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Applause

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Applause

Atlanta

George C. Wright is a new member of the AICPA.

Boston

Donald C. Wiese, supervisor of the Tax Department, has been kept busy on speaking engagements. In December he spoke before the Lions' Club in Jamaica Plain and the Kiwanis Club in Watertown on "Tax Planning for the Year End." In January he spoke before the Plymouth Rotary Club and the Weymouth Kiwanis Club on "Your Individual Income Tax." On January 25 he participated in a panel program on a local radio station answering questions which were telephoned by the listening public throughout the broadcast. In February he was the guest speaker at

the Braintree Lions Club.

Paul Gerry, as a member of the Public Relations Committee of the Massachusetts Society of CPAs, helped that association to compile several articles on tax information and contacted various newspapers throughout the state to arrange for the publication of the articles.

On January 18 in New York City, James M. Lynch spoke before a joint session of the Metropolitan Controllers' Association and the New York State Society of CPAs, on "Control and Evaluation of Discount Stores."

Chicago

Robert Trueblood spoke at the University of Chicago on January 24 at a

seminar for students and faculty of the Graduate School of Business. The title of his talk was "Accounting, Management and the Management Audit."

From January 8-11, Mr. Trueblood attended meetings of the Executive Committee of the AICPA in New York, and chaired the organization meeting of the Long-Range Objectives Group of the Institute.

As a member of the Personnel Committee of The Illinois Society of CPAs, Raymond Revers assisted in setting up an all-day session with vocational guidance counsellors of local high schools and representatives of a number of CPA firms, to better acquaint the counsellors with the opportunities existing for their students in the public accounting field.

On December 7 Allen Howard addressed a technical session of The Illinois Society of CPAs on "How Statement on Auditing Procedure No. 30 Should Help the Independent Practitioner."

Fred Sheehan is teaching two evening courses at DePaul University—Cost Accounting and the second semester of Introductory Accounting.

John Terry is a new member of the AICPA.

Dayton

James Bresnahan was elected president of the Miami Valley Chapter of The Institute of Management Sciences.

L. W. Buenzow was appointed president of the Accountancy Board of Ohio.

On December 10 Leon J. Sachleben appeared on a WLW-D television program, "Year End Tax Tips," with a

member of the Dayton Bar Association. The program was developed by the joint committee of the Dayton Chapter of The Ohio Society of CPAs and the Dayton Bar Association.

Denver

On January 26 Carleton Griffin participated in a panel discussion before the Denver University Accounting Club on the subject of a career in public accounting and the similarities and differences between national and local firms. Mr. Griffin was invited to speak at a meeting of the New England Mutual Life Insurance Company's Denver agency on how a professional insurance man and a CPA work together.

On November 8 Richard G. Shuma appeared on the local educational TV channel as member of a three-man panel discussing credit and collection policies of small business practices.

Carleton Griffin has been admitted to membership in the Denver Estate Planning Council.

On March 5 Carleton Griffin will give a talk before the Colorado Society of CPAs on the subject "Purchase, Sale and Liquidation of a Corporation."

Detroit

Donald R. Wood was leader of a seminar on "How to Cost a System" in connection with the Fourth Annual Mid-Winter Conference sponsored by the Detroit and Motor City Chapters of the Systems and Procedures Association and the Applied Management and Technology Center of Wayne State University in Detroit on February 10.

Al Mlot addressed the Southwestern Chapter of the National Machine Accountants Association in Kalamazoo on January 10. His subject was "What

the Auditor Needs and Expects from Data Processing." Mr. Mlot also spoke on "The CPA and Professional Ethics" at a meeting of the Federal Government Accountants Association in Detroit on November 28.

On December 1, Kenneth S. Reames spoke on "Trends and Problems in Accounting for Taxable Income" at the Fourteenth Annual Federal Tax Lectures presented by the Michigan Association of CPAs Committee on Federal Taxation.

Henry E. Bodman II delivered a talk about "Good Business Methods for Ski Clubs" at Cobo Hall in November before the annual meeting of the Metropolitan Detroit Ski Council.

On January 24, James E. Seitz spoke to the Accounting Club of Michigan State University. His subject was "Management Services in a CPA Firm."

