

**GENERAL INFORMATION
ON THE GEORGIA
C.P.A. EXAMINATIONS
AND TYPICAL QUESTIONS**

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General Information on the Georgia C.P.A. Examinations and Typical Questions by Joel Hunter

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JOEL HUNTER

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**EDITED BY
JOEL HUNTER, C. P. A.**

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Gift of Georgia State Board,
examiners of public accountants.

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**GENERAL INFORMATION ON
THE GEORGIA C. P. A.
LAW.**

EDITED BY JOEL HUNTER, C. P. A.

Certificates are granted under the authority of a law enacted by the Legislature and approved by the Governor, August 17, 1908.

The examinations are conducted by a board of three examiners, consisting of two Certified Public Accountants and one Attorney. The examinations are held on the third Wednesday of May and November of each year. The present Board (1912) is made up of Messrs. R. W. Jemison, C. P. A., of Macon, Joel Hunter, C. P. A., of Atlanta, and Hudson Moore, Esq., Attorney at Law, also of Atlanta. Upon the recommendation of this board, certificates are issued by the Governor to candidates who pass the examinations. Certificates may be revoked by the Governor, for sufficient cause upon the recommendation of the Board of Examiners.

Applicants must be citizens of the United States, residing and having an office for the regular transaction of busi-

ness in the State of Georgia and must be over the age of twenty-one years, and of good moral character.

Any person unlawfully using the title "Certified Public Accountant" or the initials "C. P. A." is guilty of a misdemeanor and liable, upon conviction, to a fine, not exceeding five hundred dollars and not less than two hundred dollars.

All applications must be filed with the Board, at least ten days before the date fixed for any examination.

A grade in each subject of at least seventy-five points, out of a possible hundred points will be necessary to pass any examination.

AN ACT

Passed by the Senate and House of Representatives and Approved by the Governor, August 17, 1908.

TO ESTABLISH A BOARD FOR THE EXAMINATION OF ACCOUNTANTS, TO PROVIDE FOR THE GRANTING OF CERTIFICATES TO ACCOUNTANTS AND TO PROVIDE A PUNISHMENT FOR THE VIOLATION OF THIS ACT.

Section 1. Be it enacted by the Senate and House of Representatives of the Commonwealth of Georgia in General Assembly met and it is hereby enacted by the authority of the same, That any citizen of the United States residing and having an office for the regular transaction of business in the State of Georgia 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 Georgia a certificate of his qualification to practice as a Public Expert Accountant as hereinafter provided, shall be designated 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 using the same is such Certified Public Accountant. Every

person holding such certificate, and every co-partnership of accountants, every member of which shall hold such certificate may assume and use the title of Certified Public Accountants or the abbreviation thereof C. P. A., provided that no other person or co-partnership shall use such title or abbreviation, or other words, letters or figures to indicate that the person or co-partnership using the same is such Certified Public Accountant.

Section 2. The Governor of the State of Georgia shall appoint a board of three examiners for the examination of persons applying for certification under this Act. Two of said examiners shall be Public Accountants who shall have been in practice for at least five years, one of whom shall be appointed for the term of two years, and one for the term of three years, and upon the expiration of each of said terms an examiner shall be appointed for the term of three years, and after the year One Thousand Nine Hundred and Eight, these two examiners shall be Certified Public Accountants. The other examiner shall be a practicing attorney in good standing in any of the Courts in the State of Georgia, who shall be appointed for the term of two years, and upon the expiration of said term a successor shall be appointed for the term of three years. The examination

for certificates shall be based upon an examination in Theory of Accounts, Practical Accounting, Auditing, Commercial Arithmetic and Commercial Law. Said Examinations shall take place twice a year in the City of Atlanta, during the months of May and November of each year under such rules and regulations as may be adopted by the board. The fees provided by this Act shall be twenty-five dollars for each applicant, from which shall be paid the expenses incident to each examination, including stationery, clerk hire, and traveling expenses of the Examining Board. The results of such examinations shall be certified to the Governor, and filed in the office of the Secretary of State, and kept for reference and inspection for a period of not less than five years, and the Governor to issue the certificate.

Section 3. The Governor of the State of Georgia may revoke any such certificate for sufficient cause upon the recommendation of the board of examiners, who shall give written notice to the holder thereof, and after he has had a hearing thereon.

Section 4. The board of examiners may in its discretion waive the examination of any person who shall have been for three years immediately preceding the passage of this Act practicing in the State of Georgia or a sister State