

*State Library*

657M3  
D 4112  
1959

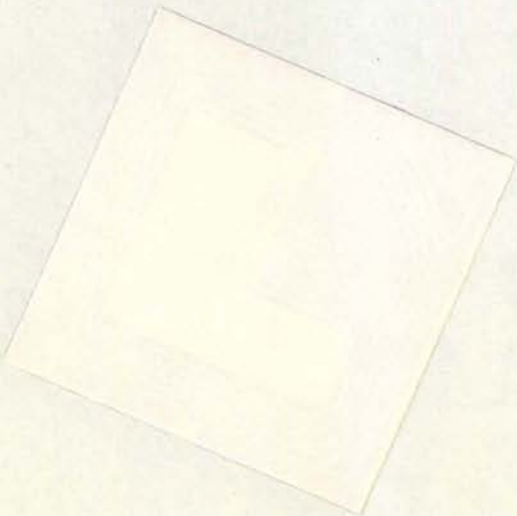
THE COMMONWEALTH OF MASSACHUSETTS

---

ANNUAL REPORT  
OF THE  
BOARD OF REGISTRATION OF CERTIFIED  
PUBLIC ACCOUNTANTS  
FOR THE  
YEAR ENDED JUNE 30, 1959

---

DIVISION OF REGISTRATION  
DEPARTMENT OF CIVIL SERVICE AND REGISTRATION



THE COMMONWEALTH OF MASSACHUSETTS

Department of Civil Service and Registration

Registration of Certified Public Accountants

ANNUAL REPORT

For Year Ended June 30, 1959

June 30, 1959

To Director of Registration:

The Board of Registration of Certified Public Accountants submits herewith its annual report for the year ended June 30, 1959.

On that date the Board consisted of the following members:

	<u>Expiration of Term</u>
Anthony Jaureguy, Chairman	September 5, 1959
Dorothy G. Willard, Secretary	September 5, 1960
Kenneth W. Bergen	September 5, 1961
Edward Waldstein	September 5, 1962
John J. Sweeney	September 5, 1963

The Chairman and the Secretary were elected to their respective offices for the ensuing year at a meeting of the Board held on September 3, 1958.

The first written examination given during the year ended June 30, 1959, was held on November 5, 6, and 7, 1958, in Horticultural Hall, 300 Massachusetts 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 396 candidates of which 6 failed to appear. Of those who sat for the examinations, 63 qualified by either passing the complete examination at one sitting or by passing the parts not previously passed. Ninety-eight candidates received partial credit, and 229 failed to receive any credit.

The second written examination given during this year was held on May 13, 14, and 15, 1959, in Horticultural Hall, 300 Massachusetts 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 297 candidates of which 6 failed to appear. Of those who sat for the examinations, 66 qualified by either passing the complete examination at one sitting or by passing the parts not previously passed. Seventy-two received partial credit, and 153 failed to receive any credit.


During the year ended June 30, 1959, the Board granted certificates to 105 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 102 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 certificates, and date of issue, have previously been submitted to you.

Respectfully submitted,

BOARD OF REGISTRATION OF  
CERTIFIED PUBLIC ACCOUNTANTS

By:

  
Dorothy G. Willard  
Secretary



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

FINANCIAL STATEMENT

July 1, 1958 to June 30, 1959

RECEIPTS

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

Total fees received and paid into  
 Treasury of the Commonwealth . . . . . \$19,993.50

DISBURSEMENTS

Expenses - Account No. 1414-01

Salaries . . . . .	\$1,000.00
Office Expenses . . . . .	8,830.34
Office Expenses, Accounts Payable. . . . .	3,689.99
Clerical Services (1403-02-01) . . . . .	<u>1,433.24</u>
<b>TOTAL EXPENDITURES . . . . .</b>	<b>\$14,953.57</b>

Respectfully submitted,

BOARD OF REGISTRATION OF  
 CERTIFIED PUBLIC ACCOUNTANTS

By *Dorothy G. Willard*  
 Dorothy G. Willard  
 Secretary