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## Certificate of Incorporation of the National Society of Certified Public Accountants

National Society of Certified Public Accountants

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CERTIFICATE OF INCORPORATION  
OF THE  
NATIONAL SOCIETY  
OF  
**Certified Public Accountants**  
IN THE UNITED STATES.

STATE OF NEW YORK,  
CITY AND COUNTY OF NEW YORK } ss.

We, the undersigned, all being of full age, and at least two-thirds being citizens of the United States of America, and at least one being a resident of the State of New York, desiring to form a corporation pursuant to the provisions of the Membership Corporations Law of the State of New York, do hereby certify:

FIRST—That the particular objects for which the corporation is to be formed are: The elevation of the profession of Accountancy; the establishment in one body of the Certified Public Accountants practicing in the United States; the imparting of professional accountancy knowledge by lectures and meetings; creating and disseminating technical literature, and the formation of an Accountant's library, and to establish and maintain and cause to be respected the degree letters, "C.P.A.," and to secure legal, mutual recognition of these honored letters by and between the States of the United States of America.

SECOND—That the name of the proposed corporation is the "NATIONAL SOCIETY OF CERTIFIED PUBLIC ACCOUNTANTS IN THE UNITED STATES."

THIRD—That the territory in which its operations are to be principally conducted is the State of New York and the other States and territories of the United States.

FOURTH—That the city in which its principal office is to be located is the City of New York, in the County of New York, and State of New York.

FIFTH—That the number of Directors of the said proposed corporation is twenty-five (25).

SIXTH—That the names and places of residence of the persons to be directors until its first annual meeting, at least two of whom are residents of the State of New York, are:

NAME	PLACE OF RESIDENCE.
Allen, Franklin, . . . . .	Brooklyn, New York
Anyon, James T., . . . . .	New York, "
Arnold, Thomas E., . . . . .	New York, "
Bierck, Albert B., . . . . .	Brooklyn, "
Caesar, William J., . . . . .	New York, "
Conant, Leonard H., . . . . .	Brooklyn, "
Cook, Henry R. M., . . . . .	Brooklyn, "
Cowles, Walter C., . . . . .	Buffalo, "
Davies, W. Sanders, . . . . .	New York, "
Francis, John W., . . . . .	Philadelphia, Pa.,
Hamilton, James A., . . . . .	Buffalo, New York
Hardcastle, Joseph, . . . . .	New York, New York
How, Francis William St. George, . . . . .	New York, "

Koehler, Theodore G. C. F., . . . . .	Long Island City,
Kuhns, Maurice S., . . . . .	Chicago, Illinois
Loomis, John R., . . . . .	New York, New York
Mann, R. DeWitt, . . . . .	Syracuse, "
Manvel, Frederick C., . . . . .	New York, "
Mowat, William G., . . . . .	Buffalo, "
Phelps, Charles D., . . . . .	New York, "
Rollo, David, . . . . .	" "
Smith, Arthur W., . . . . .	" "
Stott, Frank I., . . . . .	" "
Tipson, Frederick S., . . . . .	" "
Walker, Alfred P., . . . . .	Brooklyn, "

STATE OF NEW YORK,  
CITY AND COUNTY OF NEW YORK } ss.

On this 17th day of August, 1897, before me personally came Arthur W. Smith; Andrew A. Clarke, Frank I. Stott, Joseph Hardcastle, Richard M. Chapman, Albert B. Bierck, Henry R. M. Cook, Francis William St. George How, C. D. Phelps and A. G. Walker, known to me, and to me known to be the persons who executed the foregoing certificate of incorporation, and they duly severally acknowledged to me that they executed the same.

WILLARD U. TAYLOR,  
Notary Public,

[Seal]

New York Co. (64).

STATE OF NEW YORK,  
CITY AND COUNTY OF NEW YORK } ss.

