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## Applause

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## Applause . . .

**Atlanta** — Robert E. Minnear is the new chairman of the Bulletin Committee of the Georgia Society of CPAs for the year 1963-64.

**Boston** — Donald M. Keller spoke recently before the junior class of the Amos Tuck School of Business Administration, Dartmouth College. His subject was "Carrying on a Management Services Practice."

The Massachusetts Society of CPAs has appointed Charles H. Noble to serve on its Committee on Education, and James M. Lynch to serve on the Committee on Cooperation with Bankers.

**Chicago** — The following members of the Chicago Office staff have been appointed to the indicated committees of The Illinois Society of Certified Public Accountants for the 1963-64 year:

Robert S. Kay, 1964 Annual Meeting; Raymond E. Perry, Auditing Procedures and Accounting Principles; Donald Hausman, Federal Taxation; Stephen I. Finney, Long Range Planning; Glen R. Ostdiek, Management Services; Gilmour M. Krogstad, Meetings Planning; Royal L. Cox, Membership; Richard H. Gallagher, Personnel; Allen C. Howard, Professional Conduct; Raymond J. Revers, Professional Development; William J. Schwanbeck, (Vice Chairman of Committee), Society Insurance Plans; Raymond P. Bloom, State Auditing and Accounting Principles; Glenn J. Hartung, State Taxation.

In addition, Kay H. Cowen has been nominated for election as a director.

Joanne Loftus has been appointed to the Board of Directors of the Chicago Chapter of the American Society of Women Accountants for 1963-64.

Robert Trueblood addressed the 1963 Annual Meeting of the Indiana Association of Certified Public Accountants at French Lick Springs, Indiana. The subject of his talk was "The Future of the Accounting Profession" and summarized in part the activities of the Long-Range Objectives Committee of the American Institute.

On June 6th, Justin Davidson addressed the luncheon meeting of the American Statistical Association's Chicago Chapter on "The Use of Modern Statistical Techniques

in Accounting Practice." On the 7th, he participated in a panel discussion of the "Consulting Profession" at the annual alumni meeting of the Graduate School of Industrial Administration of Carnegie Institute of Technology.

Robert Trueblood has been appointed chairman of the accountants division for the Crusade of Mercy Campaign to be conducted this fall in the greater Chicago area.

Allen Howard has been named a member of the Accountants' Committee for the American Cancer Society Bequest Program.

At the Sixtieth Annual Meeting of The Illinois Society of CPAs, Raymond Bloom took part in a panel discussion covering the year's developments and the profession's current problems in accounting principles, auditing procedures and the latest trend in S.E.C. accounting policies. Robert Trueblood participated in a panel of A.I.C.P.A. council members discussing the present national interests of the A.I.C.P.A. Council and the impact in Illinois. As a member of the entertainment committee, Stephen Finney was in charge of "Club 60".

**Dayton** — Leon J. Sachleben was chairman of a panel on "Taxes of Today and Tomorrow" at the August 5th meeting of the Dayton Chapter of The Ohio Society of CPAs. Francis J. Schubert was a member of the panel.

The following from the Dayton office staff were appointed chairmen of committees of the Dayton Chapter of The Ohio Society of CPA's: L. W. Buenzow — Bylaws Committee; D. W. Charles — Committee on Cooperation with P.A.S.O.; Keith A. Cunningham — Education Committee; Herman J. Olt — Long Range Planning Committee; C. G. Taylor, Jr. — Public Relations Committee; and Irl C. Wallace — Management Service Committee. As chairmen of these committees, they are automatically on the same committees of the State society.

Irl C. Wallace participated in a panel discussion on accounting for non profit organizations, sponsored by the Community Chest of Dayton. Sixty-eight of the local agencies were represented. Mr. Wallace's topic was "Budgeting and Forecasting."

**Denver** — Carleton H. Griffin addressed a luncheon meeting of the Colorado Society of C.P.A.'s on May 13. His talk was entitled "Travel and Entertainment Expenses — Latest Regulations."



