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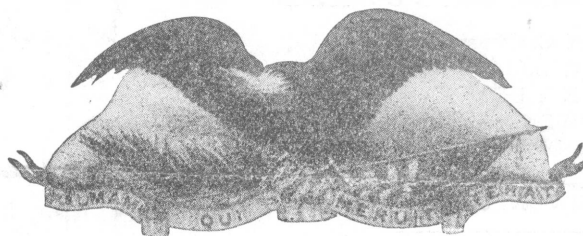
The C. P. A. Bulletin

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Vol. 4, No. 3

The National Association of Certified Public Accountants
945 Pennsylvania Ave., Washington, D. C.

March 1, 1925



NATIONAL ACCOUNTANT Member

National Association of Certified Public Accountants

The National Organization of Certified Public Accountants

THE ACCOUNTANCY PROFESSION IS DEMANDING A CHANGE IN THE SEVERAL STATES
C. P. A. LAWS

IT IS EVIDENT THAT MEMBERS OF THE PROFESSION ARE NOT SATISFIED WITH THE METHODS, OR REGULATIONS THE THREE MEMBERS OF THE BOARD ARE EMPLOYING TO CONTROL THE VARIOUS STATE LEGISLATURES. THE INDIVIDUAL SELFISH INTERESTS OF THESE BOARDS ARE TOO SELF EVIDENT. THE INTERESTS OF THE 42,000 PRACTICING ACCOUNTANTS THROUGHOUT THE U. S. ARE EVIDENTLY OF LITTLE CONCERN TO THESE SELF APPOINTED GUARDIANS.

MANY NEW BILLS ARE BEING INTRODUCED IN THE SEVERAL STATE LEGISLATURES. FORTY-THREE OF THESE LAW MAKING BODIES ARE NOW IN SESSION.

A BATTLE ROYAL IS ON.

THE NATIONAL ASSOCIATION OF CERTIFIED PUBLIC ACCOUNTANTS FAVORS A UNIFORM C. P. A. LAW CONTROLLED AND UNDER THE ACT OF CONGRESS CREATING A FEDERAL C. P. A. LAW WHICH WILL REGULATE ACCOUNTANCY FOR AND BETWEEN THE SEVERAL STATES, WITH THE EXAMINATIONS HELD UNDER THE SUPERVISION OF THE U. S. CIVIL SERVICE COMMISSION. UNTIL SUCH AN ACT IS CREATED, THE SEVERAL STATES SHOULD MAINTAIN THEIR PRESENT LAWS OR AMEND OR ENACT A LAW WHICH CONFORMS WITH THE PROPOSED NATIONAL BILL.

THE C. P. A. BULLETIN

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EDITORIAL

By E. Long

The general conference on commercial forms was held at the Department of Commerce January 14, 1925. The conference unanimously endorsed standard invoice, purchase order and inquiry forms and recommended that they be adopted as standard by all users. The meeting was called to order by A. M. Hudson, Chief of the Division of Simplified Practice of the Department of Commerce. He outlined the methods used by his division in assisting the various industries to eliminate waste occurring from over diversification of products and unnecessary duplication of business procedure. These standard forms are in line with the recommendations made by the National Association of Certified Public Accountants at its organization in 1921. A copy of the invoice form is reproduced in this number. The purchase order and inquiry forms, also other standard forms that have been adopted, may be secured from the Department of Commerce. Copies of the standard balance sheet, profit and loss statement and schedules approved by the American Bankers Association and by the National Association of Certified Public Accountants, the form of balance sheet and form for profit and loss accounts advised and recommended by the Federal Reserve Bank and approved by the National Association and the Farmers Business Record especially adapted for western farmers published by the Agricultural Extension Department of the Iowa State College of Agricultural and Mechanical Art with the United States Department of Agriculture cooperating, and approved by the Association, can be secured at this office.

