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Applause

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Applause

Atlanta

Woody Dryden gave a talk on office organization and administration during the Georgia Society of CPAs' annual convention, held in Savannah, Georgia this year. Mr. Dryden is a member of the Estate Planning Committee for the Georgia Society of CPAs.

William Tate has been appointed to the Tax Committee of the Georgia Society. He is also on the Hospitality Committee of the Atlanta Chapter.

Robert Minnear was named chairman of the Membership Committee of the Atlanta Chapter of the Georgia Society. He is also a member of the Executive Committee and is serving his third term as a member of the Auditing and Accounting Procedures Committee of the State Society. Mr. Minnear is serving as Chairman of the Auditing Committee of the Atlanta Chapter of The Institute of Internal Auditors.

The Atlanta Office is represented on the Attendance Committee of the Atlanta Chapter of the Georgia Society by George Ashford.

Loretto Minnear has been asked to serve as chairman of the Radio and TV Committee of ASWA.

Woody Dryden has been elected secretary of the Administrative Systems Association.

Boston

Notices have been received from the Massachusetts Society of CPAs that the

committee appointments for 1961-62 have been completed and the following TRB&S Boston Office members appointed to serve: Hugh Dysart, Jr.—Committee on Cooperation with Small Business Administration; Robert S. Hall—Committee on Education and Public Relations; Charles H. Noble—Committee on Accounting and Auditing Procedures; Donald C. Wiese—Committee on Taxation.

Chicago

Raymond Revers and Raymond Perry have been elected to membership in the Institute of Internal Auditors.

Allen Howard was reappointed to the American Institute of CPAs' Committee on Auditing Procedures.

The following people were appointed to membership in the indicated committees of the Illinois Society of CPAs: Stephen Finney—1962 Annual Meeting; Allen Howard—Unprofessional Conduct; Robert Kay—Membership; Gilmore Krogstad—Technical Meetings; Glen Ostdiek—Management Services; Raymond Revers—Personnel.

On May 18 William J. Schwanbeck spoke before the Electric Distributors Research Institute of Detroit on "So You Don't Like to Pay Taxes."

Cleveland

Frank Break has been appointed to the

Estate Planning Committee of the Ohio Society of CPAs.

Dayton

Les Buenzow, as a member of the Accountancy Board of Ohio, presented CPA certificates to the successful candidates in the November 1960 examination, Dayton and Columbus area. The presentations were made at dinner meetings of the two chapters of the Ohio Society of CPAs.

At the August 7 education meeting of the Dayton Chapter of the Ohio Society of CPAs, Duff Macbeth was chairman of the management services panel and Les Buenzow was chairman of the auditing panel.

Denver

Carleton H. Griffin has been appointed to the committee planning the 1961 University of Denver Annual Tax Institute as one of two representatives of the Colorado Society of CPAs.

Detroit

The following members of the Detroit Office have been appointed to committees in the Michigan Association of CPAs for the year 1961-62: Kenneth S. Reames—Executive; William S. Harter—Accounting and Auditing Procedures; Thomas E. Drenten—Annual Meeting; H. James Gram—Relations with Attorneys; Nile W. Farnsworth—Relations with Bankers; Robert D. Wishart—Relations with Educators; Keith A. Cunningham and Edwin H. Hicks—Federal Taxation; James H. Dunbar—Graduate Study Conference; Russell E. Palmer—Insurance and Pensions; Kenneth S. Reames—Legislation; Donald W. Jennings—Management Services; Harry G. Troxell and David

J. Vander Broek—Membership; Rosemary Hoban—Personnel; Gwain H. Gillespie and Merlyn K. Johnson—Professional Education; Paul E. Hamman—Professional Ethics; C. James Clemens—Publications; Donald O. Nellis, Phyllis E. Peters and Robert D. Wishart—Public Service and Information; Lyman B. Curtis and Roy S. Good—State Taxation; Donald W. Graham and Donald R. Miesel—Unauthorized Practice.

Donald W. Jennings addressed the Milwaukee Chapter of the Controllors Institute of America on April 11. His subject was "Making Operating Data More Useful to Management." Mr. Jennings also was associate chairman of an American Management Association seminar on Profitability Accounting and Control held in New York from June 19 to 23.

As a result of his participation in the activities of the Detroit Chapter of the Society for the Advancement of Management, James E. Seitz was selected to serve as a judge for the Third Annual Awards for New Hospital Achievements administered by the Michigan Hospital Service. The awards were given for suggested improvements in hospital administration, patient care, and operational improvements submitted by hospital employees in the state.

Executive Office

On May 19 Wallace M. Jensen testified before the House Ways and Means Committee of the Chamber of Commerce of the United States. His topic was "Expense Accounts."