Millard L. Breiden acted as discussion leader for public relations clinics in Columbus, Ohio on December 7 and in Albany, New York on January 13 under the sponsorship of the AICPA.

Donald A. Curtis spoke before members of the American Institute of Industrial Engineers in Seattle on January 10. He discussed the differences in design and operation of production control systems in the missile and automotive industries.

Executive Office

On October 28 Joseph Levee was a member of an all-day panel discussion at the Practising Law Institute. The topic was "Tax and Other Developments in Foreign Business Operations." Mr. Levee was also co-author of an article which appeared in the January issue of the *Journal of Taxation*, "Plan-

ning Now to Minimize Tax on Foreign Source Income, Whether or Not the Law is Changed."

Grand Rapids

Richard W. Lamkin has been appointed chairman of the Governmental Finance Committee and a member of the board of the Greater Grand Rapids Chamber of Commerce. Mr. 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.

On November 10 Robert P. Fairman addressed the residents and interns at Butterworth Hospital, Blodgett Memorial Hospital, and St. Mary's Hospital on the subject, "Impact of Taxes on the Doctor."

Houston

On December 19 Owen Lipscomb was asked to serve on the Governmental Affairs Committee of the Houston Chamber of Commerce for 1962. This will be his fourth term on this committee.

The Greater Houston Retail Controllers Association had as its guest speaker for its November 21 meeting Herbert Weiner of the New York Office. Mr. Weiner discussed taxes of interest to the retail trade.

Tom Latter of the Houston tax staff has recently become associated with a Tax Luncheon group made up of attorneys and accountants who meet weekly to discuss current rulings, decisions and trends.

Kansas City

Richard V. Julian, Loren G. Hoffman and Glen A. Olson attended an all-day seminar on Corporate Financing spon-



Photo by Joe Roppo

Student newspaper, the Duquesne DUKE, included this photo of Pittsburgh's Irl Wallace (right) in a story on university placement service.

sored by the Law Center of the University of Kansas City on January 13.

Loren G. Hoffman was a speaker at the monthly meeting of the Kansas City, Missouri Retail Controllers' Group on December 20. His topic was "Minimizing Local Taxes."

Glen A. Olson participated as a discussion leader at the NAA Seminar held at the University of Kansas City on November 27. His topic was "Planning on Controlling the Cash Flow."

Los Angeles

Michele Masdeo gave a talk at the Accounting Club of Loyola University in November on "Audit Procedures for Accounts Receivable," followed by a general discussion of a career in public accounting.

Management Services Central Staff

Dennis Mulvihill was chairman of a

panel for the Society of Automotive Engineers on "EDP in Manufacturing Control" in Detroit on January 9.

Jean-Paul Ruff was a speaker at an AMA Seminar on Finance Orientation in December. He spoke on "The Use of Scientific Techniques as Analytical Tools in the Acquisition Process."

On February 14-16 in New York, Dennis Mulvihill and Bob McClendon conducted a clinic for the American Management Association on the subject of Electronic Data Processing Controls and Audits. This is the first clinic in this important field and TRB&S was proud to be invited to conduct it.

Richard Sprague talked before the American Institute of Electrical Engineers Sub-Committee on Business Systems Applications at the Eastern Joint Computer Conference December 11 in Washington D. C. His speech was on "Economic and Technical Factors of On-Line Systems."

Joseph F. Buchan co-chaired an AMA Seminar on Data Processing and Operations Research in New York on January 31—February 2. Jean-Paul Ruff also participated in the seminar.

Milwaukee

Francis E. Butz spoke on Profitability Accounting before the Gray Iron Founders Society Wisconsin Chapter at Port Washington, Wisconsin on November 14. William R. Sutherland gave a talk before the Tax Executives Institute at their monthly dinner meeting at the Ambassador Hotel in Milwaukee on December 12. His subject was "Current Developments in State and Local Taxation."

Donald J. Trawicki spoke on Profitability Accounting to the Racine-Kenosha Chapter of the NAA on December 11 and to the Rockford Chapter of NAA on December 12.