C. P. A. LAWS

The state legislature of the state of Maryland at its last session enacted a C. P. A. law which went into effect as of January 1, 1925. The law is very irregular. Indications are

that the state legislature enacted the law without giving it much consideration. The law provides that accountants from other states who desire to practice in the state of Maryland or who have a client in the state of Maryland, must first secure a permit from the state C. P. A. Board. Where the hardship of this law comes in, is this, an auditor or accountant making an audit of a large concern with a subsidiary in the state of Maryland, it is first necessary to get a permit from the state Board before the subsidiary Company's accounts can be audited. Several cases of this kind have come up and several who have applied for admission to practice on or about January 1st have not as yet received their authority from the state Board of Accountancy to proceed with their accounting in Maryland. If you are working on a large case you would have to wait two months or longer before receiving a permit from the Board of Maryland to finish up your audit in that state. It would certainly work a hardship both upon yourself and your client.

PROPOSED MICHIGAN C. P. A. BILL

A bill similar to the Maryland Act has been proposed in the state of Michigan but is evidently impractical even more than the Maryland Act. The Michigan proposed bill puts the control of accountancy in the hands of the members of the state Board. It also restricts accountants who are not favorable to organizations which the State Board controls from practicing in that state. It also prohibits the Association of Chartered Accountants and other Associations from operating as an association in the state of Michigan. In section 2 we find the following: "The Board may prescribe a standard of professional conduct and formulate rules defining unethical practice by public accountants. Every person practicing as a public accountant in the state as described in section 3 shall be governed and controlled by the rules and standards

adopted by the Board." Section 7 in part reads as follows: "Any person who shall use any other designation than Certified Public Accountant or the abbreviation C. P. A. to indicate that he or she is a public accountant using a specially granted title; or (b) who shall announce by printed or written statement that he or she holds membership in any society, association or organization of professional public accountants unless such society, organization or association has been officially recognized by the Board." * * * (m) or who shall attempt to practice as a certified public accountant or as a public accountant under guise of a certificate not issued by this Board. * * shall be deemed guilty of a misdemeanor, the penalty for which shall be not more than \$500.00 for each offense, or imprisonment in the county jail not exceeding six months or by both fine and imprisonment at the discretion of the court. The Board may if it so elects revoke and cancel any certificate and registration card granted to the holder thereof issued by it or suspend the same for a definite period or officially censure the holder thereof. There are many other clauses and paragraphs in the proposed Michigan bill that should be carefully gone over by the professional accountants of Michigan before the bill is enacted into a law, therefore every accountant in Michigan should write to his state senator or assemblyman asking for a copy of the proposed bill, go over the bill carefully, then take the matter up with the state senator or assemblyman requesting that such changes may be made so as to benefit the profession in general. The Michigan bill as proposed has not been approved by the National Organization of Certified Public Accountants.

PROPOSED NEBRASKA C. P. A. BILL

The proposed Nebraska C. P. A. bill is similar to that proposed by Michigan. Accountants in the state of Nebraska should take up the matter at once with their state senator and assemblyman correcting the proposed Nebraska bill. This matter should be attended to at once or many professional accountants who are not favorable to the C. P. A. Board and its method of procedure may be prohibited by law from practicing accountancy in the state of Nebraska.

PROPOSED OREGON C. P. A. BILL

A new proposed accountancy bill has been proposed to the Oregon State Legislature for enactment. This proposed bill contains many new features taking it out of the control of the Board of Accountancy which has grown up into what has been considered a close corporation affair, prohibiting practical accountants from becoming state certified. The bill is intended to correct some of these faults. Section 7773 "Said state Board of Accountancy shall waive the examination of, and issue a certificate for the certified public account-

