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Applause

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Recommended Citation

Quarterly, Vol. 08, no. 3 (1962, September), p. 60-69

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Applause

Atlanta

E. R. Dryden was elected treasurer of the Atlanta Chapter of the Georgia Society of CPAs for the year 1962-63. Robert E. Minnear was appointed chairman of the Attendance Committee and a member of the Executive Committee of the Atlanta Chapter of the Georgia Society of CPAs. Mr. Minnear is also a member of the Finance Committee of the State Society of CPAs.

Boston

On May 14 Donald C. Wiese participated in a panel which appeared at a dinner meeting of the South Shore Fuel Dealers' Association. The subject was "Estate Planning."

Donald M. Keller spoke before the Norfolk County Chapter of the NAA in Dedham, Mass. on May 23, his subject being "Profitability Accounting."

Chicago

During the month of June Robert Trueblood addressed three gatherings. On June 5th he spoke at the 59th Annual Meeting of the Illinois Society of CPAs in Chicago on "Looking Forward—The Profession in 1970." On June 8 he spoke at a luncheon of alumni of the Graduate School of Industrial Administration of Carnegie Institute of Technology in Pittsburgh on the subject "An Employer Looks at GSIA Graduates." At the Annual Meeting of The California Society of CPAs held in San Francisco June 18

he presented a speech entitled "Management Services and the Future of the Profession."

On June 14 and 15, Mr. Trueblood attended the American Institute of CPAs Long Range Objectives Committee Meeting in San Francisco, and on July 9 an American Institute Executive Committee Meeting in New York City.

Justin Davidson addressed the meeting of the Associated Merchandising Corporation Controllers held in Williamsburg, Virginia on May 14 on the subject, "Retail Applications of Statistical Sampling." He spoke to the University of Detroit Accounting Conference June 8 in Detroit on "Statistical Sampling in Managerial Decisions." On June 22 he attended the 39th Annual Conference of CPAs of the Pacific Northwest in Seattle where he spoke on "Statistical Sampling in Accounting Procedure."

Mr. Davidson recently co-authored a book entitled "Statistical Sampling for Accounting Information" with Richard Cyert, Dean of the Graduate School of Business Administration of Carnegie Institute of Technology. Together with Mr. Cyert and Mr. G. L. Thompson, he wrote an article on "Estimation of the Allowance for Doubtful Accounts by Markov Chains" which appeared in the April 1962 issue of *Management Science*.

John Van Camp was recently admitted to membership in the American Institute of CPAs.

Dallas

David W. Muir was made a director of the Dallas Chapter of the Texas Society of CPAs.

Dayton

James C. Bresnahan was guest lecturer in May at the Air Force School of Logistics at Wright Patterson Air Force Base. His subject was "EDP Feasibility Studies."

William J. Sander has been elected treasurer of the Junior Chamber of Commerce of Greater Dayton.

John N. Bell of our office recently received his Professional Engineer's Certificate.

Denver

Russell Palmer has been accepted for membership in the National Consumer Finance Association.

Carleton H. Griffin has been appointed a member of a committee representing the Colorado Society which will work jointly with the Colorado Bar Association as liaison with the District Director of Internal Revenue concerning problems of federal tax administration.

The following people have been appointed to committees of the Colorado Society of CPAs: Charles E. Husted, Accounting and Auditing Procedure; Robert L. Stamp, Cooperation with Credit Grantors; E. J. Gehres, Cooperation with Education Institutions; Carleton H. Griffin, Chairman, Federal Taxation; Roy N. Hollaway, Governmental Accounting; Donald A. Shore, Insurance; Ronald S. Fiedelman, Management Services; Richard G. Shuma, Secretary, Professional

Development; Arthur Samelson, Professional Ethics; Donald G. Sinsbaugh, Public Relations; Rocco A. Laterzo, Staff Accountants; Earl E. Marcus, State Taxation; Gerald R. Katz, United Funds.

