

*State Submission*

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1956

STATE LIBRARY OF MASSACHUSETTS

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THE COMMONWEALTH OF MASSACHUSETTS

STATE LIBRARY OF MASSACHUSETTS

ANNUAL REPORT

OF THE

BOARD OF REGISTRATION OF CERTIFIED

PUBLIC ACCOUNTANTS

FOR THE

YEAR ENDED JUNE 30, 1956

DIVISION OF REGISTRATION

Mass. DEPARTMENT OF CIVIL SERVICE AND REGISTRATION

STATE LIBRARY  
OF  
MASSACHUSETTS

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Daily  
1956

THE COMMONWEALTH OF MASSACHUSETTS

Department of Civil Service and Registration

Registration of Certified Public Accountants

ANNUAL REPORT

For Year Ended June 30, 1956

June 30, 1956

To Director of Registration:

The Board of Registration of Certified Public Accountants submits herewith its annual report for the year ended June 30, 1956.

On that date the Board consisted of the following members:

	<u>Expiration of Term</u>
Anthony F. Kearney, Chairman	September 5, 1956
Max Freedman, Secretary	September 5, 1957
Ernest A. Berg	September 5, 1958
Anthony Jaureguy	September 5, 1959
Dorothy G. Willard	September 5, 1960

The Chairman and the Secretary were elected to their respective offices for the ensuing year at a meeting of the Board held on August 30, 1955.

The first written examination given during the year ended June 30, 1956, was held on November 2, 3, and 4, 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 363 candidates of which 6 failed to appear. Of those who sat for the examinations, 41 qualified by either passing the complete examination at one sitting or by passing the parts not previously passed. Seventy-five candidates received partial credit, and 241 failed to receive any credit.

The second written examination given during this year was held on May 9, 10, and 11, 1956, 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 215 candidates of which 2 failed to appear. Of those who sat for the examinations, 43 qualified by either passing the complete examination at one sitting or by passing the parts not previously passed. Thirty-three received partial credit, and 137 failed to receive any credit.

During the year ended June 30, 1956, the Board granted certificates to 106 applicants, including three 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 103 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: Max Freedman  
Max Freedman  
Secretary

WESTON BOND  
2323 PAC. CONTENT



*The Commonwealth of Massachusetts*  
*Department of Civil Service and Registration*  
*Board of Certified Public Accountants*  
*State House, Boston 33*

FINANCIAL STATEMENT

JULY 1, 1955 to JUNE 30, 1956

RECEIPTS

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

Total Fees received and paid into  
Treasury of the Commonwealth 16,357.00

DISBURSEMENTS

Expenses - Account No. 1414-01

Salaries	1,000.00
Office Expenses	8,180.94
Office Expenses, Accounts Payable	5,849.06
Clerical Services (1403-02-01)	912.78
(1403-02-02)	96.09

TOTAL EXPENDITURES

16,038.87

Respectfully submitted,

BOARD OF REGISTRATION OF  
CERTIFIED PUBLIC ACCOUNTANTS

By Max Freedman, Sec.  
mc