

THE INSTITUTE OF
Chartered Accountants
OF ONTARIO



YEAR BOOK

1911

THE INSTITUTE
OF
CHARTERED ACCOUNTANTS
OF ONTARIO

*Incorporated by 46 Victoria, Chapter 62.
(Assented to February 1st, 1883)
Amended by 10, Edward VII., Chapter 79,
and 1 George V., Chapter 76.*



CHARTER OF INCORPORATION AND
BY-LAWS

1911

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THE INSTITUTE OF CHARTERED ACCOUNTANTS OF ONTARIO

PAST PRESIDENTS AND VICE-PRESIDENTS

<i>Year</i>	<i>Presidents</i>	<i>1st Vice-Presidents</i>	<i>and Vice-Presidents</i>
1883	Samuel B. Harman	John J. Mason	
1884	John J. Mason	William McCabe	John Hague
1885	William McCabe	W. F. Findlay	E. R. C. Clarkson
1886	William McCabe	W. F. Findlay	E. R. C. Clarkson
1887	E. R. C. Clarkson	W. F. Findlay	H. W. Eddis
1888	W. F. Findlay	H. W. Eddis	John T. Moore
1889	H. W. Eddis	John. T. Moore	W. H. Cross
1890	John T. Moore	W. H. Cross	R. T. Coady
1891	H. W. Eddis	J. W. Johnson	Hugh Scott
1892	H. W. Eddis	J. W. Johnson	Henry Lye
1893	H. W. Eddis	R. T. Coady	Henry Lye
1894	Henry Lye	George Edwards	R. T. Coady
1895	George Edwards	William Anderson	Harry Vigeon
1896	George Edwards	William Anderson	L. Goldman
1897	George Edwards	William Anderson	Geo. F. Jewell
1898	Harry Vigeon	John J. Mason	W. T. Kernahan
1899	Harry Vigeon	John J. Mason	W. T. Kernahan
1900-1	Wilton C. Eddis	W. T. Kernahan	D. Hoskins
1901-2	Wilton C. Eddis	W. T. Kernahan	D. Hoskins
1902-3	Wilton C. Eddis	W. T. Kernahan	D. Hoskins
1903-4	George Edwards	W. T. Kernahan	W. B. Tindall
1904-5	W. T. Kernahan	W. B. Tindall	F. H. Macpherson
1905-6	W. B. Tindall	F. H. Macpherson	J. W. Johnson
1906-7	F. H. Macpherson	J. W. Johnson	G. U. Stiff
1907-8	*David Hoskins	J. W. Johnson	G. U. Stiff
	J. W. Johnson	C. S. Scott	
1908-9	C. S. Scott	G. U. Stiff	R. E. Young
1909-10	G. U. Stiff	R. E. Young	A. K. Bunnell
1910-1	G. U. Stiff	R. E. Young	A. K. Bunnell

* Died while holding office.

THE INSTITUTE OF CHARTERED ACCOUNTANTS
OF ONTARIO

COUNCIL, 1910-11 :

PRESIDENT—GEORGE USSHER STIFF

1ST VICE-PRESIDENT—RALPH EDWARD YOUNG

2ND VICE PRESIDENT—ARTHUR KENNEDY BUNNELL

BUNNELL, ARTHUR KENNEDY	Brantford
CLARKSON, G. T.	Toronto
DILWORTH, R. J.	Toronto
EDDIS, WILTON CLEMENT	Toronto
EDWARDS, GEORGE	Toronto
GUNN, EDMOND	Toronto
JOHNSON, JOHN WESLEY, M.P.P.	Belleville
KERNAHAN, WILLIAM THOMAS	Toronto
MORPHY, ARNOLD	Toronto
MORRIS, WILFRED R.	Peterboro
STIFF, GEORGE USSHER	Toronto
SCOTT, CHAS. SUMNER	Hamilton
TINDALL, WILLIAM BUCHAN	Toronto
WADE, OSLER	Toronto
YOUNG, RALPH EDWARD	Toronto

SECRETARY-TREASURER—ARNOLD MORPHY

AUDITORS—C. S. EDDIS AND J. W. CRINGAN

SOLICITORS—THOMSON, TILLEY & JOHNSTON

REPRESENTATIVES ON THE COUNCIL
OF THE

DOMINION ASSOCIATION OF CHARTERED ACCOUNTANTS :
GEORGE EDWARDS, WM. T. KERNAHAN, GEO. U. STIFF

REGISTRAR—T. WATSON SIME,
Institute Offices, Continental Life Building, Toronto.

His Maj
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THE INSTITUTE
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OF ONTARIO

INCORPORATED BY 46 VICTORIA, CHAPTER 62.
(Assented to February 1st, 1883).

AMENDED BY 10 EDWARD VII., CHAPTER 79.
and 1 George V., Chapter 76.

THE CHARTERED ACCOUNTANTS ACT.

His Majesty, by and with the advice and consent of the
Legislative Assembly of the Province of Ontario, enacts
as follows :

1. This Act may be cited as The Chartered Accountants Act.
2. The Institute of Chartered Accountants of Ontario, Institute of Accountants.
46 V., c. 62
is continued.
- 3.—(1) The Institute may purchase, take and acquire Power to acquire and hold land
for the purposes of the Institute, but for no other purpose, and after acquiring the same may sell, mortgage, lease or dispose of any real estate.
- (2) The Institute may receive, manage and invest Benevolent fund
voluntary contributions and donations from members or others as a benevolent fund for the benefit of needy members or their families and the families of deceased members.

- Objects** 4. The objects of the Institute shall be to promote and increase the knowledge, skill and proficiency of its members in all things relating to the business or profession of an accountant, and to that end to establish classes, lectures and examinations, and to prescribe such tests of competency, fitness and moral character as may be thought expedient to qualify for admission to membership.
- Council** 5. There shall be a Council of the Institute hereinafter called the Council, which shall consist of fifteen members, of whom not less than two-thirds shall be public accountants, residing and practising within Ontario.
- Annual Meeting** 6.—(1) An annual meeting shall be held for the election of the Council, and for such other business as may be brought before the meeting, at such time and place and under such regulations and after such notices as shall be determined by the by-laws of the Institute, and in default of such election being held at the proper time the existing Council shall continue to act until their successors are elected.
- Nominations for Council** (2) Nominations of candidates for election to the Council shall be in writing, signed by two members of the Institute, and shall be lodged with the Secretary at least fourteen days before the date of the annual meeting.
- Election of Council** (3) A voting paper containing the names, alphabetically arranged, of the persons nominated shall be sent by mail to each member in good standing at least ten days before the date of the annual meeting.
- Voting papers** (4) The voting paper shall be signed by the voter and shall be lodged with the Secretary on or before the day of the annual meeting, and the Council shall be elected by means of such voting papers, whether the members voting be present at or absent from the annual meeting.
- Vacancies** (5) All vacancies which occur in the Council, by death or otherwise, in the interval between two annual meetings, shall be filled by the Council.

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7. The Council shall elect from among its number a Officers President, two Vice-Presidents, a Secretary and a Treasurer (the same person being eligible for both the last mentioned offices), and shall appoint a Registrar and such other officers as may be provided for by the by-laws.

8. The Council may fix an entrance and annual fee or Fees subscription to be paid by all members, and may vary the amount thereof from time to time.

9.—(1) The Council may make by-laws for carrying out By-Laws the objects of the Institute, but no such by-law or any amendment thereto shall have force or take effect until it has been approved at an annual meeting of the Institute, or at a special general meeting called to consider the same.

