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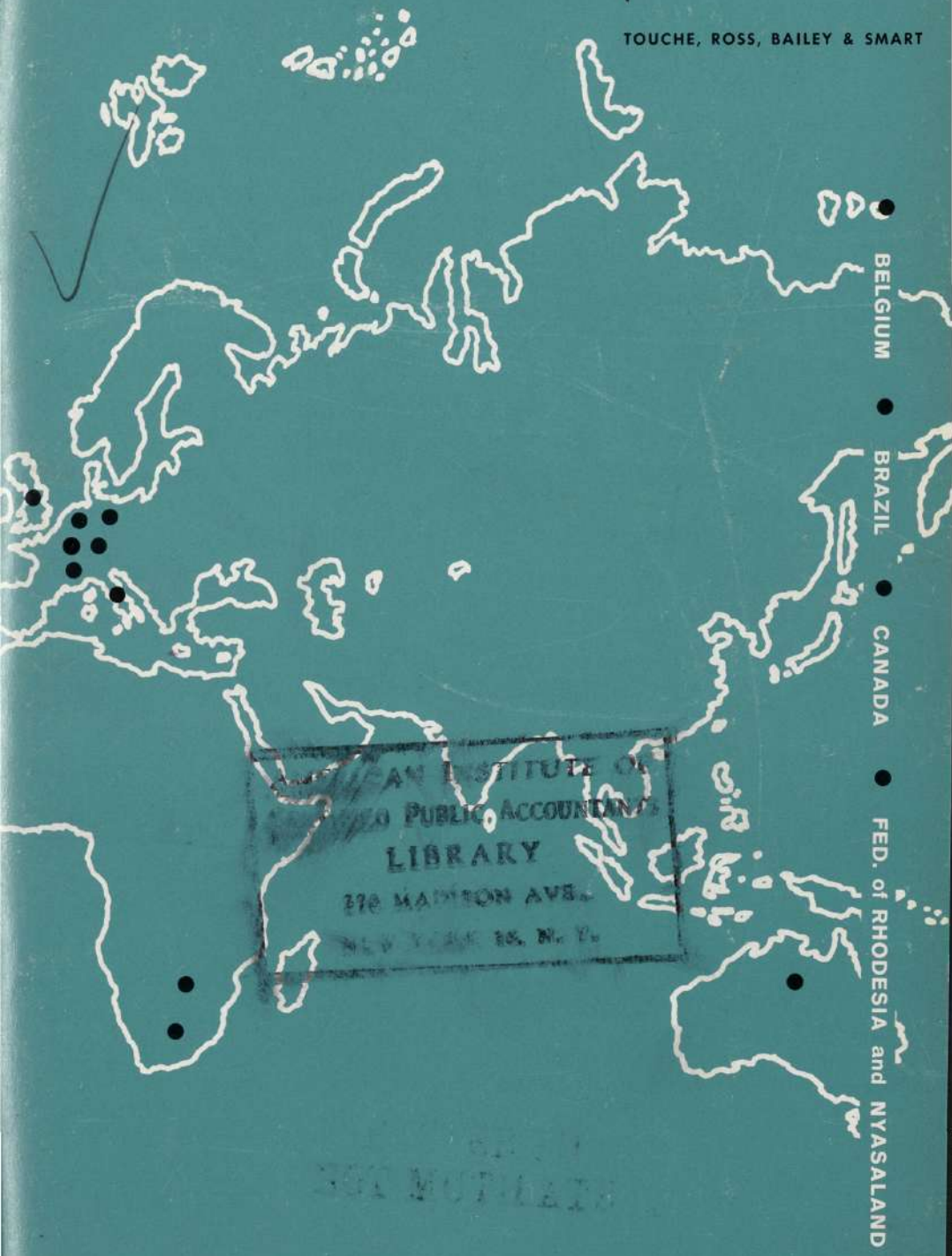
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THE  
QUARTERLY

TOUCHE, ROSS, BAILEY & SMART



BELGIUM

BRAZIL

CANADA

FED. of RHODESIA and NYASALAND

SWITZERLAND

UNION OF SOUTH AFRICA


UNITED STATES



# The Quarterly

VOLUME 7, NUMBER 2

JUNE, 1961



TOUCHE,  
ROSS,  
BAILEY &  
SMART

**Contributing Editors this issue:** *Joseph F. Buchan, Eli Gerver, James I. Johnston, Hans J. Shield, Curtis C. Verschoor.* **Editor:** *Dolores DeWolf.*

### ***About our cover . . .***

Black dots on the map indicate the countries in which we presently have TROBAS offices. We now have 96 offices in 22 countries, and more are expected to join us soon. This International Issue of The Quarterly is designed to introduce some of our new Associated Firms. They tell us how the accounting profession developed in their country, how the work is carried on now, and something about themselves.

All the articles in this issue were written in English and, with a few minor changes, appear just as they were submitted.

# The Quarterly

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ROSS,  
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SMART

## CONTENTS

	<i>Page</i>
The International Issue	
<i>The Open Door</i> .....	1
<i>England</i> .....	2
<i>The Netherlands</i> .....	6
<i>Brazil</i> .....	12
<i>Barbados</i> .....	17
<i>Germany</i> .....	18
<i>Argentina</i> .....	25
<i>Puerto Rico</i> .....	33
What's New? .....	38
We Present .....	44
Applause .....	51
After Hours .....	59

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