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American Institute of Accountants

REGIONAL MEETINGS

Des Moines

The third midwest regional meeting of the American Institute of Accountants was held at Des Moines, Iowa, on Friday and Saturday, November 11 and 12, 1921. P. L. Billings was elected chairman of the meeting.

The meeting was called to order at 10 A. M. on Friday and an address of welcome was delivered by H. H. Barton, mayor of the city. The address was followed by a brief business session.

The following papers were read and discussed:

Treatment of No-Par-Value Stock in an Audit and upon the Balance-sheet by Charles R. Whitworth of Illinois.

Professional Accounting Service by H. M. Temple of Minnesota.

Graphic Charts and their Application to Accountancy and Value in an Audited Statement by R. S. Fulton of the University of Iowa.

Engineering Service in Connection with Accounting Service by W. E. King of St. Paul.

Should Important Changes in the Surplus Account During the Year Appear on the Balance-sheet? by C. B. Tompkins of Iowa.

Visiting accountants were the guests of the Iowa accountants at luncheon.

An informal dinner was held at 6:30 P. M., at which Edward E. Gore of Illinois was toastmaster. The speakers were Carl H. Nau, president of the American Institute of Accountants; A. P. Richardson, secretary of the American Institute of Accountants; James B. Weaver of Iowa, Francis R. Roberts of Chicago and others.

On Saturday a paper entitled *Cost and Production Standards* was read by William B. Castenholz of Chicago and followed by discussion.

An informal "round table" followed the conclusion of the discussion and matters of interest in the profession were considered.

About 130 persons were in attendance.

Pittsburgh

The first regional meeting of the American Institute of Accountants for the region comprising Western Pennsylvania, Western New York, Ohio, West Virginia and Western Maryland was held at the William Penn Hotel, Pittsburgh, December 3, 1921.

The meeting was an unqualified success, the attendance, as indicated by the register, being 254.

The meeting was called to order at 10:45 A. M.

Ernest Crowther, president of the Accountants' Club of Pittsburgh, occupied the chair and gave the address of welcome.

The chair was authorized to appoint a committee, to report during the afternoon session, as to the time and place of the next regional meeting and the zone to be covered.

The committee appointed consisted of W. J. Wilson, Philadelphia, chairman; Charles C. Roberts, Cleveland, Ohio; G. R. Lamb of Cincinnati, Ohio; O. G. Richter and E. C. Gause of Pittsburgh.

In reply to questions Mr. Nau, president of the American Institute, stated that the Institute is in favor of the Capper bill for the District of Columbia. This bill, which provides for C. P. A. legislation, is modeled after the Institute requirements. He also stated that the Institute had engaged competent counsel to investigate the present situation in the District of Columbia.

The following papers were read and discussed:

Audit Reports by William H. Bell of New York.

Commercial Law and Its Relation to Accounting by Aubrey L. Ashby.

The report of the committee for the next regional meeting was next heard. The committee recommended that the present zone for the time being remain unchanged. The place for the next meeting had not been selected, the committee being of the opinion that invitations should be asked from various cities. The date fixed for the next meeting was May 6, 1922.

Charles C. Roberts of Cleveland thereupon extended an invitation to hold the next regional meeting for the district at Cleveland on May 6, 1922.

Mr. Roberts was appointed chairman of the advisory committee for the Cleveland meeting. The following were appointed to the advisory committee:

West Virginia: S. Charles Steele, Fairmont. New York: Louis W. Wilson, Rochester; Ralph W. Smith, Rochester. Ohio: George R. Lamb, Cincinnati. Pennsylvania: W. J. Wilson, Philadelphia; E. C. Gause, Pittsburgh; O. G. Richter, Pittsburgh; James O. MacLean, Pittsburgh; Horace P. Griffith, Philadelphia.

The following papers were presented: *Production Costs as Affected by Mechanical Changes in Production Methods* by Charles Reittel; *State Taxation* by P. A. Kennedy.

Dinner was served at the William Penn Hotel at 6:30 P. M. L. P. Collins acted as toastmaster and speeches were delivered by Carl H. Nau, A. P. Richardson, M. Hoke Gottschall, T. Edward Ross, A. B. Wright and Daniel C. Roper.

Hartford

The third New England regional meeting of the American Institute of Accountants was held at the Hartford Club, Hartford, Connecticut, on December 10th.

The president of the regional organization, J. Edward Masters, presided.

Election of officers for the ensuing year resulted as follows: for president, Alfred P. Ward of Providence; secretary, Frederick Bond Cherrington of Boston (re-elected).

The following papers were read and followed by discussion:

The Banker and the Accountant by D. L. Chamberlain of New Haven.

Should Obsolescence Be Capitalized? by Earl A. Saliers of New Haven.

Plans for a campaign of educational publicity of an impersonal nature were explained briefly by the president and secretary of the Institute. The meeting expressed general approval.

Upon motion it was unanimously resolved that the recommendations of the executive committee contained in a confidential bulletin dated December 5th be approved.

In the evening an informal banquet was held at which the toastmaster was Irville A. May and speeches were delivered by Carl H. Nau, president

Announcements

of the American Institute of Accountants; A. P. Richardson, secretary of the American Institute of Accountants; Waldron H. Rand of Boston; Lewis G. Fisher of Providence and J. Edward Masters of Boston.

It was resolved that the next New England regional meeting should be held at Boston in June, 1922. The selection of the date was left to the committee on arrangements.

Marion Douglas

Marion Douglas, member of the American Institute of Accountants, certified public accountant of Texas, died at Galveston, Texas, December 8, 1921.

Mr. Douglas was president of the Texas Society of Certified Public Accountants, was formerly a member of the state board of accountancy and for many years had been prominent among the accountants of Texas.

Eugene B. Toomey, W. B. Jernigan and Leslie Abbott announce the formation of a partnership under the firm name of Toomey, Jernigan & Co., with offices at 342 Madison avenue, New York.

Lennox Nairn and Stanley W. Park announce the formation of a partnership practising under the firm name of Nairn & Park, with office at 56 Pine street, New York.

Morris J. Root announces the opening of offices at 610 Lafayette building, Philadelphia.

P. Dalziel announces the opening of offices at 802-803 Herald building, Calgary, Alberta, Canada.

Chester P. Child announces the removal of his office to 17 East 42nd street, New York.

Richard C. Mounsey announces the opening of an office at 918 Green building, Seattle Washington.

Vollum, Fernley & Vollum announce the removal of their offices to 112 South 16th street, Philadelphia.

Walter W. Ruble announces the opening of an office in the Mountain Trust building, Roanoke, Virginia.

Marwick, Mitchell & Co. announce that they have opened an office in the Merchants National Bank building, Indianapolis, Indiana.

Shmerler & Wolfe announce the removal of their office to 522 Fifth avenue, New York.

Rodger & McLeod announce the opening of offices at 204 Wilder building, Rochester, New York.