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## New C.P.A. Law of Maryland

Maryland

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## New C.P.A. Law of Maryland

AN ACT TO REPEAL ARTICLE LXXV-A OF THE CODE OF PUBLIC GENERAL LAWS OF MARYLAND, TITLE "PUBLIC ACCOUNTANT," (BAGBY'S EDITION) AND RE-ENACT THE SAME WITH AMENDMENTS.

(Approved April 11, 1916)

SECTION 1. *Be it enacted by the General Assembly of Maryland, that article 75A of the code of public general laws of Maryland, (Bagby's edition), title "Public Accountant," be, and the same is hereby repealed and re-enacted with amendments to read as follows:*

SECTION 1. *Be it enacted by the General Assembly of Maryland, that any citizen of the United States, or person who has duly declared his intention of becoming such citizen, residing or having a place for the regular transaction of business in the state of Maryland, being over the age of twenty-one years, and of good moral character, and who shall have received from the governor of the state of Maryland a certificate of his qualification to practise as a certified public accountant, as herein-after provided, shall be styled and known as a certified public accountant, and no other person shall assume such title, or use the abbreviation "C.P.A." or any other words, letters or figures to indicate that the person so using the same is such certified public accountant.*

SECTION 2. *The governor shall, within sixty days after the enactment of this article, appoint a board of five examiners for the examination of persons applying for certificates thereunder, who shall hold office until their successors are appointed and qualify, three of said examiners shall be certified public accountants, to be selected by the governor from resident certified public accountants of this state, one of which said three examiners shall hold office for the term of one year, one for the term of two years, and one for the term of three years, and upon the expiration of the term of each examiner, and of each succeeding term, an examiner shall be appointed by the governor for the term of three years, selected by the governor from resident certified public accountants of this state. The other two members of said board of examiners shall consist of one attorney-at-law, (who is not also a certified public accountant,) residing, practising and in good standing in the courts of the state of Maryland, and the other an economist, a resident of the state of Maryland, appointed from a list of three names submitted by the president of the Johns Hopkins university of Baltimore city, each of whom shall hold office for the term of two years, and upon the expiration of each of said terms, and each succeeding term, their successors shall be appointed for a like term, such successors to be practising attorneys and economists as hereinbefore provided: and in event of a vacancy occurring in said board, the governor shall in like manner appoint such qualified person or persons to fill out*

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the unexpired term or terms created by such vacancy or vacancies. The governor may remove any member of the board for a sufficient cause, provided written notice containing charges and specifications shall have been given to said member and after he has had a reasonable opportunity for a hearing thereon.

SECTION 3. Examinations of persons applying for certificates under this article as to their proficiency in the theory of accounts, practical accounting, auditing, commercial law, and principles of economics, shall be held at least once every year, and be conducted according to such rules and regulations as the said board of examiners may adopt for the purpose. The questions propounded at said examinations shall be submitted to the entire board before being adopted, and shall be certified by the said board as a reasonable and fair test of the candidate's qualifications, and also that said questions are reasonably susceptible of answer or solution in the time allowed. Each subject shall be marked separately, and every applicant shall be required to obtain a mark of seventy-five (75) per cent. in each subject upon which he is examined. The examination papers shall be preserved for ninety days after each applicant shall have been informed of his marks, and every person taking said examination shall be entitled to notice of his mark in each subject and shall have access to his examination papers during said time upon application to the board. If any such applicant is a member of the bar of the state of Maryland in good standing at the time of the taking of such examination, he shall be deemed to have absolved the requirements of an examination on the subject of commercial law. If any applicant shall have failed to pass said examination, but shall have met the requirements of this act in any three or more of the subjects aforesaid, he shall be excused from subsequent examination in those subjects. All persons who shall pass said examinations shall be recommended by the board to the governor, and to all such persons the governor shall issue the certificate mentioned in the first section of this article. Any candidate who may be declared by the board of examiners not to have passed said examination may, within thirty days after receiving notice of his marks, make application to any court of competent jurisdiction in the city of Baltimore for a writ of mandamus, and if said court after due hearing thereon shall be of the opinion that said complainant has passed said examination, the court may issue its writ of mandamus directing said board to certify that fact to the governor; or, if the court shall be of the opinion that said examination has not been so conducted as to constitute a fair test of the candidate's qualifications by reason of the character of questions asked, or the time allowed for the solution of the same or otherwise, the court may issue its writ of mandamus directing said board to hold an immediate re-examination of said applicant and others in like situation without further cost to them.

