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Alabama C. P. A. Law

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Alabama C. P. A. Law

Following is the text of the Alabama law providing for the issuance of certified public accountant certificates. The law was approved February 17, 1919.

AN ACT TO REGULATE THE PRACTICE OF PUBLIC ACCOUNTANCY BY CREATING A STATE BOARD OF PUBLIC ACCOUNTANCY, FIXING ITS FEES AND EMOLUMENTS, TO PROHIBIT THE UNLAWFUL USE OF WORDS, LETTERS OR OTHER MEANS OF IDENTIFICATION BY UNAUTHORIZED PERSONS, AS CERTIFIED PUBLIC ACCOUNTANTS UNDER THIS ACT, AND TO PROVIDE PENALTIES FOR THE VIOLATION OF ITS PROVISIONS.

Be it enacted by the legislature of Alabama:

Section 1. That any citizen of the United States, residing or having a place for the regular transaction of business in the state of Alabama, being over the age of twenty-one years, of good moral character, and who shall have received from the state board of public accountancy a certificate of his qualifications to practise as an expert public accountant as hereinafter provided, shall be styled or known as a certified public accountant, and it shall be unlawful for any other person or persons to assume such title or use any letters, abbreviations or words to indicate that such a one using same is a certified public accountant.

Section 2. That within 60 days after the passage of this act, the governor of the state of Alabama shall appoint three persons, one of whom shall be a reputable attorney-at-law, the other two shall be skilled in the practice of accounting and actively engaged therein in this state. Said appointment shall be one for a term of two years, one for a term of three years and one for a term of four years, said members to establish and constitute the Alabama state board of public accountancy. At the expiration of the term of any member of said board, the governor shall appoint his successor to serve for a term of four years, or until such time as his successor may be appointed and qualified. All vacancies created by death, resignation or otherwise shall be filled by appointment by the governor for the unexpired term. The members of the Alabama state board of public accountancy, the first board excepted, shall be appointed from the holders of certificates issued under and by virtue of this act, except one member of said board shall be a reputable attorney-at-law. Within fifteen days after their appointment the members of said board shall take an oath before any person lawfully authorized to administer oaths in this state, to faithfully and impartially perform their duties as members of said board, and the same shall be filed with the secretary of state.

Section 3. That the Alabama state board of public accountancy is hereby authorized and empowered to adopt a seal, to adopt and enforce all necessary rules, regulations, by-laws and etc. to govern its proceedings

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and to regulate the mode of conducting examinations to be held under this act, provided said examinations shall be held at least twice a year in the city and county of Montgomery, state of Alabama. The examinations shall cover a knowledge of the "theory of accounts," "practical accounting," "auditing," "commercial law as affecting accountancy," and such other branches of knowledge pertaining to accountancy as the board may deem necessary to maintain the highest standard of proficiency in the profession of public accounting. The board shall have power and authority to issue certificates under the signature and the official seal of the board as provided in this act, and the said board shall be required within 30 days after each examination to notify applicants who may have failed therein, of such failure, in what branch or branches deficiency was found.

Section 4. That the Alabama state board of public accountancy shall be authorized to charge each applicant for a certificate a fee not to exceed the sum of \$25.00, the same to be paid when the application is filed. Out of the funds collected under this act shall be paid the expenses of the said board, including mileage, hotel expenses and an amount not to exceed \$10.00 per day, for the time expended in conducting examinations and issuing certificates, provided no expense incurred by said board shall ever be charged against the funds of the state.

Section 5. That the Alabama state board of public accountancy may, in its discretion, register any certified public accountant's certificate issued under the law of another state, and may issue to such certified public accountant a certificate which shall entitle the holder to practise as such public accountant and to use the abbreviation, "C.P.A." in this state, provided that the state issuing the original certificate grants similar privileges to the certified public accountants of this state. The fee for registration shall not exceed the sum of \$25.00.

Section 6. That the Alabama state board of public accountancy may waive the examination of any person possessing the qualifications mentioned in section 1, of this act, first, who has been at least for five years actively employed as an accountant, who shall apply in writing to the board for such certificate, provided that said application shall be accompanied by an affidavit before a notary public or a justice of the peace, giving the name or names of the firms or corporation by whom he has been employed for the past five years, and provided said application be filed within six months after the passage of this act, and second, who has practised for more than three consecutive years before the passage of this act on his own account as a public accountant, and who shall apply in writing to the board for such certificate within six months after the passage of this act. A fee of not exceeding \$25.00 shall be collected for each certificate so issued.

Section 7. That the Alabama state board of public accountancy may revoke any certificate issued under this act, or may cancel the registration of any certificate registered under this act, for any unprofessional conduct of the holder of such certificate, or for other sufficient cause, provided that written notice shall have been mailed to the holder of such certificate twenty days before any hearing thereon, stating the cause for

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such contemplated action and appointing a day for a full hearing thereon by said board, and provided, further, that no certificate issued under this act shall be revoked until such hearing shall have been heard.

Section 8. That if any person shall represent himself to the public as having received a certificate as provided in this act, or shall assume to practise as a certified public accountant, or use the abbreviations, C.P.A. or any similar words or letters to indicate that the person using the same is a certified public accountant, without having received a registration certificate as provided in this act, or if any person having received a certificate as provided in this act, and having thereafter lost such certificate by revocation as provided in section 7, thereof, shall continue to practise as a certified public accountant, he shall be deemed guilty of a misdemeanor and upon conviction thereof shall be fined not less than \$100.00 nor more than \$500.00 and may be sentenced to hard labor for the county in the discretion of the court, for not longer than six months.

Section 9. That all laws and parts of laws in conflict with the provisions of this act be and the same hereby are repealed.

Section 10. This act shall take effect upon its approval by the governor.

Washington State Board of Accountancy

The Washington State Board of Accountancy has organized as follows for the current fiscal year: R. D. White, chairman; Alfred Lister, vice-chairman; George Shedden, secretary-treasurer; William McAdam; E. J. Miner.

G. Charter Harrison and Eric A. Camman announce the dissolution of the partnership of G. Charter Harrison & Co. G. Charter Harrison will continue in practice under his own name at 31 Nassau street, New York.

W. McK. Evans announces that Clarence O. Evans has become associated with him under the firm name of W. McK. Evans & Co., with offices in the *Times-Dispatch* building, Richmond, Virginia.

Webb, Read & Company and George A. Touche & Co. announce that their practices in Canada have been amalgamated and will be carried on in future under the firm name of George A. Touche & Co.

Erich W. Kath and W. E. Baughman announce the formation of a partnership, under the firm name of Kath & Baughman, with offices at 1417 Schofield building, Cleveland, Ohio.

Wilson & Heye, Rochester, New York, announce the opening of offices at 410 South Salina street, Syracuse, New York, and 3 East 44th street, New York.