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Applause

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Applause

Atlanta

"Management Reporting" was the subject of the speech by Carey M. Yelton, Jr., before the faculty and students of the Graduate School of Industrial Management at the Georgia Institute of Technology. Mr. Yelton is serving as special instructor of a course on Principles of Management to undergraduates in the Industrial Management School at Georgia Tech. Mr. Yelton attended the Southern Paper Trade Association's 7th annual Management Seminar (February 19-22) at Florida State University. He also attended the National Association of Bank Auditors and Controllers Southeastern Regional convention here in Atlanta April 9-12.

Marvin Zion appeared on a television panel discussion sponsored by the Atlanta Chapter of the Georgia Society of CPAs on February 18. This was a public service program designed to answer elementary questions about individual tax returns.

Mr. Zion was guest speaker at the February 15 meeting of the Atlanta Chapter of The Institute of Internal Auditors. After his talk on "Current Tax Topics" there was a lively question and answer session.

Boston

Donald Wiese, our tax supervisor, recently became a member of the Boston Life Insurance and Trust Council, an

organization composed of CPAs, attorneys and trust officers. The Council's chief purpose is the discussion of estate planning.

Chicago

Raymond Revers received notice of his election to honorary membership in the Beta Iota Chapter of Beta Alpha Psi. The initiation took place on March 15 at the downtown campus of Loyola University, and as guest of honor Mr. Revers addressed the group on the subject of Internal Control. He spoke the same day at the Careers Conference of Maine Township West High School on "Public Accounting as a Career."

On April 10 Richard Beck addressed the Loyola University Accounting Club on "Pooling of Interests."

As a discussion leader in the Chicago Area Accounting Seminar sponsored by the National Electrical Manufacturers' Association on March 15, William Schwanbeck dealt with the subject, "Treatment of Officers' Expense Accounts." He gave an address at the Fifth Annual Federal Tax Planning Seminar on Lease-Purchase Agreements on May 19. The theme of the seminar is "Tax Planning for Group Corporations."

At a meeting on April 20 of the American Transit Association in the Conrad Hilton Hotel, Stephen Finney spoke on "Profitability Reporting." He participated in a skit at the Annual Meeting of the Illinois Society of CPAs held in Springfield on May 6, and addressed the group on "Profit Planning and Cash Forecasting for a Small Business."

Kay Cowen has been chosen Chairman of the Taxation Committee of the

Illinois Society of CPAs for 1961-62.

Cleveland

The Rotary Club of Eastern Cleveland elected Edward L. Pitt to serve his seventeenth term as treasurer. On March 8, he gave his twelfth annual talk to that club. The subject was "Vague Specifics of Income Taxes."

Dayton

Luke Ware has been chosen President-Elect of the Dayton Chapter—The Ohio Society of CPAs. He will continue to serve on the Chapter's Board of Directors and will take office as President for the 1962-63 year.

Dane Charles has been accepted as an Associate Member of The Institute of Internal Auditors.

James Bresnahan discussed "Sales Forecasting" with the Dayton Chapter of the National Society of Business Budgeting in April.

Duff Macbeth led a panel discussion on "Return on Investment" at the March meeting of the Dayton Chapter of the National Society of Business Budgeting.

Detroit

Dennis Price spoke at an AMA Seminar in Chicago on "The Development and Use of the Learning Curve."

William S. Woodman participated as moderator of a discussion of "Case Problems in Municipal Auditing" at the Eleventh Annual Municipal Finance Officers' Training Institute held in Ann Arbor in March.

Donald W. Jennings was one of the speakers at the AMA Seminar on "Profitability Accounting and Control"

held in Chicago in March.

Kenneth S. Reames presented one of a series of three talks on the general subject of "Depreciation" to the Detroit Chapter of the Tax Executives Institute on April 26 in Detroit. Mr. Reames, a Director of the Michigan Association of CPAs, has been named Treasurer-Elect of the Association for the 1961-62 fiscal year.

Executive Office

Eli Gerver was inducted into the City College of New York Chapter of Beta Alpha Psi on May 2. The ceremony was held at the Barbizon Hotel. Mr. Gerver will be a speaker at the University of Virginia Tax Institute at Charlottesville, Virginia on June 24.

