeCompte Ross. While evidently the author had participated in the entertainment, the name below her interesting story was not in the list of those present at that function. This may not have bothered those who knew the lady but the compiler of this story had to ask for an explanation to learn that more formally she was Mrs. Adam R. Ross Jr.

The Official Record was wholly devoted to the events of the three days of the Congress. And that was sufficient for it as a current report of what had taken place. But looked at a half century later the reader may be curious as to what causes had preceded it and what results had followed. An examination of records of the Federation and other organizations and especially of periodicals of the time has disclosed events related to the Congress, some prior to and some after it was held. They are here recounted to make the story complete.
As to prior incidents, the only reference in The Record was in the opening address of Chairman J. E. Sterrett at the morning session on Monday September 26 as follows: (Record p. 23)

“It was about a year ago that the idea was happily conceived of holding a Congress of Public Accountants in the city of St. Louis during the Louisiana Purchase Exposition. Later on the matter was discussed by the delegates attending the convention of the Federation in October last, and they decided that such a convention should be held and that every public accountant in the United States should be invited to become a member and in addition to this that the Canadian and British Societies should be invited to send delegates to participate in the proceedings. A Committee on Arrangements was appointed and the work of preparation was soon enthusiastically under way.”

The Committee on Arrangements he mentioned was originally created by the Executive Committee of the Federation November 24, 1903 when A. L. Dickinson, R. H. Montgomery and the Secretary (George Wilkinson) were appointed to design a plan. Later others were appointed to this Committee including the Presidents of the Societies which were members of the Federation. Until June 17, 1904 it included Farquhar J. MacRae who was President of the Federation and of the New York State Society. His resignation at that date was the result of the withdrawal of the Society from membership in the Federation by its resolution adopted June 13.

Although the details of the preparations for the Congress were developed by the Executive Sub-Committee, the Federation records seem to indicate that the Committee on Arrangements was more than a figure-head. Its members were consulted by mail and their approvals were received. Financial Record of August 31, 1904 (p. 4) printed extracts from 17 Presidents and Secretaries of 12 State Societies endorsing the proposed plans for the Congress.

The Executive Committee’s action on November 24, 1903 was not the earliest consideration of the idea because the above quoted first paragraph of the Chairman’s address stated that “later on the matter was discussed by the delegates attending the convention of the Federation in October last.” But the Minutes of the Board meeting on October 20, 1903 did not mention this matter nor did “Bulletin No. 3, Report upon the Annual Convention held at Washington D.C. 20 October 1903.” The stated discussion of the matter seems therefore to have been unofficial conferences participated in by some or all delegates. From the records it is not possible to state who first suggested the St. Louis Congress of Accountants in 1904. It would not be difficult to surmise that the idea was first suggested by George Wilkinson, and in December 1951 Robert H. Montgomery, Treasurer of the Federation and member of its Executive Sub-Committee wrote:-

“With all confidence I can say that it was Wilkinson.”

While nothing more has been found as to the origin of the idea of the Congress of Accountants at St. Louis, there was an earlier suggestion of a congress.

Accountics of January 1900 (V. 6, p. 4) carried this editorial: -
"The World's Fair, to be held in Paris this year, is attracting considerable attention everywhere. The daily papers recently contained a list of the congresses which are to be assembled in Paris on different dates during the progress of the exhibition. These congresses, as announced, are upward of one hundred in number, and for their convenience a special building has been prepared, in which several assemblies may meet at the same time. Broadly speaking, there is a congress provided for nearly every branch of science and art, education and labor. With this said, however, we are obliged to admit that the exception proves the rule, for we fail to find in the list anything that relates specifically to accounting."

Then in over two paragraphs the editor stressed accounting as a necessity and its consequent importance. He went on-

"But what of the future? There will be other world's fairs. There will be other world's congresses assembled either in connection with international expositions or upon independent occasions. Are accountants ever to be represented in these world movements, or does the profession feel that ultimate development has been reached and that there is nothing more possible? xxx That it would move more rapidly, that it might develop more intelligently, and that it might be made of greater assistance to the business man at an early date, if the profession were broad enough, intelligent enough and sufficiently liberal-minded to co-operate in the work seems to be very probable. That which has been accomplished in other professions by congresses and assemblies of different kinds could as well be accomplished in accounting. All that is necessary is the same work and the same effort. Upon the profession itself rests the entire responsibility.

Unfortunately the editor Anson Oliver Kittredge died April 13, 1903 and did not witness the fulfillment of his prophecy.

Later The Accountant of April 20, 1901 (V. 27, p. 470) stated:

"We are informed that a report as to an International Congress of Accountancy will appear in the review edited by M. Gilis, 25 Boulevard D’Anvers, Brussels. What this International Congress of Accountancy is about we are in the dark, and, but for the reason that our Continental friends are somewhat fond of big titles, we should certainly regard the matter as being one-eyed, in view of the fact that, so far as we know, no delegates from what must be regarded as the headquarters and in fact the home, of accountancy proper, viz, England, have been invited to attend."

No later mention of that congress has been found. But the item about it is here quoted because of the modest statement as to "the headquarters and home of accountancy proper."

Over two years later The Accountant suggested a visit to America in its issue of October 10, 1903 (V. 29, p. 1218)

"AMERICAN TIME-SAVING METHODS OF ACCOUNT KEEPING.—Having regard to the prevalence of Commissions to America nowadays, it has been asked whether there is anyone who would be willing to organize a
small Commission to study accountancy in the States, especially the time-saving methods of account-keeping, which, we are informed, are in use in most of the huge industrial concerns on that side of the Atlantic. If our American cousins could get up something of the kind, we have no doubt that their invitation would be appreciated here."

This editorial suggestion was reprinted in the Financial Record of November 11, 1903.

Then The Accountant of February 20, 1904 (V. 30, p. 241) said:

AMERICAN CONFERENCE OF ACCOUNTANTS.—The announcement, which appeared in our issue of the 6th. inst., that the Federation of the Societies of Public Accountants in the United States of America proposes holding a Congress of Accountants at World's Fair, St. Louis, on the 26th, 27th, and 28th September next, will doubtless have been received by our readers with considerable interest. In making the suggestion some little time since, that American accountants should invite practitioners in this country to go over and see what they are doing, we were, if the truth must be admitted, only half serious; but the suggestion seems to have been seriously received, and - so far as is possible at this stage - to have been acted upon with typical American promptitude.

In turn the Financial Record of March 9, 1904 commented upon the suggestions of the British publication as to the program but not upon its assumption that the Congress then being planned was the result of its suggestion on October 10, 1903 quoted above.

Following this seeming admission by the American journal that The Accountant's suggestion had prompted the decision to hold the Congress, The Accountant in later issues offered its advice that the meeting should be for practitioners only (April 9, V. 30, p. 400) that papers prepared or approved by a committee might "prove somewhat colourless" (May 28, V. 30, p. 706); and that "Our American friends have, we think, left it a little late to ask a busy practitioner to prepare an important paper to be delivered in a little over two month's time x x x, but, all the same, it is satisfactory to note that the profession in this country will be fairly represented at what may fairly be described as the first International Congress of Professional Accountants." (July 23, V. 30, p. 96)

In connection with the foregoing quotations from three issues of The Accountant it is understood that each was a statement by its editor and there was nothing to suggest that all or any of them represented the attitude of any of the British societies.

Before continuing this story with incidents which occurred after the adjournment a little space will be given to what has been learned as to the publicity which the Congress received both before and after its sessions. This survey will surely be far from complete because it is limited to 2 British and 5 American accounting periodicals which were published during 1904 and to only 9 business magazines and 3 daily newspapers, clippings from which had been preserved in a scrap book presumably made under the direction of George Wilkinson. A list of the 19 periodicals with the number of items which are known to have been published in each of them, before and after the Congress is here given:
Accounting Magazines Great Britain

<table>
<thead>
<tr>
<th>Magazine</th>
<th>Before</th>
<th>After</th>
<th>Total</th>
</tr>
</thead>
<tbody>
<tr>
<td>The Accountant, London</td>
<td>13</td>
<td>17</td>
<td>30</td>
</tr>
<tr>
<td>Accountants Magazine, Edinburgh</td>
<td>2</td>
<td>2</td>
<td>4</td>
</tr>
</tbody>
</table>

Accounting Magazines United States

<table>
<thead>
<tr>
<th>Magazine</th>
<th>Before</th>
<th>After</th>
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</tr>
</thead>
<tbody>
<tr>
<td>Accountics, New York</td>
<td>1</td>
<td>1</td>
<td>1</td>
</tr>
<tr>
<td>Bookkeeper, Detroit</td>
<td>4</td>
<td>1</td>
<td>5</td>
</tr>
<tr>
<td>Bookkeeper’s Bulletin St. Louis</td>
<td>2</td>
<td>2</td>
<td>4</td>
</tr>
<tr>
<td>Business World, New York</td>
<td>6</td>
<td>13</td>
<td>19</td>
</tr>
<tr>
<td>N. Y. Accountants &amp; B’kprs. J. N. Y.</td>
<td>5</td>
<td>3</td>
<td>8</td>
</tr>
</tbody>
</table>

Business Magazines

<table>
<thead>
<tr>
<th>Magazine</th>
<th>Before</th>
<th>After</th>
<th>Total</th>
</tr>
</thead>
<tbody>
<tr>
<td>Banking Law Journal, New York</td>
<td>1</td>
<td>1</td>
<td>1</td>
</tr>
<tr>
<td>Capitalist, New York</td>
<td>1</td>
<td>1</td>
<td>1</td>
</tr>
<tr>
<td>Chicago Banker, Chicago</td>
<td>1</td>
<td>1</td>
<td>1</td>
</tr>
<tr>
<td>Com’l. &amp; Fin’l. Chronicle, New York</td>
<td>6</td>
<td>2</td>
<td>8</td>
</tr>
<tr>
<td>Financier, New York</td>
<td>1</td>
<td>1</td>
<td>1</td>
</tr>
<tr>
<td>Financial Record, New York</td>
<td>15</td>
<td>2</td>
<td>17</td>
</tr>
<tr>
<td>Monetary Record, St. Louis</td>
<td>1</td>
<td>1</td>
<td>1</td>
</tr>
<tr>
<td>Railway World, Philadelphia</td>
<td>1</td>
<td>1</td>
<td>1</td>
</tr>
<tr>
<td>Trade Register, Seattle</td>
<td>1</td>
<td>1</td>
<td>1</td>
</tr>
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</table>

Daily Newspapers

<table>
<thead>
<tr>
<th>Newspaper</th>
<th>Before</th>
<th>After</th>
<th>Total</th>
</tr>
</thead>
<tbody>
<tr>
<td>Chronicle, San Francisco</td>
<td>1</td>
<td>1</td>
<td>1</td>
</tr>
<tr>
<td>Evening Transcript, Boston</td>
<td>1</td>
<td>1</td>
<td>1</td>
</tr>
<tr>
<td>Times-Star, Cincinnati</td>
<td>1</td>
<td>1</td>
<td>1</td>
</tr>
<tr>
<td>Total in 10 Periodicals</td>
<td>62</td>
<td>42</td>
<td>104</td>
</tr>
</tbody>
</table>

Of the items examined one third each were in British and in American accounting magazines and one third in American trade journals and newspapers. Almost surely the total number of publications which carried news of the Congress was far greater.

While the number of items published before the Congress was one half more than those published later, that ratio did not apply to the space given to the items in the two periods. During October 1904 to July 1905 Business World published most of the papers delivered at the Congress. In its issues of October 15 and 22 The Accountant published all of the papers, as did the Financial Record in its special issue of November 7 which was three times the size of its regular issues. The Bookkeeper of November 1904 printed a long report by Frank H. Macpherson F.C.A. of Windsor, Ontario, whom it had mentioned in its September issue as its special representative. Nearly two years earlier in its issue of January 1903 that periodical had stated that it would have its own building at the St. Louis World’s Fair but perhaps that plan was not carried out. One item which seemed somewhat out of the ordinary was in the October issue of the Trade Register of Seattle which gave two columns to a report of the Congress by C. M. Williams.

The foregoing covers only some high spots of the publicity which the Congress received after it was concluded. Editorials about it were generally in praise of it although there was an amusing sequel to one. The Accountant’s editorial comments on Chairman Sterrett’s address were as follows:
"The opening address of the Chairman, Mr. J. E. Sterrett C.P.A. bears internal evidence of having been written up since its actual delivery - a process which, no doubt, tends toward an improved result, but interferes somewhat with an accurate perception of what actually took place."

(Dec. 20, V. 31, p. 704)

"Congress of Accountants at St. Louis.—A Mistaken Comment. With reference to our statement in an article that the opening address of the Chairman (Mr. J. E. Sterrett CPA) bore internal evidence of having been written up since its actual delivery - a statement to which Mr. Sterrett takes exception - we may explain that our meaning was that the style of diction employed was more suitable to print than for oral delivery."

(Jan. 21, V. 32 p. 80)

As has been shown a large majority of the accountants who registered at the Congress were members of the Federation although there were 7 who were members of the Association or the New York State Society or of both those organizations. However before and after the Congress there were three incidents in New York in which members of the Association and State Society were the principal or the only participants.

When Francis W. Pixley and James Martin arrived in New York on the Teutonic on Wednesday, September 21, they were met by A. Lowes Dickinson and Elijah W. Sells members of the Association though Dickinson was also President of the Federation, (3NYA&BJ1 p. 252). They were entertained at lunch that day by Sells who also had Dickinson, John R. Loomis, President of the Association and other accountants (31 Accountant p. 388) Nothing has been found as to any other entertainment of them during their days in New York before they left for St. Louis on the Pennsylvania special train on Saturday, September 24, (3NYA&BJ1) 252).

Although no reference to the arrival of E. van Dien from Holland has been found, he was here on Thursday, September 22 and was greeted at a meeting of the Association Trustees that evening (5 Minutes 61 and 24 Business World 494). Whether similar courtcesies were extended to A. A. Gillies of Manchester, England has not been learned.

At the Trustees meeting when Mr. van Dien was welcomed those present were President Loomis (who had met Messrs Pixley and Martin the day before) Vice-President Clarke, Secretary Roberts and Trustees Conant, Davies, Dickinson, Little, Stevens and Yalden who took action as follows:

"It was resolved that a dinner in honor of the gentlemen representing Accountant Associations in other countries who are attending the Congress of Accountants at St. Louis be given by the Association jointly with the New York State Society of C.P.A. on Tuesday 4 October at which the members of the Association be invited as guests to meet those gentlemen. The arrangements were left in the hands of the President with power." (5 Minutes 61).

Perhaps this plan had been agreed to informally by the officers of the State Society, for two days later its record shows:

"The Directors on September 24 authorized the President to cooperate with the President of the American Society (sic) of Public Accountants for
for a dinner on October 4, 1904 at Delmonico’s for visiting foreign accountants and other guests.” (10 Yr. Bk. 46)

Thereafter the only mention of the dinner in the records of the State Society was in the Minutes of the Directors meeting on October 31 when an appropriation was voted for one half of the expenses including the stenographers report which was to be “made a part of the records of the Society.” (10 Yr. Bk. 46) The records of the Association show a little more in that at the Trustees meeting on October 27 President Loomis stated:

“that the Association conjointly with the New York State Society of CPAs had entertained at dinner at Delmonico’s on 4th October Messrs. Pixley, Martin, Gillies, Van Dien, Niven and other gentlemen representing Accountants Societies in foreign countries who visited the Convention in St. Louis.” (5 Minutes 62)

Whether “other gentlemen” referred to foreign delegates is not known. Certainly the expression did not relate to John Hyde who on October 10 wrote President Loomis that “it was absolutely impossible for me to attend as my other engagements prevented my availing myself of the pleasure of meeting with the New York Accountants.”

The only mention of the dinner in accounting magazines were short items in the New York Accountants & Bookkeepers Journal of October (Vol. 3, p. 268) and the Accountants Magazine, Edinburgh of November (Vol. 8, p. 507) but neither named the other guests. Two New York daily papers, Herald and Times, carried short stories about the dinner with the names of the guests from abroad.

The cost of the dinner indicated that there had been a large attendance but nowhere in print was there a list of the diners. However some papers which were found in John R. Loomis’ files included lists of the acceptances from members of the Association and of the State Society and also a rough draft of a seating list. From these three papers a list of those present has been compiled, which has never been published. It follows here.

ATTENDANCE AT DINNER, OCTOBER 4, 1904
GUESTS of SOCIETIES

Francis Pixley  FCA  London  E. van Dien  Amsterdam
James Martin  FSAA  London  Joseph Johnson, New York
A. A. Gillies  FCA  Manchester  Edward S. Meade  Philadelphia
John Ballantine Niven  CA, CPA  New York

GUESTS OF MEMBERS

William Babcock  Louis Kilmarx  Merchant
Frederick A. Cleveland  Ph D  Benjamin Whitaker  Attorney
Homer A. Dunn  CPA  Frederick A. Knapp
Charles A. Fox, Attorney  G. Pitt-Smith
R. W. Hughes  Frank K. Perkins  Editor

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PRESIDENTS OF HOST SOCIETIES
John Rice Loomis AAPA Farquhar J. MacRae NYSS

MEMBERS OF BOTH SOCIETIES
Franklin Allen Ferdinand W. Lafrentz T. E. Cullen Roberts
John P. Archer Capel Ellis LeJeune Alfred Ross
Robert R. Brown George E. Little Elijah Watt Sells
Richard M. Chapman Charles Stewart Ludlam William A. Watson
Henry R. M. Cook Duncan MacInnes William F. Weiss
W. Sanders Davies

MEMBERS-AAPA
George R. Allen, Providence
Peter Ballingall, Philadelphia
Robert Bayne
Frank Broaker
William H. Coade
Theodore Cocheu Jr.
A. Lowes Dickinson
Edward J. Enthoven
Charles A. Fox
Charles E. Forsdick
Percy R. Herington
William H. Latham
Albert E. Little
Clarkson E. Lord
Josiah S. Mitchell
Henry A. Niles
W. Foster Oakes
Arthur G. Potter
T. Cullen Roberts
C. Cullen Roberts
Frederick H. Sanford
Charles A. Secor
Charles H. Stocking
Frank Samuelson
Max Teichmann, Baltimore
Frederick S. Tipson
Clemens Weiss
Henry W. Wilmot
Edward G. Woodling
Percy A. Yalden

MEMBERS-NYSS
John L. M. Allen
James T. Anyon
Warren R. Bostwick
Leon Brummer
George H. Church
Francis R. Clair
Henry C. Davis
Thomas B. Dean
Lawrence K. Gimson
Joseph Hardcastle
Harold B. Hart
John C. Hertle
Thomas R. Horley
Robert C. Hotson
Francis St. G. How
Louis S. Hubbard
Orrin R. Judd
W. Paxton Little
Wood D. Loudoun
Herman C. Maass
Charles S. McCulloh
James A. McKenna
James L. Nicholson
Samuel D. Patterson
Harry F. Scarle
Edward A. Slattery
John R. Sparrow
Charles E. Sprague
Robert T. M. Stratton
Alexander L. Tinsley
Walter H. P. Veysey
Alfred P. Walker

No record of the menu has been preserved but the loss of the stenographer’s report of the speeches is unfortunate. The Herald after naming the Presidents of the two societies and the foreign accountants closed with this brief statement: -
"Accounting, its history, its development and the great strides made in recent years as well as the future, were discussed by the speakers of the evening."

The Times reported that the foreign representatives, Messrs. Pixley, Martin, Niven and van Dien "also made speeches as well as Dr. Meade of the Wharton School of Commerce. As to Dean Johnson of the School of Commerce, Accounts and Finance it stated that he

"explained to the foreign visitors that the establishment of the institution of which he is the head, of which there is no counterpart abroad, was due chiefly to environment and American necessities. Similar conditions, he said, were responsible for the American pie, the American shirt, which buttons back and front, and the Boston breakfast of beans."

But the Times report suggests that the subject of one national organization may have occupied much of the time. As to this its report stated: -

"A. L. Dickinson, the recently elected President of the Federation of Public Accountants in the United States, advocated the National organization idea in his speech. As soon as he sat down Farquhar J. MacRae, President of the New York State Society, arose and explained that neither his society nor the American Association, which included the bulk of the accountants, was a member of the Federation, and without them the Federation was the tail without the dog."

This concluded the events after the Congress which were related to it. But the records of the Federation show the receipt from foreign societies or their representatives at the Congress of their thanks for the courtesies shown them in St. Louis. And the records of the Association and New York State Society also show the receipt of similar resolutions of appreciation for the attentions given to the delegates in New York before and after the Congress.
CHAPTER 51
MERGER OF FEDERATION

If a major purpose of those who suggested and promoted the Federation of Societies of Public Accountants in United States of America was to develop a single national society for the profession, their purpose was accomplished in the relatively short period of 2-1/2 years; that is from July 8, 1902 - when the resolution for it was passed by the Illinois Association - to January 10, 1905 - when the merger with the American Association was completed. Perhaps a review of the situation at the earlier date may help to explain why consolidation came so soon.

Prior to 1897 the American Association was the only organized body of public accountants in the country. A printed list of its members at February 25, 1897 shows that its total membership, 84 consisted of 5 Honoraries, 13 Associates and 66 Fellows. And the Fellows included 1 in Albany, 1 in New Jersey, 1 in Georgia, 2 in Pennsylvania, 2 in California, 5 in Massachusetts, and 54 in New York and Brooklyn.

During its first 10 years it had sought to get members from other States but there are no indications that it had much or anything to offer. In 1892-1893 it organized the New York School of Accounts and conducted it during one year in New York. And it tried in 1895 unsuccessfully and in 1896 with success to get the CPA Law of New York. In both of these efforts it sought the support of businessmen of the State, especially of New York City.

Although its charter and name indicated that it was planned to be a national society its membership and activities prior to 1897 made it practically a local organization.

By the middle of 1897 two more societies were organized; the New York State Society of Certified Public Accountants, and the National Society of Certified Public Accountants. Their similarities and differences are here briefly stated.

The suggestion of the State Society was made individually by John Hourigan of Albany, CPA #19 and member of the Institute of Accounts. On some date between December 1, 1896 and January 11, 1897 he sent a letter to each of the 56 CPAs of New York State at that date (Financial Record Jan. 13, p. 2). On the other hand the suggestion of the National Society was made collectively in a resolution of the Association on May 18, 1897 authorizing a committee of 10 members, all CPAs to proceed with the project (2 Minutes 213).

The incorporation of the State Society on January 25, 1897 seems to have been followed by its promotion by Hourigan perhaps with others up to its organization on March 30, 1897. But the incorporation of the National Society on August 17 was preceded by its promotion and apparently a tentative organization because in May it had about 50 members (Financial Record May 26, p. 3).

The headquarters of each society was in New York City.

The membership of each society was limited to New York CPAs, for New
York Society permanently, and for National Society also until another State should have a CPA Law and issue some CPA certificates. Probably it was hoped that might be soon - it turned out to be 3 years.

The purposes of each society already quoted herein did not differ greatly in meaning, only in the words.

The foregoing comparisons show that the two new societies organized in 1897 did not differ widely except that the State Society though promoted by a member of the Institute of Accounts, was not organically related to it while the National Society was the creature of the Association and presumably would be expected to agree to its policies. A final comparison of the membership of the new societies and the Association may indicate or at least suggest the extent to which they might have been expected to act independently either in agreement or otherwise.

Such a comparison cannot be made exactly because there were no lists of their memberships at the same date. But taking the National list after it was incorporated in August and the others at the end of the year 1897 at which time 115 CPA certificates had been issued, their memberships were as follows:

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<th></th>
<th>Assn</th>
<th>Nat'l</th>
<th>State</th>
<th>Net</th>
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<tbody>
<tr>
<td>CPAs in all 3 Societies</td>
<td>15</td>
<td>15</td>
<td>15</td>
<td>15</td>
</tr>
<tr>
<td>CPAs in 2 Societies</td>
<td></td>
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<td></td>
<td></td>
</tr>
<tr>
<td>In Assn. &amp; National</td>
<td>36</td>
<td>36</td>
<td></td>
<td>36</td>
</tr>
<tr>
<td>In Assn. &amp; State</td>
<td>7</td>
<td></td>
<td>7</td>
<td>7</td>
</tr>
<tr>
<td>In National &amp; State</td>
<td>14</td>
<td></td>
<td>14</td>
<td>14</td>
</tr>
<tr>
<td>CPAs in only 1 Society</td>
<td>1</td>
<td>16</td>
<td>18</td>
<td>35</td>
</tr>
<tr>
<td>Total CPAs in Societies</td>
<td>59</td>
<td>81</td>
<td>54</td>
<td>107</td>
</tr>
<tr>
<td>CPAs not in any Society</td>
<td></td>
<td></td>
<td></td>
<td>8</td>
</tr>
<tr>
<td>Total CPAs at Dec. 31/87</td>
<td></td>
<td></td>
<td></td>
<td>115</td>
</tr>
<tr>
<td>Non CPAs in Assn. about</td>
<td>21</td>
<td></td>
<td></td>
<td>21</td>
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<td></td>
<td></td>
<td>80</td>
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While the National Society membership was one and one half times that of the State Society, it included 29 CPAs who were in both societies and 36 who were members of the Association.

As to the arguments of those who proposed or approved the formation of the new societies in 1897, very little has been found. In Hourigan's letter suggesting the State Society he referred to the organizations of physicians, architects and engineers, stating

"These several societies are certainly of very great value to their members, and I think a society of accountants could also be of great value to its members."

But Broaker in opposing the suggestion wrote on January 11:

"Of the fifty-six CPAs in this State about thirty-four are members of the American Association of Public Accountants. As the American Association had the act passed x x x and being the only one in this State or in the United States whose membership consists exclusively of practicing public accountants, and being also the largest organization in this country, I trust
that you will agree with me that the American Association of Public Accountants should remain as the representative society."

Four months later on May 18 when the Association passed the resolution for the formation of the National Society which was moved by Arthur W. Smith, the record does not show that any reasons for the new organization were offered. Of the three who had taken part in these actions Hourigan became the Vice President of the State Society; Broaker, Vice President of the Association when he opposed Hourigan's suggestion, was elected its president on January 19 and presided at the meeting of the Association on May 18 when the resolution for the National Society was adopted, and, without comment, appointed the authorized committee; and Smith who was named as chairman of the committee became the first and so far as known the only President of the National Society.

