

1961

What's new? presenting a quarterly roundup of current developments in the firm

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WHAT'S NEW?

Presenting a quarterly

First African firms join TROBAS—We are pleased to announce the first Associated Firms in Africa.

Federation of Rhodesia and Nyasaland

DERRY, ELLMAN-BROWN & FRASER. Principal office in Salisbury, also has a small office in N'Dola. The partners are the Hon. G. Ellman-Brown, Hugh Fraser, J. W. Morley, J. J. Smit, J. Teunon, C. J. Voss, and K. T. Wood.

Union of South Africa

GOLDBY, PANCHAUD & WEBBER. Offices in Johannesburg and Port Elizabeth. Partners in Johannesburg are B. C. Harrison, J. C. Macintosh, R. G. Macintosh, A. M. Rosholt, T. B. Toms and H. C. Twycross. C. B. Blaker is the partner in charge of the Port Elizabeth Office.

COMPTON AND HORNE, located in Durban. The partners are C. M. M. Clutterbuck, R. G. Falconer, J. A. Fyffe, N. C. Harris, C. I. Mun-Gavin, J. A. Porteous, G. McL. Ross, C. H. Souchon and J. A. Stewart.

DOUGLAS, MACKELVIE, GALBRAITH & CO. in Cape Town. W. E. Chetwin, V. H. Cooke, W. Dawson and C. L. Steyn are partners here.

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New Zealand firm welcomed—We are pleased to announce a new Associated Firm in New Zealand, Clarke, Menzies & Co. The partners and offices are as follows:

Auckland

H. C. Middlebrook
G. C. Edgar

Christchurch

W. Hay (Manager)

Wellington

R. A. Davison
S. G. Dalley
D. A. F. Crombie
K. C. Bolland

* * *

TROBAS, Peru reports appointment—Our Associated Firm in Lima

roundup of current developments in the firm.

reports that they have been selected to audit the accounts of the City of Lima for 1959 and 1960.

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Philadelphia merger—We wish to announce that the Philadelphia firm of McConnell, Breiden & Scully will merge its practice with ours effective July 1, 1961. The practice of the firm is quite varied and includes a number of manufacturing companies with five fairly large breweries. There are three incoming partners: Howard McConnell, Sr.; Hugo Breiden and Lawrence Scully. Incoming managers are William L. Azpell, Jr.; Howard W. McClurken and Harry C. Messinger. Millard L. Breiden, Howard H. McConnell, Jr. and Charles S. Vondercrone are incoming supervisors.

* * *

New training directors named — Several offices have appointed new training directors recently. They include Misag Tabibian in New York, James Gaffney in Rochester, Duane Fuller in San Francisco and Robert Benjamin in Seattle. New York Office has also named Alexander Varga as assistant training director.

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Marquis Childs to speak at Supervisors Conference—The noted newspaper columnist will be the featured speaker at the conference scheduled for June 20-30, Hot Springs, Va. Twenty-six people from United States offices and four from Canada will attend, including two from our newly-expanded Philadelphia Office. Another highlight of the conference will be Robert Trueblood's discussion of "Education for Business."

* * *

TRB&S men on the New Frontier—Karney Brasfield and James Johnston are serving as consultants to President Kennedy's task force, which will make recommendations for reorganizing the foreign aid program. Mr. Brasfield is chairman of a working group concerned with the financial management aspects of foreign aid.

Jensen testifies before House Ways and Means Committee—Wallace M. Jensen agreed to be one of the witnesses to appear before the Ways and Means Committee of Congress. He testified on behalf of the U.S. Chamber of Commerce, late in May. Mr. Jensen discussed the president's tax recommendations, specifically expense accounts.

* * *

George Bailey is president of Phi Gamma Delta—George D. Bailey (Wisconsin '12) was elected 64th president of his fraternity, Phi Gamma Delta. In 1913, Mr. Bailey was manager of the Phi Gamma Delta Club in New York. A year later he returned to Cleveland to rejoin Ernst & Ernst and did not serve the fraternity in an official capacity until 1946, when he became a member of the Board of Trustees. In 1948 he was named president of this board.

* * *

Another honor for Mr. Bailey—The University of California has nominated George Bailey for a Regents' Professorship in the School of Business Administration during 1961-62. Mr. Bailey has accepted the nomination. He will be available for consultation by the faculty, for special seminars and for some class participation. The University also hopes he will make some public lectures on accounting and on his experiences in government and the United Nations.

