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Appendix

Following is a list of additional papers, some of which are in outline form, prepared by members of the Haskins & Sells organization and presented in 1957 before professional and technical groups and similar organizations or published in professional or technical journals.

Elmer G. Beamer —
Partner
Cleveland

Public Accounting as a Career:

Presented at a career conference at John Carroll University, Cleveland — February 1957.

Career in Accounting:

Presented before the Annual Career Conference at Cleveland Heights High School, Cleveland — March 1957.

Accounting as a Career:

Presented at John Marshall High School, Cleveland — April 1957.

Recent Developments in Educational Qualifications of Certified Public Accountants:

Presented before the Mahoning Valley Chapter of the Ohio Society of Certified Public Accountants, Youngstown — April 1957.

Report of the Commission on Standards of Education and Experience for Certified Public Accountants:

Presented before the following:

The Cleveland Chapter of the Ohio Society of Certified Public Accountants — April 1957.

The Delta Mu Chapter of Alpha Kappa Psi at John Carroll University — May 1957.

Preparatory and Continuing Education for Public Accountancy:

Presented at the Annual Meeting of the New Jersey Society of Certified Public Accountants, Atlantic City — May 1957.

The Federal Income Tax Aspects of Contributions:

Presented before canvassers for a building fund for Case Institute of Technology, Cleveland — November 1957.

- Elmer G. Beamer —
Partner
 Cleveland
- The Lighter Side of Public Accounting:*
 Presented before the Accountancy Club at the University of Illinois, Urbana, Illinois — December 1957.
- Virgil F. Blank —
Partner
 San Francisco
- How the Machine Age Affects the Auditor:*
 Presented before the University of California Chapter of Beta Alpha Psi, Berkeley — May 1957.
- Work of the Professional Accountant:*
 Presented before the Stanford University Graduate School of Business — November 1957.
- Curtis H. Cadenhead —
Partner
 Dallas
- The Challenge of Professional Development:*
 Presented before the East Texas Chapter of the Texas Society of Certified Public Accountants, Tyler, Texas — May 1957.
- Edward W. Carmody —
Partner
 Dallas
- Miscellaneous Federal Income Tax Problems:*
 Participated in panel discussion at the Annual Federal Tax Forum of the Mid-Continent Oil & Gas Association, Fort Worth, Texas — June 1957.
- Charles L. Clapp —
Partner
 Rochester
- Estate Planning:*
 Participated in Estate Planning Forum sponsored by the Rochester Chapter of The New York State Society of Certified Public Accountants, the Rochester Bar Association, *et al.*, University of Rochester — May 1957.
- Francis G. Connelly —
Partner
 New York
- Review of "Further Victories for Buy-and-Sell Agreements":*
 Published in "What to Read" Department of *The Journal of Accountancy* — April 1957.
- Recent Developments in Long-Form and Special Reports:*
 Presented at a Technical Meeting of The New York State Society of Certified Public Accountants — May 1957.
- Auditing Procedure:*
 Chairman of joint meeting of the New York Chapter of The Institute of Internal Auditors and Committee on Auditing Procedure of The New York Society of Certified Public Accountants — November 1957.

- Francis G. Connelly —
Partner
 New York
- Current Auditing Problems:*
 Presented before the Graduate School of Business Administration of New York University — December 1957.
- William V. Coots —
In-Charge Accountant
 Honolulu
- Work and Experiences of an Auditor:*
 Presented before the Rotary Club of Hama-kua, Honokaa, Hawaii — October 1957.
- Bruce L. Davis, Jr. —
In-Charge Accountant
 Jacksonville
- Special Problems in the Audit of Machine-Accounting Installations:*
 Presented before the Committee on Education of the Florida Institute of Certified Public Accountants at the University of Florida — April 1957.
- Malcolm M. Devore —
Partner
 Los Angeles
- Accountants' Reports and Reporting Problems:*
 Presented before the Annual Meeting of the Colorado Society of Certified Public Accountants, Denver — May 1957.
- Current Activities of the Auditing Procedure Committee:*
 Presented before the Annual Meeting of The California Society of Certified Public Accountants, Los Angeles — June 1957.
- What's New in Auditing and Reporting Practices? and Public Accounting in the Next Ten Years:*
 Presented before the various chapters of The California Society of Certified Public Accountants during incumbency as President of that organization — Year 1957-1958.
- Vincent T. Donnelly —
Manager
 Los Angeles
- Tabulating Equipment Applications:*
 Presented at a study session of the 1957 International Systems Meeting, Los Angeles — October 1957.
- Louis J. Dreuil —
Principal
 New Orleans
- Staff Training:*
 Published in Selected Papers · 1956 and in The Louisiana Certified Public Accountant — January 1957.
- Laurence O. Eames —
Principal
 Washington, D. C.
- 1958 Tax Legislation:*
 Presented at the 1957 Federal Tax Institute of the New Jersey Society of Certified Public Accountants, Newark — November 1957.

