

9-1914

## Announcements

American Association of Public Accountants

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## *The Journal of Accountancy*

### TRIAL BALANCE

Bank stock .....	\$26,400.00	
Cash .....	3,910.00	
Liability to life tenant .....		\$ 600.00
"    " remainderman (or estate principal) ....		29,710.00
	<u>\$30,310.00</u>	<u>\$30,310.00</u>

(5)

### ESTATE PRINCIPAL

By inventory (bank stock) .....		\$27,500.00
To loss .....	\$ 140.00	
By profit .....		2,350.00
To balance .....	29,710.00	
	<u>\$29,850.00</u>	<u>\$29,850.00</u>

### Tennessee Society of Certified Public Accountants

At the annual meeting of the Tennessee Society of Certified Public Accountants the following officers were elected for the ensuing year: President, George M. Clark, of Nashville; vice-president, Otis R. Ewing, of Memphis; treasurer, J. G. Metz, of Memphis; and secretary, W. T. Watson, of Memphis. Mr. Clark was elected delegate to the American Association meeting.

The name of the society was changed to include the word "certified" and the date of the annual meeting was changed from the second Saturday of September to the third Saturday of July.

### Minnesota State Board of Accountancy

The governor of Minnesota has appointed the following members of the state board of accountancy for the terms specified:

R. D. Webb, to January, 1918;

J. S. Matteson, to January, 1917;

N. B. Hinckley, to January, 1916.

The new board at its first meeting elected R. D. Webb chairman and J. S. Matteson secretary and treasurer.

An examination will be held about the middle of November this year.

### Dominion Convention Postponed

The annual convention of the Dominion Association of Chartered Accountants which was to have been held at Halifax, Nova Scotia, during the first week in September has been postponed indefinitely on account of the European war.

## *Correspondence*

### School of Commerce at Tulane University

It is understood that Tulane University, of New Orleans, has agreed to establish a school of commerce and business administration, provided the business community of New Orleans will guarantee the university against loss in this department for three years. It is expected that the requisite guarantee will be forthcoming and that the school will open its first session on October 15, 1914.

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### Society of Louisiana Certified Public Accountants

At the annual meeting of the Society of Louisiana Certified Public Accountants, held on August 13th, the following officers were elected for the ensuing year: President, Henry Daspit; vice-president, P. W. Sherwood; secretary, R. C. Lloyd; treasurer, R. D. T. Sherwood; delegate to American Association convention, G. V. W. Lyman, and R. C. Lloyd, alternate.

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W. A. Smith & Company, certified public accountants, announce that they have removed their offices to 738-39-40-41 Bank of Commerce and Trust Building, Memphis, Tenn.

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It is announced that the accounting practice heretofore conducted by E. G. H. Kessler, La Salle Building, and John A. Will, Central National Bank Building, will in future be conducted under the firm name of Kessler, Will & Company, certified public accountants, 900-901-902 La Salle Building, St. Louis, Mo.

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Perley Morse & Company, certified public accountants, announce the removal of their offices from 37-39 Wall Street and 43-49 Exchange Place to 61 Broadway, New York.

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J. Lee Nicholson, Harold Dudley Greeley and John F. D. Rohrbach announce the formation of a partnership under the firm name of J. Lee Nicholson & Company, certified public accountants.

### *The Journal of Accountancy*

Wechsler & Mills announce the removal of their offices to 42 Broadway, New York, and the opening of a branch office at Waynesboro, Pa.

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Clifford E. Scoville, C. P. A., announces that Marcus A. Muller, C. P. A., has become associated with him, and that the practice will be continued under the firm name of C. E. Scoville & Co., with offices in the Bank & Loan Building, Watertown, New York.

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