Detroit

Kenneth S. Reames was elected vice president of the Michigan Association of CPAs at the annual meeting in June. Mr. Reames will also serve as vice chairman of the Executive Committee of the Association.

Other appointments to committees of the Michigan Association of CPAs for the year 1962-63 are:

Accounting and Auditing Procedures — William S. Harter (vice chairman)

Annual Meeting — Charles E. Wieser
Relations with Attorneys — H. James Gram (chairman)

Relations with Bankers — Nile W. Farnsworth and Al M. Mlot

Relations with Educators — Roger C. Markhus

Federal Taxation — Keith A. Cunningham (vice chairman) and Edwin H. Hicks

Graduate Study Conference — James H. Dunbar

Insurance and Pensions — Richard F. Van Dresser

Advisory Committee on Legislation — Henry E. Bodman II

Management Services — David V. Burchfield

Membership—Harry G. Troxell and David J. Vander Broek

Personnel — Rosemary Hoban

Professional Education—Thomas R. Ames, Gwain H. Gillespie, and Donald H. Waterman

Professional Ethics— Paul E. Hamman

Publication — Donald H. Waterman

Public Service & Information — Donald O. Nellis, Phyllis E. Peters, and Robert D. Wishart

State Taxation — Lyman B. Curtis and John D. Hegarty

Unauthorized Practice — Donald W. Graham and Donald R. Miesel

Phyllis E. Peters was recently elected national vice president of the American Society of Women Accountants.

David V. Burchfield was elected president of the Detroit Chapter of the Society for Advancement of Management. Mr. Burchfield was also appointed treasurer of the National Joint Computer Conference to be held in Cobo Hall in Detroit on May 21-23, 1963.

On May 23 Kenneth S. Reames presided at the morning session of the 2nd Annual Management Services Conference presented jointly by the Michigan Association of CPAs Management Services Committee and the Wayne State University School of Business Administration at the McGregor Memorial Center of Wayne State University. Subject for the session was "Budgeting as a Management Service."

David M. Smith received the Cath-

olic Accountants Guild Award for the highest over-all scholastic average of the January 1960 accounting graduates at the University of Detroit. The award was presented at the University of Detroit Evening Division Senior Banquet this spring.

Al M. Mlot has been appointed an associate director of the Detroit Chapter of the National Association of Accountants for the year 1962-63.

In May, Henry E. Bodman II lectured on the "Effective Utilization of Management Reports for Decision Making" at a joint assembly of public administration and municipal accounting students at the University of Michigan Graduate School of Business Administration.

John F. Keydel was recently elected president of the Harvard Business School Club of Detroit.

Henry E. Bodman II discussed "Utilization of Annual Reports for Investment Decisions" at a meeting of a Detroit investment club. Mr. Bodman was recently appointed chairman of the Wayne County Public Officials Salary Study Committee and was also recently elected treasurer of the Gabriel Richard School P.T.A. in the Grosse Pointe Public School System.

Executive Office

Kenneth P. Mages presented the new Retail Accounting Manual at the 42nd National Controllers' Congress Conference in New Orleans on May 24. Also in New Orleans, Mr. Mages spoke on "The International Audit" at the Frederick Atkins Controllers Meeting on May 28. On June 11 he spoke on "Management Reporting" at the National Retail Merchants Association

Board of Directors Meeting in New York.

Mr. Mages also spoke on the new Retail Accounting Manual at the Western States Controllers Conference in Seattle on August 27 and is scheduled to be a discussion leader at the NRMA Electronics Seminar in Portsmouth, New Hampshire on September 5.

Eli Gerver has again been elected to the Federal Tax Committee of the New York State Society, while Joseph Levee is chairman of the International Tax Committee.

Grand Rapids

Richard E. Herrinton was appointed associate director of The Grand Rapids Chapter of the National Association of Accountants.

Richard W. Lamkin was elected chairman of the Western Chapter of the Michigan Association of CPAs. Mr. Lamkin also served as moderator of a panel discussion on Personnel Recruitment and Training at the Annual Meeting in June of the Michigan Association in Gaylord, Michigan.

