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Annual Meeting, Boston, September, 1913

American Association of Public Accountants

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The American Association of Public Accountants

ANNUAL MEETING, BOSTON, SEPTEMBER, 1913

The twenty-sixth anniversary of the American Association of Public Accountants was celebrated at the annual meeting of the association held in Boston on September 15, 16, 17, and 18, 1913. The attendance at the convention was larger than usual and nearly every state society was represented. In the case of some of the western societies several delegates made the journey to Boston solely for the purpose of attending the convention. Delegates from all the adjacent societies attended in large numbers.

The convention was notable because of the generous entertainment provided by the Certified Public Accountants of Massachusetts, Incorporated, acting in capacity of hosts to the association. The numerous historic and natural points of interest in the neighborhood of Boston rendered the pleasure of the visitors exceptionally great and the setting aside of a considerable portion of time for the consideration of technical questions was a departure from established precedent which met with universal approval. There was no sacrifice of the social features of the convention—merely an increase in the attention devoted to discussion of accountancy.

The convention met in the Copley Plaza Hotel, Boston.

At the regular meeting of trustees held on September 15th the reports of officers, committees and state societies were read and ordered printed in the *Year Book*. The following members were elected:

Colorado Society of Certified Public Accountants

Fellows:

Chester G. Weston, C.P.A.

Emma Manns, C.P.A.

Georgia Society of Certified Public Accountants

Associate:

James Furse, C.P.A.

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The Society of Louisiana Certified Public Accountants

Fellow:

H. M. Holliday, C.P.A.

Maryland Association of Certified Public Accountants

Fellows:

Ernest E. Wooden, C.P.A.

Edward Fuller, C.P.A.

Associate:

E. C. Hendrix, C.P.A., subject to evidence of practice

Montana State Society of Public Accountants

Fellow:

William B. Finlay, C.P.A., subject to evidence of practice

Certified Public Accountants of Massachusetts, Inc.

Fellows:

Horace C. Hartshorn, C.P.A.

Daniel B. Lewis, C.P.A.

James P. Francis, C.P.A.

Illinois Society of Certified Public Accountants

Fellows:

Geo. W. Rossetter, C.P.A., subject to consent of Ohio
Society

Joshua Mendenhall, C.P.A., subject to consent of Minne-
sota Society

Minnesota Society of Public Accountants

Fellow:

Edgar C. Salvesen, C.P.A.

Associates:

Hamilton Fleming, C.P.A.

Herbert D. Taylor, C.P.A.

David A. Scott, C.P.A., subject to consent of Missouri
Society

Missouri Society of Certified Public Accountants

Fellows:

Ernest Boyd, C.P.A.

Jeff K. Stone, C.P.A.

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New York State Society of Certified Public Accountants

Fellows:

David E. Boyce, C.P.A.
Frederick G. Colley, C.P.A.
Peter A. Eckes, C.P.A.
Richard FitzGerald, C.P.A.
Raymond Ives, C.P.A.
Robert D. Kesselman, C.P.A.
Walter C. MacNeille, C.P.A.
John T. Madden, C.P.A.
Alexander F. Makay, C.P.A.
Henry E. Mendes, C.P.A.
Charles W. Perry, C.P.A. . .
John H. Schnackenberg, C.P.A.
Justus W. Boies, C.P.A., subject to consent of Oregon
Society
James F. Hughes, C.P.A., subject to consent of New Jer-
sey Society

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

Fellow:

Ira C. Nichols, C.P.A.

Ohio Society of Certified Public Accountants

Fellow:

G. R. Lamb, C.P.A.

Oregon State Society of Public Accountants

Fellows:

Sydney S. Barker, C.P.A.
George Ridout, C.P.A.
W. D. Whitcomb, C.P.A.

Pennsylvania Institute of Certified Public Accountants

Fellows:

James J. Burns, C.P.A.
Ernest Crowther, C.P.A.
Ernest H. Dale, C.P.A.
John P. Herr, C.P.A.

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Robert M. Holtzman, C.P.A.
John Hood, Jr., C.P.A.
Gardner W. Kimball, C.P.A.
Walker E. Linvill, C.P.A.
William R. Main, C.P.A.
Roger K. Nevius, C.P.A.
Albro Wadleigh Sharp, C.P.A.
Frank M. Speakman, C.P.A.
E. O. Wunderlich, C.P.A.
R. J. Bennett, C.P.A.
J. C. Scobie, C.P.A.