However comments upon the number of Societies continued especially by the Financial Record which ran an accountants department once a month or oftener and did not hesitate to advise on non-technical matters. In its issue of January 13, between the Hourigan and Broaker letters it said:

"We appreciate the fact that there is a great future for accounting, providing the accountants of the country wake up to their opportunities, get together and put their shoulders to the wheel. Instead, however, of numerous organizations, each necessarily involving the expense of maintaining organizations, we think the cause of accountants will be better served by one great organization."

On May 26 after stating that the State Society had 26 members and the National Society about 50, it added:

"The above associations should consolidate."

The periodical kept at the subject and on June 9, 1897, it said:

"The prospects of a consolidation of the Certified Public Accountants' Association and the Society of Certified Public Accountants of the State of New York is improving, and we heard with pleasure from members of both organizations expressions favorable to such action."

That was the first indication of the attitude of the members but on August 11, much more was said as follows:

"The accountants of the State, particularly the Certified Public Accountants, have been very much interested in the steps taken for the consolidation of the Society of Certified Public Accountants of the State of New York, and the body represented in the National Society of Certified Public Accountants. There have recently been a number of meetings between the parties, with a view to merging the two bodies. A committee of ten was selected for conference, and later subcommittees of three from each society were appointed."

The periodical reported that A. W. Smith had the joint committees with him at dinner where a pleasant evening was passed.

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The Record's account of that dinner meeting was much more extended than its earlier comments. It went on thus:

"But the conference did not bear any practical fruit. While both sides express a most decided opinion that a combination of interests is desirable, nevertheless, foreign matters were brought in, and the matter delayed, if not disrupted.

The members of the society of the State organization say very frankly:

We favor uniting all the CPAs in one body, and the officers say, We will agree to resign our offices in case of consolidation of interest.

The National members also express a decided opinion that the Certified Public Accountants should all be brought together, but that the active members of the profession should also join the American Association of Public Accountants, which has been so active in securing the passage of the CPA law and forwarding the interests of accountancy the past decade."

The paper's story was continued in four paragraphs including its advice that a vote be taken by both bodies on the desirability of consolidation. They need not be quoted here. Enough has been quoted to show that over a half century ago some apparently many accountants disapproved of the multiplication of societies.

Whether the promotion of the two new organizations in 1897 arose out of the claim of the American Association that it had been the permanent representative of the profession and wished to have that claim acknowledged, or out of the desire for office by some individuals is not clearly shown by the records. But as to the last it may be noted that the Association had gone along with 4 Officers and 7 other Trustees; the State Society had during its first year had only 4 Officers to conduct its affairs; while the National Society had started out with 5 Officers and 20 other members of its Board of Governors.

So much has been told of the relation which existed between the State Society and National Society which was created by the Association in order to present the fact that though the officers of the societies were unable to agree on a basis for consolidation, there were in each society members who wished it accomplished. At times those who wished for consolidation seemed to gain ground. Later the pendulum seemed to swing the other way.

Early in 1898 the two societies cooperated in efforts to have the Regents protect the CPA designation. And at about the same time a bill advocated by members of the Association and National Society was introduced in the New York Legislature. If passed it would have obliged the Regents to appoint as Examiners one of two nominees made by each of the three organizations. Naturally the State Society opposed the bill.

A year later the proposal for consolidation was modified into an effort for cooperation. And progress along that line was made under the leadership of Leonard H. Conant, who was a member of the three organizations and also brought the Institute of Accounts into the dinner conferences.

After the Federation was organized in 1902 and apparently also before that date, the Association was criticized as being a local organization - which to some extent it was as has been shown. As a rule it did not offer unsolicited advice or assistance to accountants in other States. But records show that it
responded to requests when made to it. A few such instances are here noted.

On February 1, 1895, James L. Fields of San Francisco wrote:

"The Accountants of this city are seeking recognition at the hands of the Legislature. x x x I am informed that your people have tried on several occasions to effect the same in N. Y. but did not succeed. If you have at hand a draft of the Bill as it was introduced I should be glad of a copy as it might aid us in our work.

I should also be glad if you would forward us such copies of your rules, regulations, blank forms &c as it would aid us in perfecting our organization."

Perhaps Fields meant the efforts for the School of Accounts. But after his letter was read to the Association February 12, 1895 (2 Minutes 47) Secretary Roberts replied as follows:

"I do not see from the records that the Association has ever failed to obtain recognition at the hand of the Legislature. I send a copy of the Constitution and By-Laws, and also form of application from the Candidate for Admission.

I have the pleasure also to send you draft of a Bill which is now in the hands of Senator Daniel Bradley. If the Bill should mature it would please the Association."

On February 24, 1898 the Secretary read to the Trustees a letter of Ernest Reckitt of Chicago to President Davies -

"relative to the accountants of other States joining the Assn. and as to the Association's influence being exercised to secure legislation for them.

Mr. Conant moved, Mr. Rollo seconded and it was Resolved that the Board of Trustees favorably consider such a proposition and if Accountants of any State come in as a body that this Association would be willing to make an appropriation for Legislative Expenses equal to the amount of the Initiation Fees which might be paid by them."

The Treasurer's Annual Report for the Year 1899 shows that the disbursements that year included -

"Donation to CPA Association N. J. $25.00."

Larger gifts were made to New Jersey 1903, and to Illinois 1904.

During 1902 to 1905 the Association appropriated $100 yearly for a scholarship prize in the School of Commerce, Accounts and Finance for which the New York State Society was the sponsor.

Each of these instances of assistance given to other groups of accountants - except possibly the prizes to the New York University School - were where requests for advice or aid had come to the Association. In those cases it did not presume to offer its advice or other aid until asked. But there was one case where the Association took the initiative. At its meeting on October 10, 1899 the Association adopted a resolution as follows -

"That the Secretary of this Association be instructed to write to the Secretary of the Pennsylvania CPA Examining Board expressing the hope that
the Pennsylvania Examiners will prepare their rules upon the lines laid
down by the Regents of the State of New York and exact educational and
professional requirements before admission to the licensing or final ex-
amination.” (3 Minutes 63).

As here shown it seems that the Association responded when its help was
requested. On the other hand the Federation went out to find where it could
serve the profession. The Association would respond to the calls of socie-
ties. The Federation sought to help organize societies. Perhaps this differ-
ence was due in part to the fact that up to the formation of the Federation in
1902 when only 4 States had CPA Laws there was very little experience upon
which to base advice for the future. But during the next 3 years there was
both more experience in the first 4 States and that in Illinois and Washington
in 1903 and in New Jersey in 1904.

But the main difference was that the Federation had, or was, George Wil-
kinson while the Association had no enthusiast to forget his own interests and
give his time without stint to further the interests of the profession.

The Federation apparently thought it was or would become the national
organization. The Association was unwilling to give up its priority without a
struggle. Wilkinson saw the weak points of the Association and made much of
them in print.

The Federation invited the Association and the National Society of CPAs -
both incorporated as national in scope - to its organization meeting in Wash-
ington on October 28-29, 1902. Both came and attended for a time but soon
left the meeting. A year later, after the death of Charles Waldo Haskins who
was the first President of the New York State Society and also of the Federa-
tion, the State Society withdrew and Farquhar J. MacRae who succeeded
Haskins in both presidencies resigned that of the Federation. The relations
of the Association and State Society, which were strained in 1897 and for a
time thereafter had become intimate and friendly. Its withdrawal coupled
with the opposition of the Association might have been a death blow to the Fed-
eration. But fortunately there were some cool heads with good judgment who
did not want to lose the benefits of the Federation’s efforts. And while As-
sociation and Federation were each trying to increase its membership and
thus improve its trading position a few of those who some years earlier had
tried to get Association, National Society and State Society to cooperate if
they would not unite, now undertook a somewhat similar job in 1904. However
there were some new voices.

The movement began in the Association which at a meeting of the Trustees
on May 26, 1904 discussed and adopted singly four related resolutions offered
by A. Lowes Dickinson on which the movers and seconders included Richard
F. Stevens, Franklin Allen beside Dickinson. The resolutions were as fol-
loows: 5 (Minutes 51)

“1. That is is the opinion of this Board that steps should be taken towards
the unification of existing societies on the basis of one society for each
State or District and one National Association or Federation of all such
societies represented by delegates appointed thereby;

“2. That the President of this Association do appoint from among the mem-
ers of this Association an impartial Committee to consider the best means
of obtaining this object;
“3. That the New York State Society of CPAs and the Federation of Societies of Public Accountants be invited to nominate a similar Committee from their members to meet the Committee appointed by this Society;

“4. That the joint Committee thus constituted inquire fully into the whole subject inviting the attendance from time to time of such officers or members of any of the societies as they think fit with a view to drawing up a scheme which can be submitted to the Board of Trustees of this Association, of the New York State Society and of the Federation for their separate consideration.”

The next movement was by the New York State Society of CPAs which on June 13, 1904 with 48 members passed four resolutions identical with those of the Association except for the substitution of the Association for State Society in the first line of the 3rd resolution. The sponsors of this action were Charles S. Ludlam and Richard E. Ulbrecht. (2 Soc. Min. 87)

At this meeting also upon the motion of Francis Gottsberger seconded by Thomas P. Ryan the Society voted (2 Soc. Min. 89):

“Resolved that this Society withdraw from this date from membership in the Federation of Societies of Public Accountants in the United States of America.”

The minutes of Executive Committee of Federation June 29 show that it received a copy of the Association’s resolution and was informally advised of the State Society’s similar action. Then it was moved by Sterrett and seconded by Dickinson that

“A Committee consisting of A. L. Dickinson, George Wilkinson, both of Illinois, and Robert H. Montgomery of Pennsylvania, be appointed to confer with like Committees appointed by the President of the American Association of Public Accountants and the President of the New York State Society of Certified Public Accountants, to discuss the subject matter of a certain resolution passed by the Board of Trustees of the American Association at their meeting May 26th, 1904, and that such committees report to the next meeting of the Executive Board of the Federation.”

The Joint Committee, consisting of the committees (each of three members) appointed in pursuance of the resolutions of the three organizations, was made up of nine accountants who are here shown with their membership in others of the organizations which were parties to the conference.

From American Association of Public Accountants
W. Sander Davies, CPA #4, N. Y. - Chairman
Franklin Allen, CPA #68, N. Y.
Duncan MacInnes, CPA #189, N. Y. - (also of State Society)

From New York State Society of Certified Public Accountants
Charles S. Ludlam, CPA #115, N. Y. (also of Association)
Leonard H. Conant, CPA #3, N. Y. (also of Association)
Thomas P. Ryan, CPA #63, N. Y. (also of Association)
From Federation of Societies of Public Accountants in USA

A. Lowes Dickinson, CPA #10 Ill. (also of Association)
George Wilkinson, CPA #5 Ill. (also of Association)
Robert H. Montgomery, CPA #17 Pa.

No report of the Joint Committee has been found, perhaps there was none. However the Association Committee reported October 27, 1904; the State Society Committee reported November 14; and the Federation Committee reported October 31, 1904.

All three reports were ordered to be printed but no copy of the report of committee of New York State Society has been found. The report of the Federation Committee covered a little more than four pages of the Federation’s Bulletin No. 4 and is therefore too long to be reprinted here. However one paragraph is quoted for it shows some of the difficulties that were met and because it indicates that during practically its whole life the Federation had attempted to come to an agreement on national lines with the Association.

"The American Association was incorporated in New York in the year 1887 and was from that date until the formation of this Federation practically the only national association in existence. From the nature of its constitution and by-laws, it remained throughout that period almost entirely a New York society; its meetings were held in New York, its officers for many years past have been almost without exception New York accountants, and while it has some members throughout other States, it was generally felt that the interests of those members in outside States could not be attended to as they should be. The formation of the Federation of Societies of Public Accountants arose from the desire in the various States which have joined the Federation for a national organization of which they could become members. If this desire had not existed, and existed very strongly, the work which has been so ably performed in the past two years would not have brought the Federation into the position which it occupies to-day, as the representative of the whole body of practicing accountants in the country, exclusive only of territory in the immediate neighborhood of New York. But this exception is an extremely important one - the body of accountants in New York is, and will probably remain, the most important individual body in the United States. Strong as the Federation undoubtedly is, and stronger as it undoubtedly will grow, it can never reach the ideal which its founders and its present members have in view and become the only national society in the United States, so long as the New York accountants are not represented therein. This fact has been the basis of the attempts which have been made from time to time during the last two years to come to an agreement on national lines with the American Association of Public Accountants and has resulted in the appointment of this Joint Committee."

Since this is the story of the Association, which though much changed was the continuing organization the report of its Committee is here given in full. (Printed, Oct. 27, 1904)

"To the President, Officers and Members of the American Association of Public Accountants:

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Your Special Conference Committee of Three, appointed in June last to confer with similar Committees of the Federation of Societies of Public Accountants in the United States and the New York State Society of Certified Public Accountants, respectfully report the accompanying amendments to the Constitution and By-Laws of its American Association of Public Accountants.

Your Committee has labored diligently to promote the object of its appointment, viz: to concentrate in one organization of repute and distinction a unity of many suggested plans having for their object a National Organization by Accountancy Societies in the United States. Your Committees' task was not an easy one. They deem it unnecessary to recite all their difficulties and despondencies. Suffice it to say that they endeavored to apply the touchstone of correct and just principles to all conflicting propositions, and to formulate thereon a basis for union which they confidently believe will in actual operation promote the efficiency of the Accounting profession in the United States, maintain the mother Association in its rightful sphere, and prove beneficial to all concerned.

Your Committees are strongly of the opinion that the right moment has at last arrived to concentrate in one organization the desire for a National representation of accountancy in the United States, the accomplishment of which has occupied the minds of many thoughtful men for many months. With the desire to march along progressive lines, they therefore unite in cordially recommending for adoption by the American Association of Public Accountants the result of their deliberations with the two Conference Committees above referred to. Your Committee frankly say that many important points of difference were of necessity classified by them as non-essentials or essentials to the work, scope and plan of the American Association of Public Accountants. For harmonys sake they surrendered most of the non-essentials. For consistencys sake they have adhered to the essentials. The result being now before you, we trust it may receive your favorable consideration, and we respectfully urge that due notice be given at today's meeting of the necessary changes in the Constitution and By-Laws of the American Association so that action may be taken thereon at the next Annual Meeting in January next.

We take pleasure in informing you that a report favoring those changes in the American Association's Constitution and By-Laws has been unanimously agreed to by the Conference Committee of Nine (Three from each conferring Society), as is shown by the following transcript from the minutes of the Conference Committee on October 21, 1904."

'Resolved, That this Committee of Nine, appointed to develop if possible a satisfactory plan of unification of existing Accountancy Societies which promises to promote the efficiency of the Accountancy profession in the United States, unite in the belief that the plan this day agreed upon, and herewith submitted in the accompanying report, will accomplish, if ratified by the American Association of Public Accountants, the Federation of Societies of Public Accountants in the United States and the New York State Society of Certified Public Accountants, the result so much desired by many thoughtful minds in the profession and will prove beneficial to all concerned.'
“In other words, Gentlemen, it has been unanimously agreed to offer you the old ship, under the old flag, the American Association of Public Accountants, as the Official Central Organization of Accountancy in the United States, equipped with a modern suit of sails to (give) to her propelling power.”

The plan as submitted to the three negotiating societies left the State societies with full power as to matters in their respective areas but increased their importance and prestige by them as parts of a single national body.

It displaced the lately organized Federation, which at best was only an advisory body, and substituted therefor a representative body which on national matters could speak generally for the profession of public accountancy.

It widened the sphere of the Association making it both the single mouth piece of the profession on national matters and at the same time more representative of the profession throughout the United States.

For the Federation its Executive Board approved the report of its Committee when presented on October 18, 1904.

For the New York State Society its Members received the report of its Committee on November 14, ordered it distributed to all its Members, and on December 12, 1904 declared the plan satisfactory to it and stated that it would join the Association when the planned reorganization of that body was completed.

For the Association its Members considered the plan at its Annual Meeting on January 10, 1905 and made it effective by adopting the recommended Constitution and By-Laws which except for very minor amendments were the same as those on page 70-85 of its 1906 Year Book.

This completed the negotiations and the compact. There remained to be done only the details involved in the approved plan and these were proceeded with during the following months. On October 17, 1905 the 18th Annual Meeting of the Association - its first after its reorganization - was held at Hotel Astor in New York. This was reported in the Journal of Accountancy of November 1905 (Vol. 1, p. 76-98) and reprinted in 1916 as its earliest Year Book.

The meeting was concluded by a dinner, the tickets for which stated that it was

“Celebrating the Amalgamation of the

Federation of Societies of Public Accounts in The United States of America

with the American Association of Public Accountants.”
CHAPTER 52

MISCELLANY

During the examination of the materials from which the preceding chapters were compiled items were found which were not related to any of the subjects already discussed and seemed not to be of such importance as to warrant a chapter for each. But as they were incidents in or related to the Association's life they are here brought together to make this story more nearly complete.

One such matter was that of legal counsel of which the first mention was in the record of a meeting of Council on January 22, 1887 which was not entered in the Minutes. It showed that after Council had appointed James T. Anyon as Secretary and W. H. Veysey as Treasurer-

"It was Resolved that Messrs. Alexander & Green be and are hereby appointed Counsel to the Association."

The first entry in the Minutes was over 10 months later and was of the meeting of the Incorporators on December 2, 1887. Hence it is not known when and on what matters that firm acted for the Association. And as the lawyers records were lost in the 1912 Equitable Building fire nothing could be learned there.

The record of the meeting of Incorporators on December 2, 1887 (Minutes 1) shows that "Colonel Tyler, Counsel" was present, that he advised as to the legality of the meeting, and that he was asked to assist the Committee on By-Laws. On March 6, 1888 the Council authorized payment to Tremaine & Tyler of $309.60 for "Costs & expenses in obtaining Certificate of Incorporation." The firm of Tremain & Tyler consisted of Henry Edwin Tremain and Mason W. Tyler and its offices were at 165 Broadway.

The next lawyer to act for the Association seems to have been Edward G. Whitaker who represented the Committee of 14 in its efforts to secure the passage of the CPA bill in 1895 and 1896. At a meeting of that Committee on March 16, 1895, Henry Harney President of the Institute of Accounts stated that Mr. Whitaker had been retained by Silas S. Packard who also was a member of the Committee and of the Institute. While it might appear that Whitaker was the Institute's counsel, it is certain that he acted for the Association also. And as it is understood that the major part of his fee was paid by the Association, probably it is correct to list him as an Association counsel.

In Business, July 1896 (V. 16, p. 289) it was stated that he was a former deputy attorney-general, and at the New York County Lawyers Association it was learned that in 1900 his office was at 141 Broadway and that later he was a Justice of the Supreme Court of New York State. After that service he lived for a time in or near Rochester. He died July 25, 1931 in Suffolk County. In this matter of the CPA legislation it may be noted also that C. N. Bovee Jr. of the firm of Ritch, Woodford, Bovee & Wallace, counsel for
Colonel Sprague, also appeared in advocacy of the bill as stated in the above noted item in Business.

Beginning in November 1898 and continuing in 1899 Business carried double column advertisements of E. K. Summerwell, attorney and counsellor in the New York Life Building. Beside his other connections, the notice stated in bold type "Counsel of American Association." He was not mentioned in the Minutes and as there are no books of account it is not known whether he was paid for services or even for a retainer.

Though the Association was not involved in civil litigation it acted as prosecuting witness in one case. At the Trustees' meeting on March 24, 1898 the Committee on Violations of CPA Law reported as follows (2 Minutes 287): -

"A Mr. A. Cecil Fenton who was advertising himself as a Certified Public Accountant had been prosecuted and punished by a fine of $35 or 10 days imprisonment."

Items about this case were published in Accountics of March and April 1898 (V. 2, p. 148 & V. 3, p. 51) and The Accountant of April 2 (V. 24, p. 349). The latter carried a 3-column editorial using the case in its argument for accounting legislation in England. The history of the case as thus reported in three items is here condensed.

The New York Herald of March 7, 1898 carried this notice: 

"ACCOUNTANT.—A Certified Public Accountant, highly recommended, will write up books, prepare trading accounts, make investigations, &c, terms $6 per diem, or accept permanent situation with firm or corporation. - Certified Accountant, Herald."

Investigation identified the advertiser as Arthur Cecil Fenton who was not a CPA. Upon complaint by Richard M. Chapman, acting for the Association, Fenton was arrested and in default of $300 bail was locked up. At the trial Fenton pleaded ignorance of the CPA Law, said that he had been here only a few months, and claimed to hold membership in the Society of Accountants and Auditors of England. But by cable Chapman learned that Fenton was not a member of the Society, and in 1891 had been sentenced to 5 years in prison for receiving property dishonestly. Conviction and sentence followed. The report in The Accountant (V. 24, p. 349) stated: -

"that one of the Judges was in favour of the fine being fixed at $100, but the majority fixed it at $35."

Some members of the Association were plaintiffs in actions which surely were of interest to all accountants in practice. The earliest one that has been noted was reported in the March 1, 1893 issue of the Banking Law Journal (V. 8, p. 201) as follows: -

"An interesting suit involving the charges of public accountants was tried on February 23rd, before Civil Justice Fallon and a jury in the Ninth District Court of New York City.

Frank Broaker, a professional accountant, was called to the office of Davies, Turner & Co., custom house brokers, and foreign express agents,
at No. 40 Broadway, at five o'clock on the afternoon of January 14. The firm's books were in a tangle, and a statement was required at once to send to the European branch.

Mr. Broaker worked until three o'clock Sunday morning and then completed his task on Monday. He charged for his services at the rate of $3 an hour and he positively declined an offer of $1 an hour. He sued the firm through Lawyer Frederick Hemming. He produced as witnesses two expert public accountants, James Yalden and Thomas Bagot, to show that $3 an hour was as little as they ever charged, and that $5 and $10 an hour was asked for particularly difficult work.

Mr. Broaker, Mr. Yalden and Mr. Bagot are trustees of the American Association of Public Accountants, and the defendants tried to prove there had been a combination to advance the prices. This was denied. The jury, without leaving the box, found a verdict for the full amount claimed."

While the amount involved in this case was small, it may have set a precedent for others which Business reported in its 1901 issues of February (V. 21, p. 75) and April (V. 21, p. 148), as follows: -

"In the case of Francis Gottsberger CPA vs Turner A. Beals and W.D.H. Washington, held before Judge Gaynor of Supreme Court, Part II, Kings County, on January 24, decision was given for $750 and interest from October 10, 1898, being the balance due on a bill of $1500 for services rendered as a CPA. x x x The jury was out less than a half hour and brought in an unanimous verdict for full amount claimed with interest."

"The jury in the suit of Mr. James McKenna, CPA of New York City, against Brown & Fleming, contractors, also of Manhattan, for a balance due for services rendered, gave a verdict for the plaintiff in the Supreme Court of Long Island City, L. I., on April 3 for the full amount claimed.

Mr. McKenna had testified that he was engaged to make an accounting of the firm's affairs at a time when a suit for the dissolution of the firm was pending. He found the books in bad shape and after he completed his work valued his services at $16000. He received $8500 on account. Subsequently the suit for the dissolution of the firm was withdrawn and Mr. McKenna claimed that he had been unable to obtain the balance due him."

A different kind of a case was before the Court for two years from May 10, 1893 to May 24, 1895. It was for an injunction and damages asked by Broaker & Chapman who had made an examination and presented a report on the Hornby Oatmeal Company for 2 years and 3 months. It was against Edward Elsworth, owner of Hornby Oatmeal Company, and Lawrence S. Mott & Co., (3 partners named) which firm was the promoter of the proposed reorganization (Banking Law Journal July 1893 V. 9, p. 25 and July 1895, V. 12, p. 421 and The Accountant Aug. 26, 1893, V. 19. p. 73 and July 13, 1895, V. 21 p. 601). The basis for the suit was that in the prospectus issued by the promoters there was inserted in the income statement after the net profits for 3 months to Mar. 31, 1893 shown as $9698.36.
"Which at the same ratio for the year, would make the profits for 1893, $38,793. After allowing 8 per cent on the preferred stock ($20,000) and the $5000 for the Surplus Guaranty Fund, a liberal profit would remain for the holders of the common stock."

The accountants wrote Elsworthy on May 9 requesting that the inserted clause be stricken out and stating:

"it forms no part of an accountant certificate as it places us in the very ridiculous light of soothsayers."

The H. O. Company replied stating that a new prospectus would be issued eliminating the objectionable clause from the accountants' certificate and showing it as a statement of the vendors. Then the accountants asked that the prospectus be recalled with notice that the accountants objected to it. But H. O. Co. refused this.

Thereupon Brooker and Chapman filed their petition for an injunction and $5000 damages. The report did not give the name of their counsel but did show that because of delays they engaged H. F. Lawrence in place of former counsel. At first defendants were represented by Hinrichs and Randolph, and sometime later by Frederick W. Hinrichs. Again there was unexplained delay but after over two years counsel for both parties agreed to a decree by which defendants were permanently enjoined from publishing the petitioner's certificate as altered by defendants, but no damages were awarded or mentioned in the decree, which stated:

"This judgment is without costs to either party as against the others."

In Chapter 42, Examiners-Appointment and Affiliations, there was told the story of the quo warranto proceedings brought by Frank Brooker against the Regents for their appointment of Anyon as Examiner in succession to Brooker whose term had not expired. Besides the uncertainty as to the outcome of that case, an unexplained matter is as to who was represented by Clarence F. Birdseye whose bill for services in that case was referred to the Comptroller by the Regents with the statement:

"that it seems to the committee a just bill and reasonable amount, but that as the regents have no appropriation from which they could properly pay for legal services, they could only turn it over to the comptroller for proper settlement."

It is not clear as to whether Birdseye represented the Regents or Examiner Anyon. It seems that they would hardly turn it over to the Comptroller if Birdseye had acted for Examiner Brooker.