Rudolph J. Englert —
Partner
Cincinnati

Recent Developments in Taxes:

Presented before the Cincinnati Chapter of the American Society of Women Accountants — June 1957.

Arthur B. Foye —
Partner
Executive Office

Should the Standards of Accreditation for the CPA Certificate be Revised?:

Published in Selected Papers · 1956 and in The New York Certified Public Accountant — April 1957.

The Principles of the Accounting Profession:

Presided at session discussing this subject at the Seventh International Congress of Accountants, Amsterdam, Holland — September 1957.

Oscar S. Gellein —
Partner
Executive Office

Review of "The New Internal Revenue Act and the Prosperity of the Economy":

Published in "What to Read" Department of *The Journal of Accountancy* — January 1957.

Review of "Streamlining Auditing Techniques":

Published in "What to Read" Department of *The Journal of Accountancy* — June 1957.

Some Observations About the Commission's Report:

Presented before the 1957 Convention of the American Accounting Association, Madison, Wisconsin — August 1957.

Review of "Income Taxes in Financial Statements":

Published in "What to Read" Department of *The Journal of Accountancy* — September 1957.

Review of "Some Arguments Against the Inter-period Allocation of Income Taxes":

Published in the "What to Read" Department of *The Journal of Accountancy* — October 1957.

John A. Gidney —
Principal
Pittsburgh

How Materiality Affects Auditing Techniques and Report Presentation:

Presented before the auditing classes at Pennsylvania State University — May 1957.

- Bertram E. Gill —
Partner
 New York
- Corporate Tax Problems: Recent Development Under Sub-Chapter C: Distributions and Reorganizations:*
 Presented at the Third Annual Institute on Federal Taxation of the University of Dayton — October 1957.
- Allan A. Gilman —
Principal
 Rochester
- Is Machine Accounting Practical for Small Business?:*
 Participated in panel discussion sponsored by the University of Rochester as part of Management Course for Proprietors of Small Business concerns — October 1957.
- Fred A. Goulette —
Principal
 Los Angeles
- The Incidence of Taxes upon Insurance:*
 Presented at the Second Annual Insurance Buyers' Conference, Los Angeles — September 1957.
- Thomas J. Graves —
Partner
 Executive Office
- Changes in Accounting Methods and Related Problems:*
 Presented before the Eighth Annual Tax Accounting Conference of The California Society of Certified Public Accountants:
 Los Angeles Chapter — September 1957.
 San Francisco Chapter — October 1957.
- Depreciation Problems under the Internal Revenue Code of 1954:*
 Presented before the 21st Annual Tax Clinic of The Wisconsin Society of Certified Public Accountants — November 1957.
- Tax Clinic:*
 Contributing Editor to *The Journal of Accountancy* — 1957.
- Walter H. Hanshaw —
Principal
 Chicago
- How Computers are Applied to Accounting Functions:*
 Presented before the monthly meeting of the Saint Louis Chapter of the Association for Computing Machinery — December 1957.
- Edwin H. Henderson —
Principal
 Atlanta
- Federal Income Taxes:*
 Participated in television panel sponsored by the Georgia Society of Certified Public Accountants, Atlanta — April 1957.
- Thomas B. Hogan —
Partner
 New York
- Results of Inadequate Financing:*
 Presented before the Annual Accounting Institute of the University of Colorado, Boulder — April 1957.

Philip Hudson —
Principal
Baltimore

Another Look at Dealers' Reserves:
Published in *CPA News Bulletin* of the
Maryland Association of Certified Public
Accountants — February 1957.

Thomas W. Hudson, Jr. —
Principal
Atlanta

Individual Income Taxes:
Participated in television panel sponsored
by the Georgia Society of Certified Public
Accountants and the Internal Revenue Serv-
ice, Atlanta — March 1957.

Individual Income Taxes:
Presented before the Optimist Club of De-
catur, Georgia — March 1957.

*Minimizing Income Taxes Paid by News-
papers:*
Presented before the National Spring Con-
ference of the Institute of Newspaper Con-
trollers & Finance Officers, Atlanta — May
1957.

Henry G. Jackson —
Principal
Birmingham

*The Internal Auditor and His Position in
Internal Control as Viewed by the Public
Accountant:*
Presented at the monthly meeting of the
Birmingham Chapter of The Institute of
Internal Auditors — December 1957.