I, Henry B. Beekman, Justice of the Supreme Court of the State of New York, do hereby approve the annexed Certificate of Incorporation of the "NATIONAL SOCIETY OF CERTIFIED PUBLIC ACCOUNTANTS IN THE UNITED STATES."

Dated August 17, 1897.

HENRY R. BEEKMAN,

Justice Supreme Court,  
First Judicial District.

SEVENTH—That the times for holding the annual meetings are the last Tuesday in December in each year.

IN WITNESS WHEREOF, We have hereunto set our hands this 17th day of August, 1897.

ARTHUR W. SMITH,  
ANDREW A. CLARKE,  
FRANK I. STOTT,  
JOSEPH HARDCASTLE,  
RICHARD M. CHAPMAN,  
ALBERT B. BIERCK,  
HENRY R. M. COOK,  
FRANCIS WILLIAM ST. GEORGE HOW,  
C. D. PHELPS,  
A. P. WALKER.

# CONSTITUTION.

## ARTICLE I.

### NAME.

SECTION 1. The name of the Association shall be "THE NATIONAL SOCIETY OF CERTIFIED PUBLIC ACCOUNTANTS IN THE UNITED STATES."

### OBJECTS.

SEC. 2. The objects of this Society are: The elevation of the profession of Accountancy; the establishment in one body of the Certified Public Accountants practicing in the United States, and those who may hereafter be legally admitted to the profession, and who shall have been legally registered by any State of these United States as possessing the necessary qualifications of citizenship and professional accountancy attainments; the cultivation of friendly intercourse by giving moral and material aid to its members; the imparting of professional accountancy knowledge by lectures and meetings; creating and disseminating technical literature; and the formation of an Accountants' Library, thereby aiding, by proper suggestions, the adoption of standard forms and practice; and, further, to establish, maintain and cause to be respected the degree letters, C. P. A., and to secure legal mutual recognition of these honored letters by and between the States of the United States of America.

## ARTICLE II.

### MEMBERSHIP.

SECTION 1. The members of this Society shall consist of the incorporators and of such other persons who co-operated with them in the organization of "The Society of Certified Public Accountants in the United States," providing they be Certified Public Accountants registered by the State of New York, and shall subscribe to the Constitution and By-Laws of said Society.

SEC. 2. All persons who may receive from the Regents of any University, Court of Record, Board of Examiners, named, appointed or authorized by Legislative Act to issue a certificate of accountancy qualifications, conferring the right to the use of the distinguishing degree letters, C. P. A., or J. C. P. A.

SEC. 3. All persons who may receive a C. P. A. certificate (subject to the provisions stated in this Article, Section 2) shall be known as Senior Members.

SEC. 4. All persons who may receive a J. C. P. A. certificate (subject to the provisions stated in this Article, Section 2) shall be known as Junior Members.

## ARTICLE III.

### OFFICERS.

SECTION 1. The officers of this Society shall be a President, First and Second Vice-Presidents, Secretary and Treasurer, all of whom shall first be elected as members of the Board of Governors.

### BOARD OF GOVERNORS.

SEC. 2. There shall be twenty-five Trustees (including the officers mentioned in Section 1 of this Article), who shall be known as a Board of Governors, ~~and an election shall be held immediately after the adoption of this Constitution, and the members then elected shall hold office until the first day of January, 1898.~~

SEC. 3. The membership of the Board shall be increased by the election of one additional member as representing every ten members of the Society in excess of one hundred members, and the members holding certifi-

cates from sister States of the United States shall also (in addition to the before stated membership of the Board) be entitled to elect one member from their respective States as representing every ten persons who may become members of the Society.

SEC. 4. The term of office of the officers or of a member of the Board of Governors shall be for one year (subject to the provisions stated in Section 2 of this Article), whether filled by one person or by a person elected as his successor.

## ARTICLE IV.

### ELECTION AND TERMS OF OFFICERS.

SECTION 1. The annual meeting of the Society shall be the regular meeting in December of each year, and all officers, members of the Board of Governors and members of elective Committees shall then be elected, and shall enter upon the duties of their respective offices January 1, following.