(2) Any such by-law may be annulled by the Lieutenant-Governor in Council. Power to annul

10. The Council may,

- (a) Prescribe a curriculum of studies to be pursued Examinations by the students ;
- (b) Determine as to the fitness and moral character of persons applying to be examined ;
- (c) Prescribe the subjects upon which candidates for certificates of competency shall be examined ;
- (d) Fix standards of skill and competency ;
- (e) Establish a scale of fees to be paid by persons applying for examination ;
- (f) Appoint examiners, define their duties and fix their remuneration, and
- (g) Make such rules and regulations (not contrary to the provisions of this Act or the by-laws of the Institute) in respect to examinations as may be expedient.

11. The Council shall hold examinations at least once in each year. When to be held

Equivalent Examinations

12. The Council shall by by-law prescribe the conditions upon which persons who have passed the examinations of other corporate bodies having the same or similar objects, may be admitted as members of the Institute, and such conditions shall be reasonable and subject to amendment by the Lieutenant-Governor in Council, and if the Council omits to pass such a by-law, the Lieutenant-Governor in Council may prescribe such conditions.

Lectures

13. The Institute may establish lectures and classes of students in accounts, and, subject to the approval of the Lieutenant-Governor in Council, may make arrangements with any University or College in Ontario for the attendance of students in accounts at such lectures or classes in such University or College as may come within the course of subjects prescribed by the rules, by-laws and regulations of the Institute, and may agree with any such University or College for the use of any library or museum or property belonging to or under the control of such University or College, and may affiliate with any such University or College, and may enter into all arrangements necessary for that end, upon such terms as may be agreed upon.

Membership

14. The membership of the Institute shall consist of two classes, namely, Fellows and Associates.

Use of Titles

15. Every member of the Institute shall have the right to use the designation "Chartered Accountant," and may use after his name, if he is a Fellow, the initials "F.C.A.," signifying "Fellow of the Chartered Accountants," and if he is an Associate the initials "A.C.A.," signifying "Associate of the Chartered Accountants."

Honorary Membership

16. Persons who have rendered conspicuous services to the Institute, either in the advancement of its educational objects or its general welfare or by material contributions to the library or other funds of the Institute, may by the unanimous vote of the members present at any meeting of the Institute, be elected to honorary member-

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ship therein, but honorary membership shall not confer the right to use the designation "Chartered Accountant," or to be elected to the Council or to vote.

17. (1) No person shall be entitled to take or use the designation "Chartered Accountant" or the initials "F.C.A.," "A.C.A.," or "C.A.," either alone or in combination with any other words, or any name, title or description implying that he is a Chartered Accountant, or any name, title, initials or description implying that he is a certified accountant or an incorporated accountant, unless he is a member of the Institute in good standing and registered as such. Restrictions as to use of titles

(2) Any person who contravenes any of the provisions of this section shall incur a penalty not exceeding \$25 for each offence recoverable under *The Ontario Summary Convictions Act*. Penalties 10 Edw. VII., c. 37

(3) This section shall not apply to those persons who, being members in good standing of the Dominion Association of Chartered Accountants on the 16th day of December, 1909, were on that day entitled to membership in the Institute or to apply therefor. Exception as to certain members of D.A.C.A.

18.—(1) The Council shall cause to be kept by the Secretary or Registrar a register, in which shall be entered in alphabetical order the names of all members in good standing; and those members only whose names are entered in the register shall be deemed entitled to the privilege of membership in the Institute; and such register shall at all times be subject to inspection by any person free of charge. Membership register

(2) Such register, or a copy of the same duly certified by the Secretary or Registrar, shall be *prima facie* evidence in all courts and before all persons that the persons whose names are entered therein are members of the Institute in good standing, and the absence of the name of any person from such register shall be *prima facie* evidence that such person is not a member of the Institute. Register as evidence

Expulsions

19. The Institute may by by-law provide for the suspension or expulsion, on complaint and after due enquiry, of any member for misconduct or for violation of the rules or by-laws of the Institute.

Rights of certain persons not affected

20. Nothing in this Act shall affect or interfere with the right of any person not a member of the Institute to practise as an accountant in Ontario, nor with the right of any person, not residing or having an office therein, to use any designation as accountant.

Repeal

21. Chapter 62 of the Acts passed in the 46th year of the reign of Her late Majesty Queen Victoria, and chapter 79 of the Acts passed in the 10th year of the reign of His late Majesty King Edward the Seventh are repealed.



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THE INSTITUTE
OF
CHARTERED ACCOUNTANTS
OF ONTARIO

BY-LAWS
CONFIRMED JULY 16th, 1910.

MEMBERSHIP.

1. Any person, not under twenty-one years of age, Associates who shall be certified by two members of the Institute as being of good moral character and habits, and who shall have satisfied the Examination Committee and the Council as to his professional attainments and experience, shall be entitled to become an Associate Member of the Institute.

2. Any Associate Member in good standing not under Fellows thirty years of age who has been in practice continuously for five years subsequent to his admission as an Associate, may by a vote of the Council, be admitted a Fellow.

3. Any Associate Member in good standing who is not in practice, or who has not been in practice continuously for five years subsequent to his admission as an Associate, may by a vote of the Council, confirmed by a two-thirds vote of the Fellows, be admitted a Fellow.

4. Any member whose fees are not paid within three Suspension calendar months after the date when such fees have become due and payable, may be suspended by the Council from the privileges of membership. The payment of such fees shall (subject to the provisions of the By-law next following) re-instate a suspended member.

Termination. 5. Any member whose fees are not paid within three calendar months after the date when fees for the year next following have become due and payable, may be deemed to have thereby terminated his membership, and the Council may direct that his name be removed from the Register. Such person may be re-admitted upon such terms as the Council shall approve.

Partnerships. 6. Members practising in partnership with persons who are not members shall not permit the partnership or firm to be described as "Chartered Accountants". Any person named in connection with such partnership by advertisement or otherwise shall be deemed a partner for the purpose of this By-law.

Conduct 7. No member shall engage in any business, profession or employment, or adopt any form of advertising or procuring business which in the opinion of the Council is objectionable in a member of this Institute.

LECTURES AND CLASSES.

Affiliation. 8. Educational institutions having a department devoted to the study of accounts may become affiliated with the Institute for the purpose of conducting lectures and classes for registered students and for such other purposes as the Council may from time to time prescribe.

Requirements. 9. Every educational institution so affiliated with the Institute, shall furnish from time to time, so long as such lectures and classes are continued, such information respecting the same as will enable the Council to determine the sufficiency thereof, having regard to the requirements of the examinations of the Institute; and shall also satisfy the Council as to the competency of the instructors in charge of such lectures and classes.

STUDENTS-IN-ACCOUNTS.

Registration 10. Any person not under eighteen years of age, being employed in keeping books of account, or as clerk to a public accountant, may apply to the Council to be registered as a student-in-accounts. Every such applicant shall furnish evidence in such form as the Council may direct, as to his age, occupation and character.

11. A registered student shall not be entitled, by reason of such registration alone, to exemption from any requirements as to age, character or experience that would otherwise be applicable to his case, as an applicant for examination.

12. Students may form an Association for the better advancement of their studies and professional knowledge and for the purpose of making recommendations affecting their joint interests for the consideration of the Council, but all rules or regulations for the self-government of such Association shall only have force or effect when the same shall have been approved by the Council. Students' Association.

OFFICERS.

13. At the annual meeting in each year, two members of the Institute, not members of the Council, shall be elected Auditors for the ensuing year. Auditors.

