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Announcements

American Institute of Accountants

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The Journal of Accountancy

the discount. The following table shows the periodical amounts of interest and discount and the totals thereof, which are compared with the totals by the actuarial method:

Table of Credits to Income

	—Bonds outstanding method—			<i>Actuarial method</i>
	<i>Interest</i>	<i>Discount</i>	<i>Total</i>	
First 6 months.....	25.00	22.22	47.22	46.92
Second 6 months.....	21.88	19.44	41.32	41.55
Third 6 months.....	18.67	16.67	35.34	35.89
Fourth 6 months.....	15.39	13.89	29.28	29.94
Fifth 6 months.....	12.02	11.11	23.13	23.69
Sixth 6 months.....	8.57	8.33	16.90	17.10
Seventh 6 months.....	5.04	5.56	10.60	10.37
Eighth period, 2 months...	.47	2.78	3.25	1.58
	107.04	100.00	207.04	207.04

A comparison of the figures in the last two columns shows that the results by this method are exact enough for most purposes. If a great many such mortgages are purchased it would be desirable to construct tables of decimals which could be used for loans extending over the various customary numbers of periods.

ORIGIN OF VOUCHER-CHEQUE

We have been asked for information in regard to the origin of the voucher system and the voucher-cheque. We will be gratified by any light that can be thrown on this subject.

Arthur Wolff & Co. announce the removal of their offices to 522 Fifth avenue, New York.

Hart & Robinson announce the removal of their office to 18 East 125th street, New York.

Perley Morse & Co. announce the removal of their offices to 110 William street, New York.

P. Miles Taylor announces the opening of an office at 59 Wall street, New York.

New York State Society of Certified Public Accountants

At the annual meeting of the New York State Society of Certified Public Accountants, held May 10, 1920, the following were elected officers and directors for the ensuing year: President, J. S. M. Goodloe; first vice-president, Howard B. Cook; second vice-president, Homer S. Pace; secretary, James F. Farrell; treasurer, James F. Hughes; directors for two years, George L. Bergen, Patrick W. R. Glover, Frederick H. Hurdman, Edward L. Suffern, Norman E. Webster and John R. Wildman.

California State Society of Certified Public Accountants

LOS ANGELES CHAPTER

At the annual meeting of the Los Angeles chapter of the California State Society of Certified Public Accountants, the following officers and directors were elected for the ensuing year: President, A. M. Loomis; vice-president, H. Worthington; secretary-treasurer, E. H. Spencer; directors, Reynold E. Blight and H. Ivor Thomas.

Certified Public Accountants of Massachusetts

The Certified Public Accountants of Massachusetts, incorporated, at the annual meeting held May 12th in Boston, elected the following officers: President, George Lyall; vice-president, Hollis H. Sawyer; treasurer, Gerald Wyman; secretary, Frederick Bond Cherrington; executive committee, George Lyall, Hollis H. Sawyer, Frederick Bond Cherrington, Robert Douglas, Stanley G. H. Fitch and Daniel B. Lewis.

Patterson, Teele & Dennis announce that Edward H. Moeran, member of the American Institute of Accountants, and David Leslie Milne, Associate of the Institute of Chartered Accountants in England and Wales, have been admitted as partners in the firm.

George B. Buist and William H. Kerman, associates of the American Institute of Accountants, announce the formation of a partnership under the firm name of George B. Buist & Co., with offices at Fort Wayne, Indiana.

R. M. Bateman, member of the American Institute of Accountants, announces the opening of offices at No. 4 Arcade building, Norfolk, Virginia, under the firm name of R. M. Bateman & Co.

Whitfield, Whitcomb & Co. announce that W. J. Piepenbrink has been admitted to the firm, and will have charge of the branch office in Alaska building, Seattle, Washington.

Main & Co. announce that William R. Main, member of the American Institute of Accountants, is now associated with them, with headquarters at Harrisburg, Pennsylvania.

The Journal of Accountancy

Walter K. Mitchell, member of the American Institute of Accountants, announces the opening of offices at 611 H. W. Hellman building, Los Angeles, California.

J. Frederick E. Wood, member of the American Institute of Accountants, announces the removal of his office from 95 William street to 110 William street, New York.

William G. Adkins, member of the American Institute of Accountants, announces the removal of his Chicago office to 30 North Dearborn street, Chicago.

J. D. Cohen, member of the American Institute of Accountants, announces the removal of his offices from 67 Wall street to 87 Nassau street, New York.

Moyer & Briggs, members of the American Institute of Accountants, announce the opening of a branch office at 1737 Broadway, New York.

Coughlan & Coughlan, members of the American Institute of Accountants, announce the removal of their New York office to 41 Union Square.

Alfred J. Stern, member of the American Institute of Accountants, announces the removal of his office to 522 Fifth avenue, New York.

Isidor Ginsberg, member of the American Institute of Accountants, announces the removal of his office to 41 Union Square, New York.

Elihu S. Colbert announces the opening of an office in First National Bank building, Birmingham, Alabama.

Touche, Niven & Co. announce the removal of their New York office from 30 Broad street to 42 Broadway.

Louis E. Smith announces the removal of his office to 1209 American Bank building, Seattle, Washington.

Neville, McIver, Barnes & Co. announce the removal of their New York office to 10 East Forty-third street.

Edward R. Burt & Co. announce the opening of offices in the Conestoga building, Pittsburgh, Pennsylvania.

Black & Co. announce the opening of a branch office at 6 Hamilton row, Hagerstown, Maryland.