

3-1912

## Announcements

American Association of Public Accountants

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### *Department of Practical Accounting*

invoices for purchases amounting to \$350 not on the books although the goods were received prior to December 31st. The light bill for December amounting to \$12 is not included in the above. There is also an item of \$10 for interest on a customer's account to be considered.

Prepare:

- (a) Trading and profit and loss account for the year ended December 31, 1911.
- (b) Balance sheet—December 31, 1911.

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

At the annual meeting of the Society of Certified Public Accountants of the State of New Jersey the following officers were elected for the ensuing year:

President, Clarkson E. Lord; vice president, Benjamin F. Pabodie; secretary, Frank G. DuBois; treasurer, Edwin G. Woodling; trustees, W. Sanders Davies, T. Cullen Roberts, Elial T. Foote, and James M. Lewis; auditors, Frank H. Woodruff, Jr., and Arthur Wright.

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## Announcements

Messrs. Child & Byrnes, 31 Nassau Street, New York, announce that Mr. Keith Lanneau Baker, B.C.S., C.P.A., has been admitted to membership in the firm, the practice of which will hereafter be conducted under the firm name of Child, Byrnes & Baker.

Mr. Paul-Joseph Esquerré, for the last two years instructor of accounting at the N. Y. University S. of C., A. & F. (resigned), announces that he has opened an office for the practice of accounting at 32 Broadway, New York.