14. The Auditors shall examine all books of account, vouchers, balance sheets and other financial documents, and report thereon to the members at the annual meeting, and to the Council at least three days before the date of the annual meeting.

15. The President shall preside and preserve order at all meetings of the Institute and Council. In his absence a Vice-President shall exercise the office of President. In the absence of the President and both Vice-Presidents, a Chairman shall be elected by a majority of those present entitled to vote and voting. President.

16. The Secretary shall conduct the correspondence, notify members of the Institute and Council of all meetings to be held, record proceedings thereat, keep a Register of the Fellows and Associates as required by the Act of Incorporation, with their addresses, see that the applications for examination and for membership and the references accompanying the same are in the form prescribed, make the necessary investigations in respect thereto, send all required notices to the members of the Institute and of the Council, and perform such other duties as the Council may direct. Secretary.

Treasurer. 17. The Treasurer shall receive the fees, subscriptions and other moneys accruing to the Institute, dispose of the same as the Council may direct, draw and sign all cheques, keep correct accounts, prepare proper financial statements at the termination of each Institute year, and perform such other duties as the Council may direct.

Signatures. 18. All cheques shall be countersigned by the President or a Vice-President and all diplomas and certificates shall be signed by the President (or in his absence by a Vice-President), and by the Secretary, and attested by the Seal of the Institute.

Registrar. 19. The Registrar shall be a member of the Institute, but not of the Council, and his term of office, duties and remuneration shall be defined from time to time by a resolution of the Council.

COMMITTEES.

How Constituted. 20. The Council may from time to time appoint Committees for the purpose of facilitating business. The President, Vice-presidents, Secretary and Treasurer shall be ex-officio members of all Committees.

Membership Committee. 21. The Council shall appoint a Committee on Membership, whose duty it shall be to report to the Council when required upon all matters affecting the conduct and standing of members and students.

Examination Committee. 22. The Council shall appoint a Committee on Examinations, whose duty it shall be to report to the Council when required upon all matters affecting the fitness and moral character of persons applying to be examined, to make the necessary arrangements for examinations, to appoint examiners and to report to the Council the results of the examinations of the Institute.

Local Committees. 23. When five members reside in any town or city other than Toronto, they may become a local Committee for the purpose of recommending such action as they may deem desirable for the consideration of the Council.

MEETINGS

Annual 24. The annual meeting of the Institute shall be held on the third Saturday in July in each year (unless the said

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third Saturday be a statutory holiday, then on the following Saturday) at such time and place as the Council shall from time to time determine. At least one week's notice shall be given of the annual meeting.

25. Meetings of the Institute for the transaction of general business, the reading of papers and the discussion of questions of interest to the profession, may be held whenever the President or the Council shall deem expedient. At least one week's notice shall be given of such meetings.

26. Special meetings of the Institute shall be called by the President after the receipt of a requisition signed by not less than ten members. At least one week's notice specifying the special business to be brought forward shall be given of such meeting.

27. Meetings of the Institute may be adjourned from time to time by resolution of a majority of the members present; but no business shall be transacted at any adjourned meeting other than the business left unfinished at the meeting from which the adjournment took place.

28. Meetings of the Council shall be held at least quarterly at such time and place as the President shall determine. At least three days' notice shall be given of all meetings of the Council.

29. Meetings of Committees shall be called by the Chairmen thereof, respectively, upon notice from the Secretary of the matters referred to them by the Council. Committees shall report to the meeting of the Council next following that from which the reference was made. At least three days' notice shall be given of all meetings of Committees.

30. The introduction or discussion of political or religious subjects shall not be permitted at any meeting.

31. Seven shall constitute a quorum for the transaction of business at all meetings of the Institute, five at all meetings of the Council and three at all meetings of Committees.

32. The proceedings at all meetings shall be governed by the rules laid down in Bourinot's procedure, except as the By-laws of the Institute otherwise provide.

- Voting. 33. At any meeting of the Institute two members may require that the voting upon any question before the meeting shall be by ballot, and the President shall thereupon appoint two Scrutineers for the purpose of taking the vote.
34. At any meeting of the Institute every member present and in good standing shall have a vote.

EXAMINATIONS.

- When held. 35. The Council shall hold examinations in the month of May in each year in the City of Toronto, which shall be designated respectively, the Primary, Intermediate and Final Examinations.
- Where held. 36. The Council shall from time to time, as may be expedient, provide facilities for holding examinations elsewhere, concurrently with the examinations held in the City of Toronto, but no such examination shall be held outside of the Province of Ontario.
- Notices. 37. Notices shall be sent on or before the first day of May in each year to registered students and applicants for examination, of the time and places of holding the examinations.

PRIMARY EXAMINATIONS.

- Subjects. 38. The Primary Examinations shall be conducted in the following subjects or such variations or modifications thereof as the Council may from time to time deem expedient:—
- (1) Business Correspondence.
 - (2) Spelling and Punctuation.
 - (3) Penmanship.
 - (4) English Grammar and Composition.
 - (5) ~~Canadian History.~~
 - (6) ~~Geography.~~
 - (7) Arithmetic.
 - (8) Book-keeping.
 - (9) The Bills of Exchange Act.
- Exemptions. 39. Any person who has passed the equivalent examinations of any incorporated Institute or Society of

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Accountants and is otherwise certified to be of good moral character and habits shall be entitled to exemption from the Primary Examination.

40. The Council shall make such further rules and Regulations with respect to the Primary Examinations and exemptions therefrom as may from time to time seem expedient or necessary, and such rules and regulations for the time being shall be read with and form a part of this By-law, and be published in the Year Book of the Institute.

INTERMEDIATE EXAMINATIONS.

41. Any person who has passed the Primary Examination, or who has been exempted therefrom by the Council, may apply to the Council to be examined in the Intermediate Examination, provided, however, that no person shall be so examined who is under twenty years of age nor within one year after passing his Primary or equivalent Examination; and provided further that no person shall be so examined unless or until he shall have a term of experience at accounts satisfactory to the Council. Who may be Examined.

42. The Intermediate Examination shall include the Subjects following subjects :—

- (1) Arithmetic.
- (2) Book-keeping and Accounts.
- (3) Auditing.
- (4) Principles of Mercantile Law.
- (5) Statute Law.

43. Any person who has passed the equivalent examinations of any incorporated Institute or Society of Accountants, and is otherwise certified to be of good, moral character and habits, and whose experience at accounts is satisfactory to the Council, shall be entitled to exemption from the Intermediate Examination. Exemptions.

44. The Council shall make such further rules and Regulations with respect to the Intermediate Examinations and exemptions therefrom as may from time to time seem expedient or necessary, and such rules and regulations for the time being shall be read with and form a part of this By-law, and be published in the Year Book of the Institute. Rules.

FINAL EXAMINATIONS.

Who may be
examined.

45. Any person who has passed the Intermediate Examination, or who has been exempted therefrom by the Council, may apply to the Council to be examined in the Final Examinations, provided however, that no person shall be so examined who is under twenty-one years of age, nor, unless exempted therefrom, within one year after passing his Intermediate Examination; and provided further that no person shall be so examined unless or until he shall have had a term of experience at accounts satisfactory to the Council.

Subjects.

46. The Final Examinations shall include the following subjects :—

- (1) Book-keeping and Accounts.
- (2) Auditing.
- (3) Business Investigations.
- (4) Accounting Systems.
- (5) Municipal Accounting.
- (6) Statute Law.

Exemptions.