The first paragraph of an editorial in The Accountant of July 18, 1891 (V. 17, p. 536) was as follows:

"Though the Institute is not so gallant as French accountants, and at present does not admit as members the fair sex, yet there is, to our knowledge, at least one lady who practices accountancy as a profession, and who, we understand has achieved a considerable measure of success, having established a connection among the now numerous institutions got up by ladies for the benefit of their sex."
This resulted in some correspondence. And in its issue of October 6, 1894, (V. 20, p. 867) The Accountant stated:

"The City Press informs us that the Council of the Institute have been memorialized by the Society for Promoting the Employment of Women to take whatever steps may be necessary for the admission of women as Chartered Accountants."

No current report of action upon this memorial has been found but on February 17, 1900 (V. 26, p. 178) The Accountant indicated what the action had been, as follows:

"Many of our readers will doubtless remember that some few years since, the Council was approached with a view to so amending its by-laws as to allow ladies to be articled to Chartered Accountants and eventually admitted members of the Institute. The application was not, however, acceded to because - other considerations apart - the Council took the view that the power conferred upon them under the Charter did not allow of the admission of ladies as Chartered Accountants.

Apparently there was no occasion for the Association to take formal action on such a question but on March 13, 1893, its Secretary Thomas Bagot in accordance with the Trustees' instructions on March 9 (Minutes 220) wrote as follows:

"Miss C. L. Downs, Manchester, N. H.
Madam: In reply to your favor of the 27th ult. the Association desires me to express its gratification on receiving same, it being the first of its kind.

I enclose a copy of Constitution and By-Laws, also form of application as an Associate which if you sign and return I will take great pleasure in submitting to the Board of Trustees for action."

No record of an application from Miss Downs has been found and it seems that she did not pursue the matter. But the incident had developed the Trustees attitude toward the admission of women as Associates.

Later that year the Letter Book contains copies of two letters to women who had asked for information about the New York School of Accounts. One inquirer was Mrs. Alice Bagott of Cincinnati, Ohio who had written to Dr. Hunt, the Dean, on August 17 and whose question seems to have been as to the text books which it was proposed to have used by the students. The other inquiry was from Miss Helen Lewi of New York 312 West 35th St. who was replied to on September 26, that

"The evening classes will certainly be open to women, and I should be glad to have your application. I enclose prospectus."

It will be recalled that Frederick P. Jacot one of the students stated that one young woman attended the first evening session but did not come again.

While no one of these women affiliated with the Association, their letters showed that women were interested and, perhaps of more importance, they showed that in 1893 the Association was not averse to women in accountancy.
The first woman to become a member of the national organization was Myrtle Corbett Heywood who was admitted to the American Institute in 1916, ten years after the period to which this compilation is limited. But there were at least three women who perhaps would have been accepted before 1906 had they sought membership.

In a story on Early Women Accountants in the February 1945 issue of The Woman CPA there were short items about 9 women who became Certified Public Accountants prior to or during 1910. And 3 of these were certified during 1899 to 1904 besides one who passed the examination and received a junior certificate in New York but never qualified as a CPA for want of the experience. Perhaps the three might have been accepted by the Association had they applied for membership.

The latest of the three certificates was Illinois No. 61, 1904, issued to Carrie B. Snyder of Chicago. Bentley’s Bibliography (V. 2 p. 9) shows that in 1902 she, with Ernest Lawton Thurston of the Washington D. C. School, published “The Universal System of Practical Bookkeeping,” 192 pages, which title she deposited for copyright as early as 1895 when she was 29 years of age.

Next preceding was Mary Brown Niles of Philadelphia, born March 10, 1862, granddaughter of Hezekiah Niles, publisher of Niles Weekly Register, and sister of Henry A. & Charles E. Niles, both early CPAs of New York. When she began public practice has not been learned but on June 4, 1900 she became Pennsylvania CPA No. 34. She was a charter member of American Society of CPAs in 1920 and became a member of Pennsylvania Institute of CPAs January 18, 1926. She died August 29, 1931 and the notice in The Spokesman of December 1931 said of her:

“She was a worthy member of our profession and added honor and dignity thereto. While she was the sole representative of her sex at the Philadelphia Chapter meetings, she entered into the spirit of the same and added thereto.”

Several women have publicly stated, and of course each has honestly believed, that she was the first woman CPA in New York. That distinction however belongs to Christine Ross (later Mrs. Wesley E. Barker) who passed the CPA examination at her second trial of it. There are different records as to which examination she took, and as records of early examinations were destroyed by the fire in the Albany Capital in 1911 positive evidence is lacking. But the Regents minutes of December 21, 1899 stated:

“Resolved that the full CPA certificate be granted to Christine Ross, who successfully passed the professional examination in June 1898.”

Accepting that date, as had the Regents, it is apparent that 18 months elapsed after she passed the test before she received the certificate. Unlike the Council of the Institute of Chartered Accountants who could keep women out and did so for a time, the New York Board of Examiners and the Regents had the problem of what to do in this case of a woman who had done all that was required of men applicants. Her case was the subject of several articles in magazines during 1899 to 1902.
The few facts that have been learned about her are that she was born in Nova Scotia about 1873; in school she showed ability in mathematics and logic; and later she studied law. Her experience in accounting was begun in 1889. In 1902 she was connected with the Manning Yacht Agency at 45 Broadway and later at 17 Battery Place. It was reported that she had a considerable practice. After her marriage she with her husband returned to Canada, later going to the Pacific Coast.
The May 1952 issue of The CPA of the American Institute carried portraits and brief stories of seven of its members who joined before 1900. Of these, four were members of State societies which affiliated with the Association upon the consolidation with it of the Federation in 1905. The three others had joined earlier during its First Twenty Years to which this story is limited.

To a great majority of present day accountants the officers and members of the Association prior to 1905, mentioned in this narrative of its early years, are probably no more than names, perhaps not even that. Yet they organized the Association and made its life for two decades. And as "biography is the fountain head of history" (Rev. O. B. Judd) it seems desirable to rescue them from oblivion and, as far as possible in a limited space, to show who they were and what they did.

Therefore an effort has been made to learn enough about each of 214 Fellows and 52 Associates to give the period of his membership and offices held, followed by facts of his life—its duration, his education, training, practice, other society memberships, and, for some, activities outside of accountancy.

It was found to be easier to plan for personal sketches than to learn the facts which the plan called for. There are a few book-length biographies, but nearly all are of accountants who came into the Association upon or after the Federation merger in 1905. The Minutes in some cases as has been shown did not give all facts as to period of membership. In relatively few cases did they show address or firm connection.

Finding that it was necessary to look elsewhere for some or all facts wanted recourse was first had to the biographical sections of the "Accountants Directories and Who's Who", two editions published in 1920 and 1925. While they proved to be helpful, they furnished the desired information for only about one-sixth of the members as here shown.

<table>
<thead>
<tr>
<th>Fellows</th>
<th>Associates</th>
</tr>
</thead>
<tbody>
<tr>
<td>Names with much data</td>
<td>39</td>
</tr>
<tr>
<td>Names with little or no data</td>
<td>47</td>
</tr>
<tr>
<td>Members not mentioned</td>
<td>128</td>
</tr>
<tr>
<td>Total Members prior to Jan. 10, 1905</td>
<td>214</td>
</tr>
</tbody>
</table>

The accountants so listed in the Directories were living in 1920, some in 1925, but of course they did not mention later incidents. And probably because the
sketches were prepared by the accountants themselves they differed greatly as to the classes of facts recounted while some gave little or no more than their certifications and addresses.

Longer stories about some Association members were found in periodicals of the period, particularly *Financial Record* and to a less extent in *Business*, later *Business World*, and other magazines. Obituaries told many facts and some were found in many of the society magazines, especially *The Certified Public Accountant* of the American Society of CPAs.

But even these sources did not cover nearly all of the names and were not sufficient for some of those mentioned. To supplement this information a voluminous correspondence was carried on with individuals-accountants and others—with accounting societies, with libraries, historical societies, offices of vital statistics and even with cemeteries.

Most of this correspondence brought out facts not reported elsewhere. And the writer of those letters of inquiry learned somethings besides the answers to his questions. For a time the replies answered only a few or none of the questions but told many facts which were already known to the writer. Thereafter the writer's letters told all that he knew of an accountant and followed that recital with questions about other matters.

An interesting phase of this correspondence was that a few inquiries about deceased accountants, were answered by relatives who also were making genealogical studies and were glad to get the facts which had been developed for this story.

As indicated by this recital of how and when the facts for these sketches were obtained acknowledgment for help is due to very many correspondents.
ABBOTT, Edwin C.
Admitted as Fellow Feb. 25, 1897
Born, place not learned Nov. 14, 1832
Member of first Rutherford Borough Council 1881
Collector of Taxes, Rutherford 1898
Practiced Public Accounting in Rutherford to 1902
Died in Rutherford, New Jersey Nov. 14, 1902

ABRAHAMS, John Wilkins
Admitted as Fellow Jan. 9, 1892
Separated Oct. 24, 1894
Born in England, perhaps about 1850
Certified Public Accountant, New York #66 1896
Managing Clerk, Hamwood, Banner many years to perhaps 1888
Migrated to United States, probably about 1888
Practiced alone to 1893
Partner, Abrahams Smyth, Williams & Co. 1893 - 1894
Partner John W. Abrahams & Co. 1895 - 1896
Partner Bagot & Abrahams 1897
Partner Hooke & Abrahams 1898 - 1899
Practiced alone from 1900 -
President Hotel Audit Co. probably before and after 1920
Member N.Y. State Society of CPAs Apr. 1897
Governor National Society of CPAs Aug. 1897
Died Nov. 25, 1924

ADERER, Alexander
Admitted as Fellow Sept. 22, 1904
Born in Vienna, Austria Jan. 31, 1870
Educated in Commercial School & Gymnasium
Certified Public Accountant New York #424 1909
Migrated to brother in Cincinnati 1888
Employed as Bookkeeper in Cincinnati
Trained by F. A. Wiggins (former FCA) - 1898
Practiced as Alexander Aderer Audit Co. 1898 - 1909
Practiced as Alexander Aderer & Co. 1909 - 1924
Member N.Y. State Society of CPAs Oct. 1909
Died in New York July 7, 1924
ALBEE, Amos Dawes
Admitted as Fellow Jan. 28, 1897
Born in Boston Mar. 26, 1846
Educated English High School
Certified Public Accountant, Mass. #44 1910
Member Mass. Board of CPA Examiners 1909 - 1913
In Banking after school to
Practiced alone and as A. D. Albee, Son & Co. 1885 - 1927
President Mass. Society of Public Accountants 1900 - 1901
President Inc. Public Accountants of Mass. 1901 - 1902
Vice President Certified Public Accts. of Mass. 1911 - 1912
Music Conductor in Church & Orchestra 1875 - 1927
Died in Wollaston, Mass. Nov. 27, 1927

ALLEN, Franklin Mar. 25, 1897
Admitted as Fellow Jan. 15, 1901
Elected Trustee Jan. 12, 1904
Elected Treasurer
Originated Association's Year Books 1899
Director of Accountancy Publishing Co. 1904
Born in New York City Sept. 13, 1838
Educated at Williams College, 2 years 1853 - 1855
Certified Public Accountant New York #68 1896
Secretary Silk Association of America 1872 - 1878
Secretary to Mayor Seth Low 1882 - 1886
President Fire Association N.Y. 1887 - 1889
Practiced alone before or by 1894
Member N.Y. State Society of CPAs Jan. 1905
Director Accountancy Publishing Co. 1905 -
Vice Pres. National Society of CPAs Aug. 1897
Died in Ormond Beach, Florida Feb. 27, 1909

ALLEN, George R. Nov. 23, 1899
Admitted as Fellow
Born in New York City, perhaps about 1860
Educated in New York Public Schools
Certified Public Accountant Rhode Island #2 1906
Member Rhode Island Board of CPA Examiners 1906 - 1909
With Woonsocket Rubber Co., Boston, Providence 1880 - 1895
With a Rubber Co. on Long Island 1895 - 1897
Manager Sheperd Land Co., Crown Hotel Co., Etc. 1897 - 1909
Practiced as Public Accountant alone Jan. 2, 1910
Died in Providence

ANDREWS, Lyman S. June 25, 1896
Admitted As Fellow Dec. 22, 1898
Separated Mar. 13, 1895
At Joint Legislative Meeting
Born Brooklyn (year?)
ANDREWS, Lyman S. (cont.)
To Passaic, N. J. 1882
Elected to Passaic City Council in 1887
Practiced alone in New York per Directories 1882 - 1904

ANYON, James Thornley
Admitted as Fellow Dec. 22, 1886
Called First Meeting of Promoters Dec. 22, 1886
Proposed Name of Association Dec. 22, 1886
Elected to Council Jan. 17, 1887
Elected Secretary Feb. 10, 1888
Elected Trustee Feb. 6, 1892
Attended Joint Legislative Meeting Mar. 13, 1895
Member Committee of 14 for Legislation 1895 - 1896
Resigned
Born in Preston, England Oct. 3, 1851
Educated Manchester Normal College as Engineer
Associate Chartered Accountant Eng. & Wales Aug. 1886
Certified Public Accountant New York #31 1896
Member New York Board of CPA Examiners 1897 - 1898
Apprentice of Charles Tattersall & Co. 1874 -
With Thomas Wade Guthrie & Co. - 1886
Migrated to United States Oct. 1886
With Barrow Wade Guthrie & Co. 1886 - 1887
Partner Barrow Wade Guthrie & Co. 1887 - 1929
Member N. Y. State Society of CPAs Nov. 1898
Governor National Society of CPAs Aug. 1897
Treasurer Eddystone Ammunition Co. for Eng. 1916
Author of Articles The Office & J'l of Accountancy and Early Days of American Accountancy, 68 p. 1925
Died in New York Feb. 7, 1929

ARCHER, John P.
Admitted as Associate Nov. 25, 1896
Separated Dec. 22, 1898
Readmitted as Fellow Jan. 28, 1904
Educated at I&Y Institute Manchester
Teacher & Master in English Schools
Certified Public Accountant New York #216 1902
Teacher of Auditing at NYU School of CA&F 1903
Chief Examiner for AIA Board 1917 - 1933
Migrated to United States 1894
With Broaker & Chapman 1900 - 1901
With Patterson, Teele & Dennis 1902
With Haskins & Sells 1902 - 1903
Partner Archer & Dean 1903
Practiced alone many years
Member N. Y. State Society of CPAs May 1902
ARCHER, John P. (cont.)
Author Advantages of an Audit
Died in New York

ARNOLD, Thomas E.
Admitted as Fellow
At Joint Legislative Meeting
Separated before or by
Born in New York perhaps about
Educated in public and private schools in N.Y.
Certified Public Accountant New York #32
Clerk with Philip Dater & Co.
Manager of Distilling & Wine business at age 21
Said to have begun Practice in
Practiced as per New York Directories
Governor National Society of CPAs

BABCOCK, Howard N.
Admitted as Fellow
Born in Syracuse, N.Y.
Practiced in New York
Practiced in Pittsburgh
Practiced in Syracuse
City Auditor of Syracuse
Retired from practice
Died in Syracuse

BAGOT, Thomas
Admitted as Fellow
Elected to Council
On Committee for College of Accounts
At Meeting with Regents
Trustee & Guarantor of School Expenses
Elected Secretary
At Joint Legislative Meeting
Born in Salford, England
Certified Public Accountant New York #45
Migrated to United States, probably before or by
Practiced in England (Manchester?)
Practiced in New York per directories
Associated with Henry R. M. Cook
Witness for Frank Brooker in suit for fee
Partner Bagot & Abrahams
Member N.Y. State Society of CPAs
Member National Society of CPAs
Died in New York
BALLINGALL, Peter
Admitted as Fellow
Born in Scotland
Migrated to United States about
Practiced in Philadelphia per Directories
President U.S. Audit Co., Philadelphia
Died in Cynwyd, Pennsylvania
Jan. 26, 1902
1863 or 1864
1874
1897 - 1902
1903 - 1914
Feb. 23, 1914

BARBER, Edgar M.
Admitted as Fellow
Resigned
Born in South Boston, Mich.
Educated, Valpariso University BS
and New York University LLB
Certified Public Accountant New York #198
Instructor Packard Commercial School
and Columbia U Extension Course
Practiced New York per Directories
With U. S. Treasury, Appraisers Office N. Y.
and at Embassy, Paris, London
Member N. Y. State Society of CPAs
Author History of Commerical Education
Claimed also Packards Bank Bookkeeping,
in letter in Accountics, Vol. 6 p. 86
and on title page of book in N. Y. Pub. Lib. by signed
statement dated
Died in Yonkers, N.Y.
Oct. 8, 1901
July 4, 1936
Jan. 25, 1868
1890
1929
1901
1891 - 1898
1916 - 1922
1902 - 1906
1898 - 1922
1922 - 1935
Apr. 1902
1903
1897
June 1903
May 1, 1913
Apr. 15, 1945

BAYNE, Robert
Admitted as Associate
Advanced to Fellow
Born in Edinburgh, Scotland
Son of Robert, an accountant
Educated Stuart's College, Edinburgh Univ'y
Chartered Accountant Edinburgh
Certified Public Accountant New York #237
Apprentice, Lindsay, Jamison & Haldane about
Migrated to United States
With Arizona Copper Mining Co.
With Yalden Walker & Co. and J. Yalden & Co.
With CPA Firms in New York and Chicago
With Albert Dickson Co., Seedsmen, Chicago from
Died in Chicago
Nov. 23, 1899
Nov. 29, 1904
Feb. 20, 1870
1893
1902
1887 - 1892
1893
1893 - 1899
1899 - 1905
1905 - 1923
1923
Jan. 10, 1951

BEAUJON, Anton R.
Admitted as Fellow
Separated
Born in Curacao, Dutch West Indies
Educated in Curacao with Bookkeeping
July 30, 1896
May 26, 1898
1862
BEAUJON, Anton R. (cont.)
Certified Public Accountant New York #33 1896
Migrated to United States about 1885
Employed in office work 1886 - 1894
Practiced as per New York Directories etc. 1895 - 1902
With Joseph Jefferson, West Palm Beach 1903 - 1907
Practiced again in New York 1907 -
Member N. Y. State Society of CPAs Mar. 1898
Member National Society of CPAs Aug. 1897
Died in Denver, Colorado 1912

BECK, Francis Edwin
Admitted As Fellow Oct. 2, 1888
Born in New York City 1851
Son of Adolphus G. Beck, San Francisco, who practiced there 1852 - 1871, and translated into Spanish for South America Marsh's "Science of Double-Entry Bookkeeping"
Certified Public Accountant California #38 1902
Member California Board of CPA Examiners 1901 - 1903
Employed by Anglo-California Bank 1878 - 1909
Practiced in San Francisco from about 1873
Correspondence in The Bookkeeper N.Y. 1887
Author of Bank Bookkeeping 1889
Letter re failure of CPA Bill in California in The Financial Record June 1897
Died in San Francisco May 3, 1910

BERGTHEIL, Louis Micheal
Admitted as Fellow Dec. 22, 1886
Elected to Council Jan. 17, 1887
Elected Trustee Feb. 6, 1892
At meeting with Regents June 8, 1892
Trustee and Guarantor School Expenses 1892
Presented first book for AAPA Library Dec. 15, 1892
At Joint Legislative Meeting Mar. 13, 1895
Born in England before or by 1840
Associate Chartered Accountant England & Wales
Author Bankruptcy, Its cause etc., London 1879
Taught Judicial Acct'g N.Y. School of Accts. 1893 - 1894
Migrated to United States about 1880
Practiced in London before or by 1874
Practiced alone in New York by 1885 -
Advertised "Investigations of Accounts in English, French or German" 1892
Partner Bergtheil, Horley & Co. 1892 - 1895
Partner Bergtheil, Cook & Co. Nov. 19, 1895
Died in New York
BESSON, August J.
Admitted as Associate       June 28, 1900
Advanced to Fellow          Nov. 29, 1904
Born probably in New Jersey  Nov. 29, 1856
Certified Public Accountant New Jersey #35 May 1, 1905
Bookkeeper in Jersey City per Directories 1905 - 1906
Practiced alone in Jersey City 1907 - 1910
Member New Jersey Society of PAs Mar. 13, 1900
Member New Jersey Society of CPAs Apr. 5, 1905
Died in Jersey City          Oct. 13, 1912

BETTS, Rodman L.
Admitted as Fellow                   Oct. 6, 1892
Resigned                              Jan. 24, 1893
Born probably in Philadelphia or vicinity
Educated U. of Pennsylvania Law School  1895
Certified Public Accountant, Pennsylvania #28  1899
Listed Philadelphia Dir' y as Clerk & Bookkeeper 1886 - 1890
Listed as Accountant                  1892 - 1895
Practiced as Betts & McCutcheon, Lawyers 1896 - 1899
Practiced alone as Lawyer & Accountant 1900 - 1906
Removed to Pacific Coast after         1906
Died, Place & Date not learned, many years ago

BIERCK, Albert Boykin
Admitted as Fellow                 Apr. 5, 1897
Separated                           Dec. 28, 1898
Readmitted as Fellow               May 25, 1899
Separated                           Nov. 23, 1899
Born in Brooklyn                    Oct. 9, 1867
Educated New York University
Taught R. R. Accounting at Temple University
Certified Public Accountant New York #69  1896
Employed in Railroad Accountancy    1887 - 1926
Author of Railroad Accounting in Business 1895
Not listed as in Public Practice
Member N.Y. State Society of CPAs    Nov. 1897
Vice President National Society of CPAs Aug. 1897
Died in Westport, Connecticut       Aug. 28, 1926

BISHOP, Charles T.
Admitted as Fellow                   Jan. 25, 1900
Separated                           Nov. 18, 1900
Born probably in Providence
Listed in Providence Directory as Bookkeeper  1893
Listed in Providence Directory as Clerk  1895
Listed in Providence Directories as Accountant 1896 - 1900
Removed from Providence             1900

333
BLACKMAN, William Robert  
Admitted as Fellow  
Separated  
Born in Farnham, England  
Educated Archb'p Abbot School, Guilford  
Certified Public Accountant California #38  
Migrated to United States  
In Banking in London to about  
Bookkeeper for Real Estate Firm, Los Angeles  
Secretary, Treasurer Los Angeles Electric Co.  
Practiced in London about  
Practiced alone in Los Angeles  
Partner Blackman & Forbes  
Practiced alone Los Angeles & San Francisco  
Partner Blackman & Dechene  
Practiced alone in Los Angeles  
Member California Society CPAs  
Died in Los Angeles early in  

BONNER, William John  
Admitted as Fellow  
Born in Liverpool, England  
Educated at Walton Breck School, Liverpool  
Certified Public Accountant Illinois #86  
Migrated to New York  
Naturalized in New York  
Apprentice with Carriss & Smith  
With William Waddell Public Accountant, New York  
With Barrow, Wade, Guthrie & Co. CAs, New York  
With Jones, Caesar & Co. CAs, Chicago & New York  
With Audit Company of New York, Chicago & New York  
Practiced on own account, New York  
With Marwick, Mitchell & Co. New York  
Died in Brooklyn  

BOTH, Charles  
Admitted as Fellow  
Guarantor of Expenses N. Y. School of Accounts  
Elected Trustee  
At Joint Legislative Meeting  
Member Committee of 14 for CPA Law  
Born probably in Great Britain  
Certified Public Accountant New York #34  
Comptroller for 2 Companies  
With Farquhar J. MacRae several years  
Practiced in New York per Directories  
Fellow Institute of Accounts  
Member Corporated Accountants  
Member N. Y. State Society of CPAs  
Died in St. Marys Hospital Hoboken, New Jersey  

334
BOUGHEY, Frank MacMichael
Admitted as Fellow Feb. 28, 1895
Resigned Nov. 27, 1895
Born in Manchester, England Nov. 20, 1866
Associate Chartered Accountant England & Wales Oct. 1, 1888
Certified Public Accountant Illinois #57 1904
Apprentice of John Adamson, Son & Co. 1878 - 1888
Migrated to United States about 1894
Manager Broads Paterson & Co. Chicago 1894 - 1899
Partner Cuthbert, Boughey & Menzies 1899
Partner Menzies, Boughey & Co. 1900
Comptroller Fairbanks Morse & Co. Chicago 1904 -
Member Illinois Society of PAs 1897
At Congress of Accountants, St. Louis 1904
Retired and Returned to England 1932 or 1933
Died in Hale, Cheshire, England Apr. 25, 1938

BOURNE, Charles Griswold
Admitted as Associate June 26, 1902
Advanced to Fellow Apr. 30, 1903
Born Paris, France of U. S. Parents July 6, 1875
Educated French Schools & Private Tutors
Certified Public Accountants Indiana #558 R July 1924
With Deloitte, Dever, Griffiths & Co. 1894 - 1899
Practiced alone in New York 1900 - 1901
With James Park & Co. 1902 - 1906
President Knickerbocker Audit Co. 1907 - 1911
Partner Park, Potter & Co. 1912 - 1918
Partner Leslie Banks & Co. 1919 - 1928
Practiced alone 1928 - 1945
Died in Los Angeles Oct. 24, 1948

BRADBURY, Horace D.
Admitted as Fellow Dec. 22, 1886
Separated before or by Mar. 14, 1894
Born in Cambridge, Mass. Oct. 9, 1837
With Foster & Taylor, Merchants, Boston
Practiced per Boston Directories 1878 - 1898
Died in Winchester, Mass. July 28, 1898

BRIGGS, Harry Allen
Admitted as Fellow Jan. 9, 1892
Elected Trustee Feb. 6, 1892
Chairman Curriculum Comm. N.Y. School Accts. 1892
Guarantor of Expenses N. Y. School of Accounts 1892
Separated Oct. 24, 1895
Born probably New York or vicinity
Education apparently collegiate
Partner, Whitehead, Clerihew & Briggs 1892 - 1893
BRIGGS, Harry Allen (cont.)
Practiced alone and as H. Allen Briggs & Co. 1894 - 1896
Listed as Secretary & Clerk in N.Y. Directories 1909 - 1918

BROAKER, Frank
Admitted as Fellow Dec. 17, 1891
Elected to Council Dec. 17, 1891; Trustee Feb. 6, 1892
Elected Secretary May 21, 1892
Spoke at Conference with Regents re College June 8, 1892
Guarantor of Expenses N. Y. School of Accounts 1892
Taught Mercantile Accounts in above School 1893 - 1894
Elected Vice President Jan. 29, 1894
At Joint Legislative Meeting Mar. 13, 1895
Member Committee of 14 for CPA Law 1895 - 1896
Elected President Jan. 19, 1897
Elected Trustee 1898 - 1905
Born at Millersburg, Pennsylvania Mar. 16, 1863
Son John Strawbridge; Given Stepfather's name
Education Brooklyn Schools, City College New York
Certified Public Accountant New York #1 Dec. 1, 1896
Secretary New York Board of CPA Examiners 1896 - 1897
Taught Coaching Courses, Philadelphia 1904
Clerk in Import House while studying at YMCA 1883
Trained by John Roundey, Scottish Accountant 1884 - 1887
Practiced alone after death of John Roundey 1887 - 1892
Partner Broaker & Chapman 1892 - 1899
Practiced alone 1899 - 1900
Partner Broaker & Schmidt 1900 - 1918
Won Suit for Fee for Professional Services 1918
Won Suit re Alteration of his Audit Report 1893
Member Institute of Accounts of New York
Member N. Y. State Society of CPAs Nov. 1905
Member National Society of CPAs Aug. 1897
Author of American Accountants Manual 1897
and of Technique of Accountics 1904
Injured in Automobile Accident 1923
Died in Brooklyn Nov. 11, 1941

BROOK, William Henry
Admitted as Fellow Dec. 22, 1886
Elected to Council Jan. 17, 1887
Resigned because of removal to Detroit Apr. 3, 1888
Born in London 1815
Educated Kings College Oxford 1900
and College of Law Detroit
Fellow Chartered Accountant England & Wales 1900
Certified Public Accountant, Michigan #17 1906
Teacher at Spencerian College Cleveland 1923 - 1927
Proprietor Brook School of CA&F Cleveland 1923 - 1927
BROOK, William Henry (cont.)