Mr. Lamkin was recently appointed chairman of the sub-committee on program presentation of the Professional Education Committee of the Michigan Association of CPAs.

Robert P. Fairman was appointed to the Committees on Membership and State Taxation and Robert J. Lyzenga was appointed to the Committee on Personnel of the MACPA.

Robert P. Fairman's article, "The Depreciation Dilemma — Michigan Business Activities Tax" appeared in

the May 1962 issue of the *Michigan CPA*.

Houston

Leland C. Pickens has been appointed a member of the Management Services Committee of the Houston Chapter of the Texas Society of CPAs for the year 1962-63. Mr. Pickens also appeared on the program of a week-long seminar on total profit budgeting held by a worldwide non-client company. His subjects were "Responsibility Accounting" and "Management by Exception."

Ramon J. de Reyna has been appointed to serve on the Management Services Committee of the Society of Louisiana CPAs during 1962-63.

Owen Lipscomb has again been asked to serve on the Federal Taxation Committee and the Professional Practice Sub-Committee of the Texas Society of CPAs. He has been chairman of the Taxation Committee for the past three years. He served on the Reception Committee for the Annual Meeting of the Texas Society of CPAs in Houston last June and has been requested to serve on a panel for workshop sessions of the Ninth Annual Institute on Taxation in October.

Mr. Lipscomb has accepted an invitation to be on the program for the Fifth Annual Estate Planning Conference at Abilene Christian College. The Conference is scheduled for September 28, and his topic will be "Prudent Tax Planning During Estate Administration."

Thomas C. Latter appeared before the Corpus Christi Chapter of the Texas Society of CPAs on May 17. His subject was "Comments in Con-

nection with Proposed Federal Income Tax Legislation.”

Los Angeles

Frank Daft, partner in the Los Angeles Office, has been elected a vice president in the Los Angeles Chapter of The California Society of CPAs and a member of the State Committee on Personnel Conferences.

Kenneth Nelson has been elected to the Accounting and Auditing Procedures committee of the Los Angeles Chapter of The California Society of CPAs. He has also become an associate director of The National Association of Accountants and a member of the Membership Continuity Committee of that Association.

John Balian has received membership in the AICPA.

Jack Heil has been appointed to the Management Services Committee of the Los Angeles Chapter of The California Society of CPAs.

Neil Bersch has been appointed to the State Taxation Committee of the California State Society of CPAs. Mr. Bersch gave a talk to the Downtown Group of the Los Angeles Chapter of the California State Society of CPAs on July 9. The subject was “Proposed Legislation in the Savings and Loan Field.”

Robert Dodson has been appointed to the Committee for Cooperation with Credit Grantors in the Los Angeles Chapter of the California Society of CPAs.

Robert Ensign gave a talk on profitability accounting in the Graduate School of Business at the University of Southern California on August 6.

James Crosser has been appointed to the Savings and Loan Committee of both the Los Angeles Chapter and the California State Society of CPAs.

Management Services Central Staff

John Carroll gave a talk on “Analyses of Financial Statements” during a one-day seminar conducted by the Purchasing Agents Association of New York, Inc. He also conducted a discussion session at the Third National Conference on Banking Automation which was presented by the Detroit Research Institute in Detroit on May 8-10. The subject of his discussion was “The Internal Auditor’s Part in the Bank’s EDP Program.”

At this same conference, Jesse Lynch gave a speech entitled “The Future of On Line Systems in Banking.”

Roger Crane’s article, which appeared in the U.S. Army Audit Agency Bulletin for April 1962, was quoted in the column “Washington Background” in the June 1962 issue of *The Journal of Accountancy*.

John Carroll was appointed to the Committee on Cooperation with Banks for the Nassau-Suffolk Chapter of the New York Society of CPAs. The appointment is for 1962-63.

On June 6 William D. Power gave a talk to an AMA meeting on Mergers and Acquisitions. His talk was entitled “The Use of Scientific Techniques as Analytical Tools in the Acquisition Process.”

