

8-1913

## Announcements

American Association of Public Accountants

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### Recommended Citation

American Association of Public Accountants (1913) "Announcements," *Journal of Accountancy*. Vol. 16: Iss. 2, Article 11.

Available at: <https://egrove.olemiss.edu/jofa/vol16/iss2/11>

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## *Interest on Capital as Part of Production Cost*

See also the following:

"This item in the exhibit filed by the defendant's bookkeeper may have been the general cost of carrying on the entire business of the defendant, including its manufacturing departments, or it may be a mere approximation of expense of selling which would include *interest upon the general capital engaged*. If this is the fact, *this would be wrong*."  
*Kissinger-Ison Co. vs. Bradford B. Co.*, 123 Fed., 92.

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## California Societies Consolidated

Information has been received to the effect that the Southern California Society of Certified Public Accountants has entered the California State Society of Certified Public Accountants under a form of by-laws similar to the plan adopted in Missouri.\*

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## Maryland Association of Certified Public Accountants

At the annual meeting of the Maryland Association of Certified Public Accountants, the following officers were elected for the ensuing year: President, Elmer L. Hatter; vice-president, Clarence R. Evans; secretary, Ernest E. Wooden; treasurer, Charles R. Ditman; auditor, Miss Florence Hooper; trustees: Elmer L. Hatter, Clarence R. Evans, Ernest E. Wooden, Chas. R. Ditman, Chas. O. Hall, Thos. L. Berry, Eugene Greenway, and Frank Blacklock.

The delegates elected to represent the society at the annual meeting of the American Association are Thos. L. Berry and Chas. O. Hall; alternates: Eugene Greenway and Elmer L. Hatter.

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## Montana State Society of Public Accountants

The trustees of the Montana State Society of Public Accountants at a meeting in Butte on July 10th, elected the following officers for the ensuing year: President, W. F. Battin; vice-president, George Raban; secretary and treasurer, Arthur J. Andrews.

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## New York Accountancy Board

The following have been named as members of the New York state board of examiners of certified public accountants: Samuel D. Patterson, for three years from Aug. 1, 1913; Charles S. McCulloh, for two years from Aug. 1, 1913; and Wm. H. Denis, for one year from Aug. 1, 1913. Messrs. Patterson and McCulloh are reappointed.

\* Further mention of this important consolidation will be made in the September issue of THE JOURNAL.

## California Reciprocity Clause

The legislature of California has enacted the following amendment to the C. P. A. law of that state:

AN ACT to amend an act entitled "An act to create a state board of accountancy and prescribe its duties and powers; to provide for the examination of and issuance of certificates to qualified applicants, with the designation of certified public accountant, and to provide the grade of penalty for violations of the provisions hereof," approved March 23, 1901, by adding thereto a new section to be numbered section three *a*, relative to the issuance of a certificate permitting any person who holds a valid and unrevoked certificate as a certified public accountant issued under the authority of any other state or territory of the United States, or any foreign nation, to practise as a certified public accountant in the state of California.

*The people of the state of California do enact as follows:*

Section 1. An act entitled "An act to create a state board of accountancy and prescribe its duties and powers; to provide for the examination of and issuance of certificates to qualified applicants, with the designation of certified public accountant; and to provide the grade of penalty for violations of the provisions hereof," approved March 23, 1901, is hereby amended by adding a new section thereto, to be numbered three *a* and to read as follows:

Section 3*a*. Any citizen of the United States, or any person who has declared his intention of becoming such citizen, being over the age of twenty-one years and of good moral character, who has complied with the rules and regulations of the board appertaining to such cases, and who holds a valid and unrevoked certificate as a certified public accountant, or the equivalent thereof, issued by or under the authority of any other state of the United States, or the District of Columbia, or any territory of the United States, or by or under the authority of a foreign nation, when the board shall be satisfied that their standards and requirements for a certificate as a certified public accountant are substantially equivalent to those established by the act of which this act is an amendment, may at the discretion of the board receive a certificate as a certified public accountant, and such person may thereafter practise as a certified public accountant and assume and use the name, title, and style of "certified public accountant" or any abbreviation or abbreviations thereof, in the state of California; *provided, however*, that such other state, territory, or nation, extends similar privileges to certified public accountants of the state of California.

## Correspondence

### Where Charity Begins

New York, July 12th, 1913.

*Editor, The Journal of Accountancy:*

Sir: I believe it may be of some little interest to you to receive the enclosed copy of a letter dated June 17th, 1913. The original letter is written on plain paper, the signature being stamped. The last paragraph in the letter is particularly worthy of note.

Yours faithfully,

ACCOUNTANT.

(Enclosure)

June 17th, 1913.