Migrated to United States before 1886
Practiced with James Yalden & Co. 1886 - 1888
Clerk Standard Life & Acc. Ins. Co. Detroit 1890 - 1892
Practiced with John H. Clegg and alone 1892 - 1901
Secretary, Treasurer Banner Cigar Co. 1902 - 1903
Partner N.A. Hawkins & Co. 1904 - 1905
Practiced as W. H. Brook Audit Co. Detroit 1906 - 1906
Manager Michigan Taxpayer Assoc.
Co. Founder Natl. Assoc. Accountant & Bkper. 1896
At Congress of Accountant St. Louis 1904
Member Inc. Assoc. of Public Accountants, Mich. 1905
Member Michigan Assoc. CPAs 1905: President 1908 - 1909
Died in Detroit June 23, 1930

BROOKS, William M.

Admitted as Associate Mar. 6, 1888
Advanced to Fellow Jan. 26, 1892
Guarantor of Expenses N.Y. School of Accounts 1892
Teacher of Insurance Accounting above School 1893 - 1894
Elected Trustee Jan. 27, 1894
At Joint Legislative Meeting Mar. 13, 1895
Separated Dec. 23, 1896
Born in England, Date not learned
Migrated to United States before 1889
With James Yalden & Co. before 1889
Partner Yalden Brooks & Donnelly 1889 - 1893
Partner Yalden Brooks & Walker 1893 - 1895
Returned to England 1896

BROWN, Lawrence E.

Admitted as Fellow Sept. 20, 1904
Born in Montgomery, Alabama 1842
Educated in Public Schools
Certified Public Accountant Pennsylvania #20 1899
Member Pennsylvania Board of CPA Examiners 1904 - 1909
In Confederate Army and was wounded
Removed to Philadelphia after 1865
Began Public Practice 1882
At Conferences re Proposed Philadelphia Soc'y 1886
A Founder of Pennsylvania Institute 1897
President of Pennsylvania Institute 1906 - 1908
Died in Philadelphia Oct. 30, 1922

BROWN, Robert Rankins

Admitted as Fellow Feb. 27, 1892
Resigned 1920
Born in Lee County Alabama Nov. 11, 1869
Education Public Schools, Military, Academy
BROWN, Robert Rankins (cont.)
Certified Public Accountant New York #138 1898
In Transportation Business 1886 - 1896
With American Surety Co. to President 1896 - 1937
With American Audit Co. 1898 - 1919
Member N.Y. State Society of CPAs Feb. 1903

BURKE, William J.
Admitted as Fellow Apr. 11, 1893
Separated Oct. 24, 1894
Born in Waterloo, New York Mar. 31, 1842
Taken to Milwaukee by Parents 1842
Bookkeeper Plankinton & Armour 1860's & 1870's
City Clerk of Milwaukee 1880 - 1882
Deputy Comptroller of Milwaukee 1882 - 1884
Practiced alone per Directories 1884 - 1901
Died in Milwaukee Feb. 9, 1901

CAESAR, William James
Admitted as Fellow May 27, 1897
Separated Dec. 26, 1902
Born Tranent, East Lothian, Scotland May 6, 1859
Chartered Accountants Edinburgh 1881
Certified Public Accountant New York #89 1896
Apprentice with A. & J. Robertson 1876 - 1881
With Price Waterhouse & Co. London Dec. 1890
Migrated to United States June 1891
Partner Price Waterhouse & Co. Chicago & N. Y. 1891 - 1894
Partner Jones Caesar & Co. New York 1895 - 1901
Member N. Y. State Society of CPAs July 1897
Member Illinois Assn. of Public Accountant Oct. 1900
Member National Society of CPAs Aug. 1897
Retired & Removed to Paris, France July 1901
Died in Paris Dec. 12, 1917

CALHOUN, William J.
Admitted as Fellow Dec. 22, 1886
Elected to Council Jan. 17, 1887
Signed Certificate of Incorporation Aug. 20, 1887
Born in Great Britain Feb. 4, 1832
Migrated to United States before 1870
Practiced in Great Britain before 1870
Practiced in New York per Directories 1870 - 1889
Professional Card in The Office stated 1886

Highest references in Europe & America
Member of Institute of Accounts June 6, 1882
Died in New York Oct. 21, 1889
Resolution adopted by Council Dec. 7, 1889

"This Council places on record in the Minute Book of the
CALHOUN, William J. (cont.)
Association, their sense of sorrow and irreparable loss sustained in the death of their fellow member, Mr. William Calhoun, whose culture, rare ability and long and honorable professional career won for him the highest appreciation, the greatest confidence and affectionate esteem of the Members of the Council of which he was so prominent and beloved a member."
The Institute of Accounts passed a resolution in

CAMPBELL, Hudson
Admitted as Fellow Jan. 9, 1892
Resigned Feb. 10, 1894
At Joint Legislative Meeting Mar. 13, 1895
Readmitted as Fellow Mar. 25, 1897
Born in Jersey City Dec. 1857
Education Jersey City High School 1896
Certified Public Accountant New York #70 1896
In Practice before or by 1880
Listed in New York Directories 1888 -
Partner Reid & Campbell 1896
Partner Kerr & Campbell
Listed in Elizabeth Directories from 1911
Member National Society of CPAs Aug. 1897
Died in Elizabeth, New Jersey July 25, 1921

CHAPMAN, Richard Marvin
Admitted as Fellow Dec. 17, 1891
Elected Treasurer Feb. 6, 1892
At Conference with Regents on College June 8, 1892
Guarantor Expenses N. Y. School of Accounts 1892
Teacher of Double Entry Bookkeeping 1893 - 1894
At Joint Legislative Meeting Mar. 13, 1895
Elected Trustee Jan. 14, 1896
Born in Brooklyn Feb. 16, 1862
Educated Brooklyn Schools, Law Office
Certified Public Accountant New York #2 1896
Employed as Bookkeeper - 1885
In Public Practice alone 1888 - 1891
Partner Broaker & Chapman 1892 - 1899
Member N. Y. State Society of CPAs Jan. 1905
Member National Society of CPAs Aug. 1897
Co-Author American Accountants Manual 1897
Secured conviction for illegal use of CPA 1898
Died in Brooklyn Oct. 17, 1917

CHARLES, Edward C.
Admitted as Fellow Feb. 27, 1896
Separated before or by Dec. 31, 1898
CHARLES, Edward C. (cont.)
Born probably New York or vicinity
Certified Public Accountant New York #119
In Practice per New York Directories
With American Surety Co.

CHURCH, George H.
Admitted as Fellow Dec. 22, 1886
Elected to Council Jan. 17, 1887; Trustee Feb. 6, 1892
Taught Banking Accts., N. Y. School of Accounts 1893 - 1894
Resigned Dec. 18, 1898
Born in Columbus, Georgia July 23, 1853
Educated Private Schools in New Jersey
Honorary M. A. from Yale University 1931
Certified Public Accountant New York #166 1900
Employed by N. Y. Stock Exchange Firms 1872
With Shearman & Sterling, Attorneys 1892
Director Third National Bank New York 1892
Officer and Director of Many Corporations
In Practice alone per New York Directories 1887 - 1921
Partner Church & McCulloh 1910 - 1911
Member N. Y. State Society of CPAs Oct. 1901
Died in New York July 27, 1935

CLARKE, Andrew Allen
Admitted as Fellow Mar. 10, 1896
At Joint Legislative Meeting Mar. 13, 1895
Elected Trustee Jan. 10, 1899
Born in Londonderry, North Ireland Apr. 27, 1849
Educated Model School, Londonderry
Certified Public Accountant New York #15 1896
Employed in Banks, Ireland & Glasgow
Practiced alone per N. Y. Directories from 1891 -
Partner Clarke, Oakes, & Clarke
Partner Smith, Reckitt, Clarke & Co.
Partner Clarke, Oakes, Trisman & Clarke
Partner Clarke, Oakes & Greenwood July 1, 1927
Incorporator National Society of CPAs Aug. 1897
Died in East Orange, New Jersey July 26, 1933

CLERIHIEW, Alexander C.
Admitted as Fellow Jan. 9, 1892
Elected Trustee Apr. 14, 1894
Born probably New York or vicinity
Separated Dec. 30, 1898
Certified Public Accountant New York #90 1897
Practiced per New York Directories 1892 - 1916
Partner Whitehead Clerihiew & Briggs 1892 - 1893
Partner Whitehead Clerihiew & Co. 1894 - 1899
Member N. Y. State Society of CPAs July 1897
Member National Society of CPAs Aug. 1897
COCHEU, Theodore Jr.
Admitted as Fellow Aug. 28, 1901
Born in Brooklyn Aug. 21, 1865
Educated Brooklyn Schools
Certified Public Accountant New York #301 1905
Bookkeeper 2 Industrial Corpn's before 1899
Secretary American Audit Co. June 1899
Later Comptroller American Surety Co.
Member N. Y. State Society of CPAs Apr. 1900
Died in Mountain Lakes New Jersey Oct. 19, 1917

CONANT, Edward Rutherford
Admitted as Associate Jan. 28, 1897
Advanced to Fellow May 26, 1904
Born in Lowell, Massachusetts Nov. 13, 1854
Educated Lafayette College 1876
Certified Public Accountant New Jersey #7 1904
Licensed Municipal Accountant N. J. 1881 - 1893
Employed by Railroads & Utilities 1893 - 1910
With L. H. Conant, brother 1910 - 1926
Partner L. H. Conant & Co.
Member New Jersey Society of CPAs
Died in East Orange, New Jersey July 26, 1932

CONANT, Leonard Hubbard
Admitted as Fellow Oct. 29, 1893
At Joint Legislative Meeting Mar. 13, 1895
Elected Treasurer Jan. 19, 1897 and Jan. 11, 1898
Elected Trustee Jan. 19, 1897 and Jan. 19, 1902
Elected Vice President Jan. 10, 1899
Elected President Jan. 16, 1900
Chairman, Cooperation with other Societies 1900
Born in Washington D. C. Apr. 25, 1856
Educated Phillips Andover Academy 1873
Certified Public Accountant New York #3 1896
Certified Public Accountant New Jersey #13 1904
Member New York Board of CPA Examiners 1900 - 1903
Member AIA Board of Examiners 1916
Employed by Railroads, etc. 1874 - 1888
Practiced alone in New York 1888 - 1894 and 1896 - 1898
Partner Conant & Crook 1894 - 1896
Partner Conant & Grant 1898 - 1901
Partner Haskins & Sells 1901 - 1904
Partner Loomis Conant & Co. 1904 - 1908
Partner L. H. Conant & Co. 1908 - 1936
Member N. Y. State Socy. CPAs 1903: Vice Pres. 1897
Incorporator N. J. Soc. CPAs 1898, Sec. 1898 - 1908
Treasurer National Society of CPAs Aug. 1897
Died in East Orange, New Jersey June 10, 1945
COOK, Henry Rigsdale McDonald
Admitted as Fellow Dec. 29, 1891
Chairman Charter Committee for College Jan. 9, 1892
Elected Vice President Feb. 6, 1892
At Conference with Regents for College June 8, 1892
Guarantor of Expenses of School of Accounts 1892
Elected President Jan. 11, 1893
At Joint Legislative Meeting Mar. 13, 1895
Member Committee of 14 re Legislation 1895 - 1896
Born in Great Britain Jan. 17, 1853
Educated Private Schools - ran away to sea
Became Master Mariner - took ships to Africa
Certified Public Accountant New York #107 1897
Migrated to United States perhaps about 1885
Clerk & Auditor N. Y. City Board of Education 1888 - 1923
Listed in N. Y. Directories as Public Accountant 1889 - 1892
Associated with Thomas Bagot 1892 - 1895
Partner Bergtheil Cook & Co. 1892 - 1895
Partner Hertle, Cook, Brummer & Haag 1903
Member N. Y. State Society of CPAs July 1899
Author State Society Resolution for NYU School Oct. 9, 1899
Governor National Society of CPAs Aug. 1897
Died in Bayside, Long Island, N. Y. Jan. 4, 1932

CORWIN, Hamilton Stewart
Admitted as Fellow July 30, 1896
Born in Mongaup, N. Y. Mar. 24, 1855
Education Public School Business Course 1872 - 1874
Certified Public Accountant New York #56 1896
In Railroad Office as Bookkeeper 1872 - 1874
Secretary to an Officer of an Oil Company 1875 - 1881
Traveling Auditor for National Transit Co. 1882 - 1889
With a Natural Gas Co. 1889 - 1891
Partner, Patterson & Corwin 1892 - 1898
Partner, Patterson, Corwin & Patterson 1899
Acting Comptroller Hudson & Manhattan R. R. 1900 - 1902
Comptroller American Woolen Co. 1903 - 1907
Partner Patterson, Teele & Dennis 1907 - 1922
Member N. Y. State Society of CPAs Mar. 1897
Treasurer 1897, Director 1898, President 1914 - 1917
Member Council American Institute of Accountants 1916 - 1920
Member Executive Committee of Institute 1917 - 1920
Died in San Diego, California July 16, 1922

COX, James
Admitted as Fellow Dec. 22, 1886
Elected to Council Jan. 17, 1887
Born in Ireland 1816
COX, James (cont.)
Letter Head stated in 1888
"Translator of 25 Languages
Interpreter in 9 Languages
In Practice alone per N. Y. Directories 1873 - 1891
Member Institute of Accounts, N. Y.
Died in New York May 28, 1891

CULVER, Abel I.
Admitted as Fellow Jan. 14, 1902
Born probably in Jersey City
Certified Public Accountant, New York #218 1902
Practiced alone per N. Y. Directories 1886 - 1902
Listed as Lecturer 1903 - 1904
Comptroller & Vice President D & H R. R. 1902 - 1906
Business not stated in New York Directories 1909 - 1912
Member N. Y. State Society of CPAs Feb. 1902
Member American Railway Accounting Officers 1890 - 1906

DAVIDSON, Arnold
Admitted as Fellow Feb. 27, 1896
Separated before or by Dec. 31, 1898
Born in Danzig, Germany 1840
Educated in Law
Certified Public Accountant New York #17 1896
Listed as Lawyer, N. Y. Directories 1885 - 1896
Listed as Lawyer & Accountant 1897 - 1905
Member National Society of CPAs Aug. 1897

DAVIES, William Sanders
Admitted as Fellow Jan. 26, 1892
Elected Trustee Oct. 28, 1893
At Joint Legislative Meeting Mar. 13, 1893
Member Committee of 14 for CPA Law 1895 - 1896
Member Legislative Committee 1896
Elected Vice President Jan. 19, 1897
Elected President Jan. 16, 1898
Elected Trustee Jan. 10, 1899, Jan 16, 1900 and Jan. 13, 1903
Chairman Committee for Federation Merger 1904
Born in Liverpool, England Aug. 3, 1862
Educated Manchester Grammar School 1878
Fellow Chartered Accountant England & Wales
Certified Public Accountant New York #4 1896
Taught in New York School of Accounts 1893 - 1894
Migrated to United States 1891
Apprentice of CAs in Manchester 1882 - 1884
With Monkhouse, Goddard & Co. CAs London 1884 - 1891
Acquired Practice of J. R. Robertson, New York 1891 - 1900
Partner Davies & Nield 1900 - 1906
DAVIES, William Sanders (cont.)
Partner Davies & Davies 1906 - 1940
Member N. Y. State Society CPAs, 1905; Vice Pres. 1914 - 1917
Member New Jersey Society CPAs, President 1905
Member National Society of CPAs Aug. 1897
President American Institute of Accountants 1916 - 1918
Clerk to Vestry of Trinity Church many years
Died in New York June 20, 1940

DAVIS, Henry Clark
Admitted as Fellow Mar. 25, 1897
Separated Dec. 22, 1898
Born probably in United States 1897
Certified Public Accountant New York #71 1893 - 1914
In Practice per N. Y. Directories, etc. Aug. 1897
Member N. Y. State Society of CPAs Aug. 1897
Member National Society of CPAs

DECKER, Hiram E.
Admitted as Fellow Feb. 27, 1902
Born in Brooklyn 1868
Educated Brooklyn Schools
Certified Public Accountant New York #269 1900 - 1907
Certified Public Accountant Illinois #47 1908 - 1940
Practiced alone in New York
With F. W. Lafrentz & Co. and alone Chicago
Died in Chicago Oct. 25, 1940

DENNIS, Rodney Strong
Admitted as Fellow Sept. 23, 1897
Born in Hartford Dec. 17, 1868
Certified Public Accountant New York #5 1896
Member N. Y. Board of CPA Examiners 1898
Commissioner of Accounts N. Y. City 1898
With William Trenholm, Teele & Co. 1893
Partner Wm. Trenholm, Teele & Dennis 1894
Partner Teele & Dennis 1895 - 1899
Partner Patterson, Teele & Dennis 1900 - 1904
Member N. Y. State Society of CPAs Mar. 1897, Vice Pres. 1900 - 1901
Died in New York Mar. 9, 1904

DICKINSON, Arthur Lowes
Admitted as Fellow July 28, 1901
Elected Trustee Jan. 19, 1904; Secretary Oct. 17, 1905
Born in London, England Aug. 8, 1859
Educated Kings College Cambridge 1882
Fellow Chartered Accountant Eng. & Wales 1887
Certified Public Accountant Illinois #10 1903
DICKINSON, Arthur Lowes (cont.)

Certified Public Accountant New York #479  Nov. 20, 1913
Migrated to United States  Apr.  1901
Returned to England  1913
Apprentice of Edwards, Jackson & Browning  1883 - 1885
Partner Lovelock, Whittin & Dickinson  1886 - 1901
Partner Jones, Caesar & Co. Chicago  1901 - 1903
Partner Jones, Caesar, Dickinson, Wilmot & Co.  1903 - 1907
Partner Dickinson, Wilmor & Sterrett, N. Y.  1907 -
Partner Price, Waterhouse & Co., America  - 1911
Partner Price, Waterhouse & Co., London  1913 - 1923
Member Illinois Assn. of Public Accountants  1901
President Federation of Societies of PAs in U. S.  1904
At Congress of Accountants, St. Louis  1904
Member N. Y. State Society of CPAs  1914
Member Royal Statistical Society, England
Member Institute of Actuaries, England
Author Accounting Practice & Procedure  1913
Knighted by King George of England  1919
Died in London  Feb. 28, 1935

Tribute by American Institute of Accountants
Presented by Robert H. Montgomery  Oct. 9, 1951
Received by George Oliver May

"In the opening days of the Twentieth Century
ARTHUR LOWES DICKINSON
brought from England to the young profession of
accountancy in America great natural gifts, a
mature mind, a ripe experience, high character
and an ardent desire to advance the art it was practicing.
To his judgment in setting high standards, his courage in
maintaining them, his lucid expositions and the inspiration
he gave to others, the profession upon this
FIFTIETH ANNIVERSARY
pays grateful tribute

By Direction of the Council
(Seal) The American Institute
of Accountants

DIXCY, Thomas Bird
Admitted as Associate  May 14, 1903
Advanced to Fellow  Nov. 29, 1904
Born in Philadelphia, Pa.  June 9, 1867
Educated Military School graduated  1884
Engineering at Univ. of Pa. not completed  1884 - 1887
Certified Public Accountant New York #290  1904
Member New York Board of CPA Examiners  1907 - 1908
Employed by an Industrial & 3 Railroads  1888 - 1913
Employed U. S. Treasury & War Depts. and ICC  1913 - 1934
Practiced alone in New York  1900
DIXCY, Thomas Bird (cont.)
With Haskins & Sells 1901 - 1904
Partner Loomis, Conant & Co. 1907 - 1908
Partner Dixcy & Boggs 1911 - 1912
With S. D. Leidesdorf & Co. 1921 - 1922
Practiced alone 1909-1910 and 1923 - 1928
Died in Washington D. C. Oct. 31, 1934

DIXON, Hiram R.
Admitted as Fellow Jan. 9, 1892
Resigned Oct. 28, 1892
Born in New York perhaps about 1835
Educated Columbia College L. L. B. 1897
Certified Public Accountant New York #92 1897
Practiced as Accountant & Lawyer from about 1861
Member N. Y. State Society of CPAs July 1897
Member National Society of CPAs Aug. 1897
Died in New York Nov. 25, 1924

DONELLY, George W.
Admitted as Associate Mar. 6, 1888
Advanced to Fellow Jan. 26, 1892
Born probably in England, Date not learned 1889
With James Yalden several years to 1893
Partner Yalden Brooks & Donnelly 1894
Partner Donnelly & Fisher 1895 - 1897
Practiced apparently alone 1895 - 1897

DOUGLAS, Harry J.
Admitted as Associate Nov. 25, 1896
Advanced to Fellow Nov. 29, 1904
Born in Stamford, Connecticut Aug. 1, 1872
Education, said to have studied medicine 1896 - 1897
With Yalden, Walker & Co. 1896 - 1897
Located in Connecticut 1904
In Mexico City 1905 - 1906
In Seattle, Washington 1907 - 1909
In San Francisco 1910 - 1917
With Internal Revenue Service 1918 - 1923
Partner Douglas & McLeod 1925 - 1940
Died in California probably before 1925 - 1940

DREYER, Rudolph H.
Admitted as Fellow Jan. 14, 1902
Born in St. Louis, Missouri Aug. 4, 1846
Educated at St. Louis Public Schools 1886
Bookkeeper, etc. with Insurance Companies to 1886
Listed in St. Louis Directories 1886 - 1907
Listed in San Diego Directories 1909 - 1915
Died in San Diego, California Feb. 19, 1916
DUBOIS, Frank Goelet
Admitted as Fellow Oct. 28, 1899
Born in New York July 27, 1855
Educated Packards Business College
Certified Public Accountant New York #177 1901
Certified Public Accountant New Jersey #1 1904
Member New Jersey Board of CPA Examiners 1904 - 1909
Member AIA Board of Examiners 1916
Inventor of Vertical Filing System 1884
Practiced alone in New York & Newark 1896 - 1927
Member N. Y. State Society of CPA Oct. 1901
Member New Jersey Society of CPA
Died in Nutley, New Jersey June 7, 1927

DUNCAN, Ernest A.
Admitted as Fellow Feb. 27, 1902
Born probably in England
Listed Los Angeles Directories as Accountant 1895 - 1904
With J. Niederer Co. Merchants, Los Angeles 1905 - 1907
Located in Victoria, British Columbia 1908 - 1917

EDMOND, David Jinkens
Admitted as Fellow Mar. 9, 1893
Separated Oct. 24, 1894
At Joint Legislative Meeting Mar. 13, 1895
Born in Aberkentic Wales Sept. 2, 1856
Certified Public Accountant, New York #93 1897
General Store Merchant in Wales
Migrated to United States, Philadelphia 1881
Removed to New York 1882
Partner Waud & Edmonds 1892 - 1893
Partner Waud, Edmonds & Penny 1894
Partner Waud, Edmonds & Bouton 1895 - 1923
Partner Edmonds & Naylor 1924 - 1925
Member of N. Y. State Society of CPAs July 1897
Retired and Removed to Darien 1925
Died in Darien, Connecticut May 21, 1932

ELLIMAN, James Benbow
Admitted as Fellow Dec. 22, 1886
Born in Coventry, England Sept. 25, 1807
In Iron Industry in New York prior to 1861
In Practice alone in Pearl St. N. Y. perhaps prior to 1886 - 1889
Died in Flushing, N. Y. Apr. 14, 1889

FABIAN, Robert Lethbridge
Admitted as Fellow Dec. 22, 1886
Member Com. on Constitution & By-Law Dec. 22, 1886
FABIAN, Robert Lethbridge (cont.)
Elected First President of Association Jan. 17, 1887
Presided at first meeting of Council Jan. 22, 1887
Signed Certificate of Incorporation Aug. 20, 1887
Born in England Nov. 5, 1821
Migrated to United States perhaps about 1845
Employed as Bookkeeper in Cincinnati 1849 - 1852
Of Kidder & Fabian, Commissions Merchants 1852
In Cincinnati, Chicago, St. Louis
Apparentely served in Civil War
Partner Veysey & Fabian, Accountants New York 1873 - 1876
Practiced alone as Public Accountant 1877 - 1887
Died in New York (Interred Cincinnati) Nov. 16, 1887

FACKLER, David Parkes
Admitted as Fellow Dec. 22, 1886
Separated before or by Apr. 1888
Born in Kempsville, Virginia Apr. 1841
Educated City College New York, A. B., A. M. 1859
With Mutual Life Insurance Co., New York 1859
Organized Actuarial Society 1889, President 1891
Died in Richmond, Virginia Oct. 30, 1924

