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American Institute of Accountants

REGIONAL MEETING, DETROIT, MICHIGAN, APRIL 8, 1921

A regional meeting of the American Institute of Accountants was held at the Hotel Statler, Detroit, Michigan, Friday, April 8, 1921.

There were 165 registrations representing the following states: Illinois, 12; Indiana, 5; Iowa, 3; Kentucky, 1; Michigan, 110; Minnesota, 1; Missouri, 2; Ohio, 25; Ontario, 3; Wisconsin, 3.

The meeting was called to order at 10 a. m. by Frederic A. Tilton.

An address of welcome was delivered by Henry Steffens, comptroller of the city of Detroit.

Mr. Tilton was unanimously elected chairman of the meeting.

D. W. Springer delivered an address on the *Educational Requirements for Public Accountants*.

The meeting adjourned for lunch.

At two o'clock a paper entitled *The Profits and Financing of Manufacturing Corporations* was read by E. Elmer Staub.

The paper was followed by a general discussion opened by Franklin Bowman.

A paper entitled *Treatment of Overhead When Production Is Below Normal* was read by C. B. Williams and followed by a general discussion, led by Robert L. Turner.

L. H. Olson delivered an address on the subject *Appraisals and Income Taxes*.

The discussion was opened by William C. Rowland.

P. L. Billings, on behalf of the accountants of Iowa, extended an invitation to hold the next mid-west regional meeting at Des Moines in November.

The invitation was accepted with thanks.

The second Friday in November was selected as the time of meeting.

The following advisory committee for the next meeting was elected: P. L. Billings, chairman, Iowa; Albert T. Bacon, Illinois; Cyril N. Bullock, Michigan; Page Lawrence, Missouri; James C. Mahon, Kentucky; George S. Olive, Indiana; C. I. Smith, Wisconsin; Herbert M. Temple, Minnesota; C. B. Williams, Ohio.

A vote of thanks to the committee on arrangements was unanimously adopted.

The meeting adjourned.

A banquet was held in the evening, at which Frederick W. Morton was toastmaster.

The following addresses were delivered:

The Aims of the Institute, by Carl H. Nau; *Traditions of the Profession and Their Keeping*, by Edward E. Gore; *Some Recent Income-tax Decisions*, by Archibald Broomfield.