



THE ATTORNEY GENERAL
OF TEXAS

AUSTIN 11, TEXAS

PRICE DANIEL
ATTORNEY GENERAL

January 4, 1952

Hon. J. A. Phillips, Chairman
Texas State Board of Public Accountancy
The Steck Building
Austin, Texas

Opinion No. V-1384

Re: Legality of a licensed
public accountant using
the designation "P.A."

Dear Sir:

Your request for our opinion reads in part
as follows:

"The Texas State Board of Public
Accountancy desires an opinion from your
office in respect of whether or not a pub-
lic accountant (one other than a Certified
Public Accountant, but holding a permit to
practice public accountancy) may use the
designation, or rather the initials 'P.A.'

"Our Board is having difficulty in
satisfactorily interpreting the appropriate
provisions of the Act. Section 16 deals
with the designation 'Certified Public Ac-
countant' and provides that such a person
may use the abbreviation 'C.P.A.' Section
18 deals with the use of the designation
'Public Accountant' but contains no provi-
sion for using the abbreviation 'P.A.'
(Similar to the use of 'C.P.A.' provided
for in Section 16). Section 20 deals with
prohibited abbreviations and the first
sentence prohibiting abbreviations closes
with the following words:

"'or other such abbreviations by a
public accountant or by any other person
is prohibited.'"

Section 16 of Article 41a, V.C.S., dealing
with the initials authorized to be used by a certi-
fied public accountant, provides:

"Any person who has received from the Board a Certificate of Certified Public Accountant and holds a valid permit to practice, shall be styled and known as a 'Certified Public Accountant' and may also use the abbreviation 'C.P.A.'. No other person except partnerships registered under this Act, shall assume or use that title or abbreviation or any other title, sign, card or device tending to imply that the person using the same is a certified public accountant."

Section 18 of Article 41a, V.C.S., relating to public accountants, provides:

"Any individual qualified under this Act to register with the Board for the practice of public accountancy and who has so registered, and who holds a valid permit for the practice of public accountancy, may be styled and known as a 'public accountant'. No other person except partnerships registered under this Act shall assume or use that designation or any other designation tending to imply that the person using the same is a public accountant. This section shall not be applied to a certified public accountant."

Section 20 of Article 41a, V.C.S., also relating to public accountants, provides:

"The use in the practice of public accountancy of the designations 'chartered accountant', 'certified accountant', 'enrolled accountant', 'registered accountant', 'bonded accountant', 'licensed accountant', or other such designations, or of the abbreviations 'C.A.', 'E.A.', 'R.A.', 'B.A.', 'L.A.', or other such abbreviations by a public accountant or by any other person is prohibited. Nothing in this section shall prohibit certified public accountants or public accountants holding permits under this Act from using the designation 'accountants and auditors' or 'auditors and accountants'."

Hon. J. A. Phillips, page 3 (V-1384)

In Board of Insurance Commissioners of
Texas v. Guardian Life Ins. Co. of Texas, 142 Tex.
630, 180 S.W.2d 906, 909 (1944) it is stated:

"Where the language of a statute is unambiguous, and its meaning is clear, the statute must be given effect according to its terms, and 'we are not at liberty to speculate upon the intention of the Legislature in its enactment.'"

We believe the language of the above quoted provision is plain, clear, and unambiguous. Therefore, it is our opinion that the abbreviation "P.A." comes within the prohibited designations and may not be used by a public accountant.

SUMMARY

A public accountant is not authorized to use the designation "P.A." after his name, such use being prohibited by Section 20, Art. 41a, V.C.S. A certified public accountant may use the designation "C.P.A." as specifically provided in Section 16 of the same Act.

Yours very truly,

APPROVED:

J. C. Davis, Jr.
County Affairs Division

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Attorney General

By 
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