ant to, any person possessing the qualifications mentioned in Section 7769 who (1) is a holder of a certified public accountant certificate * * * or (2) any accountant, who for a period of three years or more next preceeding July 1, 1925 has been engaged in public practice of accountancy within this state, or to any qualified accountant who, for a period of three years or more next preceeding July 1, 1925, has been in responsible charge of public accounting, engaged as an employed member of the staff of a public accountant, or of a firm of public accountants engaged in public practice within this state, and providing that each applicant mentioned in this subdivision 2 is engaged in public practice of accountancy at the time this article goes into effect and continues so to the date of his application, providing such applicant submits evidence of other qualifications mentioned herein satisfactory to the board and provided further, that such applicant makes application to be issued said certificate of certified public accountant without examination on or before the first day of January, nineteen hundred and twenty-six." This proposed bill has followed the bill recommended by the National Organization and it comes nearer making accountancy a profession in Oregon than any proposed bill that has yet been submitted to the various state legislatures.

PROPOSED TENNESSEE C. P. A. BILLS

There has been proposed to the members of the state legislature of Tennessee three proposed C. P. A. bills all differing very materially. Indications are that accountants in the state of Tennessee are so antagonistic to one another and especially to the Board which is now in control will submit so many recommendations that the legislature will be so crowded with suggested changes that none of the proposed bills will be enacted.

CALIFORNIA PROPOSED C. P. A. BILL

California accountants are still engaged in a hot fight over the proposed Dolge bill and the bill proposed by the Accountant's Protective Committee. The Dolge bill is the one proposed by the state Board of Accountants. It does not appear to be for the benefit of accountants in general or the public's interest. The bill proposed by the Accountant's Protective Committee does not contain all the paragraphs or recommendations that the National Organization of Accountancy would like it to have but the bill as it is, is a wonderful improvement over the act now in force or the bill proposed and known as the Dolge bill.

OTHER STATE PROPOSED BILLS

Many of the other states are having the same kind of trouble as the states referred to. It is especially recommended that each accountant, makes every effort possible to see that the same catastrophe does not happen in his state as did in Maryland.

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IS ACCOUNTANCY A "DOUBLE-DECKED" PROPOSITION?

By W. de La R. Anderson

It would appear to be quite evident, from the standpoints of both the C. P. A., who has a liberal view and the common or garden variety of public accountant, that accountancy is at present a "double-decked" proposition. This view, however, is not concurred in by the narrow-minded C. P. A., who feels that the profession belongs to him personally, as conferred by divine right under the title which he has secured for himself under his own little C. P. A. law. Neither, on the other hand, does the business public feel that the profession of accountancy is limited to two "decks," inasmuch as it constantly has before it accountant-engineers, accountant-tax experts, accountant-C. P. A.'s, accountants-plain public, in fact, accountants of so many shades and grades that it feels that the profession could not possibly be merely a "double-decked" proposition but must be one that has more decks than an old-time Spanish galleon, with a poop deck thrown in for good measure.

It is of little interest to consider the views of the bigoted C. P. A., but it is, however, interesting and important for all accounts to consider the views of liberal minded accountants whether C. P. A.'s or otherwise and, most important to consider the views of the public. Taking these two elements together it is safe to say that there would be general agreement upon the fact that the profession of accountancy was at this time at least a "double-decked" proposition. This is clearly evidenced by the legislation passed in Maryland and the proposed legislation in New York and California. This legislation in general provides for a double classification of public accountants, namely, "C. P. A." and "Registered." Apparently the difference between them is to be that the accountant who is willing to stand and pass an academic examination is to be the C. P. A. and the one who is unwilling or unable to afford the time to stand and pass such academic examination is to be the Registered accountant. In other words the situation which at present exists in the two grades of public accountants—"C. P. A." and plain untitled "Public"—is to be continued, except in name only for the "Public" accountant, who it is proposed become a "Registered Public" accountant. Under the new order apparently there will be the C. P. A. deck and the R. P. A. deck on the good ship Public Accountancy. What good purpose to the public or to the profession this will serve, commensurate with the time and attention given to it by its proponents, it is hard to conceive. What the theory is for such a segregation outside of merely widening the field of titled accountants, it is impossible to imagine. If there had been originally a public demand by busi-

ness people for protection against the unregulated practitioner of public accountancy it would serve as a public reason for the enactment of the original C. P. A. laws, if they had provided in them a regulation of the practice of public accountancy and had not provided merely a title.

