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Appendix

Following is a list of additional papers for the year 1962, some of which are in outline form, prepared by members of the Haskins & Sells organization and presented before professional and technical groups and similar organizations or published in professional or technical journals.

Lloyd F. Armstrong —
Partner
Houston

Texas Limited Sales and Use Tax:

Presented before the Accounting Conference of Agricultural and Mechanical College of Texas, College Station, Texas—May 1962; published in the *Conference Proceedings*.

Sales of Assets or Stock of Closely Held Corporations:

Presented before the 9th Annual Institute on Taxation of the Texas Society of Certified Public Accountants—October 1962.

Purchase, Sale, or Liquidation of a Corporate Business:

Instructor for members of the Houston Chapter of the Texas Society of Certified Public Accountants in AICPA Effective Tax Planning Course—November 1962.

Self-Employed Individuals Tax Retirement Act of 1962:

Presented before the Houston Chapter of the Texas Society of Certified Public Accountants—November 1962.

Entertainment Expenses under the 1962 Revenue Act:

Presented in open forum before a group of clients and bankers, Houston—December 1962.

Francis W. Ascher —
Principal
New York

Improving Internal Control of Income Through Utilization of Statistical Records:

Presented before Annual Accounting Institute of the Metropolitan New York Chapter of the American Association of Hospital Accountants, New York—May 1962.

Dale D. Baker —
Principal
San Diego

The Impact of Electronic Data Processing on Accounting, and Future Implications:

Presented before the San Diego State College Accounting Society, San Diego—November 1962.

John Ballas —
Principal
Orlando

Federal Income Taxation of Estates:

Presented before the 1962 Florida Bankers Association Trust Training School for Junior Trust Officers, University of Florida, Gainesville—June 1962.

Elmer G. Beamer —
Partner
Cleveland

The Work and Life of the Professional Accountant:

Presented before the Liberal Arts students of Oberlin College, Oberlin, Ohio—March 1962.

Tax Reforms Required to Expand a Free Economy:

Presented before the Men's Club of St. Alban's Church, Cleveland Heights, Ohio—March 1962.

The Common Body of Knowledge of CPAs:

Published in *The Journal of Accountancy*—May 1962.

Review of "*The Future of Accounting Education*":

Published in the *Current Reading Department of The Journal of Accountancy*—August 1962.

The Accountant's Part in the Promotion of Civic Pride by the Residents of the Community:

Presented before The Ohio Society of Certified Public Accountants, Cleveland—September 1962.

Accounting, Auditing, and Reporting in the World Economy:

Leader of Group Discussion, Session of Delegates to Eighth International Congress of Accountants, New York City—September 1962.

Technical Discussion:

Presided at technical session of the Annual Meeting of The Ohio Society of Certified Public Accountants, Cleveland—October 1962.

Alternatives in Generally Accepted Accounting Principles:

Presented in panel discussion before the Western Reserve University Chapter of Beta Alpha Psi—November 1962.

- Significant Tax Developments in 1962:*
Presented before the Cleveland Chapter of the National Association of Accountants—December 1962.
- Report of the Department of Finance of the Diocese of Ohio:*
Report of Chairman before the 146th Annual Convention of the Ohio Diocese of the Protestant Episcopal Church in the U.S.A., Cleveland—February 1963; published in the *Convention Journal*.
- Jerome A. Benning —
Partner
Minneapolis
- Licensing in the Accounting Profession:*
Presented before the Northwest Council of Advertising Agencies, Minneapolis—May 1962.
- Edgar J. Bostick —
Principal
San Diego
- Statistical Sampling Highlights:*
Presented before the San Diego Chapter of The California Society of Certified Accountants—November 1962.
- Accounting for Contracts:*
Presented before the San Diego Chapter of the National Association of Accountants—December 1962.
- Jack E. Brooks —
Senior Accountant
Jacksonville
- Plans for Corporate Tax Avoidance:*
Discussion leader of seminar of the Jacksonville Chapter of the National Association of Accountants—January 1962.
- Effective Tax Planning:*
Study course of the AICPA presented to groups of the Jacksonville Chapter of the Florida Institute of Certified Public Accountants—September 1962.
- 1962 Revenue Act:*
Participated as one of three-member panel before the Jacksonville Chapter of the National Association of Accountants—December 1962.
- Clayton L. Bullock —
Partner
Miami Office
- Bank Taxation:*
Co-leader of panel discussion sponsored by the Miami Chapter of the National Association of Bank Auditors and Comptrollers—April 1962.
- Curtis H. Cadenhead, Jr. —
Principal
Houston
- Regulation S-X and Accounting Series Releases:*
Presented in Securities Regulation Seminar of the Houston Chapter of the Texas Society of Certified Public Accountants—September 1962.

- Robert Caldwell —
Partner
 Philadelphia
- Accounting, Auditing, and Reporting in the World Economy:*
 Leader of Group Discussion, Session of Delegates to Eighth International Congress of Accountants, New York City—September 1962.
- Edward W. Carmody —
Partner
 Cincinnati
- Public Accounting as a Career:*
 Presented before the University of Cincinnati Chapter of Beta Alpha Psi—November 1962.
- Investment Credit:*
 Presented before the audit clients of the Haskins & Sells Cincinnati office—November 1962.
- Public Accounting as a Career:*
 Presented before the Xavier University Chapter of Beta Alpha Psi, Cincinnati—December 1962.
- Business Problems:*
 Presented before the Junior Achievement Management Conference, Cincinnati—December 1962.
- Michael N. Chetkovich —
Partner
 San Francisco
- Careers in Accounting:*
 Presented before the following:
 Student body of Menlo School of Business Administration, Menlo Park, California—May 1962;
 13th Annual Accounting Institute sponsored jointly by the Sacramento Chapter of The California Society of Certified Public Accountants and Sacramento College, Sacramento — May 1962;
 Business Division students of the College of Notre Dame (Belmont), at meeting sponsored by the University of San Francisco Chapter of Delta Sigma Phi business fraternity, San Francisco—November 1962.
- Oreson H. Christensen —
Partner
 Cincinnati
- Opportunities for the Accounting Trained College Graduates:*
 Presented before the Accounting Society of Villa Madonna College, Covington, Kentucky—October 1962.
- Olen W. Christopherson —
Partner
 Milwaukee
- Services to Banks by Outside Auditors:*
 Presented before the Milwaukee Chapter of the National Association of Bank Auditors and Comptrollers—January 1962.

- Haskins & Sells Foundation Scholarship Award:*
Remarks on presentation of Award before the University of Wisconsin Chapter of Beta Alpha Psi, Madison, Wisconsin—November 1962.
- Milton C. Clow —
Senior Accountant
San Diego
- Entertainment, Traveling Expenses, and Business Gifts:*
Presented before general meeting of clients of San Diego office of Haskins & Sells, San Diego—November 1962.
- Depreciation Guidelines:*
Presented before the San Diego Chapter of the Society of Savings & Loan Controllers—December 1962.
- Seymour A. Cohen —
Principal
New Orleans
- Audit Procedures in Branch Offices of Loan Companies:*
Presented at Workshop Seminar of the New Orleans Chapter of the Society of Louisiana Certified Public Accountants—July 1962.
- Walter R. Collins —
Senior Assistant Accountant
Cleveland
- Individual Federal Income Tax Problems:*
Presented before the Couples Club of the Epworth-Euclid Methodist Church, Cleveland—February 1962.
- Harold L. Coltman —
Manager
Portland
- Changing Needs of Management in Growth Situations:*
Presented before the Seattle Chapter of the National Office Management Association—March 1962.
- How to Establish a Systems Department:*
Presented before the Portland Chapter of the Systems and Procedures Association of America—April 1962.
- Professional Management Consulting Bridges the Gap for Smaller Hospitals:*
Presented before the 32nd Annual Convention of the Association of Western Hospitals, Portland, Oregon—May 1962.
- Lyndon C. Conlon —
Partner
Fort Lauderdale
- Accounting, Auditing, and Reporting in the World Economy:*
Leader of Group Discussion, Session of Delegates to Eighth International Congress of Accountants, New York City—September 1962.

