

4-1913

Announcements; Frederick C. Tufts

American Association of Public Accountants

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The Journal of Accountancy

represents himself, or itself, to the public as having received the certificate provided for in this Act, or if he shall advertise himself as a Certified Public Accountant, or Certified Accountant, or Chartered Accountant, or use the initials C. P. A. or C. A., or otherwise falsely hold himself out as having qualified under this Act, while practising in this State, without having actually received a certificate from the State Board of Accountancy, or if, having received such certificate, he shall continue to practise as a Certified Public Accountant after said certificate has been revoked, or if any person shall otherwise violate any of the provisions of this Act, he shall be deemed guilty of a misdemeanor, and, upon conviction thereof, shall be fined not less than one hundred (\$100.00) dollars, nor more than five hundred (\$500.00) dollars, or imprisonment for not less than one month nor more than six months, or both, in the discretion of the court.

SEC. 8. *Be it further enacted*, That if any person practising in the State of Tennessee as a Certified Public Accountant, under this Act, or who is in the practice of public accountancy as a Certified Public Accountant, or otherwise, shall wilfully falsify any report or statement bearing on any examination, investigation or audit made by him, or under his direction, he shall be deemed guilty of a misdemeanor, and, upon conviction thereof, shall be punished by a fine of not less than one hundred (\$100.00) dollars nor more than one thousand (\$1,000.00) dollars, or shall be imprisoned for a term of not less than three months nor more than one year, or both such fine and imprisonment, for each time and for each item in which he may so falsify such reports.

SEC. 9. *Be it further enacted*, That nothing herein contained shall be construed so as to prevent any person from being employed as a public accountant within this State.

SEC. 10. *Be it further enacted*, That all acts or parts of acts in conflict with the provisions of this Act are hereby repealed.

SEC. 11. *Be it further enacted*, That this Act shall take effect from and after its passage, the public welfare requiring it.

The Georgia Society of Certified Public Accountants

At the regular annual meeting of the Georgia Society of Certified Public Accountants, held in Atlanta, February 22, 1913, the resignation of A. J. Haltiwanger as president was presented, and accepted with regret. The following officers were elected: President, Joel Hunter, Atlanta; vice-president, Alonzo Richardson, Atlanta; secretary-treasurer, Charles Neville, Savannah. James Furse, C.P.A., Savannah, was elected a member of the society.

A general discussion took place on matters affecting the profession of accountancy in the southeastern states, and the members pledged themselves to an educational campaign for the purpose of emphasizing the value of audit work by competent accountants.

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of them being "for the good of the profession." All of these communications when mailed were addressed to me personally, and none of them professionally.

Since then I have had but little faith in the genuineness of its efforts for a "recognition of the profession."

All this may appear an insignificant matter, but the principles involved are fundamental. Imagine for one moment, for instance, a medical publication addressing known registered practitioners, or its professional subscribers, without using the prefix "Dr." or the affix "M.D."! Such an omission would be considered a professional insult.

Now, can there be any good reason, among members of the accounting profession, why the professional degree of C.P.A. is not as honorable, and as worthy of recognition through the mails, as the professional degree of M.D. is among the members of the medical profession? And if the degree of C.P.A. is to be thus ignored by those who should be foremost in recognizing it, and in such an important source of general public recognition as can be obtained when using the United States mails, is it any wonder that *THE JOURNAL OF ACCOUNTANCY* is perpetually advocating the "recognition of the profession" without obtaining results? Is it surprising that other publications should follow the example set by the official organ of The American Association of Public Accountants, and that a large proportion of the American public should remain ignorant of the meaning of the letters "C.P.A.," and be unaware that accountancy is a profession legally recognized as such in this state for over sixteen years, and now recognized as a profession by the laws of nearly all of the other important commercial states of the Union?

If the matter of interstate recognition of the degree has any bearing on the policy that is evidently being followed by *THE JOURNAL OF ACCOUNTANCY*, surely, and with but very little trouble, the common sense rule of addressing as "C.P.A." can be consistently and equitably adopted in the case of certified public accountants of any state, provided such addressees are either addressed at points, or are addressed from points, within the state or states which have granted them their professional degrees.

New York City, February 14, 1913.

C.P.A.

Oregon

A law regulating the practice of accountancy in the state of Oregon, and providing for a board of examiners and for granting the degree of certified public accountants to successful applicants, has recently been passed.

Alabama State Association of Public Accountants

At the annual meeting of the Alabama State Association of Public Accountants, held on February 22, 1913, the following officers were elected for the ensuing year: G. L. Lemon, president; W. G. Austin, vice-president; T. A. Ridout, secretary; C. S. Huffman, treasurer.

The Journal of Accountancy

- Psychology and Industrial Efficiency.* By Hugo Munsterberg. 1913. 320 pages. 8vo, cloth. Price, \$1.50. Houghton, Mifflin Co.
- Railroad Finance.* By Cleveland & Powell. 1912. 462 pages. 8vo, cloth. Price, \$2.50. D. Appleton & Co.
- Selected Investments.* By R. W. Babson. 1912. 259 pages. 4to, leather. Price, \$3. Babson Statistical Organization.
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Announcements

David S. Kerr, C.A., announces his retirement from the firm of Marwick, Mitchell, Peat & Co., and also from the firm of Marwick, Mitchell & Co.

Charles Neville & Company, Certified Public Accountants, of Savannah, Georgia, announce that they have opened an office in the Heard National Bank Building, Jacksonville, Florida.

Quail, Parker & Co., announce the opening of an office at 307 Crocker Building, Des Moines, Iowa, in charge of S. Bartlett Jones, A.C.A., C.P.A., who is a member of the firm.

Child, Byrnes & Baker, New York, announce that Harry Mason Smith, C.P.A., has become a member of their firm, which will hereafter be conducted under the name of Child, Byrnes, Baker & Smith.

Charles A. Klein, C.P.A., announces the dissolution of the firm of Greenlinger and Meyer with which he was formerly connected, and further announces that he has opened an office in the National City Bank Building, 55 Wall Street, New York, for the practice of accountancy.

Obituary

FREDERICK C. TUFTS

On February 10, 1913, Frederick C. Tufts, C.P.A., Fellow of the Certified Public Accountants of Massachusetts, and a member of the American Association of Public Accountants, died suddenly at the Copley Square Hotel, Boston. The funeral was held from his home at 252 Clinton Road, Brookline, Mass.