It appears to anyone who thinks upon this subject that it is what the public accountant does and not what he is called that interests the public. That his practice and not his title is the thing to regulate and define, if regulation and definition in behalf of the public be desirable. Following this thought very little value can be observed in the original and now general, C. P. A. statutes. So much in respect of the single title within the profession; but what can be said for adding another title and making another list of Public Accountants. The 100 per cent C. P. A. answers—"but it is to be for a different breed of cats." "The public accountant is one thing, the C. P. A. another—the public accountant is useful in little matters, but the big important things must be for the C. P. A.—The public accountant for example may take a case through the Income Tax Unit but the C. P. A. is the one to put the same case through the U. S. Board of Tax Appeals"—all of which when fundamental facts are analyzed, appears somewhat as follows: There are not two kinds of accountancy—big accountancy and little accountancy: important accountancy and unimportant accountancy. All public accountancy is big and important to the public. The skilled public accountant to the little business man is probably more important, for purposes of police power regulation, as well as for other reasons, than is the skilled public accountant to the United States Steel Corporation or other large businesses that can afford skilled and adequate private accounting service. The same skill and reasoning is involved in dealing with affairs of the little manufacturer as with the big. It's the same thing with a few more or a few less ciphers, as the case may be. There are thousands more of "little unimportant" business men than there are "big and important" ones. Any system that takes away or makes costly the best possible public accountancy service to these thousands is against public interest. It is of far greater public value to generally regulate the general practice of all public accountants than it is to attempt to denominate a certain grade of experts. There is no engagement no matter how small which may not vitally require expertness. To build legislation based on and interested in the grading of expertness of the few, ignoring or "Registering" the many is a disservice to the business public as a whole and to the profession of accountancy itself. To legislate for "Expert" experts and to fail to provide for a safe, average standard expert service, adequate and reasonable, to the public is indefensible except upon a basis of pure

selfishness.

When looked at from this basis of facts, and when it is acknowledged as it must be, that the super expert is an animal of very doubtful value inasmuch as there is always one of him that disagrees with the other one, it would seem that accountants should see the light and realize, that until the time arrives when they have elevated the lower deck and lowered the upper deck, one of which is too high and the other of which is too low, and neither of which has been properly designed or constructed, that they are bound to continue to flounder in the sea of business to the detriment of all, whether they be on the upper deck or lower deck, on the quarter deck or in the fore-castle, in the first cabin or in the hold.

ACCOUNTANTS HEAR ADDRESS

On Modern Methods of Retail Inventory—W. J. Hunter Is Speaker.

Store managers and their department executives from many of Cincinnati's larger retail establishments were present to hear an address of W. J. Hunter, comptroller of the Mabley & Carew Company, before the Cincinnati Chapter of the National Association of Cost Accountants, held at the Chamber of Commerce.

Comptroller Hunter, who is known nationally in retail store management and accounting methods, spoke on "Modern Methods of Retail Inventory." In a talk, which was largely technical in character, he brought out the advantages of carrying on the inventory the original purchase price of the goods as well as the retail selling price. He said that the best method to accomplish this would be to have the stores departmentized and to make the buyer of each department the person responsible for the correct listing of the inventory.

The theory advanced was that the department buyer is really the trader for the store, and that upon his successful purchasing would depend the class of goods to be sold, the price of purchase and the price fixed for their sale. Mr. Hunter said that many department stores are slow to adopt the retail inventory plan, but he predicted that it would be the accepted plan for the future of the business.

KEEP THEM OUT

CERTIFIED ACCOUNTANTS

Objection Is Raised to Legislation to Modify Requirements.

To the Editor of The New York Times:

Anent present agitation for legislation that will restrict and regulate the practice of public accounting, may I not draw attention to efforts designed to procure this legislation but which will lower the status and value of the certificate of Certified Public Accountant of the State of New York?