Richard E. Sprague will have an article in the *Data Processing Yearbook* to be published in September. He will also participate in the Data

Processing Roundtable discussion on October 16, when his subject will be "The Effect of Computers on Corporate Structure." The Roundtable will be held at Wayne State University in Detroit.

New York University has also invited Mr. Sprague to serve as a member of the Planning Committee of the Computer Systems Round Table for the academic year 1962-63. Mr. Sprague also has an article scheduled for publication in a forthcoming issue of *Auditgram* on "OLRT Systems for Banking."

Milwaukee

Robert Beyer conducted a seminar June 4-7 at the University of Wisconsin on "Finance and Accounting for Non-Financial Executives." Mr. Beyer also conducted a seminar at the University of Wisconsin Management Institute entitled "A New Approach to the Marginal Income Concept" June 18-22. This was a Profitability Accounting Seminar.

Walter F. Renz was a discussion leader at a University of Wisconsin Seminar on Profit Management in Madison, April 25-27. The subject discussed was "Why Profit Management and What Can Be Accomplished." Mr. Renz was a member of a panel at the Financial Management Conference in Denver, Colorado on June 11-13. The subject presented was "A Review and Examination of Management Services."

Minneapolis

The Minnesota CPA Society appointments from the Minneapolis staff for 1962-63 are as follows: Accounting & Auditing Procedure — Ronald Bach

and Einar Ross; Auditing — Einar Ross (Chairman); Cooperation with Bankers — Ingvar Aaseng; Cooperation with Bar and Accounting Organizations — James Pitt (Vice Chairman); Education — William Nelson; Estate Planning — Jerald Grande and Robert Mooney; Legislative Policy — James Pitt and Palmer Tang; Membership — Clarence Holtze; Management Services — Kenneth Schuba; Personal Financial Management — Harold Klose; Professional Ethics — Clayton Ostlund (Chairman); Professional Standards — Clayton Ostlund; Past Presidents — James Pitt and Palmer Tang; Publications — William Nelson; Taxation Federal & State — James Pitt and Robert Mooney; and Tax Conference Committee — Robert Mooney.

Carl Pohlman has been named Director of Communications of the Minneapolis Chapter of NAA for the coming year.

New York

On June 7 Victor H. Brown addressed 200 financial executives attending an Institute of Finance Conference held in Los Angeles and sponsored by the University of Southern California. The subject of his talk was "Applying Profit Goals to Evaluating Capital Expansion Programs."

On June 13 Mr. Brown participated in a corporate finance seminar held in Honolulu and sponsored by Aloha Airlines, Alexander & Baldwin and the Bank of Hawaii. The topic under discussion was "Measuring Profitability for Expansion and for Other Capital Decision Purposes." Mr. Brown also spoke on "Return on Investment" before a seminar held for purchasing agents. The seminar was held in New

York and was sponsored by the Purchasing Agents Association of New York. On June 22, Mr. Brown was chairman of an American Management Association Orientation Seminar on "Return on Investment Concept as a Management Tool."

Michael A. C. Hume gave a talk on "Internal Control and Audit of Electronic Computer Installations" to a group of Mexican bankers attending the Curso para Ejecutivos de Instituciones de Credito de America Latina in Endicott, New York on June 15.

On July 27 Paul J. Bennett, a member of the New York Tax Department, made a speech to the Underwriters of the Northwestern Mutual Life Insurance Company on "Basic Business Accounting and Its Relationship to Life Insurance."

Recent New York State Society of CPAs Committee appointments include:

- William K. Carson — Meetings
- Bernard J. Cianca — Inventory and Cost Methods
- Edwin Heft — Cooperation with Investment Bankers and Security Dealers
- Arthur Michaels — Committee on Professional Conduct
- Arthur Michaels — Sub-committee on Policy and Rules
- Elaine Cereghini — Accounting for Non-Profit Organizations
- Peter Cottrell — Foreign Trade Accounting
- Philip Cohen — Hotel Accounting
- Frederic Blank — Accounting Machinery

Edward Davis — Contractors' Accounting

Seymour Finler — Labor Union Accounting

Sheldon Goldberg — New York State Taxation

Sheldon Goldenberg — State Taxation — Other than New York

Ronald Isola — Fiduciary Accounting

Thomas Marcossou — Statistical Sampling

Donald Surdoval — Retail Accounting

Peter Klausner received his master's degree in taxation from New York University.

