University of Mississippi
eGrove

Touche Ross Publications | Deloitte Collection

1961

# Quarterly, Vol 07, no 1 (1961, March) -- Contents

Anonymous

Follow this and additional works at: https://egrove.olemiss.edu/dl_tr

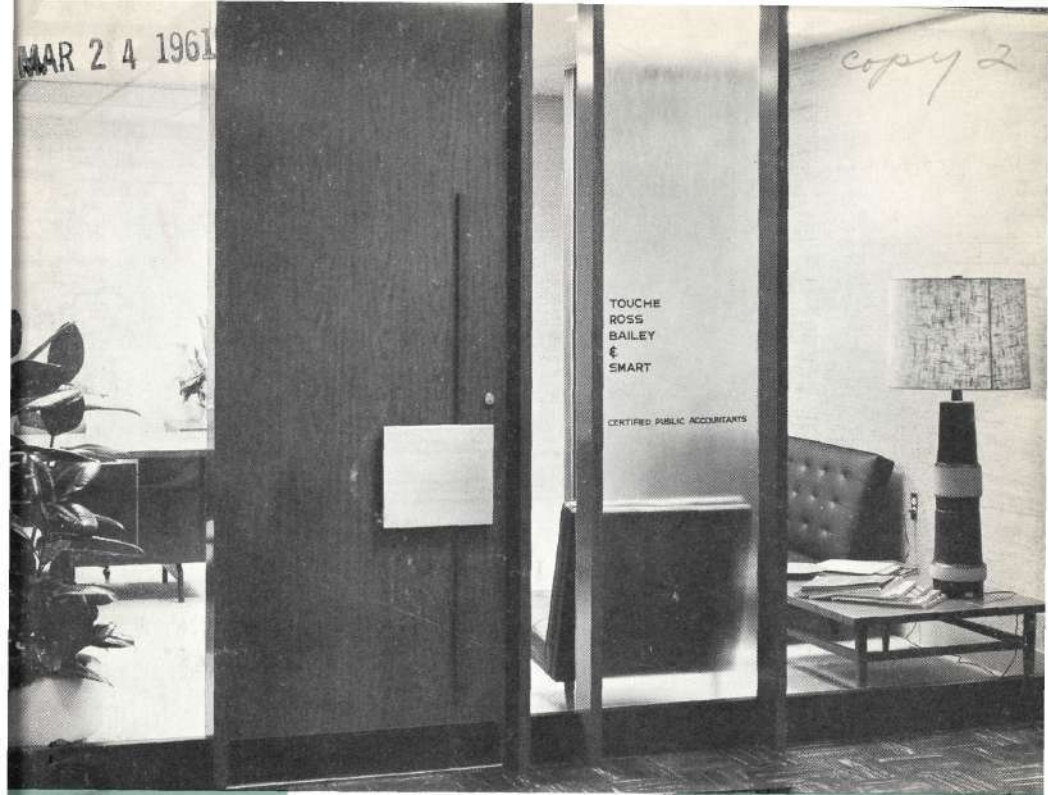
Part of the Accounting Commons, and the Taxation Commons

Recommended Citation
Quarterly, Vol. 07, no. 1 (1961, March), p. 0

This Article is brought to you for free and open access by the Deloitte Collection at eGrove. It has been accepted for inclusion in Touche Ross Publications by an authorized administrator of eGrove. For more information, please contact egrove@olemiss.edu.

MAR 2 4 1961

copy 2




K8 Ann Inst CPA
6639

AM INSTITUTE OF
CERTIFIED PUBLIC ACCOUNTANTS
LIBRARY
270 MADISON AVE
NEW YORK 16, N. Y.

TOUCHE, ROSS, BAILEY & SMART

MARCH 1961

# THE QUARTERLY

PLEASE DO
NOT MUTILATE

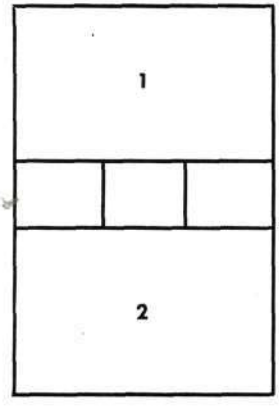
# The Quarterly

VOLUME 7, NUMBER 1 MARCH, 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 . . .




**1—Denver** is pleased with the glamorous reception area in its new office. Colors are beige, black, flame and olive.

**2—New York** hails Ann C. Scanlan, who's been with the firm 40 years. Mrs. Scanlan shows pin, gift from partners, to fellow employee Margaret Glenn, left. (See additional photo on page 52.)

*Published quarterly by Touche, Ross, Bailey & Smart (U.S.A.) for the members of its organization. Address all communications to the Editorial Staff, P.O. Box 441, Wall Street Station, New York 5, N.Y.*

# The Quarterly

VOLUME 7, NUMBER 1 MARCH, 1961

TOUCHE, ROSS, BAILEY & SMART

## CONTENTS


| | Page |
|---|---|
| The Open Door<br>*H. James Gram* — *Chicago* | 1 |
| The Principles of Report Review<br>*Robert E. Minnear* — *Atlanta* | 2 |
| Net Operating Loss Tax Relief<br>*Robert J. Mooney* — *Seattle* | 8 |
| Tax People Hold Regional Meetings<br>*Eli Gerver* — *Executive Office* | 22 |
| The Public Accountant in 1980<br>*H. Justin Davidson* — *Pittsburgh* | 23 |
| Something New in Defalcations<br>*Kurt Pauly* — *New York* | 26 |
| What's New? | 28 |
| We Present | 34 |


*Firm policies and procedures on technical matters are stated in our technical manuals, bulletins and letters. The opinions expressed herein on technical subjects represent those of the authors and are not to be construed as setting forth new or amending present firm policies and procedures.*