

5-1913

## Announcements

American Association of Public Accountants

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*Meeting of the Board of Trustees*

Fred E. Ivy  
Robert Hall Jones  
Robert L. Bright  
M. Orion Carter  
John G. Parks  
Henry E. N. F. Mason  
Allen B. Fisher  
George Milton Clark

Associate:

J. Douglas Lord

*Wisconsin Association of Public Accountants:*

Fellows:

Wesley T. Cole.

George P. Johnson

*Washington Society of Certified Public Accountants:*

Fellow:

Herbert E. Post, C.P.A.

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**North Carolina State Board of Accountancy**

The State Board of Accountancy provided for in the act passed during the last session of the legislature of North Carolina consists of four members, three of whom are accountants and one an attorney. The Board met on April 19, and elected the following officers:

President—Moreland R. Lynch, High Point.

Treasurer—G. G. Scott, Charlotte.

Secretary—J. D. Hightower, Greensboro.

The fourth member of the board is David Stern of Greensboro.

The board will hold its first examination on August 25, at Wilmington, North Carolina.

## Correspondence

advisable, however, to encumber the report with references to minor matters which could be brought orally to the attention of the book-keeper or office manager. It seems unfair also for the accountant to use his official position to criticize employees unless the occasion really demands it. In many cases unimportant errors can be corrected, or even a change in plans brought about with more harmonious results, through personal advice rather than through criticism of work by way of the report. A kind word costs nothing, and a few words of advice may work wonders in the life of an employee.

Sometimes it is advisable to present a supplementary report. This may be directed to the president, the treasurer or the office manager, setting forth ways and means for improving the accounting and office methods. It will be seen that this does not form a part of the report, but is simply a separate letter of suggestions and instructions.

I am grateful for the suggestions regarding the sentence in my answer to question 7 in the March issue of *THE JOURNAL*. It evidently could be materially improved by a change in wording and by stating more clearly the scope of the examination. Instead of saying, "I have set forth the entire data," I might have stated that the information contained therein had been condensed from the book accounts as a result of my investigations. Other qualifying words could also have been included, such as would obviously come to one's mind in an actual case. Of course the exhibit itself indicates the period under review, while the letter states that I have made a careful examination of the books covering the five years ended December 31, 1911. The letter or report is very important, as suggested in my opening remarks on question 7, yet my answer was prepared more to illustrate the manner of preparing reports and statements than to set up model phraseology. I heartily agree, however, in the emphasis which Ewing & Co. place upon the report, because if it is made at all it should be made carefully; but if it is made lengthy for the purpose of saying something or for offering advice, there is always the possibility of saying more than is necessary and of being misunderstood.

Faithfully yours,

R. J. BENNETT.

Philadelphia, April 1, 1913.

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### Louisiana State Board of Accountancy

The Governor of Louisiana has appointed Guy V. W. Lyman of New Orleans to fill the vacancy in the state board of accountancy.

Mr. Lyman is secretary of the Society of Louisiana Certified Public Accountants.

The new board organized by the selection of C. E. Wermuth as president, Moses Elkins as secretary, and G. V. W. Lyman as treasurer. The examination to be held in New Orleans on May 23 and 24 will be the first since 1911.

## *The Journal of Accountancy*

### Oregon State Board of Accountancy

The Governor of Oregon has announced the personnel of the Board of Accountancy created under act passed this year. The following are the members of the new board:

John Y. Richardson, Portland.

Arthur Berridge, Portland.

A. McE. Ball, Portland.

W. H. Wann, Medford.

Charles L. Parrish, Klamath Falls.

The Oregon law becomes effective June 4th.

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### Tennessee State Board of Accountancy

The Governor of Tennessee has appointed the first board of accountancy under the new law as follows:

George M. Clark, Chattanooga, three-year term.

F. M. Pike, Memphis, three-year term.

Walter S. Black, Knoxville, three-year term.

Ira P. Jones, Nashville, two-year term.

O. R. Ewing, Memphis, one-year term.

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## Announcements

Wright, Schooley and Morse, public accountants, announce that their office is now in the Woolworth Building, New York.

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It is announced that M. H. Bennett, William Mackendrick and Frederick F. Hahn, certified public accountants, have consolidated their practices under the firm name of Bennett, Mackendrick and Hahn, with offices in the Hellman Building, Los Angeles, California.

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D. B. Lewis & Company, certified public accountants, Boston, Massachusetts, announce that they have transferred their office from 708 to 542 Exchange Building, 53 State Street.

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It is announced that T. B. Cornell has withdrawn from the firm of Smith, Brodie & Cornell, certified public accountants of Kansas City. The business will be continued by F. A. Smith and A. F. Brodie under the firm name of Smith & Brodie.

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The Pace Institute of Accountancy announces that Harold Dudley Greeley, L.L.M., C.P.A., has been elected director of the division of accounting instruction in the metropolitan schools. Mr. Berton L. Maxfield, Ph.B., continues as director of the division of law instruction. Approximately 2500 students are enrolled for the professional three-year courses in the Pace Institute of Accountancy and the nineteen affiliated resident schools conducted in conjunction with the Young Men's Christian Association in New York and other prominent cities.