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Applause

Atlanta

E. R. Dryden spoke at the meeting of the Federal Government Accountants Association. His subject was "Report Writing."

The subject of a recent article for the *Administrative Systems Association Magazine* by E. A. Duff Macbeth was "Profitability Accounting - A Management Control System."

Boston

Notice has been received from the Massachusetts Society of CPAs that the following TRB&S Boston men have been appointed to 1962-1963 committees: Hugh Dysart, Jr. to the Committee on Cooperation with Small Business Administration; Philip Sha-

piro to the Accounting & Auditing Procedure Committee; Charles Noble to the Education Committee.

On February 5-7 James Lynch, supervisor in the Boston Office, was leader of a seminar conducted by Discount Management Institute at the Statler Hilton Hotel in New York. His subject was "Measuring Operational Results."

March and April were busy months for Don Wiese, what with speaking on radio and television. In March he appeared on WBZ-TV where he was interviewed during a discussion relative to federal income taxes. On April 12 he participated on a panel discussing the deductibility of education expenses and casualty losses, and answering questions telephoned in by the

listening public. In March he again appeared on WHDH-TV on a half-hour panel show, "Dateline Boston."

Paul Gerry also appeared on the TV program "Dateline Boston" in April on a panel show for a discussion dealing with the preparation of income tax returns and answered questions called in by the public.

Chicago

The Illinois Society of CPAs will have a number of the Chicago partners and staff men serving in various capacities in 1962-63, as evidenced by the following list of committee appointments.

Committee Chairmen: Kay Cowen, *CPA Consultation Service*; Allen Howard, *Unprofessional Conduct*; William Schwanbeck, *1963 Annual Meeting*. Committee Members: Stephen Finney, *1963 Annual Meeting*; Robert Trueblood, *Liaison with American Institute of CPAs*; Bert Gustafson, *State Auditing and Accounting*; Donald Hausman, *Federal Taxation*; Robert Kay, *Membership (Policy Subcommittee)*; Henry Korff, *Public Service and Information*; Gilmour Krogstad, *Meetings Planning*; Glen Ostdiek, *Management Services*; Raymond Perry, *Auditing Procedure and Accounting Principles*; Raymond Revers, *Professional Development*; Fred Sheehan, *Educational Standards*.

Robert Trueblood's article on "The Future of Accounting Education" appeared in the Spring Issue of The Illinois CPA. On March 26 and 27 Mr. Trueblood attended a two-day meeting of the Executive Committee of the American Institute in Denver, and appeared as member of a panel on current Institute problems at a meeting

of the Colorado Society of CPAs the evening of the 26th.

On April 6 he participated in an all-day seminar on "The Future of Accounting Education" held at the University of Chicago in cooperation with the American Institute. Accounting practitioners, professors and officials of the American Institute were present. When the Long Range Objectives Committee of the Institute met in Chicago on April 12 and 13, Mr. Trueblood chaired the meeting. The committee entertained executives from The Illinois Society of CPAs at a luncheon on April 12.

On May 16 Kay Cowen addressed the Chicago Tax Club on "Booby Traps." This is a group of corporate tax practitioners numbering some 275 who meet together to share problems which arise in the tax field.

Henry Korff spoke at the Delta Sigma Pi initiation at the University of Illinois on February 28. His topic, "What the Interviewer Expects from College Students."

On March 9 Justin Davidson spoke at the Middle Atlantic Conference of the American Society for Quality Control held in Washington, D. C. on the subject "Accounting Under Uncertainty." At the April meeting of the Chicago Chapter of The Institute of Management Sciences (TIMS), he was elected secretary for the coming year.

Richard Apple, Glenn Hartung and Eugene Dierking have recently become members of the American Institute of CPAs.

In February Donald Hausman received a J.D. degree from DePaul University.

Dallas

James R. Daffron and Gus C. Tramp were admitted to the AICPA.

Dayton

L. W. Buenzow is serving his second year on the Committee on Standards of the Association of Certified Public Accountant Examiners, the national organization of state boards of public accountancy.

Denver

On April 27 Donald R. Best gave a speech to the National Machine Accountants Association. The subject of his talk was "The Status of Data Processing in Your Company."

