

**SECOND DRAFT OF PROPOSED BILL  
TO ESTABLISH AN OHIO STATE  
BOARD OF ACCOUNTANCY FOR THE  
REGULATION OF THE PROFESSION  
OF PUBLIC ACCOUNTING**

Published @ 2017 Trieste Publishing Pty Ltd

ISBN 9780649278428

Second draft of Proposed bill to establish an Ohio State board of accountancy for the regulation of the profession of public accounting by Francis B. James

Except for use in any review, the reproduction or utilisation of this work in whole or in part in any form by any electronic, mechanical or other means, now known or hereafter invented, including xerography, photocopying and recording, or in any information storage or retrieval system, is forbidden without the permission of the publisher, Trieste Publishing Pty Ltd, PO Box 1576 Collingwood, Victoria 3066 Australia.

All rights reserved.

Edited by Trieste Publishing Pty Ltd.  
Cover @ 2017

This book is sold subject to the condition that it shall not, by way of trade or otherwise, be lent, re-sold, hired out, or otherwise circulated without the publisher's prior consent in any form or binding or cover other than that in which it is published and without a similar condition including this condition being imposed on the subsequent purchaser.

[www.triestepublishing.com](http://www.triestepublishing.com)

**FRANCIS B. JAMES**

**SECOND DRAFT OF PROPOSED BILL  
TO ESTABLISH AN OHIO STATE  
BOARD OF ACCOUNTANCY FOR THE  
REGULATION OF THE PROFESSION  
OF PUBLIC ACCOUNTING**



5.6.6

CT  
39  
98

SECOND DRAFT OF PROPOSED BILL  
 TO  
 ESTABLISH AN  
 OHIO STATE BOARD OF ACCOUNTANCY  
 FOR THE  
 REGULATION  
 OF THE  
 Profession of Public Accounting.

PREPARED FOR  
 The Ohio State Board of Commerce  
 AND  
 The Ohio State Society of Public Accountants

BY  
 FRANCIS B. JAMES,

Of the Cincinnati Bar; Assistant General Counsel for the Ohio State Board of  
 Commerce; General Counsel for The Ohio State Society of Public Accountants.

1905.

OHIO STATE BOARD OF COMMERCE,  
 OHIO STATE SOCIETY OF PUBLIC ACCOUNTANTS,  
 COLUMBUS, OHIO.

USIA  
 643  
 FOS

13.6.6  
 sets

## TABLE OF CONTENTS.

	PAGES.
Introduction.....	4
Committee of Ohio State Society of Public Accountants..	5
Committee of Ohio State Board of Commerce.....	6
Text of Bill .....	7-26
Sec. 409-64 Definitions .....	8
Sec. 409-65 Appointment of Board; Organization; Terms of Office; Vacancies; Removals .....	9
Sec. 409-66 Duties of Board.....	11
Sec. 409-67 Powers of Board.....	12
Sec. 409-68 Powers and Duties of Officers.....	12
Sec. 409-69 Applications and Standards.....	13
Sec. 409-70 Who may Practice the Profession of Public Accountant.....	15
Sec. 409-71 Practicing as a Public Accountant and Repre- sentations to Public.....	16
Sec. 409-72 Revocation of Certificates.....	17
Sec. 409-73 Appeal .....	19
Sec. 409-74 Legal and Equitable Remedies of Board. ....	20
Sec. 409-75 Applicants Fee.....	22
Sec. 409-76 Compensation and Expenses of Board.....	23
Sec. 409-77 Schedule and Exceptions .....	23
Sec. 6991-a Practicing as a Public Accountant and Repre- sentations to Public (Criminal Provision).....	25
Sec. 6991-b Interpretation and Construction.....	25
Sec. 6991-c Schedule .....	26
Annotations.....	27

## INTRODUCTION TO SECOND DRAFT.

---

The proposed bill "To Establish an Ohio State Board of Accountancy for the Regulation of the Profession of Public Accounting" was prepared under the direction of committees from The Ohio State Society of Public Accountants and The Ohio State Board of Commerce. On November 10th a first draft of this bill was sent to leading accountants for suggestions and criticisms. The present draft embodies many suggestions and will be distributed for further suggestion and discussed at a meeting of the Ohio State Society of Public Accountants on December 6th and by The Ohio State Board of Commerce on Dec. 7th. A third draft will then be prepared for introduction in the General Assembly in January, 1906.

