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Announcements; Joseph H. Kingwill; Charles Lewer

American Association of Public Accountants

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The Journal of Accountancy

Pennsylvania Institute of Certified Public Accountants

At the annual meeting of the Pennsylvania Institute of Certified Public Accountants, held April 20, 1914 the following officers were elected to serve for the ensuing year, and the following delegates and alternates to represent the institute at the annual meeting of the American Association of Public Accountants:

President, Edward P. Moxey (re-elected); vice-president, Wm. W. Rorer (re-elected); treasurer, Theodore H. Bird; secretary, Wm. J. Wilson (re-elected); auditor, John R. Lynn; council, R. H. Mansley (re-elected); Wm. R. Main.

Delegates: Edward P. Moxey, J. E. Sterrett, James W. Fernley, T. Edward Ross, August Hiller and George Wilkinson.

Alternates: John R. Lynn, Edward P. Moxey, Jr., Joseph M. Pugh, Herbert G. Stockwell, Ernest Crowther and Horace P. Griffith.

Council Hold-overs: Herbert G. Stockwell, James W. Fernley and T. Edward Ross.

Pittsburgh Branch, Pennsylvania Institute

The Pittsburgh branch of the Pennsylvania Institute of Certified Public Accountants has received its charter from the parent organization. Such a plan as this has been under consideration for some time because the distance between the eastern and western ends of the state of Pennsylvania is such that it is a difficult matter for members at one end to attend meetings at the other.

The new chapter consists of the following members: Messrs. Frank Wilbur Main, Ernest Crowther, J. C. Scobie, William G. Rebbeck, Elmer E. Staub, W. Sarel Lynne, and August Hiller. The chairman is Mr. August Hiller, the vice chairman, Mr. W. Sarel Lynne, and the secretary and treasurer, Mr. Ernest Crowther. The constitution and by-laws of the chapter are practically the same as those of the institute.

This constitutes the third state society to adopt the chapter system. Missouri was first and California second.

New Jersey County Audits

In March a request was made upon the board of chosen freeholders of Essex County, New Jersey, by the public welfare committee for permission to employ a New York organization to make an audit and a survey of the said county for the years 1912-1914.

The freeholders refused the request, stating that the same should be made by certified public accountants of New Jersey and appointed for that purpose W. Foster Oakes, C. P. A., Frank G. DuBois, C. P. A., and Leonard H. Conant, C. P. A.

News of State Societies

Georgia Society of Certified Public Accountants

At the annual meeting of the Georgia Society of Certified Public Accountants, held in Atlanta on March 23d, the following officers were elected: President, Joel Hunter, Atlanta; vice-president, Alonzo Richardson, Atlanta; secretary-treasurer, Charles Neville, Savannah. Aldon F. Thompson, C. P. A., was elected to membership in the society.

The Colorado State Board of Accountancy

At the December, 1913, examinations conducted by the Colorado State Board of Accountancy the following candidates were successful: Clarence H. Fulton, Denver; Albert Edward Keller, Denver; Ralph B. Mayo, Denver; Reginald Thomas, Chicago, Ill.; Ethan Allen Whitney, Denver.

Institute of Accountants and Auditors of Quebec

The Institute of Accountants and Aulitors of the province of Quebec held its inaugural dinner at the Ritz-Carlton, Montreal, on Saturday, April 25th. Representatives of the government of the province, chamber of commerce, board of trade, commercial schools, etc., were present as well as representatives of the chartered accountants of Montreal. Georges Gonthier, president of the association, presided.

Wisconsin State Board of Accountancy

The Wisconsin State Board of Accountancy held examinations at Madison, Wisconsin, on April 16, 17 and 18. Thirty-one candidates sat for the examination.

Accountancy Recognized by Columbia University

It is a pleasure to announce that R. H. Montgomery, C.P.A., president of the American Association of Public Accountants, has been appointed assistant professor of economics at Columbia University. This constitutes a gratifying recognition of accountancy and should have considerable effect upon the status of the profession generally. Columbia University has always stood for the highest standards and it is eminently satisfactory that a member of the accounting profession should receive the signal honor of an appointment to the faculty.

Announcements

The Maine Board of Accountancy announces that it has decided not to issue certificates except after examination. The law provides that no person shall be entitled to take the examination unless he has been a resident of Maine for at least a year or is a certified public accountant of another state or under the jurisdiction of a foreign government which extends similar privileges to certified public accountants of Maine.

Ernst and Ernst announce the removal of their New York office from Hanover Bank Building, to suite 1001-2-3-4-5 and 6, 27 Cedar Street.

Deloitte, Plender, Griffiths & Co., announce that they have removed their Chicago offices from 69 West Washington Street to 1857 Continental & Commercial Bank Building, 208 S. La Salle Street, Chicago, Ill.

George Lester Lemon, president of the Alabama State Association of Public Accountants, was married at Birmingham, Ala., on April 15th to Miss Beulah Lee Ellenwood.

It is announced that J. D. M. Crockett & Company and C. B. Couchman have entered into a partnership under the name of Crockett, Couchman & Company, certified public accountants, with offices in the Glendale Building, Kansas City, Mo., and also in Topeka, Kansas.

Herbert S. Greenwood, certified public accountant, announces the removal of his office from No. 44 to No. 50 Broad Street, New York.

Riedell & Parker, accountants and auditors, announce the removal of their offices from 366 Fifth Avenue to Room 504, 51 Chambers Street, New York.

Joseph H. Kingwill

Announcement is made of the death of Joseph H. Kingwill, C. P. A., a fellow of the American Association through the Colorado Society.

Mr. Kingwill's death is a serious loss to the profession and to the national and state organizations. He was an earnest and energetic worker for better conditions and was one of the pioneers of the profession in the west.

Charles Lewer

Every member of the American Association of Public Accountants will learn with deep regret of the death of Charles Lewer, C. P. A., which occurred on April 4th. Funeral services were held on April 8th and were attended by many members of the Pennsylvania Institute of Certified Public Accountants and other members of the association.

Those who have attended the annual conventions of the association will recall the great interest which Mr. Lewer always manifested in the work of the profession and will never forget the genial and whole-hearted enthusiasm which he displayed at all times.

The entire accounting profession suffers a loss in the death of this excellent accountant and good friend.
