OPINION No. 401
answered by letter.

November 14, 1962

401

Mr. Francis M. Linek, President
Missouri State Board of Accountancy
217 State Capitol
Jefferson City, Missouri

Dear Mr. Linek:

This is in response to your recent inquiry as to whether a person not licensed as a public accountant may use the word "accounting" on his stationery and in his advertising. You also advise that the person concerned "indicates that he is a public accountant," apparently in his advertising.

We forward herewith an opinion issued by this office at the request of the Honorable Jay White under date of November 20, 1953, which holds, in part, that the word "auditing" may not be used in advertising by a person not licensed to practice public accounting, The reasoning upon which that conclusion is based is that the use of the word "auditing" in a business name amounts to an indication "that such person is entitled to practice as a public accountant . . ." as proscribed by Section 326.030, RSMo 1959.

Having reached such a conclusion with respect to the word "auditing," we must certainly take the same view as to the use of the word "accounting."

In this connection, we also invite your attention to Section 326.010(1), RSMo 1959, which prohibits any unlicensed person from holding "himself out to the public, in any manner, as one who is skilled in the knowledge, science and practice of accounting, and as qualified and ready to render professional service therein as a public accountant for compensation; . . ." Advertising which, as you say, "indicates that he is a public accountant,"

would certainly seem to fall within the prohibition of this statute.

Accordingly, we hold that a public representation by an unlicensed person that he performs accounting work constitutes a violation of the statutes regulating the practice of accounting in this state. See Section 326.120(6), RSMo. 1959.

Very truly yours,

THOMAS F. EAGLETON
Attorney General

AJS lc

1 enclosure

Copy to: Honorable Henry F. Koch
Mayor, City of Florissant
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Florissant, Missouri