

6-1912

Announcements

American Association of Public Accountants

Follow this and additional works at: <https://egrove.olemiss.edu/jofa>



Part of the [Accounting Commons](#)

Recommended Citation

American Association of Public Accountants (1912) "Announcements," *Journal of Accountancy*. Vol. 13: Iss. 6, Article 9.

Available at: <https://egrove.olemiss.edu/jofa/vol13/iss6/9>

This Article is brought to you for free and open access by the Archival Digital Accounting Collection at eGrove. It has been accepted for inclusion in Journal of Accountancy by an authorized editor of eGrove. For more information, please contact egrove@olemiss.edu.

The Journal of Accountancy

employed by it within this state during the year preceding that date." The tax was to be paid but once. This act was amended by chapter 474 of the laws of 1906, section 181, as follows:

"The measure of the amount of capital stock employed in this state shall be such a portion of the issued capital stock as the gross assets employed in any business within this state bear to the gross assets wherever employed in business."

Both the act and the amendment were passed at the suggestion of the comptroller to impose upon foreign corporations a tax similar to the organization tax required of domestic corporations and thus remove the former advantage the foreign corporation had over the domestic corporations of being free of the burden of such a tax. The court, ascertaining the purpose and intent with which the statute was passed, decided that the word "issued" before the words "capital stock," clearly indicated that the stock referred to was the stock issued and not the money value representing the stock.

Wisconsin Association of Public Accountants

The Wisconsin Association of Public Accountants has elected the following officers: President, John H. Brown; vice-president, C. I. Smith; secretary and treasurer, Samuel S. Weil.

The following directors have been elected for the ensuing year: Messrs. John H. Brown, Gladstone Cherry, Henry Schneider, C. I. Smith, and Samuel S. Weil.

Messrs. William Sutherland, Milwaukee, Wisconsin, and L. G. Groebe, C.P.A., Oshkosh, Wisconsin, were elected to fellowship, and Mr. William Fricke, Wausau, Wisconsin, was elected an associate member.

New York State Society of Certified Public Accountants

At the annual meeting of the New York State Society of Certified Public Accountants, held on May 13, the following were unanimously elected for the ensuing year:

Officers: President, William F. Weiss; first vice-president, Edward L. Suffern; second vice-president, Francis R. Clair; treasurer, Howard B. Cook; and secretary, Samuel D. Patterson;

Directors: Henry R. M. Cook, Perley Morse, H. C. Buncke, Fred H. Hurdman, Chas. E. W. Hellerson, Adolph S. Fedde, E. W. Sells, William H. Dennis, Richard P. Tinsley, Edgar M. Barber, Charles Hecht and David E. Boyce.

Nominating Committee: Duncan MacInnes, (chairman), Harold B. Hart, Peter C. Wiegand, Howard B. Cook and W. S. Pangborn, (secretary).

The secretary reported 324 names on the roll, including one honorary member.

Certified Accountants of Massachusetts, Incorporated

The Certified Public Accountants of Massachusetts at a meeting held on May 14 elected the following officers for the ensuing year: President, Waldron H. Rand; vice-president, N. W. Storer; secretary, Walter C. Wrye; and treasurer, Gerald Wyman.

Frederick C. Tufts, C. P. A. was elected a fellow of the society.

The Georgia School of Technology

The Georgia School of Technology announces that it has arranged with Mr. Joel Hunter of Atlanta to deliver a series of lectures on accounting subjects during the session of 1912-13.

This new departure sets a good example for schools to follow and indicates the gratifying progress which accounting education is making in various parts of the country.

Mr. Hunter's lectures will deal with the following subjects: "Banking and Finance," "General Traders and Principles of Copartnership," "Cotton Seed Oil Mills and Their Accounts," "Cotton Mills and Their Accounts," "Business Methods and Accounts for the Farm," "General Manufacturing," "Insurance," "Miscellaneous Corporations," "Industrial and Administrative Organization."

Announcements

John Gordon, C.P.A. (N. Y.), announces the removal of his offices to 1123 Broadway, New York.

Frederick C. Manvel, C.P.A., has removed from 489 Fifth Avenue and has opened offices at 66 Broadway, New York.

S. Wade Hunt, C.P.A., has removed and has opened offices in Suite 951-957, 175 Jackson Boulevard, Chicago.

Deloitte, Plender, Griffiths & Co. announce that they have opened offices at 69 West Washington Street, Chicago, Ill., where they are represented by Mr. James P. McGregor as resident partner. Mr. McGregor was formerly partner in the firm of McGregor, Chase & Co., which has been dissolved by effluxion of time.

The firm of W. F. Weiss of New York announces the consolidation, as of May 1, 1912, of its accounting practice with that of the firm of F. H. Macpherson & Company of Detroit under the firm name of Macpherson, Weiss & Company with offices at 170 Broadway, New York, and Union Trust Building, Detroit, Michigan.

The council of the Society of Incorporated Accountants and Auditors (of Great Britain) has unanimously re-elected Mr. Arthur Edward Green, London, and Mr. Charles Hewetson Nelson, Liverpool, as president and vice-president respectively, for the ensuing year.

The Michigan State Board of Accountancy expects to hold its next C. P. A. examinations on Friday and Saturday, June 28th and 29th.