47. Any person who has passed the prescribed examinations of an incorporated Institute or Society of Accountants whose standards of skill and proficiency have been approved by the Council, and who is certified by the Secretary of such Institute or Society to be a member thereof in good standing, and who shall satisfy the Council that he has reasonable grounds for seeking to be admitted a member of this Institute, shall be entitled to exemption from the Final Examination.

Equivalent
Tests.

48. Any incorporated Institute or Society of Accountants may submit for the consideration of the Council, such information as to their courses of study and examinations, and as to conditions of membership therein as may be necessary to enable the Council to determine whether such examinations and conditions are equivalent to the examinations and conditions of membership of this Institute; and if such courses of study, examinations and conditions of membership are deemed equivalent to the examinations and conditions of membership of this Institute, the name

of such Institute or Society shall be entered in the Register and published in the Year Book of the Institute.

49. The Council shall make such further rules and Regulations with respect to the Final Examinations as may from time to time seem expedient or necessary, and such rules and regulations for the time being shall be read with and form a part of this By-law, and be published in the Year Book of the Institute.

FEEs.

50. Every candidate whom the Council shall refer for Examination. examination shall, before such examination takes place, pay the following fees :—

For Primary Examination, \$10.00.

For Intermediate Examination, \$15.00.

For Final Examination, \$15.00.

51. Every person who shall be admitted an Associate Associates. shall thereupon pay an entrance fee of Twenty Dollars, (\$20.00).

52. Every Associate who shall be admitted a Fellow Fellows. shall thereupon pay a fee of Fifty Dollars, (\$50.00).

53. Every educational institution admitted to affiliation Colleges. shall thereupon pay a fee of Fifty Dollars, (\$50.00).

54. An annual fee of Ten Dollars shall be due and Annual. payable by each member on the 2nd day of July for the twelve months then ensuing, provided however, that in the case of a member not residing or having an office within the Province, the annual fee shall be Five Dollars.

55. The Secretary, Treasurer, Examiners and Auditors Officers' shall receive such remuneration as the Council shall from Remuneration. time to time determine.

TRIALS AND PENALTIES.

56. Any member, or any aggrieved person, may prefer Default or to the Council in writing, charges of default or misconduct Misconduct. on the part of a member or a student. If in the opinion of the Council, a formal investigation is required, a special meeting of the Council shall be held for that purpose, of

which ten days' notice shall be given to all concerned. If the charges be sustained, the offender may be dealt with as the Council shall see fit.

Reconsideration.

57. Upon it being made to appear subsequently that for want of sufficient information or for other reasonable cause, the finding of the Council upon any charge of default or misconduct was unjust or inequitable, the Council may by resolution to that effect and subject to like restrictions, further investigate the charges and may thereupon confirm, modify or revoke their previous findings as shall seem just.

Infraction of By-Laws.

58. Charges against a member or a student of an infraction of a By-law may be investigated summarily at any meeting of the Council, of which the member or student charged shall be given one week's notice. If the charges be sustained, the offender may be dealt with as the Council shall see fit.

Notices.

59. Notices under the three last preceding By-laws, excepting notices to members of the Council, shall be served personally or sent by registered letter, as the Council shall direct.

Informal Changes.

60. The Council shall not be bound to take notice of any article or communication which may appear in the public prints or which may be addressed to any member or other person individually, or of any verbal statements, affecting the conduct of a member or a student.

MISCELLANEOUS.

Forms.

61. The forms set forth in the schedule to these By-laws shall be used in cases to which they are applicable, with such alterations, if any, as the Council may from time to time determine; and all notes and directions thereon shall be deemed part of the forms and be observed accordingly.

Interpretation.

62. In the event of any dispute as to the intent or meaning of any of these By-laws or of any By-law which may hereafter be made; the interpretation by the Council shall be final and conclusive.

Dominion Association.

63. That the exemption referred to in sub-section 2 of section 13 of the Act of Incorporation shall apply to all

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members of the Dominion Association of Chartered Accountants in good standing on the 16th day of December, 1909, so long as they continue such membership.

64. All former By-laws of this Institute are hereby ^{By-Laws} repealed.
_{repealed.}



RULES RESPECTING PRIMARY EXAMINATIONS

To be read with and form a part of By-Law No. 40.

1. Any person not under eighteen years of age, who shall be certified by two Members of the Institute to be of good moral character and habits shall be eligible to write in the Primary Examination.

2. Every application shall be accompanied by a declaration of the candidate's intention to qualify in due course for the Intermediate and Final Examinations, and an undertaking to submit to the direction of the Council in all matters relating to studies and practical experience.

3. Applicants, who have passed the Junior Matriculation examination of the University of Toronto, or any examination deemed by the Council to be equivalent thereto, may be granted exemption from the Primary Examination, excepting as to subjects numbered 7, 8 and 9, By-Law 38. Should it appear, however, that an applicant who is entitled to exemption on the ground of his experience, is deficient in subjects 1 to 6 inclusive, he will not be entitled to exemption but may be required to take the whole examination.

4. Applicants who have served in the office of a Public Accountant for three years, or whose practical experience is deemed by the Council to be equivalent thereto, may be granted exemption from the Primary Examination.

5. Applicants not residing or employed within the Province of Ontario must furnish reasons for applying, satisfactory to the Council, otherwise their applications will be declined.

6. Candidates writing elsewhere than in the City of Toronto shall be required to pay an additional fee sufficient to cover extra expenses incurred.

7. To pass this examination candidates must obtain on each paper at least 50 per cent. and an aggregate of at least 60 per cent. of the total marks given.

8. Passing this examination does not entitle the candidate to write in the Intermediate Examination, unless the candidate has complied with the further requirements relating thereto.

9. Applications for the Primary Examination must be in the form provided, and must reach the Registrar not later than the 15th of April preceding the examination. Examination fees are payable on or before the 1st of May.

RULES RESPECTING INTERMEDIATE EXAMINATIONS

To be read with and form a part of By-Law No. 44.

1. The following classes of persons shall be eligible to write in the Intermediate Examination :
 - (a) Holders of Primary Certificates, who have served in the office of a Public Accountant for two years, or whose practical experience is deemed by the Council to be equivalent thereto.
 - (b) Persons who have been granted exemption from the Primary Examination.
 - (c) Persons entitled to exemption under By-law 39.
2. Any applicant who shall satisfy the Council that he has been continuously in practice as a Public Accountant for five years prior to the date of his application may be exempted from the Intermediate Examination.
3. Applicants not residing or employed within the Province of Ontario must furnish reasons for applying satisfactory to the Council, otherwise their applications will be declined.
4. Candidates writing elsewhere than in the City of Toronto shall be required to pay an additional fee sufficient to cover extra expenses incurred.
5. To pass this examination, candidates must obtain on each paper at least 60 per cent. of the total marks given.
6. Passing this examination does not entitle the candidate to write in the Final Examination, unless the candidate has complied with the further requirements relating thereto.
7. Applications for the Intermediate Examination must be in the form provided, and must reach the Registrar not later than the 15th of April preceding the examination. Examination fees are payable on or before the 1st of May.

RULES RESPECTING FINAL EXAMINATIONS

To be read with and form a part of By-Law No. 49.

1. The following classes of persons shall be entitled to write in the Final Examination:—
 - (a) Holders of Intermediate Certificates who have served three years in the office of a Public Accountant or whose practical experience is deemed by the Council to be equivalent thereto.

(b) Persons who have been granted exemption from the Intermediate Examination.

(c) Persons who are entitled to exemption under By-Law 43.

(2) Applicants not residing or employed within the Province of Ontario must furnish reasons for applying satisfactory to the Council, otherwise their applications will be declined.

