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Announcements

American Association of Public Accountants

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Correspondence

Dignified Business

The Editor, The Journal of Accountancy:

Sir: Your editorial in the February issue entitled *Solicitation* and an article on *Ethics of Accountancy* in the March issue have been read by me. These are threadbare topics in nearly all professions, and, in the last analysis, the ethics of any profession are simply those governing what may be called the ethics of a gentleman. In matters pertaining to business, it is to be regretted that heretofore the rule rather than the exception has been "Every one for himself, and the Devil take the hindmost" — if I may be excused for using the colloquialism. Today, however, in both professional and business life, a higher standard of ethics is recognized to be in vogue.

In the profession of accountancy individual ability and experience are recognized as much as in any other and are the ultimate means by which success or failure is measured.

There are dignified ways in which the individual practitioner or firm may secure business, other than by display advertising or personal solicitation by employees, but I consider the solicitation by large incorporated companies, in which personality is entirely eliminated, derogatory to the profession.

I have before me such a letter bearing the names of prominent bankers as officers and also as members of board of control. Some of these men I have a personal acquaintance with and feel sure that if the matter were properly presented to them, they would not sanction the use of their names for such apparently ulterior motives or any profit they may gain. Is it not an infringement of the ethics of banking?

Respectfully,

H. R. ROBERTSON,

Minneapolis, March 23, 1914.

Announcements

The Ohio State Board of Accountancy

The Ohio State Board of Accountancy conducted an examination November 11, 12 and 13, 1913, with twenty-five applicants. Of this number the following passed the examination and received certificates: Messrs Robert E. Belt, Washington, D. C.; Robert H. Leamy, New York city; F. W. Hart, Cincinnati, O.; F. M. Schaeberle, New York city; Frank R. Wycoff, Cleveland, O.; A. L. Peters, Columbus, O.; F. C. Brubaker, Cleveland, O.; S. O. Watson, Cleveland, O.; J. D. Cloud, Cincinnati, O.; H. C. Marble, Cleveland, O.; and R. J. Beaman, Cincinnati, O.

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In addition, certificates were issued under the reciprocity clause of the Ohio statute to Messrs W. Valentine Manley, Chicago, Ill., and George Millar Barr, Pittsburg, Pa.

The firm of J. Lee Nicholson Company announce the removal of their office from 346 Broadway to the Woolworth Building, 233 Broadway, New York city.

Frank G. Du Bois, C. P. A., announces the removal of his office from the Union building to 1020 Kinney building, Newark, N. J.

Frederick J. Hillman, C. P. A., has been elected president of the Western New England Chamber of Commerce which is a federation of chambers of commerce and boards of trade in thirty-five cities and towns in Massachusetts, Connecticut, Vermont and New Hampshire.

We regret to record the death on March 9th of Andrew C. Feuss, C. P. A. (Maryland) a member of the Maryland Association of Certified Public Accountants and a fellow of the American Association of Public Accountants.

R. C. Lloyd has been appointed secretary of the Society of Louisiana Certified Public Accountants, in place of Paul Havener, resigned.

The accounting business conducted for many years under the name of Suffern & Son, certified public accountants, New York city, has been taken over by Messrs John R. Loomis, C. P. A., Edward L. Suffern, C. P. A. and Henry B. Fernald, C. P. A., and will be continued at 129 Broadway under the firm name of Loomis, Suffern and Fernald.

Frederick L. Thornton has resigned the position of assistant auditor of the Kansas City Electric Light company to become a member of the staff of Arthur Young & Co., certified public accountants, of Kansas City, Mo.

The Maine board of accountancy will hold its second examination in the early part of June, provided at least eight applications for examination are filed with the secretary not later than April 15.

William Dillon, C. P. A., announces that his office is now located at room 54, Mason building, 70 Kilby street, Boston, Mass.

Archibald W. Norman (chartered accountant) and Will B. Hadley (B. S. in Econ.) announce that they have formed a copartnership for the general practice of accounting under the firm name of Norman & Hadley with offices in the Land Title Building, Philadelphia, Pa.