

1961

# Quarterly, Vol 07, no 3 (1961, September) -- Contents

Anonymous

Follow this and additional works at: [https://egrove.olemiss.edu/dl\\_tr](https://egrove.olemiss.edu/dl_tr)



Part of the [Accounting Commons](#), and the [Taxation Commons](#)

---

## Recommended Citation

Quarterly, Vol. 07, no. 3 (1961, September), 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](mailto:egrove@olemiss.edu).

REFERENC

1961



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

TOUCHE, ROSS, BAILEY & SMART  
 SEPTEMBER 1961

THE  
**QUARTERLY**



PLEASE DO  
 NOT MUTILATE


LIBRARY  
 REFERENC



# The Quarterly

VOLUME 7, NUMBER 3

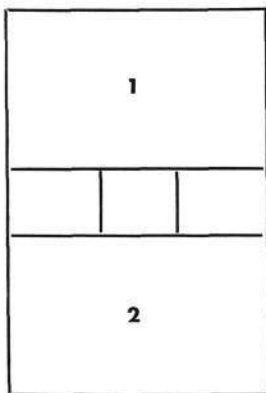
SEPTEMBER, 1961



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—Quarterly correspondent** Marjorie J. Johnson and partner Hugh Dy-sart at work in newly decorated Boston Office. (See page 25.)

**2—Supervisors relax** after fast-paced conference session. From left, James Moore, Rochester; Page Thibodeaux, Cleveland; Jack L. Wright, Dayton; Richard P. Mc-Murray, Washington. (See page 38.)

# The Quarterly

VOLUME 7, NUMBER 3

SEPTEMBER, 1961

TOUCHE,  
ROSS,  
BAILEY &  
SMART

## CONTENTS

	Page
The Open Door .....	1
<i>Richard C. Stratford</i> .....	<i>Los Angeles</i>
Bank Defalcations — Can They Be Stopped? .....	2
<i>John P. Carroll &amp; Willard C. Westover</i> .....	<i>Management Services Central Staff</i>
When Elmer Ran the Show .....	11
<i>Howard P. Maloney</i> .....	<i>St. Louis</i>
What Are the Special Tax Problems of Banks? .....	14
<i>Nile W. Farnsworth</i> .....	<i>Detroit</i>
Introducing Boston .....	25
<i>Marjorie J. Johnson</i> .....	<i>Boston</i>
Going Up — and How You Get There .....	30
Writing for the Quarterly .....	35
Al Koch: A Memorial .....	37
<i>Henry E. Mendes, Advisory Partner</i> .....	<i>New York</i>
Supervisors' Conference .....	38
Group I — Professional Auditing Training Program .....	40
What's New? .....	42
We Present .....	46

*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.*