(3) The Final Examination will be held only in the City of Toronto.

(4) To pass this examination candidates must obtain on each paper at least 60 per cent. of the total marks given.

(5) Applications for the Final Examination must be in the form provided, and must reach the registrar not later than the 15th of April preceding the examination. Examination fees are payable on or before the 1st of May.

GENERAL.

Each application must be accompanied by a deposit of One Dollar. If the application is declined the deposit will be refunded; but, if approved, the amount will be credited to account of the examination fee payable. This deposit will be forfeited in the case of the candidate not appearing for examination.

APPROVED EXAMINATIONS.

To be read with and form a part of By-Law No. 48.

The examinations of the following Societies, having been duly considered, have been approved by the Council and are declared, for the purposes of this By-Law, to be equivalent to the Examinations of the Institute :

The Institute of Chartered Accountants in England and Wales.

The Society of Incorporated Accountants and Auditors.

The Society of Accountants in Edinburgh.

The Institute of Accountants and Actuaries in Glasgow.

The Society of Accountants in Aberdeen.

The Association of Accountants in Montreal.

The Chartered Accountants Association of Manitoba.

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PRIMARY APPLICATION FORM

See By-Law 61.

To the Council of the Institute of Chartered Accountants of Ontario :

I,
of _____ hereby
apply to be examined in the Primary Examination to be held in
May 191 .

I hereby declare that it is my intention to qualify in due course for
admission to membership, and agree to submit to the direction of the
Council in all matters relating to studies and practical experience.

I request to be exempted from examination in subjects numbered
1 to 6 of By-Law No. 38, for the following reasons :

I desire to be examined at
or as near thereto as may be convenient.

For evidence of character and habits, I refer to the following :

Name	Address
1.	
2.	a member.
3.	a member.

My present occupation is

Name and address of employer (if any)

My age is _____ years

Signature in full

Address where }
notices may be sent }

Date

(Forms furnished on application.)

INTERMEDIATE APPLICATION FORM

See By-Law 61.

To the Council of the Institute of Chartered Accountants of Ontario :
I, _____
of _____ hereby apply to
be examined in the Intermediate Examination to be held in May 191 .

I hereby declare that it is my intention to qualify in due course for admission to membership.

*1. I passed the Primary Examination in May, 191 .

*2. I request to be exempted from the Primary Examination for the following reasons, namely :

*3. I am entitled to be exempted from the Primary Examination under By-Law 39, for the following reasons, namely :

I desire to be examined at _____
or as near thereto as may be convenient

I have had practical experience at accounts as follows :

	With whom, Name and Address	Capacity	Term of Service
1.			
2.			
3.			

For evidence of character and habits, I refer to the following :

	Name	Address
1.		
2.		
3.		

My present occupation is _____
Name and address of employer (if any)

My age is _____ years.

Signature in full

Address where

notices may be sent

Date

a member.
a member.

*Strike out conditions not applicable. (Forms furnished on application.)

FINAL APPLICATION FORM

See By-Law 61.

To the Council of the Institute of Chartered Accountants of Ontario,
I,
of _____ hereby

apply to be examined in the Final Examination to be held in May, 191

*1. I passed the Intermediate Examination in May, 191 .

*2. I request to be exempted from the Intermediate Examination
for the following reasons, namely :

*3. I am entitled to be exempted from the Intermediate Examination
under By-Law 43 for the following reasons, namely :

I have had experience at accounts as follows :

With whom, Name and Address	Capacity	Term of Service
1.		
2.		
3.		

For evidence of character and habits I refer to the following :

Name	Address
1.	a member.
2.	a member.
3.	

My present occupation is

Name and address of employer (if any)

My age is _____ years

Signature in full

Address where }
notices may be sent }

Date

*Strike out conditions not applicable. (Forms furnished on application-)

APPLICATION FORM

Under By-Law 47.

To the Council of the Institute of Chartered Accountants of Ontario :

I,
of _____ hereby
apply for admission to membership.

I am entitled under By-Law No. 47 to be exempted from examination for the following reasons, namely :

For evidence of character and habits, I refer to the following :

Name	Address
1.	a member.
2.	a member.
3.	

My present occupation is

Name and address of employer (if any)

My age is _____ years

Signature in Full

Address where
notices may be sent }

Date

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NAMES, ADDRESSES AND DATES OF ADMISSION

— OF —

MEMBERS OF THE INSTITUTE.

ALPHABETICAL LIST.

- Adams, Arthur William—9 Toronto Street, Toronto. June 29th, 1908.
Anderson, James Donald—Home Life Bldg., Detroit. May 28th, 1910.
Anderson, Hugh Campbell—Traders Bank of Canada, Edmonton.
June 21st, 1905.
Anderson, William Henry Penny—Chandkuri, Bhatapore P.O., India.
June 28th, 1900.
Atkinson, James Leanord—61 Canada Life Building, Toronto.
June 29th, 1908.
Barber, Henry—18 Wellington Street E., Toronto. Feb. 21st, 1889;
Fellow, Feb. 15th, 1895.
Begg, George Macdonald—262 Carlton St., Toronto. June 21st, 1905.
Bennett, Robert Joseph—1421 Arch Street, Philadelphia, Pennsylvania.
June 27th, 1902.
Blackmore, Sydney Herbert—273 Pennsylvania Street, Buffalo, N.Y.
June 18th, 1909.
Blanchard, Alexander—191 Park Street, North, Hamilton, Ontario.
Oct. 17th, 1889.
Bland, Ernest Edward—58 Coleman Street, E.C., London, England.
July 15th, 1904.
Blatch, George Lockhart—193 Sparks Street, Ottawa, Ont. June 1st,
1895; *Fellow*, June 18th, 1906.
Blomfield, Fred Charles—First National Bank, Detroit, Mich. June
27th, 1904.
Booker, Alfred Andrew—160 Kent Street, London, Ontario. May
26th, 1910.
Boulton, Arthur St. George,—33 Scott Street, Toronto, Ontario.
June 23rd, 1910.
Bunnell, Arthur Kennedy—City Hall, Brantford, Ont. June 27th, 1902;
Fellow, June 17th, 1909.
Calder, Alexander Gollan—674 Talbot Street, London, Ontario.
July 10th, 1906.
Campbell, William Bynner—73 West Eagle Street, Buffalo, N.Y.
March 19th, 1907.
Campbell, Gordon Dancy—18 King Street, West, Toronto, Ontario.
June 18th, 1909.
Chamberlain, Alexander Fraser—74 Nepean Street, Ottawa, Ontario.
April 22nd, 1910.
Cherry, Herbert Meade—831 Rosser Avenue, Brandon, Manitoba.
June 21st, 1905.
Clark, Thomas Sinclair—Box 537, Haileybury, Ont. Nov. 21st, 1893.