### **U.S. Marine CH-46A Sea Knight Helicopter Makes First Landing on U.S.S. GUADALCANAL**

*A United States Marine Corps CH-46A Sea Knight helicopter, designed and produced by the Boeing Company's Vertol Division, (client of our Seattle office) became the first aircraft to land on the flight deck of the U.S. Navy's new amphibious assault carrier U.S.S. Guadalcanal (LPH7) at Philadelphia's U.S. Naval Base.*

*The twin turbine transport helicopter was brought aboard the U.S.S. Guadalcanal to be on static display during the commissioning ceremonies at the Navy Base.*

*Designed to carry transport helicopters for Marine vertical assault missions, the U.S.S. Guadalcanal can accommodate eight of the CH-46A Sea Knights on its flight deck and twenty-one Sea Knights on its hanger deck. The Guadalcanal is capable of delivering a battalion landing team of 2,000 Marines. Each aircraft can carry 25 fully equipped combat troops.*

On June 21 Mr. Griffin spoke at the annual meeting of the Wyoming Society of CPA's on "Purchase, Sale or Liquidation of a Corporate Business."

**Detroit** — Kenneth S. Reames was elected president of the Michigan Association of CPA's at the annual meeting at Mackinac Island in August. Mr. Reames will also serve as vice-chairman of the Committee on Nominations.

Other appointments to committees of the Michigan Association of CPAs for the year 1963-64 are: Accounting and Auditing Procedures — William S. Harter (chairman); Annual Meeting — Daniel J. Kelly; Relations with Attorneys — John D. Hegarty; Relations with Bankers — Nile W. Farnsworth; Relations with Educators — Elmer M. Houghten; Federal Taxation — David J. Vander Broek; Graduate Study Conference — Richard F. Van Dresser; Joint Review — Al M. Mlot; Advisory Committee on Legislation — Henry E. Bodman II; Management Services — David V. Burchfield; Membership — Harry G. Troxell; Personnel — Rosemary Hoban; Professional Education — Gwain H. Gillespie (vice-chairman); Professional Ethics — Paul E. Hamman; Publication — Donald H. Waterman; Public Service and Information — Phyllis E. Peters and Robert D. Wishart; State Taxation

— Lyman B. Curtis; and Unauthorized Practice — Charles E. Wieser.

Nile W. Farnsworth traveled to Louisiana State University in Baton Rouge, where he spoke at the School of Banking of the South on "Special Tax Problems Confronting Banks."

Kenneth S. Reames discussed "The Proposed Substantive Regulations on Travel and Entertainment Expense Deductions" via tele-lecture before a group of students in The Nebraska Center for Continuing Education at The University of Nebraska. While Mr. Reames was speaking from his office in Detroit, pictures taken of him in his office were shown to the students.

John D. Hegarty spoke to members of the Detroit Chapter of the Tax Executives Institute at their May 22 meeting on "Travel and Entertainment Expenses." On June 20, Mr. Hegarty participated in a panel discussion at the Milk and Ice Cream Accounting Conference in Detroit sponsored by the International Association of Ice Cream Manufacturers and the Milk Industry Foundation on "Travel, Entertainment and Gifts."

Donald A. Curtis addressed the Fourth National Conference on Banking Automation in Detroit on "Lease vs. Purchase of Computer Equipment." Mr. Curtis also spoke

to The Bank Women's Conference, sponsored by the Women's Committee of the Michigan Bankers' Association, in Boyne City, Michigan about "Operating Techniques in the Bank of the Future." On June 19 Mr. Curtis spoke on "The Responsibilities of the Production Control Department" before the American Production and Inventory Control Society in Detroit. Later, on June 26, he participated on a panel discussing "Operations Research and Operational Accounting" at the National Convention of the Data Processing Management Association in Detroit.

David V. Burchfield and Robert F. Worley were recently elected to the board of directors of the Detroit Chapter of the Society for the Advancement of Management for 1963-64. Mr. Worley was subsequently elected secretary of the board.

At the annual meeting of the Citizens Research Council of Michigan, George D. Bailey was re-elected a trustee and Kenneth S. Reames was re-elected a director and assistant treasurer.

