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## Applause

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# Applause

## **Boston**

Paul Gerry spoke to the Accounting Academy at Boston College on January 4. Mr. Gerry's subject was "My First Three Years in Public Accounting." Robert Hall accompanied Mr. Gerry to this meeting.

On November 16 at the Parker House in Boston, Robert Hall appeared on a five member panel before members of the Massachusetts CPAs at a technical meeting. The major subject of the panel was "Current Accounting Problems" and Mr. Hall's specific topic was "Cash Basis Statements and Statements for Non-Profit Organizations."

Donald Wiese recently spoke at three meetings of the Lions' Club in the Bos-

ton area. His subject was "Federal Income Taxes—Our National Pastime."

## **Chicago**

On December 7 Stephen Finney addressed the Fox River Valley Chapter of the National Association of Accountants on the subject "Profitability Accounting."

James Bragg participated in a Seminar on Electronics sponsored by the Controllers Institute of America and held at DePaul University on December 14.

After a brief vacation from his teaching duties, Kay Cowen has again been drafted into service and is presently teaching a course in Advanced Federal Taxes.

## **Dayton**

R. Allan Parker has been appointed chairman of both the state and the Dayton chapter Committee on Bylaws of the Ohio Society of CPAs and member of the Committee on Bylaws of the American Institute of CPAs.

Herman Olt spoke on "Recent Changes in State and Federal Taxes" before the Dayton Chapter of The Institute of Internal Auditors on January 23. Mr. Olt has been appointed to the Committee on the Sixth Institute of Federal Taxation of the University of Dayton.

Les Buenzow was elected secretary-treasurer of the Accountancy Board of Ohio.

James Bresnahan participated in a recent Marketing Management Simulation Game sponsored jointly by Remington Rand and the Society for the Advancement of Management. Mr. Bresnahan was elected president of one of the eight participating companies competing in two cities. His company finished in second place.

In January Mr. Bresnahan conducted an educational session on inventory management techniques for the Dayton Chapter of the National Association of Accountants.

Luke Ware participated in a panel discussion on management services approaches to problems of interest to bankers at the December meeting of the Dayton Chapter of the Ohio Society of CPAs. The meeting was attended by 30 representatives of area banks.

## **Denver**

During November, Carleton Griffin participated in a dramatization entitled "Case History of a Tax Audit" spon-

sored by the Colorado Society of CPAs and attended by members of the Society, attorneys, and representatives of the Internal Revenue Service. His role was that of the CPA.

On January 27 Arthur Samelson and Carleton Griffin were awarded certificates of merit by the Denver Chamber of Commerce for their participation as members of the Chamber's Colorado State Tax Study Committee.

## **Detroit**

Roy S. Good served as a panel member at the State Tax Forum at Michigan State University on November 7. The subject of the panel was "Michigan Taxation of Income Derived from Interstate Commerce and Use Tax on Interstate Sales." Mr. Good also conducted a seminar on the subject, "Taxation of Interstate Commerce," at a meeting of the Tax Executives Institute, Inc. in Detroit on February 1 at the Pick-Fort Shelby Hotel.

Keith A. Cunningham addressed the University of Dayton's Tax Institute on December 16. Mr. Cunningham's subject was "Year-End Tax Planning."

Henry E. Bodman II attended a seminar devoted to Pension and Deferred Profit Sharing Plans qualified under Section 401 (a) of the Internal Revenue Code. The seminar was conducted by William H. McCoy Company in Detroit on December 9.

## **Executive Office**

On November 12 Joseph Levee took part in a program on "Doing Business Abroad" for the New York University's Nineteenth Annual Institute on Federal Taxation. Mr. Levee's topic was "Local Tax Problems in the European Economic Community: A Selective Presentation."

"Selected Tax Problems of Accounting Partnerships" is the title of Bulletin 12 in the series of Economics of Accounting Practice issued by the American Institute of CPAs. Material in the Bulletin was prepared by Eli Gerver; a footnote states that he is now Supervisor-Tax with our firm.

A paper on "The Effect of Tax Accounting Rules on the Continued Development of Sound Accounting Rules & Principles" by Wallace M. Jensen will appear in the *Ohio CPA* magazine.

Kenneth Mages attended the National Retail Merchants Association 50th Annual Convention at the Statler Hilton Hotel, New York, January 9-13. At one of the sessions he gave a talk on *The Challenge To The Present Selling Department Structure*.

### **Grand Rapids**

Robert Lyzenga is serving on the Auditing Committee and the Accounting Procedures Committee of the Junior Chamber of Commerce.