California State Society of Certified Public Accountants

Fellows:

Chas. A. Baskerville, C.P.A.
M. H. Bennett, C.P.A.
Clarence S. Black, C.P.A.
W. F. G. Blackie, C.P.A.
Reynold E. Blight, C.P.A.
P. J. Dubbell, C.P.A.
O. T. Johnson, C.P.A.
Arthur M. Loomis, C.P.A.
R. L. McCrea, C.P.A.
William Mackendrick, C.P.A.
William P. Musaus, C.P.A.
W. C. Mushet, C.P.A.
W. J. Palethorpe, C.P.A.
Harry Probert, C.P.A.
E. H. Spencer, C.P.A.
H. Ivor Thomas, C.P.A.
F. F. Hahn, C.P.A.
R. E. Brotherton, C.P.A.
Alphonse Sutter, C.P.A.

Virginia Society of Public Accountants, Inc.

Fellow:

A. T. Henderson, C.P.A.

Associate:

Eugene L. Davis, C.P.A., subject to evidence of practice

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Tennessee Society of Public Accountants

Fellow:

Max C. H. Gaertner, C.P.A.

On Monday afternoon an informal reception to the visitors took place in the hotel and was followed in the evening by a musical recital and dance.

On Tuesday morning at 10 o'clock the meeting was called to order by President Montgomery. The Mayor of Boston, John F. Fitzgerald, delivered an interesting address of welcome and dealt at considerable length with questions of accountancy. A reply to the address was made by Mr. E. L. Suffern, the president of the New York State Society of Certified Public Accountants.

Upon receipt of the report of the committee on credentials the convention proceeded to business. The report of the committee on state legislation was discussed and suggestions for uniformity of requirement were considered. A special committee to deal with the subject was appointed by the chair.

At 1 o'clock visitors were entertained at luncheon by the Massachusetts Society at the Copley Plaza and an address was delivered by J. Randolph Coolidge, first vice-president of the Chamber of Commerce of Boston.

At the afternoon session of the convention the report of the committee on constitution and by-laws was considered and certain amendments were adopted. The more important of these were the increase of dues of society members and associates at large and a clause providing that members or state societies five months in arrears of dues or other obligations to the association should automatically cease to be members.

The dues as ratified by the convention are as follows:

Fellows at large	\$10.00
Associates at large	7.50
Society fellows	10.00
Society associates	5.00

In the evening the delegates listened to an address by Professor Edwin F. Gay, Dean of the Harvard graduate school of business administration on the subject *Uniform Accounting and*

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the Work of the Harvard Bureau of Business Research. A discussion of the paper was led by Mr. J. Edward Masters, who was followed by several other delegates.

A special entertainment for the ladies of the convention was provided by the ladies of the Massachusetts society.

At the meeting of the association on Wednesday morning the following officers were unanimously elected:

Robert H. Montgomery, President.

Carl H. Nau, Treasurer.

James Whitaker Fernley, John B. Geijsbeek, J. S. M. Goodloe, Trustees for three years.

W. McK. Evans, Virginia, Charles O. Hall, Maryland, Auditors.

Invitations were received from the cities of Buffalo and St. Louis to hold the 1914 convention of the association in those cities. A report approved by the board of trustees in favor of holding the convention in Washington, D. C. was discussed and the proposition was approved by the convention.

At noon the delegates left on a special steamer for a tour of the harbor and landed at Pemberton where a shore dinner was provided, after which a baseball game between the "Grass-widowers" and the "Benedictines" engaged the rapt attention of everyone present.

Upon return to Boston in the evening Mr. F. R. Carnegie Steele read a paper *Development of Systems of Control* which was discussed under the leadership of Mr. George L. Bishop. Joseph E. Davies, Commissioner of Corporations, delivered an important and instructive address on *The Relationship between Government and Industry*.

Reply was made by Mr. Harvey S. Chase.

On Thursday morning Mr. Francis P. Sears, the chairman of the executive committee of the National Shawmut Bank of Boston delivered an address on *The Mission of the Public Accountant*. This was discussed by Mr. Amos D. Albee and others.

At 1 o'clock the meeting adjourned and the new board of trustees assembled.

At this meeting of trustees A. P. Richardson was re-elected secretary and the following were elected to the executive committee:

H. S. Corwin, W. Sanders Davies, E. W. Sells, E. L. Suffern, W. F. Weiss.

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In the afternoon the delegates and other visitors were taken in automobiles for a tour of Cambridge, Lexington and other points of interest in the vicinity of Boston.

The annual banquet was held at the Copley Plaza on Thursday evening under the chairmanship of Robert H. Montgomery, president of the association. The speakers were: Messrs. Augustus L. Thorndike, bank commissioner of Massachusetts; John H. Fahey, chairman executive committee Chamber of Commerce of the United States; and John B. Geijsbeek, chairman of the committee on education of The American Association of Public Accountants.

On Friday the weather which had been delightful throughout the earlier part of the week changed completely and the golf tournament which had been scheduled to take place at the Braeburn Club was unavoidably cancelled.