On March 26 Carleton H. Griffin was a panelist at a small business management clinic held at Colorado State University. The subject was "Tax Problems of the Small Business Man." His co-panelist was the Executive Director of the Colorado Public Expenditure Council. Mr. Griffin has been asked to serve on the Planning Committee for the 1962 University of Denver Tax Institute.

Detroit

On April 26, James E. Seitz addressed a meeting of the Retail Merchants Association in the Statler Hotel, Detroit. His subject was "Making Operating Data More Useful to Management."

Al Mlot spoke at the April 16 meeting of the Detroit Area Tabulating Association in the Whittier Hotel, Detroit on the topic "Auditing and Electronic Data Processing."

On April 18, Donald W. Jennings

delivered a talk on "Profitability Accounting" before the Saginaw Valley Chapter of the National Association of Accountants.

At a meeting of 200 city managers sponsored by the Michigan Municipal League in Ann Arbor on February 7, Henry E. Bodman II spoke about "Better Cost Control through Effective Use of Management Reports."

Daniel J. Kelly spoke on "Better Accounting and Control Methods for Retailers" at a Seminar on Small Retail and Distribution Management held by Michigan State University-Oakland on May 1.

Don Keller spoke on "Profitability Accounting" recently to the Stratford Ontario Lions' Club.

Donald Jennings was a speaker at the AMA seminar on "Profitability Accounting" in New York on May 19.

Executive Office

The Southwestern Retail Controllers Association heard Kenneth P. Mages speak on the requirements of modern merchandising in Dallas on April 2. The talk was summarized in a Dallas newspaper.

Wallace M. Jensen is a member of the Committee on Taxation of the New York Chamber of Commerce. He is to serve until May 1965.

Kenneth P. Mages will address the National Retail Merchants Association Board of Directors' luncheon on June 11 in New York.

Eli Gerver has participated in two radio programs. One was "Dollars and Sense" where he answered questions on medical expenses and the other was the "Bob Dixon Show" where he an-

swered tax questions as they were phoned in.

Joseph Levee and Herbert Weiner of the New York Office have written an article for New York University entitled "Tax Accounting Problems in Foreign Trade."

Grand Rapids

On January 31 Richard W. Lamkin addressed the Grand Rapids Bar Association. His subject was "Interpretation of Financial Statements." Mr. Lamkin was a member of a panel presented by the Michigan Automotive Wholesalers Association on May 7 "Can You Read Your Financial Statements?" was the topic discussed. On May 10 Mr. Lamkin spoke to the Grand Rapids Credit Men's Association on "The CPA as a Business Consultant."

On May 4 Joyce Cowman participated in a vocational guidance program at the Berlin High School and showed the film "CPA." Miss Cowman has been elected treasurer of the Zonta Club of Grand Rapids and has also been appointed secretary of the American Women's Society of CPAs.

Robert J. Lyzenga has been appointed treasurer of the Grand Rapids Junior Chamber of Commerce.

Houston

Thomas C. Latter has been appointed Chairman of the Housing and Transportation Sub-Committee for the 9th Annual Institute on Taxation, Texas Society of CPAs on October 1-3. Mr. Latter was also moderator of the Tax Technical Session of the February meeting of the Houston Chapter of the Texas Society of CPAs.

Leland C. Pickens served as moderator of the Management Services Technical Session concerning Small Business Computers held in conjunction with the February meeting of the Houston Chapter of the Texas Society of CPAs. He has been elected president of the Houston Chapter of the National Society for Business Budgeting for the year 1962-63 and also spoke on "Profit Planning" at this group's February meeting.

Los Angeles

On February 19, Neil R. Bersch participated in a panel discussion with other members of the Los Angeles Chapter of the California Society of CPA's Taxation Committee at the Biltmore Hotel. The panel discussed travel and entertainment expense, the investment credit, and foreign taxation. On May 23, he participated in a panel in which the subject was "The Kennedy Tax Bill."

John S. Heil, Jr. represented the firm at the annual convention of the controllers group of the United States Savings and Loan League in Philadelphia, March 14-17.

Management Services Central Staff

Roger R. Crane is scheduled to speak at the American Management Association's Seminar on "Organizing for, Appraising and Financing Corporate Mergers and Acquisitions" on June 4-6 in New York. Roger Crane had an article published in the April 1962 issue of the Army Audit Agency's new technical bulletin.