**Executive Office** — Touche, Ross, Bailey & Smart held a seminar for several hundred top management executives of the IRI (Istituto Reconstruone Industriale) group in Rome, Italy, in June. The subject material was Advanced Business Systems. Roger Crane and Dick Sprague coordinated the work of organizing the seminar, conducted in Italian and English with simultaneous translation. Bruno Gimpel and Jean-Paul Ruff also participated. IBM, Sperry Rand, International Computers and Tabulators of U. K., Olivetti, Westinghouse and Barclays Bank participated in lectures on equipment and case studies of Advanced Business Systems.

Joseph Buchan gave a talk on scientific inventory management at a meeting of the North Eastern Section of the National Society for Cooperatives in Harrisburg, Pennsylvania.

Roger Crane was wind-up speaker at the controller's conference of the National Association of Food Chains which was held in Montreal.

**Grand Rapids** — Recent appointments to committees of the Michigan Association of CPAs included Richard W. Lamkin to the Committee on Professional Education, Robert P. Fairman to the Committee on State Taxation, and Joyce E. Cowman to the Committee on Membership.

Joyce E. Cowman was recently elected secretary of the American Woman's Society of Certified Public Accountants and president of the Grand Rapids Chapter of the American Society of Women Accountants.

**Houston** — C. A. Blankenburg has been appointed editor of the Houston Chapter News for the National Asso-

ciation of Accountants, and is currently serving as a director of the Houston Chapter of the N.A.A. Ray de Reyna is his very able assistant. Mr. Blankenburg was recently made a director of the Greater Houston Convention and Visitors Council, a non-profit organization designed to promote Houston as a convention city. Mr. Blankenburg has also been appointed chairman of the Finance and Budget Committee for the 1964 Convention of the Financial Analysts Federation to be held in Houston next April.

Owen Lipscomb is serving as vice chairman of the professional division of the United Fund of Harris County for the current year. He has accepted appointments to the 1963-64 Texas Society Committee on Federal Taxation, Subcommittee on Professional Practice; the Ethics Committee of the Houston Chapter of the Texas Society of CPAs; and the Program Committee of the Business and Estate Planning Council.

Mr. Lipscomb spoke before the Estate Planning Council of Beaumont on May 2. His subject was "Prudent Tax Planning During Estate Administration."

Herbert J. Brewer was appointed to the 1963-64 Committee on Membership of the Texas Society of CPAs.

Thomas C. Latter is serving on the Federal Taxation Committee of the Houston Chapter, Texas Society of Certified Public Accountants for the year 1963-64. He is also vice chairman for the 1963 Tax Institute and chairman of the Houston Section of the 1963 Institute, sponsored by the Texas Society of CPAs.

Leland C. Pickens has accepted appointment as a member of the National Organization and Regional Boundaries Committee of the Budget Executives Institute for 1963-64.

Ramon J. de Reyna is currently serving on the Management Services Committee of the Houston Chapter of Texas Society of CPAs.

**Kansas City** — John D. Crouch was elected president of the Missouri Society of CPAs at the 54th Annual Meeting of the Society held in St. Louis June 17 and 18.

Mary J. McCann was elected associate editor of *The Woman CPA*, official bi-monthly publication of the American Woman's Society of CPA's and American Society of Women Accountants.

**Los Angeles** — Richard C. Stratford was elected president of the Roscomare Valley Association, a community property owner's organization.

Vern Hakola spoke to Hawaiian bankers on June 24 on "Current Trends in Banking."

Frank Daft was elected a director of the California State Society of CPAs for a two-year term.

**Memphis** — Clinton R. Pearson, Roy L. Gates, Don F. Stark and Kenneth J. Gordon have been selected by the board of directors to the Tennessee Society of CPAs to serve as consultants on the CPA Consultation Service, a recent innovation of this society.

**Milwaukee** — Walter F. Renz was elected president of the Milwaukee Chapter of the National Society for Business Budgeting for the 1963-64 year. In addition, he has been elected president of the Milwaukee Chapter of the National Association of Accountants.

On May 14 Donald Trawicki addressed the Sangamon Valley Chapter of the National Association of Accountants at Decatur, Illinois on "Profitability Accounting."

Chester Brisley held a seminar for the Syracuse, New York Chapter of the Society for the Advancement of Management. His subject was "Work Measurement and Profitability Accounting."