Eli Gerver has been reappointed to the Federal Taxation Committee of the New York State Society of CPAs for the coming year.

On May 11 Joseph Levee moderated a panel discussion on organizing and financing of operations abroad. This discussion was part of a "How-To" Program sponsored by the International Taxation Committee of the New York State Society of CPAs.

Kenneth Mages has been reappointed as a member of the Advisory Committee to the Standardization Committee, as well as to the Multi-Store Accounting Manual Committee, NRMA for the year 1961-62.

On July 12 Donald J. Bevis attended a luncheon of the Financial Analysts Society of Detroit ending his year as president.

Grand Rapids

Richard E. Herrinton has accepted the directorship of chapter seminars for the Grand Rapids Chapter of NAA.

Robert P. Fairman has been appointed to the Committee on State Taxation and the Committee on Federal Taxation of the Michigan Association of CPAs; Richard W. Lamkin has again been appointed to the Committee on Professional Ethics and the Committee on Professional Education; Robert J. Lyzenga is on the Committee on Personnel.

Joyce Cowman was elected second vice-president of the Grand Rapids Chapter of ASWA.

Houston

Owen Lipscomb has been reappointed to the Federal Taxation Committee for the year beginning June 1, 1961. He was also asked to serve on Special May Program Committee of the Business

and Estate Planning Council beginning September 1961.

The Houston Chapter of the National Society for Business Budgeting has elected Leland C. Pickens secretary for the 1961-62 term.

Owen Lipscomb was the speaker on May 18 for the monthly meeting of the Midland Estate Council at Midland, Texas. His topic was "Recent Developments in Federal Income, Estate and Gift Taxes and Possible Changes in 1961." He also spoke before the North Side Kiwanis Club on June 29, when his subject was "Taxation of Banks."

At the Joint Meeting of the Greater Houston Retail Controllers Association and Houston Retail Credit Association, Robert M. Bozeman of the Retail Data Processing Division of our New York Management Services was the main speaker. His subject was "Practical Automation for the Retail Store." The meeting was held in Houston on May 16.

Kansas City

Maurice L. McGill has been elected to membership in the American Institute of Certified Public Accountants.

Los Angeles

At the second annual Electronic Data Processing Conference sponsored by the California Society of CPAs, John Heil spoke on "The Audit Approach to the Computer." He also served on a panel which discussed how a computer can be used to best advantage by the auditor and the need to use control points.

On July 10, Neil Bersch spoke before the downtown group of the Los Angeles Chapter of California State Society on

"The Role of the CPA in Estate Planning."

Ralph V. Hunt has been appointed chairman of the Committee on Savings and Loan, California State Society of CPAs. Francis H. Daft is a member of the Committee on Personnel, California State Society.

The following staff members were appointed to the 1961-62 committees of the Los Angeles Chapter: Accounting and Auditing Procedures, Guy Cook and Robert Dodson; Accounting for Nonprofit Organizations, Samuel McCarver; Aircraft and Electronics Industry, Patrick Denny and Kenneth Nelson; Cooperation with Credit Grantors, Francis Daft; Entertainment Industry Accounting, James Crosser; Management Services, John Heil; Taxation, Neil Bersch and Raymond Zebrack; Savings and Loan, Harold Fuller.

Management Services Central Staff

Richard Sprague participated as unit leader at the Data Processing and Management Information Systems Course held by the American Management Association, July 31-August 4. His presentation was "Management Implications in Considering Real-Time On-Line Systems."

In May Roger Crane spoke to the Pittsburgh Control of the Controllers Institute of America. Also in May he spoke at the AMA Seminar in New York on acquisitions and mergers. In June Mr. Crane gave a talk at the Los Angeles Conference of NRMA on "Selective Inventory Management."

Dennis Mulvihill gave a speech before the School of Logistics of Ohio

State University on his experience of feasibility study.

Milwaukee

Robert Beyer, Robert Stevens, Donald Jennings and Donald Trawicki participated in a seminar on profitability accounting and control given by the American Management Association in New York.

Walter F. Renz was elected a vice-president of the Milwaukee Chapter of the NAA for 1961-62.

Robert Beyer spoke before The Executive Committee, a group of Milwaukee businessmen, on July 19. His subject was "Profitability Accounting."

