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Announcements

American Institute of Accountants

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dend. It can not under a fair construction of the statute be denied that the earnings and profits for the year 1917 were undivided profits, nor can it be disputed that they were the most recently accumulated earnings and profits which had accrued since March 1, 1913. The dividend must be conclusively presumed to have been paid from these profits of the year 1917 to the extent thereof, up to the date of declaration of dividend, regardless of the language of the resolution or the intent of the company.

The assessment was properly levied against the plaintiff and her complaint must be dismissed.

**COLORADO SOCIETY OF CERTIFIED PUBLIC
ACCOUNTANTS**

At the annual meeting of the Colorado Society of Certified Public Accountants, the following officers were elected for the ensuing year: Ralph B. Mayo, president; Louis C. Linck, A. M. Strong and F. Elwood Hunt, vice-presidents; W. J. Thompson, treasurer; T. J. Witting, secretary and C. T. Flynn, auditor.

**COLORADO STATE BOARD OF CERTIFIED PUBLIC
ACCOUNTANTS**

C. F. Helwig of Denver, has been appointed to succeed R. M. Crane on the Colorado state board of accountancy. The officers of the board for the coming year are T. Raymond Young, president; T. J. Witting, secretary; C. F. Helwig, treasurer.

CONNECTICUT STATE BOARD OF ACCOUNTANCY

The governor of Connecticut has appointed Herbert F. Seward of New Haven, Connecticut, to membership in the state board of accountancy for the term of three years in succession to John Starkweather of Ansonia.

F. W. Lafrentz and A. F. Lafrentz announce the formation of the firm of F. W. Lafrentz & Company to continue the practice heretofore conducted by them under the name of The American Audit Company.

Robert S. Pasley and Thomas F. Conroy announce that hereafter they will practise under the firm name of Pasley & Conroy, with offices at 67 Wall street, New York.

Smith, Brodie, Lunsford & Wright of Kansas City, Missouri, announce that A. F. Brodie has retired, and that the firm hereafter will practise under the firm name of Smith, Lunsford & Wright.

Robert J. Hyland and Francis William Hopkins announce the consolidation of their practices under the firm name of Hyland & Hopkins, with offices at 126 Liberty street, New York.

Wilson J. Henry and Charles A. Wright announce the formation of a partnership, practising under the firm name of Henry & Wright, with offices at 508-512 Manhattan building, Muskogee, Oklahoma.

A. S. Fedde, Walter E. Williams and E. J. Schmiel announce the formation of a partnership, under the firm name of A. S. Fedde & Co., with offices at 55 Liberty street, New York.

It is announced that the practice of the Certified Audit Company of America, Inc., New York, will be conducted hereafter under the firm name of Edward M. Hyans & Co.

sible. With the help of a good index and table of contents, he looks up the problems in the book which correspond to his own and finds the answers stated in plain terms. He is not perplexed, and perhaps led astray, by discussions of modifications that may have been made by court decisions or treasury rulings. Mr. Rossmoore has digested all that in advance; his answer represents—or is supposed to represent, the latest official interpretation.

While the work shows every evidence of the most careful preparation, it must be admitted there is some danger for the unwary reader who is not trained to weigh the meaning of words, or to state even in his own mind the exact terms of his own problems. Take the one quoted above for example. Many careless readers are apt to jump at the conclusion that *any* dividend cheque received early in January must be returned as income for the previous year, failing perhaps to have noticed on the accompanying letter of transmissal the date when the dividend is payable. I think Mr. Rossmoore would have made the point clearer if he had added another problem with the due date changed to January 2nd. In that case the stockholders would return the dividend as income for 1922. Of course a writer cannot be expected to supply brains for his readers, but as this book is obviously written for the purpose of saving brainwork on the part of its readers it cannot be made *too* plain. Another point of weakness as compared with the usual method of treatment is that while the book appears to be all-comprehensive, yet, as the pile of internal revenue bulletins on my desk indicates, there must be a number of problems arising since March, 1922, which are not included. This, of course, affects any method of treatment, but in this case it would mean that the reader relying on the book would be left in the lurch, or might even make an erroneous return based on previous practice. But this cannot be helped. No doubt there will be forthcoming an up-to-date edition for 1923.

W. H. LAWTON.

Cummings & Robinson announce the opening of branch offices in the Star Building, Washington, D. C. and the American Casualty Building, Reading, Pennsylvania.

The surviving partners of Lawrence E. Brown of Philadelphia announce the continuation of their practice, retaining the organization and name of Lawrence E. Brown & Company.

Naramore & Niles, Rochester, New York, announce that William B. Franke has been admitted to partnership and that the firm name hereafter will be Naramore, Niles & Co.

Announcements

BEN MORRIS

Ben Morris, member of the American Institute of Accountants and a certified public accountant of Colorado, died at the Fitzsimons general hospital in Denver, November 14, 1922. Mr. Morris was partner of the firm of Morris, Keller & Co. During the war he was commissioned captain in the reserve corps and was one of the first to be sent overseas where he remained until the close of the war. Upon his return he immediately entered the government hospital at Waynesville, North Carolina, suffering from illness caused by gas and exposure. In an endeavor to regain his health he was transferred from one part of the country to another and finally was brought to Denver shortly before his death.

MAX TEICHMANN

Max Teichmann, member of the American Institute of Accountants, certified public accountant of Maryland, died at Baltimore, December 27, 1922. To all who have been for many years associated with the development of accountancy, Mr. Teichmann's name is familiar. He was always interested in accounting matters both state and national, and was an enthusiastic supporter of everything that made for progress.

THOMAS E. TURNER

Advice has been received of the death at Louisville, Kentucky, of Thomas E. Turner, member of the American Institute of Accountants. Mr. Turner was one of the pioneers of the profession and was well-known to all members of the Institute who were in the habit of attending annual meetings. He was senior partner of the firm of Turner, Spencer & Co.

Arthur B. Cornwall announces the dissolution of the Nassau Audit Company and the continuance of the practice under his own name.

Anthony B. Manning announces the opening of an office at 154 Nassau street, New York.

West, Flint & Co., New York, announce that William H. West has now returned to practice and resumed his membership in the firm.

Patterson, Teele & Dennis announce the opening of a branch office in the Continental building, Baltimore, Maryland.

Homes & Davis, New York, announce that Theodore Phillips has been admitted to the firm.

Joseph B. Deutsch announces the opening of an office at 41 East 42nd street, New York.

Louis J. Muehle & Co., Des Moines, Iowa, announce that the firm name has been changed to Muehle, Ream & McClain.

Samuel Newberger & Co. announce the removal of their offices to 38 Park Row, New York.