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Announcements

American Institute of Accountants

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The Journal of Accountancy

A general reserve, such as a reserve for contingencies, or, as in this case, a reserve for workmen's compensation, is always considered a subdivision of the surplus. The surplus itself is a reserve for contingencies and any reserve that is intended to cover an event that is not certain to happen is a mere sub-class of the surplus. It differs radically from a reserve for depreciation, which is not part of the surplus, because it represents an expense which has already occurred or is absolutely certain to occur. B is therefore entitled to his share of the business without any deduction on account of the reserve in question, provided all claims against the reserve have been settled to date.

William P. Field & Co. announce the removal of their offices to rooms 315-316 Edificio Horter, Obispo 7, Habana, Cuba.

Haskins & Sells announce that Edmund C. Gause, manager of the Pittsburgh office of the firm, has been admitted to partnership as of December, 1918.

Robert M. Holtzman announces the removal of his office to 509-510 Lincoln building, Philadelphia.

McLaren, Goode & Co. announce the opening of a branch office at Deseret Bank building, Main Street, Salt Lake City, Utah.

Davis, Teeter & Niquette announce the opening of a branch office at 805-6 Ford building, Detroit, Michigan.

J. S. M. Goodloe announces the opening of an office at 141 Broadway, New York.

A. G. Lingley announces that he has severed his connection with Patterson, Teele & Dennis and is now auditor of the National City Bank of New York, 55 Wall Street, New York.

The Gross Accounting Company announces the removal of its office to 141 Broadway, New York.

Crockett, Couchman & Crawford announce the removal of their Kansas City offices to 609-610 Republic building, Tenth and Walnut streets.