Minneapolis

The following committee appointments of Minneapolis staff men were made by the Minnesota Society of CPAs for the 1961-62 year: E. Palmer Tang—director; Ronald J. Bach and Einar S. Ross—Audit Procedure; I. S. Aaseng—chairman, Cooperation with Bankers; James F. Pitt—Legislative Policy; Kenneth F. Schuba—chairman, Management Services; Clarence E. Holtze—Meetings; Allan E. Fonfara—Membership; Harold E. Klose—Personal Financial Management; A. Clayton Ostlund—chairman, Professional Ethics; I. B. Aaseng—Professional Standards; E. P. Tang, chairman, and J. F. Pitt—Past Presidents; Carl G. Pohlman—State and Municipal Accounting and Auditing; Barton C. Burns—Tax Conference.

Carl Pohlman has been appointed publicity director of the Minneapolis Chapter of NAA.

Einar Ross has been elected a member of the American Institute of CPAs. Barton Burns received his LL.B. from the Wm. Mitchell College of Law in June.

New York

Recent New York State Society Committee appointments indicate that New York partners and staff men will be active in State Society matters during the coming year. The appointments include Bernard J. Cianca—Inventory and Cost Control; Arthur Michaels—Professional Conduct; Sheldon Goldberg—Federal Taxation; Misag Tabibian—Statistical Sampling.

Gregory Boni has accepted membership on the Committee on Society Funds, Management Advisory Services and Budget and Finance of the New York State Society of CPAs for the fiscal year beginning June 1.

William A. Bergen was elected chairman of the New Jersey State Society's Committee on Practitioners' Administrative Problems.

Herbert Paul of our Tax Department recently completed an LL.M. in taxation at New York University. Mr. Paul received his LL.B. degree from Harvard Law School.

Gregory Boni reports an unexpected dividend from his speech to the Federal Government Accountants Association at Philadelphia on April 28, covering the subject of "Creative Thinking in Financial Statements." He was invited by the student president of Beta Alpha Psi (honorary accounting fraternity) at Wharton to speak to the fraternity in the fall.

The April 1961 *Newsletter* of the

Administrative Business Association states: "While we do not ordinarily outline a speaker's talk to the extent we have here, in this case it seemed a good idea. We were truly impressed with the speaker's awareness of the need to assist management in meeting the competitive situation of the 60's." The quotation refers to a talk by Mr. Boni on "Systems and the Public Accountant," made before the Administrative Systems Association in Atlanta, Georgia. Ninety percent of the *Newsletter* consists of a summary of this address.

Philadelphia

Donald C. Engel has been appointed Associate Director of Seminars of the Philadelphia Chapter of NAA.

Pittsburgh

The following members of the Pittsburgh staff have been elected members of committees of the Pennsylvania Institute of CPAs for 1961-62: Louis A. Werbaneth, Jr., Chapter Committee on Selection of Committees and director, Public Service Division; Irl C. Wallace, Chapter Committee on Accounting Symposium; Robert J. Monteverde, chairman, Chapter Committee on Management Advisory Services; Richard P. McMurray, Chapter Committee on Cooperation with Local Governments and Authorities; William J. Simpson, chairman, Chapter Committee on Tax Topics; Henry J. Rossi, Chapter Committee on Case Studies; John C. Williams, Chapter Committee on Cooperation with Educators; Anthony E. Rapp, Chapter Committee on Radio and Television—Public Relations; Alan D. Henderson, Chapter Committee on Annual Dinner Dance.

H. Justin Davidson had an article entitled "Current Business Practices

Call for Change in Accounting Education" in the *Spokesman*, published by the Pennsylvania Institute of CPAs.

Louis A. Werbaneth has been elected a member of the Executive Committee of the Pittsburgh Tax Club and has also been named third vice president of the Duquesne University Alumni Association.

Mr. Werbaneth has been named Chairman of the Committee on Education of the Pennsylvania Institute of CPAs and is also a member of the Committee on Annual Meetings. Mrs. Werbaneth is Chairman of the Ladies' Activities for the annual meeting in 1962.

The July issue of *The Journal of Accountancy* contained an article by Robert M. Trueblood entitled "The Management Service Function in Public Accounting."

On June 6 the Pittsburgh Chapter of the Pennsylvania Institute of CPAs honored Robert M. Trueblood with a "Bob Trueblood Day." In addition to this honor, Mr. Trueblood was speaker at the monthly luncheon meeting, his subject being "The Long Range Objectives of the Profession." In appreciation of his many years of service to both the local and state chapters, Mr. Trueblood was also presented with a gift.

On June 10 as part of the program of the first Carnegie Conference at the Carnegie Institute of Technology, Robert Trueblood participated in a Symposium on Perspectives on Management in the Sixties. Mr. Trueblood's subject covered questions of managerial control. The two other participants, Professors James G. March and Harold J. Leavitt of Carnegie Insti-

tute of Technology, discussed the goals which companies pursue and the adequacy for the future of currently popular theories of supervision.

