

## CHARTERED ACCOUNTANTS ELECT OFFICERS.

### Dominion and Ontario Societies Appointed Officials for Coming Year—The Profession of Accountancy.

The closing sessions of the convention of chartered accountants held in Toronto last week were equally as successful as the opening meetings. The Dominion and Provincial Associations discussed the establishment of a Canadian accountancy journal and were favorably inclined to its inauguration.

On Friday evening, an enjoyable banquet was held at the King Edward, when Mr. George Wilkinson, a well-known and enthusiastic certified public accountant of New York, spoke at length on the profession of accountancy. It is just six years ago, he said, that the American accountants first had the pleasure of meeting representatives of the Canadian Societies at the Congress of Accountants, held at St. Louis, in connection with the World's Fair in 1904. The question that was then most prominently before them was that of securing state legislation. At that time there were seven certified public accountant states; to-day, there are more than three times as many.

"Since that time the organization of the profession has advanced to another phase," continued Mr. Wilkinson. "The one has grown out of the other. The question that confronts us now is not at the state capitols, so much as at the doors of the several state boards of examiners. What shall be the scope of the state examinations, and how shall these be maintained to a suitable standard? A further question growing out of that is, how shall the young men who are to form the rank and file of the profession in the future be suitably educated to take the state examinations and to qualify themselves as useful servants to the public—literally as public accountants?"

"These are the questions to which we are now addressing ourselves in more than two score of states. And how are these two questions to be answered?"

#### Standard of Examinations.

"First, as to the standard of the examinations. I know from experience and from contact with other examiners that the maintenance of a high standard of examination is being striven for by a large group of earnest, resourceful, public spirited men, selected from the very best each state affords.

"To aid in this direction there was formed two years ago, at Atlantic City, the National Association of Certified Public Accountant Examiners. This new organization has not as yet made itself felt, but its objects and intentions are good. It is not an easy problem and little can be done at present to standardize the examinations. What would constitute a fair examination of candidates for the C.P.A. title in Montana or Utah might be suitable to the first year student class in New York or Pennsylvania. But standardization is coming. We have the skeleton now. The detail we must fill in, year by year, as we grow in age and experience.

"Second, as to the education of the student. Our most earnest hopes are best in this direction. In New York and Pennsylvania the state university authorities have had this matter in hand for several years and candidates are being properly educated for the profession. In these two states night schools, with many separate classes have been organized and hundreds of students are enrolled at the present time. These students are devoting their leisure hours, for three and, in many classes, four nights a week throughout a long season of work to the study of accountancy subjects and commercial law. A majority of these students are intending to take the C.P.A. examinations.

#### For the Study of Accountancy.

"In like manner, but of a more recent growth, similar work has been started and is well under way in the states of Missouri, Ohio, Colorado, Illinois, Wisconsin and California. Very soon afterwards certain of the members of the Pennsylvania Institute of Certified Public Accountants inaugurated evening classes for the study of accountancy and for the preparation of students for the C.P.A. degree. The first of these classes were held in the offices of Lybrand, Ross Bros. and Montgomery of Philadelphia. These classes were afterwards turned over as a strong institution, to the Wharton School of Accounts and Finance, held in connection with the University of Pennsylvania.

"Nearly all of the students of these accountancy classes, not only in New York and Pennsylvania but in the other centres named, are men actively engaged in business during the day. Some of them are well advanced in years. From the lecture platform I have personally noticed in these classes a few ladies and several Japanese. Our present serious handicap is the want of competent instructors. What

these accountancy students need is close contact with practical public accountants, men of experience, rather than text book instruction from young fellows who are little more than school teachers.

"This need has been supplied in New York by some of our best reputed C.P.A.'s accepting the call and joining the faculty of the New York University School. Elsewhere the need has been met to only a small extent, partly in this way, and partly by occasional lectures by certified public accountants. The American Association, you will remember, was organized in 1887. For the first few years it fulfilled its mission as a National Association, having among its members a few practising public accountants, scattered throughout the country. An overwhelming majority of its members resided in or near New York and did business in that city. The governing body was chosen from New York accountants, and all the meetings were held on Manhattan Island.

