

6-1914

Announcements

American Association of Public Accountants

Follow this and additional works at: <https://egrove.olemiss.edu/jofa>



Part of the [Accounting Commons](#)

Recommended Citation

American Association of Public Accountants (1914) "Announcements," *Journal of Accountancy*. Vol. 18: Iss. 1, Article 10.

Available at: <https://egrove.olemiss.edu/jofa/vol18/iss1/10>

This Article is brought to you for free and open access by the Archival Digital Accounting Collection at eGrove. It has been accepted for inclusion in *Journal of Accountancy* by an authorized editor of eGrove. For more information, please contact egrove@olemiss.edu.

The Journal of Accountancy

to the stockholders only as to whether they get back their investment as a whole or piecemeal. But accountants who have experience with public utilities will see at once the importance of clear statements and records since on them will hang the question of adequate rates to be charged to consumers. This is too involved and complicated a question to go into here. I am submitting this little experience merely to emphasize the point raised by Mr. Shipway—that the sinking fund reserve should be set up to show the proper record of the facts. It is manifest that if my friend's balance sheet were correctly re-stated as above nobody could be deceived into thinking that an adequate depreciation fund had been charged and accrued.

As to Mr. Shipway's questioning the soundness of a corporation borrowing money to pay a sinking fund instalment, it seems to me all Mr. Ludlam meant was that it would be proper to do so in a temporary emergency, as, for example, at a time when an abnormal amount of current assets was locked up in accounts receivable due to money stringency.

W. H. LAWTON.

Wayne, Pennsylvania, June 15, 1914.

The Oregon State Society of Certified Public Accountants

At the annual meeting of the Oregon State Society of Certified Public Accountants the following officers were elected: President, Alexander C. Rae; vice-president, H. A. Moser; secretary and treasurer, Albert Lester Andrus; delegate to annual meeting, Alexander C. Rae; alternate delegate, W. R. Mackenzie; directors for the ensuing year, William Whitfield and George P. Clark.

The Dominion Association of Chartered Accountants

The annual meeting of the Dominion Association of Chartered Accountants will be held in Halifax, Nova Scotia, September 1st to 4th, 1914.

The Missouri Society of Certified Public Accountants

At the annual meeting of the Missouri Society of Certified Public Accountants held in St. Louis on June 12th the following officers were elected: President, B. D. Kribben; first vice-president, Frederic A. Smith; second vice-president, J. M. McShane; secretary, Richard Wilson; treasurer, J. D. M. Crockett; auditor, Edward J. Dillon; delegates, B. D. Kribben, L. N. Simson, and Stanley Young; alternates, E. G. H. Kessler, Richard Wilson and J. D. M. Crockett; directors, E. G. H. Kessler, Francis A. Wright, Jr., and Frederic A. Smith.

Announcements

The Louisiana State Board of Accountants

At the examinations held by the Louisiana State Board of Accountants on May 22d and 23rd, one candidate, George A. Treadwell, successfully passed in all subjects and received a certificate as a certified public accountant.

British Society of Incorporated Accountants and Auditors

The council of the British Society of Incorporated Accountants and Auditors has reelected as president and vice-president respectively for the ensuing year Charles Hewetson Nelson (Liverpool) and Arthur Edwin Woodington (London).

Announcements

Westermann, Trader and Company, certified public accountants, announce the removal of their St. Louis offices to suite 1110, Boatmen's Bank Building, 300 Broadway.

H. Foulks Lynch & Company announce the change of their address to 61 Watling Street, London, E. C.

Edward Cook announces that he has opened an office at 65 Calle Juan Luna (Plaza Cervantes) Manila, Philippine Islands, for the practice of public accountancy.

H. P. L. Hillman, C. P. A., announces that his address has been changed to 648 Ontario Street, Toronto, Canada.

Chester G. Weston, C. P. A., announces that he has severed his connection with the firm of Fink & Weston and is now practising at 305 Colorado Building, Denver.

It is announced that the firm of Fink & Weston has been dissolved by mutual consent. Elwood Fink, C. P. A., will continue to practise as a public accountant at 410 Colorado Building, Denver.

Price, Waterhouse & Co., announce that Joseph Edward Masters has been admitted to the firm as resident partner in Boston.