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# American Institute of Accountants

Meetings at Washington, D. C., September 17 to 20, 1923

The regular annual meeting of the American Institute of Accountants was called to order at 10 A.M., Tuesday, September 18, 1923, at the Washington Hotel, Washington, D. C., president Edward E. Gore presiding.

Invocation was offered by Dr. John Britton Clarke.

The chair extended a welcome to the representatives of foreign societies of accountants. Responses were made by John B. Niven representing the Society of Accountants in Edinburgh, James A. Gordon representing the Institute of Accountants and Actuaries in Glasgow and Bert R. Masecar representing the Dominion Association of Chartered Accountants. Communications were received from the Institute of Chartered Accountants in England and Wales and from the Society of Incorporated Accountants and Auditors expressing regret that these organizations would not be represented, but wishing the Institute a successful meeting.

Minutes of the annual meeting of 1922, as printed in the year-book and distributed to the members, were approved.

Reports of officers, council, board of examiners and committees were presented either at the meeting of council on September 17th or at the opening session of the general meeting on September 18th. These reports were accepted and ordered printed in the year-book.

An effort to obtain unanimous consent to dispense with voting by proxies was not successful and a committee was appointed to receive and register proxies.

Certain amendments to the constitution and by-laws were adopted. The most important of these provided for filling vacancies caused by the death of officers or members of the council between meetings: for the elimination of "ethical publicity" from the list of committees and the addition of "credentials" and "terminology"; and for striking from the by-laws the provision requiring that two meetings out of three shall be held in the District of Columbia.

A discussion of the relationship between the accountant and the income-tax unit, with particular reference to the 1921 law, was opened by Robert H. Montgomery. At the close of the discussion it was resolved that a special committee be appointed by the chair to act with the committee on federal legislation having in charge the one duty of bringing out the thought of the membership of the Institute as to what can be done which has not been done in regard to administering the present income-tax law, and to take up the whole question of the contact of the accountant with the bureau of internal revenue, such committee to send out to the membership at large a statement as to the reason of its appointment and asking for specific suggestions, with leave to coöperate with the committees of other organizations having a similar object in view.

The subject of Institute publicity was discussed by Homer S. Pace and others. At the end of the discussion it was resolved that the recommendation made by Mr. Pace relative to the creation of a bureau of public affairs for the Institute and the employment of a necessary staff for the conduct of that bureau be referred to the council with a recommendation that the suggestions be adopted.

It was also moved that the president be authorized to appoint technical committees to deal with special accounting subjects and make investigations, reports and recommendations concerning them.

It was resolved that the Institute give to the work of the Arbitration Society of America its support, that it communicate with members throughout the country urging them to favor the introduction of a system of arbitration in commercial disputes and to do everything possible to forward the popularity of arbitration, including services as arbitrators when called upon for such service.

The election of officers, members of council and members of the committee on nominations resulted as follows:

President: Edward E. Gore

Vice-presidents: Frank Lowson, Norman E. Webster

Treasurer: Arthur W. Teele

Council for five years:

P. L. Billings

James F. Farrell

Lewis G. Fisher

David L. Grey

T. H. Lawrence

Homer S. Pace

W. A. Smith

Committee on nominations:

Elected by council:

James S. Matteson

J. Edward Masters

Elected by Institute:

William B. Campbell

George H. Ford

Alonzo Richardson

T. Edward Ross

Arthur Young

The need for accountants as receivers and trustees was discussed by John B. Niven and others. At the close of the discussion it was resolved that the desirability of furthering the appointment of accountants as receivers and trustees be referred to the council with a recommendation that it adopt all proper means to forward the movement.

The question of a national budget was discussed by Harvey S. Chase, General H. M. Lord, director of the budget, and H. P. Seidemann.

William B. Campbell opened a discussion on the question of coöperation between bankers and accountants and referred to a report

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of a special committee which had been presented at the meeting of council. This report contained rules relative to the preparation of statements giving effect to proposed financing. It was resolved that the Institute approve the rules proposed by the report and recommend their adoption for the guidance of members of the Institute.

The application of ethical principles was the next subject of discussion and was opened by Carl H. Nau, chairman of the committee on professional ethics.

Votes of thanks to the committees and to speakers concluded the business of the meeting.

At the annual banquet held at Columbia Country Club on September 19th the toastmaster was Edward E. Gore. The principal speaker was J. Harry Covington, counsel for the American Institute of Accountants.

At the meeting of council held on Monday, September 17th reports of officers and committees were received.

The council adjourned and convened as trial board to hear charges preferred against a member charged with breach of rule 12 of the rules of professional conduct. After hearing the charges and the defense of the member in question it was resolved that he be admonished to abstain from further acts similar to those the subject of complaint.

It was resolved that the name of this member be omitted from the published report.

The trial board adjourned and the council reconvened.

Upon recommendation of the committee on professional ethics some minor changes in the rules of professional conduct were adopted.

At the meeting of council held on Monday, September 17th, reports Richardson was elected secretary.

The following were elected members of the executive committee:

Lewis G. Fisher  
F. H. Hurdman  
Clifford E. Iszard  
Robert H. Montgomery  
Frederick A. Ross

The following were elected members of the committee on professional ethics:

Carl H. Nau, *chairman*  
John F. Forbes  
J. Porter Joplin  
J. Edward Masters  
Adam A. Ross

Three members of the board of examiners to serve for a term of three years were elected as follows:

John F. Forbes  
Charles E. Mather  
Waldron H. Rand

The council approved an application for permission to form a California chapter of the Institute.

Upon reference by the chairman of the board of examiners to a report dealing with the question of reciprocity between state boards of accountancy, prepared by a special committee of state examiners, it was resolved that the report should be printed in pamphlet form and distributed to all members of the Institute and to all other members of state boards of accountancy not members of the Institute.

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#### **The Colorado Society of Certified Public Accountants**

At the annual meeting of the Colorado Society of Certified Public Accountants held September 19, 1923, the following officers and directors were elected: T. R. Young, president; L. C. Linck, first vice-president; F. H. Bentley, second vice-president; George Best, third vice-president; W. J. Thompson, treasurer; J. L. Butler, auditor; T. J. Witting, secretary. The directors are as follows: George Best, W. H. Sprengel, Clem W. Collins, Louis C. Linck, Ralph B. Mayo, T. R. Young, T. J. Witting, T. H. Redington and F. H. Bentley.

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#### **Bert Claude Braman**

Bert Claude Braman, member of the American Institute of Accountants, certified public accountant (New York) died September 23, 1923. Mr. Braman had been a member of the American Institute of Accountants since its foundation and was a member of the American Association of Public Accountants which preceded the Institute.

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Sparling & Clark announce that Edward P. Tremper has been admitted to partnership in the firm, and that the practice hereafter will be continued under the name of Sparling, Clark & Tremper, with offices in the Central building, Seattle, Washington.

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It is announced that the firm of Williams, Benetz & Bourgeois has been reorganized, and will continue practice under the firm name of Thomas A. Williams & Co., with offices in Carondelet building, New Orleans, Louisiana.

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J. H. Jorgenson and Lloyd P. Luckham announce the formation of a partnership under the firm name of Jorgenson & Luckham, with offices at 821 Market street, San Francisco, California.

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G. Harvey Porter announces the opening of an office in the Lexington building, Baltimore, Maryland.

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Samuel W. Webster announces the opening of offices at 136 Liberty street, New York.