During the week of June 17 to 21 Donald Best, Robert Nienow and Donald Trawicki conducted sessions of a Profitability Accounting Seminar sponsored by the Management Institute at the University of Wisconsin in Madison. Donald Jennings of the Detroit office was the conference leader.

Chester Brisley contributed to this seminar on June 20 with a talk on "Work Measurement." On June 21 in Milwaukee Mr. Brisley spoke before the executive committee of a group of presidents of small businesses (\$15 million and under); his subject was "Work Measurement and Profitability Accounting."

**Minneapolis** — Robert Mooney served as an instructor for a Professional Development Course on Estate Planning presented by the Minnesota Society of CPAs.

Clayton Ostlund will serve as chairman of a seminar on Ethical Problems at the Minnesota Society of CPA's Annual Meeting. Palmer Tang is also participating in this seminar.

Kenneth Schuba has been elected secretary of the Minneapolis Chapter of Budgeting Executives Institute.

Delwyn Olson was named outstanding director of the Minneapolis Junior Chamber of Commerce for the year and has been appointed vice president for the coming year.

Robert Mooney spoke on "Depreciation Guide Lines and Investment Credit" at the spring meeting of the Minnesota Society of Industrial Engineers. He is also participating in a seminar on Problems of Post Mortem Estate Administration.

**New York** — Arthur Michaels spoke to the Accounting Club at the College of the City of New York. His topic

was "Your Career in Public Accounting."

The following members of the New York Management Services Staff spoke at a three day institute in Mechanization of Welfare Functions, sponsored by the New York State Department of Social Welfare: Dennis E. Mulvihill, Dennis G. Price, John Carroll and Robert Arnold.

Herbert Paul spoke at the Sixth Biennial Conference on Charitable Foundations sponsored by New York University. His topic was "What to Do When The Revenue Agent Appears to Make An Audit." Mr. Paul has been selected to serve on the State Taxation Committee of the New York State Society of CPAs.

Victor Brown spoke at an executive seminar of the National Association of Small Business Investment Companies on August 26th at the University of Wisconsin. The topic of his talk was "Analysis and Interpretations of Financial Statements of Small Business Companies." When he spoke before a group of bankers at a financial seminar for bank executives sponsored by the Irving Trust Company, his subject was "Establishing Profit Goals." Mr. Brown spoke on a similar subject at a seminar for industrial financial executives at another seminar sponsored by the Irving Trust Company. He spoke on "Management Reporting for Retailers" at a meeting of the New York Metropolitan Controller's Association. On May 2 he spoke at the 30th Annual Conference of the Credit Management Division of NRMA held in Dallas. The topic of his talk, "What the Credit Manager Should Know About Financing Receivables."

Robert Beyer and Victor Brown co-chaired a week long Profitability Accounting seminar held by the AMA at the Hotel Astor in New York. Robert Gibbons and Robert Burton of the New York Management Services staff and Joe Buchan of Executive office also spoke at the seminar.

Robert Burton spoke before the National Convention of the Controller's Congress of NRMA at Philadelphia. His topic was "The Use of Mathematics in Retail Inventory Management."

William Wernitz was a featured speaker at the SEC Regulation Institute at the University of Denver College of Law. His discussion covered selected topics in SEC aspects.

Dennis Price recently addressed a group of foreign visitors at the Sixth Administrative Management Institute held in Albany, New York. The Institute was sponsored by the Graduate School of International Affairs, University of Pittsburgh, and the address was concerned with the steps involved in making a computer feasibility study and installation.

Bernard Cianca has been nominated to fill the unexpired term of former U. S. Senator John Milton on the Jersey Public Market Commission. Mr. Cianca has also been elected a member of the accounting committee of the Greater New York Fund, and a member of the retail accounting committee of the New York State Society of CPAs.

The talk Gregory Boni gave before the Financial Management Roundtable in Washington, D. C. on March 26 will be published in a forthcoming issue of *The Internal Auditor*. The subject is "How Practical Are Scientific Techniques?"