Jesse M. Lynch addressed the Electronic Data Processing Conference for

Correspondent Banks held by the City National Bank and Trust Company on April 18 in Kansas City. His subject was "The ABC's of Electronic Data Processing for Demand Deposits." Mr. Lynch was discussion leader of an American Management Association seminar on "Planning Data Processing Operations" on April 4-6, 1962 at The Hotel Astor in New York.

The Life Office Management Association (LOMA) heard Mr. Lynch on March 19 and Richard E. Sprague on March 21. The meetings were held at the Hotel Drake in Chicago.

Roger Crane was co-chairman of a General Management Workshop Seminar presented on March 5-7 by the American Management Association. The theme of the workshop was "Solving Growth Problems in the Family-Held Company."

Irving Wachs will speak before the National Conference of the National Machine Accountants Association to be held June 19-22 at the Statler-Hilton Hotel in New York City. He will discuss in detail several kinds of payroll systems.

Richard E. Sprague spoke before the Systems and Procedures Association in New York on February 6. His topic was "Real Time."

Jesse Lynch spoke at the Third National Conference on Banking Automation at the Detroit Research Institute on May 8-10.

David Fleisher and Edward Weinthal are treasurer and assistant treasurer of the international conference of the American Institute of Industrial Engineers to be held in New York in 1963.

Roger R. Crane and Joseph F. Buchan gave a talk on "Applications of Analytically Based Inventory Systems" at the Spring Conference of the Operations Research Society of America held in Washington, D. C. on May 9.

Milwaukee

Robert Beyer and Donald Trawicki were speakers at the American Management Association's seminar on "Profitability Accounting" in New York on May 19.

Wayne Mayhew, Jr. spoke before the Wisconsin Canners Association at the Spring Conference held in Madison on March 20. His subject was "Cost Reduction Through Long-Range Planning."

Walter F. Renz spoke at the University of Wisconsin Management Institute Seminar on April 25. His subject was "Profit Management."

Donald J. Trawicki spoke on Profitability Accounting before the Wabash Valley Chapter of the NAA in Terre Haute, Indiana on May 15.

Robert Beyer spoke before the Controllers Institute of America in Kansas City, Missouri on May 14. His subject was "Profitability Accounting."

Minneapolis

Richard Beck has been appointed to the Development Committee of the Downtown Council of Minneapolis. This should be a very active committee as the entire Minneapolis loop is being renovated, with construction of government, civic and commercial buildings, high-rise apartments, and remodeled streets and avenues.



Returning from trip to Australia, Mr. and Mrs. James W. Remnant wait at New York's Idlewild Airport to board plane for London.

Palmer Tang was a member of a panel discussing and answering questions posed by School of Business Administration graduates regarding their first employment. This was at the Annual "B" Day luncheon at the University of Minnesota held in April.

Mr. Tang is to be a member of a panel at a meeting covering the requirements of the Minnesota charities accounting, including their filing, reporting problems, etc. This is a joint meeting sponsored by the Minnesota Society of CPAs for their members and the directors of the various charity organizations in Minnesota.

Kenneth Schuba was elected treasurer of the Minneapolis Chapter of the National Society for Business Budgeting at their April meeting.

Advisory partner George Ludolph was awarded a life membership in the

Minnesota Society of CPAs in recognition of his long and valued service to the public accounting profession.

New York

Joseph T. Casey was a guest at an Accounting Seminar held by the Accounting Club of Fairleigh Dickinson University on April 26. The topic under discussion was the "Electronic Age of Accounting."

Victor H. Brown spoke on "Rate of Return" to three seminars for financial executives sponsored by the Irving Trust Company. The first seminar on April 6 was for industrial financial executives and the second and third on April 12 and 30 for banking executives.

On May 15, Gregory M. Boni was a panelist at the New York State Society seminar presenting a case study on the

Winding Manufacturing Company. Mr. Boni also gave a talk on "Management through Profitability Accounting" at the 12th Annual NAFC Controllers Conference held in San Francisco.

The New York State Society of CPAs has appointed Mr. Boni chairman of the Management Services Committee for the current year. Mr. Boni was also nominated vice-president of the New York State Society of CPAs to hold office for one year beginning June 1, 1962.