Ralph S. Johns —
Partner
Chicago

Rules of Professional Conduct:
Presented before the Saint Louis Chapter of
the Missouri Society of Certified Public
Accountants — April 1957.

Net Income Per Share:
Presented before the Cleveland Chapter of
the Ohio Society of Certified Public Ac-
countants — May 1957.

Professional Ethics:
Presented before the Fort Wayne Chapter
of the Indiana Association of Certified Pub-
lic Accountants — May 1957.

Accountants' Liability and Liability Insurance:
Presented before the following:
Fourth Northwest Graduate Account-
ing Study Conference, Harrison Hot
Springs, British Columbia, Canada —
September 1957.
Annual Convention of the Kansas So-
ciety of Certified Public Accountants,
Wichita — October 1957.

- Sig O. Joraanstad —
Principal
Seattle
- Richard B. Keigley —
Partner
Honolulu
- Norman R. Kerth —
Principal
New Orleans
- Ross G. Kingsbury —
Partner
San Diego
- Arthur W. Koelbel —
Partner
Boston
- Louis A. MacKenzie —
Partner
New York
- John C. McCarthy —
Principal
Seattle
- Estate Planning:*
Participated in panel discussion at Pacific Northwest Estate Planning Seminar, University of Washington, Seattle — September 1957.
- Certain Provisions of the Hawaii Income Tax Law of 1957 Pertaining to the Individual Income Tax:*
Presented before a group of accounting representatives of sugar cane and pineapple plantations affiliated with C. Brewer & Company Ltd. — December 1957.
- Income Tax Misconceptions:*
Presented before the New Orleans Credit Men's Association — January 1957.
- Staff Training for Internal Auditors:*
Presented before the San Diego Chapter of The Institute of Internal Auditors, San Diego — December 1957.
- Management Advisory Services:*
Participated in panel discussion before the San Diego Chapter of The California Society of Certified Public Accountants — December 1957.
- Public Accounting as a Career:*
Presented before the Accounting Academy at the College of Business Administration, Boston University, and the Accounting Society at the College of Business Administration, Boston College — November 1957.
- Massachusetts Certificate of Condition:*
Published in the *News Bulletin* of the Massachusetts Society of Certified Public Accountants — December 1957.
- Price Discrimination under the Robinson-Patman Act:*
Participated in panel discussion at a Technical Meeting of The New York State Society of Certified Public Accountants — November 1957.
- Staff Training:*
Participated in panel discussion before the Seattle Chapter of the Washington Society of Certified Public Accountants — January 1957.

- Franklin N. McClelland —
Partner
 Denver
- Qualifications for Entering the Field of Public Accounting:*
 Presented before the following:
 Accounting students at the University of Wyoming — November 1957.
 Delta Sigma Pi fraternity at the University of Colorado — December 1957.
- Joseph F. McCloskey —
Director of Operations Research
 Executive Office
- An Historical Approach to the Direction and Control of the Research and Development Function:*
 Presented before the Operations Research Society, Pittsburgh — November 1957.
- William R. McNamara —
Partner
 New York
- Thin Corporations:*
 Published in Selected Papers • 1956 and in The New York Certified Public Accountant — February 1957.
- William L. McQueen —
Senior Assistant Accountant
 Seattle
- Careers in Accounting:*
 Participated in panel discussion before University of Washington Chapter of Beta Alpha Psi — March 1957.
- Gordon L. Murray —
Partner
 Chicago
- Removing Roadblocks to Better Control Reports for Management:*
 Presented before the Milwaukee Chapter of the National Association of Accountants — January 1957.
- John M. Neumayer —
Partner
 Kansas City
- Professional Ethics:*
 Presented before the following:
 The Saint Louis Chapter of the Missouri Society of Certified Public Accountants — October 1957.
 The Southwest Chapter of the Missouri Society of Certified Public Accountants — December 1957.
- Maurice S. Newman —
Partner
 San Francisco
- Cost Accounting and Computers:*
 Presented before the Peninsula-San Jose Chapter of the National Association of Accountants — February 1957; published in *The Controller*, May 1958.
- The Importance of Organization Structure to the Accountant:*
 Presented before the San Francisco Chapter of The California Society of Certified Public Accountants — April 1957.

