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Applause

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Applause . . .

Atlanta

Elwood R. Dryden addressed the Atlanta Chapter of the National Machine Accountants Association on November 19. His topic was "Public Accountants' Views on Electronic Data Processing." On January 20 he spoke before the Atlanta Chapter of the Institute of Internal Auditors on "Cooperation of Internal Auditors and CPAs during the Annual Audit."

William Tate, a member of the Taxation Committee of the Georgia Society of CPAs attended a Tax Forum on November 9-10 as representative of TRB&S.

Chicago

William J. Schwanbeck spoke before the Automotive Electric Association on December 6, discussing taxes and recent developments as to State Sales Taxes.

Allen C. Howard is now serving as the chairman of the Illinois Board of Examiners in Accountancy. He has also been elected to the Committee on Auditing Procedure of the American Institute of Certified Public Accountants (AICPA).

Kay H. Cowen participated in the 1959 Tax Conference of The Illinois Society of CPAs held in Chicago on December 3-4. He was largely responsible for a dramatization of the part the CPA plays in developing an estate plan for a client and was cast in the role of the tax man.

Cleveland

Carl A. Johnson addressed the Cleveland Controllers Group of the Controllers Congress on February 10. His subject was "Developments Affecting the Relationship Between the CPA and the Retailer."

Dallas

David Muir was panel moderator of a discussion forum on direct costing at the November meeting of the Dallas Chapter of the NAA. The forum was of major interest to local cost accountants as evidenced by the breaking of all attendance records at this meeting.

Dayton

Les Buenzow, a member of the Ohio Board of Accountancy, participated in a panel discussion at The American Accounting Association Ohio Regional Group Meeting. It was held at Ohio State University in Columbus on December 5, 1959. The topic of the discussion was "How the New Accountancy Law Will Affect Ohio Colleges."

Denver

Carleton H. Griffin wrote a tax article for the *Journal of Accountancy* entitled "Changes in Accounting Method" which appeared in the December 1959 issue. This article brought up to date one that had appeared in the

November 1958 issue of The Quarterly. Mr. Griffin was a co-speaker at a meeting of the Michigan Association of CPAs on December 14, his subject being "Problems of Closely Held Corporations."

Detroit

Donald R. Wood discussed "The Layman's Approach to Operations Research" before the Toledo Chapter of the Systems and Procedures Association on January 21.

Kenneth S. Reames was appointed to the State Legislation Committee of AICPA.

On January 21, Paul E. Hamman presented a discussion of Profitability Accounting to the Ann Arbor Chapter of the National Association of Accountants.

Donald J. Bevis has been reappointed to the Committee on Professional Ethics and the Committee on Responsibility for Clients' Acts of the AICPA.

On January 26 Wallace M. Jensen spoke at a meeting of the Atlanta Control of the Controllers Institute of America. His subject was "Current Developments in Federal Taxation." Mr. Jensen's participation in the meeting was arranged by Woody Dryden of the Atlanta Office.

Executive Office

Donald H. Cramer contributed a chapter on process cost systems to the second edition of the Accountants' Cost Handbook published by The Ronald Press.

Grand Rapids

Kenneth H. Nelson has been appointed director of education for the Grand Rapids Chapter of NAA.

Kansas City

Glen A. Olson attended the "Manufacturing Control" Seminar conducted by the Data Processing Division of the Kansas City IBM office.

Los Angeles

John S. Heil is a member of the Business and Industrial Consultants Committee of the Los Angeles Chamber of Commerce.

Milwaukee

Robert Beyer addressed the American Management Association (AMA) in New York on January 13. His subject was "Profitability Accounting." He also talked on the same subject to the Milwaukee Chapter of NAA on December 21.

Walter F. Renz addressed the Washington D. C. Chapter of NAA in Washington on November 18. His subject was "Profitability Accounting." On February 1 Mr. Renz addressed the Milwaukee Chapter of the Wisconsin Society of CPAs, speaking on "Management Services."

Donald Best talked to the Wisconsin Industrial Association at Manitowoc, Wisconsin on January 26. His subject—"Office Methods Improvements."