The March issue of *Retail Control* contained an article written by Kenneth P. Magee entitled, "The Need for a Profit Motive."

Wallace Jensen's paper entitled, "The Effect of Tax Accounting Rules on the Continued Development of Sound Accounting Rules and Principles" will be published in the *Ohio CPA*.

An article about Wallace M. Jensen appeared in the April issue of the *Chi Phi* magazine.

Curtis C. Verschoor has an article on "Five Training Watchwords for Seniors" in the May issue of the *Journal of Accountancy*.

Grand Rapids

Joyce Cowman and Robert Lyzenga discussed the accounting profession at Ottawa High School, South High

School, and Union High School in connection with the 15th annual Vocational Information Institute sponsored by the Education Committee of the Greater Grand Rapids Chamber of Commerce.

Richard W. Lamkin addressed a joint meeting of the Southwestern Chapter of the Michigan Association of CPAs and the Michiana Control of the Controllers Institute on April 20. His topic was "What the CPA Expects of the Controller."

Houston

Leland C. Pickens was appointed in February to a Steering Committee of the Houston Chapter of the National Society for Business Budgeting. This Committee was appointed for the purpose of recommending possible methods of improving the Chapter for 1961-62.

Kansas City

Glen A. Olson attended the "Manufacturing Management for Consultants" course at the IBM Education Center in Endicott, New York from April 4 through April 7.

Mary J. McCann, Loren G. Hoffman and Jerry B. Jackson attended a practice workshop for estate planners, attorneys, accountants, trust officers and life underwriters given by the Law Center and the Division for Continuing Education of The University of Kansas City on five consecutive Saturday mornings from April 22 to May 20. The workshop was held at the University.

Glen A. Olson attended the Accountants' Day Program sponsored by the Accounting Society of The University of Kansas in Lawrence, Kansas on April 24. Gary Wanamaker, accounting major and chairman of the Accountants' Day, will intern with the Kansas City Office this summer.

Management Services

Central Staff

Jesse Lynch spoke before the Personnel Management Conference sponsored by the City National Bank & Trust Company. His subject was "Integrating Your Personnel with Automation."

He also spoke at the 8th Annual Heart of America Personnel Conference on April 12.

George O'Brien spoke on "Historical Background, Need, Current Status, Future of Mathematical Techniques in Data Processing" at the American Management Association Clinic—"Operations Research and Statistical Analysis Skills in Data Processing." Nicholas Radell also spoke at this meeting on "A Survey of Statistical Analysis and Operations Research Concepts." Another speaker at this meeting was Edward Weinthaler who spoke on "Survey of Statistical Analysis Applications."

Nicholas Radell wrote an article on "Mathematical Inventory Theory for Curtain and Drapery Retailers" for the December 1960 issue of *Curtain and Drapery Department Magazine*.

Mr. Radell also wrote an article on "Operations Research Techniques as a

Basis for System Design" for the March/April 1961 issue of *Systems and Procedures Magazine* published by the Systems and Procedures Association. He spoke at the Process Planning Seminar, April 18-19 at Cleveland, Ohio where his subject was "Operations Research—Background and Definition."

Nicholas Radell was Chairman of the American Society of Tool and Manufacturing Engineers National Seminar—Process Planning, April 18-19. Jean-Paul Ruff presented a technical paper at this seminar.

Chairman of the Profitability Accounting and Control Seminar held in Chicago, March 6-10, was Robert Beyer. Mr. Beyer will be Chairman of a seminar of the same title to be held in New York City on June 19-23. Acting as Assistant Chairman of this seminar will be Donald W. Jennings.

Roger R. Crane spoke at a seminar in New York City entitled "Organizing for, Appraising and Financing Corporate Mergers and Acquisitions," May 15-17.

Henry Sherwood was appointed chairman of X3-1 Task Group 3 (Applications and Format) of the American Standards Association. Mr. Sherwood is also a member of X3-1 (Character Recognition). Mr. Sherwood spoke on "Community Account Number Theory and Practice" on April 15 at the Rocky Mountain Consumer Credit Conference, and also spoke on "Review of Current Developments in Data Processing" on Feb. 15 at the Retail Controllers Association of Southern California meeting in Los Angeles.