FALLER, Lewis V.
Admitted as Fellow Feb. 27, 1902
Born probably in Maryland
Certified Public Accountant Maryland #23 1900
Practiced in Baltimore per Directories 1889 - 1904
Practiced in New York per Directories 1905 - 1907
Practiced in Rutherford, New Jersey 1905 - 1912

FARRINGTON, Wesley
Admitted as Fellow June 25, 1896
Born in New York June 15, 1845
Educated Morrisania School
Certified Public Accountant, New York #73 1896
In U. S. Navy on "Dictator" 1863 - 1865
With Steamship & Railroad Companies
Practiced alone in New York 1893 - 1925
Member N. Y. State Society of CPAs July 1897
Died in Pleasantville, N. Y. Nov. 4, 1932

FERO, Deroy Smith
Admitted as Fellow Sept. 26, 1901
Born in middle west 1866
Certified Public Accountant New York #73 1901
Traveling Auditor Santa Fe R. R. 1897
With Haskins & Sells 1897 - 1907
Partner Haskins & Sells 1907 - 1912

348
FERO, Deroy Smith (cont.)
Out of Practice, Ill Health 1913 - 1916
Practiced alone 1917 - 1923
Partner Fero & Myers 1924 - 1930
Died in New York Aug. 9, 1940

FISCHER, August
Admitted as Associate Apr. 6, 1892
Resigned Jan. 30, 1896
Readmitted as Fellow July 30, 1896
Born in Bremen, Germany 1865
Educated New York University
Certified Public Accountant New York #47 1896
Migrated to United States, year not learned 1910 - 1935
Chief Accountant for Sheriff, N. Y. County 1936 - 1940
Practiced alone 1894 - 1910 and
Member N. Y. State Society of CPAs June 1906
Died in Bardonia, N. Y. July 6, 1940

FORBES, Alexander
Admitted as Fellow Dec. 2, 1887
Resigned Feb. 10, 1894
Born in Glasgow, Scotland, date not learned 1885
Migrated to United States 1885
Practiced in Glasgow many years to 1885
Partner Blackman & Forbes, Los Angeles 1885 - 1894
Possibly in New York 1903 - 1912

FRANCIS, John W.
Admitted as Fellow Dec. 2, 1886
Elected to Council Jan. 17, 1887
Resigned Jan. 24, 1895
Readmitted as Fellow June 25, 1896
Resigned Apr. 25, 1901
Born in Troy, New York May 12, 1825
Educated Utica school night class, law course
Teacher National College of Commerce Philadelphia 1885 - 1887
Certified Public Accountant New York #74 1896
Certified Public Accountant Pennsylvania #4 1899
Bookkeeper, 2 Industrial Companies 1857 - 1864
Practiced alone 1869 - 1893
Partner John W. Francis & Co. 1893 - 1897
Partner Francis & Sterrett 1897 - 1901
Member Penn. Institute of Public Accountants May 1897
Member N. Y. State Society of CPAs Mar. 1898
Member National Society of CPAs Aug. 1897
Died in Philadelphia July 15, 1901
<table>
<thead>
<tr>
<th>Name</th>
<th>Admitted as Fellow</th>
<th>Elected Trustee</th>
<th>Elected Treasurer</th>
<th>Author of CPA Bill</th>
<th>At Joint Legislative Meeting</th>
<th>Chariman Committee of 14 for CPA Law</th>
<th>Resigned</th>
<th>Born in</th>
<th>Certified Public Accountant</th>
<th>Early experience in merchandizing</th>
<th>In Practice as per Directories</th>
<th>Incorporator Certified Public Accountant Co.</th>
<th>Incorporator N. Y. State Society of CPAs</th>
<th>Vice President N. Y. State Society of CPAs</th>
<th>Died in</th>
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<tr>
<td>GIBBS, William E.</td>
<td>Nov. 19, 1889</td>
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<td>GIES, Frederick Theodore</td>
<td>Apr. 28, 1904</td>
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<td>June 20, 1946</td>
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<td>GRANT, James</td>
<td>Sept. 28, 1899</td>
<td>Jan. 4, 1902</td>
<td>May 21, 1863</td>
<td>1889</td>
<td>1901</td>
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GRANT, James (cont.)
Migrated to United States Feb. 1893
With R. Mackay & Co., CAs London (Later WB Peat Co. 1879 - 1889
In Practice alone in London 1890 - 1892
With Deloitte, Dever, Griffiths & Co. New York 1893 - 1897
In Practice alone in New York 1898 - 1899
Partner Conant & Grant 1900
Partner Haskins & Sells, New York, London 1901 - 1904
In Practice alone in New York 1904 - 1906
In Practice alone in Pittsburgh 1907 - 1925
Believed to have returned to Great Britain after 1925

GRAY, Charles
Acted as Secretary of Incorporators' Meeting Dec. 2, 1887
Admitted as Associate Mar. 6, 1888
Guarantor of Expenses N. Y. School of Accounts 1892
Advanced to Fellow Feb. 23, 1893
Separated Oct. 24, 1894
At Joint Legislative Meeting Mar. 13, 1895
Born probably in England
With Barrow Wade, Guthrie & Co. before 1887
In Practice alone per New York Directories 1891 - 1900

GREET, Rinaldo Douglas
Admitted as Fellow Dec. 23, 1896
Born in East Stonehouse England Dec. 20, 1846
Training probably in England
Described himself as Certificated Accountant 1896
Practiced alone in Boston 1895 - 1897
Practiced alone in Chicago 1897
Practiced alone in Boston 1898 - 1912
Practiced alone in New York 1913 - 1920
Located in Dorchester, Boston 1921 - 1923
Died in Dorchester, Boston Feb. 22, 1923

GUNNELL, William J.
Admitted as Fellow Jan. 25, 1897
Born in Dundalk, Ireland Nov. 19, 1860
Educated Dundalk University
Certified Public Accountant New York #118 1897
Migrated to United States, Buffalo 1880
With R. W. Bell Soap Co., Bookkeeper to Treasurer 1881 - 1890
With Public Accountants Belfast - 1880
Partner, Wm. J. & Edward Gunnell 1900 - 1902
Practiced alone in Buffalo 1890-1899 and 1903 - 1923
Commodore of Motor Boat Club of Buffalo and
Commodore of Buffalo Yacht Club
Died in Buffalo Jan. 19, 1923

351
HANNAH, Benjamin L.
Admitted as Fellow June 25, 1896
Born in New York 1822 or 1823
Practiced alone per New York Directories 1888 - 1896
Died in Brooklyn Jan. 25, 1897

HARCOURT, Vivian
Admitted as Associate July 25, 1901
Advanced to Fellow Nov. 29, 1904
Born in London, England 1874
Educated in England & France
Certified Public Accountant Ohio #18 1908
Migrated to United States about 1895
With Deloitte, Dever, Griffiths & Co. London 1891 - 1895
With Deloitte, Dever, Griffiths & Co. New York 1895 - 1899
With Sargent Page & Taylor 1899 - 1900
With Deloitte, Dever, Griffiths & Co. 1901 - 1903
Manager Deloitte Office in Cincinnati 1903 - 1907
Manager Deloitte Office in Mexico City 1907 - 1913
Manager Deloitte Office in Montreal 1913 - 1918
Partner Deloitte Plender Griffiths & Co. 1918 - 1939
Member Ohio Society CPAs 1908
Member N. Y. State Society of CPAs June 1928
Died in New York Mar. 11, 1948

HART, Ernest Joseph
Admitted as Fellow Oct. 6, 1892
Separated before or by Oct. 24, 1894
Born in London, England 1864
Son of Founder in 1845 of Hart Bros. Firm
Associate Chartered Accountant England & Wales 1885
At New York Office 25 Pine St. few weeks 1892
Listed in Denver, Ernest & Cranmer Building 1892 - 1893
Believed to have gone to Canada about 1894

HASKINS, Charles Waldo
Admitted as Fellow Dec. 22, 1886
Elected to Council but Declined Jan. 17, 1887
Resigned Dec. 5, 1889
Readmitted as Fellow Apr. 25, 1901
Born in Brooklyn, N. Y. Jan. 11, 1852
Educated Brooklyn Polytechnic Institute 1867
Study in Paris and in European Travel 1872 - 1874
Certified Public Accountant New York #6 1896
Member New York Board of CPA Examiners 1896 - 1901
Author of Certified Public Accountant Syllabus
Dean NYU School of Commerce Accounts & Finance 1900 - 1903
Received Honarary Degree of LHM from N. Y. Univ. June 5, 1902

352
HASKINS, Charles Waldo (cont.)
Bookkeeper Frederick Butterfield & Co. 1867 - 1872
With Fathers Brokerage House 1874 - 1886
In Practice alone in New York 1886 - 1895
Partner Haskins & Sells 1895 - 1903
Member Institute of Accounts before or by May 18, 1899
First President N. Y. State Society of CPAs 1897 - 1903
First President Federation of Society of PAs 1902 - 1903
Died in New York Jan. 9, 1903

HAWKINS, Norval A.
Admitted as Fellow Feb. 27, 1902
Born in Ypsilanti, Michigan 1867
Certified Public Accountant Michigan #19 1907
Certified Public Accountant Ohio #50 1908
Member Mich. CPA Examiners 1908-1912 and 1932 - 1934
Bookkeeper Standard Oil Co. 1889 - 1895
Manager Mich. Mutual Protective Association 1897 - 1898
Partner Hawkins & Hunt, Insurance 1900
Sales Manager Ford Motor Co. 1907 - 1919
Sales Manager General Motors Corp. 1921 - 1923
Manager Account, Audit & Assurance Co. of N. Y. 1900 - 1902
Practiced alone in Detroit 1903 - 1904
Partner N. A. Hawkins & Co. 1905 - 1908
Partner Hawkins Gies & Co. 1909 - 1919
Fellow Institute of Accounts of N. Y. 1910 - 1911
Member Mich. Assn. of CPAs 1908, President
Died in Detroit, Michigan Aug. 20, 1936

HEINS, John
Admitted as Fellow Dec. 22, 1886
Elected Vice President Jan. 17, 1887
Elected President Nov. 19, 1889
At Conference with Regents re College June 8, 1892
Resigned Feb. 25, 1894
Readmitted as Fellow Nov. 25, 1898
Born in Philadelphia Sept. 5, 1836
Educated Philadelphia High School 1853
Certified Public Accountant Pennsylvania #5 1899
First President Penn. Institute of PAs 1897
Practiced alone in Philadelphia 1877 - 1889
Partner Heins & Whelen 1889 - 1892
Partner Heins, Whelen, Lybrand & Co. 1892 - 1896
Partner Heins, Lybrand & Co. 1896 - 1897
Partner John Heins & Co. 1898 - 1900
Died in Philadelphia Oct. 1, 1900

HERRICK, Lester
Admitted as Fellow Mar. 26, 1903

353
HERRICK, Lester (cont.)
Elected Trustee Nov. 17, 1905
Born in Newark, New Jersey Mar. 6, 1872
Educated McClures Military Academy
Certified Public Accountant California #4 1901
Member California Board of CPA Examiners 1904 - 1908
Bookkeeper for Father, Pacific Pine Lbr. Co. 1891 - 1898
In Practice alone in San Francisco 1898 - 1904
Partner Lester Herrick & Herrick 1905 - 1938
Comptroller SF Relief & Red Cross Funds 1906
Member California Association of CPAs
Died in San Francisco, California May 2, 1938

HIGHLEY, Charles H.
Admitted as Fellow Dec. 27, 1900
Certified Public Accountant Georgia #14 1908
With Heins & Whelen Philadelphia 1892 - 1893
With Heins Whelen Lybrand & Co. 1893 - 1897
With Heins Lybrand & Co. 1897 - 1899
With John Heins & Co. 1899 - 1900
Partner John Heins & Co. Atlanta 1900 - 1903
Practiced alone, Atlanta & Augusta 1903 - 1922
At Congress of Accountants St. Louis 1904
Secretary Georgia Society of CPAs 1905 - 1906
Died in Augusta, Georgia Nov. 2, 1922

HOOKE, Edward W.
Admitted as Fellow Feb. 14, 1894
Elected Trustee Nov. 10, 1896
Separated Dec. 22, 1898
Born in Birkenhead, England July 10, 1858
Educated Liverpool College 1875
Fellow Chartered Accountant England & Wales 1880
Certified Public Accountant New York #38 1896
Migrated to Canada 1883, to United States 1886
Apprentice of J. S. & R. S. Blease, Liverpool 1875 - 1883
Practiced alone in New York 1886 - 1895
Partner Edward W. Hooke & Co. 1895 - 1897
Partner Hooke & Abrahams 1898 - 1913
Located & Practiced Duluth before 1925
Member N. Y. State Society of CPAs May 1898
Member National Society of CPAs Aug. 1897
Died while visiting at Lake Hill N. Y. Aug. 6, 1925

HORLEY, Thomas R.
Admitted as Fellow Jan. 4, 1892
At Meeting with Regents re College June 8, 1892
Separated Oct. 24, 1894

354
HORLEY, Thomas R. (cont.)

At Joint Legislative Meeting Mar. 13, 1895
Born in England probably about 1835
Educated English & German colleges
Certified Public Accountant New York #106 1897
Migrated to United States 1870
In Banking & Exchange Business in London
Practice alone in New York 1871 - 1891
Partner Bergtheil, Horley & Co. 1892 - 1893
Practiced alone 1894 - 1896
Partner Horley, Brummer & Co. 1897 - 1899
Practiced alone 1900 - 1905
Member New York State Society of CPAs July 1897
Died in New York Apr. 19, 1909

HOW, Francis William St. George

Admitted as Fellow Apr. 25, 1901
Separated Nov. 21, 1901
Born in London, England 1858
Educated in Harrow
Certified Public Accountant New York #74 1897
Auditor Baltimore Chesapeake & Atlantic R. R.
Practiced alone per N. Y. Directories 1897 -
Partner How, Rose & Co. 1903 -
Co-Founder Coast System & Audit Co. 1903 - 1911
Practiced alone per Directories Oct. 1899
Member N. Y. State Society of CPAs
Member National Society of CPAs Aug. 1897
Died Dec. 23, 1911

HOWARD, Thomas P.

Admitted as Fellow Apr. 14, 1894
Separated Dec. 23, 1898
Readmitted Jan. 25, 1899
Separated Dec. 26, 1902
Born in Hanover County, Virginia Oct. 1858
Educated at Randolph-Macon College Ashland, Va. 1875 - 1878
Certified Public Accountant New York #75 1896
Partner Spratley & Howard, Commission Mchts. Richmond
Employed in First National Bank, Richmond
Bookkeeper in Citizens Bank of Richmond
Practiced as Public Accountant alone, N. Y. late 1880's
Partner Howard, Bartlett & Co. N. Y., before Nov. 1890
Manager American Audit Co., Richmond 1907 -
Vice President American Audit Co., New York 1911 -
Manager American Audit Co., Richmond 1911 - 1915
Chief National Bank Examiner, Richmond 1915 -
Killed in Auto- Trolley Crash, near Ashland Aug. 30, 1917
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<th>Name</th>
<th>Admitted as Fellow</th>
<th>Date</th>
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<td>HUTCHINSON, Richard</td>
<td>Feb. 27, 1896</td>
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<td>Associate Feb. 27, 1896</td>
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<td>Neville</td>
<td>May 27, 1897</td>
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<td>Advanced to Fellow May 27, 1897</td>
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<td>Certified Public Accountant New York #48 1896</td>
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<td>1896</td>
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<td>With James Yalden several years 1896</td>
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<td>1896</td>
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<td>Partner Yalden, Walker &amp; Co. 1896 - 1899</td>
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<td>1901 - 1902</td>
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<td>In Practice alone per N. Y. Directories 1901 - 1902</td>
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<td>Listed in Hartford 1914 and 1916 - 1921</td>
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<td>Partner Rothwell Hutchinson &amp; Co. Hartford 1915</td>
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<td>Aug. 1897</td>
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<td>1921</td>
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<td>Returned to England 1921</td>
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<td>Mar. 24, 1904</td>
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<td>1863</td>
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<td>Education; Broad; Taught School in Florida 1863</td>
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<td>1906</td>
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<td>Certified Public Accountant Florida #5 1906</td>
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<td>1915 - 1918</td>
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<td>Member Florida Board of CPA Examiners 1915 - 1918</td>
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<td></td>
<td>1902</td>
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<td>Employed as Clerk by Railroads 1902 - 1903</td>
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<td>Practiced alone per Jacksonville Directories 1902 -</td>
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<td>1905</td>
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<td>President Hutchinson Audit Co. before 1905 - 1906</td>
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<td>1905</td>
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<td>Vice President Florida Society of Accountants 1905 - 1906</td>
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<td>Member Committee for Florida CPA Law 1905 - 1906</td>
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<td>Died in Jacksonville, Florida 1905 - 1906</td>
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<td>JENCKES, Charles S.</td>
<td>May 13, 1902</td>
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<td>Dec. 19, 1844</td>
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<td>Educated Schofield Business School 1844</td>
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<td>Certified Public Accountant Rhode Island #6 1906</td>
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<td>June 10, 1929 1907 - 1908</td>
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<td>KAVANAGH, John B.</td>
<td>Sept. 23, 1897</td>
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<td>Certified Public Accountant New York #96 1897</td>
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<td>Partner Kavanagh &amp; Sullivan 1895 - 1899</td>
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<td>Aug. 1897</td>
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<td>KELLY, Henry</td>
<td>Dec. 2, 1886</td>
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<td></td>
<td>Jan. 6, 1893</td>
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<td>1847</td>
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356
KELLY, Henry (cont.)
Migrated to United States, Philadelphia in 1882
Letter re Association of Accountants & Bookkeepers published in American Counting Room Mar. 1884
In Practice alone per Philadelphia Directories 1884 - 1894
Partner Henry Kelly & Co. (With C. Duval Stanwood) 1895 -

KENDALL, William
Admitted as Fellow Jan. 23, 1902
Separated before or by Jan. 10, 1905
Born probably in United States
Certified Public Accountant Illinois #84 1904
In Practice alone per Chicago Directories 1888 -
Member Illinois Society of Public Accountants

KERK, Augustus F.
Admitted as Fellow Dec. 22, 1886
Separated before or by Apr. 30, 1888
Born probably in Philadelphia
Listed as Clerk, Bookkeeper in Phila. Directories 1854 - 1870
Listed as Public Accountant 1877 - 1895
Died before 1898

KERR, James C.
Admitted as Fellow Apr. 22, 1896
Born in Glasgow, Scotland 1846 or 1847
Certified Public Accountant New York #58 1896
In Practice per New York Directories 1893 - 1916
Member National Society of CPAs Aug. 1897
Died in West Stockbridge, Mass. Aug. 1917

KNIGHT, Allen
Admitted as Fellow July 25, 1901
Born in Stockton, California 1851 or 1852
Certified Public Accountant, California #9 1901
Member California Board of CPA Examiners 1907 - 1908
Employed in 2 San Francisco Banks 1876 - 1899
In Practice alone in San Francisco 1900 - 1901
Partner Knight & McLaren 1902 - 1903
Partner Knight, McLaren & Goods 1904 - 1906
In Practice alone 1907 - 1917
Died in Santa Barbara, California Apr. 24, 1918

KOELHNER, Theodore G. C. F.
Admitted as Fellow Mar. 25, 1897
Born in Ahrensboeck, Denmark July 30, 1856
Education in Private Schools 1871
Taught Bookkeeping, Long Island City 1872
Certified Public Accountant New York #76 1897
KOELER, Theodore G. C. F. (cont.)
Head of N. Y. School of Accounts (2nd of the name) 1900 - 1925
In German Army as sharpshooter 1876
Migrated to United States, Philadelphia 1876
With a Business House in Luebeck 1871 - 1876
With expedition to South America 1883
With English Firm at New Orleans Fair 1884
Bookkeeper, East River Gas Co. Long Island City 1885 - 1895
Elected Supervisor Long Island City 1893 - 1895
Elected New York State Senator 1896 - 1898
Approved Proposed Change in CPA Law Feb. 28, 1898
In Practice per New York Directories 1890 - 1929
Member N. Y. State Society of CPAs Dec. 1905
Member National Society of CPAs Aug. 1897
Author of Accountancy Text Books
Died in New York Mar. 19, 1929

LAFRENTZ, Ferdinand Wilhelm
Admitted as Fellow Feb. 27, 1896
Elected Trustee Jan. 19, 1897
Elected Vice President Jan. 16, 1900
Elected President Jan. 14, 1902
Born on Fehmarn Island in Schleswig-Holstein Mar. 25, 1859
Educated Public & Private Schools
Studied at Bryant Business College, Chicago
Taught Bookkeeping Bryant College, Chicago 1879 - 1881
Admitted to Bar in Utah 1893
Certified Public Accountant New York #20 1896
Teacher N. Y. School, Commerce, Accounts & Finance 1900 -
Member N. Y. Bd. CPA Examiners 1903-1907 and 1917 - 1925
Received LLD from Lincoln Memorial Univ'y 1927
Migrated to United States, Chicago 1873
Bookkeeper Store 1873, Bank 1881, Cattle Business 1883
With American Surety Co. Accountant 1893
Comptroller 1900, V. P. 1908, Pres. 1912, Chairman 1926
Director various Banks & Corporations
In Practice in Ogden, Utah 1889 -
In Practice in New York 1893 - 1898
President American Audit Co. 1899 - 1922
Partner F. W. Lafrentz & Co. 1923 -
Member Wyoming Legislature
Author of Poems "Cowboy Stuff" 1888
Member N. Y. State Society of CPAs Nov. 1898
Member National Society of CPAs Aug. 1897

LAMB, Fayette C.
Admitted as Fellow Oct. 14, 1902
Born in New York May 11, 1858
Officer of various companies Los Angeles 1896 - 1932

358
LAMB, Fayette C. (cont.)
In Practice per Los Angeles Directories 1902 - 1925
Died in Altadena, California Apr. 11, 1932

LAMB, Fergus
Admitted as Fellow Oct. 22, 1896
Born in Scotland, perhaps about 1850
Trained with London CAs
Certified Public Accountant N. Y. #21 1896
Migrated to United States before or by 1895
With Railroads and Shipping Co. Eng. 1866 - 1881
With 3 firms of CAs in England & U. S. 1881 - 1895
In Practice, N. Y. Directories & AAPA Year Books 1895 - 1905

LAWTON, George Robert
Admitted as Fellow Feb. 27, 1902
Born in Tiverton, Rhode Island Dec. 31, 1858
Educated in schools at Fall River
Certified Public Accountant R. I. #1 1906
Member Rhode Island Bd. CPA Examiners 1913 - 1918
Bookkeeper Mills in Maine & Mass. - 1937
In Practice in Providence many years
Member Rhode Island Society of PAs 1895 - 1899
State Representative in Legislature 1899-1905 and 1907
Member State Board of Charities
Died in Tiverton, Rhode Island Nov. 14, 1937

LEIDESDORF, Samuel David
Admitted as Fellow Sept. 22, 1904
Born in New York 1881
Education Koehlers N. Y. School of Accounts
Certified Public Accountant New York #283 1906
New York University - Honorary DHL 1949
Member NYU University Council 1949
Employed as boy to shipping clerk, etc. 1894 - 1901
With Alexander Aderer & Co. 1901 - 1904
Partner S. D. Leidesdorf & Co. 1904 -
Active in Philanthropic Work

LEITH, John
Admitted as Fellow Nov. 23, 1899
Born in Creich, Scotland June 1, 1869
Educated in Scotch Public School
Certified Public Accountant Illinois #35 1903
Migrated to United States, Chicago 1895
With Stuart & Young PAs Chicago 2-1/2 years 1897 - 1899
Partner Nelson & Leith, Chicago 2-1/2 years 1899 - 1901
Vice Pres. International Audit Chicago 1-1/2 years 1901 - 1902
**LEITH, John (cont.)**
In Practice alone in Chicago 1902 - 1918
Listed at Eureka, Colorado 1919 - 1934

**LEJEUNE, Capel Ellis**
At Joint Legislative Meeting Mar. 13, 1895
Admitted as Fellow May 28, 1896
Elected Auditor Many years
Born in England Nov. 1, 1848
Certified Public Accountant New York #39 1896
Migrated to United States about 1863
Located in New York City about 1873
In Practice per N. Y. Directories 1889 - 1912
Member N. Y. State Society of CPAs Mar. 1898
Member National Society of CPAs Aug. 1897
Died in New York Apr. 23, 1913

**LITTLE, Albert Edward**
Admitted as Fellow July 30, 1896
Elected Trustee Jan. 15, 1901
Born in Pittsburgh, son of Stephen Little 1862
Educated Univ’y of Va.; Columbia College MD.
Certified Public Accountant New York #123 1900
General Treasurer Northern Pacific R. R. 1904
Secretary American Fiscal Corp.
General Auditor Jamestown Exposition 1907
With Audit Co. of New York
With International Audit Co.
At same address as Stephen Little, Father
Member N. Y. State Society of CPAs Nov. 1902
Died in New York Oct. 25, 1924

**LITTLE, George Elliotte**
Admitted as Fellow Dec. 8, 1896
Separated Dec. 22, 1898
Readmitted as Fellow June 28, 1900
Born in Pittsburg, Son of Stephen Little 1878
Certified Public Accountant New York #183 1901
In Practice in N. Y. Per AAPA Year Books 1897 - 1911
Member N. Y. State Society of CPAs Oct. 1901

**LOBB, Harry W.**
Admitted as Associate Sept. 27, 1900
Advanced to Fellow Jan. 23, 1902
Born probably in New York
With American Surety Co. New York 1890 - 1900
Manager American Surety Co. San Francisco 1901 - 1910
Listed AAPA Year Books in Portersfield, Cal. 1911 - 1916
Comptroller Hartford Acc. & Ind. Co. San Francisco 1917 - 1925
LOOMIS, John Rice
Admitted as Fellow Oct. 22, 1896
Elected Vice President Jan. 14, 1902
Elected President Jan. 12, 1904
Director Accountancy Publishing Co. 1904
Born in Cambridge, New York Jan. 15, 1846
Certified Public Accountant New York #57 1896
Member N. Y. Board of CPA Examiners 1898 - 1904
Advisory Committee NYU School of Commerce
Auditor International Paper Co.
Comptroller Union Bag & Paper Co.
With Shipman Larocque & Choate, Lawyers
Practiced alone per New York Directories 1891 - 1897
Incorporated Certified Public Accountants Co. 1897
Partner Loomis Conant & Co. 1904 - 1909
Partner Loomis Suffern & Fernald 1909 - 1922
Member N. Y. State Society of CPAs 1897, President 1908
Member National Society of CPAs Aug. 1897
President Institute of Accounts 1900
Died in New York Dec. 7, 1922

