

shall be conducted according to regulations established by the Board as to notice, hearing, representation by counsel, and procedure. The Board or any member thereof may issue subpoenas to compel the attendance of witnesses and the production of documents, and may administer oaths, take testimony, and receive exhibits in evidence. In case of disobedience to a subpoena the Board may invoke the aid of any court of this State in requiring the attendance and testimony of witnesses and the production of documentary evidence. The Board shall not be bound by technical rules of evidence. The decision of the Board shall be by majority vote. Anyone adversely affected by such decision shall be entitled to review thereof by the Baltimore City Court with right of appeal as provided in Article 41, Sections 255 and 256, of this Code. AS PROVIDED BY THE ADMINISTRATION PROCEDURE ACT, SECTIONS 255 AND 256 OF ARTICLE 41 OF THIS CODE AS AMENDED FROM TIME TO TIME.

13.

(a) No person other than the holder of a certificate as a Maryland certified public accountant shall use the title "certified public accountant" or the abbreviation "C.P.A.", or such title or abbreviation with the name or abbreviation of any state or any other designation, or use any other title, abbreviation, words or device which tends to indicate that such person is a certified public accountant or is likely to be confused with "certified public accountant" or "C.P.A."

(b) No person other than the holder of a certificate as a Maryland public accountant as specified in Section 7 or of a certificate as a Maryland certified public accountant shall use the title or designation "public accountant", or any other title, designation, words or device, or any abbreviation, tending to indicate that such person is a public accountant.

(c) After December 31, 1961, no person shall engage or hold himself out to the public as being engaged in the practice of public accounting either as a certified public accountant or as a public accountant, nor shall any certified public accountant or public accountant be employed as a staff accountant by a certified public accountant or by a public accountant, or by a partnership of certified public accountants or public accountants, unless such person holds an enrollment certificate issued under Section 10.

(d) After December 31, 1961, no partnership shall use the title "certified public accountant", or the abbreviation "C.P.A.", or the title "public accountant", or any other title, designation, abbreviation, or device tending to indicate that such partnership is composed of certified public accountants or public accountants, unless such partnership is registered as a partnership of certified public accountants or a partnership of public accountants, as the case may be, and holds an enrollment certificate issued under Section 10.

(e) No corporation shall practice public accounting in this State.

(f) No person or partnership not holding an enrollment certificate and no corporation shall practice or hold himself or itself out to the public as "accountant" or "auditor" in connection with his own or any other name, nor describe or designate the services offered or performed by him or it as "accounting" or "auditing", with or with-