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any regulation that will not interfere with the continuance of their business, even though they are not given the distinction of Certified Public Accountant.

Should the State gratuitously grant these unexamined practitioners the Certified Public Accountant certificate, it will not only do an injustice to the value of the certificate and to those studious and self-denying persons who labored so hard to obtain the coveted certificate, but it will misrepresent the facts to the public, which has been made to understand that the certificate is granted only after a severe examination of the holder's ability to practice his profession. None of the other States that stole a march on New York found it necessary to give away the certificate and thereby depreciate its value; they

were content to license the uncertified men as Public Accountants, as distinguished from Certified Public Accountants.

It is difficult to understand how the State can honorably and truthfully certify a person of whom it practically knows nothing—at least considerably less than the certification heretofore was known to require.

In behalf of justice and protection of the public, I wish to urge all cautious and just-thinking citizens to take steps to prevent legislation that will permit certification without proper and thorough examination. Such certification would be a mockery. I should think applicants of the right type and ability would possess such pride that they would not want a certificate unless they had earned it.

HENRY AITKIN, JR., C. P. A.

LET THEM IN

CERTIFIED ACCOUNTANTS

Proposed Changes in Law Would Elevate the Profession, It Is Said

To the Editor of The New York Times:

In your issue of January 26 there appeared a letter from Henry Aitken, Jr., C. P. A., urging all fair-minded citizens to prevent the legislators of the State of New York from altering the present requirements for the C. P. A. degree granted by the State Education Department.

Mr. Aitken truly states that at the present time there is agitation urging the Legislature to amend the laws which would enable bookkeepers and all classes of pseudo-accountants to become certified public accounts on a par with the present New York State certified public accountant who has indeed made many sacrifices and complied with the most rigid requirements, more rigid than for any other professional degree. This would certainly prove a great injustice to the individuals who have been certified. The writer, himself a man of several degrees, can appreciate the injustice that would be rendered to him if every Tom, Dick and Harry were promiscuously awarded academic degrees without sacrificing the time and energy necessary to acquire them.

Yet, on the other hand, the individual must bear this apparent injustice when the interests of the whole community are at stake. The State limits the privileges of its individuals in order to secure the greatest benefit for all, and what at the outset appears to be a great injustice rendered to some individuals proves a boon to them. This seems to be the situation in the accounting profession.

Mr. Aitken forgets that not all those to whom the C. P. A. degree was granted by the State Education Department complied with the rigid requirements set forth in his letter. When the degree was first established in 1896 it was granted to those who prior to that time were accountants. The holder of Certificate No. 1 did not pass the written examination, give evidence of five years' experience, three of them with a certified public accountant, for there weren't any, or complete certain academic requirements equivalent to a college education. The legislators, however, who set forth these rigid requirements failed to state that no individual who does not comply with the same may practice accountancy within the State of New York. The result was that the profession of accountancy, one of the largest and most important, has been unregulated, and any one "saturated with brazen effrontery" may step in and style himself an accountant, lowering the standards of the profession and placing in the eyes of the public an erroneous conception as to the high dignity attached to the profession.

The doctor, the lawyer and the dentist are unable to practice their respective professions within the State of New York unless they comply with its requirements, and it is now the purpose of the "agitators" who are apparently going to "rob" Mr. Aitken of his coveted honors, to cause such legislation to be passed, so that no one, unless he is a certified public accountant, duly licensed by the State of New York, may legally practice his profession. This, while causing injustice to the present holders of the C. P. A. certificate, will tend to elevate the profession, so that it will command the respect and dignity that other professions do, and eliminate harmful misconceptions caused by the bookkeeper and pseudo-accountant.

It is questionable whether the public makes a distinction between the public accountant and the holder of the C. P. A. certificate; in fact, there is evidence that both are intermingled and placed on a low plane, but if the law would prevent any one from practicing accountancy unless duly registered and having met the State's requirements, the public would learn that the profession of accountancy is a profession, and in this way the present holders of the C. P. A. certificate would be benefited. The law would automatically close the doors and admit only those qualified.