Robert Beyer also spoke on Profitability Accounting to the Milwaukee Chapter of the National Society for Business Budgeting on December 21. Mr. Beyer spoke at the November meeting of the Management Accounting Group, SFSA, Division VIII at the Biltmore Hotel in Los Angeles. His subject was "Profit Planning and the Related Role of Product Pricing."

Walter Renz spoke at the University of Wisconsin Management Institute on November 17 on "Total Profit Planning and Control." Mr. Renz also spoke to the Dayton Chapter of the NAA on November 21 on "Profitability Accounting and Control." On February 27, he spoke to the American Society of Women Accountants, Milwaukee Chapter, on the subject, "Direct Costing and Absorption Costing Compared." Mr. Renz also was a discussion leader for the fall seminar of the Mil-

waukee Chapter of NAA on the topic "The Accountant's Opportunity for Service and Progress."

Minneapolis

The Minnesota Society of CPAs has instituted a CPA consultation service under the program sponsored by the AICPA. Consultants from our firm include Kenneth F. Schuba for management advisory services, E. Palmer Tang for accounting theory auditing procedures, and James F. Pitt for tax practice.

Palmer Tang was elected to the Professional Ethics Committee of the American Institute of Certified Public Accountants. He has also been appointed to the subcommittees on Ethics of Tax Practice and Management Services, Professional Associations, and Applicability of Rules to Members not in Public Practice.

New York

In December Arthur Michaels spoke to the Accounting Club at Pace College in New York City on behalf of the New York State Society of CPAs. His topic was "Your Future in Public Accounting."

Gregory M. Boni gave an address before the White Plains Chapter of the National Association of Accountants on December 19 concerning "Statistical Technique—The Foundation for Advances in Management Accounting." On January 19 Mr. Boni spoke before the National Retail Merchants Association on the subject "Study of a Store's Financial Program."

On December 12 Victor H. Brown participated in a seminar held by the Irving Trust Company for industrial and retail financial executives. His topic was "Rate of Return."

Herbert Weiner has been appointed a member of the Taxation Committee of the National Retail Merchants Association.

In December William W. Werntz appeared as a panel member for the annual meeting of the American Economic Association. The topic for the panel was "Accountants and Economists Look at Depreciation." In March he will address a joint meeting of the New Jersey Society of CPAs and the Robert Morris Associates on the subject of "The Merits of Going Public."

In June Mr. Werntz will address the Central States Accounting Conference in Omaha on "Problems in Developing Accounting Postulates." On December 1 he spoke at the University of Florida on "The Auditor's Function in Security Registration." The speech covered the audit problems involved in the preparation of financial statements for the registration application.

Phoenix

Miles Bresee was a panel member at a NOMA meeting on February 15 and will also be a panel member on February 24 at the Central Arizona Estate Planning Council's Estate Planners Day.

Ira Osman gave a talk in December before the quarterly meeting of the Arizona Hospital Accountants. His subject was "Financial Reports and Statistics as a Management Tool."

Pittsburgh

Robert J. Monteverde has been appointed chairman of the Arrangements Sub-Committee on Management Services of the PICPA (Pennsylvania Institute of CPAs) for the first series of management services conferences to be

held in Pittsburgh, Philadelphia, and Harrisburg. Mr. Monteverde was also named chairman of the Management Services Committee of the Pittsburgh Chapter of the Pennsylvania Institute of CPAs.

Louis A. Werbaneth, Jr. was appointed a member of the Committee on Economic Education of the Chamber of Commerce of Greater Pittsburgh. Mr. Werbaneth also recently became a member of the Pittsburgh Society of Financial Analysts.

Philip E. Leone has accepted a teaching assignment at Carnegie Institute of Technology School of Industrial Administration. His subject is "Management Accounting."

At the February meeting of the Pittsburgh Chapter of the Institute of Management Sciences, Robert J. Monteverde acted as moderator and spoke on "Sales Forecasting." Mr. Monteverde was reappointed a reviewer of the magazine *Applied Statistics* for the *Journal of Accountancy*.

Portland

On December 11 John Crawford spoke at the Annual Conference of Accountants for Cooperatives on "Current Problems and Implications of Tax Changes." Mr. Crawford also spoke before a tax study group of Portland attorneys and accountants at a luncheon meeting in January on "Changes of Accounting Methods."