- Clarkson, Edward Roper Curzon—33 Scott Street, Toronto, Ontario.
Feb. 1st, 1883; *Fellow*, Nov. 4th, 1885.
- Clarkson, Geoffrey Teignmouth—33 Scott Street, Toronto, Ontario.
March 16th, 1910.
- Clay, George—17 Yonge St. Arcade, Toronto, Ont. June 18th, 1909.
- Clowes, Francis John (Price Waterhouse & Co.)—206 La Salle Street,
Chicago, Ill. July 10th, 1906.
- Coady, Richard Theodore—City Hall, Toronto, Ont. Feb. 1st, 1883;
Fellow, Nov. 24th, 1887.
- Cooper, Robert Jaffray—102 Balmoral Ave., Toronto, Ont. July
10th, 1906.
- Corbould, Charles Durie—519 Somerset Block, Winnipeg, Manitoba.
June 21st, 1905.
- Craig, William Herchmer—139 William Street, Kingston, Ontario.
June 28th, 1907.
- Cross, William Henry—33 Scott St., Toronto, Ont. Feb. 1st, 1883;
Fellow, Nov. 24th, 1887.
- Crossin, Albert Livingstone (with Oldfield, Kirby & Gardner)—
Winnipeg, Man. June 28th, 1900.
- Cringan, John Waugh—633 Church Street, Toronto, Ontario.
June 17th, 1910.
- Cunningham, George de Hertel—104 Sparks Street; Ottawa, Ontario.
March 16th, 1910.
- Cunningham, James Frederick—104 Sparks Street, Ottawa, Ontario.
March 16th, 1910.
- Dawson, Percy Henry Burdett—19 Murray Block, Fort William, Ont.
June 23rd, 1899; *Fellow*, May 26th, 1910.
- Day, Quincy Dorr—82 King St. East, Toronto. May 26th, 1910.
- Dilworth, Robert James—Lumsden Building, Toronto, Ontario.
June 30th, 1903.
- Drury, Oliver—Union Trust Bldg., Detroit, Mich. June 17th, 1910.
- Dunlop, William Macewan—Citizen Building, Ottawa, Ontario.
March 16th, 1910.
- Eagleson, David—Lindsay, Ont. Feb. 12th, 1891.
- Eddis, Charles Sheppard—608 Continental Life Bldg., Toronto, Ont.
June 17th, 1910.
- Eddis, John Wyndham—608 Continental Life Bldg., Toronto, Ont.
June 18th, 1909.
- Eddis, Wilton Clement (Wilton C. Eddis & Co.)—608 Continental Life
Bldg., Toronto, Ont. Feb. 15th, 1895; *Fellow*, March 1st, 1899.
- Edwards, Arthur Harper (Edwards, Morgan & Co.)—8 Burns' Block,
Calgary, Alta. June 27th, 1902.
- Edwards, George—18 King Street West, Toronto, Ont. (Edwards,
Morgan & Co., Toronto, and Edwards & Ronald, Winnipeg,
Man.) Feb. 21st, 1889; *Fellow*, Oct. 17th, 1889; Life Member, 1902.
- Fahey, William—501 McKinnon Bldg., Toronto, Ont. March 16th, 1910.
- Falls, Alexander Frederick—Victoria Block, Chatham. June 27th,
1904.

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- Fenton, Wilson—36 King St. West, Toronto, Ont. June 30th, 1903.
- Ferguson, Walter Scott, (with Accountants Limited)—Bracebridge, Ont. June 28th, 1907.
- Fisher, Alastair MacDougall—33 Scott Street, Toronto, Ont. March 22nd, 1910.
- Fleming, Christopher Alexander—34 Scrope St., Owen Sound, Ont. Feb. 15th, 1895; *Fellow*, Apr. 9th, 1903.
- Fowler, Joseph Gurney—3 Fredericks Place, Old Jury, London, Eng. Oct. 28th, 1910.
- Gilbert, Frederick Charles—174 Wellington St., Ottawa, Ont. July 19th, 1901.
- Godson, Walter Pollard (W. P. Godson & Co.)—Manning Chambers, Toronto, Ont. June 21st, 1905.
- Goldman, Leopold—112 King St. West, Toronto, Ont. June 1st, 1883; *Fellow*, Feb. 15th, 1895.
- Gordon, Harry Duncan Lockhart—Lumsden Bldg., Toronto, Ontario. June 21st, 1898.
- Graham, James Maxtone—34 Charlotte Square, Edinburgh, Scotland. June 29th, 1908.
- Grant, John George—73 West Eagle St., Buffalo, N.Y. June 21st, 1905.
- Gunn, Edmond—25 Toronto St., Toronto, Ont. (Gunn, Roberts & Co.) June 21st, 1898.
- Gunn, Ralph Leeming—10 Gore St., Hamilton, Ont. Feb. 1st, 1883.
- Hardy, James—15½ Toronto St., Toronto, Ont. (Jenkins & Hardy.), March 18th, 1886; *Fellow*, Feb. 15th, 1895.
- Hawkins, Leslie Whittem—Basildon House, Moorgate St., London. E.C., England, Feb. 18th, 1909.
- Higgins, Frederick Page—22 Toronto St., Toronto, Ont. June 28, 1907.
- Hillman, Hobart Percy Lee (Cerro de Pasco Mining Co.)—Cerro de Pasco, Peru, S.A. June 27th, 1904.
- Hudson, Oscar Murray—5 King St. West, Toronto, Ont. Oct. 17th 1889.
- Huie, David Herbert—5A York Place, Edinburgh, Scotland. June 29, 1908.
- Jackson, John Albert—69 Vittoria St., Ottawa, Ont. June 23rd, 1899.
- Jenkins, Thomas (Jenkins & Hardy)—15½ Toronto St., Toronto, Ont. March 16th, 1910.
- Jephcott, Alfred—469 King St. West, Toronto, Ont. Feb. 26th, 1891; *Fellow*, April 24th, 1893.
- Jewell, Francis George—296 Dufferin Ave., London, Ontario. March 16th, 1910.
- Jex, William Raymond—11 Marley Pl., London, Ont. July 10th, 1906.
- Johnson, John Wesley, M.P.P., Belleville, Ont. Feb. 1st, 1883; *Fellow*, Nov. 4th, 1885.
- Johnson, Robert Wilbur—Times Bldg., St. Thomas, Ont. June 27, 1904.
- *Kernahan, William Thomas—17 Gould St., Toronto, Ont. Nov. 21st, 1893; *Fellow*, April 9th, 1903. Life Member 1908.
- Kettlewell, Wilfred Coyne—29 Richmond St. West, Toronto, Ontario. June 21st, 1905.

- Kidd, Francis Howard—91 Kent St., Lindsay, Ont. June 25th, 1894.
- Kittson, Henry Norman—25 Main St. West, Hamilton, Ont. February 1st, 1883.
- Langley, James P.—McKinnon Bldg., Toronto, Ont. June 28th, 1900; *Fellow*, April 9th, 1903.
- Langstaff, James Miles (with Rowell, Reid, Wilkie & Wood)—Canada Life Bldg., Toronto, Ont. June 28th, 1907.
- Larmonth, Ernest Arthur—17½ Elgin Street, Ottawa, Ontario. March 16th, 1910.
- Law, William Webster (with Price Waterhouse & Co.)—Commercial Union Building, Montreal, Quebec. July 10th, 1906.
- Lawson, Arthur T.—Renfrew, Ont. June 28th, 1900.
- Lawson, James Forster—23 Toronto Street, Toronto, Ontario. June 29th, 1908.
- Levack, William Pierce—10 Front Street East, Toronto, Ontario. June 27th, 1902.
- Lord, Homer Lewis—P.O. Box 625, Montreal, Quebec. June 21st, 1905.
- Macpherson, Frank Herbert—1004 Union Trust Building, Detroit, Mich. July 9th, 1897; *Fellow*, Feb. 25th, 1902.
- Martin, James Sanford—67 Lowther Avenue, Toronto, Ontario. June 28th, 1900.
- Marwick James—79 Wall Street, New York, N.Y. June 29th, 1908.
- May, George Oliver—54 William Street, New York, Oct. 28, 1910.
- Menger, William Orlando, 14 Rebecca Street, Hamilton, Ontario. July 19th, 1901.
- Merson, George Ogston, 16 King Street West, Toronto, Ontario. June 27th, 1902.
- Moore, John Thomas—Home Life Building, Toronto, Ontario. Feb. 1st, 1883; *Fellow*, Nov. 24th, 1887.
- Moore, Roderick Edward—Commercial Union Building, Montreal, Quebec. June 29th, 1908.
- Morgan, William Pomeroy—18 King Street West, Toronto, Ontario. June 30th, 1903.
- Morphy, Arnold—Upper Canada College, Toronto, Ontario. June 30th, 1903.
- Morris, Wilfred Radenhurst—375 Water St., Peterborough, Ontario. June 30th, 1903.
- Morrison, George William—70 Wellington St. West, Toronto, Ont. June 21st, 1905.
- Mortimer, Herbert—Confederation Life Building, Toronto, Ontario. July 9th, 1897.
- Mulholland, G. Mansen—1121 Bedford Ave., Brooklyn, N.Y. June 18th, 1909.
- Mundell, William James (with Ogilvie Flour Mills Co.)—Winnipeg, Man. June 21st, 1905.
- Mutrie, James Thomas—Vernon, B.C. June 27th, 1904.
- McCannel, Donald Archibald—18 King Street West, Toronto, Ont. June 18th, 1909.

