

4-1918

Announcements

American Institute of Accountants

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The Journal of Accountancy

COMPANY H AND SUBSIDIARY S

Consolidated balance-sheet—December 31, 1917

Assets			Liabilities		
Current assets			Current liabilities		
Cash	45,000		Accounts payable	10,000	
Notes receivable	20,000		Fixed liabilities		
Accounts receivable	60,000		First mortgage bonds	50,000	
Finished goods	65,000		Minority interest		
Raw material	45,000	235,000	Co. S, 20%	28,000	
			Capital stock and surplus		
Fixed assets			Capital stock	200,000	
Plant and equipment	140,000		Surplus	117,000	317,000
Goodwill	30,000	170,000			
		405,000			405,000

The discussion of consolidated accounts will continue in the May issue.

Smith & Brodie announce that the firm name has been changed to Smith, Brodie & Lunsford, certified public accountants, Lathrop building, Kansas City, Missouri.

Charles B. Smith, C.P.A., announces the removal of his office from 45 Broadway to 72 Trinity place, New York.

Will-A. Clader, C.P.A., announces the removal of his office to 339 Land Title building, Philadelphia.

Charles Jacobson, C.P.A., announces the removal of his office to 366 Fifth avenue, New York.