- Camillus D. Conway —
Principal
Denver
- Revenue Procedure 62-21 and Investment Credit:*
Presented before the National Accounting and Finance Council Regional Meeting of the American Trucking Association, San Francisco—November 1962.
- Year-End Tax Planning:*
Participated in interview sponsored by the Colorado Society of Certified Public Accountants on KOA-TV, Denver—December 1962.
- Harold J. Corwin —
Principal
Denver
- How to Prepare Your Federal and State of Colorado Income Tax Returns:*
Presented before the Mt. Calvary Lutheran Church Men's Club, Boulder, Colorado—February 1962.
- Your Income Tax:*
Presented on Station KRMA-TV program sponsored by the Colorado Society of Certified Public Accountants, Denver—April 1962.
- Year-End Tax Planning:*
Participated in interview sponsored by the Colorado Society of Certified Public Accountants on KOA-TV, Denver—December 1962.
- Robert E. Creighton —
Senior Accountant
Chicago
- Guideline Depreciation As It Affects Retailers:*
Presented before the Chicago Retail Controllers Association, Chicago—September 1962.
- Richard F. Crilly —
Principal
Rochester
- Making Financial Reports Work For You:*
Presented before Small Business Seminar sponsored by business and professional groups, Rochester, New York—October 1962.
- Adrian V. Cummings —
Principal
Chicago
- Illinois Credit Unions:*
Presented before the Western Chapter of The Illinois Society of Certified Public Accountants, Oak Grove, Illinois—April 1962.
- Conrad G. Demro, Jr. —
Partner
Miami
- Federal Income Taxes:*
Participated in panel discussion before the Miami Board of Realtors Education Committee, Miami, Florida—April 1962.
- Edward R. Deppman —
Principal
Chicago
- A Career in Accounting:*
Presented before the Accounting students of Morton Junior College, Cicero, Illinois—March 1962.

Malcolm M. Devore —
Partner
Executive Office

Consistency—Bulletin 31:

Presented before the Annual Meeting of the Colorado Society of Certified Public Accountants, Denver—May 1962.

Accounting, Auditing, and Reporting in the World Economy:

Leader of Group Discussion, Session of Delegates to Eighth International Congress of Accountants, New York City—September 1962.

Generally Accepted Auditing Standards:

Presented before The Nebraska Society of Certified Public Accountants, Omaha—November 1962.

Robert F. Dickey —
Partner
Chicago

Exotic Reports; Current Tax Problems in Inventories; Managing Your Time:

Moderator at General Session of the Annual Meeting of The Illinois Society of Certified Public Accountants, Chicago—June 1962.

Vincent T. Donnelly —
Manager
Los Angeles

Cost Engagements in Management Advisory Services:

Presented before the Post-Graduate Accounting Class of the University of Southern California, Los Angeles—July 1962.

Current Applications of Direct Costing:

Presented before the Hawaii Chapter of the National Association of Accountants, Honolulu—December 1962.

Richard S. Drake —
Partner
Los Angeles

Everything To Gain and Nothing to Lose:

Presented before the following:
Awards Dinner Meeting of the University of Southern California Chapter of Beta Alpha Psi—November 1962;
University of Arizona Chapter of Beta Alpha Psi Awards Luncheon Meeting, Tucson—December 1962.

Joseph Dranguet —
Partner
Dallas

The Controller's Contribution to Budgeting:

Presented before the following:
Dallas Control of Controllers Institute of America—March 1962;
Shreveport Chapter of National Association of Accountants—April 1962.

James F. Dunn, Jr. —
Principal
Houston

Auditing and EDP:

Presented before the Rochester Chapter of The Institute of Internal Auditors—May 1962.

- Laurence O. Eames —
Partner
 Saint Louis
- Recent Tax Developments:*
 Presented before regional meeting of the Air Conditioning and Refrigeration Wholesalers, Kansas City, Missouri—March 1962.
- Tax Considerations for Investment Groups:*
 Presented before Gammin Investment Group, Saint Louis—May 1962.
- Haskins & Sells Foundation Scholarship Award:*
 Remarks on presentation of Award at Washington University, Saint Louis—May 1962.
- Inventory Accounting:*
 Presented before the Seventeenth Annual Conference of The Tax Executives Institute, Inc., White Sulphur Springs, West Virginia—August 1962.
- Depreciation Guidelines:*
 Presented before the Saint Louis Chapter of The Tax Executives Institute, Inc.—November 1962.
- Delford W. Edens —
Partner
 Chicago
- The Funds Statement—A New Look at an Old Statement:*
 Presented before a joint meeting of The Chicago Midwest Credit Management Association and The Illinois Society of Certified Public Accountants, Chicago—November 1962.
- Jack L. Elliott —
 Principal
 Saint Louis
- Changing Concepts in Accounting:*
 Moderator of seminar of the Saint Louis Chapter of the National Association of Accountants—April 1962.
- Walter H. Elliott, Jr. —
Principal
 New York
- Bankers and CPAs:*
 Presented before the officers' seminar of the Manufacturers Hanover Trust Company, New York—May 1962.
- Rudolph J. Englert —
Partner
 Cincinnati
- Subjective Tests for Useful Life and Salvage Value:*
 Published in *The Ohio CPA*—Summer 1961, and *The Journal of Taxation*—April 1962.
- Francis X. Fields —
Partner
 New York
- Accounting, Auditing, and Reporting in the World Economy:*
 Leader of Group Discussion, Session of Delegates to Eighth International Congress of Accountants, New York City—September 1962.

- John A. Favret —
Principal
Cleveland
- Jack H. Fisch —
Senior Accountant
Newark
- Presley S. Ford, Jr. —
Partner
Tulsa
- Henry Forer —
Principal
Miami
- Dan P. Fulton, Jr.
Senior Accountant
Houston
- Hugh A. Garnett —
Principal
Executive Office
- Alternatives in Generally Accepted Accounting Principles:*
Presented in panel discussion before the Western Reserve University Chapter of Beta Alpha Psi—November 1962.
- Working Papers and Programs:*
Presented before Middlesex-Somerset Chapter of New Jersey Society of Certified Public Accountants, New Brunswick—May 1962.
- Accounting and Auditing Developments:*
Editor of column published in *The Oklahoma CPA*—July 1962.
- Federal Income Taxation of Trusts:*
Presented before the 1962 Florida Bankers Association Trust Training School for Junior Trust Officers, University of Florida, Gainesville—June 1962.
- The Impact of 1962 Tax Legislation on the Depreciation Deduction:*
Presented before a seminar of financial executives of Wometco Enterprises, Inc., Miami, Florida—November 1962.
- Taxation of Savings and Loan Associations:*
Presented before the Florida Savings and Loan League at Fort Lauderdale, St. Petersburg, and Winter Park, Florida—December 1962.
- New Tax Rules for Depreciation:*
Presented before the South Florida Chapter of the Society of Savings and Loan Controllers, Miami—December 1962.
- CPA's Assistance in Bank Directors' Examinations:*
Presented before the Houston Chapter of the Texas Society of Certified Public Accountants—February 1962.
- Planning Now to Minimize Tax on Foreign-Source Income, Whether or Not Law is Changed:*
Published in *The Journal of Taxation*—January 1962.
- International Taxation:*
Presented before Tax Study Group of the Buffalo Chapter of The New York State Society of Certified Public Accountants—January 1962.

