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Its Aims High: Objects of the National Society of Public Accountants

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Objects of the National Society of Public Accountants.

WILL DESERVE RECOGNITION AS A PROFESSION OF THEIR CALLING—MEN HIGH IN THE RANKS CHOSEN AS THE FIRST OFFICERS.

The legal recognition of accountancy as a profession, secured by the American Association of Public Accountants, has resulted in the incorporation of a National Society of Certified Public Accountants in the United States. To become a member the applicant must hold a certificate from the Regents of the University of the State of New York certifying to his qualifications in respect to moral character and professional attainments.

The objects of the society are: The elevation of the profession of accountancy; the establishment in one body of the certified public accountants practising in the United States; the imparting of professional accountancy knowledge by lectures and meetings creating and disseminating technical literature and the formation of an accountants' library, and the establishing and maintaining and causing to be respected the degree letters C. P. A., and to secure legal mutual recognition of these letters by and between the States of the United States of America. The incorporators are: Arthur W. Smith, Frank I. Stott, Andrew A. Clarke, Joseph Hardcastle, Richard Marvin Chapman, Henry R. M. Cook, Charles B. Phelps, Albert B. Bierck, Francis W. St. George How, Alfred P. Walker. Officers and members of the Board of Governors elected at the first organization meeting, held at Manhattan Beach on Wednesday, are well known expert accountants of New York City and other cities in the State of New York, as follows: President, Arthur W. Smith, senior member of Smith, Reckitt, Clarke & Co.; First Vice-President, Albert B. Bierck, auditor of the Long Island Railroad Company; Second Vice-President, Franklin Allen, of Brooklyn; Secretary, Frederick C. Manvel; Treasurer, Leonard H. Conant. Board of Governors—James T. Anyon, resident partner of Barrow, Wade, Guthrie & Co., New York City; Thomas E. Arnold; William J. Caesar, of Jones, Caesar & Co., American representative of Messrs. Price, Waterhouse & Co., London; Henry R. M. Cook, of Horley, Brummer & Co.; W. Sanders Davies, American representative of Monk, House, Goddard & Co., London; Joseph Hardcastle, auditor for the Gilsey estate; Francis Williams St. George How, John R. Loomis, Charles D. Phelps, David Rolle, auditor of the Knickerbocker Athletic Club; Frank I. Stott, auditor of the Knickerbocker Club; Frederick S. Tipson, auditor for the State printer; Albert P. Walker, of Yalden, Walker & Co., all of New York City; Walter G. Cowles, Buffalo; John W. Francis, Philadelphia and New York City; James A. Hamilton, Buf-

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Interviewed—Martin, Henry T. Bragg. Membership Committee—Nelson V. Ketchum, Charles J. Mercer, Henry A. Niles, Charles B. Smith, Charles H. Stocking.

The society organized with a membership of sixty-seven certified public accountants of the State of New York, out of one hundred that have qualified under the laws of the State, and is therefore the largest body of legally qualified experts of the United States.

The certificate issued by this society to its members will be conditioned upon continuous membership in good standing, and must be returned in the event of permanent discontinuance in practice, expulsion or voluntary resignation. It is proposed to establish the first complete library of accountancy works and literature in this country, on the lines recently adopted by the Institute of Chartered Accountants in Great Britain, which will be open not only to professional accountants and accountant students, but to all bookkeepers who become subscribers to the privileges of the library. The object of the society being to disseminate accounting knowledge by every possible means and to elevate the general tone of the science, not only among experts, but all others in any way identified with or interested in its development. Arthur William Smith, president of the society, has made arrangements to go abroad to inspect the workings of the Institute of Chartered Accountants in England and Wales, and visit their libraries and gather data concerning accountancy, literature, and to gather general information that may be of use in outlying the policy and measuring the possibilities of future accountancy in America as well as to provide for the registration of the certified Public Accountants in all of the recognized Institutes of Chartered Accountants abroad.

The interest manifested by the public in the passage of the act creating the degree of Certified Public Accountant and recognizing accountancy as a learned profession in the State of New York as evidence by endorsements representing and aggregating over one billion dollars of capital in New York State, headed by the New York Clearing House, and supported by many of the leading financial institutions of the State, but slightly measures the universal interest which is being awakened in the subject. The magnitude of the interest which the professional accountant is engaged to protect, on behalf of stockholders, bondholders, or railroad and other leading undertakings of great and international import, will ultimately result in an international recognition and co-operation between the accountancy institutes throughout the world, and the certificates received by certified accountants from the State being issued by the University of the State of New York, which is the highest educational authority, places the certified public accountants of the State of New York in a position to command the respect of their clients not only in the States but in other countries, and in all cases in which they are engaged upon matters connected with court proceedings; public works or bearing upon public exchequers, the certificates which they hold, and the possibility of their revocation for cause insures a degree of responsibility and a guarantee of personal skill hitherto unknown.

The Duke and Duchess of York continue to receive warm ovations from the people of Ireland.

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