FRANCIS B. JAMES, *Counsel*,  
1004-5 Mercantile Library Bldg.,  
CINCINNATI, OHIO.

*December 5th, 1905.*

COMMITTEE ON LEGISLATION  
OF  
THE OHIO STATE SOCIETY OF PUBLIC ACCOUNTANTS.

---

J. H. KAUFFMAN, *Chairman*,  
Central Savings Bank Bldg., Canton.

J. ALBERT MILLER,  
Mercantile Library Bldg., Cincinnati.

C. A. COVERT,  
New Hayden Bldg., Columbus.

J. S. M. GOODLOE, C. P. A.,  
New Hayden Bldg., Columbus.





COMMITTEE ON  
CERTIFIED PUBLIC ACCOUNTANTS  
OF  
THE OHIO STATE BOARD OF COMMERCE.

---

J. S. M. GOODLOR, C. P. A., *Chairman*,  
New Hayden Bldg., Columbus.

GEO. W. BRIGHT,  
Columbus.

GUY H. KENNEDY,  
Cincinnati.

J. ALBERT MILLER,  
Cincinnati.

CHARLES A. HINSCH,  
Cincinnati.

W. T. PERKINS,  
Cincinnati.

LEON O. FISHER, C. P. A.,  
Cleveland.

F. H. GOFF,  
Cleveland.

JOHN C. WELTY,  
Canton.

J. H. KAUFFMAN,  
Canton.

## A BILL

To Establish an Ohio State Board of Accountancy for the Regulation of the Practice of the Profession of Public Accounting.

Be it Enacted by the General Assembly of the State of Ohio:

Section I. That Title III of Part I of the Revised Statutes of Ohio be supplemented with an additional chapter to be known as Chapter 26 of Title III, Part I of the Revised Statutes of Ohio, with the following sectional numbers:

### CHAPTER 26.

#### ACCOUNTANCY—OHIO STATE BOARD OF.

Sec. 409-64.—Definitions.

Sec. 409-65.—Appointment of Board; Organization; Terms of Office; Vacancies; Removals.

Sec. 409-66.—Duties of Board.

Sec. 409-67.—Powers of Board.

Sec. 409-68.—Powers and Duties of Officers.

Sec. 409-69.—Applications and Standards of Education.

Sec. 409-70.—Who may practice the profession of Public Accountant.

Sec. 409-71.—Practicing as a Public Accountant and Representations to Public.

Sec. 409-72.—Revocation of Certificate.

Sec. 409-73.—Appeal.

Sec. 409-74.—Legal and Equitable Remedies of Board.

Sec. 409-75.—Applicants Fee.

Sec. 409-76.—Compensation and Expenses of Board.

Sec. 409-77.—Schedule and Exceptions.

Sec. 409-64.—[DEFINITIONS.] For the purposes of this chapter the following words shall have the following meanings :

(a) ACCOUNTANT :—A person who is learned in the science and skilled in the art of accounting.

(b) AUDITING :—Auditing is included in the word "accounting."

(c) BOARD :—The Ohio State Board of Accountancy.

(d) C. P. A. :—Certified public accountant.

(e) CERTIFIED PUBLIC ACCOUNTANT :—A person certified as a public accountant by the Ohio State Board of Accountancy.

(f) EXPERT ACCOUNTANT :—A public accountant as defined in this chapter.

(g) GOVERNOR :—The Governor of the State of Ohio.