As in 1896 certificates were granted to those practicing accountancy, certificates should be granted to present practitioners who have been accountants for the last five years in order to assure to the people of the State of New York a future generation of well-trained professional and highly qualified accountants.

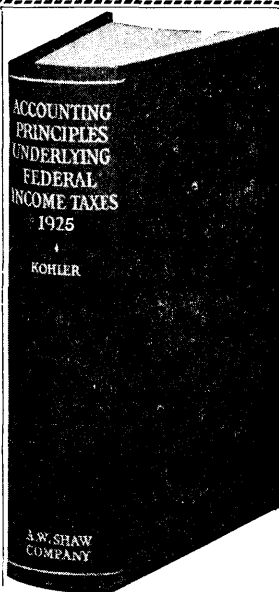
O. OGDEN HERSON.

NEW ACCOUNTING FIRM

Louis DeVilliers Company Opens Office in Pythian Building.

The Louis DeVilliers company announces the opening of an office in room 205 Pythian building, to handle a public accounting business. Mr. DeVilliers, with 18 years' experience in the accounting business, will supervise and manage all the affairs of the new firm. He received his education and training in accounting in the United States and France.

For the last three years Mr. DeVilliers was connected with Reed & King, accountants, in the capacity of supervisor. He was previously connected with public accounting firms in Chicago as supervisor or manager. He announces that the new company will be pleased to serve corporations, partnerships, and individuals in their audits, systems, tax work or any problems connected with their accounting system. — Tribune, South Bend, Ind.



"Accounting Principles Underlying Federal Income Taxes, 1925"

By E. L. KOHLER, M. A., C. P. A., of Kohler, Pettengill and Company, Professor of Accounting, Northwestern University School of Commerce.

Many important changes were made in the income tax law during 1924. Those changes are of vital importance to every business man, accountant, lawyer and student of income tax. The use of March 1, 1913, values of assets has again been changed. There is a new penalty for evasion of taxes by incorporation, as well as a new rate of tax applicable to individuals. The list of deductible contributions has been enlarged. The 1925 edition of "Accounting Principles Underlying Federal Income Taxes" covers all these changes. It shows the effects of capital net losses on the individual taxpayer. It explains the necessity for inclusion in the return of income from tax-free securities. The publicity of income tax returns is discussed. The proper steps in filing an appeal are carefully listed. These are only a few of the many new points covered in this new edition. 550 pages, including 1925 forms.

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BOOK REVIEW

"Accounting Principles Underlying Federal Income Taxes, 1925." By E. L. Kohler, M. A., C. P. A., of Kohler, Pettengill and Company, Professor of Accounting, Northwestern University School of Commerce. 30 Chapters. Income Tax Forms for 1925. 550 pages. Size 5 3-4x8 inches; blue cloth. Net \$5.00.

Many important changes were made in the Revenue Act of 1924. These changes are of vital importance to every business man, accountant, lawyer, and student of income taxes. The use of March 1, 1913, values of assets has again been changed. There is a new penalty for evasion of taxes by incorporation, as well as a new rate of tax applicable to individuals. The list of deductible contributions has been enlarged. The 1925 edition of "Accounting Principles Underlying Federal Income Taxes" covers all these changes.

Each section of the Federal income tax law is carefully examined, restated, and critically discussed. Step by step, the author shows exactly how to prepare each item in the return of an individual, trust, or corporation. One of the unusual features of this text is the summary of the hundreds of cases which have come before the Treasury Department and the courts for decision. These summaries indicate the present practice of the Department on all phases of income computation and the tax payable, and are fully referenced. These cases are of interest in indicating not only the prevailing tendencies of the Department, but also to the trend of new development of accounting theory.

"Book of Business Standards," by J. George Frederick, published by Nicholas L. Brown, New York City, unrevised copy.