SEC. 2. The President, Vice-Presidents, Secretary and Treasurer shall hold their respective offices for one year from the time they enter upon their offices, or until their successors shall have been elected.

SEC. 3. The members of the Board of Governors shall hold office for one year from the time they enter upon their offices, or until their successor shall have been elected.

SEC. 4. The Committees elected by the Society or appointed by the Board of Governors, shall serve for one year from the time of their election or appointment, and until new committees shall have been so elected or appointed.

## ARTICLE V.

### COMMITTEES, FINANCE COMMITTEE.

SECTION 1. The Board of Governors shall appoint five of its members to serve as a Finance Committee.

### LEGISLATION COMMITTEE.

SEC. 2. The Board of Governors shall appoint seven of its members to serve as a Legislation Committee.

### LIBRARY COMMITTEE.

SEC. 3. The Board of Governors shall appoint seven of its members to serve as a Library Committee.

### BY-LAW COMMITTEE.

SEC. 4. The Board of Governors shall appoint five of its members to serve as a By-Law Committee.

### MEMBERSHIP COMMITTEE.

SEC. 5. The Society shall appoint five of its members to serve as a Membership Committee.

### AUDIT COMMITTEE.

SEC. 6. The Society shall appoint three of its members to serve as an Audit Committee.

No member of the Board of Governors shall be eligible to serve on either the Membership or Audit Committees.

## ARTICLE VI.

### SEAL.

SECTION 1. The Corporate Seal of this Society shall be circular in form, consisting of two concentric rings, between the rings the words, "THE NATIONAL SOCIETY OF CERTIFIED PUBLIC ACCOUNTANTS IN THE UNITED STATES, 1897," and in the centre displayed an eagle, upon its breast a shield, its talons resting upon a riband, containing the mottoe "Custos Fidelitatis," the riband covering a bunch of arrows and branch of tree on each side respectively, and beneath the eagle's talons; beneath the inner rim and above the eagle's head, the "Scales of Justice."

## ARTICLE VII.

### CERTIFICATE OF MEMBERSHIP.

SECTION 1. The Society shall issue to its members a Certificate in the following language:

" This is to certify that \_\_\_\_\_ C. P. A.,  
No. \_\_\_\_\_ State of \_\_\_\_\_ is a  
..... MEMBER

OF

The National Society of Public Accountants in the United States, and is known to the Society to possess the requisite experience and skill, to be at the present time engaged in active and reputable practice, and to have legally qualified as to moral character and professional attainments to practice as a Certified Public Accountant.

" This Certificate is conditioned upon continuous membership and good standing in the Society, and is to be returned to the Society in the event of permanent discontinuance of practice within twenty years of the dating hereof, or upon the expulsion or voluntary resignation of the member to whom it is issued.

" In ratification and confirmation of which conditions the said member has subscribed his name.

.....  
" Given under the Corporate Seal and attested by the Officers and twenty members of the Board of Governors of the National Society of Certified Public Accountants in the United States, this \_\_\_\_\_ day of \_\_\_\_\_ "

## ARTICLE VIII.

### MEMBER'S INTEREST IN SOCIETY PROPERTY.

SECTION 1. Upon the death, resignation or expulsion of a member, his interest in the property and assets of this Society shall immediately cease.

## ARTICLE IX.

### DISCIPLINE.

SECTION 1. Any member may prefer charges in writing against any other member or any officer of the Society for a violation of the Constitution or By-Laws, or for conduct unbecoming a gentleman, or for unprofessional acts which will tend to bring scandal upon the Society as set forth in this Constitution.

SEC. 2. Such charges shall be made, in the first instance, to the Board of Governors, who shall cause the same to be investigated, upon proper notice to the accused and with reasonable opportunity given to him of a fair and just hearing.

SEC. 3. No member shall be expelled upon charges unless found guilty by a vote of at least two-thirds of all the members of the Board of Governors, and the concurring vote of a majority of the members of the Society present in regular meeting.