#### Formation of National Association.

"In September, 1902, all the then existing associations and societies of accountants, in the United States, were invited to attend a conference at the national capitol in Washington, D.C. The conference was well attended and from the first was a great success. We then formed a national organization, whose full name was the Federation of Societies of Public Accountants in the United States of America. With a single exception, it included all of the state societies then in existence. That was the real starting point of the movement to nationalize the accountant societies as an organization.

"Twelve different state societies became members of the federation and as many more were organized or partly organized throughout the country through the influence of the federation. It was shortly after the congress of accountants, held in connection with the World's Fair in 1904, that an agreement was entered into amalgamating the American Association and the Federation. Much talking had to be done in making this movement, but the actual work accomplished is shortly told when I say that we preserved the old name of the American Association (taking care of all its old members as individuals) and adopted, as nearly intact as possible, the form of organization and of government of the Federation, which then went out of existence. Since that time, the national order has grown stronger and stronger each year; until now, as I have told you, we have twenty-three societies, and a total of over nine hundred members."

#### Election of Officers.

The following officers of the Dominion Association of Chartered Accountants were elected:—President, A. F. Riddell, Montreal; vice-president, George Edwards, Toronto. A secretary has still to be appointed by the new council which is to be elected by the various institutes.

The following officers and council for 1910-1911 of the Institute of Chartered Accountants of Ontario, were elected: President, G. U. Stiff, Toronto; 1st vice president, R. E. Young, Toronto; 2nd vice president, A. K. Bunnell, Brantford; secretary, Arnold Morphy, Toronto; registrar, T. Watson Sime, Toronto; Council: A. K. Bunnell, Brantford; G. T. Clarkson, Toronto; R. J. Dilworth, Toronto; W. C. Eddis, Toronto; George Edwards, Toronto; Edmond Gunn, Toronto; J. W. Johnson, Belleville; W. T. Kernahan, Toronto; Arnold Morphy, Toronto; W. R. Morris, Peterborough; G. U. Stiff, Toronto; C. S. Scott, Hamilton; W. B. Tindall, Toronto; Osler Wade, Toronto; and R. E. Young, Toronto.

#### Delegates in Attendance.

It was stated that an association will probably be formed in Alberta shortly. The annual convention will be held in Montreal next year. The following are the delegates who registered during the gathering: F. H. Macpherson, Detroit; Geo. L. Blatch, Ottawa; George Edwards, Toronto; G. U. Stiff, Toronto; T. Watson Sime, Toronto; F. P. Higgins, Toronto; M. H. Robinson, Toronto; T. I. Seburn, Toronto; John W. Ross, Montreal; F. H. Oxley, Halifax; A. H. Edwards, Calgary; L. A. Dowie, Montreal; W. R. Morris, Peterborough; W. A. Henderson, Winnipeg; W. E. Leverman, Halifax; J. F. Lawson, Toronto; Henry Barber, Toronto; W. B. Tindall, Toronto; F. E. Roberts, Toronto; James Hardy, Toronto; F. H. Kidd, Lindsay; Wilson Connor, Toronto; A. F. Riddell, Montreal; A. J. Walker, Toronto; Q. D. Day, Toronto; A. C. Stead, Montreal; Jas. Hutchison, Montreal; Harry J. Welch, Toronto; C. S. Scott, Hamilton; J. R. Young, Winnipeg; G. O. Merson, Toronto; A. K. Bunnell, Brantford; R. E. Young, Toronto; G. D. Campbell, Toronto; D. A. McAnnel, Toronto; Geo. Wilkinson, New York; John McD. Hains, Montreal; G. T. Clarkson, Toronto; James George, Toronto; O. J. Godfrey, Indian Head, Sask.; Arnold Morphy, Toronto; W. T. Thompson, Toronto; Edmond Gunn, Toronto; R. J. Cooper, Toronto; R. Williamson, Toronto; J. I. Sutcliffe, Toronto.

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