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American Institute of Accountants, Regional Meetings

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American Institute of Accountants

REGIONAL MEETINGS

Dallas, Texas, October 26 and 27, 1923

A regional meeting of members of the Institute and other accountants in Arkansas, Louisiana, New Mexico, Oklahoma, Texas and Mexico, was held at the Oriental Hotel, Dallas, Texas, October 26 and 27, 1923.

The meeting was called to order at 10 A. M. An address of welcome was delivered by C. E. Calder, president, Power and Light Corporations, Dallas, and response was made by Edward E. Gore, Chicago, president of the American Institute of Accountants.

A message of greeting from Mexico was delivered by Sr. Mariano Narro. Sr. Roberta Casas Alatrisme, member of the Federal Congress of Mexico, also addressed the meeting.

At the afternoon session an address was delivered on *The Junior Accountant* by E. C. Gause of Pittsburgh, followed by a paper on *Depletion of Oil and Gas Properties* by Joseph McElroy, Dallas. These addresses were followed by general discussion.

In the evening a dinner was held at the Oriental Hotel. The following speeches were made: *Accountants and Clients* by Edward E. Gore; *American Citizenship*, R. E. L. Knight; *Certified Balance-Sheet*, Nathan Adams, vice-president, American Exchange National Bank, Dallas; *Fraternal Relations*, Sr. Roberta Casas Alatrisme and Sr. Mariano Narro. An attractive musical programme was provided.

On the morning of the 27th B. A. McKinney, Governor, Federal Reserve Bank, Dallas, addressed the meeting on *Relation of Auditors to Banks*. A paper on *Banks and Banking Accounts* was also read by George Armistead of Houston and followed by discussion.

At the afternoon session Dr. William F. Hauhart of Southern Methodist University, addressed the meeting. A report of the Texas Society of Certified Public Accountants was then read by Austin H. Cole, president of the society, followed by general discussion and business session.

The meeting was a notable success, being attended by approximately 200 persons.

Kansas City, Missouri, October 31, and November 1, 1923

The seventh midwest regional meeting was held at the Hotel Bellerive, Kansas City, on October 31 and November 1, 1923. About 150 persons were present.

On the first day there were several important discussions among which were the following: *Public Service of the Public Accountants*, led by J. Arthur Marvin; *Income Tax Practice—Special Advocate or Impartial Investigator?* led by Victor H. Stempf; *Accountants' Relation with Bankers*, led by E. E. Amick of the First National Bank of Kansas City, and *Relation of the Courts with Accountants and Business*, led by Elmer N. Powell, Referee in Bankruptcy of the Western District of Missouri.

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In the evening an informal banquet was held at the Hotel Bellerive.

On November 1st the meeting opened at 9:30 with the following discussions: *Should Communications between Accountant and Client Be Privileged?* led by Francis R. Roberts; *The Work of the American Institute of Accountants*, led by A. P. Richardson; *What Distinguishes a Profession from a Business?* led by Loyd B. Smith.

In the evening a dinner and theatre party concluded a very successful meeting.

Akron, Ohio, November 3, 1923

A regional meeting of the American Institute of Accountants was held at the Akron City Club, Akron, November 3, 1923. Representatives from Ohio, West Virginia, Western New York, Western Pennsylvania and Eastern Michigan were present.

The meeting was called to order at 10 A. M. After a brief business session an opening address was delivered by A. P. Richardson, secretary of the American Institute of Accountants.

The following papers were read and discussed:

Progress in Audit Procedure by Hugh L. Patch of Cleveland; discussion led by Lewis Wintermute, Cleveland.

Some Problems in the Installation of Accounting Systems by William A. Ullrich of Dayton; discussion led by Walter F. Vieh, Cleveland.

Several Phases of Branch Accounting by Charles H. Brook of Akron; discussion led by Chester L. Weberg, Akron.

Growth of Professional Ethics by Carl H. Nau of Cleveland;

Federal Tax Practice by John T. Kennedy of Washington;

Accounting Terminology by Homer S. Pace, New York.

In the evening a banquet was held, the toastmaster being Homer C. Campbell. Speeches were delivered by H. E. Andress, attorney; Edward E. Gore, president of the American Institute of Accountants; C. S. Marvel, secretary and treasurer of the First Trust and Savings Bank, Akron; Homer S. Pace, Pace Institute, New York, and W. O. Rutherford, vice-president in charge of Sales of the B. F. Goodrich Company, Akron.

The meeting was attended by 150 persons.

Charles H. Steel and Calvin O. Althouse announce the formation of a partnership under the firm name of Althouse, Steel & Co., with offices at 719 Schaff building, Philadelphia, Pennsylvania.

Nau, Rusk & Swearingen announce the opening of an office at 910 Ellicott Square building, Buffalo, New York.

Paul H. Wilkes announces the opening of an office at 526 Brisbane building, Buffalo, New York.

Edwin B. Hathaway announces the opening of an office at 983 Main street, Hartford, Connecticut.