## ARTICLE X.

### IN MEMORIAM.

SECTION 1. The names of all deceased members who are in good standing at the time of their demise, shall be forever continued upon the roll of the Society; and such decease shall be noted, against the member's name, by an asterisk, with date of demise, upon all lists of membership. A copy of the Constitution and By-Laws of this Society shall be annually mailed to the next of kin of the deceased member, and at each annual meeting of the Society the names of deceased members shall not be omitted from the Roll Call.

## ARTICLE XI.

### BY-LAWS.

SECTION 1. The Society may adopt By-Laws in addition to this Constitution, for the ordering of its affairs, and may provide therein (subject to this Constitution) for all matters not covered hereby.

## ARTICLE XII.

### AMENDMENTS.

SECTION 1. All amendments proposed to this Constitution shall be submitted in writing at a regular meeting of the Society, and shall thereupon be referred to the Board of Governors without debate. The Board of Governors shall report on amendments at the next regular meeting of the Society after the same have been offered, and such amendment may then be debated, and at the next regular meeting of the Society the amendment shall be voted upon. The concurrence of at least two-thirds of the members present (or by proxy) and voting shall be necessary to the adoption of an amendment to the Constitution.

## BY-LAWS.

## ARTICLE I.

### DUTIES OF OFFICERS. PRESIDENT.

SECTION 1. The President shall preside at all meetings of the Society and Board of Governors, and shall be a member ex-officio of all committees; appoint all committees except those chosen by ballot, and enforce the observance of all rules of the Constitution and By-Laws. He shall call all regular meetings and special meetings (whenever he shall deem it necessary, or upon the written request of fifteen members of the Society.)

### VICE-PRESIDENTS.

SEC. 2. In the absence or disability of the President, the First Vice-President, or in his absence the Second Vice-President shall perform the duties of the President.

### CHAIRMAN PRO-TEMPORE.

SEC. 3. In the absence of the President and Vice-Presidents, a temporary presiding officer shall be chosen by the members of the Society.

### SECRETARY.

SEC. 4. The Secretary shall have charge of the Seal of the Society, conduct all correspondence for the Society, shall keep a record of its proceedings, and a book wherein he shall record the name, residence and place of business, and date of admission of each member. He shall also keep proper books of account, notify all members of their entrance fees, dues, charges, or arrears, and countersign all checks drawn by the Treasurer.

He shall give written notice of their election to all new members, and shall send by mail to every member a notice of each regular and special meeting, and shall perform such other duties pertaining to his office as the Society shall direct.

#### TREASURER.

SEC. 5. The Treasurer shall have charge of the funds of the Society. He shall collect all moneys due and shall deposit the same in the name of the Society in a bank to be designated by the Board of Governors. All payments shall be made by check (so far as may be done with reasonable convenience), drawn and signed by himself as Treasurer and countersigned by the Secretary.

He shall keep a correct account of all moneys received and disbursed with proper vouchers therefor, and he shall present a statement thereof at each regular meeting of the Society and of the Board of Governors, and an entry thereof shall be made upon the minutes. A general financial statement for the year shall be prepared by him and be submitted at the annual meeting of the Society.

### ARTICLE II.

#### DUTIES OF COMMITTEES.

##### BOARD OF GOVERNORS.

SECTION 1. (a) The Board of Governors shall organize within five days subsequent to the first of January in each year, or upon call of the President, and shall have general charge of the affairs, funds and property of the Society; it shall have power to control its expenses and charges, to receive and redress complaints submitted by any member or committee of the Society; to make rules (subject to the Constitution and By-Laws) for its own government; to hear and investigate in the first instance charges made against any officer or member; to enforce the provisions of these By-Laws touching the payment of dues and charges, by suspending members in arrears and dropping their names from the roll for non-payment of dues and charges, but no member expelled by the Society on charges made against him shall be re-instated or admitted again to membership by the Board of Governors.