It is not a book of theory but a practicable guide, in the interest of better business. The book gives many concrete standards and codes for the regulations of business and business forms. The book is undergoing a revision to make it a live up to date authority on standard forms and codes. The author invites suggestions to make the new edition the highest commercial standards and to eliminate harmful business practice.

Receipt is acknowledged of a supply of CUPCO brand and forms of accountants' manuscript report papers and other miscellaneous items manufactured and distributed by The Cuyler Printing Company of 136-140 West 21st Street, New York City, N. Y.

ANNOUNCEMENTS

Announcement is made by the Erich W. Kath Corporation of Buffalo, New York that the Armand S. Weill, Advertising Agency are now associated with them. It is believed with this combination a set-up can be made through one organization handling all the professional work that might be required by a client. The Kath Company also puts out a small booklet entitled "The Championship of the World." This booklet is an inspiration to any accountant. It is well worth reading and especially to accountants who are working to build up a first-class clientele. The Kath Corporation also announces that in the very near future they will open an office in New York City.

An announcement has been received of the removal of the office of Edwin Probert Company to 63 Park Row, World Building, New York City, New York.

Mr. Joseph F. Keating, formerly of New York City has been assigned to the duties of District Comptroller of the United States Shipping Board, Emergency Fleet Corporation, The European Division with offices and general headquarters in London, England.

Announcement is made through the Chartered Accountant, the official publication of the Institute of Chartered Accountants of California, that the California State Board of Accountants, attached to its annual report, submitted to the Governor of the State the draft of a bill to be introduced to the Legislature of California in session in January, 1925. Since the provisions of this proposed bill, called "California Accountancy Act," are of the most vital importance to every accountant and bookkeeper in the United States, as well as to the public in general, they have allowed the accountant's protective committee to present its views and arguments against the enactment of this bill. California accountants, whether for or against this proposed bill should write to F. C. Youngberg, Suite 906, 625 Market St., San Francisco, California asking for number 6 volume 2 of the Chartered Accountant.

An Explanatory Income Tax Return, form number 1040 for the calendar year 1924, is being sent out with the compliments of Wm. de La R. Anderson Associates, Rooms 402-403, 60 Broadway, New York City

containing income charts, rules, definitions and income tax table with taxable items compared with tax-exempt investment. This chart is very complete and a thorough guide for all practical accountants, financial men and others who have large and intricate personal returns to be made.

Melville D. Thomas of Allentown, Pa., announces the enlargement of his office. It now occupies Rooms 303-305-306 and 307, Perkins Building.

From the Executive Secretary of Allentown, Real Estate Board we note the following: "Mr. Melville D. Thomas during the luncheon gave a very interesting and illustrated talk on practical accounting vs. theoretical accounting. Practically every business house in Allentown was represented by its office manager or proprietor. Many suggestions were made by Mr. Thomas and much good was derived from the lecture by the business men."

As we go to press we receive the announcement of the meeting of the Railway Accounting Officers Association to be held at Hotel Traymore, Atlantic City, February 27th and 28th. A report of this meeting will be printed in the April Bulletin.

A few of the many professional accountants who have recently visited National Headquarters:

Simon T. Patterson, Pittsburgh, Pa.
Harold Smith, Lima, Ohio.
Herman Marlowe, New York City.
James F. Howell, Canton, Miss.
E. L. Maxwell, Chicago, Ill.

George Parson, Falls Church, Va.
J. L. Perkins, Los Angeles, Calif.
Philip W. Oliver, Toledo, Ohio.
Wm. H. Spears, Ridge Park, N. J.
E. E. Kirkpatrick, Los Angeles, Calif.

Herman Stratman, Pittsburgh, Pa.
Geo. B. Grifford, Baltimore, Md.
Bert. F. Jones, Memphis, Tenn.
Thomas H. Bell, New York City.
W. L. Sherman, Cumberland, Md.
John W. Trader, Kensington, Md.
C. L. Smith, Charlotte, N. C.
John H. Worrell, Anniston, Ala.

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