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- McClelland, Donald MacKenzie—Jarvis Building, Toronto, Ontario.
July 10th, 1906.
- McDermid, Edward Blake—Nelson, B.C. June 27th, 1902.
- McLachlan, Archibald William—183 Carlton Street, Toronto, Ontario.
June 23rd, 1910.
- McMillan, James—295 Princess Ave., London, Ont. June 23rd, 1910.
- Neff, Arthur Clifton—70 Victoria Street, Toronto, Ontario. April 15th,
1884; *Fellow*, Nov. 21st, 1899.
- Neilson, James—Box 1016, Saskatoon, Sask. June 27th, 1902.
- Niven, John Ballantine—30 Broad Street, New York, N.Y.
Feb. 18th, 1909.
- Over, Spencer Henry—55 South Augell Street, Providence, R.I.
June 28th, 1900.
- Osler, Arthur Ernest—18 King St. W., Toronto, Ont. June 23rd, 1910.
- Parker, Charles James—139 Alfred Street, Brantford, Ontario.
July 10th, 1906.
- Pentelow, William Mitchener—Guelph, Ontario. July 9th, 1897.
- Postlethwaite, Colin Ridout Wellesley—Parliament Buildings, Toronto,
Ontario June 21st, 1898.
- Pontifex, Bryan (Vigeon & Co.)—2 Leader Lane, Toronto, Ontario.
Feb. 18th, 1909.
- Roberts, Frank Ernest—25 Toronto Street, Toronto, Ontario.
July 10th, 1906.
- Robinson, Malcolm Hugh—Traders Bank Building, Toronto, Ontario.
Feb. 18th, 1909.
- Ronald, William Sydney—20 Canada Life Building, Winnipeg, Man.
June 21st, 1905.
- Ross, William James—Box 176, Barrie, Ont. June 21st, 1905.
- Savage, George Arthur—Sovereign Bank Building, Montreal, Quebec.
Jan. 20th, 1888; *Fellow*, June 17th, 1909.
- Scott, Charles Sumner—28 James Street, South, Hamilton, Ontario.
June 28th, 1900; *Fellow*, June 21st, 1905.
- Screaton, Herbert C. (with Sterling Bros.)—London, Ontario.
June 27th, 1904.
- Scully, John Meshach—Berlin, Ontario. June 21st, 1898; *Fellow*,
Feb. 25th, 1902.
- Seburn, Thaddeus I.—166 Bay St., Toronto, Ont. March 16th, 1910.
- Shiell, Robert (with Gordon & Dilworth)—Lumsden Building, Toronto,
Ontario. Dec. 21st, 1908.
- Shultis, Adam—60 William Street, Brantford, Ont. June 28th, 1900.
- Sime, Thomas Watson—Continental Life Building, Toronto, Ontario.
March 19th, 1907.
- Smeeton, Arthur Ernest—399 State St., Chicago, Ill. June 23rd, 1899.
- Smith, George Ernest Faulkner—142 Jackson St. West, Hamilton, Ont.
June 27th, 1904.
- Spence, Robert Franck—82 King St. East, Toronto, Ont. April 22, 1910
- Stiff, Charles—Board of Trade, Hamilton, Ont. June 29th, 1908.

- Stiff, Frederick James—Continental Life Building, Toronto, Ontario.
June 28th, 1907.
- Stiff, George Ussher—Continental Life Building, Toronto, Ontario.
June 27th, 1902; *Fellow*, June 17th, 1909.
- Stone, Charles Edgar—7 King St. West, Toronto, Ont. May 1st, 1891.
- Sutcliffe, John Ingham—6 Wellington Street East, Toronto, Ontario.
June 21st, 1905.
- Tait, Andrew Wilson—Basildon House, Moorgate St., London, E.C.,
England. Feb. 18th, 1909.
- Taylor, William Dunbar—Lumsden Bldg., Toronto, Ont. Oct. 28, 1910.
- Thomasson, Thomas Wells—Box No. 2318, Vancouver, B.C. June
29th, 1908.
- Thompson, William Herbert—18 King Street West, Toronto, Ontario.
June 18th, 1909.
- Tindall, William Buchan—1315 Traders Bank Building, Toronto, Ont.
June 20th, 1883; *Fellow*, April 9th, 1903.
- Tod, Andrew Kinnaird—79 Wall St., New York, N.Y. June 29th, 1908.
- Tod, Frederick—33 Scott St., Toronto, Ont. April 22nd, 1910.
- Touche, George Alexander—Basildon House, Moorgate Street,
London, E.C., England. Feb. 18th, 1909.
- Townsend, Sherman Edgar—Crown Life Building, Toronto, Ontario.
June 21st, 1883.
- Tweedale, John Abraham—18 Grange Road, Gunnersbury, London, W.,
England. July 10th, 1906.
- Vigeon, Harry—2 Leader Lane, Toronto, Ont. April 16th, 1891;
Fellow, Nov. 25th, 1895.
- Vigeon, Harry Frank—2 Leader Lane, Toronto, Ont. Mar. 16th, 1910.
- Wade, Osler—64 Wellington St. West, Toronto, Ont. June 27th, 1902;
Fellow, June 17th, 1909.
- Walker, Albert James—Home Life Bldg., Toronto, Ont. June 27, 1902.
- Walker, Walter James—Box No. 592, New Westminster, B. C.
Nov. 18th, 1888; *Fellow*, June 17th, 1909.
- Waterhouse, Nicholas Edwin—3 Fredericks Place, Old Jury, London,
Eng. Oct. 28th, 1910.
- Welch, Harry James—43 King St. West, Toronto, Ont. June 29, 1908.
- West, William Henry—50 Pine St., New York, N.Y. June 23rd, 1899.
- Westervelt, James William—Forest City Business College, London,
Ont. June 27th, 1902.
- Williamson, Rutherford—92 Church St., Toronto, Ont. Mar. 16th, 1910.
- Wilmot, Henry Walter—54 William St., New York, N.Y. July 8th, 1910.
- Wills, Alexander William—80 York St., Toronto, Ont. July 9th, 1901.
- Wood, Edward Rogers—26 King St. East, Toronto, Ont. Jan. 26, 1888.
- Woodroffe, Edmund—121 Stapleton Hall Road North, London, Eng.
Feb. 26th, 1903.
- Young, John Henry—64 Wellington Street West, Toronto, Ontario.
June 21st, 1898; *Fellow*, June 19th, 1908.
- Young, Ralph Edward—37 Canada Life Building, Toronto, Ontario.
July 9th, 1897; *Fellow*, June 17th, 1909.

