

6-1914

Announcements; David Rollo

American Association of Public Accountants

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The Journal of Accountancy

and at the same time allow space to show the appraised or estimated value, and then the facts are clear to all parties concerned.

If real property is purchased by contract and no title passes until certain payments have been made, it is proper to record the deal as follows:

Real estate, title subject to contracts,

To real estate purchase agreements.

With explanations.

The payments on the contract will reduce the liability and the asset remains the same until the title has been transferred; it can then be written off and charged to real estate.

Yours very truly,

R. L. McCREA.

San Bernardino, California.

New York State Society of Certified Public Accountants

At the annual meeting of the New York State Society of Certified Public Accountants on May 11th, 1914, the following were elected officers for the ensuing year and directors for the terms specified:

President, Hamilton S. Corwin; first vice-president, J. Lee Nicholson; second vice-president, W. Sanders Davies; secretary, James F. Farrell; treasurer, David E. Boyce.

Directors for one year, Henry R. M. Cook, Charles Hecht, Charles E. W. Hellerson, Duncan MacInnes, Richard P. Tinsley, and William F. Weiss. Directors for two years, Howard B. Cook, Herbert C. Freeman, Frederick H. Hurdman, Ferdinand W. Lafrentz, John R. Sparrow and Edward L. Suffern.

Certified Public Accountants of Massachusetts, Inc.

At the annual meeting of the Certified Public Accountants of Massachusetts, Inc., the following officers were elected: President, J. E. Masters; vice-president, William Franklin Hall; secretary, George Lyall; treasurer, Gerald Wyman.

Maine Board of Accountancy

The next examination in Maine for certified public accountants will be held at Portland on June 23, 24, 25. Applicants must be either residents of Maine for one year, or certified public accountants of another state or under a foreign government which extends similar privileges to certified public accountants of Maine.

The Journal of Accountancy

The Pennsylvania Institute of Certified Public Accountants

The Pennsylvania Institute of Certified Public Accountants held its annual banquet on May 21st, 1914, at the Manufacturers' Club, Philadelphia. Mr. Alba B. Johnson, president of the Baldwin Locomotive Works, delivered an interesting and instructive address on "The Unrest of the World." Mr. Joseph Moore, Jr., president of the Philadelphia Clearing House Association, spoke on the "National Reserve Bank Act," and gave many interesting details as to the work and future development of the system.

British Society of Incorporated Accountants

The council of the Society of Incorporated Accountants and Auditors of Great Britain has issued the twenty-ninth annual report. During 1913, 151 new members were added to the society's roll, which at the close of the year contained 2,623 names. The number of candidates for examination was 552, of whom 378 passed. The income of the society for 1913 was £6,823, and at the close of the year there was a surplus of £9,632, exclusive of £2,685 held for benevolent purposes.

Announcements

Clinton H. Scovell & Co. announce the removal of their offices to 110 State Street, Boston.

Mackay, Irons & Co., chartered accountants, announce that they have opened an office in Dauntsey House, 4B Frederick's Place, Old Jewry, London, E. C.

Williams & West announce that their offices are now at 47 Canada Life Bldg., Calgary, Canada.

Henry M. Wechsler, C. P. A. and J. Emory Mills announce the formation of a partnership for the practice of accounting under the firm name of Wechsler & Mills, with offices at 46 Cedar St., New York.

Announcements

London dispatches to the daily papers here state that Arthur Whale, senior partner in the firm of Whale, Barnett & Co., chartered accountants, London, has a picture on the line at this year's Royal Academy exhibition. This is the second time that Mr. Whale has been successful.

Albert T. Bacon, certified public accountant, announces his removal to new offices at 901 Continental & Commercial Bank Building, 208 South La Salle Street, Chicago

It is announced, under date of May 14th, 1914, that Robert L. Cuthbert, C. P. A., has withdrawn by mutual consent and agreement as a partner from the firm of Arthur Young & Company, accountants and auditors.

David Rollo

We regret to announce the death of David Rollo, one of the original fellows at large of the American Association of Public Accountants and a certified public accountant of New York. Mr. Rollo was the eighth president of the American Association of Public Accountants and held office from 1898-1899. For some years he had been treasurer of John F. Betz & Son, Limited, of Philadelphia. His death, which occurred at 4314 Walnut Street, Philadelphia, followed an illness of several months' duration.