Dear Sir: By direction of the board of commissioners of the city of \_\_\_\_\_, proposals are hereby invited for auditing the accounts of the following departments for the fiscal year ending June 30th, 1913: City clerk, city treasurer, police justice, collector of taxes, board of health, district court, building inspector.

Audit must be made during business hours, and completed on or before September 1st, 1913.

The successful bidder will be required to furnish duplicate leather bound copies of audit and make up tax duplicates for fiscal year ended June 30th, 1913.

Proposals must be sealed and addressed to the director of revenue and finance in care of the comptroller.

The board of commissioners reserve the right to reject any or all bids and all bids must be submitted on or before Friday, June 27th, 1913.

Should you get the award, please take care of me.

Yours truly,

(Stamped signature)

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### New York State Society of Certified Public Accountants

At the regular monthly meeting of the New York State Society of Certified Public Accountants, June 9, Mr. Richardson, secretary of the American Association of Public Accountants, delivered an address dealing with the work of the association. President Suffern appointed the following committees:

#### STANDING COMMITTEES

Admission Committee: W. H. Dennis, W. S. Pangborn, A. G. Potter.

Auditing Committee: C. E. W. Hellerson, J. T. Cavanagh, A. S. Fedde.

## *The Journal of Accountancy*

Legislation Committee: Perley Morse, H. R. M. Cook, J. H. Schnackenberg.

Complaints Committee: F. H. Hurdman, C. P. Child, J. B. Niven.

Library Committee: Arthur Wilmot, P. A. Eckes, R. C. Hotson.

House Committee: W. H. West, S. D. Leidesdorf, W. S. Whittlesey.

Committee on Publicity: W. F. Weiss, E. C. Gough, P. J. Warner.

Committee on Revision of Constitution and By-Laws: Duncan McInnes, H. B. Cook, H. F. Searle.

### SPECIAL COMMITTEES

Lectures and Entertainments: J. L. Nicholson, F. G. Colley, P.-J. Esquerré, C. C. Goldsborough, J. J. Kline.

Professional Ethics: R. P. Tinsley, A. B. Sinclair, A. H. Wicks.

Violation of C. P. A. Laws: F. R. Clair, J. R. Loomis, C. S. McCulloh.

Furtherance of the Objects of the Society: Arthur Wolff, L. S. Hubbard, J. B. Payne, E. C. Patterson, J. R. Sparrow.

Committee on Relations with Preparatory Institutions: Charles Hecht, E. A. Ashdown, L. Greendlinger, H. D. Greeley, A. B. Sinclair.

There will be no further meetings of the society until October.

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### Wisconsin State Board of Accountancy

The following have been appointed members of the first Wisconsin state board of accountancy:

For three years, Stephen W. Gilman, University of Wisconsin.

For two years, Henry Schneider, Milwaukee.

For one year, J. B. Tanner, Wisconsin State Board of Public Affairs.

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Edwards, Ronald & Company, chartered accountants of Canada, announce that the practice heretofore carried on under their name will in future be continued under the firm name of Ronald, Griggs & Company.

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Black & Company (Wilmer Black, C.P.A., Md.) announce their removal to suite 1207 Garrett Building, Baltimore, Maryland.

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Chas. W. Todd, C.P.A. (Pa.), announces the removal of his offices from 1237-38 Land Title Building to 703-704 Real Estate Trust Building, Philadelphia.

## Missouri Society of Certified Public Accountants

At the annual meeting of the Missouri Society of Certified Public Accountants, held at Kansas City, July 25, 1913, the following officers and delegates were elected for the ensuing year:

President, Stanley Young, Kansas City; first vice-president, Arthur M. Trader, St. Louis; second vice-president, Francis A. Wright, Jr., Kansas City; secretary, Bertram D. Kribben, St. Louis; treasurer, J. D. M. Crockett, Kansas City; delegates to Boston convention, B. D. Kribben, John A. Will and Stanley Young; alternates, Leslie N. Simson, S. H. Rodway and another to be appointed by Mr. Young.

The proposition to increase the dues of the American Association was endorsed and approved, and the directors were authorized to pay the same if the increase be ordered by the association.

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Touche, Niven & Company announce the opening of an office at 215-217 McKnight Building, Minneapolis, Minnesota, under the management of Edgar C. Salvesen, certified public accountant of Minnesota and a member of the Institute of Chartered Accountants and Actuaries of Glasgow.

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William Whitfield & Company, certified public accountants of Oregon, announce the change of their firm name to Whitfield, Whitcomb & Company.

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Alex. C. Rae, C.P.A. (Oregon), announces that he has transferred his offices to 700-702 Yeon Building, Portland, Oregon.