Gregory M. Boni gave a talk before the New England Controllers Association at the Harvard Business School in Cambridge, Massachusetts on April 5. The subject was "Return on Investment" and the audience included many store managers who were guests of the association.

Mr. Boni spoke on "Operations Research and Accounting" to the Beta Alpha Psi fraternity in Philadelphia on January 25. "A Description of Management Services Activities" was Mr. Boni's subject when he spoke to the New York State Association of CPA Candidates in New York City on March 21.

William W. Wertz discussed the subject of income tax allocation on March 30 before the graduate (5th year) accounting school of Rutgers University. He also spoke on "The Basic Postulates of Accounting" at the Indiana Association of CPAs on May 11. He appeared with Arthur Cannon, who discussed the same problem from the user's point of view. This was the third time that Mr. Wertz appeared with Mr. Cannon in a discussion of this subject — once in California at the San Diego Society, once

at the Central States Accounting Conference, and now in Indianapolis.

William A. Bergen has recently been elected treasurer of the Bergen County Chapter of the New Jersey Society of CPAs. Mr. Bergen formerly held the office of secretary.

On April 16 Arthur Michaels spoke to the Accounting Club of the College of the City of New York on "Your Career in Public Accounting."

Anthony J. Daly spoke before the Accounting Club of St. John's University on March 13 concerning the "Opportunities Offered by TRB&S."

Michael A. C. Hume attended the 66th Annual Congress of the National Association of Credit Management held in Philadelphia May 13-17. During the sessions Mr. Hume participated in a panel discussion on "Plain Talk about Automating Receivables."

Advisory partner Henry E. Mendes was presented with an award for fifty years of membership in the New York State Society of CPAs at the Annual Banquet of the Society on May 14.

Philadelphia

George O. Tonks and an investment banker from Drexel and Company were panel speakers on the topic "Going Public," sponsored by the Philadelphia Chapters of CPAs and Robert Morris Associates. The meeting was held on February 15 in the Philadelphia Office of TRB&S.

Donald E. Visconti attended a dinner meeting of the Philadelphia Retail Controllers Association on February 20 at the Benjamin Franklin Hotel and participated in a panel discussion on "How I Got Burned." Each of the

panelists explained in detail examples of defalcation with which they were familiar.

Phoenix

Ira Osman served as general program chairman for the First Annual Valley Business Education Banquet held in Phoenix on March 27. Sponsors were the National Office Management Association, Phoenix Personnel Management Association, Arizona Society of CPAs and the Phoenix Chamber of Commerce. Over 200 influential people in the community attended.

R. Dixon Wood has been appointed by the President of the Arizona Society of CPAs as a member of the Committee on Reporting Standards. The function of this newly appointed committee is to improve the standards of Opinion Reports, especially those rendered in connection with offerings of securities, as well as reports rendered to banks and other financial institutions.

Mr. Wood spoke before the Phoenix Lions Club on March 30 on "Public Accounting."

Ira Osman represented the Arizona Society of CPAs at the Kearney, Arizona High School Career Day held on April 18.

R. Dixon Wood has been appointed a member of the Scholarship Committee of the Arizona State University Accounting Department. This committee will work with the accounting faculty of Arizona State University in the administration of a recently established scholarship fund to be used for the benefit of selected students majoring in accounting.

On April 25, Ira Osman spoke be-

fore the spring meeting of the Arizona Association of Public School Business Managers on the subject of "Encumbrance Accounting."

Pittsburgh

Irl C. Wallace participated in the Pittsburgh Chapter of the National Association of Accountants' Education Night on April 11 and discussed the Chapter's Student Encouragement Program which was under his direction during the year. At this same meeting, Mr. Wallace presented awards to the students submitting the best manuscripts during the year under this program.

Louis A. Werbaneth spoke on "Profitability Accounting" before the Altoona Chapter of the NAA on May 2 and also spoke at the Beta Alpha Psi initiation and banquet on March 12 at West Virginia University.

Mr. Werbaneth was featured for 55 minutes each night for five nights during the week of April 2-6 on radio station KDKA in Pittsburgh answering income tax questions.

Anthony Rapp has accepted a teaching assignment at Carnegie Institute of Technology in the Graduate School of Industrial Administration. The subject of this evening course is "Management Accounting" and the students are primarily engineers.

