

The Commonwealth of Massachusetts

ANNUAL REPORT

OF THE

Board of Registration of Certified
Public Accountants

FOR THE

YEAR ENDING NOVEMBER 30, 1927

DIVISION OF REGISTRATION
DEPARTMENT OF CIVIL SERVICE AND REGISTRATION



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DEPARTMENT OF CIVIL SERVICE AND REGISTRATION

ANNUAL REPORT

MR. WILLIAM F. CRAIG,
DIRECTOR OF REGISTRATION,
STATE HOUSE,
BOSTON, MASSACHUSETTS.

November 30, 1927.

Dear Sir:—

In compliance with statutory requirements, the Board of Registration of Certified Public Accountants has the honor of submitting to you its fourth annual report as follows:

The Board at present consists of the following members:

George L. Bishop	Term expires 1926
Edwin L. Pride	“ “ 1928
James J. Fox	“ “ 1929
Patrick F. Crowley	“ “ 1930
Daniel B. Lewis	“ “ 1932

Although the term of Mr. George L. Bishop expired in 1926 his successor has not as yet been appointed.

The term of Mr. Daniel B. Lewis expired in 1927 and he was reappointed for five years.

At a meeting of the Board held October 14, 1927, Mr. Edwin L. Pride was elected Chairman and Mr. James J. Fox was elected Secretary for the ensuing year.

During the year covered by this report the Board has held nine formal meetings as well as a number of informal meetings not recorded in the minutes, having a minority of the members of the Board present as well as special meetings of committees appointed by the Board for the transaction of special business.

In accordance with due notice given to applicants and public press notices, the Board held a written examination in the following subjects on May 19 and 20, 1927:

- May 19—Auditing 9 A. M. to 12:30 P. M.
- “ “—Accounting Theory and Practice 1 to 6 P. M.
- “ 20—Commercial Law 9 A. M. to 12:30 P. M.
- “ “—Accounting Theory and Practice 1 to 6 P. M.

Two hundred and thirty-two (232) paid the examination fee this year and one paid in prior year, three of whom did not present themselves for various reasons. Of the two hundred and thirty (230) present one hundred and eighty-four (184) were examined in all subjects, thirty-two (32) were examined in Commercial Law only and fourteen (14) were examined in Auditing only, the one subject candidates having passed the other subjects at some previous examination.

Of the two hundred and thirty (230) present

101	were	first time	candidates
73	“	second	“
26	“	third	“
14	“	fourth	“
8	“	fifth	“
6	“	sixth	“
1	was	eighth	“
1	“	ninth	“

As a result of the examination ninety-four (94) candidates were found to have satisfactorily answered the questions and would receive certificates when they had met the other requirements of the Board as to experience, character and ability.

Nine (9) candidates were found to have satisfactorily answered all questions except Commercial Law in which subject they will be required to submit to further examination.

Four (4) candidates were found to have satisfactorily passed in all subjects except Auditing in which subject they will be required to submit to further examination.

During the year covered by this report there were eighty-eight (88) certificates issued, the last one being numbered 631.

We append to this report an alphabetical list of certificates issued since last report, showing the certificate number, name and date of issuance.

Respectfully submitted,

BOARD OF REGISTRATION OF CERTIFIED PUBLIC ACCOUNTANTS.

By: JAMES J. FOX,

Secretary.

CERTIFICATES ISSUED SINCE LAST REPORT.