Richard Lamkin spoke on the role of accounting in management in the course in Practical Management for Smaller Business conducted by the Small Business Administration and Davenport Institute. Robert P. Fairman served on the advisory committee for the course. Mr. Fairman has also been appointed to the Governmental Finance Committee of the Grand Rapids Chamber of Commerce.

### **Houston**

Owen Lipscomb spoke to the Texas Tech Tax Institute on October 17 on "Procedures From the First Notice of Proposed Deficiency." Mr. Lipscomb spoke to the Tax Institute of Arka-La-Tex in Shreveport, La., November 29

on "Estate Planning and Proper Handling of the Marital Deduction." Mr. Lipscomb was recently elected Secretary of the Houston Business and Estate Planning Council; and is General Chairman of the Texas Society of CPAs Committee on Federal Taxation. Mr. Lipscomb will serve a three year term as Director of the Texas Society of CPAs. He has also accepted reappointment to the Governmental Affairs Committee of the Houston Chamber of Commerce for 1961. He served on this Committee last year, when it was known as the State and National Affairs Committee.

Thomas C. Latter was a speaker on an income tax panel for the Houston Chapter of the Retail Controllers on January 17. His topic was "Travel and Entertainment Expense Accounting Standards and Problems Due to Present I.R.S. Enforcement Policy."

### **Los Angeles**

Robert B. Dodson spoke on "The Auditor's Responsibility With Respect to Conflicts of Interest" to a luncheon group of the Los Angeles Chapter of the California Society of CPAs.

On December 21 Neil Bersch addressed the Beverly Hills-Hollywood Chapter of the California State Society of CPAs. His subject was "How the New York State Income Tax Applies to Non-Residents" and the recent revision in the New York State Personal Income Tax Law.

### **Management Services**

#### **Central Staff**

Richard Sprague was a speaker at an American Management Association Seminar on Organization and Management of the Data Processing Function, November 21-23, in New York City.

Data Collection & Input Automation was the title of the American Management Association Seminar held in New York City, at which Jesse Lynch was a speaker.

### **Milwaukee**

Walter F. Renz was chairman of an all-day meeting on Electronic Data Processing — "Today's Problems, Tomorrow's Solutions" presented by the Milwaukee Chapter of the National Association of Accountants on November 29. Included in the program were excellent presentations by Dennis Mulvihill and Richard Sprague of the Management Services Central Staff.

Robert Beyer, Executive Partner — Management Services recently returned from a trip to Jamaica, Puerto Rico, Barbados, Panama and Mexico. Talking with partners and clients, Mr. Beyer stressed the potential of management services work and was delighted to find great enthusiasm for it. TROBAS firms in Barbados, Mexico and Panama arranged special meetings for clients and other interested persons who wanted to hear about management services and profitability accounting.

An article entitled "The Proposed Plant—A Profit-Maker or Not?" by Robert Beyer and Donald J. Trawicki appeared in the November, 1960 issue of *The Controller Magazine*.

On February 8 Wayne Mayhew, Jr. will speak before the Wisconsin Canners Raw Products Conference to be held at the College of Agriculture, University of Wisconsin at Madison. His subject will be "Comparative Costs of Vining."

### **Minneapolis**

Palmer Tang was guest instructor at a class in advance accounting at the University of Minnesota December 7, speaking on the accounting and auditing problems involving stockholders' equity, including pooling of interests and stock dividends.

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The Minnesota Society of CPAs held a tax conference December 1 and 2 at the Hotel Leamington in Minneapolis. As president of the society, Palmer Tang presided at the luncheon and dinner meetings on December 1. At the December 2 meetings, Barton Burns led a discussion "Highlights of the Past Year," covering important legislation, rulings and decisions. James Pitt was moderator at the afternoon technical sessions.

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### **New York**

On December 9 William W. Werntz spoke before the annual dinner meeting of the New York University Chapter of Beta Alpha Psi. His topic was "What Financial Statements Do Not Disclose."

Members of the Estate Planning Society of New Jersey heard Gregory M. Boni discuss the "Interpretation of Financial Statements" at their January 24 meeting. On April 28 Mr. Boni will speak before the Federal Government Accounting Office on "Creative Thinking in Auditing and Management Services." Also in April Mr. Boni will participate as a panelist in a discussion on "Production Scheduling" sponsored by the Committee on Cost Accounting and Inventory Methods of the New York State Society of CPAs.

## **Pittsburgh**

An article on "Statistical Sampling" by Robert M. Trueblood and H. Justin Davidson appeared in the November, 1960 issue of *Retail Control*.

On January 20, Louis Werbaneth had the assignment of following President John Kennedy as the principal speaker at the luncheon meeting of the Pittsburgh Office Equipment Sales Managers Association. The Association had set up a television set in its meeting room to watch the inaugural and to hear the President's address. Immediately after the completion of President Kennedy's speech, the television set was turned off and the podium was turned over to Lou Werbaneth.

