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Announcements; P. J. Dubbell

American Institute of Accountants

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Book Reviews

of the services of public accountants, because he will come the more quickly to realize the value of independent and impartial scrutiny of his affairs.

If there are a few (probably unintentional) jolts for the profession here and there, they may be good for us. Experienced practitioners are usually conservative, but enthusiastic neophytes not infrequently do injury to themselves and the profession by installing over-elaborate systems. To the latter is recommended serious and prayerful consideration of Mr. Basset's remarks on "over-accounting" (p. 2). W. H. L.

A. D. Macleod & Co. announce the opening of an office in San Bernardino, California, where they have taken over the practice of the late P. J. Dubbell.

Wilson & Heye announce the formation of a partnership succeeding the firm of L. W. Wilson & Co. with offices in the Chamber of Commerce building, Rochester, N. Y.

James A. McKenna announces the removal of his offices to 80 Maiden Lane, New York.

Gabriel Sanger & Co. announce the opening of offices at 10 High street, Boston.

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year and never used for any purpose for fear of disturbing the "essential elements" of a balance-sheet. This is nonsense. No company conducts business with this end in view, and prospective shareholders for such a one would, we think, be hard to find. Most companies are in business for profits and these profits are expected to be used for the benefit of the stockholders. When profits are ascertained they are placed in surplus until it is decided how they are to be disposed of, and when this is decided they are logically taken out of surplus. Surplus account, then, is the balance of accumulated profits remaining unused at any time. If the management deem it wise to utilize any portion of these unused profits in any legitimate way or to set them aside for any particular purpose or purposes so that they will not be available for less needful ones, that is what they are there for, and the necessary consequence that these reservations will appear separately and specially labeled in the balance-sheet is no reason why such actions should be avoided.

Yours faithfully,

A. R. M. BOYLE, C. A.

Winnipeg, Manitoba, May 15, 1919.

Walter Preston Kohr, Frank Clinton Brubaker and Raye Maynard Fisher announce the formation of a partnership under the firm name of Kohr, Brubaker & Fisher, with offices in Marshall building, Cleveland.

Frank L. Norris, F. Ernest Grubb and Edward A. Coughlan announce the formation of a partnership under the firm name of Norris, Grubb & Coughlan with offices in Finance building, Philadelphia.

Jay J. Livingston, Leon A. Paperno and Theodore Wachtell announce the formation of a partnership under the firm name of Livingston, Paperno & Wachtell, with offices at 55 Liberty street, New York.

R. W. Harvey and Egbert S. Harvey announce the formation of a partnership under the firm name of Harvey & Harvey, with offices in Davidson building, Charleston, West Virginia.

Leslie, Banks & Co. announce the opening of an office in Chicago in the Continental & Commercial Bank building and the appointment of C. A. H. Narlian as resident partner.

Charles H. Hubbell and Douglas S. Meaden announce the formation of a partnership with offices at 306 Hickox building, Cleveland.

E. F. Leathem & Co. announce that W. F. Vieh is now in charge of their office in Little Rock, Arkansas.

Samuel Newberger announces the opening of an office at 44 Court street, Brooklyn, New York.

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one thousand dollars, or shall be imprisoned in the county jail for a term not less than three months nor more than one year, or by both such fine and imprisonment for each time he may so falsify such reports.

Section 9. All laws and parts of laws in conflict with the provisions of this law are hereby repealed.

Section 10. This act shall be in full force and effect ninety days after its passage and approval by the governor.

Missouri Society of Certified Public Accountants

At the meeting of the Missouri Society of Certified Public Accountants held in Kansas City, June 13, 1919, the following officers were elected for the ensuing year: F. C. Belser, St. Louis, president; E. G. H. Kessler, St. Louis, first vice-president; F. A. Wright, Kansas City, second vice-president; R. C. Brown, St. Louis, secretary; Edward Fraser, Kansas City, treasurer.

Los Angeles Chapter, California Society

At a meeting of the Los Angeles chapter of the California State Society of Certified Public Accountants on May 28, 1919, the following directors and officers were elected for the ensuing year: president, F. H. Hahn; vice-president, A. M. Loomis; secretary and treasurer, E. H. Spencer; directors, Reynold E. Blight and H. Ivor Thomas.

Certified Public Accountants of Massachusetts, Inc.

At the annual meeting of the Certified Public Accountants of Massachusetts, Inc., the following officers were elected for the ensuing year: president, Edwin L. Pride; vice-president, Hollis H. Sawyer; treasurer, Gerald Wyman; secretary, George Lyall.

Iowa State Board of Accountancy

At a meeting of the Iowa state board accountancy the following officers were elected for the ensuing year: Philip L. Billings, chairman; Albert H. Hammarstrom, secretary and treasurer. The third member of the board is John W. Peisen.

British Society of Incorporated Accountants and Auditors

The council of the British Society of Incorporated Accountants and Auditors has unanimously elected William Claridge, of Bradford, president, and George Stanhope Pitt, of London, vice-president for the ensuing year.

P. J. DUBBELL

We announce with regret the death of P. J. Dubbell of San Bernardino, California. Mr. Dubbell was a member of the American Institute of Accountants and of the Los Angeles chapter of the California State Society of Certified Public Accountants. He had been a public accountant for many years.