Stanley Gullixson gave a talk on "Bad Debts and Bad Debt Reserves" before the Retail Credit Association on January 18.

Howard Peterson spoke on Management Services at the annual banquet of

Beta Alpha Psi. He also gave a speech before the Retail Controllers Group on "Preparation for Data Processing."

St. Louis

Peter Owen gave a talk, "Profitability Accounting," before a joint meeting of the Birmingham, Atlanta, Memphis and Chattanooga Chapters of the Controllers Institute at Memphis.

Andrew C. Ries took part in a panel discussion regarding incorporation of professions and related problems at a meeting of the Lawyers' Association of St. Louis on January 18. The professions represented on the panel were law, medicine, dentistry, accounting, architecture and engineering.

San Francisco

On December 5 Ralph Walters led a case discussion of accounting and reporting problems presented by the substantial losses experienced and claims prepared by major contractors on construction of missile bases. This was for the class in Financial Accounting and Corporate Statements at the Stanford Graduate School of Business.

Robert Johnson led a conference on "Electronic Information Systems as a Guide to Management" sponsored by the American Institute of Industrial Engineers on November 4.

On January 10 Ben Druckerman gave a speech on "Record Requirements of the Auditor" to the San Francisco Chapter of American Records Management Association.

Alvin Wanthal gave a speech on "Inventory Decisions and Inventory Models" at the Naval Reserve Supply Officers Training Course held at Fort Mason in San Francisco.

San Jose

At the December meeting of the San Jose chapter of the California Society of CPAs the taxation committee put on a mock hearing or informal conference with the Internal Revenue Service. Our Charles "Ted" Perry played the part of the revenue agent.

Seattle

Dean D. Thornton spoke on "Direct Costing" at the January 23 meeting of the Tacoma Accounting Association.

Durwood L. Alkire's speaking schedule continues to be quite heavy: January 30—Oregon Estate Planning Council in Portland on "Valuation Problems;" March 21—Seattle Chapter of Chartered Life Underwriters on "Buy and Sell Agreements;" March 16—Institute of Radio Engineers on "How to Achieve Individual Income Tax Savings;" April 5—University of Washington Law School Estate Planning Seminar on "Accounting and Valuation Problems."

With the opening of the Seattle World's Fair on April 21 only a matter of days away, Edward P. Tremper and Gerald E. Gorans have been devoting increased time to its financial operations. Mr. Tremper is vice president-finance and chairman of the budget and finance committee. Mr. Gorans is a member of this committee also and chairman of its subcommittee on pre-operating and operating period budgets and the committee on trade dollars. We were appointed consulting accountants some time ago, which has also involved several staff members in the operations of the Fair.

Durwood Alkire was appointed in December by the president of the University of Washington to serve a two-

year term on a 16-man visiting committee for the College of Business Administration at the University. Members of the committee are business and professional men in the community who will assist in evaluating activities in the business school by conferring with faculty members rather frequently on current problems and future programs.

Washington D. C.

Karney Brasfield conducted a Financial Management Seminar for food processors in the Tri-State Cannery Association on January 10. Dick McMurray and Denis Crane assisted in the presentation, and Gail Brown of the Rochester Office was on hand as an interested observer. The program was well received in spite of an unexpected snowstorm and was favorably reviewed in trade publications.

In his capacity as a Director of the

Washington chapter of NAA, Mr. Brasfield has organized a series of discussion forums for personnel of electronics manufacturing concerns in the area.

On December 14, several staff members and clients attended the annual joint meeting of the Maryland Association of CPAs and the District of Columbia Institute of CPAs to hear Mortimer Caplin, head of the Internal Revenue Service. John Rihtarchik served on the program committee which organized the event.

Karney Brasfield has been named chairman of the management services committee of the Maryland Association of CPAs.

Thomas Hitselberger and Karney Brasfield have been contributing their talents to the Urban Land Institute to assist in the completion of their survey of shopping centers.

Kenneth Mages buys stock in TROBAS Enterprises, a Junior Achievement group in Brooklyn, from Treasurer Peter Naas. Standing, l-r, New York's Edward Weinstein and Roy Furmark, Achiever John Daly, and New York's Richard Wiesenthal. TRB&S men act as advisors to the group.