Lowell L. Robertson addressed the Beta Alpha Psi Chapter at the University of Iowa on February 11. He spoke on "Life in Public Accounting."

Wayne Mayhew, Jr. spoke to the Ohio Canners and Food Processors Association in Columbus on February 3. His subject: "Cost Accounting for Efficient Plant Operations."

Management Sciences

On November 1, Nicholas Radell

spoke to a Stanford University graduate seminar in retailing on "Inventory Management in Retailing." Also in November he addressed a meeting of the Operations Research Society of America in Pasadena on the topic, "Implied Costs as a Basis for Systems Design."

Dr. George O'Brien spoke on "The Use of Computers in Management Decision Making" to a meeting of the Eastern Joint Computer Association in Boston on December 3.

Roger Crane delivered a paper before an AMA seminar in New York on December 9. The title of this paper, co-authored with Alvin Wanthal, was "The Use of Scientific Techniques as Analytical Tools in the Acquisition Process."

Minneapolis

Clayton Ostlund was moderator for a panel discussion of "Independent Auditors' Responsibilities" at the December meeting of the Minnesota CPA Society.

Barton Burns spoke on the "Minnesota Income Tax Law Amendments" at the Annual Tax Conference for CPAs and Associates on November 20. Several staff members attended this conference and the conference held on November 19 for business executives.

Kenneth Schuba's article "Some Considerations in Arriving at Make or Buy Decisions" will be published in the March issue of the NAA Bulletin.

Barton Burns presented the speech "What Price Depreciation" at the regional convention of the American Poultry & Hatchery Federation held in Minneapolis in December. This speech was prepared by Gale Hoffman

and was given in other cities at similar meetings.

James F. Pitt participated in a panel discussion sponsored by the Minneapolis Chamber of Commerce on the subject of taxation. It was taped and broadcast over radio station WLOL on February 14.

New York

William Bergen was reappointed for 1960 to the Character and Fitness Committee of the New Jersey State Board of Public Accountants.

William Carson has been appointed a member of the Estate Planning Council of New York City.

Joseph Levee spoke on "Current IRS Tax on Western Hemisphere Trade Corporation" before the New York State Society of CPAs Committee on Foreign Governments' Taxation on November 12.

Mr. Levee received very complimentary notes of appreciation from both the Executive Secretary and the Director of Research and Development of the American Poultry & Hatchery Federation for his address before a convention of that organization at the Hotel New Yorker on December 4. Parts of his talk are included with other material in the January issue of the *American Hatchery News*.

John Ehling, who is a panel member of the American Arbitration Association, served recently in that capacity.

Kenneth Mages gave a talk at the National Sales Meeting of Jantzen, Inc., in Atlantic City December 14.

January was a very busy month for Mr. Mages, as indicated below.

January 5—He received a Scroll of Appreciation from the Retail Re-



A. W. Hughes, left, chairman of J. C. Penny & Co., checks plaque given to Ken Mages by the National Retail Merchants Association.

search Institute of the NRMA for his participation in the establishment of the RRI.

January 11—He received a silver plaque at the National Retail Merchants Association convention “for his many contributions as consultant to the retail trade.” Mr. Mages’ photo and write-ups of the event appeared in *STORES*, the NRMA magazine; the *Department Store Economist*, and the *Women’s Wear Daily*.

January 12—At this same convention he addressed the Credit Management Division on the subject of “Accounts Receivable Aging—The Public Accountant’s Viewpoint.”

January 20—He addressed a joint meeting of the Metropolitan Controllers Association and the New York State Society of CPAs on “Problem Areas Relating to Use of Electronic Equipment in Processing Department Store Accounts Receivable,” at the Savoy Plaza Hotel, New York.

Pittsburgh

“Visiting Ford Distinguished Research Professor in the Graduate School of Industrial Administration” at Carnegie Tech is a long title which brings a great honor to Robert Trueblood. His appointment is for the period September 1, 1960 to May 21, 1961 and will require about 80% of his time, which will be devoted to research.