Richard McMurray and Louis Werbaneth of the Pittsburgh Office participated in an all-day discussion with the controllers and assistant controllers of the three Pittsburgh department stores. Ethel Langtry, the research director of the NRMA, and representatives of Pittsburgh Charge-a-Plate Associates and the Credit Bureau, Inc., also took part. The purpose of the meeting was to review proposals for a Pittsburgh credit card which could be used at all three stores. We were the only independent CPAs or consultants represented at this meeting.

On January 19, Henry Sherwood accompanied Jean Paul Ruff to another meeting of this same group. At this meeting, Messrs. Sherwood and Ruff answered questions put to them regarding SANS.

On January 17 William J. Simpson participated in a panel presentation before the Pittsburgh Chapter of the Pennsylvania Institute on "Travel and Entertainment Expenses."

Irl C. Wallace participated in an Accounting Symposium Panel at the West Virginia University on November 9. The subject was "An Accounting Career: Its Opportunities and Requirements."

On December 20 H. Justin Davidson spoke on "The Use of Scientific Sampling in Accounting Control" at the AMA Finance Seminar in New York. Approximately 12 people attended the seminar.

The Long Range Objectives Group of the American Institute of CPAs met in San Francisco January 9-11. Robert Trueblood appeared as part of a panel of committee members discussing the long range objectives of the profession at chapter meetings of the California Society of CPAs, at San Francisco January 9 and Los Angeles January 11.

Following these meetings, Mr. Trueblood attended the organization meeting of the task force on Accounting for Pension Costs of the Accounting Principles Board in New York on January 13.

On January 10, Robert J. Monteverde, together with all other members of the Pennsylvania Institute's Management Services Committee, met with business school deans from eight major eastern Pennsylvania colleges at a luncheon in the Union League Club of Pennsylvania, in Philadelphia. They discussed the points on which the educators and CPAs could be of mutual assistance, especially with respect to the probable future growth of management services as part of the CPA's personal practice.

On January 17, Robert Monteverde addressed the Pittsburgh Chapter of the Institute of Management Sciences.

His subject was, "Heuristic Systems Development in Stochastically Constrained Environments," which was a report on his experiences with the Rand Corporation.

"Commencing Your Career in Accounting" was the subject of Louis Werbaneth's talk before the Annual Accounting Symposium of the Pennsylvania Institute of CPAs on November 18. Mr. Werbaneth also spoke before the Pittsburgh Tax Club at their January 10 meeting on "A New Look at Dollar Value." On January 20 he spoke before the Office Equipment Sales Managers' Association on the subject of "Lease or Buy." On February 23 at a meeting of Westmoreland Section—National Association of Accountants Mr. Werbaneth spoke on "Taxation and Management Decisions."

### **Portland**

C. Wade Hanson addressed the Portland Chapter of the Controllars Institute of America on "Motivation to Merger" on November 17.

Howard Peterson addressed the Portland Chapter of Internal Auditors on "Problems of Inventory Management." On January 25 he was also a panelist at the Annual Oregon Business Conference speaking on "Business Decisions, Payoffs and Adequate Profit."

At the initial meeting of a new and as yet unaffiliated group of TIMS, Howard Peterson was elected vice president and Davison Castles was elected secretary-treasurer.

John S. Crawford spoke to the Oregon Chapter of NABAC on "Travel, Entertainment and Reimbursed Ex-

penses." On December 20 he was also master of ceremonies at a dinner given by the Oregon State Society of CPAs for the State Legislators of Multnomah, Clackamas and Washington counties.

### **Rochester**

Howard Davidson participated in a panel discussion sponsored by the Graduate School of Business and Public Administration of Cornell University on January 9.

### **St. Louis**

Andrew C. Ries has been appointed a member of the Federal Taxation Committee of the Missouri Society of CPAs.

James G. Carroll had an article, "Internal Control for Cycle Billing," published in the January, 1961 issue of "Retail Control." Mr. Carroll attended the NRMA Convention in New York on January 12 and 13, 1961.

### **San Francisco**

On January 27 Paul Kadden gave a talk to the Mission Optimist Club on the subject of "Taxation of Small Business." Mr. Kadden has also been appointed to the Tax Accounting Conference Committee of the California State Society of CPAs.

### **Seattle**

Durwood L. Alkire is chairman of the Seattle Tax Group for the coming year.

Gerald E. Gorans is program chairman for the 15th Area Conference of the National Office Management Association to be held in Seattle June 22-24, 1961.