Portland

In May John Crawford spoke to accounting students at the University of Oregon regarding "Accounting as a Career."

In June Lee Schmidt was chairman of the Northwest Conference of CPAs. Mrs. John Crawford served as chairman of the women's activities.

Ed Ericksen spoke in Wenatchee, Washington at the regional meeting of the Northwest Chapter for the National Society of Accountants for Cooperatives. Mr. Ericksen was on the program for "Advantages of Exchanging Costs and Other Information."

Rochester

Gail Brown has two new appointments. He will be chairman of the Committee on Accounting and Auditing Procedures of the Rochester Area Chapter of the New York State Society of CPAs as well as co-chairman of the Seminar Committee for Accounting and Accounting Policies of the Rochester Chapter of the National Association of Accountants.

The list of committee appointments of the Rochester Area Chapter of the New York State Society of CPAs also includes James Moore—Cooperation with Bankers.

Seattle

Harold Wright is a director of the Seattle Chapter, National Association of Accountants, for the coming year.

Robert J. Mooney and David M. Larson attended the Pacific Northwest Conference of CPAs in Portland June 21-24.

"Tax Shadows of the Sixties" was Durwood Alkire's topic at the 35th Western Regional Trust Conference in Seattle July 13.

Gerald Gorans spoke on "Evaluation of Internal Control" at the Montana Institute of Accounting in Missoula, June 15. The meeting was sponsored by the School of Business Administration of Montana State University.

Durwood Alkire, a member of Council of the AICPA, arranged a members' round table meeting in Spokane in June. These meetings are being held around the country to bring the AICPA closer to its members, especially to individual practitioners and small firms.

St. Louis

Edwin H. Wagner, Jr. addressed the annual meeting of the St. Louis Chapter of the Missouri Society of CPAs on American Institute affairs.

James G. Carroll attended the Controllers Congress convention at the Ambassador Hotel at Los Angeles in June.

John F. Bruen, Jr. was elected treasurer of the Missouri Society of CPAs.

Kenneth J. Bauer was appointed chairman of the Educational Committee of the St. Louis Chapter, Missouri Society of CPAs.

Howard P. Maloney was appointed to the Meetings Attendance Committee of the St. Louis Chapter, Missouri Society of CPAs.

Lynn G. Phegley is chairman of the Speakers Bureau of the St. Louis Chapter.

San Francisco

The following committee appointments have been made for the San Francisco Chapter of California Society of CPAs: Thomas Wall—Professional Conduct; William Grismer—Attendance and Hospitality; Richard Nishkian—Attendance and Hospitality; Ben Vernazza and John Gale—Public Relations; Ralph Walters—Cooperation with Credit Grantors; Leroy Schadlich—Practitioners' Problems; Gene Englund—Educational Standard & Student Relations; William Griscom—Cooperation with Credit Grantors; Ben Druckerman and Dale Bowen—Management Services; Paul Kadden—Taxation; Miles Breesee—Programs; Thomas Ennis—Legislation.

At the annual meeting of The California State Society of CPAs held in San Diego during June, Thomas J. Ennis was elected first vice president of the Society.

New members of the American Institute of CPAs are Ben Vernazza and Carl Alexander.

Thomas Wall attended the National Conference of Insurance Accounting and Statistical Association which was held in Los Angeles on May 15-17. Mr. Wall and William Griscom of our office are members of the San Francisco Chapter of the Association.

Ernest Koenigsberg, of our Management Services staff, has been busy with the following: Lectured on May 9 to the Northwest Chapter of TIMS in Portland, Oregon on "The Practical Application of Linear Programming." Lectured on May 15 to the Federal Government Accountants Association Financial Management Seminar at the University of California on "Costs in Management Science." Lectured during

June 5-12 to the Operations Research and the Management Function Seminar held by the University of California Graduate School of Business Administration on "Practice of Operations Research." From April to June he lectured at the University of California Extension Graduate School of Business Administration to the Operations Research advanced class. Appointed

American Referee of *Operational Research Quarterly*, published by Operations Research Society (United Kingdom).

On May 19 Robert W. Johnson gave a talk to the National Society of Accountants for Cooperatives (regional meeting) on "The Beginning and the End of Budgeting."

Mrs. Robert P. Sheriff (extreme right) was elected treasurer of the newly organized Auxiliary to the Hawaii Society of Certified Public Accountants. Other officers, left to right, are Mrs. Ralph S. Dobbins, Mrs. Hideo Kajikawa, Mrs. John G. Simpson, and Mrs. Theodore S. H. Char. Mr. Sheriff is in charge of our Honolulu Office.