- William D. Gasser —
Partner
 Rochester
- Haskins & Sells Foundation Scholarship Award:
 Remarks on presentation of Award at the Fourth Annual Fall Convocation of the University of Rochester—December 1962.
- Burgess F. Geib —
Partner
 Minneapolis
- Income Tax Accounting:*
 Presented before the St. Paul Chapter of the National Association of Accountants—February 1962.
- Oscar S. Gellein —
Partner
 Executive Office
- Review of "Accounting for Decision-Making":
 Published in the *Current Reading Department of The Journal of Accountancy*—March 1962.
- Exceptions in Auditors' Reports:*
 Presented before the AICPA Committee on Auditing Procedure meeting with the Columbus Chapter of The Ohio Society of Certified Public Accountants—March 1962.
- Reports Referring to Other Auditors:*
 Presented before the Annual Conference of Certified Public Accountants of the Pacific Northwest, Seattle—June 1962.
- Accounting, Auditing, and Reporting in the World Economy:*
 Leader of Group Discussion, Session of Delegates to Eighth International Congress of Accountants, New York City—September 1962.
- William W. Gerecke —
Principal
 San Francisco
- Reports for Action:*
 Published in *Cost and Management*, Journal of the Society of Industrial and Cost Accountants of Canada—February 1963.
- John A. Gidney —
Partner
 Buffalo
- The Profession of Accountancy:*
 Presented before the Alpha Tau Chapter of Beta Alpha Psi, University of Pittsburgh—February 1962.
- Opportunities in Public Accounting:*
 Presented before the Canisius College Chapter of Alpha Kappa Psi Business Fraternity, Buffalo—March 1962.
- John W. Gilbert —
Principal
 Philadelphia
- Inventory Valuation and Questions:*
 Presented before the Philadelphia Chapter of the Pennsylvania Institute of Certified Public Accountants—November 1962.

- New Travel and Entertainment Expense Regulations:*
Presented before joint tax seminar of the Mercer Chapter and the Camden Chapter of the New Jersey Society of Certified Public Accountants, Trenton—December 1962.
- Bertram E. Gill —
Partner
New York
- Revenue Bill of 1962:*
Presented before The Association of Water Transportation, New York—June 1962.
- How Certified Public Accountants Aid Management and Bankers:*
Presented before the Richmond Chapter of The New York State Society of Certified Accountants, Staten Island, New York—September 1962.
- Alan A. Gilman —
Partner
Rochester
- What Is Behind the Auditor's Report?:*
Presented before the Rochester Credit and Financial Management Association, Inc., Rochester, New York—February 1962.
- Edward A. Graves —
Senior Accountant
Cleveland
- Accounting as a Career:*
Presented on Radio Station WDOK in program dealing with vocational and cultural aspects of university life, sponsored by John Carroll University, Cleveland—December 1962.
- Thomas J. Graves —
Partner
Executive Office
- Professional Responsibility in Income Tax Matters:*
Presented before the Seventeenth Annual Tax Conference of the University of Miami, Miami Beach, Florida—April-May 1962.
- Changes in Accounting Methods—Voluntary and Involuntary:*
Presented before the Seventeenth Annual Tax Conference of the University of Miami, Miami Beach, Florida—April-May 1962.
- Herbert C. Grimm —
Principal
Atlanta
- Internal Auditing of Cash:*
Presented before the Accounting Institute of the American Association of Hospital Accountants, Macon, Georgia—December 1962.
- Richard H. Grosse —
Partner
Pittsburgh
- Relationship of the Public Accountant to Internal Auditing*
Presented before orientation seminar of American Management Association, New York—January 1962.

Richard H. Grosse —
(continued)

Trial Board Business:

Presented before the following Chapters of the Pennsylvania Institute of Certified Public Accountants:

Pittsburgh—March 1962;

Reading—April 1962;

Erie and Northwestern—April 1962.

Accounting, Auditing, and Reporting in the World Economy:

Leader of Group Discussion, Session of Delegates to Eighth International Congress of Accountants, New York City—September—1962.

Financial Reports as an Aid to Bank Lending:

Presented before a joint meeting of the Wheeling Chapters of Robert Morris Associates and the West Virginia Society of Certified Public Accountants, Wheeling, West Virginia—November 1962.

High School Educators' Rôle in the Growth of the Accounting Profession:

Presented before High School principals, vocational counselors, and members of the Pittsburgh Chapter of the Pennsylvania Institute of Certified Public Accountants—November 1962.

Kostas Gussis —
Principal
Newark

Accountants' Fees:

Participated in panel discussion before Middlesex-Somerset Chapter of the New Jersey Society of Certified Public Accountants, Metuchen—September 1962.

Joe L. Hagman —
Partner
Seattle

Accounting Postulates and Principles:

Moderator of panel discussion before The Washington Society of Certified Public Accountants, Seattle—March 1962.

E. Frederick Halstead —
Manager
Miami

Management Controls in Perspective:

Presented before the Miami Chapter of The Financial Executives Institute, Inc.—May 1962.

Reporting to Management:

Presented before the Florida Institute of Continuing University Studies, sponsored by the Florida Institute of Certified Public Accountants, Gainesville—December 1962.

- Karl A. Herrhammer —
Partner
 New York
Accounting, Auditing, and Reporting in the World Economy:
 Leader of Group Discussion, Session of Delegates to Eighth International Congress of Accountants, New York City—September 1962.
- Reynard H. Hoffman —
Senior Accountant
 Chicago
Accounting as a Career:
 Presented on Career Day before Senior Class of Maine Township High School West, Des Plaines, Illinois—March 1962.
- Thomas B. Hogan —
Partner
 New York
When Corporations Go Public:
 Participant in panel discussion sponsored by The Practising Law Institute, New York—January 1962.
- Accounting Problems of Mergers and Consolidations:*
 Presented before the 43rd Annual Conference of the National Association of Accountants, Chicago—June 1962.
- Accounting, Auditing, and Reporting in the World Economy:*
 Leader of Group Discussion, Session of Delegates to Eighth International Congress of Accountants, New York City—September 1962.
- Gordon L. Hopper —
Partner
 Los Angeles
Opportunities in Public Accounting:
 Presented before the Pepperdine College Business Club, Los Angeles—March 1962.
- Philip Hudson —
Principal
 Baltimore
Planning for the Executive:
 Leader of panel discussing the AICPA course, Estate Planning and the CPA, sponsored by Baltimore Chapter of The Maryland Association of Certified Public Accountants—November-December 1962.
- Thomas W. Hudson, Jr. —
Partner
 Atlanta
Education for the Accountant of Tomorrow:
 Participant in seminar of the American Institute of Certified Public Accountants, Emory University, Atlanta—April 1962.
- Rein W. Irwin —
Principal
 Denver
Proper Business Controls Through the Use of Financial Statements:
 Presented before the Denver Chapter of the Colorado Society of Certified Public Accountants—February 1962.
- Clarence D. Jennings —
Senior Assistant Accountant
 San Diego
Self-Employed Individuals Tax Retirement Act of 1962:
 Presented before general meeting of clients of the San Diego office of Haskins & Sells, San Diego—November 1962.

