

University of Mississippi

eGrove

Touche Ross Publications

Deloitte Collection

1964

Work measurement and variable budget seminar, November 11th- December 14th

Anonymous

Follow this and additional works at: https://egrove.olemiss.edu/dl_tr



Part of the [Accounting Commons](#), and the [Taxation Commons](#)

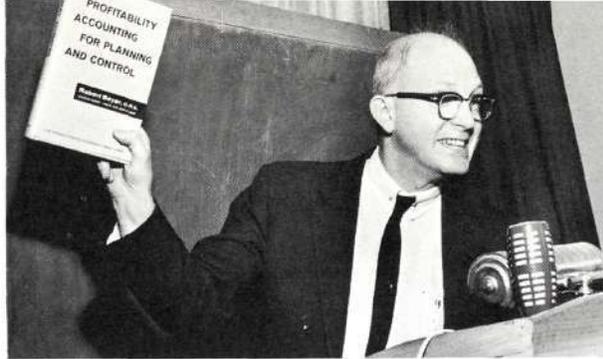
Recommended Citation

Quarterly, Vol. 10, no. 1 (1964, March), p. 07

This Article is brought to you for free and open access by the Deloitte Collection at eGrove. It has been accepted for inclusion in Touche Ross Publications by an authorized administrator of eGrove. For more information, please contact egrove@olemiss.edu.



Irvan Featherstone,
TRB&S Senior Consultant



Chester Brisley,
TRB&S Senior Consultant



Donald Jennings, Partner and
Chairman of the Management
Services Committee

Work Measurement and Variable Budget Seminar

November 11th — December 14th

TRB&S embarked on a different kind of educational program when the recent seminar on work measurement and variable budgets was held in Chicago. Twelve men from various parts of the country spent an intensive five week study period at the O'Hare Inn, where they attended meetings that lasted an amazing total of 196 hours.

Under the leadership of Chester Brisley and Irvan Featherstone from the Executive office, participants concentrated on work simplification and work measurement . . . including time study, work sampling, operation time analysis, Methods Time Measurement (MTM) and variable budgets.

All members of the group took the MTM 105-hour Application Training Course and final examination, developed by the MTM Association for Standards and Research. (The MTM Association comprises CPA firms and management consulting firms as well as businesses, industries and universities. Its purpose is to promote the predetermined time standard system.) Final examinations for variable budgets were also given.

Interesting Statistics . . .

- Average age of men attending was 28 years
- Approximately 40 pounds of material was used for each man

Robert Goldschmidt, Richard Brigden, Richard Tyler, **New York**; E. Wendell Breland, **Houston**; George Heberer, Gerald Mainman, **Milwaukee**; Dan Neidlinger, **Dayton**; George Maas, **Minneapolis**; Robert Worley, **St. Louis**; Joseph F. DiMario, **Pittsburgh**; Dowlan R. Nelson, **Detroit**; James Teeter, **Chicago**.

Donald Jennings, speaker from Methods
Time Measurement Association