Portland

Howard Peterson was elected president of the American Production and Inventory Control Association.

Virgil Elkinton spoke to about 120 students at Marshall High School on March 30. His topic was "A Career in Public Accounting."

Rochester

On April 17 Gail N. Brown spoke at the New York State Food Processors Conference held in Buffalo, New York. His subject was "Cost Reduction Through Long-Range Planning." Mr. Brown was also a guest speaker at the newly formed Rochester Chapter of the New York State Society of CPA Candidates' dinner meeting on April 26. He addressed this group on current accounting and auditing developments.

St. Louis

Andrew C. Ries appeared on TV as a member of a panel discussing the merits of speed reading. He also gave a talk before the Immaculata Men's Club on data processing as related to income taxes.

San Francisco

Ben Druckerman served as moderator and Dale Bown as panel member at a discussion luncheon by the San Francisco Chapter of the California Society of CPAs on March 21. The panel discussed the following topics and their relationship to management services: Referrals, Responsibility, Independence and Proficiency. This program is planned to provide CPAs with a blueprint for cementing client relations and planning for the "slow" summer months ahead.

Roger Crane conducted a seminar at which Ralph Walters led a discussion on the subject "Going Public" before an AMA Workshop on "Solving Growth Problems in the Family-held Company" on April 12 at the Sheraton Palace Hotel in San Francisco.

A special staff meeting was held on February 21 at which Advisory Partner George Bailey was the principal speaker. Mr. Bailey discussed the problem of lack of comparability among companies' financial statements and corrective action by the profession.

On February 21 Dale Bowen and Alvin Wanthal spoke at the cost accounting session of the annual convention of the Western Meat Packers Association which was held in San Francisco. Mr. Bowen's subject was "New Uniform Cost Accounting System for Meat Packers." Mr. Wanthal spoke on "Evaluating the Profitability of an Enterprise."

On March 9 Mr. Wanthal addressed the Office Practice Committee of California Freezers Association on "A Proposed Chart of Accounts for Profitability Accounting."

Paul Warnick, Dale Bowen, Richard Brown and Alvin Wanthal attended the all-day top management personnel seminar conducted by Canners League of California recently.

Seattle

Norman E. Swenson spoke on "Federal Income Taxes, Primarily as Applied to the Trucking Industry" at the February 20 meeting of the Seattle Chapter, National Accounting Council of the American Trucking Association.

"Financial Control" was the subject of Dean D. Thornton's speech in Centralia, Washington, on April 26. The occasion was a conference sponsored jointly by the Small Business Administration, the Chambers of Commerce of Centralia and Chehalis, and Centralia Junior College.

Secretary Patricia Solgan adds a few more annual reports to Hans Shield's collection. Stack on table represents less than two months' supply. As Director of Research-Accounting and Auditing, Mr. Shield reads each one, studies financial statements to spot new trends and new techniques.



Grant M. Woodfield spoke on "Requirements for Offering Securities to the Public" at the April 24 monthly meeting of the Accounting Association of Washington in Seattle.

Durwood L. Alkire has been appointed a judge for the Seattle Estate Planning Council's 1962 Estate Planning and Will Drafting Contest for students at the University of Washington Law School.

Gerald E. Gorans succeeded Edward P. Tremper as vice president in charge of budget and finance for the Seattle World's Fair on April 27. Mr. Tremper will continue to serve as vice president "at large" until the Fair ends on October 21.

Raymond F. Zoellick has taken over Gerald Gorans' membership in the National Office Management Association (NOMA).

The Seattle Office sponsored the program on "Management Services" at

the April 3 meeting of Beta Alpha Psi at the University of Washington. Dean Thornton was the moderator and the speakers were Donald R. Wood and Donald A. Curtis of the Detroit Office and William G. Gaede of the Seattle Office.

Washington, D. C.

In February, Karney A. Brasfield appeared on the program of the Virginia Canners Association's annual meeting, where he discussed "Financial Management for Canners." Mr. Brasfield also spoke at the International Council of Shopping Centers convention, held in Dallas on April 10. His subject was "Dollars—A Common Language to Shopping Centers."

On May 1 the Management Services Committee of the Maryland Society of CPAs, under the chairmanship of Mr. Brasfield, presented a seminar covering "Financial Advisory Services to Small Business by the CPA."