Richard P. McMurray was guest speaker at a dinner meeting of the Central Chapter, Pennsylvania Institute of CPAs, at the Penn-Alto Hotel in Altoona on November 24. His subject was “Management Services and the CPA.”

Robert M. Trueblood attended a meeting of the Long Range Objectives Group of AICPA in New York, January 6-7.

On January 8 Mr. Trueblood attended a special meeting of AICPA Advisory Committee to its Tax Committee on the LIFO problem. This group, which includes Mr. Blough and Mr.

Broad in addition to Mr. Trueblood, is to develop a memorandum which deals with pooling the LIFO inventories through the use of the dollar value method, but considering the matter from an accounting viewpoint.

On November 10, Louis A. Werbaneth, Jr. delivered the principal address at the Beta Alpha Psi initiation banquet at West Virginia University.

Keith Engel of the Washington Office addressed the luncheon meeting of the Pittsburgh Chapter of the Pennsylvania Institute of CPAs on November 17. Approximately 90 people were there, including representatives of the larger clients in the Pittsburgh Office. During the afternoon, Mr. Engel was introduced to major officers of our larger clients and discussed their Washington problems.

Portland

John S. Crawford was moderator of the annual Tax Forum held in Portland in December. This forum was sponsored by the Oregon Society of CPAs and was attended by 450 accountants and attorneys from throughout the Northwest.

Harold Lemon was appointed to the Municipal Auditing Committee of the Oregon State Society of CPAs.

Edward H. Ericksen spoke before the Agricultural Cooperative Council of Oregon on December 7. His topic was "Indirect Expenses as Used for Decision Making."

San Francisco

On November 11 Dr. Ernest Koenigsberg lectured at Stanford University to the graduating class of the Graduate School of Industrial Engineering on "Operations Research in Coal Mining."

On December 7 Dr. Koenigsberg lectured at the Sloan Foundation class of the Graduate School of Business Administration at Stanford on "Status and Future of Management Sciences in Industry."

The San Francisco Chapter of the California Society of CPAs held an accounting systems conference on December 11 at the Mark Hopkins. Dale Bowen opened the meeting with a short introduction.

On November 19 Robert W. Johnson spoke before the meeting of the National Machine Accountants Association's East Bay Chapter in Oakland on "The System Designer's Responsibility to the Auditors in Installing Electronic Data Processing Systems."

Robert W. Johnson is now a member of the AICPA committee on statistical sampling.

On January 5-7 Paul Warnick attended the annual meeting of The National Council of Farmer Cooperatives in Atlanta. He is a member of the Accounting and Business Administration Committee.

St. Louis

Edwin H. Wagner, Jr. has been reappointed to the Advisory Committee on Professional Development of the AICPA.

On December 17 Mr. Wagner delivered a talk before the Oklahoma Society of CPAs in Oklahoma City. His topic was "Your Institute."

On December 30 James G. Carroll was a speaker at the annual meeting of the executives and buyers of Boyd-Richardson Company. He also attended the National Retail Merchants Association convention in New York.

Seattle

The Accountants Association of Olympia heard Dean D. Thornton speak on "Why the CPA" on January 20.

The next day Robert J. Mooney spoke before a meeting of the Pacific Mountain Chapter of the Associated General Contractors of America on the subject "Depreciation Applicable to the Heavy Construction Industry."

Washington

On January 12 Karney A. Brasfield

was guest speaker at the Middle Management Institute sponsored by the United States Civil Service Commission. His topic was "Financial Data for Management Planning."

Mr. Brasfield will be chairman of the Financial Management Roundtable on February 23, when "Managerial Accounting—Is This the Answer?" will be discussed. The Roundtable is sponsored by the Washington Chapters of the Federal Government Accountants Association, the Society for the Advancement of Management and the American Society for Public Administration.



These Are Worth Reading . . .

The Elements of Style by William Strunk, Jr., with revisions by E. B. White, Macmillan, New York, 1959.

Less Risk in Inventory Estimates by Robert G. Brown, *Harvard Business Review*, July-August 1959.

Management's Role in Electronic Data Processing, Studies in Business Policy No. 92, National Industrial Conference Board.