Gregory Boni has been very active with the American Management Association recently. He is helping with the preparation of an AMA video tape on detection and prevention of fraud to be shown on closed circuit television in 30 cities. He will also participate in three AMA seminars: "The Relationship of the Public Accountant to Internal Auditing" in September; "Profitability Accounting" in October; and "The Fundamental of Finance and Accounting for Non-Financial Executives" in December.

Herbert Weiner recently spoke to the New Orleans National Controllers' Congress and to the National Tax Executives Institute Meeting at Greenbrier, as well as appearing at the Treasury retailing hearing in Washington. He has also participated in many functions of the National Retail Merchants Association Tax Committee, such as inventory questionnaire,

new depreciation rules, and installment regulations.

Bernard J. Cianca, Gregory M. Boni and Victor H. Brown participated in a seminar on "Financial and Control Aspects of Purchasing" held in New York on June 15.

Michael A. C. Hume has been elected an alternate representative on the Board of Directors of the Council for International Progress in Management (USA), Inc. This organization as American member of Comité International de L'Organisation Scientifique, will sponsor the Thirteenth International Management Congress to be held in New York City in September 1963. This will be the first major international congress of its type to be held in the United States since 1938.

Gregory M. Boni has been appointed a member of the following committees of the New York State Society of CPAs: Awards, Budget and Finance, and the Select Committee, which recommends legislation for study.

An article entitled "You Don't Have to Be Big to Benefit from Automatic Data Processing" by Michael A. C. Hume was published in the May 1962 issue of *NRMA Smaller Stores Exchange*.

Philadelphia

William J. Byrne has been appointed associate director of the Manuscripts Committee of NAA.

Phoenix

Elza Bridges recently became a member of the Board of Arizona Foundation for Blind Children.

Ira Osman appeared as a panel member over a radio broadcast from Arizona State University, "The Weekly Western Roundup." The panel discussion pertained to the needs and importance of business education in our schools.

Miles H. Bresee, Jr. has been appointed to the Arizona Society of CPAs Taxation Committee. Mr. Bresee was also recently promoted to the rank of Lieutenant Commander in the United States Naval Reserve.

Pittsburgh

Louis A. Werbaneth, Jr., William J. Simpson, John C. Williams, and Alan D. Henderson attended the Annual Meeting of the Pennsylvania Institute of CPAs at Bedford Springs, Pennsylvania on June 18-20.

Mr. Werbaneth will speak before the Dickinson Tax Forum in Harrisburg, Pennsylvania on October 19. His subject will be "Tax Aspects of Real Estate Transactions." He will also speak before the Pittsburgh Chapter of the Tax Executives' Institute on October 25. His subject then will be "Corporate Acquisitions and Loss Carry-Overs."

Robert J. Monteverde was elected president of the Pittsburgh Chapter of The Institute of Management Sciences for 1962-1963.

Louis A. Werbaneth, Jr. was reappointed chairman of the Committee on Education of the Pennsylvania Institute of CPAs and is Chairman of the General Meetings Committee of the Pittsburgh Chapter of the Pennsylvania Institute for the coming year.

Mr. Monteverde addressed the Administrative Applications Division — Canadian Section of the American Society for Quality Control at its annual meeting in Montreal on the subject of "Statistical Methods in Accounting and Auditing Practice." He has also been asked to serve on the Auditing Committee of this Society.

Alan D. Henderson and Louis A. Werbaneth have become members of the American Association of Hospital Accountants.