<i>Number</i>	<i>Name</i>	<i>Date</i>
562	Alheim, John L.	July 20, 1927
563	Becker, Karl H.	July 20, "
564	Bentley, Charles B.	July 20, "
612	Berg, Ernest A.	October 14, "
629	Boedeker, Myron J.	October 28, "
565	Bowen, Harold G.	July 20, "
566	Boynton, Lawrence B.	July 20, "
631	Bradley, Albert L.	October 28, "
625	Breen, Max	October 28, "
567	Brickett, Paul W.	July 28, "
568	Brown, Walter E.	July 28, "
569	Bruster, R. R.	July 28, "
559	Buckley, Patrick J.	July 28, "
555	Burke, William L.	July 28, "
613	Burnett, Henry L.	October 14, "
609	Campbell, Roland D.	August 2, "
614	Caruso, Arthur T.	October 14, "
615	Clark, Nellie E.	October 14, "
560	Cohen, Benjamin E.	July 20, "
557	Connor, Clement J.	July 20, "
570	Considine, Francis A.	July 20, "
571	Darling, Percy E.	July 20, "
552	Dillman, Joseph F.	July 20, "
611	Drankowski, Alphonse F.	August 2, "
572	Edes, Omar K.	July 20, "
573	Ellis, Bowman C.	July 20, "
574	Fanger, Samuel	July 20, "
556	Feinsilver, Joseph E.	July 20, "
551	Finnegan, Raymond F.	July 20, "
622	Fisher, William H.	October 28, "
621	Fishman, Benjamin	October 28, "
575	Fitts, William C.	July 20, "
576	Fry, Harry B.	July 20, "
577	Goodman, Harry	July 20, "
553	Gould, George	July 20, "

578	Gove, James S.	July 20,	"
627	Grinnell, Charles W.	October 28,	"
545	Haapala, Eino J.	January 10,	"
579	Harkins, Herbert J.	July 20,	"
626	Harrington, John J.	October 28,	"
548	Harris, John E.	March 23,	"
580	Haworth, Christopher	July 20,	"
616	Haynes, James M.	October 14,	"
581	Hobbs, Walden P.	July 20,	"
628	Hobson, Dorothy M.	October 28,	"
617	Houghton, Leonard I.	October 14,	"
618	Houston, Harold T.	October 14,	"
549	Humphrey, Harold A.	March 23,	"
620	Keesler, William F., Jr.	October 28,	"
582	King, Thomas R.	July 20,	"
554	Knowles, Richard A.	July 20,	"
583	Leach, Florence M.	July 20,	"
630	Lloyd, William H.	October 28,	"
584	Lundberg, Alvin F.	July 20,	"
585	Lynah, Thomas G.	July 20,	"
586	Macdonald, Jerome A.	July 20,	"
558	Margolis, Saul	July 20,	"
587	Markson, Paul	July 20,	"
588	Milgroom, Nathan	July 20,	"
589	Nutting, Paul S.	July 20,	"
590	Nyberg, Sten G.	July 20,	"
591	Patten, Merrill C.	July 20,	"
592	Pearson, Gordon K. S.	July 20,	"
610	Peterson, Andrew	August 2,	"
593	Plummer, Hurlburt L.	July 20,	"
594	Plummer, Frederick W.	July 20,	"
595	Potter, Maurice	July 20,	"
596	Pride, E. Ober	July 20,	"
561	Richardson, James H.	July 20,	"
597	Richter, Alfred O.	July 20,	"
547	Rigby, Richard N.	March 23,	"
598	Robinson, Guy H.	July 20,	"
624	Rosenthal, Isidor	October 28,	"
544	Sandberg, Arthur	January 10,	"
599	Sawyer, Warren G.	July 20,	"
608	Sears, Charles M., Jr.	July 20,	"
550	Siegel, Lawrence	July 20,	"
600	Sieve, Leo J.	July 20,	"
601	Svenson, Otto I.	July 20,	"
623	Talbot, Cyril	October 28,	"
602	Tracy, Edward J.	July 20,	"
603	Vaccaro, A. Ralph	July 20,	"
604	Wales, Edwin S.	July 20,	"
605	Wallis, Harry W.	July 20,	"
606	White, Stanley W.	July 20,	"
619	Williamson, Nathaniel P.	October 14,	"
607	Wright, Fred A.	July 20	"
546	Zlotnick, Henry D.	January 10	"