The Board shall appoint from its own members such committees as are provided for in the Constitution, and may also appoint other special or sub-committees for the better management of its affairs. It shall have a general oversight of all standing committees, whether elected or appointed, excepting the Auditing Committee.

(b) No debt shall be contracted by any committee, officer or member without the approval of the Board, unless such debt shall have been authorized or shall be ratified by the Society in meeting assembled.

(c) The Board shall meet on the last Tuesday in every month, but may, however, vote at any regular meeting to omit the meetings in July and August, or either. Seven members shall constitute a quorum.

(d) The Board shall submit to the Society at each regular meeting a brief written statement of the receipts and disbursements of the period preceding, and of all bills then contracted and unpaid.

(e) Any member who shall be absent from the meeting of the Board for three consecutive meetings without good and sufficient excuse, endorsed by the President, thereby vacates his office, and a successor shall be elected for the unexpired term of the office so vacated.

##### FINANCE COMMITTEE.

SEC. 2. All bills reported to the Board of Governors shall be referred to and audited by the Finance Committee before payment is made by the Treasurer.

##### LEGISLATION COMMITTEE.

SEC. 3. All matters of legislation shall be submitted to the Legislation Committee, who shall report thereon with proper recommendations to the Board of Governors. The committee shall (subject to resolution of the Board of Governors) in the name of the Society appear against any proposed "act" which may tend to militate against

the profession of accountancy, as well as to formulate and introduce legislation in any State of the United States for the advancement of the Accountancy Profession.

##### LIBRARY COMMITTEE.

SEC. 4. This committee shall have power to accept any works which they may consider as suitable for an Accountant's Library, and shall also have power to purchase (within limits of amount voted by Board of Governors) such books as they may consider expedient.

They shall also have power to form a lending Library, with such rules and regulations as may be approved by the Board of Governors, and with like approval may rent such rooms as they may deem expedient and suitable for the majority of the members.

##### BY-LAW COMMITTEE.

SEC. 5. All amendments to the Constitution and By-Laws shall be submitted to the By-Law Committee by the Board of Governors, and this committee shall carefully inquire into the advantages and disadvantages of the same and make a report thereon in writing to the Board of Governors.

##### MEMBERSHIP COMMITTEE.

SEC. 6. The Membership Committee shall receive and investigate all applications for membership in the Society, and shall report thereon to the Board of Governors at a regular meeting. The committee may meet as often as its members deem necessary. All its proceedings and all communications made to it shall be confidential, and no member of this committee shall be questioned as to his action thereon.

##### AUDIT COMMITTEE.

SEC. 7. The Audit Committee shall audit all reports, accounts, and books of the Society, and report thereon to the Society. It shall have the power to inspect and examine for purposes of investigation, all records, books, accounts and communications kept by the officers or any or all committees of the Society.

### ARTICLE III.

#### ELECTION OF MEMBERS.

SEC. 1. All applications for membership shall be in writing upon such form as shall be prescribed by the Board of Governors, and contain the name, business address and residence, signature of the applicant, and be approved by one member of the Society as proposing, and endorsed by at least three reputable citizens.

SEC. 2. Each application for membership shall be delivered to the Secretary, and by him be referred to the Membership Committee, who shall report thereon to the Board of Governors at its next regular meeting.

SEC. 3. Three negative votes shall be sufficient to reject an applicant.

SEC. 4. No person elected to membership shall be entitled to the privileges of the Society until he shall have subscribed to the Constitution and By-Laws and paid the initiation fee and dues to 31st December of the year in which application is made, and unless these conditions have been fully complied with within thirty days (after notice of his election has been sent to the address given in his application), he shall be deemed to have declined to become a member, but the Board of Governors for cause shown, and upon the applicant complying with these requirements may restore the name of any person so failing to qualify.

SEC. 5. No person whose application for membership has been rejected shall be proposed again within six months from the time of such rejection.

ARTICLE IV.