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A bouquet from Haiti—Writing from the Hospital Albert Schweitzer in Haiti, Dr. Larimer Mellon told Louis Werbaneth, "The thing that has impressed me most about the auditing which you and your associates do is not simply the thoroughness and precision of the work but the imaginativeness and constructiveness of the approach. To me auditing was synonymous with bank examining; namely, a detailed review of past events—true or false. As I see the progress of the audit here, you are setting up for us a picture of performance efficiency with which to measure present and future operations and guide management decisions." An article on the work for the Mellon hospital in Haiti appeared in the September 1959 *Quarterly*.

Clarence R. Pippenger is a new member of the Management Services Central Staff. He will report to Richard E. Sprague, Director of Computer Systems and will be responsible for all advanced business system services in the retail field.

Mr. Pippenger's background in both data processing and retailing goes back to the very beginning of the planned use of electronic computers for retail applications. He is known throughout the retail field for initiating an extensive research program for Associated Merchandising Corp.

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Putting 1,700,000 charge accounts in numerical and alphabetical order at the same time and, in spite of population changes, keeping them in order until the year 2015 A. D. was successfully accomplished by TRB&S people in Los Angeles. This is the most difficult community account numbering project ever attempted anywhere in the world.

The companies involved in this project are Barker Brothers Corporation, Broadway, Bullock's, Desmond's, Haggarty's, Harris & Frank, Hinshaw's, May Company, F. C. Nash & Company, Orbach's, J. W. Robinson and Silverwood's. They operate approximately 100 retail outlets located over a wide geographic area, roughly bounded by Ventura on the north, San Diego on the south, and as far east as Palm Springs.

In the initial numbering, the names of approximately 1,700,000 different individuals were included, most of whom have accounts at more than one of the stores. The influx of new citizens to Southern California, the frequent moving out of present inhabitants and the disproportionate increase in Mexican names made the design of an alpha-numeric system that would remain alpha-numeric even more difficult. It seems that Mexican names are growing at 2½ times the rate of other names in the file—not necessarily as a result of the birth rate, but because the economic status of this group has risen to the point where they are entitled to charge accounts.

The present system has been designed to last until the year A. D. 2015 with no more than ½ of 1% of the accounts at that time falling into what is called the overflow file. In this file they will also be alpha-numeric and will offer no real look-up difficulty. *(cont'd next page)*

This alpha-numeric system was developed by Henry Sherwood and George G. O'Brien of Management Services Central Staff. (For a detailed description of how it works, see the June 1960 *Quarterly*.) A firm-wide account numbering system has been completed for the United States offices of our own firm. It is already in effect in several offices and will permit uniform accounting procedures and simplified identification of clients and engagements. This system is not alpha-numeric.

George O'Brien emphasizes the fact that the account numbering system is not a package deal. While broad ideas and techniques will carry over from one installation to another, each must be tailor-made to fit the client. The system used in Los Angeles, for example, would not carry over to the Popular Dry Goods Store of El Paso, Texas where we are currently installing account numbering. Yet experience gained in one operation is useful in another.

An important point—the system can be used to keep track of products or parts as well as people.

Template used here by Elaine Yaeger of Management Services Central Staff makes assignment of new numbers quick and easy.



Wearing garlands presented by the Institute of Chartered Accountants of India and by the students, Don Bevis is congratulated after a speech to this group in Madras, India on April 17. More than 200 people came to hear the speech.



Four lectures a day marked the high point of Don Bevis' lecture tour in Australia. He was the first of four speakers dealing with the broad subject of "Integration of Accounting with Other Management Techniques." Specifically, Mr. Bevis covered the first part of the course, "Management Control Through Accounting."

The other speakers covered the following topics: Challenges in Financial Management, Production Planning and Control, Application of Business Research to Accountancy.

Mr. Bevis gave eight lectures in each of six different cities — (Sydney, Melbourne, Adelaide, Perth, Hobart, and Brisbane), followed by a repeat performance in Sydney.

Of the participants in the seminar about 75% were accountants (both industrial and chartered) and the rest were treasurers or their counterparts, bankers, and engineers.

On April 29 the Lord Mayor of Sydney held a reception for Mr. and Mrs. Bevis.

In Memoriam

Executive Office

C. Alvin Koch, partner in the Executive Office —
Detroit branch, on May 13 in Detroit.