#### COMMITTEE APPOINTMENTS OF THE NEW YORK STATE SOCIETY OF CPAs ARE:

Carson, W. K.; Cianca, B. J.; Heft, E.; Michaels, A.; Wernitz, W. W.; Gerver, E.; Brown, V. H.; Blank, F. L.; Carroll, J.; Casher, H.; Cohen, P. H.; Ehling, J.; Furman, R. M.; Fertsch, C.; Frye, C. R.; Goldenberg, S.; Isola, R. A.; Marcossou, T. L.; Radin, A.; Paul, H. M.; Weinstein, E. A.; Members in Industry and Commerce; Retail Accounting; Relations with Security Dealers; Professional Conduct; Cooperation with the Bar; Federal Taxation; Cooperation with Educational Institutions; Accounting Machinery; Credit Granters; Labor Union Accounting; Hotel, Club & Restaurant Accounting; Arbitration & Mediation; Municipal & Local Taxation; Interim Audits; Stock Brokerage Accounting; State Tax Other Than New York; Fiduciary Accounting; Cost Accounting & Inventory Methods; Staff Accountants; N. Y. State Taxation; Insolvency & Bankruptcy.

**Philadelphia** — Lawrence J. Scully is chairman of a panel on tax accounting problems for the University of Pennsylvania Tax Conference to be held September 24, 25 and 26 at the Barclay Hotel in Philadelphia.

**Phoenix** — George Post represented the Arizona Society of C.P.A.'s at a recent meeting of the Western Region of the Internal Revenue Service in Los Angeles.

Miles H. Bresee, and Ira Osman were panel leaders at a seminar held at Grand Canyon College, Phoenix. Their subject was "Special Tax Problems of Small Business Men." Mr. Osman was also a panel member on a recent television program pertaining to opportunities for young people in the business world.

Howard Neff has been elected treasurer of the Arizona Retail Controllers Association. The Arizona Association has been adjudged the outstanding group in its field by the National Controllers' Congress.

Robert K. Mitchell and Howard Neff have been appointed as board members of the Phoenix Chapter,

National Association of Accountants, responsible for special activities.

**Pittsburgh** — Louis A. Werbaneth addressed the Kingsport Rotary Club in Kingsport, Tennessee on the subject of "Expense Accounts — a Two-Part Story." He also gave the keynote address before a three-day meeting of the corporate financial staff and plant accountants of American Saint Gobain Corporation in Kingsport.

William J. Simpson, in conjunction with the Pittsburgh Chapter of the Pennsylvania Institute of CPAs, spoke to the accounting students of St. Francis College. His topic was "Problems of a Tax Practice." He has been elected a member of the board of directors of the Pittsburgh Chapter of the National Association of Accountants.

John C. Williams spoke before students of Aliquippa High School on "Accounting as a Profession." He is teaching Accounting for Specific Purposes to students at the Graduate School of Business Administration, University of Pittsburgh, on a part-time basis.

Jack C. Thomas addressed the Student Accounting Association of Duquesne University on April 24. Mr. Thomas discussed his first six months' experience in the employ of a CPA firm.

**Portland** — On June 21 Bill Neely gave a talk before NOMA on "Topics of Interest in Financial Management." Mr. Neely also spoke before the Eugene Chapter of the N.A.A. on "Accounting for Management Information."

Lee Schmidt was elected treasurer of the Portland Retail Controllers Group for 1963-64. Also, (for the third consecutive year), he has been elected to the Budget Study Subcommittee for The United Good Neighbors. The function of this committee is to review the budget requests and recommend allocations to the various member organizations of the UGN.

Davison Castles was appointed chairman of the auditing committee of the Portland Chapter of NOMA for the coming year.

**Rochester** — The Rochester area chapter of the New York State Society of CPAs has elected Gail N. Brown to the office of vice-president for the year 1963-64.

At a technical discussion held by the Society with loan officers of area banks, the opening presentation was given by James M. Moore.

**St. Louis** — Edwin H. Wagner was appointed a member of the Legislative Committee of the St. Louis Chapter of the Missouri Society of CPAs. Lynn Phegley was appointed a member of the Professional Ethics Committee, and Kenneth Bauer was elected second vice-president.

Mr. Bauer was also appointed a member of the Council.

Eugene Schorb served as a sergeant at arms during the Rotary International Convention held in St. Louis on June 9 to 14. 60 countries were represented at meetings held at the Kiel Auditorium. G. Basu of our Calcutta, India office was appointed vice-chairman of the balloting committee.