RESIGNATION FROM MEMBERSHIP.

SECTION 1. Resignation from membership shall be in writing, addressed to the Secretary, and by him laid before the Board of Governors. If all indebtedness to the Society has been paid, and no charges are pending against the member pursuant to Article 8 of the Constitution, the Board shall accept the resignation.

ARTICLE V.

INITIATION FEES AND DUES.

SECTION 2. The initiation fee from January 1st, 1898, shall be \$10 for Senior Members and \$5 for Junior Members.

SEC. 2. The annual dues of Senior Members from January 1, 1898, shall be \$5, and of Junior Members \$5, payable in advance, which shall be prorated from the date of the admission of a member until the end of the year. If the same are not paid within thirty days after the notice is sent, the Board of Governors may, in its discretion, suspend the delinquent, and if the arrears are not paid within thirty days from the date of suspension, the Board may in its discretion order the name of the delinquent to be dropped from the roll, and he shall thereupon cease to be a member.

SEC. 3. No member under suspension shall be entitled to vote at any meeting of the Society.

ARTICLE VI.

MEETINGS.

SECTION 1. Regular meetings of the Society shall be held on the last Tuesday in March, June, September, and December of each year.

SEC. 2. Special meetings may be called by the President, or in his absence by the First or Second Vice-President, upon the written request of ten members. Notice of such special meeting, stating the object thereof, shall be given by the Secretary through the mail to each member of the Society, at least three (3) days before such meeting.

SEC. 3. Twenty members of the Society shall constitute a quorum for the transaction of business.

ARTICLE VII.

NOTICES.

SECTION 1. All notices to members shall be given to them by mail and sent to the addresses stated in their application for membership, unless notice has been served upon the Secretary of the change of address.

ARTICLE VIII.

PROXY.

MEMBERS RIGHT TO VOTE BY PROXY.

SECTION 1. A member who may be unavoidably absent from any meeting of the Society shall be entitled to be represented by proxy, which proxy shall authorize the Secretary to vote in the member's name, aye or nay upon any question, motion or resolution to be voted upon by the Society.

ARTICLE IX.

ORDER OF BUSINESS.

SECTION 1. The order of Business at regular meetings of the Society shall be as follows:

1. Roll call.
2. Reading and confirmation of minutes.
3. Communications and motions relative thereto.
  - (a) Board of Governors.

- (b) General.
4. Reports of officers.
5. Reports of committees and motions relative thereto.
  - (a) Board of Governors.
  - (b) Membership Committee.
  - (c) Legislation Committee.
  - (d) Library Committee.
  - (e) Audit Committee.
  - (f) Special Committees.
6. Unfinished business.
7. Election of officers and committees.
8. New business.
9. Adjournment.

SEC. 2. The order of business at regular meetings of the Board of Governors shall be as follows:

1. Roll call.
2. Reading and confirmation of minutes.
3. Communications and motions relative thereto.
4. Reports of committees and motions relative thereto.
  - (a) Membership Committee.
  - (b) Finance Committee.
  - (c) Legislation Committee.
  - (d) Library Committee.
  - (e) By-Laws Committee.
  - (f) Special Committees.
5. Unfinished business.
6. Election of members.
7. Payment of bills.
8. New business.
9. Trustees report of receipts and payments.
10. Adjournments.

SEC. 3. The regular order of business may be varied or suspended by the vote of a majority of the members present.

SEC. 4. The rules of procedure shall be those contained in Cushings' Manual.

ARTICLE X.

AMENDMENTS.

SECTION 1. These By-Laws may be altered or amended by a two-third's vote of the members present at any regular meeting, provided written notice of the amendment proposed has been given at a regular meeting preceding that at which the vote is taken, and that a copy of the proposed amendments shall have been embodied in the notice of the said meeting issued by the Secretary.

*Handwritten notes:*  
 The members to be a...  
 under the Secretary...  
 James...  
 all...  
 not...  
 James...  
 Secretary