Ralph S. Johns —
Partner
Chicago

Accounting for Non-Profit Organizations:
Presented before the Graduate Study Conference of The California Society of Certified Public Accountants, Santa Barbara—August 1962.

Minimizing the CPA's Legal Liability:
Presented in Professional Development Course sponsored by The Illinois Society of Certified Public Accountants, Chicago—November 1962.

Robert W. Johnson —
Partner
Omaha

Career Opportunities in Public Accounting:
Presented before accounting class at the University of South Dakota, Vermillion, South Dakota—February 1962.

Income Tax Opportunities for Individuals and Small Businesses:
Presented before laymen of St. Timothy's Lutheran Church, Omaha—February 1962.

Taxation of Savings and Loan Associations:
Presented in panel discussion before the Nebraska Savings and Loan League, Omaha—December 1962.

Dean M. Johnston —
Senior Accountant
Denver

Federal and State of Colorado Income Tax:
Presented over Radio Station KLZ, in question and answer program, sponsored by the Colorado Society of Certified Public Accountants and others, Denver—March 1962.

Revenue Act of 1962:
Presented before the Colorado Society of Certified Public Accountants, Denver—November 1962.

Deferred Compensation Plans:
Presented before tax meeting of sales staff of Haskins & Sells Denver office client, Denver—December 1962.

Sig O. Joraanstad —
Partner
Seattle

Proposed Federal Tax Legislation:
Presented before The Tax Executives Institute of Western Washington—Seattle and Tacoma—February 1962.

Planning Estate Distributions:
Published in *The Journal of Taxation*—March 1963.

- C. Howard Kast —
Partner
 Denver
- Qualifications for Entering the Field of Public Accounting:*
 Presented before the Accountants Club of the University of Denver—February 1962.
- Ernest H. Kenyon —
Principal
 Omaha
- Basic Estate Planning:*
 Presented in panel discussion before The Nebraska Society of Certified Public Accountants, Omaha—August 1962.
- Taxation of Savings and Loan Associations:*
 Participated in panel discussion sponsored by the Omaha District Savings and Loan Association, Omaha—December 1962.
- Norman R. Kerth —
Partner
 New Orleans
- Legislation—Prospective and Past:*
 Presented before the New Orleans Chapter of the Society of Louisiana Certified Public Accountants—January 1962.
- Individual Income Tax Problems:*
 Presented before the CPA Practitioners' Study Group of the New Orleans Chapter, Society of Louisiana Certified Public Accountants—February 1962.
- Miscellaneous Provisions of the Revenue Act of 1962:*
 Published in *The Louisiana Certified Public Accountant*—January 1963.
- Roland E. King —
Partner
 Detroit
- Public Accounting as a Career:*
 Presented before the student body of Detroit Business Institute, Detroit—March 1962.
- Haskins & Sells Foundation Scholarship Award:*
 Remarks on presentation of Award before the University of Michigan Business School Chapter of Beta Alpha Psi, Ann Arbor—April and November 1962.
- Ross G. Kingsbury —
Partner
 San Diego
- Stevenson Trophy:*
 Remarks before the Annual Meeting of the National Association of Accountants in accepting Charles R. Stevenson Trophy in Chapter Competition, Chicago—June 1962.
- Programs and Membership of National Association of Accountants:*
 Chairman, Workshop on NAA Chapter Operations, Anaheim, California—August 1962.

- Ross G. Kingsbury —
(continued)
- Acceptance of Charles R. Stevenson Trophy:*
Remarks before the San Diego Chapter of the National Association of Accountants, as recorded on Channel 8 Station KFMB-TV and in the press, in accepting Trophy emblematic of First Place in Inter-Chapter Competition in furthering the knowledge of accounting—September 1962.
- Morris M. Klaiman —
Senior Accountant
Los Angeles
- Taxation of Foreign Income and Investments:*
Presented before clients of Haskins & Sells Los Angeles office—December 1962.
- Thomas R. Kloman —
Senior Accountant
Denver
- Deferred Compensation — Pensions, Profit Sharing, and Stock Options:*
Presented before staff of client of Haskins & Sells Denver office—November 1962.
- John E. Kolesar —
Principal
Pittsburgh
- Operating Reports for Management:*
Chairman, Management Services Seminar of the Pennsylvania Institute of Certified Public Accountants at Pittsburgh, Philadelphia, and Harrisburg—May 1962.
- The CPA in Public Practice—Management Advisory Services:*
Presented before the Thirteenth Annual Accounting Symposium sponsored by the Pittsburgh Chapter of the Pennsylvania Institute of Certified Public Accountants—November 1962.
- Donald L. Krier —
Principal
Milwaukee
- Accountants' Opinion—Form and Content:*
Presented before the National Institute of Credit, a division of the National Association of Credit Men, Milwaukee—January 1962.
- T. Milton Kupfer —
Principal
Executive Office
- Introduction to the Marital Deduction:*
Presented before The New York State Society of Certified Public Accountants, New York City—November 1962.
- Donald P. Laboskey —
Personnel Administrator
Los Angeles
- Problems in Job Interviewing:*
Presented before meeting of Accounting Society of Long Beach State College, Long Beach, California—October 1962.
- Edwin R. Lang —
Principal
Cleveland
- Industrial Accounting as a Career:*
Chairman of meeting at which panel of United States Steel Corporation accountants presented discussion before accounting students of John Carroll University, Cleveland—January 1962.

William B. LaPlace —
Principal
Cleveland

Writing Off Bad Debts:

Presented before the Monthly Credit Seminar of the Cleveland Association of Credit Management and Wholesalers, Cleveland—January 1962.

Tax Questions:

Presented over Radio Station KYW in panel discussion sponsored by Cleveland Chapter of The Ohio Society of Certified Public Accountants and the Internal Revenue Service—April 1962.

Capital Gains:

Presented before the Business and Professional Women's Club of Elyria, Ohio—September 1962.

Careers—Your Place in Business:

Presented before the Hi-Commercial Club of Lakewood High School, Lakewood, Ohio—November 1962.

Investment Credit Adjustments and Depreciation Recapture:

Presented before the Cleveland Chapter of the National Association of Accountants—December 1962.

Eugene L. Larkin, Jr. —
Partner
New York

The Rôle of the Independent Certified Public Accountant in the Business Community:

Presented before the Accounting Society of Manhattan College, New York—May 1962.

Allan A. Leiter —
Senior Accountant
Miami

Bank Taxation:

Co-leader of panel discussion sponsored by the Miami Chapter of the National Association of Bank Auditors and Comptrollers—April 1962.

Tabulating Equipment in Audits of Savings & Loan Associations:

Presented before the South Florida Chapter of Society of Savings and Loan Controllers, Miami—November 1962.

Lawrence A. Leser —
Senior Accountant
Cincinnati

Business Problems:

Presented before Junior Achievers Management Conference, Cincinnati, Ohio—December 1962.

Louis A. MacKenzie —
Partner
New York

Current Problems in Auditing:

Moderator of panel discussion before the National Association of Mutual Savings Banks, New York—February 1962.

Louis A. MacKenzie —
(continued)

The Auditor's Rôle in the Coming of Automation:

Presented before the Eastern New York Conference of the National Association of Bank Auditors and Comptrollers, Albany—March 1962.

Bank Securities and Mortgage Portfolio Transactions:

Published as Chapter 17 of *Federal Income Taxation of Banks*, by the Banking Law Journal—March 1963.

Taxation of Bank as Dealer in Securities:

Published as Chapter 18 of *Federal Income Taxation of Banks*, by the Banking Law Journal—March 1963.