Louis A. Werbaneth, Jr. was recently elected vice president of the Pittsburgh Tax Club. Mr. Werbaneth, presently third vice president of the Duquesne University Alumni Association, will assume new duties as treasurer of this association for the next fiscal year.

William J. Simpson has been elected director of communications for the Pittsburgh Chapter of the National Association of Accountants for the chapter year 1962-1963. The Pittsburgh Chapter is one of the largest in the country with over 1,000 members.

On May 8 Anthony Rapp spoke to the Advanced Accounting Seminar at Duquesne University on the subject of "Cash Flow Forecasting."

Portland

Lee Schmidt was elected director of the Oregon Society of CPAs. Mr. Schmidt was also elected to the United Good Neighbors Agencies Relations Committee.

John Crawford was nominated for Council of the American Institute of CPAs.

Rochester

The list of committee appointments of the Rochester Area Chapter — The New York State Society of CPAs for the year 1962-63 includes the following from the Rochester Office: James M. Moore, Accounting and Auditing Procedures; Edward Sallerson, Cooperation with Bankers; Gail N. Brown, Cooperation with Educational Institutions, and Executive Committee.

The North East Chapter of the Society of Accountants for Cooperatives has elected Gail N. Brown to the office of president for the 1962-63 term.

St. Louis

John F. Bruen, Jr. was elected a vice-president of the Missouri Society of CPAs.

Kenneth J. Bauer was elected secretary of the St. Louis Chapter of the Missouri Society of CPAs.

San Diego

George F. Meitner was appointed to the Committee of governmental affairs, San Diego Chamber of Commerce.

San Francisco

Leroy E. Schadlich has been made vice chairman of The Committee on Taxation for The California Society of CPAs for the year 1962-63. Mr. Schadlich has served on this committee for many years.

Milton Gilmore has been appointed to the Committee on Accounting and

Auditing Procedures of The California Society of CPAs for the year 1962-63.

Paul Warnick presented a paper at the meeting of the California Chapter of the National Society of Accountants for Cooperatives which was held at Palm Springs on May 3-4. The subject of this presentation was "The Impact on Cooperatives of Proposed 1962 Revenue Acts."

On May 9 Mr. Schadlich spoke as a panel member at the discussion luncheon held by the San Francisco Chapter of CPAs. His subject was "When and How should the Practitioner Act as a Public Controller."

San Jose

Thomas J. Ennis was installed as president of the California Society of CPAs at ceremonies which took place at the annual meeting of the Society in San Francisco on June 19, although President Ennis had assumed his new duties on June 1. As president, Mr. Ennis is ex-officio Member of Council of the American Institute.

Wilbur Stevens, of our new Salinas branch, has been elected Member of Council of the Institute. Also, he is a member of the Long-Range Planning Committee and the Committee on Municipal Accounting of the California Society.

On July 16 Max Sporer spoke before NOMA (National Office Management Association) in San Jose. His topic: "More for Your Auditing Dollar." Approximately 40 members of the association attended.

Charles Perry acted as discussion

leader at a seminar workshop sponsored by the San Jose Chapter of the National Association of Accountants in Palo Alto on April 12.

Seattle

"Tax Aids in Financing" was Durwood Alkire's subject for his talk in Seattle on August 28 at the Western States Controllers Group of the National Retail Merchants Association.

The Northwest Tax Institute in Yakima on September 12-15 will have good representation from the Seattle Office. Robert Benjamin is chairman of registration and arrangements, Norman Swenson is a member of the program committee, and Durwood Alkire will be chairman of the sessions for one day.

Through the efforts of Harold Wright, membership committee chairman, the Seattle Chapter of National Association of Accountants received the national membership achievement award at the convention in Chicago in June. Mr. Wright also received recognition as the winner of the Seattle Chapter's "Most Valuable Member" Contest.

Washington

Karney A. Brasfield and Richard P. McMurray attended the mid-year Board of Directors meeting of the National Concrete Masonry Association in Seattle from July 30 to August 1. They attended the meeting in connection with the development of an accounting program for the association.