LUDLAM, Charles Stewart
Admitted as Fellow May 12, 1903
Member Com. on Merger of Federation 1904
Born in Chicago Nov. 11, 1866
Educated Chicago Public School
Certified Public Accountant New York #115 1897
Member AIA Board of Examiners 1917 - 1918
Employed in Railroad Accounting to 1893
With Haskins & Sells 1895 - 1903
Partner Haskins & Sells 1903 - 1934
Died in Miami Beach, Florida Apr. 4, 1934

MacINNES, Duncan
Admitted as Fellow Jan. 14, 1902
Born in Musselburgh, Scotland Jan. 16, 1862
Certified Public Accountant New York #189 1901
Member N. Y. Board of CPA Examiners 1907 - 1909
Trustee N. Y. School of Accounts - Koehler's 1905
Migrated to United States 1880
Ticket Seller, North British Railroad 1874 - 1880
Timekeeper and accounting jobs in New York 1880 - 1897
With N. Y. City as Accountant, Deputy Comptroller 1897 - 1935
Died in Brooklyn Jan. 21, 1946

MACKENZIE, William Russell
Admitted as Fellow Apr. 22, 1897
At Congress of Accountants St. Louis 1904
Born in Woodstock, Ontario May 24, 1853
MACKENZIE, William Russell (cont.)
Educated Woodstock Public Schools 1870
Certified Public Accountant, Oregon #1 1908
Member Oregon Board of CPA Examiners 1914 - 1918
Lived for a time in St. Thomas, Ontario
Removed to Lawrence, Kansas 1882
Removed to Omaha, Nebraska 1885
Removed to Portland, Oregon 1889
Traveling Auditor for R. R.s, Canada, & U. S. 1870 - 1892
In Practice alone and with son CACM 1892 - 1922
First President Oregon Society of Public Acct. Sept. 28, 1908
Promoter of Oregon CPA Law 1908 - 1913
Died in Portland 1922

MacRAE, Farquhar J.
Admitted as Fellow May 12, 1903
Born in Brooklyn, N. Y. Apr. 8, 1862
Educated Erasmus Hall Academy
Certified Public Accountant New York #23
Employed by Howard, Bartlett & Co.
With Selden R. Hopkins Accountant
With Henry Harney & Co. Accountants
In Practice alone from 1884 -
Partner MacRae & Cowan 1894 -
Partner MacRae & Gardner - 1897
Partner MacRae, Jamison & Co. 1914 - 1915
Partner Farquhar J. MacRae & Co. 1916 - 1946
Member Institute of Accounts 1890 Fellow 1890 - 1897
Incorporator N. Y. State Society of CPAs 1897
President of N. Y. State Society of CPAs 1903 - 1906
President Federation of Societies of PAs 1903
Died in Brooklyn Mar. 6, 1947

MANVEL, Frederick Converse
Admitted as Fellow June 25, 1896
Elected Trustee Jan. 19, 1897
Elected Treasurer Jan. 10, 1900
Born in Greenwich, Connecticut 1860
Educated New Haven Public Schools
Certified Public Accountant New York #8 1896
Certified Public Accountant Connecticut #8 1908
Member Connecticut Board of CPA Examiners 1908 - 1915
Employed in office Work to 1897 -
In Practice alone 1897 - 1899
Partner Phelps & Manvel 1897 - 1906
Member N. Y. State Society of CPAs Nov. 1905
Governor National Society of CPAs Aug. 1897
Member Connecticut Society of CPAs 1908
Promoter of Connecticut CPA Law 1908
Died in Greenwich, Connecticut Feb. 23, 1916
MANWARING, Giles E.
Admitted as Associate Feb. 24, 1900
Advanced to Fellow Jan. 23, 1902
Born in Buffalo N. Y. 1867
Educated Brooklyn Schools & Father in Bkpg. 1882
Office Employee Francis H. Leggett & Co. 1882 - 1884
Secretary to owner of a large Foundry 1884 - 1889
Office Manager J. W. Mason & Co. 1889 - 1895
Assisted Liquidation of above 1895 - 1897
Chief Accountant American Surety Co. 1897 - 1901
Vice President American Audit Co. 1902 -

MARR, Charles James
Admitted as Fellow Sept. 25, 1902
At Congress of Accountants St. Louis 1904
Born in Jamaica West Indies May 18, 1863
Educated St. Mary's & Stonyhurst College Eng. 1904
Certified Public Accountant Illinois #8 1907
Certified Public Accountant Pennsylvania #71 1887
Migrated to United States 1887
In Accounting Department CM & St. P. Ry. 1887 - 1895
With Jones Caesar & Co. 1895 - 1901
Partner Jones Caesar, Co., Price Waterhouse & Co. 1902 - 1916
Director Illinois Society of CPAs 1904
Retired from Practice 1916
Died in New York May 28, 1928

MARTIN, Andrew B.
Admitted as Fellow Nov. 25, 1896
Separated Dec. 22, 1898
Born in Monoghan Ireland Feb. 7, 1830
Education, schooling ceased in 1841
Certified Public Accountant New York #24 1896
Member Brooklyn Board of Education some years
Migrated to Canada, Montreal 1849
Removed to New York 1861 - 1865
Located in West before return to New York
In Newspaper Work in Montreal
Various Occupation in New York
Chief Accountant Brooklyn City Works
Commissioner of Accounts of New York 1883 -
In Practice alone 1865 - 1884
Partner with son Clarence A. Martin 1884 - 1911
Member N. Y. State Society of CPAs Nov. 1897
Member National Society of CPAs Aug. 1897
Died in Brooklyn July 18, 1911
MARTIN, Clarance A.
Admitted as Fellow Nov. 25, 1896
Separated Dec. 22, 1898
Born in Brooklyn N. Y. Jan. 7, 1889
Educated Brooklyn Public Schools
Certified Public Accountant New York #25 1896
With Father Andrew B. Martin 1878 - 1881
Partner with Father A. B. Martin 1881 - 1911
In Practice alone 1911 - 1928
Member N. Y. State Society of CPAs Nov. 1897
Member National Society of CPAs Aug. 1897
Died in Brooklyn Oct. 22, 1928

MASON, Jarvis Woolverton
Admitted as Fellow Jan. 28, 1904
Born in New York City Aug. 12, 1863
Educated New York University LLB
Certified Public Accountant New York #151 1901
Member N. Y. Board of CPA Examiners 1920 - 1924
Admitted to New York Bar 1885
Practiced Law in N. Y. & Westchester Counties 1885 - 1892
With American Surety Co., to Vice President 1892 - 1924
Member N. Y. State Society of CPAs June 1910
Died in Mount Vernon, N. Y. Aug. 5, 1924

MAY, George Oliver
Admitted as Associate Sept. 25, 1902
Advanced to Fellow Nov. 29, 1904
Chairman AIA Com. on Accounting Procedure 1937 - 1942
Born in Teignmouth, Devon, England May 22, 1875
Educated Blundell's School
Fellow Chartered Accountant Eng. & Wales Feb. 1897
Certified Public Accountant Illinois #4 1903
Member Institute Board of Examiners 1916 - 1918
Lecturer Harvard Graduate School 1937
Migrated to United States July 1897
Apprentice of Thomas Andrews Exeter 1892 - 1897
With Price Waterhouse & Co., London Feb. 1897
With Price Waterhouse & Co., N. Y. & Chicago 1897 - 1901
Partner Price Waterhouse & Co. 1902 - 1940
With U. S. Treasury Department 1917 - 1918
Member Illinois Society of Public Accts. 1902
Member N. Y. State Society of CPAs 1931
Director Nat'l Bureau Economic Research 1924
Chairm. of Corp. Relations of Social Science Council 1926
Vice President American Economic Assn. 1930
Director American Statistical Association 1937
Author Many articles & Financial Accounting 1943

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McCULLOH, Charles Sears

Admitted as Fellow May 12, 1903
Born in Riverdale (Westchester Co.) N. Y. July 1, 1856
Educated Greylock Academy So. Williamstown, Mass. - 1875
Certified Public Accountant New York #184 1901
Member New York Board of CPA Examiners 1909 - 1924
With Universal Life Insurance Co. N. Y. 1875 - 1878
With Equitable Life Assurance Co. N. Y. 1878 - 1881
In Practice alone 1881 - 1898
With Haskins & Sells 1898 - 1903
In Practice alone 1906 -
Partner Church & McCulloh - 1920
Partner McCulloh & Brown 1920 - 1923
Partner F. W. Lafrentz & Co. 1923 - 1940
Member N. Y. State Society of CPAs Oct. 1901
Died in Miami Beach, Florida Dec. 26, 1940

McGIBBON, Brownell

Admitted as Fellow Mar. 26, 1892
Elected Auditor, 6 terms from Jan. 19, 1897
Born in Frederickton, New Brunswick Nov. 22, 1866
Educated St. Johns Business College 1886 - 1887
Certified Public Accountant New York #7 1896
Removed to Brooklyn, N. Y. about 1887
Bookkeeper in various businesses 1887 - 1894
In Practice alone 1894 - 1895
Partner McGibbon & Lewis 1895 - 1896
In Practice alone 1897 - 1930
Member National Society of CPAs

McLAREN, Norman

Admitted as Associate Nov. 25, 1896
Advanced to Fellow Sept. 22, 1897
Born in London, England Nov. 25, 1878
Educated at Westminster School, London College 1901
Certified Public Accountant California #8 1901
Member California Board of Examiners 1887 - 1895
Bookkeeper, Cashier, H. W. Marshall Co. 1895 - 1901
In Practice alone in San Francisco Partner Knight & McLaren 1902 - 1903
Partner Knight McLaren & Goode 1904 - 1906
Partner McLaren Goode & Co. 1907 - 1923
Member California Society of CPAs President California Society of CPAs Died in Paris, France July 18, 1948

McLAUGHLIN, Rodney

Admitted as Fellow Dec. 22, 1886
Incorporator Aug. 20, 1887
McLAUGHLIN, Rodney (cont.)
Elected to Council
Resigned
Born in Guilford, Maine
Removed to Boston while a young man
Partner in Dry Goods Commission Firm
In Practice alone
Associated with Harvey S. Chase at times
Associated with Andrew Stewart at times
Retired to Pittsfield, New Hampshire
Died in Pittsfield

MIRICK, Mark Coffin
Admitted as Fellow
Elected to Council
Elected Secretary & Treasurer
At Joint Legislative Meeting
Elected Honorary Member
Born in Hudson, N. Y.
Listed N. Y. Directories as Clerk & Merchant
In Practice in New York
Retired about
Died in New York

MORGAN, Alfred W.
Admitted as Associate
Advanced to Fellow
Born in London, England
Education classical, School not learned
Migrated to United States
Rancher San Luis Rey Valley, California
With Pacific Mutual Life Ins. Co.
In Practice in England, 10-15 years about
In Practice in Los Angeles
Died in Los Angeles

MORTON, Oscar E.
Admitted as Fellow
Resigned
Born probably in United States
Certified Public Accountant New York #78
In Practice per New York Directories

MUNRO, Robert Frater
Admitted as Fellow
Separated before or by
Born in Scotland perhaps about
Associate Chartered Accountant Eng. & Wales
With Price, Waterhouse & Co., London
MUNRO, Robert Frater (cont.)
In Practice alone in New York 1886 - 1888
Later in Cotton-Oil business

NELSON, Robert
Admitted as Fellow Nov. 23, 1899
Born in Glasgow, Scotland Nov. 20, 1870
Educated St. Mungo’s College, Glasgow 1893
Chartered Accountant Glasgow 1903
Certified Public Accountant Illinois #17
Migrated to United States about 1896 or 1897
Apprenticed to T. Wylie Guild, Glasgow 1888 - 1893
Partner Nelson & Leith, Chicago 2-1/2 years 1899 - 1901
Partner Nelson Bros. or alone 1902 - 1912
Died about 1913

NEVIUS, J. Kirk
Admitted as Fellow Dec. 27, 1900
Born in Blawenburg, New Jersey Aug. 16, 1865
Educated Lawrenceville School - 1881
With Merchants in Philadelphia 1881 - 1888
With Avondale (Pa.) Marble Quarry 1888 - 1897
With Heins, Lybrand & Co. 1898 - 1899
With John Heins & Co. 1899 - 1900
Partner John Heins & Co. 1900 - 1908
Died in Philadelphia Dec. 4, 1908

NIELD, Charles Frederick
Admitted as Associate June 13, 1893
Advanced to Fellow Feb. 27, 1896
Born in England 1869
Certified Public Accountant New York #79 1896
With W. S. Davies many years to 1899
Partner Davies & Nield 1900 - 1906
In Practice alone 1907 - 1935
Member National Society of CPAs Aug. 1897
Died in Scarsdale Jan. 17, 1935

NILES, Henry Anderson
Admitted as Fellow Jan. 25, 1897
Ch’n Com. on U. S. Department Methods 1906 - 1908
Born in Philadelphia July 4, 1865
Educated New York University LLM
Certified Public Accountant New York #59 1896
Member New York Board CPA Examiners 1907 - 1909
With Wm. Wood & Co., Textile Machines 1881 -
With 3 Mfs. Utility Equipment - 1894
Partner Niles & Niles 1894 - 1934
Member National Society of CPAs Aug. 1897
Died in New York Aug. 16, 1934
NIVEN, John Ballantine  
Admitted as Fellow May 26, 1904  
Born in Edinburgh, Scotland Sept. 22, 1871  
Son of Alexander T. Niven, CA  
Educated Watson College, Edinburgh U - LLM  
Chartered Accountant, Edinburgh 1893  
Certified Public Accountant New York #157 1900  
Certified Public Accountant New Jersey #33 1905  
Member New Jersey Board of CPA Examiners 1914 - 1920  
Member Institute Board of Examiners 1917 - 1923  
Migrated to United States Dec. 1897  
Apprentice of C. & D. Pearson Edinburgh 1887 - 1892  
With Alexander T. Niven Edinburgh 1892 - 1897  
With Price Waterhouse & Co., Chicago 1898 - 1900  
Partner Touche Niven & Co. 1900 - 1947  
Partner Touche Niven Bailey & Smart 1947 -  
Member N. Y. State Society of CPAs Jan. 1900  
Member N. J. State Society of CPAs  

NOBLE, Erie Mackay  
Admitted as Fellow Apr. 3, 1888  
Born in Scotland perhaps about 1845  
Chartered Accountant Edinburgh 1871  
Apprenticed to Richard Wilson C. A. 1864 - 1870  
Commissioner U. S. Court of Claims  
Migrated to United States about 1895  
In Practice in Washington D. C. probably 1875 - 1892  
Died in Washington Sept. 30, 1892  

OAKES, William Foster  
Admitted as Associate Nov. 25, 1896  
Advanced to Fellow Nov. 29, 1904  
Born in England  
Educated in England  
Certified Public Accountant New Jersey #6 1904  
Migrated to United States about 1890  
With Thomas, Wade, Guthrie & Co. Manchester 1890  
Partner Smith Reckitt Clarke & Co. 1894  
Partner Clarke, Oakes & Co. 1911  
Partner Clarke, Oakes & Trisman 1912 -  
Partner Clarke, Oakes, Trisman & Clarke 1919 - 1927  
Died in Essex Fells, New Jersey Jan. 17, 1927  

PATTERSON, Andrew Stuart  
Admitted as Fellow Mar. 9, 1893  
Resigned Jan. 24, 1895  
Born in Logansport, Indiana 1845  
Certified Public Accountant New York #41 1896  

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PATTERSON, Andrew Stuart (cont.)
In various occupations in New York 1884
In practice alone in New York 1884 - 1890
Partner Patterson & Corwin 1890 - 1899
Partner Patterson, Corwin & Patterson 1899 - 1900
Partner Patterson, Teele & Dennis 1901 - 1903
Member N. Y. State Society of CPAs Mar. 1897
Member National Society of CPAs Aug. 1897
Died in Patterson, New York Apr. 2, 1903

PERKINS, Frank W.
Admitted as Fellow May 13, 1902
Born probably in United States
Listed at 68 William St., New York in Year Books 1902 - 1907

PHELPS, Charles D.
Admitted as Fellow Dec. 8, 1896
Born in Vermont May 8, 1855
Certified Public Accountant New York #43 1896
In Practice alone 1889 - 1900
Partner Phelps & Manvel 1900 - 1906
In Practice alone 1907 - 1927
Member N. Y. State Society of CPAs Mar. 1897
Member National Society of CPAs Aug. 1897
Died in Montclair, New Jersey Nov. 9, 1927

PIPER, Horace A.
Admitted as Fellow Dec. 22, 1886
Resigned Mar. 10, 1894
Born in Marlboro, Massachusetts Jan. 28, 1837
Charter Member Massachusetts Society of PAs 1900
Certified Public Accountant Massachusetts #80 1900
In Practice alone in Boston 1880 - 1916
Retired, succeeded by Wm. C. Canning 1916
Died in Cambridge, Mass. Sept. 9, 1918

PLANT, William E.
Admitted as Fellow Jan. 29, 1903
Born in St. Louis, Missouri Apr. 26, 1845
Certified Public Accountant Missouri #27 1910
In Practice alone in Chicago 1896 - 1898
In Practice alone in St. Louis 1897 - 1911
An Organizer Missouri Society of PAs Sept. 17, 1903
Member Missouri Society of CPAs Oct. 1, 1910
Died in St. Louis, Missouri Mar. 27, 1911

POTTER, Arthur Gowdey
Admitted as Associate Mar. 24, 1904
Advanced to Fellow Nov. 29, 1904
POTTER, Arthur Gowdey (cont.)
Born in Brooklyn, New York Sept. 1, 1874
Educated Omaha, Nebraska High School
Certified Public Accountant New York #248 1905
With American Shipbuilding Co. Cleveland 1918 - 1921
With Peck, Stow & Wilcox, Southington Ct. 1928 - 1933
With Price Waterhouse & Co. New York 1908 - 1909
Partner L. H. Conant & Co. New York 1910
Partner Park, Potter & Co. New York 1914 - 1918
Partner A. G. Potter & Co. Cleveland 1921
Partner F. W. Lafrentz & Co. Cleveland 1924 - 1927
Member N. Y. State Society of CPAs Oct. 1906
Vice Pres. Cleveland Chapter Ohio Socy. 1927 - 1928

POWELL, Robert Frederic
Admitted as Fellow July 25, 1901
Separated before or by Oct. 19, 1905
Born probably in United States
Certified Public Accountant New York #192 1901
In Practice alone in Cleveland 1901
In Practice alone in New York 1901 - 1904
Died Feb. 1, 1904

PRICE, Arthur Blake
Admitted as Fellow Mar. 9, 1893
Separated Oct. 24, 1896
Born probably in United States
Partner Price Bros. & Co. Buffalo 1891 - 1893
With Brothers H. M. and E. B. Apr. 12, 1898
Located in Los Angeles, California by
In Practice alone in Lebanon
Died in Lebanon, Pennsylvania Mar. 20, 1939

RAUDENBUSH, John Kahler
Admitted as Fellow Sept. 27, 1900
Resigned Dec. 24, 1919
Born in Schuylkill Haven, Pa. June 20, 1852
Educated Pierce Business College Phila.
Bookkeeper Union Canal Co. and others to - 1884
In Practice alone in Lebanon 1884 - 1889
Died in Lebanon, Pennsylvania Mar. 20, 1939

RECKITT, Charles Coleby
Admitted as Fellow Mar. 10, 1896
Resigned Jan. 29, 1903
Born in Hull, England Jan. 2, 1864
Educated in Law and Admitted to Bar in Hull 1887
Certified Public Accountant New York #108 1897
Migrated to United States 1887 or 1888
In Real Estate, Farm Loans, Minn., S. Dak. 1888 - 1893
Manager Turner Brass Works Chicago 1902 - 1919
RECKITT, Charles Coleby (cont.)
With Ernest Reckitt, brother 1893 - 1897
Partner Smith, Reckitt Clarke & Co. 1897 - 1900
Partner Reckitt, Reckitt & Williams 1900 - 1902
Retired and Removed to California 1919
Died in Rancho Santa Fe, California Jan. 6, 1949

RECKITT, Ernest
Admitted as Fellow Mar. 10, 1896
Resigned Jan. 12, 1904
Born in Hull, England Oct. 8, 1866
Educated Manchester U. MS, Gottingen U. 1888
Certified Public Accountant, New York #61 1896
Certified Public Accountant, Illinois #4 1903
Member Illinois Board of Examiners 1919 - 1920 1922 - 1925
Migrated to United States, Chicago 1890
With Barrow, Wade, Guthrie & Co. Chicago 1891
In Practice alone Chicago 1891
Partner, Smith, Reckitt & Co. 1892 - 1894
Partner Smith, Reckitt, Clarke & Co. 1895 - 1899
Partner Reckitt, Reckitt & Williams 1900 - 1902
Partner Wilkinson, Reckitt & Williams 1903 - 1910
Partner Reckitt, Benington & LeClear 1925 -
Partner E. Reckitt & Co. and alone 1925 -
Member Illinois Society of PAs 1897
Member N. Y. State Society of CPAs 1904
Member National Society of CPAs Aug. 1897

REDGATE, Ezra C.
Admitted as Associate Feb. 20, 1892
Advanced to Fellow Apr. 6, 1892
Separated Jan. 6, 1893
Readmitted as Fellow June 25, 1896
Separated before or by Jan. 13, 1897
Born probably in England 1892
With Barrow Wade Guthrie & Co. 1892
Listed in New York Directories 1894 - 1895

REID, William Norton
Admitted as Fellow Apr. 6, 1892
Separated before or by Jan. 28, 1904
Born in England
Chartered Accountant, England & Wales 1880
In Practice alone per N. Y. Directories - 1893
Partner W. N. Reid & Co. Boston 1894 -
Partner Byers & Reid, New York 1894 -
Partner Reid & Campbell, New York - 1896
In Practice alone per Boston Adv't 1897

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ROBERTS, Thomas Cullen

Admitted as Associate: Mar. 9, 1893
Advanced to Fellow: Jan. 14, 1895
Elected Trustee: 1895 - 1905
Elected Secretary: 1895 - 1911
Secretary Joint Legislative Meeting: Mar. 13, 1895
Member Committee of 14 for Legislation: 1895 - 1896
Secretary Accountancy Publishing Co.: 1905 - 1911
Born in London, Eng. or vicinity: 1840
Educated in England:
Certified Public Accountant New York #154: 1900
Certified Public Accountant New Jersey #44: 1906
Migrated to United States, Hoboken, N. J.: 1887
In Practice in London several years: 1887
In Practice alone in New York: 1888 - 1891
With Broaker & Chapman New York: 1892 -
Partner Thomas C. Roberts & Son: 1896 - 1912
In Practice alone New York & Hoboken: 1913 - 1924
Member N. Y. State Society of CPAs: Jan. 1905
Member New Jersey Society of PAs 1899, Pres.: 1908 - 1909
Died in Hoboken, New Jersey: Apr. 5, 1924

ROBERTS, Thomas Ernest Cullen

Admitted as Associate: Jan. 6, 1893
Advanced to Fellow: Feb. 27, 1896
Born in London, Eng. or vicinity: Jan. 31, 1866
Eldest Son of Thos. Cullen Roberts
Education, in England:
Certified Public Accountant, New York #26: 1896
With Thos. C. Roberts in London & New York: 1892 -
With Broaker & Chapman: 1892 -
Partner Thomas C. Roberts & Son: 1896 - 1912
In Practice alone: 1913 - 1924
Member New Jersey Society of CPAs: 1904 - 1925
Died in Hackensack, New Jersey: Nov. 5, 1932

ROBERTSON, J. Roderick

Admitted as Fellow: Dec. 22, 1886
At Meeting of Organizers: Dec. 22, 1886
Born in Scotland, about: 1845
Migrated to United States, perhaps about: 1880
Apprentice in Great Britain
In Practice alone in New York before: - 1886
Retired, succeeded by W. S. Davies: 1891
Removed to Victoria, British Columbia: 1891
Died from accident in New York: Fall of 1901
ROBINSON, Charles P.
Admitted as Fellow Mar. 25, 1897
Certified Public Accountant New York #57 1896
Born in Russia 1850 or 1851
In Practice alone in New York 1893 - 1906
Member N. Y. State Society Apr. 1897
Died in New York Oct. 30, 1906

ROLLO, David
Admitted as Fellow Dec. 2, 1893
Elected Trustee 1896 & 1897
Elected Vice President 1898, President Jan. 10, 1899
Born in Perth, Scotland about 1852
Educated Perth Academy
Studied Law Edinburgh University
Admitted to Bar in Edinburgh 1877
Chartered Accountant of Edinburgh
Certified Public Accountant New York #27 1896
Migrated to United States, Newark June 1892
Treasurer John F. Betz & Son Ltd Philadelphia 1907 - 1914
Apprentice of James & Robert Morison 1873 - 1877
With Lindsey, Jamieson & Haldane CA’s Edinburgh 1877 - 1881
With A. & A. Paterson CA’s Edinburgh 1882 - 1887
Partner Rollo & Stuart Edinburgh 1888 - 1890
In Practice alone London, Manchester 1890 - 1892
With Broaker & Chapman, 4 months 1892
With Barrow, Wade, Guthrie & Co., N. Y. 1892 - 1893
In Practice alone, Newark, New York 1894 - 1907
Member National Society of CPAs Aug. 1897
Died in Philadelphia, Pa. about June 1907

ROSE, Alfred
Admitted as Associate Apr. 14, 1894
Advanced to Fellow Feb. 27, 1896
Born in Dorking, England
Educated Private Schools
Certified Public Accountant New York #60 1896
Migrated to United States about 1890
Returned to England Lowestoft 1925
Auditor Construction for U. S. in World War I 1917 - 1918
Partner How Rose & Co. about 1897 - 1903
With Audit Company of New York - 1904
In Practice alone in New York 1904 - 1913
Partner Rose & Hubbard 1914 - 1915
In Practice alone 1916 - 1917
Partner Alfred Rose & Co. 1918 - 1925
In Practice in Lowestoft, England 1926 - 1932
Member N. Y. State Society of CPAs Feb. 1899
Member National Society of CPAs Aug. 1899
<table>
<thead>
<tr>
<th>Name</th>
<th>Admitted as Fellow</th>
<th>Date</th>
<th>Remarks</th>
</tr>
</thead>
<tbody>
<tr>
<td>Rucker, Robert Hamilton</td>
<td>Associate</td>
<td>Mar. 28, 1901</td>
<td>Born probably in United States, Certified Public Accountant, New York #271</td>
</tr>
<tr>
<td></td>
<td>Fellow</td>
<td>June 25, 1903</td>
<td>In Practice alone in New York, Member N. Y. State Society of CPAs</td>
</tr>
<tr>
<td>Ryan, Thomas P.</td>
<td>Fellow</td>
<td>Nov. 25, 1896</td>
<td>Born in Brooklyn, Father had been an Auditor in Great Britain, Educated at Christian Brothers School and private tutors, Certified Public Accountant, New York #63</td>
</tr>
<tr>
<td>Sanford, Frederick H.</td>
<td>Fellow</td>
<td>Oct. 8, 1901</td>
<td>Born in Thompsonville, Connecticut, Educated Episcopal Academy Cheshire, Honors, Certified Public Accountant, New York #198</td>
</tr>
<tr>
<td>Scott, Frank M.</td>
<td>Fellow</td>
<td>Sept. 23, 1897</td>
<td>Born in Newark, New Jersey, Educated Newark High School, Licensed Municipal Accountant N. J.</td>
</tr>
<tr>
<td></td>
<td>Resigned</td>
<td>June 22, 1899</td>
<td>With Banking &amp; other businesses, about</td>
</tr>
<tr>
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<td></td>
<td></td>
<td>In Practice alone and as partner, Partner Scott &amp; Housel</td>
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<td></td>
<td>President New Jersey Audit Co., Died in Orange, New Jersey</td>
</tr>
<tr>
<td>Secor, Charles A.</td>
<td>Fellow</td>
<td>June 28, 1900</td>
<td>Born in (probably) Flushing, New York</td>
</tr>
<tr>
<td></td>
<td>Separated</td>
<td>Sept. 30, 1908</td>
<td>before or by</td>
</tr>
<tr>
<td></td>
<td></td>
<td>June 20, 1876</td>
<td></td>
</tr>
</tbody>
</table>
SECOR, Charles A. (cont.)

