

10-1914

## Annual Meeting

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) "Annual Meeting," *Journal of Accountancy*: Vol. 18: Iss. 4, Article 6.

Available at: <https://egrove.olemiss.edu/jofa/vol18/iss4/6>

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](mailto:egrove@olemiss.edu).

# American Association of Public Accountants

## ANNUAL MEETING

The annual meeting of the American Association of Public Accountants was held at the New Willard Hotel, Washington, D. C., September 14th to 17th, inclusive.

The total number of registrations was one hundred and thirteen—the small representation being largely due to the uncertainty of business conditions.

The meeting was a distinct success in everything except attendance and the thanks of the association were heartily accorded to those members of the Maryland and Virginia societies upon whom had been thrown the work of preparing for and conducting the affairs of the convention.

On Monday, September 14th, the regular annual meeting of trustees was held. Reports were submitted by officers, state societies and committees and ordered printed in the year book.

The following new members were elected on the recommendation of the committee on membership:

### *California State Society of Certified Public Accountants*

#### Fellows:

James Leonard Davis, C. P. A.

R. W. E. Cole, C. P. A.

### *Colorado Society of Certified Public Accountants*

#### Fellows:

Elwood Fink, C. P. A.

H. J. Falk, C. P. A.

### *Georgia Society of Certified Public Accountants*

#### Fellows:

Edward Osborne Whealler, C. P. A.

Edward Richardson, C. P. A.

Aldon Fenton Thompson, C. P. A.

Dameron Black, C. P. A.

#### Associate:

James L. Respess, C. P. A.

### *Illinois Society of Certified Public Accountants*

#### Fellows:

C. M. DeLany, C. P. A.

D. Himmelblau, C. P. A.

John Medlock, C. P. A.

Charles R. Whitworth, C. P. A.

William B. Campbell, C. P. A.

W. P. Kelly, C. P. A.

J. Gordon Steele, C. P. A.

J. Angus Steven, C. P. A.

*American Association of Public Accountants*

*Society of Louisiana Certified Public Accountants*

Fellow:

David H. Deas, C. P. A.

*Certified Public Accountants of Massachusetts, Inc.*

Fellow:

William C. Canning, C. P. A.

*Minnesota Society of Public Accountants*

Fellows: (advanced from associates)

James S. Matteson, C. P. A.

Clare L. Rotzel, C. P. A.

*Missouri Society of Certified Public Accountants*

Fellows:

Arthur F. Brodie, C. P. A.

Charles B. Couchman, C. P. A.

*Society of Certified Public Accountants of the State of New Jersey*

Fellow: (From associate)

Arthur Wright, C. P. A.

*New York State Society of Certified Public Accountants*

Fellows:

Armand L. Bruneau, C. P. A.

Joseph M. Conklin, C. P. A.

F. William Deike, C. P. A.

Christian Djourup, C. P. A.

James F. Farrell, C. P. A.

Morton Foster, C. P. A.

Adolph Fuchs, C. P. A.

Lewis C. Fuller, C. P. A.

J. E. Graef, C. P. A.

A. M. Hauser, C. P. A.

P. Hergert, C. P. A.

H. A. Horne, C. P. A.

Charles A. Klein, C. P. A.

James J. Newman, C. P. A.

Norman C. Newman, C. P. A.

John Noone, C. P. A.

Carlos F. Noyes, C. P. A.

Albert M. Perkins, C. P. A.

Louis E. Stander, C. P. A.

William Topper, C. P. A.

Henry W. Wechsler, C. P. A.

H. A. Wythes, C. P. A.

## *The Journal of Accountancy*

### *Ohio Society of Certified Public Accountants*

#### Fellows:

J. D. Cloud, C. P. A.  
F. W. Hart, C. P. A.  
A. L. Peters, C. P. A.

#### Associate:

R. J. Beaman, C. P. A.

### *Pennsylvania Institute of Certified Public Accountants*

#### Fellows:

William J. Blair, C. P. A.  
Thomas M. Miller, C. P. A.

### *Rhode Island Society of Certified Public Accountants*

#### Fellow:

William H. Scott, C. P. A.

#### Associate

Lewis C. Fisher, C. P. A.

### *Tennessee Society of Certified Public Accountants*

#### Fellows:

O. P. Cobb, C. P. A.  
T. E. Cress, C. P. A.

### *Virginia Society of Public Accountants, Inc.*

#### Associates:

Frederick B. Hill, C. P. A.  
Robert J. Walker, C. P. A.

### *Washington Society of Certified Public Accountants*

#### Fellow:

George W. Temple, C. P. A.

