

4-1923

## Announcements

American Institute of Accountants

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shall have held such hearing, but the nonappearance of the holder of any certificate, after notice as herein provided, shall not prevent such hearing. At all such hearings the corporation counsel of the District of Columbia or one of his assistants designated by him shall appear and represent the interests of the public.

Sec. 8. That the board of accountancy shall charge for the examinations, together with certificates to successful applicants, provided for in this act, a fee of \$25. This fee shall be payable by the applicant at the time of making his or her initial application. Should the applicant fail to pass the required examination subsequent examinations will be given the same applicant for an additional fee of \$10 for each examination. From the fees collected under this act the board shall pay all expenses incident to the examinations, the expenses of issuing certificates, and traveling expenses of the members of the board while performing their duties under this act; and if any surplus remain on the 30th day of June of each year the members of the board shall be paid therefrom such reasonable compensation for actual time employed as the Commissioners of the District of Columbia may determine; and the remaining surplus, if any, shall be covered into the treasury of the United States to the credit of the District of Columbia: *provided*, that no expenses incurred under this act shall be a charge against the funds of the United States nor the District of Columbia. The board shall annually report the number of certificates issued and the receipts and expenses under this act during each fiscal year to the commissioners of the District of Columbia.

Sec. 9. That if any person shall represent himself or herself to the public as having received a certificate as provided for in this act, or shall assume to practise as a certified public accountant without having received such certificate, or if any person having received such certificate, shall hereafter lose the same by revocation, as provided for in this act, and shall continue to practise as certified public accountant, or use such title or any other title mentioned in section 1 of this act, or if any person shall violate any of the provisions of this act, such person shall be deemed guilty of a misdemeanor, and upon conviction thereof shall be punished by a fine not exceeding \$500, or by imprisonment not exceeding six months, or by both fine and imprisonment, in the discretion of the court.

Approved, February 17, 1923.

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Samuel L. Epstein and Frederick S. Todman announce the dissolution of the partnership of Frederick S. Todman & Co.

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Harry L. Oppenheimer & Co. of St. Louis announce that Albert W. Lange has been admitted to partnership in the firm.

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Lybrand, Ross Bros. & Montgomery announce the opening of an office in the Citizens building, Cleveland, Ohio.

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Edward R. Burt & Co. announce the removal of their Philadelphia office to the City Centre building.

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Pace & Pace, New York, announce that Ralph R. Bishop has been admitted to the firm.

In this editorial it is stated that the writer is at a loss to account for the fact that there is a lack of demand felt over the country for trained and efficient professional accountants. I believe there are some very clear reasons, and if I may, I shall suggest a few.

First of all, there is a clearer understanding of income tax by the layman than there has been in the past. This is due to the repeal of the excess-profits-tax law and the doing away with the necessity of so elaborate a tax return. Second, more corporations and firms are employing on their regular office staffs accountants who are qualified to take care of all such matters, and these firms are paying salaries to get such men that the average professional accountant doesn't get for many years. Third, there is no doubt that the editor is correct in stating that the numerous schools turn out hundreds of incompetent so-called accountants, and that these have caused some disturbance. This, however, should not last long, for as you know, one could buy a degree as medical doctor a few years ago, and get it easily, but there are no such things possible now. The quack doctor and the incompetent accountant will not last.

Yours truly,

Evansville, Indiana, January 31, 1923.

V. C. KIBLER.

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### **ALEXANDER REINFELD**

Alexander Reinfeld, member of the American Institute of Accountants, certified public accountant (New York), died March 13, 1923.

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### **WILLIAM T. SIMPSON**

William T. Simpson, member of the American Institute of Accountants, died March 4, 1923.

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Frederick W. Wulging and Samuel L. Epstein announce the formation of the firm of Epstein & Wulging, with offices at 115 Broadway, New York.

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Coffield, Sanders & Company, Indianapolis, announce that P. W. Pinkerton has been admitted to the firm.

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Coughlan & Coughlan announce the removal of their office to 949 Broadway, New York.