Jack Macy —
Partner
Chicago

New Developments in Income Taxes:

Presented before the Tri-Cities Chapter of the National Association of Accountants, Moline, Illinois—January 1962.

New Developments in Federal Income Taxes:

Presented before the Annual Meeting of the Wisconsin Society of Certified Public Accountants, Milwaukee—November 1962.

John C. McCarthy —
Partner
Philadelphia

Generally Accepted Auditing Standards—General Standards:

Presented at seminar sponsored by the Philadelphia Chapter of the Pennsylvania Institute of Certified Public Accountants—October 1962.

Qualifications for a Career in Public Accounting:

Presented before the Accounting Club of Pennsylvania State University, University Park—October 1962.

Franklin N. McClelland —
Partner
Denver

Report Writing:

Presented before the Salt Lake City Chapter of the Utah Association of Certified Public Accountants—January 1962.

Professional Ethics:

Presented before the University of Colorado Chapter of Beta Alpha Psi, Boulder, Colorado—October 1962.

Effective Writing:

Presented before the Denver Chapter of the American Society of Appraisers—November 1962.

- Glen R. McDaniel —
Partner
 Portland
- Tax Problems of Business:*
 Instructor in Tax Seminar for Bankers sponsored by the Portland Chapter of The American Institute of Banking, Portland, Oregon—September-November 1962.
- Edward J. McGovern —
Consultant
 New York
- Responsibility Accounting, Distribution Cost Control, Standard Costs, and Budgeting:*
 Manufacturing company case study presented before the following:
 Trenton Chapter of the National Association of Accountants—October 1962;
 St. John's University Accounting Club, Brooklyn—October 1962.
- Russell E. McKay —
Principal
 Toronto
- Significant Developments in Canadian Taxation—1961:*
 Published in *TAXES—The Tax Magazine*—May 1962.
- Richard A. McManus —
Consultant
 New York
- Review of "*Manual of Business Forms*":
 Published in *The New York Certified Public Accountant*—January 1962.
- Responsibility Accounting, Distribution Cost Control, Standard Costs, and Budgeting:*
 Manufacturing company case study presented before the following:
 Trenton Chapter of the National Association of Accountants—October 1962;
 St. John's University Accounting Club, Brooklyn—October 1962.
- A Manufacturing Company Case Study Dealing with Budgeting:*
 Presented before the North Jersey Shore Chapter of the National Association of Accountants, Eatontown, New Jersey—November 1962.
- Marion B. Medich —
Senior Accountant
 Cleveland
- Alternatives in Generally Accepted Accounting Principles:*
 Presented in panel discussion before the Western Reserve University Chapter of Beta Alpha Psi—November 1962.
- Donald B. Miller —
Senior Accountant
 San Diego
- Information Returns and Identification Numbers:*
 Presented before general meeting of clients of San Diego office of Haskins & Sells, San Diego—November 1962.

- Leonard H. Miller —
Consultant
 Chicago
- How You Can Get a Full Day's Work in the Office:*
 Presented before Saint Louis Chapter of the National Association of Accountants, Pere Marquette State Park, Grafton, Illinois—April 1962.
- William T. Miller —
Partner
 Los Angeles
- Distribution Cost Accounting:*
 Presented before the Management Services Systems Conference of The California Society of Certified Public Accountants, San Francisco and Los Angeles—November 1962.
- Max A. Millett —
Partner
 Phoenix
- The Case for Better Internal Control in Our Government Organizations:*
 Presented before the First Annual Governmental Finance and Accounting Institute of Arizona State University, Phoenix—December 1961; published in the *Proceedings*—1962.
- Report of the Committee on Governmental Accounting and State Legislation:*
 Presented before the Annual Meeting of the Arizona Society of Certified Public Accountants, Scottsdale—November 1962.
- Corporate Reorganizations—Collapsible Corporations:*
 Moderator of panel discussion, Fourth Annual Tax Institute of Arizona State University, Tempe—December 1962.
- John M. Mitchell —
Senior Assistant Accountant
 Pittsburgh
- Opportunities in Accounting:*
 Presented on Vocational Guidance Day before student group interested in accounting at Geneva College, Beaver Falls, Pennsylvania—April 1962.
- A. Thomas Murphy —
Partner
 San Francisco
- Purchase, Sale, and Liquidation of Corporate Businesses:*
 Participated in Professional Development Seminar in AICPA Effective Tax Planning Course sponsored by the Houston Chapter of the Texas Society of Certified Public Accountants, University of Houston, and Rice University—November 1962.
- Gordon L. Murray —
Partner
 Executive Office
- Standard Costs as a Basis for Budgetary Control:*
 Presented before the American Management Association Finance Orientation Seminar, New York—April 1962.

- Practical Application of Inventory Management Techniques:*
Presented before the Work Measurement Seminar sponsored by the Arizona Public Service Company, Scottsdale—May 1962.
- Maurice S. Newman —
Partner
Chicago
- Production Cost Accounting:*
Published as Chapter 9, Volume I, of *Accountant's Encyclopedia*, Prentice-Hall, 1962.
- Extending the Area of Standard Costs:*
Presented before the Philadelphia Chapter of the National Association of Accountants—March 1962.
- Cost Accounting as a Career:*
Presented before the Chicago Area Career Conference sponsored by The Chicago Sun-Times, Chicago Technical Societies Council, and the Illinois Institute of Technology, Chicago—April 1962.
- Product Costing for Management Decisions:*
Presented before the 15th Annual Conference of Accountants, University of Tulsa, Tulsa, Oklahoma—April 1962.
- The Pros and Cons of Direct Costing:*
Presented before the Annual Meeting of the National Paperboard Association, Chicago—November 1962.
- D. Robert Nicholson —
Partner
Rochester
- Recent Revisions in Federal and State Income Taxation:*
Presented before The Tax Executives Institute of Rochester—February 1962.
- Public Issue of Corporate Stock—The Mechanics of Public Issue:*
Presented before the Young Lawyers Section of the New York State Bar Association, Rochester, New York—March 1962.
- Records for Management:*
Presented at Small-Business Management Course conducted by the Bureau of Business Service of the New York State Department of Commerce—May 1962.
- Mitigating the Impact of Personal Income Tax:*
Presented before the Kiwanis Club of Rochester, New York—August 1962.

- D. Robert Nicholson —
(continued)
- Mason E. Nolan —
Principal
Portland
- Chauncey A. Norton —
Partner
Detroit
- Thomas S. Oehring —
Principal
Chicago
- Fred M. Oliver —
Partner
Salt Lake City
- The New Depreciation Guidelines and Rules:*
Presented before the Rochester Chapter of
The New York State Society of Certified
Public Accountants—October 1962.
- The Concept of Management Services:*
Discussion leader of education seminar
sponsored by the Oregon Society of Certi-
fied Public Accountants, Portland—Novem-
ber 1962.
- Charitable Giving, Tithing, and Tax Deduc-
tions:*
Published in the *Thoughtful Tax Man* De-
partment of *TAXES—The Tax Magazine*
April 1962.
- New Tax Depreciation Procedures:*
Presented before the Saginaw Valley Chap-
ter of the National Association of Account-
ants, Frankenmuth, Michigan—October
1962.
- Tax and Accounting Problems of a Small
Business:*
Presented before the Lake Forest Chamber
of Commerce, Lake Forest, Illinois—No-
vember 1962.
- Accounting Method Changes:*
Presented before The Illinois Society of
Certified Public Accountants, Chicago—
December 1962.
- Generally Accepted Auditing Standards:*
Presented before joint Annual Meeting of
the Utah Association of CPAs and Robert
Morris Associates, Salt Lake City—April
1962.
- Accounting, Auditing, and Reporting:*
Presented before Workshop Session of An-
nual Meeting of Municipal Finance Officers
Association of the United States and Can-
ada, Boston—May 1962.
- Fiscal and Bonding Problems Experienced by
Water and Sewer Districts in the State
of Utah:*
Presented before Utah Municipal League,
Water and Sewer Improvement Districts
Section, Salt Lake City—September 1962.
- AICPA—The Year in Review:*
Presented before the Utah Association of
Certified Public Accountants, Salt Lake
City—September 1962.

