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Announcements; American Institute of Accountants. Regional Meeting at Boston

American Institute of Accountants

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there must be examination. It cannot be said, however, that the restrictions are narrow, nor can it be shown that they are unnecessarily severe. They demonstrate the Institute's desire to admit to its membership all who are justly entitled to the honor; and we believe that when these facts are duly considered there will be a considerable number of applicants who will seek admission under the comprehensive interpretation which the board gives to the provisions of the constitution of the Institute.

The board makes it known that it will welcome applications from all who are eligible, and it urges upon the profession as a whole the consideration of the benefits to be derived by every practitioner from united effort in the cause of better accountancy which the Institute has served so effectively in recent years.

The board of examiners has prepared for distribution a new edition of its circular of information and syllabus containing all the amendments and additions now in force. Copies of this circular may be obtained from the office of the Institute in New York.

Audit Working Papers

The endowment fund of the American Institute of Accountants is about to announce for publication in the fall a practical text-book on audit working papers which is now being prepared by J. Hugh Jackson. Mr. Jackson was formerly assistant professor of accounting at Harvard and is now associated with Price, Waterhouse & Co. This firm has agreed to donate to the endowment fund the copyright of the forthcoming book without cost for the preparation of the material. The net proceeds of sales will accrue wholly to the endowment fund.

The book is to be illustrated with photographed schedules in considerable numbers, and will contain an explanatory text which should make it of the utmost service both for practical purposes and as a college text-book.

Further details of the publication will doubtless appear in subsequent issues of this magazine.

The Journal of Accountancy

the manager was interested. The mere fact that the expense of taxes is computed on the basis of profits before deducting taxes does not change the fact that the taxes are an expense.

Since the tax is based on profits, the proper way to apportion the tax among the several departments is on the basis of the profits of the departments.

It is announced that the name of the Incorporated Institute of Accountants, Commonwealth of Australia, has been changed to Commonwealth Institute of Accountants.

Hurdman & Cranstoun announce the removal of their offices to the Borden building, 350 Madison avenue, New York.

Lybrand, Ross Bros. & Montgomery announce the removal of their New York office to 110 William street.

Abadie, Burgess, Hessenbruch & Tanner announce the removal of their New York office to 50 Church street.

Courter, Rhyne & Shenton announce the removal of their offices to 30 Church street, New York.

E. A. Ashdown & Co. announce the removal of their offices to 120 west 42nd street, New York.

Alfred Rose & Co., New York, announce that they have admitted David Munroe to partnership.

Herbert S. Greenwood announces the removal of his office to 2 Rector street, New York.

David Elder & Co. announce the removal of their office to 34 Pine street, New York.

Leon Brummer announces the removal of his office to 53 Park place, New York.

Eckes & Dean announce the removal of their office to 40 Rector street, New York.

Joseph N. Tropp Co. announce the removal of offices to 165 Broadway, New York.

The committee urgently requests criticism on the above. Communications may be directed to any one of the undersigned.

WALTER MUCKLOW, *chairman*,
420 Hill Building, Jacksonville, Fla.

EDWARD H. MOERAN,
120 Broadway, New York.

J. HUGH JACKSON,
56 Pine Street, New York.

American Institute of Accountants

REGIONAL MEETING AT BOSTON.

The fourth regional meeting of the New England members of the American Institute of Accountants was held June 5, 1922, at Norumbega Park, Auburndale, Massachusetts. The meeting was called to order at 11.15 a. m. by Alfred P. Ward, chairman, one hundred and sixty-two members and friends being in attendance.

The report of the regional secretary was read and accepted.

At the morning session the following addresses were read and discussed: *The Theory of Business Cycles*, by Ralph B. Wilson; *Present Day Problems in Industrial Accounting*, by Stanley G. H. Fitch; *The Accountant and the Promoter*, by Frederick J. Hillman.

In the afternoon there was a ball game between teams representing Rhode Island and Massachusetts, the latter team winning by a score of 14-4.

The evening entertainment consisted of an informal dinner at 6.00 p. m., at which short addresses were made by Percy A. Guthrie, Charles L. Talbot and A. P. Richardson.

After dinner, the members and guests attended the open air theatre in the park.

E. Q. Kruchten, H. W. Muench and N. E. Tessem announce the formation of a partnership under the firm name of Edward Q. Kruchten & Co., with offices at 111 west Monroe street, Chicago, Illinois.

Bruce W. White announces the opening of an office in the Walker building, 17 south Eighth street, Minneapolis, Minnesota.

Frederick B. Hill & Co. announce the opening of an office in the First National Bank building, Rocky Mount, North Carolina.

J. E. Graef & Co. announce the removal of their office to 55 John street, New York.

Ludwig B. Prosnitz announces the removal of his office to 1270 Broadway, New York.

other language of civilization is yet to be born. Even our so numerous grammarians wander far from the paths of exactitude, and for that reason some of us are apt to say that when the doctors disagree the rest of us may be forgiven if we err. Nevertheless, there is so much utterly unpardonable error in our common speech that it may be permissible to send forth a liberal mission to reform us. The great trouble is that it is so easy to find flaws in many of the reformatory texts. In *Everyday Uses of English* there are many things to which some authors and also some profane persons would dissent. In the matter of punctuation much could be said in opposition to the author, Professor Maurice H. Weseen. (We know full well that punning is a pastime of obliquity, but the temptation is irresistible to hazard the guess that an author with so ungrammatical a name was driven to a passion for correct diction.)

It is, however, when we come to the consideration of business letters that we are principally at outs with our author. We grieve to find that one who condemns so harmless and useful an expression as "attached hereto" or "enclosed herewith" gives the sanction of his approval to business letters containing such atrocities as

"If you are connected with a bank or are thinking of becoming connected with a bank."

"We have no hesitancy in guaranteeing satisfaction."

"If the suggestion just offered is satisfactory to you, wire us at our expense to proceed with your order and then follow, at your convenience, with the financial statement."

"Meanwhile, we stand ready to give your orders prompt attention on our regular standard terms. We shall also be glad to render you any service that we possibly can."

"We shall anticipate your reply with the greatest confidence."

If we were to review the book before us through the spectacles of a purist there would be much more to be said. Purism, however, is not to be expected in every-day English, and the author may be forgiven for not attempting it.

There is much in the book that is good, and the matter is presented in a pleasing, conversational way which will make reading easy. It is far from perfect, but we shall be satisfied when all the members of our staff attain to an equal proficiency in English. A. P. R.

Escott & Barnett announce the admission to partnership of H. E. Baumgarten, Wade H. Habitt and Clifton R. Escott. The firm hereafter will practise under the name of Escott, Barnett & Co., with offices at 501 Columbia building, Louisville, Kentucky.

Marwick, Mitchell & Co. announce the removal of their accounting offices to the Lords Court building, corner of Exchange place and William street, New York.

Alexander Aderer & Co. announce the opening of an office at 84 St. Paul street, Rochester, New York.