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THE COMMONWEALTH OF MASSACHUSETTS

ANNUAL REPORT
OF THE
BOARD OF REGISTRATION OF CERTIFIED
PUBLIC ACCOUNTANTS
FOR THE
YEAR ENDED JUNE 30, 1955

DIVISION OF REGISTRATION

Mass., DEPARTMENT OF CIVIL SERVICE AND REGISTRATION, ↑

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THE COMMONWEALTH OF MASSACHUSETTS

Department of Civil Service and Registration

Registration of Certified Public Accountants

ANNUAL REPORT

For Year Ended June 30, 1955

June 30, 1955

To Director of Registration:

The Board of Registration of Certified Public Accountants submits herewith its annual report for the year ended June 30, 1955.

On that date the Board consisted of the following members:

	<u>Expiration of Term</u>
William E. Hayes, Chairman	September 5, 1955
Anthony F. Kearney, Secretary	September 5, 1956
Max Freedman	September 5, 1957
Earnest A. Berg	September 5, 1958
Anthony Jaureguy	September 5, 1959

The Chairman and the Secretary were elected to their respective offices for the ensuing year at a meeting of the Board held on September 1, 1954.

The first written examination given during the year ended June 30, 1955, was held on November 3, 4, and 5, 1954, in Mechanics Building, 111 Huntington Avenue, Boston, Massachusetts, and, as was advertised in the daily press, was open to all candidates whose applications were duly filed with the Secretary of the Board. Candidates were examined in Accounting Practice, Parts I and II, Auditing, Commercial Law, and Theory of Accounts.

The registration for the examination included 422 candidates of which 6 failed to appear. Of those who sat for the examinations, 59 qualified by either passing the complete examination at one sitting or by passing the parts not previously passed. Ninety-one candidates received partial credit, and 266 failed to receive any credit.

The second written examination given during this year was held on May 18, 19, and 20, 1955, in Mechanics Building, 111 Huntington Avenue, Boston, Massachusetts, and, as was advertised in the daily press, was open to all candidates whose applications were duly filed with the Secretary of the Board. Candidates were examined in Accounting Practice, Parts I and II, Auditing, Commercial Law, and Theory of Accounts.

The registration for the examination included 255 candidates of which 7 failed to appear. Of those who sat for the examinations, 60 qualified by either passing the complete examination at one sitting or by passing the parts not previously passed. Fifty-two received partial credit, and 136 failed to receive any credit.

During the year ended June 30, 1955, the Board granted certificates to 126 applicants, including five who had previously received certificates from other states as a result of written examinations therein, and who had met all the requirements of the Massachusetts Board. The 121 applicants had passed the written examination in this Commonwealth and had presented satisfactory evidence of the qualifications and professional ability required by this Board.

Lists of applicants who received certificates during the year, showing the name, address, number of certificate, and date of issue, have previously been submitted to you.

Respectfully submitted,

BOARD OF REGISTRATION OF
CERTIFIED PUBLIC ACCOUNTANTS

By:


Anthony F. Kearney
Secretary

FINANCIAL STATEMENT

July 1, 1954 to June 30, 1955

RECEIPTS

Revenue - Account No. 1414-40-01-40

Total Fees received and paid into
Treasury of the Commonwealth \$18,790.00

DISBURSEMENTS

Expenses - Account No. 1414-01

Salaries	1,000.00
Office Expenses	8,634.84
Accounts Payable	4,611.30
Clerical Services 1403-02-01	1,120.00
Clerical Services 1403-02-02	<u>186.20</u>
TOTAL EXPENDITURES	\$15,552.34

Respectfully submitted,

BOARD OF REGISTRATION OF
CERTIFIED PUBLIC ACCOUNTANTS

By Anthony H. Kearney
Secretary

