

9-1920

## Announcements

American Institute of Accountants

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## *The Journal of Accountancy*

and more or less conventional complaints by business men that they fail to teach their pupils "how to write plain English," will relish Mr. Vanderlip's rather illuminating remarks on p. xiii:

"I should not, myself, put as great emphasis as has the author of this book upon the value of knowing words. \* \* \* I should always put the primary emphasis on the value of clean-cut ideas. If one thinks clearly he is apt to write clearly."

Again, on p. xiv:

"What one must have, if he is going to make a success in a type of business where letter writing is an essential part, is an ability to think clearly and to write clearly."

Just so, and Mr. Vanderlip is no mean exponent of the ability and the art. In this particular instance he has voiced our own suspicion of several years' growth that what business men really complain about is not so much poor training in English composition as lack of original ideas and logical reasoning powers in high school graduates. Our own experience in passing on hundreds of examination papers has convinced us that inability to express his ideas intelligibly is quite rare on the part of the high school graduate, though he is sometimes without much of an idea to express. Something can be done to develop latent powers of reasoning by a severe course of logic, but this belongs to the domain of higher education in the universities. It is obviously unfair to damn the whole race of high school teachers of English composition because in the press of an over-crowded curriculum they fail to turn out boys and girls still in the teens filled with bright and original ideas. It is enough if their pupils are able to express what ideas they have in plain English. For the rest heredity and environment have much to do with the final results.

W. H. L.

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### Pennsylvania Institute of Certified Public Accountants

At the annual meeting of the Pennsylvania Institute of Certified Public Accountants, the following officers and directors were elected: president, William J. Wilson; vice-president, Horace P. Griffith; secretary, Robert J. Bennett; treasurer, Charles S. Rockey; members of council, Herbert G. Stockwell, Joseph M. Pugh, George Wilkinson, James J. Burns and John R. Lynn.

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### Oregon State Society of Certified Public Accountants

At the annual meeting of the Oregon State Society of Certified Public Accountants, June 14, 1920, the following officers were elected: president, Joseph Gillingham; vice-president, A. Lester Andrus; secretary and treasurer, A. R. Sawtell; directors: Arthur Berridge, T. A. Rutherford, L. M. Koon and W. J. Piepenbrink.

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### Certified Accountants' Association of Mississippi

The formation of the Certified Accountants' Association of Mississippi is announced. The officers are W. Q. Sharp, president; R. G. Wooten, vice-president; H. H. Cleaver, secretary.

## *Announcements*

Setchell & Luther, Old Smith building, Boston, Massachusetts, announce the dissolution of partnership by mutual consent. Morton E. Setchell announces that he will continue practice under his individual name.

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R. B. Benedict, J. W. Quilty and E. W. Van Meter announce the formation of a partnership for the practice of accounting, under the firm name of Benedict, Quilty & Van Meter, with offices in Insurance building, Oklahoma City, Oklahoma.

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Mitchell, Castenholz & Co., announce the dissolution of partnership. J. J. Mitchell retains the New York office of the firm at 103 Park Avenue and announces the opening of an office at 79 West Monroe Street, Chicago, under the name of J. J. Mitchell & Co. W. B. Castenholz retains the Chicago office of the firm and will practise under the name of William Castenholz & Co., with offices in Chicago, New Orleans, Kansas City and Tulsa.

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Waldman & Schoolman announce the admission of Joseph F. Loewi into special partnership, the change of the firm name to Waldman, Schoolman & Co., and removal of offices to 507 Fifth avenue, New York.

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J. Edward Moore and Charles P. Sawyer announce the formation of a partnership under the firm name of Moore & Sawyer, with offices at 545 Pleasant street, New Bedford, Massachusetts.

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Barrow, Wade, Guthrie & Co., New York, announce the opening of a branch office in Clarendon building, 219 Genesee street, Utica, New York, under the management of Harry Brick.

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Lovejoy, Mather, Hough & Stagg, members of the American Institute of Accountants, announce the removal of their offices from 55 Liberty street to 123 Liberty street, New York.

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David Berdon announces the formation of a partnership with Joseph Sandler, under the firm name of David Berdon & Co., with offices at 277 Broadway, New York.

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Harvey S. Chase & Co. announce that Charles C. Tuttle, William J. McAvoy, Richard D. Seamans and Arthur P. Batchelder have been admitted to the firm.

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The Kinney Audit & System Company, of Dallas, Texas, announces change of the firm name to Kinney & Fowler, with offices at 417 Slaughter building, Dallas.

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Ward, Fisher, Carpenter & Philbrick announce that William H. Segur, Clarence Watson Scott and Ernest L. Goodman have become partners of the firm.

*The Journal of Accountancy*

A. H. Berger and Julius W. Baer announce the formation of a partnership under the firm name of Berger & Baer, with offices at 277 Broadway, New York.

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McLaren, Goode & Co. announce the removal of their Salt Lake City offices to 203-204 Continental National Bank building.

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Stockwell, Wilson & Linvill, Land Title building, Philadelphia, announce that John C. Parry has been admitted to the firm.

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J. F. Stutz and F. H. Jones announce the formation of a partnership, with offices in Jenks block, Port Huron, Michigan.

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Eli Moorhouse & Co. announce the removal of their offices to 706 L. C. Smith building, Seattle, Washington.

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Richard S. Wyler & Co. announce the opening of offices in Scarritt building, Kansas City, Missouri.

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Edward R. Burt & Co. announce the removal of their New Orleans office to 807 Maison Blanche building.

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Henry F. Tully announces the opening of an office at 614 Penobscot building, Detroit, Michigan.

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Waud & Doherty announce the removal of their office to 25 West Forty-third street, New York.

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O. A. Grundmann announces the removal of his office to 225 Fifth avenue, New York.

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Bennett & Berck announce that they have opened offices at 27 William street, New York.

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Mackay, Irons & Co. announce the removal of their offices to 29 Broadway, New York.

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Horwarth & Horwarth announce the opening of an office at 115 Court street, Boston.

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Samuel Kraft announces the removal of his office to 1123 Broadway, New York.

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George Illmensee announces the opening of an office at 74 Broadway, New York.