Accounting, Auditing, and Reporting in the World Economy:

Leader of Group Discussion, Session of Delegates to Eighth International Congress of Accountants, New York City—September 1962.

Problems Experienced in Securing State Legislation in the Governmental Accounting and Auditing Field:

Presented before the Annual Meeting of the Nevada Society of Certified Public Accountants, Elko, Nevada—October 1962.

Understanding Municipal Bonds:

Presented before the Trust Division of the Utah Bankers Association, Salt Lake City—December 1962.

Martha L. O'Sullivan —
Principal
Los Angeles

Travel, Entertainment, and Gifts:

Monograph for interested clients of Haskins & Sells Los Angeles office—December 1962.

Frank J. Otto —
Principal
Cleveland

Alternatives in Generally Accepted Accounting Principles:

Presented in panel discussion before the Western Reserve University Chapter of Beta Alpha Psi—November 1962.

George R. Pain —
Principal
Honolulu

A Case Study in Auditing a Medium-Scale Computer Installation:

Presented before the Los Angeles Chapter of The California Society of Certified Public Accountants—June 1962.

George K. Palmer —
Partner
San Diego

Special Fund-Raising Devices:

Presented before the Annual Meeting of the American National Red Cross, Seattle—May 1962.

Colin Park —
Partner
Executive Office

The Field of Public Accountancy:

Presented before the freshman and sophomore students of the University of Cincinnati in conjunction with showing of AICPA film "CPA", Cincinnati—January 1962.

Liquidity: The National Economy and the Individual Business:

Presented before the graduate students and Administration of The Ohio State University, Columbus—February 1962.

Colin Park —
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The Liberal Arts Man and Professional Accountancy:

Presented before the Corporation of the College of Wooster, Wooster, Ohio—March 1962.

Metropolitan Government for Hamilton County:

Presented before the Cincinnati Association, Cincinnati—April 1962.

Hermann C. Miller Memorial Scholarship:

Remarks on presentation of Award before the Institute on Accounting, The Ohio State University, Columbus—May 1962.

The Empty Chair at the Table:

Presented before the Accounting Section of the Annual Meeting of the Wisconsin Utilities Association, Delavan, Wisconsin—May 1962.

The Accountant on the Square:

Remarks on presentation of Haskins & Sells Foundation Scholarship Award, Ohio University Chapter of Beta Alpha Psi, Athens, Ohio—December 1962.

The Field of Public Accounting:

Published as an article in Booklet for Guidance Counselors in Southern Ohio, prepared by American Accounting Association Joint Advisory Council on Developing Student Interest in Accounting—1962.

Virgil V. Pedersen —
Partner
San Diego

Distribution of Subchapter S Corporations:

Presented before the San Diego County Bar Association, San Diego—January 1962.

Federal Income Taxes—Corporate and Personal:

Moderator of seminar of the San Diego Chapter of the National Association of Accountants—February 1962.

Federal and State Income Taxes:

Presented before the San Diego Automotive Jobbers' Association, San Diego—March 1962.

Lowell S. Pethley —
Senior Accountant
Seattle

Management Development and the Office Manager:

Presented before the Seattle Chapter of the National Office Management Association, Seattle—February 1962.

William J. Planthaber —
Partner
Houston

Fraud and Internal Control:

Presented before the following:

Houston Retail Credit Association, Houston, Texas—January 1962;
Sabine Chapter of the National Association of Accountants, Port Arthur, Texas—October 1962.

Evaluation of Junior Accountants:

Presented before University of Texas Chapter of Beta Alpha Psi, Austin—April 1962.

John W. Queenan*—
Partner
Executive Office

The CPA and the Business Public:

Inaugural Address as President of the American Institute of Certified Public Accountants, Annual Meeting, Chicago—November 1961.

Better Understanding of Our Profession:

Presented before the following:

New Jersey Society of Certified Public Accountants, Newark, New Jersey—November 1961.

The New York State Society of Certified Public Accountants, New York City—December 1961.

Professional Ethics of the Accountant:

Presented before the Brooklyn and Manhattan Catholic Accountants' Guilds, New York City—November 1961.

Problems and Objectives of the Profession:

Presented before The Kentucky Society of Certified Public Accountants, Louisville—November 1961.

Professional Development and Public Relations:

Presented before a Joint Meeting of State Society Executives and AICPA Staff, Arden House, Harriman, New York—March 1962.

The Challenges Ahead for the Young CPA:

Presented before the following:

The Maryland Association of Certified Public Accountants, Award Dinner, Baltimore—March 1962;

The Wisconsin Society of Certified Public Accountants, Milwaukee—May 1962.

* The papers listed under Mr. Queenan's name, together with those reproduced in the forepart of this book, constitute his major addresses during his incumbency as President of the American Institute of Certified Public Accountants and as Immediate Past President, 1962-1963.

John W. Queenan —
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Developing With a Vibrant Profession:
Presented before the Texas Society of Certified Public Accountants, Houston Chapter—May 1962.

Toward a Better Understanding of the CPA:
Presented before a Joint Meeting of the Cincinnati Chapter of The Ohio Society of Certified Public Accountants and Robert Morris Associates of Cincinnati—May 1962.

Current Problems and Opportunities of the CPA:

Presented before the following:

Central States Conference of Certified Public Accountants, Omaha—June 1962;

39th Conference of Certified Public Accountants of the Pacific Northwest, Seattle—June 1962;

Mountain States Conference of Certified Public Accountants, Glacier Park, Montana—August 1962.

Problems of Growth in Accounting and Insurance:

National Association of Life Underwriters Million Dollar Round Table, The Queen Elizabeth, Montreal, Canada—July 1962.

Our Common Interest:

Presented before the Canadian Institute of Chartered Accountants Diamond Jubilee Annual Conference, University of New Brunswick, Fredericton, New Brunswick, Canada—August 1962.

Building a Foundation for the Future AICPA Staff Training Program:

Presented at the University of Massachusetts, Amherst, Massachusetts—August 1962.

High Standards—Key to Growth:

Farewell Address as President of the American Institute of Certified Public Accountants, 75th Anniversary Meeting, The Waldorf-Astoria, New York City—September 1962.

Developing International Accounting and Auditing Standards:

Presented before Third Conference of Asian and Pacific Accountants, Tokyo-Kyoto, Japan—October 1962.