At the Spring Conference of the Systems and Procedures Association held in San Francisco on April 21, Mr.

Henry Sherwood spoke on "A Progress Report on Automatic Character Recognition."

Jesse Lynch spoke on "Human Elements in Automation" at the Second National Conference on Banking Automation in Detroit, May 16-18. Mr. Lynch is also on the faculty of the School of Consumer Banking, Inc. whose tenth resident session will be held August 6-18, 1961.

David Fleisher spoke at the AMA Seminar on "Distribution Cost Analysis," March 16. Mr. Fleisher also spoke at the American Production and Inventory Control Society, the Quincy Massachusetts Chapter, on "Scientific Inventory Government Techniques" March 25.

Dennis Mulvihill spoke before National Machine Accountants Association on "Data Processing 1970."

Milwaukee

Walter F. Renz was Chairman of the Spring Seminar of the Milwaukee Chapter of NAA held at the Ambassador Hotel on April 26. The subject of the seminar was "Ideas for Cost Reduction."

Robert Beyer and Donald Trawicki participated in a week-long seminar on Profitability Accounting sponsored by the American Management Association in Chicago during the week of March 6.

Wayne Mayhew, Jr., spoke to the Credit Department of American Can

Company at their annual national credit meeting held in Chicago on May 2. His subject was "Accounting Trends in the Canning Industry."

Minneapolis

Barton Burns was featured on WCCO TV's Business and Finance Program on March 26, discussing tax problems of salesmen.

Palmer Tang appeared as a member of a panel at the annual "B" day program of the School of Business Administration, University of Minnesota on Friday, April 14. The subject of the panel discussion was "Top Management Views—The Business Graduate in His First Job." The chairman of the meeting was Professor A. K. Wickesberg of the University. Other members of the panel were David M. Lilly, President of Toro Manufacturing, Frank A. Mancina, Division Manager of Cluett Peabody & Company, and William C. Norris, President of Control Data Corporation.

New York

William A. Bergen has been elected Secretary of the Bergen Chapter of the New Jersey Society of CPAs. Mr. Bergen was formerly Chairman of the Bergen Chapter's Committee on Professional Development.

On April 28, Gregory M. Boni spoke on "Creative Thinking in Audit and Management Services" at the Federal Government Accounting Office. Also in April, Mr. Boni participated as a

panelist in a discussion of "Production Scheduling" sponsored by the Committee on Cost Accounting and Inventory Methods of the New York State Society of CPAs.

Charles Budenbender, a member of the audit staff, presented a discussion on the "Relationship of the Internal Auditor with the CPA" at the April 24 meeting of the Triple Cities Chapter of the Institute of Internal Auditors. He was accompanied to the meeting by Peter Cottrell and John Emmert.

William W. Werntz has been elected to a three-year term as a member of the Trial Board of the AICPA. Mr. Werntz delivered a talk at the Practising Lawyers Institute on March 30 and also spoke at Harvard Business School on April 24.

Herbert Weiner attended an all-day meeting of the NRMA Tax Committee on April 19 and submitted a plan, which the Committee approved, to obtain early and favorable Treasury regulations on revolving accounts. Most of our large department store clients were represented.

James Lynch wrote an article for *The Accounting Forum*, published by the City College of New York, on "Coming Changes in Department Store Accounting."

Philadelphia

George O. Tonks was elected to the Executive Committee of the Philadelphia Chapter of the Pennsylvania Institute of Certified Public Accountants.

Pittsburgh

Irl C. Wallace has been elected Treasurer of the Pittsburgh Chapter of the Pennsylvania Institute of CPAs.

Mr. Wallace represented the public accounting profession in a forum discussion of the Beta Alpha Psi, Accounting Honorary, on April 13, at Penn State. The title of his speech was "Current Thinking in Accounting Education."

Louis A. Werbaneth made his second visit to the Albert Schweitzer Hospital in Haiti the week of April 15, having made his first personal contact with this client in the spring of 1959.