SECTION 4. The board of examiners shall charge for examination and certificate, such fee, not to exceed twenty-five dollars (\$25.00), as may be necessary to meet the actual expenses of such examination and issuing

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of such certificate, and shall report annually the receipts and expenses under the provisions of this article to the state comptroller, and the surplus, if any, of receipts over expenses, after retaining the sum of two hundred dollars (\$200) for such disposition as the board may deem proper, shall be paid into the state treasury. The governor may revoke any certificates issued under the provisions of this article, or any previously existing law, for a sufficient cause; provided written notice shall have been given to the holder thereof, and after he has had a reasonable opportunity for a hearing thereon.

SECTION 5. No applicant for examination under this article shall be qualified for the same unless such applicant shall submit to the board of examiners satisfactory evidence of possessing a high school education, or its equivalent; nor shall any person be eligible to said examination unless he shall have graduated from a school of accountancy, having at least a two years' course, or unless he shall have served continuously, without interruption, for at least one year as an assistant to or in the employ of a certified public accountant; or unless he shall have been practising as a public accountant for at least two years. This section shall not apply at any examination held under this law to any person who, prior to January 1, 1916, shall have applied for permission, and shall have been permitted to take an examination under the law hereby amended, nor to any person who is now a graduate of or who has been enrolled as a student prior to January 1, 1916, in any school of accountancy, provided that said person shall register with the board on or before July 1, 1916.

SECTION 6. Any citizen of the United States or person who has declared his intention of becoming such citizen, over the age of twenty-one years, who holds a valid and unrevoked certificate as a certified public accountant, or the equivalent thereof, issued by or under the authority of any state of the United States or the District of Columbia or any territory of the United States or by or under the authority of a foreign nation, showing that the holder thereof has complied with the laws of such state, district, territory or nation, who desires to practise the profession of accountancy in the state of Maryland, shall present such certificate or its equivalent to the board of examiners of certified public accountants of this state, accompanied by a written application in form to be prescribed by the said board, with such information as said board may require as to the character and qualification of such applicant, and shall pay the said board the fee usually charged for examinations, and if the said board shall be satisfied that the standing of the said applicant and the requirements for a certificate as a certified public accountant of the state, district, territory, or nation issuing the same are substantially equivalent to those established by the laws of this state, the said board may, in its discretion, register said certificate in a book to be provided by the said board for said purposes, and shall recommend to the governor the issuance to such applicant of a special certificate of registration designating the state, district, territory or nation issuing the original certificate to said applicant, which special certificate of registration, when issued by the governor, shall entitle the

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holder to practise as such certified public accountant and use the abbreviation "C.P.A." in this state; *provided*, however, that no such special certificate shall be issued unless the state, district, territory or nation issuing the original certificate extends similar privileges to the certified public accountants of the state of Maryland.

SECTION 7. Any person who shall violate any of the provisions of this article shall be deemed guilty of a misdemeanor, and upon conviction thereof in any court having criminal jurisdiction, shall be fined not less than fifty dollars, nor more than two hundred dollars, or be confined not more than six months in the county jail, or if the conviction takes place in Baltimore city, in the Baltimore city jail, in the discretion of the court.

SECTION 8. Nothing in this act shall be taken or construed in any way to invalidate or otherwise affect any certificate held by any person issued under the authority of any previously existing law, and which certificate shall be in force and effect at the date of the passage of this act.

SEC. 2. *And be it further enacted*, that this act shall take effect on June 1, 1916.

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### **Connecticut Society of Certified Public Accountants**

At the regular annual meeting of the Connecticut Society of Certified Public Accountants, held at New Haven April 12, 1916, the following were elected: President, John Starkweather; vice-president, William P. Landon; secretary and treasurer, Frederick W. Child; members of board of governors for two years, Joseph S. Austin and John Starkweather; for one year, Frederick W. Child and Charles C. Wilson; delegate to convention of American Association of Public Accountants, George L. Vannais.

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### **New York State Society of Certified Public Accountants**

At the annual meeting of the New York State Society of Certified Public Accountants, May 8, 1916, the following officers were elected: President, Hamilton S. Corwin; first vice-president, J. Lee Nicholson; second vice-president, W. Sanders Davies; secretary, James F. Farrell; treasurer, David E. Boyce; directors, Edward L. Suffern, Howard B. Cook, George W. Myer, Jr., William H. West, John R. Sparrow and Homer S. Pace.

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### **Pennsylvania Institute of Certified Public Accountants**

At the annual meeting of the Pennsylvania Institute of Certified Public Accountants on April 17, 1916, the following officers were elected: President, Herbert G. Stockwell; vice-president, George Wilkinson; secretary, Horace P. Griffith; treasurer, W. W. Sterrett.

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### **State Board of Public Accountants of New Jersey**

Edwin G. Woodling, C.P.A., of Cranford, has been reappointed to the state board of public accountants of New Jersey.