Dave Fleisher spoke at the NRMA Controllers Congress Convention in Philadelphia — subject — Management Reporting for Department Stores. Mr. Fleisher is with the Management Services Department in the St. Louis office.

John F. Bruen was elected first vice-president of the Missouri Society of CPA's at the annual convention.

**San Diego** — Raymond D. Taramasco has been appointed to the Management Services Advisory Committee and Raymond D. Johnston has been appointed to the chairmanship of the Auditing Committee of the San Diego Chapter of the California Society of CPAs.

**San Francisco** — Richard Nishkian acted as a discussion leader at an AICPA Professional Development meeting on filings with the SEC. The meeting was held at the Hilton Inn on July 8 and 9.

Thomas B. Wall has been appointed chairman this year for the 1963 Graduate Study Conference held at the University of California at Santa Barbara, August 21-23.

Paul Kadden addressed the San Francisco Tax Club on "Problems in Computing the Foreign Tax Credit."

Joseph S. Burns has been in Frankfurt, Germany for two months to teach quantitative techniques in a management training program for the German personnel of Trans World Airlines.

The following have been appointed to serve as members of committee for the California Society of Certified Public Accountants: Milton Gilmore — Accounting & Auditing Procedures; Leroy Schadlich — Chairman of the Committee on Taxation; and Thomas Wall — Graduate Study — Chairman Coordinating Committee — Savings & Loan. Mr. Wall has also been appointed to serve as Chairman on Professional Ethics — for the San Francisco Chapter of Certified Public Accountants.

Gene Englund is on the Educational Standards and Student Relations Committee of both the California Society of CPA's and the San Francisco Chapter. Richard Nishkian is on the Committee for Cooperation with Credit Grantors of the San Francisco Chapter. William Grismer is secretary of the Taxation Committee. Paul Kadden is also on the Taxation Committee.

**San Jose** — T. J. Ennis spoke before the Rotary Club

of Salinas, California on June 11 on the subject "Is it a Sin to Make a Profit?" Incidentally, he left with his audience the definite impression that it isn't, and that as CPA's, we're aligned with businessmen to help them improve their profit making potential. On June 17, he spoke before the Arizona Society of CPAs on the subject of "A Consulting Service for CPA's." Mr. Ennis is a member of the Committee on Consulting Service of the AICPA.

Felix Probandt served as a member of a panel of experts, including members of the bar and representatives of the Internal Revenue Service, which discussed, before the San Jose Chapter of the California Savings and Loan League, the problems savings and loan associations can expect as a result of the new Internal Revenue Code and Treasury Department regulations. Mr. Probandt was also featured speaker at the regular meeting of the Santa Clara County Estate Planning Council in May.

**Seattle** — Gerald Gorans will head the professional division of the United Good Neighbor campaign. This division will probably be responsible for raising \$200,000.

Durwood Alkire was a featured writer in the June issue of C/M, diary of the Concrete Masonry Industry. His article was entitled "The Investment Credit Against Federal Incomes Taxes." He also spoke on the investment credit at a meeting of the Plywood Controllers and Treasurers in Portland, Oregon. In Seattle he spoke on the same subject at the Milk and Ice Cream Accounting Conference sponsored by the International Association of Ice Cream Manufacturers, the Milk Industry Foundation, and the dairy industry associations of the states of Washington and Oregon. Mr. Alkire is also the new chairman of the taxation and revenue committee of the Municipal League of Seattle & King County for the coming year. He was appointed on July 11 to a citizens committee to review the budgeting practices of the Seattle School Board.

The Washington Society of CPA's committee appointments for the coming year include several members of the Seattle office: Durwood Alkire — Legislative; Robert Benjamin — Accounting Principles; Gerald Gorans — Chairman, Auditing Standards; Guy Pinkerton — Relations with Bar; Edward Rich — Acquaintance, Visitation & Arrangements; Norman Swenson — Federal Taxation; Dean Thornton — Chairman, Legislative and Grant Woodfield — Speakers Bureau.

**Washington** — Karney Brasfield participated in a panel discussion and addressed the School of Management at the 1963 convention of the International Council of Shopping Centers, held in Montreal, Canada.