Educated in Flushing High School
Listed in New York, per Year Books, etc. 1898 - 1907
Employed with Stephen Little, Step-father
Employed with Albert Little
With Utah Petroleum Co., Salt Lake City
Practiced alone in Salt Lake City to early in 1912
Manager of Suffern & Son, Salt Lake City 1912 - 1913
Practiced alone Salt Lake City from 1913 -
With Mills & Co. New York 1918 - 1921
Partner Secor & Ronder, New York 1921 - 1927
With Paul A. Cullinan, New York 1927 - 1928
Died Apr. 26, 1928

SELF, Edward

Admitted as Fellow Apr. 22, 1896
Born probably in United States
Certified Public Accountant New York #52 1896
Certified Public Accountant New Jersey #30 1905
Trustee of Village of South Orange 1880 - 1882
President of Village of South Orange 1888 - 1890
In Practice per New York Directories 1893 - 1921
With Henry M. Tate 1896
With Smith Reckitt Clarke & Co. 1901
In Practice at 76 William Street 1908
Listed Accountants Directory at 30 Broad N. Y. 1920
Member N. Y. State Society of CPAs Nov. 1897
Member New Jersey Society of CPAs
Member National Society of CPAs
Died in South Orange, New Jersey Dec. 26, 1923

SELLS, Elijah Watt

Admitted as Fellow Apr. 25, 1901
Elected Trustee 1905
Elected President 1906
Born in Muscatine, Iowa Mar. 1, 1858
Educated Baker University - Hon. AM 1909
New York University Hon. DCS 1916
Certified Public Accountant New York #10 1896
With various Railroads 1893
With Dockery Commission on U. S. Accounting 1893 - 1895
Partner Haskins & Sells 1895 - 1924
Member N. Y. State Society of CPAs Mar. 1897
Died in New York Mar. 19, 1924

SEWELL, Edward Henry

Admitted as Fellow Dec. 22, 1886
Resigned before or by Apr. 3, 1888
SEWELL, Edward Henry (cont.)
Readmitted as Fellow Nov. 19, 1889
Elected to Council & Vice President Nov. 19, 1889
Separated Apr. 13, 1892
Born in England
Trained in England as an Actuary - 1887
Migrated to United States 1887
Partner Barrow, Wade, Guthrie & Co. 1887 - 1891
Returned to England 1891

SHAIBLE, William G.
Admitted as Fellow Feb. 27, 1896
Resigned Feb. 23, 1899
Born probably in United States
Certified Public Accountant New York #62 1896
Clerk with State Comptroller & Canal Bureau 1891 - 1915
Removed from Albany to New York 1918
Member N. Y. State Society of CPAs Mar. 1897
Member National Society of CPAs Aug. 1897

SIBLEY, Charles H. W.
Admitted as Fellow Dec. 22, 1886
Signed Certificate of Incorporation Aug. 20, 1887
Separated before or by Apr. 22, 1896
Born probably in United States
Listed in New York Directories 1879 - 1890

SMART, Allen Rich
Admitted as Associate Jan. 9, 1892
Advanced to Fellow Mar. 5, 1892
Separated Jan. 6, 1893
Born Peterborough, England Dec. 21, 1863
Educated, Peterborough Academy
Certified Public Accountant Illinois #1 1903
Migrated to United States 1891
With J. R. Smart, C. A. Peterborough 1883 - 1890
With Barrow, Wade, Guthrie & Co. New York 1891 - 1895
Manager Barrow Wade Guthrie & Co. Chicago 1895 - 1922
Partner Allen R. Smart & Co. Chicago 1926 - 1940
Member Illinois Association of PAs 1898
Member Com. for Illinois CPA Law 1902
President Illinois Society of CPAs 1904
Died in Chicago Feb. 8, 1940

SMITH, Arthur W.
Admitted as Fellow Mar. 10, 1896
Born in Lavorack Bank, England Dec. 23, 1853
Educated St. Judes Collegiate School
Certified Public Accountant New York #44 1896

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SMITH, Arthur W. (cont.)

Migrated to United States, New York about 1888
Apprentice, Thomas Wade Guthrie & Co. Manchester 1888
With Barrow Wade Guthrie & Co. New York 1888 - 1890
With Barrow Wade Guthrie & Co. Chicago 1890 - 1891
Partner Smith, Reckitt & Co. New York 1891 - 1894
Partner Smith, Reckitt, Clarke & Co. 1895 - 1900
Partner Smith, Clarke & Co. 1900 - 1904
President A. W. Smith & Co. 1904 - 1929
First President National Society of CPAs Aug. 1897
Died in New Kensington, Pennsylvania June 24, 1940

SMITH, Charles B.

Admitted as Fellow May 28, 1896
Born in Bath, England 1858
Certified Public Accountant New York #53 1896
Migrated to United States 1883
In Practice per New York Directories 1894 - 1933
Died March 1937

SMITH, James Jasper

Admitted as Fellow Dec. 26, 1902
Born in Jersey City, New Jersey Sept. 13, 1866
Educated Bay Street High School, Jersey City 1880 - 1884
Attended New York School of Accounts of AAPA 1893 - 1894
Certified Public Accountant New Jersey #10 1904
Certified Public Accountant New York #1549 1924
In Practice alone in New York 1895 - 1922
Partner J. J. & H. G. Smith N. Y. & Jersey City 1922 - 1926
Member New Jersey Society of CPAs 1905
Died in Jersey City, New Jersey June 9, 1926

SMYTH, Cleveland H.

Admitted as Fellow June 20, 1892
Separated Oct. 24, 1894
Born in Great Britain
Migrated to West Indies and U. S. before 1892
In Practice alone in New York 1892 - 1893
Partner Abraham, Smyth, Williams & Co. 1893 - 1894

SPAULDING, Edward Carter

Admitted as Fellow Feb. 28, 1901
Born in Allentown, New Jersey 1858 or 1859
Certified Public Accountant Penn. #35 1900
With Banks and Manufacturing Companies 1879 - 1896
In Practice alone per Scranton, Pa. Directories 1897 - 1900
In Practice alone in New York 1901 -
Died Apr. 25, 1918
SPINNEY, William K.
Admitted as Fellow Dec. 22, 1886
Separated before or by Apr. 1888
Readmitted as Fellow Missouri Society July 9, 1837
Born in Massachusetts 1877 - 1916
In Practice per St. Louis Directories 1890
President Office Men's Club St. Louis 1903
Incorporator of Missouri Society of PAs Nov. 18, 1916
Died in St. Louis, Missouri

STERRETT, Joseph Edmond
Admitted as Associate June 13, 1893
Resigned Jan. 24, 1895
Readmitted as Fellow July 30, 1896
Resigned Sept. 23, 1897
Born in Brockwayville, Pennsylvania June 17, 1870
Educated Public and Private Schools
Certified Public Accountant Pennsylvania #12 1899
Certified Public Accountant New York #483 1910
Member Pennsylvania Board of CPA Examiners 1905 - 1915
With John W. Francis 1891 - 1893
Partner J. W. Francis & Co. & Francis & Sterrett 1893 - 1901
In Practice alone in Philadelphia 1901 - 1907
Partner Jones Caesar Dickinson, Wilmot & Co.) 1907 - 1934
Partner Price Waterhouse & Co. New York )
Adviser to Taft Commission on Economy etc. 1911 - 1913
Adviser to Treasury on Profits & Other Taxes 1917 - 1918
Assistant to Agent General for Dawes Plan and Decorations by France and Belgium 1924 - 1927
Member Bookkeepers Beneficial Assn. of Phil. before 1896
Member Institute of Accounts of New York 1897
A Founder Penn. Institute of PAs Mar. 1897
Chairman Congress of Accountants, St. Louis 1904
Co-Author of Modern Trust Company 1913
Died in New York Mar. 22, 1934

STEVENS, Richard F.
Admitted as Fellow Apr. 3, 1888
Elected Vice President 1892, President 3 years 1894 - 1897
Elected Trustee 8 years 1897 - 1905
Trustee, Committee on Curriculum and Teacher) Transportation in N. Y. School of Accounts ) 1893 - 1894
At Joint Legislative Meeting Mar. 13, 1895
Member Committee of 14 for CPA Law 1895 - 1896
Born at Castle Point, Hoboken, New Jersey July 18, 1832
Educated Columbia College as Engineer - 1852
Certified Public Accountant New York #29 1896
Certified Public Accountant New Jersey #4 1904
With Railroad and other corporations 1852 - 1871

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STEVENS, Richard F. (cont.)
In Practice alone in Newark and New York 1871 - 1914
Member New Jersey Society of CPAs
Died in Newark, New Jersey Sept. 3, 1914

STEVENSON, Charles C.
Admitted as Fellow Jan. 14, 1902
Born in Norfolk, Virginia
Certified Public Accountant New York #196 1901
Employed by 3 Firms in Norfolk at Age 15-19
With Thomas J. Carson & Co. Baltimore
Removed to New York 1863
Bookkeeper in New York, Home in Elizabeth 1873
Made Examination of Elizabeth N. J. 1879 - 1880
City Treasurer Elizabeth, N. J. 3 years 1881 - 1883
In Practice alone New York, Elizabeth 1888 - 1918
Died 1918 or 1919

STEWART, Otis D.
Admitted as Fellow Feb. 24, 1898
Separated Apr. 25, 1901
Born probably in United States
With W. M. Gallagher & Co. Paterson 1897 - 1900

STOCKING, Charles Henry
Admitted as Fellow Oct. 22, 1896
Born probably in Rhineback, New York Apr. 13, 1837
Certified Public Accountant New York #102 1897
Trustee Koehler's New York School of Accounts 1905
In Practice alone in New York 1895 - 1905
Member National Society of CPAs Aug. 1897

STOTT, Frank Irving
Admitted as Fellow June 30, 1892
Elected Trustee Jan. 10, 1899
Born in New York Dec. 9, 1865
Certified Public Accountant New York #12 1896
In Practice alone in New York (before?) 1892 - 1900
Member N. Y. State Society of CPAs Aug. 1897
Governor National Society of CPAs Aug. 1897
Died in New York Jan. 14, 1901

STUART, Charles U.
Admitted as Fellow Apr. 14, 1894
Resigned Dec. 22, 1896
Born in Scotland
Education and Accounting Training in Scotland
In Practice alone in Chicago - 1894
Partner Stuart & Young, Chicago 1895 - 1903
SULLIVAN, Thomas J.
Admitted as Fellow
Separated before or by
Born perhaps in United States
Certified Public Accountant New York #83 1896
Partner Kavanagh & Sullivan from 1895 -
In Practice alone in New York to 1925
Member National Society of CPAs Aug. 1897

SWAN, Douglas Archibald
Admitted as Fellow
Born in Logan, Utah
Son and Grandson of Scottish Accountants
Education Brigham Young University
Certified Public Accountant Utah #4 1909
Member Utah Board of CPA Examiners 1912 - 1917
Teller and Cashier in 2 Utah Banks to - 1916
National Bank Examiner 1916 - 1917
In Practice alone in Salt Lake City 1917 - 1920
Partner Swan, Worsley & Forman 1920 - 1929
In Practice alone in Los Angeles 1929 -
Died in Los Angeles, California Nov. 1932

TALLMAN, John M.
Admitted as Fellow
Resigned
Born perhaps in Brooklyn
Listed in N. Y. Directories 1891 - 1925
Residence in Brooklyn

TATE, Daniel Camp
Admitted as Fellow
Resigned
Born in Middletown, Connecticut
Educated Wesleyan University
Certified Public Accountant New York #30 1896
In Practice per New York Directories 1892 - 1915
Member N. Y. State Society of CPAs Apr. 1897
Died in New York Jan. 8, 1916

TATE, Henry Marshall
Admitted
Born in Boston, Massachusetts
Educated Harvard College, 1862-1865-AB 1896
Removed to New York about 1866
In Practice per N. Y. Directories 1876 - 1896
Died in Brooklyn, New York Feb. 7, 1897
TEELE, Arthur Wellington
Admitted as Fellow Jan. 6, 1893
Separated Oct. 29, 1894
Readmitted as N. Y. State Society Fellow 1905
Member Com. U. S. Department Methods 1906 - 1908
Born in Medford, Massachusetts 1868
Educated Eastman College, Poughkeepsie
Certified Public Accountant, New York #13 1896
Member New York Board of CPA Examiners 1905 - 1907
Member Institute Board of Examiners 1916 - 1921
In Practice alone in New York 1891 - 1893
Partner Wm. Trenholm, Teele & Co. 1893
Partner Wm. Trenholm, Teele & Dennis 1894
Partner Teele & Dennis 1895 - 1900
Partner Patterson, Teele & Dennis 1901 - 1940
First Secretary N. Y. State Society of CPAs Mar. 1897
Died in New York Jan. 30, 1940

TEICHMANN, Max
Admitted as Fellow Mar. 27, 1902
Born in Saxony, Germany June 22, 1860
Educated in Germany, Academic, Business
Business Travel in Europe, Asia, Africa
Certified Public Accountant Maryland #1 1900
Member Maryland Board of CPA Examiners 1900 - 1903
Migrated to United States, Baltimore 1883
Employed by Corporations & City of Baltimore
Partner Kuchler & Teichmann 1899 - 1903
In Practice alone in Baltimore 1903 - 1922
First President Maryland Assn. of PAs 1899
Promoter of Maryland CPA Law 1900
President Maryland Association of CPAs 1901 - 1904
Vice Pres. Federation of Societies of PAs 1902 - 1904
Member of many Technical Societies
Died in Baltimore, Maryland Dec. 27, 1922

THOMAS, Charles
Admitted as Associate Oct. 28, 1897
Advanced to Fellow Nov. 29, 1904
Born in New Jersey Oct. 10, 1841
Certified Public Accountant New York #272 1902
In Practice alone New York & Summit N. J. 1897 - 1909
Died in Summit N. J. May 14, 1910

TIPSON, Frederick Samson
Admitted as Fellow Mar. 25, 1897
Born in Twickenham, England 1858
Education in Private School
Teaching in British Guiana 1881 - 1885
TIPSON, Frederick Samson (cont.)

Student at Cambridge University, Music 1885 - 1887
Certified Public Accountant New York #84 1896
With Public Accountants, Cheapside, London
Migrated to United States
Public Accountant, New York 1891 -
Partner Tipson & Greenman
Practiced alone and with Chas. Hecht & Co. N.Y.
Conducted Coaching Course 1900 - 1906
Author Theory of Accounts, Commercial Law (Auditing, Practical Accounting)
Governor National Society of CPA's
Died in New York Aug. 1897 1921

TRENHOLM, William

Admitted as Fellow Dec. 17, 1891
Elected to Council Dec. 17, 1891
Elected Trustee Feb. 6, 1892
Resigned Oct. 24, 1894
Born in Charlestown, South Carolina Mar. 8, 1868
Son of former U. S. Comptroller of Currency
Educated U. of South, Suwanee, Tenn.
Professor of Banking N. Y. School of Accounts 1893 - 1894
In Practice alone in New York 1890 - 1892
Partner Wm. Trenholm, Teele & Co. 1893
Partner Wm. Trenholm, Teele & Dennis 1894 - 1895
In Practice alone in New York 1895 -
Died in New York 1911

TUCKERMAN, Samuel

Admitted as Fellow May 27, 1897
Separated Dec. 22, 1898
Born in Boston, Massachusetts Jan. 30, 1829
In Practice in Boston 1897 - 1908
Died in Boston Feb. 24, 1908

VAN BOKKELEN, Spencer D. C.

Admitted as Fellow June 20, 1892
Separated Oct. 24, 1895
Born in Brooklyn Dec. 16, 1828
Educated Muhlenburghs Academy College Point
A Founder of Adelphi Academy Brooklyn
Director Mercantile Library Brooklyn 1859
With Father later Robert Bedell, Naval Stores - 1865
In Wall Street 1865 -
In Practice per 1892 Advertising from 1867 -
Listed in Jersey City Directories from 1889 -
Killed in Railroad accident near Newark, N.J. July 31, 1897
VANDYKE, William B.
Admitted as Fellow Nov. 23, 1899
Separated before or by Jan. 25, 1900
Born perhaps in New York
Certified Public Accountant New York #230 1901
Located at 52 Broadway, New York at Aug. 31, 1899

VAUGHN, John
Admitted as Fellow Jan. 14, 1902
Born in Philadelphia 1843
Educated U. S. Naval Academy, Annapolis
Certified Public Accountant Pennsylvania #2 1899
Member Pennsylvania Board of CPA Examiners 1899 - 1903
Paymaster U. S. Navy
In Business several years
With John Heins, Brother-in-law Philadelphia 1887
In Practice alone in Pittsburgh 1887 - 1917
Vice Pres. Pennsylvania Institute of PAs etc. 1897 - 1906
Willed his Library to Penn. Institute
Died in Binghampton, New York about Dec. 5, 1917

VEYSEY, William Henry
Admitted as Fellow Dec. 22, 1886
Elected to Council and Treasurer Jan. 17, 1887
Resigned Jan. 24, 1894
Born in Exeter, England Feb. 10, 1826
Migrated to United States, before or by 1857
Trained as Accountant in England
In Practice alone in New York 1866 - 1872
Partner Veysey & Fabian 1873 - 1876
In Practice alone 1877 - 1885
Partner Veysey & Veysey 1886 - 1896
Charter Member Institute of Accounts of N. Y. 1882
Died in Brooklyn July 14, 1896

VEYSEY, Walter Hugh Peyton
Admitted as Fellow Dec. 22, 1886
Signed Certificate of Incorporation Aug. 20, 1887
Elected to Council Feb. 16, 1888
Resigned Jan. 24, 1894
Born in Jersey City, New Jersey May 16, 1862
Certified Public Accountant New York #192 1901
With Mutual Life Insurance Co. N. Y. 1892 - 1919
With William H. Veysey, Father 1885
Partner Veysey & Veysey 1886 - 1892
Member of Institute of Accounts N. Y. 1882
Retired and Removed to California 1919
Died in Glendale, California Oct. 14, 1930

383
WALKER, Alfred Percy
Admitted as Fellow Dec. 2, 1893
At Joint Legislative Meeting Mar. 13, 1895
Born probably in Canada about 1862 or 1863
Certified Public Accountant New York #14 1896
With Standard Milling Co., 1903-1929, President 1914 - 1929
With James Yalden 1885 - 1888
With Yalden Brooks & Donnelly 1889 - 1893
With Yalden Brooks & Yalden 1893
Partner Yalden Brooks & Walker 1893 - 1895
Partner Yalden Walker & Co. 1896 - 1899
Partner Yalken Walker & Co. 1900 - 1902
Partner James Yalden & Co. 1902 - 1903
Partner Walker & Kenworthy Co. 1903 -
Member N. Y. State Society of CPAs Feb. 1903
Governor National Society of CPAs Aug. 1897
Died in Pelham Manor, probably in 1932 or 1933

WALTERS, Charles W.
Admitted as Fellow Dec. 27, 1900
Born in Philadelphia, Pa. Feb. 4, 1847
With Heins, Whelen & Co. 1890 - 1893
With Heins, Whelen, Lybrand & Co. 1893 - 1897
With Heins, Lybrand & Co. 1897 - 1899
With John Heins & Co. 1899 - 1900
Partner, John Heins & Co. 1900 - 1924
Died in Philadelphia, Pa. July 24, 1924

WATSON, William A.
Admitted as Fellow June 25, 1903
Born probably in Brooklyn
Certified Public Accountant New York #233 1901
In Practice in Brooklyn from 1902 - 1945
Died in Brooklyn Jan. 1, 1946

WEISS, William Frederick
Admitted as Fellow Nov. 23, 1899
Born in Germany 1861
Certified Public Accountant New York #141 1898
Migrated to United States, New York 1880
In Practice alone in New York 1894-1896 & 1903 - 1939
Partner Weiss & Johnson 1897 - 1898
Partner Yalden, Walker & Weiss 1900 - 1903
Partner Macpherson, Weiss & Co. 1913
Partner William F. Weiss & Co. 1914 - 1939
Member N. Y. State Society CPAs, 1902 President 1912 - 1913
Died in New York Apr. 16, 1939

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WENDT, C. E.
Admitted as Fellow
Separatd before or by
Born perhaps in New York
In Practice in New York, 80 Wall Street
Dec. 22, 1886
Apr. 1888
1887

WHITEHEAD, John W.
Admitted as Fellow
Elected Trustee
Elected Secretary
Teacher, Bldg. & Loan Accts., N. Y. School of Accts.
Born probably New York or vicinity
Certified Public Accountant, New York #103
Separated before or by
Partner, Whitehead Clerihew & Briggs before
Partner Whitehead Clerihew & Co.
Member N. Y. State Society of CPAs
Member National Society of CPAs
Jan. 9, 1892
Dec. 15, 1892
Feb. 13, 1894
1893 - 1894
Feb. 25, 1897
1892 - 1893
1894 - 1900
July 1897
Aug. 1897
1897
1897

WILKINSON, George
Admitted as Fellow
Born in London, England
Educated Sidcot School Somersetshire
Certified Public Accountant Illinois #5
Certified Public Accountant New Jersey #14
Certified Public Accountant New York #302
Certified Public Accountant Pennsylvania #62
Member New Jersey Board of CPA Examiners
Migrated to United States
With American Trading Co. Shanghai, China
With Veysey & Veysey New York
With Barrow, Wade, Guthrie & Co. New York
Manager Barrow, Wade, Guthrie & Co. Chicago
In Practice alone in Chicago
Partner Wilkinson Reckitt & Williams
Partner George Wilkinson & Co. Philadelphia
Promoter of Illinois Society of PAs
Promoter of Illinois CPA Law
Organizer of Congress of Accountants St. Louis
Member Committee for Federation Merger
Author of many Historical Articles
Died in Bustleton, Pennsylvania
Mar. 24, 1898
May 19, 1860
1903
1904
1905
1907
1908 - 1914
1883
1888 - 1889
1887
1890 - 1891
1891 - 1896
1897 - 1904
1904 - 1912
1912 - 1932
1897
1903
1904
1903 - 1905
Oct. 14, 1932

WILLCOX, Edmund
Admitted as Associate
Advanced to Fellow
Separated
Born in England
Advertised in Banker & Tradesman, Boston, as medalist,
Institute of Expert Accts, Eng.
Oct. 24, 1895
Dec. 26, 1895
Nov. 27, 1901
1894
WILLCOX, Edmund (cont.)
Advertised in The Bookkeeper, Detroit as Certificated Accountant
Claimed to have been in public practice
Partner W. N. Reid & Co., Boston
Partner Willcox Audit Co., Boston

WILMOT, Henry Walter
Admitted as Fellow
Born in Rio de Janeiro, Brazil
Educated in England
Associate Chartered Accountant, Eng. & Wales
Chartered Accountant of Ontario
Certified Public Accountant Illinois #6
Migrated to United States
Officer of Various Sugar Companies
With Price, Waterhouse & Co., London
Apprentice of Fred G. Painter, London
With Jones, Caesar, Dickinson & Co.
Vice President Illinois Society of CPAs
Died in Clearwater, Florida

WILSON, William L.
Admitted as Associate
Advanced to Fellow
Resigned
Nephew of Edwin F. Bryan, Associate
Born probably in Savannah, Georgia
Listed in Savannah, Directories as in 4 Real Estate & Insurance firms and President of 3 corporations

WITTENBERG, Frank
Admitted as Associate
Advanced to Fellow
Born in St. Louis, Missouri
Educated St. John College Little Rock, Ark.
and U. of Virginia Charlottesville
Certified Public Accountant Arkansas #1
Teller in Little Rock Bank about
In Practice alone in Little Rock before or by
Partner Wittenberg & Eaton
President Arkansas Society of CPAs
Died in Little Rock, Arkansas