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TOPOGRAPHICAL LIST OF MEMBERS OF
THE INSTITUTE.

(For additional information see alphabetical list.)

T O R O N T O

Adams, A. W.	Gunn, Edmond	Roberts, F. E.
Atkinson, J. L.	Hardy, James	Robinson, M. H.
Barber, Henry	Higgins, F. P.	Seburn, T. I.
Begg, G. M.	Hudson, O. M.	Shiell, Robt.
Boulton, A. S. G.	Jenkins, Thos.	Sime T. Watson
Campbell, G. D.	Jephcott, A.	Spence, R. F.
Clarkson, E. R. C.	Kernahan, W. T.	Stiff, F. J.
Clarkson, G. T.	Kettlewell, W. C.	Stiff, G. U.
Clay, George	Langley, J. P.	Stone, C. E.
Coady, R. T.	Langstaff, J. M.	Sutcliffe, J. I.
Cooper, R. J.	Lawson, J. F.	Taylor, W. D.
Cringan, J. W.	Levack, W. P.	Thompson, W. H.
Cross, W. H.	Martin, J. S.	Tindall, W. B.
Day, Q. D.	Merson, G. O.	Tod, Fred
Dilworth, R. J.	Moore, J. T.	Townsend, S. E.
Eddis, W. C.	Morgan, W. P.	Vigeon, Harry
Eddis, J. W.	Morphy, Arnold	Vigeon, H. Frank
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Berlin Scully, J. M.	Lindsay Eagleson, D. Kidd, F. H.	Peterborough Morris, W. R.
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Brantford Bunnell, A. K. Parker, A. Shultis, A.		St. Thomas Johnson, R. W.
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Guelph Pentelow, W. M.		
Fort William Dawson, P. H. B.		
Halleybury Clark, T. S.		

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Montreal, Que. Law, W. W. Lord, H. L. Moore, R. E. Savage, G. A.		

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REGULATIONS FOR THE CONDUCT OF EXAMINATIONS.

1. Candidates are required to be in the Examination Hall at 8.45 a.m. on the first day. The examinations will commence promptly at 9 a.m. each day and will proceed in accordance with the time table, a copy of which will be furnished on application to the Registrar or the Supervisor.
2. One or more supervisors will be in attendance at each point where candidates are to be examined, and will remain in the room during the entire session.
3. No books or papers of any kind may be brought into the room by candidates, and for writing purposes only the paper supplied by the supervisor may be used.
4. Candidates will not be permitted to write unless or until the prescribed fees have been paid (including fees to cover extra expenses, if any) and the receipt therefor shall be produced for the inspection of the supervisor, if demanded.
5. Each candidate will, before the commencement of the examination, be given an envelope containing his *nom de plume*, which he must examine and replace in envelope, sealing same. He is to write his name and address on the outside of this envelope and hand it to the supervisor. This *nom de plume* must be written by the candidate on the top right hand corner of each sheet containing his answers.
6. The supervisor will open the sealed packets containing the question papers in the presence of the candidates at the hours specified.
7. No explanation or opinion concerning any question will be given to the candidates, and no talking will be allowed in the room.
8. Candidates leaving the room during the time allowed upon any paper will not be permitted to resume, but must give up their papers before leaving.
9. The identity of candidates will not be disclosed until the marks awarded have been reported to the Council, whereupon the envelopes containing the *noms de plume* will be opened.
10. Candidates will be notified of the results as soon as ascertained, and a list of the successful candidates will be published in the Toronto newspapers.
11. Any appeal from the finding of the Examiners must be made within ten days after the results are made known, accompanied by a fee of five dollars, whereupon the papers of the candidate appealing will be reviewed by the examining board. If the appeal is sustained the fee will be returned. After the time for appeal has expired the papers may be destroyed.

TEXT BOOKS FOR STUDENTS.

The Council does not desire to limit the student in the choice of text books on subjects within the scope of the Institute Examinations, but the following list will probably prove to be of great assistance. At the same time, in view of the necessarily practical character of the qualifications required in candidates to ensure success, the course of study here outlined must be regarded merely as an adjunct to the term of practical business experience which is required by the By-Laws.

Commercial Calculations—

Arithmetic for High Schools	DeLury.
High School Arithmetic and Key to the Solutions of Problems	Ballard & McKay.
Accountancy of Investment	Sprague.
New Method Arithmetic	McIntosh & Norman.

Commercial Law—

Promissory Notes, Drafts and Cheques	Johnson.
Laws of Business	Parsons.
Digest of Canadian Mercantile Law	Anger.

Statute Law—

Assignments Act	Cassels.
Executors and Administrators	Kingsford.
Revised Statutes of Ontario } in so far as relating to subjects	
Revised Statutes of Canada } covered by Examinations.	
Shareholders Manual	Warde.

Auditing—

Auditing	Dicksee.
Goodwill	Dicksee.
Depreciation Reserve and Reserve Funds	Dicksee.

Bookkeeping and Accounts—

Canadian Accountant	Johnson.
Canadian Standard Bookkeeping	Westervelt.
Joint Stock Company Accounts	Hoskins.
Joint Stock Company Bookkeeping	Johnson.
Factory Costs Accounts	Eddis & Tindall
Costs Accounts	Strachan.
Accountants' and Bookkeepers' Vade-Mecum	Whatley.
Bookkeeping and Accounts	Cropper.

Bookkeeping and Accounts (continued)—

20th Century Bookkeeping	Thorne.
Advanced Accounting	Dicksee.
Bookkeeping for Accountant Students	Dicksee.
Accounting in Theory and Practice	Lisle.
Executorship Accounts	Whinney.
Executors' Accounts	Caldecott.

General—

Manual for Accountants (Answers to Examination Questions)	Eddis.
Accountants' Compendium	Dawson.
Accountants' Manual	Gee & Co.
Primary Accountancy Manual	Hoskins.

These books may be procured from the Accountancy Book Publishing Company, Continental Life Building, Toronto, Ontario, agents for Canada for Gee & Co.'s publications.

Copies of the Examination Papers of the Institute of Chartered Accountants of Ontario for the years 1904, 1908, 1909 and 1910 (bound separately) will be sent to any address, post-paid, on receipt of 10 cents per copy or 35 cents for the set.

THE CHARTERED ACCOUNTANTS' STUDENTS' ASSOCIATION

Organized under the Authority of By-Law 12 of the Institute of Chartered Accountants of Ontario.

Any person who is eligible for registration as a Student under By-Law 10 of the Institute may become a member upon payment of an annual fee.

Two courses of lectures, Junior and Senior, are given during the winter months at which subjects of study for the Institute Examinations are taken up and discussed. The topics of the lectures consist of Bookkeeping, Auditing, Arithmetic, Business Investigations, Commercial and Company Law, Municipal Law and Accounting Systems, Bills of Exchange Act, &c.

Fees—Junior Course, \$10.00; Senior Course, \$15.00
Combined Course, \$20.00

A select library of accountancy text books and literature is owned by the Association for circulation among its members. Books must be exchanged at the regular meetings, or oftener as may be arranged by the Committee. All further information, programmes of meetings, etc., will be furnished on application to the Secretary of the Association. Address—704 Confederation Life Building, Toronto.