- William K. Quinlan —
Partner
 Indianapolis
- What the Field of Public Accounting Has to Offer the College Graduate:*
 Presented before the Delta Sigma Pi Business Administration Fraternity at Ball State Teachers College, Muncie, Indiana—October 1962.
- Lad A. Rehula —
Partner
 Cleveland
- Welcoming Address:*
 Remarks as President of the Cleveland Chapter of The Ohio Society of Certified Public Accountants in presenting to the Annual Meeting of the Society, Mayor Ralph S. Locker of Cleveland and U. S. Senator Frank J. Lausche of Ohio, Cleveland—October 1962.
- Charles F. Reinhardt —
Partner
 Los Angeles
- Revenue Act of 1962—Treatment of Coöperative Patrons:*
 Presented before the California Chapter of the National Society of Coöperatives, Palm Springs—May 1962.
- Tax Planning For Corporations:*
 Presented before the San Diego Chapter of the National Association of Accountants—November 1962.
- Travel, Entertainment, and Gifts:*
 Presented before interested clients of Haskins & Sells, Los Angeles office—December 1962.
- Eugene J. Revolon —
Senior Accountant
 Los Angeles
- Controlling Systems Staff Performance:*
 Published in the *Systems and Procedures Journal*—January-February 1963.
- Sheldon Richman —
Senior Accountant
 Los Angeles
- Guideline Depreciation:*
 Presented before clients of Haskins & Sells Los Angeles office—December 1962.
- Haldon G. Robinson
Principal
 Cincinnati
- Communication:*
 Presented before the Kentucky Chapter of the National Office Management Association, Lexington—September 1962.
- The Future of the Accounting Profession:*
 Remarks before the University of Kentucky Chapter of Beta Alpha Psi in presenting the Haskins & Sells Foundation Scholarship Award, Lexington—November 1962.
- Business Problems:*
 Presented before the Junior Achievers Management Conference, Cincinnati—December 1962.

- Charles S. Rockey —
Partner
 Philadelphia
- The Accountant's Own Accounting System:*
 Published as Chapter 43, Volume IV, of
Accountant's Encyclopedia, Prentice-Hall,
 1962.
- Stanley Rosch —
Partner
 Honolulu
- Opportunities for a Career in Accounting:*
 Presented on Career Day before students
 of Hilo High School, Hilo, Hawaii—Febru-
 ary 1962.
- George H. Rowe —
Principal
 Seattle
- Depreciation Guidelines:*
 Presented before Accounting and Finance
 Officers of Allied Daily Newspapers of
 Washington, Port Angeles, Washington—
 October 1962.
- Malvin S. Rygh —
Consultant
 Chicago
- Evaluation of Operating Results:*
 Presented before Life Office Management
 Association, Chicago—March 1962.
- Philip J. Sandmaier, Jr. —
Partner
 San Diego
- Accounting, Auditing, and Reporting in the
 World Economy:*
 Leader of Group Discussion, Session of
 Delegates to Eighth International Congress
 of Accountants, New York City—Septem-
 ber 1962.
- One CPA's Thoughts on Handling Doubtful
 Accounts:*
 Presented before the Credit Men's Club of
 San Diego, California—November 1962.
- Frank R. Sanok —
Senior Accountant
 Newark
- A Career in Public Accounting:*
 Presented before senior students interested
 in accounting at St. Peter's College, Jersey
 City—February 1962.
- William L. Schnatterly —
Partner
 Seattle
- Programming Gifts for Maximum Tax Ad-
 vantages:*
 Presented before the Seattle Foundation,
 Seattle—May 1962.
- Philip J. Schuele —
Partner
 Jacksonville
- Haskins & Sells Foundation Scholarship
 Award:*
 Remarks on presentation of Award before
 the Florida State University Chapter of
 Beta Alpha Psi—January and December
 1962.
- John S. Schumann —
Partner
 Los Angeles
- Accounting and Tax Problems of Mergers
 and Acquisitions:*
 Presented before the Los Angeles Chapter
 of The California Society of Certified Pub-
 lic Accountants—January 1962.

- Audits of Savings and Loan Associations:*
Opening remarks in seminar sponsored by Haskins & Sells and representatives of the Federal Home Loan Bank Board, Eleventh District, Los Angeles—July 1962.
- Henry J. Sebastian —
Partner
Honolulu
- Effective Tax Planning—Problems of a Closely Held Corporation:*
Presented before the members of the Hawaii Society of Certified Public Accountants enrolled for the professional development course of the American Institute of CPAs, Honolulu—January 1962.
- Russell P. Shomler —
Partner
Los Angeles
- Management Advisory Services to Banks:*
Presented before the Joint Annual Meeting of Los Angeles and San Diego Chapters of the National Association of Bank Auditors and Comptrollers—March 1962.
- Robert F. Skeehan —
Principal
Chicago
- Investment Tax Credit:*
Presented before the annual meeting of financial officers sponsored by the National Paperboard Association, Chicago—November 1962.
- Robert G. Speidel —
Principal
Pittsburgh
- Report on Tax Developments Affecting Small-Loan Companies:*
Presented before the Semi-annual Meeting of the Pennsylvania Industrial Bankers Association, Uniontown, Pennsylvania—October 1962.
- The 7 Per Cent Investment Credit:*
Panel member appearing before the Pittsburgh Chapter of the Pennsylvania Institute of Certified Public Accountants—November 1962.
- The Revenue Bill of 1962; New Depreciation Guidelines; HR 10:*
Presented before the Seventh Robert Morris Tax Forum sponsored by Robert Morris Junior College, Pittsburgh—November 1962.
- Erwin A. Stadler —
Partner
Cincinnati
- Travel and Entertainment Expenses under 1962 Revenue Act:*
Presented before audit clients of the Haskins & Sells Cincinnati office—November 1962.
- Kenneth E. Staples —
Principal
Dallas
- Financial Statement Presentation:*
Presented before the Amarillo Chapter of the Texas Society of Certified Public Accountants—May 1962.

Kenneth E. Staples —
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The Effect of Changing Accounting Principles and Procedures on Internal Auditing:
Group discussion leader at 11th Southwest Regional Conference of The Institute of Internal Auditors, New Orleans—October 1962.

Robert L. Steele —
Partner
Executive Office

Your Personnel Philosophy: Its Costs and Dividends:
Presented before The California Society of Certified Public Accountants' Sixth Annual Conference on Personnel, Palo Alto—May 1962.

Opportunities in Public Accounting:
Presented before the University of Mississippi Chapter of Beta Alpha Psi, Oxford, Mississippi—November 1962.

Professional Competence of CPAs:
Presented before a joint meeting of Mississippi State University Accounting Club and Chapter of Beta Alpha Psi, State College, Mississippi—November 1962.

Opportunities in Public Accounting:
Presented before Senior Accounting Class of Mississippi State University, State College, Mississippi—November 1962.

James C. Stewart —
Principal
Portland

Tax Trends 1961-62:
Presented before the Portland Chapter of The Institute of Internal Auditors—January 1962.

Depreciation Guidelines:
Presented before the Portland Chapter of The Tax Executives Institute, Inc.—September 1962.

Individual Income, Natural Resources, Gain or Loss, Capital Gains & Losses:
Presented in special course in Advanced Income Taxation sponsored by the Oregon Society of Certified Public Accountants, Multnomah College, Portland, Oregon—October 1962.

Taxes—1962:
Presented before the Portland Chapter of The Institute of Internal Auditors—December 1962.