### *The Association of Certified Public Accountants of Montana*

The resignation of the Montana State Society of Public Accountants was accepted and a new organization, the Association of Certified Public Accountants of Montana, was elected, the members of which were formerly members of the old society:

#### Fellows:

Donald Arthur, C. P. A. (president)  
J. C. Phillips, C. P. A.  
W. D. Mangam, C. P. A.  
George Raban, C. P. A.  
W. B. Finlay, C. P. A.  
E. M. Crumrine, C. P. A.  
A. G. Badger, C. P. A.  
John Crawford, C. P. A.  
Arthur J. Andrews, C. P. A.  
J. Lee Rice, C. P. A.

## *American Association of Public Accountants*

The report of the trustees for presentation to the association showed that the total membership of the association excluding duplications is one thousand and seventy-four.

The treasurer's report showed a balance on hand on September 11th of \$6,528.97 compared with \$4,223.25 at the beginning of the last fiscal year.

The report of the budget committee showed estimated revenues \$10,540.00, expenses \$9,926.09.

On Monday afternoon a reception was held by the ladies of the entertainment committee. Madame Carrie Bridewell very generously sang for the visitors and made the reception one of the most notable events of the convention.

On Tuesday morning the meeting was called to order at 9:30 and Secretary Redfield of the department of commerce welcomed the delegates in a speech of great ability and exceptional interest. The reply to the address was delivered by the retiring president, R. H. Montgomery.

The committee on credentials reported the delegates whose credentials were in order and the convention proceeded to business.

Two amendments to the constitution and by-laws were adopted without discussion. These amendments are as follows:

### CONSTITUTION—ARTICLE II, SECTION 7

Strike out the third and fourth lines, ending with the word "trustees," and substitute "the secretary thereof shall report such member to the secretary of this association, provided such member shall possess the qualifications necessary for his admission as a fellow to this association, but not otherwise, unless such member shall himself request that he be admitted as an associate; and upon his election by the board of trustees such member"

### BY-LAWS—ARTICLE V, SECTION 4

Make the present section 4 paragraph (a) and add paragraph (b) as follows:

"No dues shall be required to be paid by any state or district society for those of its members who may not be entitled to become society fellows of this association, unless at their own request they shall become associates of this association."

After luncheon the delegates and visitors were taken in sight-seeing cars through Georgetown, Fort Meyer and Arlington, returning to Washington at 4 o'clock to hear a paper on *Accounting Conditions and Prospects* delivered by Charles G. Du Bois, comptroller of the American Telephone and Telegraph Company. Discussion of this paper was led by Carl H. Nau of Cleveland.

After the discussion Elliot H. Goodwin, secretary of the Chamber of Commerce of the United States of America, spoke on the subject of the national chamber and its importance to American business interests.

In the evening an informal discussion on income tax questions took place. Mr. S. H. Boyd of the treasury department presented the government's views in regard to questions raised.

## *The Journal of Accountancy*

On Wednesday the convention reassembled in business session at 9:30 a. m. After some discussion it was resolved that the next meeting of the American Association should be held in Seattle, Washington, at the invitation of the Washington Society of Certified Public Accountants.

The meeting then proceeded to the election of officers and the following were unanimously elected: President, J. Porter Joplin, Illinois; treasurer, Carl H. Nau, Ohio; trustees for three years: R. H. Montgomery, Pennsylvania; E. W. Sells, New York; W. F. Weiss, New York; auditors, W. R. Mackenzie, Oregon, and E. G. Shorrock, Washington.

In the afternoon the delegates and visitors visited Alexandria and Mt. Vernon, Virginia.

At 8 p. m. Professor John C. Duncan, of the college of commerce, university of Cincinnati, read a paper on *Some Scientific and Educational Problems of the Accountancy Profession*. The discussion was led by John B. Geijsbeek, of Colorado. Later in the evening Harvey S. Chase, of Massachusetts, read a paper on *National Finances*. Both papers were followed by interesting discussions.

Thursday morning the final business session took place and the new officers were installed. At 11 o'clock, the incoming board of trustees met and elected A. P. Richardson secretary and the following members of the executive committee: W. Sanders Davies, R. H. Montgomery, E. W. Sells, E. L. Suffern and W. F. Weiss.

At 2:15 the delegates and visitors were received by President Wilson in the East Room of the White House.

After the White House reception the party left for Annapolis in special cars. Various points of historic interest were visited and the grounds and buildings of the naval academy were open to the delegates. At 7 o'clock an informal dinner was held at Carvel Hall, Annapolis. This was a departure from the usual banquet but was generally approved by all those who were present. There were no formal speeches but remarks were made by the toastmaster, R. H. Montgomery; the new president, J. Porter Joplin; Captain Fullam, U. S. N., and W. P. Hilton, representing the entertainment committee.