Robert M. Trueblood attended the AICPA Council Meeting in Belle Air, Florida, April 16 through April 20, and the Pennsylvania Institute of CPAs Council meeting in Philadelphia on April 10.

Philip E. Leone and Joseph DiMario attended the IBM Management Consultants Training Program in Endicott, New York on April 5-7.

On March 28 Robert M. Trueblood addressed the Philadelphia Chapter of the Pennsylvania Institute of CPAs. His speech was entitled, "Education for a Changing Profession—A Challenge."

Irl C. Wallace has been elected to the Board of Directors of the Civic Club of Allegheny County.

Justin Davidson spoke to the Operations Research class at the Graduate School of Industrial Administration, Carnegie Institute of Technology, on April 21. His subject was, "The Uses of Statistical Sampling and Operations Research."



While New York partner Edwin Heft is on the telephone, partner Arthur Michaels explains a form to Australian visitors William Joyce, left, and Peter Davidson. They also visited San Francisco and Detroit.

Portland

Howard Peterson and Charles Hancock discussed the latest techniques of inventory management at the February meeting of the Portland Chapter of TIMS.

Howard Peterson was elected vice-president of the Portland Chapter of American Production and Inventory Control Society. William Neely and Howard Peterson recently conducted a business game involving production planning before this group.

Recently Wade Hanson, along with a group from the management services staff and general staff of the Portland Office, presented a two hour program for the officers of the First National Bank of Oregon. The theme of the program was "What's New in Management Services." We have been asked to extend this presentation to twenty loan officers of the main office of the bank.

John Crawford spoke before a joint Seattle-Portland meeting of Tax Executives in March on "Changes to the Internal Revenue Code Recommended by the AICPA Taxation Committee."

Mr. Crawford, as President of the Oregon Society of CPAs, also attended the council meeting of the AICPA at the Bellview Hilton Hotel in Clearwater, Florida in April.

Rochester

"Cost Reduction Through Effective Inventory Control" was the subject of a speech given in March by Gail N. Brown at the first meeting of the newly organized Wholesalers Council of the Rochester Chamber of Commerce.

St. Louis

James G. Carroll represented the accounting profession on the Accounting Forum portion of the Annual Business Fair of Alpha Kappa Psi at Southern Illinois University on April 25.

Lee J. Muren was appointed Campaign Chairman of the Accountants' Group of the Spirit of St. Louis Fund.

Brad Bradsher gave a talk before the Advertising Club of St. Louis. His topic was "Expense Account Allowances."

San Francisco

On February 15 Miles Breesee gave a talk on income tax problems of individuals and small businesses to the Printers Supplymen's Guild of San Francisco.

Robert W. Johnson on March 16 gave a talk to the San Francisco Chapter of the Federal Government's Accountants Association on the subject of "Practical Application of Statistical Sampling Methods."

Leo Feltz gave a talk on "Making Sound Decisions When Mechanizing the Refrigerated Warehousemen's Accounting and Information Recording Procedures" on March 30 at the annual

meeting of the National Association of Refrigerated Warehouses in San Francisco.

Seattle

Harold L. Wright spoke on "Budgetary Control" at the March 16 meeting of the Seattle Chapter, Washington Society of CPAs.

"Tax Planning for Small Business" was Robert J. Mooney's topic at the February meeting of the Licensed Public Accountants' Society.

Durwood L. Alkire spoke to the Washington Society of Women CPAs on "Depreciation" at their February 15 meeting. His subject at the February meeting of the Central Washington Chapter of the Washington Society of CPAs in Wenatchee was "Services a CPA Can Offer the Businessman."

NEW MEMBERS OF THE AICPA

Atlanta

Robert V. Wagner

Denver

Donald R. Best
E. J. Gehres
Herbert L. Maslin
Donald G. Sinsabaugh
Robert L. Stamp

Detroit

William H. Borst
David V. Burchfield
John F. Keydel

James W. Neithercut
Joseph P. Silk
John P. Tierney

New York

John Emmert
Robert Furman
Benjamin Nayman
Edward Valenti

Pittsburgh

James P. Belack
Theodore Miller