- J. William Stewart, Jr. — *Accounting May Be the Right Field for You:*
Partner
 Charlotte
 Presented before the Liberal Arts Students of Davidson College, Davidson, North Carolina—March 1962.
- United Funds:*
 Presented before the Rotary Club, Belmont, North Carolina—May 1962.
- Kenneth W. Stringer — *Review of "Audit Sampling in Action":*
Partner
 Executive Office
 Published in *Current Reading* Department of *The Journal of Accountancy*—May 1962.
- Statistical Sampling:*
 Presented before the 23rd Annual Accounting and Taxation Symposium of the North Carolina Association of Certified Public Accountants, Chapel Hill, North Carolina—November 1962.
- Gordon C. Stubbs — *Rendering an Opinion:*
Partner
 Atlanta
 Presented before the Sixteenth Annual Accounting Institute of the University of Georgia, Atlanta—October 1962.
- Entering the Accounting Profession:*
 Presented before the University of Alabama Chapter of Beta Alpha Psi—October 1962.
- Haskins & Sells Foundation Scholarship Award:*
 Remarks on presentation of Award before the University of Tennessee Chapter of Beta Alpha Psi, Knoxville—November 1962.
- William J. Sturm — *Haskins & Sells Foundation Scholarship Award:*
Partner
 Saint Louis
 Remarks on presentation of Award at Washington University, Saint Louis—May 1962.
- Frank H. Tiedemann — *Auditing and Accounting Procedures Committee:*
Partner
 New York
 Chairman of meeting of Nassau-Suffolk Chapter of The New York State Society of Certified Public Accountants, Garden City, Long Island—January 1962.
- Generally Accepted Auditing Standards and the Accountants' Opinion:*
 Presented at Workshop Meeting of bankers and CPAs of Long Island sponsored by the Nassau-Suffolk Chapter of The New York State Society of Certified Public Accountants, Nassau County Park—February 1962.

- Frank H. Tiedemann —
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- The Accountant's Report and Generally Accepted Auditing Standards:*
Presented at Staff Training Program of Junior Loan Officers of Franklin National Bank, Roosevelt Field, New York—April and May 1962.
- Allen Tomlinson —
Partner
Miami
- University of Miami Annual Tax Conference:*
Chairman of Program Committee, Miami Beach, Florida—April 1962.
- Domestic Provisions of the 1962 Revenue Act:*
Presented before The Greater Miami Tax Institute, Miami, Florida—November 1962.
- Milton J. Urner —
Partner
San Diego
- Current and Prepared Income Tax Changes:*
Presented before the Exchange Club of College Center, San Diego, California—February 1962.
- Leo C. Voet —
Principal
Cincinnati
- Problems of the Closely Held Corporation:*
Presented before the Cincinnati Chapter of The Ohio Society of Certified Public Accountants, Cincinnati—May 1962.
- Federal Taxes for Savings Associations:*
Instructor in course offered weekly for thirteen weeks by the Cincinnati Chapter of the American Savings and Loan Institute—September-December 1962.
- Lawrence M. Walsh —
Partner
Philadelphia
- Developing the Staff with an Eye to Growth:*
Published as Chapter 31, Volume IV of *Accountant's Encyclopedia*, Prentice-Hall, 1962.
- Rôle of the CPA in the Public Offering of Securities:*
Presented before the Rocky Mountain States Accounting Study Conference, Glacier Park Lodge, Montana—August 1962.
- Accountants' Legal Responsibilities:*
Presented at the Drexel Institute of Technology, Philadelphia—September 1962.
- Procedures of American Accounting Firms:*
Leader of Group Discussion, Session of delegates to Eighth International Congress of Accountants, New York City—September 1962.

- Qualifications for Success as a CPA:*
Presented before Eastern Pennsylvania College seniors in program sponsored annually by the Philadelphia Chapter of the Pennsylvania Institute of Certified Public Accountants to interest college seniors in professional careers, Drexel Institute of Technology, Philadelphia—November 1962.
- Carroll L. Webb, Jr. —
Principal
Dallas
- Compliance with Current Tax Return Preparation Requirements:*
Presented before The Tax Executives Institute, Inc., Dallas—February 1962.
- Payment of Death Taxes under the Provisions of Section 303 and 6166:*
Presented before the Tyler Estate Council—Tyler, Texas—May 1962.
- A Businessman's Look at Depreciation Guidelines, Investment Credit, and Recapture of Depreciation:*
Presented before the Texas Heavy, Municipal and Utilities Branch of The Associated General Contractors of America, Inc., Dallas—November 1962.
- Kennard W. Webster —
Partner
New York
- Electronic Data Processing in a Changing Environment:*
Presented before the Birmingham Control of the Controllers Institute of America—January 1962.
- The Auditor's Rôle in the Coming of Automation:*
Presented before the Eastern New York Conference, National Association of Bank Auditors and Comptrollers, Albany—March 1962.
- John F. West —
Partner
Philadelphia
- Haskins & Sells Foundation Scholarship Award*
Remarks on presentation of Award before joint meeting of Beta Alpha Psi and the Accounting Society of Lehigh University, Bethlehem, Pennsylvania—March 1962.
- Human Aspects of Accounting:*
Remarks on presentation of Haskins & Sells Foundation Scholarship Award before the University of Pennsylvania Chapter of Beta Alpha Psi, Philadelphia—April 1962.

John F. West —
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Haskins & Sells Foundation Scholarship Award:

Remarks in presenting Award before the Accounting Club of Pennsylvania State University, University Park—October 1962.

Conflicts of Interest (Corporate and CPA):

Presented before the Philadelphia Chapter of the Pennsylvania Institute of Certified Public Accountants—October 1962.

Charles H. Whitehead —
Partner
San Francisco

Recent Developments in Collapsible Corporations:

Presented before the following:
1962 Northwest Tax Institute, Yakima, Washington—September 1962;
Fourth Annual Tax Institute of Arizona State University, Tempe—November-December 1962.

Arthur F. Wilkins —
Principal
Newark

Valuation of Closely Held Corporations:

Presented before the Certified Life Underwriters of the State of New Jersey, East Orange—January 1962.

1962 Tax Law and Guideline Depreciation:

Presented before the Hudson, New Jersey and the Lehigh Valley (Allentown, Pennsylvania) Chapters of the National Association of Accountants—November 1962.

Profession of the CPA:

Presented before High School principals and guidance counselors of Passaic County at meeting sponsored by the Passaic Chapter of the New Jersey Society of Certified Public Accountants, Clifton, New Jersey—December 1962.

Hardy T. Williamson —
Senior Accountant
Houston

Purchase, Sale, or Liquidation of a Corporate Business:

Instructor for members of Houston Chapter of the Texas Society of Certified Public Accountants in AICPA Effective Tax Planning Course—November 1962.

Travel Expenses Under the 1962 Revenue Act:

Presented in open forum before a group of clients and bankers, Houston—December 1962.

Wayne Williamson —
Principal
Birmingham

Return on Investment:

Published in *Cost and Management*, Journal of the Society of Industrial and Cost Accountants of Canada—October 1962.

Lorin H. Wilson —
Partner
Seattle

Internal Versus External Reporting:
Presented in educational session sponsored by the Birmingham Chapter of the National Association of Accountants—December 1962.

How the Graders Look at Your CPA Examination Papers:
Presented before the Alpha Kappa Psi Group at the University of Idaho, Moscow, Idaho—March 1962.

Endowments and Trust Funds:
Presented before the Board Members Conference of the Boys' Clubs, Boys' Clubs of America, Seattle—June 1962.

Accounting, Auditing, and Reporting in the World Economy:
Leader of Group Discussion, Session of Delegates to Eighth International Congress of Accountants, New York City—September 1962.

Robert G. Wright —
Partner
Chicago Office

Meeting the Challenge of EDP:
Presented before the Annual Meeting of the Partners of Deloitte, Plender, Haskins & Sells, Jasper Park, Alberta, Canada—July 1962.

Gerard A. Zulli —
Principal
Philadelphia

Public Accounting as a Career:
Presented before accounting seniors at Career Conference, Saint Joseph's College, Philadelphia—November 1962.