

CHAPTER 93.

AN ACT

[S. B. 76]

Establishing a Territorial Board of Accountancy and defining its powers and providing a penalty for the unlawful use of titles and degrees, and appropriating funds for the organization and maintenance of such board.

Be it enacted by the Legislature of the Territory of Alaska:

Section 1. There is hereby created a Territorial Board of Accountancy consisting of three members, not more than two of whom shall belong to the same political party. Each member shall be a person skilled in the knowledge and practice of accountancy, a citizen of the United States and a resident of the Territory of Alaska, and shall have passed a satisfactory examination and received a degree in public accounting; Provided, that the first three members of the Board shall be examined for their qualifications in such manner as the Governor may direct.

Board of Accountancy, how created.

Section 2. Each second year the Governor, with the advice and consent of the Senate, shall appoint one member of the board who shall serve for a term of two years and until his successor shall have been appointed and qualified. A vacancy of the board shall be filled by the Governor by appointment for the unexpired term.

New members how appointed.

Section 3. The Board shall organize by electing one of its members President, and one Secretary and Treasurer. The Secretary and Treasurer shall give bond to the Territory in such sum and with such sureties as the Board shall direct, which bond shall be executed in duplicate, one for filing with the Board, and the other with the Territorial Treasurer. The Board shall keep a record of all its proceedings and shall report annually to the Governor.

Officers of Board.

Officers to report annually to Governor.

Section 4. A citizen of the United States and of the Territory of Alaska, not less than twenty-five years of

Qualifications to become Certified Public Accountant.

age, of good moral character, who shall have a diploma from a recognized high school or shall present satisfactory evidence of an equivalent education, who shall have had not less than five years' experience in the practice of accountancy, and who has received from the Territorial Board of Accountancy a certificate of his qualifications shall be styled and known as a Certified Public Accountant, and no other person, except as hereinafter provided, shall assume such a title or use the letters "C.P.A." or other words indicating that he is a certified public accountant. Upon presentation of evidence that he is a holder of the degree of Certified Public Accountant, such holder shall be exempted from the performance of jury duty in civil actions if he so requests. A Certified Public Accountant shall not be subject to examination on confidential communications between his client and himself nor forced to divulge any information which he shall have acquired as a confidential communication, except at the instance of his client, and any Certified Public Accountant who shall otherwise divulge such information shall have his certificate revoked and shall not afterwards be licensed to practice accountancy in the Territory.

Exemption from jury duty.

Communications to Certified Public Accountant to be held confidential.

Examination when and where held.

Section 5. Examinations shall be held at times and places selected by the Board. Not more than two examinations in any one calendar year shall be held. Each applicant shall be examined in writing and shall answer satisfactorily eighty per cent of the questions asked. There shall be not less than twenty questions on the theory of accounts, not less than five problems in practical accounting, not less than twenty questions in auditing, not less than fifty questions in commercial law and a general intelligence test of not less than one hundred questions of a general nature tending to test the candidate's general experience and mental caliber, including questions in finance, and current events.

Examinations to include what.

Section 6. At the time of examination, each applicant shall pay to the Board a fee of one hundred dollars,

which shall not be refunded, but an applicant may be re-examined once without the payment of an additional fee, within eighteen months from the date of his first examination. All fees so collected shall be covered into the Territorial Treasury.

Fee for examinations.

Section 7. For the establishment and maintenance of the Board there is hereby appropriated out of any money in the Territorial treasury not otherwise appropriated, the sum of five hundred dollars, the same to be disbursed as other Territorial funds, but vouchers for all such disbursements must be approved by at least one member of the Board.

Appropriation.

Section 8. A person who shall qualify for examination and shall in addition present satisfactory evidence that he is the holder of an unrevoked certificate from another state or a foreign country may be granted a certificate by the board without formal examination and upon the payment of such fee as the Board shall direct, but which shall not exceed One Hundred (\$100.00) Dollars.

No examination required for holders of certificates from other states.

Section 9. The Board shall have the authority to revoke upon reasonable cause any certificate issued by it after a hearing shall have been had by the Board. The holder of such certificate shall be notified of such hearing at least two months prior to the date thereof by registered mail.

Board may revoke certificate, when.

Section 10. Where practicable and in consonance with the best interests of the Territory, the Governor shall, in the appointment of all accountants and auditors for the Territory, give preference to those holding certificates from the Board as certified public accountants.

Section 11. Nothing in this Act shall be construed to prohibit any person from practicing accountancy. Nothing in this Act shall be construed to prohibit the holder of an unrevoked degree from another state or foreign nation from describing himself as so authorized; Provided, that such person shall indicate in full,

Not to be construed to prohibit practicing accountancy.

not by abbreviation, and after each title or description each and every time it is used, the source thereof or authority therefor.

Unlawful use  
of title a mis-  
demeanor.

Section 12. Any person or persons who shall unlawfully make use of words or descriptions to indicate that he or they are in possession of a certificate from the board shall be deemed guilty of a misdemeanor, and shall be punishable by a fine of not more than One Hundred (\$100.00) Dollars or imprisonment for not more than one month, or both, at the discretion of the court.

Penalty.

Report to Gov-  
ernor of exam-  
inations and  
transmission of  
money received.

Section 13. The Secretary and Treasurer of the board shall each year, within thirty days after January first, render to the Governor of Alaska a report setting out the number of persons examined by the board during the preceding calendar year, the number who received the degree of Certified Public Accountant from the board, the number of those examined who failed to pass such examination, the number of persons re-examined, the number of certificates revoked, and the total amounts received and disbursed by the board. With such report the secretary and treasurer of the board shall transmit, by money order, draft or other form of exchange payable to the treasurer of the Territory of Alaska, all funds in possession of the Board.

Approved May 3, 1923.

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## CHAPTER 94.

### AN ACT

[H. B. 54]

To provide for licensing of fishermen in the Territory of Alaska.

Be it enacted by the Legislature of the Territory of Alaska:

License requir-  
ed to fish.

Section 1. It shall be unlawful for any person to engage in fishing in the Territory of Alaska without