WOODLING, Edward Grant
Admitted as Fellow
Born in Logansport, Indiana
WOODLING, Edward Grant (cont.)
Educated Public School, Business College
Certified Public Accountant New Jersey #25 1904
Member New Jersey Board of CPA Examiners 1915 - 1921
With various Financial & Industrial Companies
In Practice in New York & Cranford, N. J. to 1921
Died 1921 or 1922

WOODWARD, Robert Graham
Admitted as Fellow Sept. 23, 1897
Separated before or by Oct. 1913
Born probably in United States
Bookkeeper with Girvin, Baldwin & Eyre San Fran. 1891 - 1893
In practice San Francisco 1890 and probably 1894 - 1897
With American Audit Co. New York 1898 - 1901
In practice apparently alone New York 1903 - 1912

WOOLLEY, R. W. L.
Admitted as Fellow Nov. 23, 1899
Separated before or by Jan. 25, 1900
Born perhaps in New York
Located at 52 Broadway New York at Aug. 31, 1899

YALDEN, James
Admitted as Fellow Dec. 22, 1886
Elected to Committee on Organization Dec. 22, 1886
Elected to Council Jan. 17, 1887
Elected President Feb. 16, 1888 and Feb. 6, 1892
Member Charter Committee for College of Accts. Jan. 9, 1892
At Meeting with Regents re Charter for College June 8, 1892
Trustee & Guarantor for N. Y. School Accts. 1892 - 1894
Teacher Governmental Accts., N. Y. School Acc. 1893 - 1894
Elected Trustee continuously to 1905 from Jan. 17, 1893
At Joint Legislative Meeting Mar. 13, 1895
Member Committee of 14 for New York CPA Law 1895 - 1896
One of Two Fellows who Held Membership 1886 - 1905
Only Fellow who Held Office Continuously 1886 - 1905
Born in London, England or vicinity Mar. 26, 1842
Certified Public Accountant New York #138 1898
Migrated to United States before or by 1876
With British Accountants some years to - 1866
In Practice at 70 Cheapside London - 1866
In Practice as J. Yalden & Co. New York 1876 - 1888
Partner Yalden, Brooks & Donnelly 1889 - 1892
Partner Yalden, Brooks & Yalden 1893
Partner Yalden, Brooks & Walker 1893 - 1895
Partner Yalden, Walker & Co. 1896 - 1899
Partner Yalden, Walker & Weiss 1900 - 1902
Partner J. Yalden & Co. 1902 - 1905
YALDEN, James (cont.)
Member N. Y. State Society of CPAs
Died in New York
Feb. 1903
Mar. 8, 1905

YALDEN, Louis
Admitted as Associate
Mar. 6, 1888
Advanced to Fellow
Jan. 26, 1892
Elected Trustee
Feb. 6, 1892
At Meeting with Regents re Charter for College
June 8, 1892
Guarantor of Expense of N. Y. School of Accounts
1892
On Faculty New York School of Accounts
1893
Born in Medsted, England
Mar. 30, 1861
Migrated to United States, perhaps about
1876
With James Yalden, Brother some years to
1889
Partner Yalden Brooks & Donnelly
1889 - 1892
Partner Yalden Brooks & Yalden
1893
Died in New York
Sept. 19, 1893
CHAPTER 55

BIOGRAPHICAL SKETCHES OF 52 ASSOCIATES
WHO DID NOT BECOME FELLOWS PRIOR TO JANUARY 1905

BEYNROTH, William H.
Admitted as Associate Feb. 1, 1892
Attended Conferences with Regents June 8, 1892
Separated Jan. 6, 1893
Born probably in United States
Listed N. Y. Directory as Treasurer 1891
Listed Banking Law Journal as Accountant Dec. 15, 1892
Listed N. Y. Directory as Public Accountant 1892 - 1893

BROADBENT, W. Brooks
Admitted as Associate Jan. 26, 1892
Separated Oct. 24, 1894
Born probably in United States
Address 69 Wall Street, New York Jan. 26, 1892

BRYAN, Edwin F.
Admitted as Associate Dec. 2, 1893
Born in South Carolina about 1846
Moved to Savannah after Civil War 1865
With two firms of Cotton Factors 1871 - 1876
Superintendent of Cotton Exchange 1877 - 1888
Accountant, Stilwell, Millen & Co. 1888 - 1894
No record of public practice learned
Died in Savannah Dec. 18, 1894

BULL, Henry James
Admitted as Associate June 28, 1900
Born probably in England
Listed N. Y. Directories as Public Accountant 1895 - 1900
With Deloitte, Dever, Griffiths & Co. 1900
Listed in Lexington, Ky. as Public Accountant 1901 - 1908
Listed in New York as Public Accountant 1908 - 1920
Died in New York Aug. 12, 1920

BURLINGAME, Charles Marvin
Admitted As Associate Mar. 28, 1901
Born in Norwich, N. Y. Apr. 14, 1873
Certified Public Accountant N. Y. #238 1902
In Public Practice alone in New York 1889 - 1902
Partner, Walker & Kenworthy Co. 1903
BURLINGAME, Charles Marvin (cont.)
Auditor Underwood Typewriter Co. 1904
Comptroller, Royal Typewriter Co. 1907
Auditor, etc., Internal Revenue Bureau 1918
Auditor, Tidewater Oil Co. 1920
In Public Practice Alone in Brooklyn 1925 - 1930
With Electric Bond & Share Co. 1931
Died in Brooklyn Feb. 1, 1932

CLARK, Thomas Robert
Admitted as Associate Mar. 22, 1900
Born in England 1867
Associate Chartered Accountant Eng. & Wales Nov. 1892
Certified Public Accountant Ohio #30 1908
Apprentice of Samuel Taylor, F. C. A. Swansee
With Deloitte, Dever, Griffiths & Co. 1900 - 1905
Partner Deloitte, Dever, Griffiths & Co. 1905 - 1918
Retired and Returned to England
Died in England about 1939

COADE, William Henry
Admitted as Associate May 12, 1903
Born probably in Canada Mar. 12, 1860
Comptroller All America Cables, Inc. 1918
Vice President & Treasurer of same 1919 - 1923
Vice President of same in London 1923 - 1926
Retired Oct. 1, 1926
Died in Toronto, Canada May 28, 1946

ENTHOVEN, Edward J.
Admitted as Associate Apr. 28, 1904
Born in London, England Jan. 22, 1876
Educated Athenee Tournai, Belgium 1892 - 1896
   University College, London
   N. Y. School of Accounts, Koehler's about 1904
Certified Public Accountant N. Y. #280 1906
Member Faculty Pace Institute about 1906 or 1907
Migrated to United States Sept. 1900
Bookkeeper S. Oppenheimer & Co. 1901 - 1903
Auditor Equitable Life Assurance Socy. Paris 1909 - 1912
Auditor, Brown Bros. & Co. 1912 - 1917
Partner Jacquelin & de Coppet 1917 - 1929
With Chatham & Phoenix Nat. Bank & Trust Co. 1929 - 1932
With Price Waterhouse & Co. 1932 - 1938
Partner Chambellan, Berger & Welte, CPA's 1939 - 1945
With J. H. Cohn & Co. Newark 1945
Member New York State Society of CPA's Nov. 1932
FESSENDEN, Richard C.
Admitted as Associate
May 26, 1894
Separated
July 11, 1894
Born probably in United States
Listed New York Directories as Public Accountant
1896 - 1899
Listed Jersey City Directories as Public Accountant
1905 - 1906
Possibly of Fessenden & Reid, Jersey City
1906

FISCHER, Emil S.
Admitted as Associate
June 16, 1902
Separated before or by
Oct. 1906
Born in Vienna, Austria
Nov. 26, 1865
Educated in College and Commercial School
Lectured N. Y. U. School of CAF Foreign Exchange
1907
Migrated to United States in
1892
Employed in Vienna, Paris 1889, Buenos Aires
1890 - 1891
Rio de Janeiro 1891-1892, New York
1892 - 1894
Head Accountant German Asiatic Bank, China
1894 - 1899
in New York 1899-1906, in China
1919 - 1923
Author of Various books on Foreign Exchange and Banking

FORSICK, Charles E.
Admitted as Associate
Oct. 24, 1901
Born in Greenwich England, probably
Aug. 29, 1859
Educated Shrewbury Schools Norden College
Lecturer N. Y. U. School of CAF
1907 - 1910
Migrated to United States
Aug. 1885
Employed on accounts in Southern States
1885 - 1893
General Bookkeeper Lehigh Valley R. R.
1893 - 1896
With Automobile Club of America
1910
Auditor Tidewater Oil Co.
1918
Secretary Union Oil Co.
1920 - 1921
With Haskins & Sells CPA's
1901 - 1910
Died probably about
1940

GAYNOR, Philip B.
Admitted as Associate
Nov. 29, 1904
Born probably in United States
Certified Public Accountant, New York #358
Jan. 1907
Commissioner Accounts N. Y. City, 4 months
1907 - 1908
With Thomas P. Ryan CPA
1904
With Audit Co., New York
Partner Philip B. Gaynor & Co.
1910 - 1925
Member N. Y. State Society of CPAs
May 1907

GOODMAN, Edward Cross
Admitted as Associate
May 27, 1897
Separated before or by
Dec. 31, 1898
Born in St. Catherines, Ont.
GOODMAN, Edward Cross (cont.)
Certified Public Accountant N. Y. #188 1901
With Stephen Little, Public Accountant 1897
Listed Chicago Directory 1898
Listed N. Y. Directories 1908 - 1917
Manager Audit Co. of New York in Chicago 1920 & 1925
Member New York State Society of CPAs June 1908

GRANT, James D.
Admitted as Associate Jan. 14, 1902
Born probably in England
With Yalden Walker & Weiss CPAs 1902
Listed in Year Books as in Arizona 1905 - 1909

GREACEN, Albert
Admitted as Associate May 27, 1897
With L. H. Conant CPA 1897
With Haskins & Sells CPA's 1914 - 1921
Listed in Year Books at Green Valley, N. J. 1925 - 1932
Died in 1932 or 1933

HANAW, Charles S.
Admitted as Associate Oct. 14, 1902
Separated before or by Jan. 10, 1905
Graduated Koehlers N. Y. School of Accounts 1901
Passed New York CPA Examinations June 1902
and scheduled for Certificate #242 but did not get experience to qualify for it

HERINGTON, Percy Reginald
Admitted as Associate Dec. 8, 1896
Born in Port Slade, England Jan. 30, 1886
Educated Dufferin High School Toronto, Ont. 1897
Certified Public Accountant #126 New York 1897
With Frank I. Stott, CPA 1896 - 1901
Partner Jasper & Herington 1901 - 1920
Of Jasper & Herington Inc. 1920 - 1943
Member New York State Society of CPAs June 1910
Died in New York Aug. 2, 1943

HOOD, Thomas Bryce
Admitted as Associate Nov. 23, 1899
Separated Apr. 25, 1901
With David Rollo in 1899

HOUSTON, T. Snowden
Admitted as Associate Mar. 3, 1888
Separated Dec. 5, 1889
With John Heins, Philadelphia before or by Jan. 1, 1887
Thereafter in other business perhaps in N. Y.
JACOBSON, Gustavus
Admitted as Associate
Chicago Agent for Tipson's Course
Author of "Solutions of Problems"
Listed in Chicago
Died in Chicago probably in 1924

JASPER, William H.
Admitted as Associate
Certified Public Accountant #105 New York 1897
With Frank I. Stott 1901
Partner Jasper & Herington 1920
Member New York State Society of CPA's
Died in New York Mar. 30, 1920

KERR, John F.
Admitted as Associate
Born probably in United States
With American Surety Co.
Died in New York Apr. 24, 1911

KINMOUTH, Alfred S.
Admitted as Associate
Separated
Born probably in United States
Certified Public Accountant #6 Connecticut 1908
Listed New York Directories 1893 - 1899

LATHAM, William Henry
Admitted as Associate
Born at Noank, Connecticut May 6, 1872
Employed by West Shore, New Haven & Erie R. R.s
With Patterson, Corwin & Patterson - 1900
With Haskins & Sells 1900 - 1904
Listed in AAPA Year Books as in New York 1905 - 1912
With Standard Furniture Co., Herkimer, N. Y. 1913 - 1914
With Touche Niven & Co. 1914 - 1915

LEVER, Samuel Hardman
Admitted as Associate
Resigned
Born in Liverpool, England Apr. 18, 1869
Certified Public Accountant #40 New York 1896
Migrated to United States 1890
With Barrow, Wade, Guthrie & Co. 1890 - 1898
Partner Barrow, Wade, Guthrie & Co. 1898 - 1922
With British Government, in World War I 1916 - 1922
On British Commission To Canada, Australia
Received Knighthood in 1917, Baronetcy in 1920
Died near Winchester, England July 1, 1943

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LEWIS, Richard
Admitted as Associate Mar. 6, 1888
Resigned June 28, 1904
Born probably in United States 1897
Certified Public Accountant #111 New York
With George H. Church, New York 1888 - 1896
With Pa. R. R. at 1143 Broad St. Newark 1896 - 1899
Listed AAPA Year Books at Tottenville, S. I. 1902 - 1903
Listed at 371 East 138 Street, New York 1905
Member New York, State Society of CPA's Nov. 1897
Member National Society, CPA's Aug. 1897

LOMAX, William Vernon
Admitted as Associate Jan. 26, 1892
Separated Jan. 6, 1893
Born probably in United States 1896 - 1897
Listed in New York Directories

LORD, Clarkson E.
Admitted as Associate Apr. 30, 1903
Born in New York Aug. 22, 1870
Educated Public Schools, Packard Bus. College 1904
Certified Public Accountant #27 New Jersey 1903 - 1922
With De Forest Bros. Attorneys 1922
In practice alone in New York 1923 - 1944
Partner Lord & Lord 1904
Member New Jersey Society CPA's 1904
Died in Mt. Vernon, N. Y. Oct. 15, 1944

LOVEJOY, Ernest William
Admitted as Associate June 29, 1903
Born in Rugby, England Sept. 30, 1878
Educated Lawrence School, Rugby 1908
Certified Public Accountant #16 Connecticut
With Price Waterhouse & Co. 1901 - 1911
Partner Lovejoy, Mather, Hough & Stagg 1911 - 1923
Partner Lovejoy & O'Donoghue 1923 - 1927
Partner Lovejoy & Reydell 1927
Partner Ernest W. Lovejoy & Co. 1928

McCUNE, John C.
Admitted as Associate Jan. 13, 1893
Resigned June 13, 1893
Born probably in United States 1893
Located at 54 West 24th Street, New York Jan.

MILLARD, Henry
Admitted as Associate Jan. 9, 1892
Separated Oct. 24, 1894
MILLARD, Henry (cont.)
Born probably in United States
Certified Public Accountant #46 Illinois 1904
Located in New York 1892
Located in Chicago 1896
Located in Philadelphia 1897
Located in Chicago 1904 - 1908 and 1925

MITCHELL, Josiah Sherman
Admitted as Associate May 12, 1903
Born probably in United States
In Practice apparently alone from 1903
Partner Mitchell & Ferris per Accountants Diry. at 1920
Partner Mitchell & Simson per Accountants Diry. at 1925
Partner J. S. Mitchell & Co. Per AIA Bulletin at 1930
Died in New Rochelle, N. Y. May 15, 1930

MORRIS, Dudley C.
Admitted as Associate Nov. 24, 1901
Born probably in United States
Certified Public Accountant #12 Ohio 1908
With Haskins & Sells, New York & Cleveland 1901 - 1910
Partner Haskins & Sells 1910 - 1912
Official of Utility Corporation New York 1913 - 1924
Died in New York Nov. 3, 1924

NELSON, Godfrey Nichols
Admitted as Associate Jan. 12, 1904
Born in Sweden of American Parents Oct. 22, 1878
Educated Adelphi College, Brooklyn 1895 - 1896
Studied Law in Law Office 1900 - 1904
Admitted to New York Bar 1904
Certified Public Accountant #380 New York 1906
With Harry F. Searle CPA 1904 - 1907
Tax and General Law Practice 1907 - 1932
With N. Y. Times, Counsel, Director, Vice Pres. 1920
Author Income Tax Law and Accountancy 1916

NICHOLS, Abram J.
Admitted as Associate Nov. 26, 1902
Resigned Feb. 25, 1904
Born probably in United States
Located in New York, 272 West 107 Street 1902 - 1904

PAIRAudeau, Leon Emile
Admitted as Associate Sept. 23, 1897
Separated before or by Dec. 31, 1898
Born in British Guiana
With F. S. Tipson, Brother in law, before and after 1897
Died in Brooklyn, date not learned
PARK, James
Admitted as Associate May 23, 1901
Advanced to Fellow Through State Society 1905
Born in Ulverston, England 1867
Migrated to United States 1892
Educated in Ulverston
Student (probably) at School of Accounts 1893 - 1894
Certified Public Accountant #225 1901
With Deloitte Dever Griffiths & Co. 1892 - 1901
In Practice Alone 1901 - 1913
Partner Park Potter & Co. 1914 - 1920
Partner James Park & Co. 1921 - 1924
Partner Park Byrne & Stevens 1925 - 1926
Partner Park Stevens & Co. 1927
Partner Park Bourne & Stevens 1928 - 1929
Partner Park Stevens & Co. 1930 - 1933
Partner Park Potter & Co. 1934 - 1938
Member New York State Society of CPAs Dec. 1902
Died in New York Dec. 6, 1938

PAUL, James M.
Admitted as Associate Oct. 28, 1892
Separated Oct. 24, 1894
Born probably in England
Listed New York Directory 1892
With Barrow, Wade, Guthrie & Co. Nov. 2, 1892

PENNEY, John W.
Admitted as Associate Feb. 20, 1892
Separated Aug. 30, 1895
Born probably in United States
Certified Public Accountant #100 New York 1897
Partner Waud, Edmunds & Penney 1894 - 1895
In Practice Alone in Atlanta, Georgia 1903 - 1904
Said to have been "first CPA in Georgia"
Advertised, "English, French, Spanish"
Member New York State Society of CPAs July 1897

RATTRAY, James
Admitted as Associate Apr. 11, 1893
Resigned Jan. 24, 1895
Born in Scotland
Trained in Scotland

ROBERTS, Charles Cullen
Admitted as Associate Sept. 20, 1904
Born in England 1882
Son of Thomas Cullen Roberts CPA
Brought to United States, Hoboken, N. J. 1888
ROBERTS, Charles Cullen (cont.)
Educated Trinity School, New York, Prize Winner 1898
Trained with Father
With Price Waterhouse & Co. Cleveland, New York 1905 - 1925
In Practice alone in Hartford 1925 - 1928
Partner Roberts & Vannais, Hartford 1928 - 1929
With Peat, Marwick, Mitchell & Co., New York 1931
In Hartford, not in practice 1932 - 1944
Died in West Hartford, Connecticut Nov. 4, 1944

SAMUELSON, Frank J. Jr.
Admitted as Associate Oct. 24, 1901
Born probably in United States
Certified Public Accountant #51 New Jersey 1908
With Haskins & Sells before or by 1901
Auditor Interborough Rapid Transit Co.
Member American Electric Railway Association
Member New Jersey Society of CPAs
Died at Arlington, New Jersey Oct. 19, 1931

SANFORD, David R.
Admitted as Associate Jan. 24, 1901
Born in Nantucket, Massachusetts Aug. 1, 1852
Educated Boston Schools, New York University
Certified Public Accountant #314 New York 1905
Employed by American Surety Co. Apr. 16, 1895
Auditor American Surety Co. June 19, 1910
Died June 29, 1939

SYDENHAM, William Humphrey
Admitted As Associate Jan. 9, 1892
Resigned Dec. 8, 1892
Born probably in United States
Location in New York, 20 Warren Street Jan. 9, 1892

VAN WIE, Frank L.
Admitted as Associate Jan. 14, 1902
Separated before or by Dec. 1906
Born probably in England
With Sargent Page & Taylor before or by 1902

WEISS, Clemens
Admitted as Associate Mar. 24, 1904
Born in New York May 20, 1869
Educated in Public and Private Schools
Studied Law as clerk in Law Office
Private Secretary American Sugar Refining Co.
Manager Waldorf branch American Audit Co.
Partner F. W. Lafrentz & Co. to and after 1925
WEST, Charles
Admitted as Associate May 23, 1902
Born probably in United States 1902 - 1912
Located in Scranton, Pennsylvania 1913 - 1915

WHELEN, Kingston G.
Admitted as Associate Mar. 6, 1888
Resigned Feb. 10, 1894
Born probably in United States May 12, 1887
With John Heins from 1889 - 1892
Partner Heins & Whelen 1892 - 1896
Partner Heins Whelen Lybrand & Co. 1897 - 1899
Listed in Philadelphia directories 1899
Retired and removed to Atlantic City

WHITMORE, John
Admitted as Associate Dec. 8, 1892
Separated Oct. 18, 1897
Born in Brighton, England Jan. 9, 1861
Apprenticed to Accountants 1875 - 1879
Migrated to United States 1879
With Hart Bros. Tibbetts & Co. 1892 - 1895
With Yalden, Walker & Co. 1895 - 1896
Partner Whitemore & Co. 1897 - 1899
Partner Teele & Dennis 1900
Partner Patterson Teele & Dennis 1900 - 1934
Died in New York Mar. 17, 1937

WILLIAMS, Thomas Gwilym
Appointed Assistant Secretary Dec. 21, 1891
Admitted as Associate Nov. 4, 1892
Separated Oct. 24, 1894
Born in Vale of Glamorgan Wales Jan. 9, 1861
Educated with private tutor, an MA-Oxon 1884
Migrated to United States 1888
Training as Accountant in Great Britain
In practice, apparently alone, in New York 1888 - 1893
Pastuer, Abrahams, Smyth, Williams & Co. 1893 - 1894
Pastuer, T. G. Williams & Co. 1894
Publisher of The Accountant and Financier 1891 - 1892

WOODROFFE, Edward
Admitted as Associate May 4, 1898
Separated before or by Nov. 30, 1898
Born in Clayton, Eltham, Kent, England Nov. 27, 1869
Associate, Society of Accountants & Auditors July 24, 1895
Fellow Society of Accountants & Auditors Nov. 16, 1904
With Deloitte Dever Griffiths & Co. before 1895
WOODROFFE, Edward (cont.)
Returned to England about 1901
In Practice Colebrook Middlesex, England 1901
Partner Clifford Towers, Woodruffe & Co. London to 1932
Died in 1932

YALDEN, Percy A.
Admitted as Associate Feb. 27, 1896
Born in Brixton, England Nov. 24, 1873
Training with Father James Yalden 1902
With Yalden & Walker before or by 1905
Partner Yalden & Walker 1908 - 1936
Partner of J. Yalden & Co. Aug. or Sept. 1936
Died in New York
ACKNOWLEDGMENTS

The major portion of this story has been given in complete or condensed quotations with citations of the sources from which they were taken. Those sources will not be repeated here.

Many of the biographical sketches of the Fellows and Associates and also of the non-members mentioned in the text were wholly or partly compiled from contemporary stories in periodicals or from the few full length biographies, but most largely they were based upon obituaries.

Other sources for the sketches and for some of the events narrated were accounting organizations including State Boards of Accountancy, State Societies, clubs and kindred groups. Much help was given by kinfolk, partners, employees and other associates. Individual accountants who were not members of the Association or of some State Society have responded to requests for information.

A list of all such sources would be long, and no matter how well intentioned, might fall short of desired completeness. Therefore such listing will not be attempted but sincere thanks are due and given for all such valuable assistance.

But outside of the groups so mentioned who perhaps had personal or professional interests in the facts which they furnished very much help has come from unrelated organizations. And it is a pleasure as well as an obligation to list their names here.

Foreign Societies

Institute of Chartered Accountants of England & Wales, London
Society of Incorporated Accountants & Auditors, London
Society of Chartered Accountants of Edinburgh
Institute of Chartered Accountants of Ireland, Dublin
Dominion Association of Chartered Accountants, Toronto
Institute of Chartered Accountants of Ontario, Toronto

Historical Societies

California, California Historical Society, San Francisco
California, San Diego Historical Society, San Diego
Colorado, State Historical Society, Denver
Connecticut, Connecticut Historical Society, Hartford
Connecticut, Fairfield Historical Society, Fairfield
Georgia, Georgia Historical Society, Savannah
Illinois, Chicago Historical Society, Chicago
Illinois, Evanston Historical Society, Evanston
Maryland, Maryland Historical Society, Baltimore
Massachusetts, Business Historical Society, Cambridge
Massachusetts, Massachusetts Historical Society, Boston
### Historical Societies

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<td>Winchester Historical Society, Winchester</td>
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<td>Burton Historical Collection, Detroit</td>
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### Public Libraries

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### College Libraries

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<td>New York</td>
<td>City College, New York</td>
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College Libraries, Contd.

New York, Columbia University, New York
New York, New York University, New York
New York, St. John's University, Brooklyn
Virginia, Randolph-Macon College, Ashland

Society Libraries

Massachusetts, Boston Athenaeum, Boston
Massachusetts, Westfield Athenaeum, Westfield
New York, American Institute of Banking, New York
New York, Mercantile Library, New York
New York, New York Society, New York

Government Libraries

British Columbia, Provincial Library, Victoria
California, California State Library, Sacramento
District of Columbia, Office of Education, Washington
District of Columbia, U.S. Civil Service Commission, Washington
District of Columbia, U.S. Treasury Department, Washington
New York, New York State Library, Albany
New York, State Insurance Department, Albany
New York, Board of Education, New York
New York, Municipal Reference Library, New York

Health Boards, Hospitals, etc.

Massachusetts, Division of Vital Statistics, Boston
New Jersey, Hudson County Board of Health, Jersey City
New Jersey, Board of Health, Summit
New York, Department of Health, New York
New Jersey, St. Mary's Hospital, Hoboken
New York, Bellevue Hospital, New York
New Jersey, Hillsboro Cemetery Association, Plainfield
New Jersey, Rosedale Memorial Park, Newark
New York, Cypress Hills Cemetery, Brooklyn
New York, Green Wood Cemetery, Brooklyn
Ohio, Spring Grove Cemetery, Cincinnati
Pennsylvania, Mt. Lebanon Cemetery, Lebanon

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