- Maurice S. Newman —
Partner
 San Francisco
- Mechanization for the Smaller Company:*
 Presented before the Cincinnati Regional Cost Conference of the National Association of Accountants — October 1957.
- D. Robert Nicholson —
Principal
 Rochester
- Audit and Internal Control:*
 Presented before the employees of the Bank of LeRoy, New York in conjunction with an address by the Superintendent of Schools of LeRoy, New York — October 1957.
- Accounting as a Career:*
 Presented on Career Day at Irondequoit High School, Town of Irondequoit, New York — December 1957.
- Chauncey A. Norton —
Partner
 Detroit
- Michigan Business Activities Tax:*
 Presented at the CPA State Tax Forum of Michigan State University, East Lansing, Michigan — November 1957.
- Frank J. Otto —
Principal
 Cleveland
- Tax Planning for the Individual Taxpayer:*
 Presented before the Brooklyn Exchange Club in cooperation with the Cleveland Chapter of the Ohio Society of Certified Public Accountants, Cleveland, Ohio — December 1957.
- Colin Park —
Partner
 Buffalo
- Tax Burdens and American Enterprise:*
 Presented before the Men's Club of North Presbyterian Church, Williamsville, New York — March 1957.
- Review of "Allocation of Sales Effort in the Lamp Division of the General Electric Company":*
 Published in "What to Read" Department of *The Journal of Accountancy* — May 1957.
- Standards of Education and Experience for CPAs: Professional and Regulatory Questions:*
 Presented at the Twenty-fourth Annual Conference of The New York State Society of Certified Public Accountants, Saranac Lake, New York — 1957.
- Review of "The Redistribution Effects of Inflation":*
 Published in "What to Read" Department of *The Journal of Accountancy* — July 1957.

Colin Park —
Partner
Buffalo

Forecasting and Fund Planning:

Presented at the Fifth Annual Executive Development Program of the University of Buffalo — August 1957.

The Human Side of Internal Control:

Presented at a joint meeting of Buffalo Chapters of The Institute of Internal Auditors and the American Society of Women Accountants, Buffalo — October 1957.

Strategy of Thinking:

Presented before the National Secretaries Association, International, Windsor, Ontario branch — December 1957.

Virgil V. Pedersen —
Principal
Buffalo

Tax Accounting Methods and Periods; Pitfalls to be Avoided; Relief Available:

Presented at Millard Fillmore College of the University of Buffalo — December 1957.

Julius W. Phoenix, Jr. —
Partner
Charlotte

North Carolina Revenue Act as Amended by the 1957 General Assembly:

Presented before the Catawba Society of Certified Public Accountants — July 1957.

Allocation Changes Made in the North Carolina Revenue Act by the 1957 General Assembly:

Participated in Annual Symposium of the North Carolina Association of Certified Public Accountants, Charlotte — October 1957.

Paul W. Pinkerton —
Partner
New York

Helping to Put Electronic Equipment to Work for Business:

Published in Selected Papers • 1956 and in The N.A.A. Bulletin — January 1957.

Pitfalls in Planning for and Using Electronic Business Equipment:

Presented before the Empire State Chapter of the Systems and Procedures Association of America — January 1957.

Weldon Powell —
Partner
Executive Office

Business Separations:

Published in Selected Papers • 1956 and in The Journal of Accountancy — March 1957.

Ascertainment of Profit in Business:

Leader of panel discussion at Seventh International Congress of Accountants, Amsterdam, Holland — September 1957.

- John W. Queenan —
Partner
 Executive Office
- William K. Quinlan —
Partner
 Cleveland
- J. Edward Robertson —
Partner
 Baltimore
- Stanley Rosch —
Partner
 Honolulu
- Philip J. Sandmaier, Jr. —
Partner
 Newark
- John G. Schaffner —
Principal
 Executive Office
- William L. Schnatterly —
Partner
 Seattle
- Daniel M. Sheehan —
Partner
 Houston
- Presentation of Special Reports:*
 Published in Selected Papers • 1956 and in
The Journal of Accountancy — February
 1957.
- Auditing Matters:*
 Participated in open forum of Department
 Supervisors, Cleveland Plant of Westing-
 house Air Brake Company — February
 1957.
 Participated in panel discussion before the
 Cleveland Chapter of the Ohio Society of
 Certified Public Accountants — May 1957.
- Some Comments on Materiality:*
 Published in the Auditor's Corner of *CPA
 News Bulletin* of the Maryland Association
 of Certified Public Accountants — May
 1957.
- Internal Control:*
 Presented at a meeting of office managers
 and accountants of C. Brewer and Com-
 pany, Ltd. and its subsidiary companies,
 Honolulu, Hawaii — December 1957.
- Appraising Financial Statements:*
 Presented before the Connecticut Chapter
 of the Systems and Procedures Association
 of America, Hartford — April 1957.
- Personnel Problems:*
 Participated in panel discussion before the
 Essex County Chapter of the New Jersey
 Society of Certified Public Accountants —
 September 1957.
- Electronic Data Processing; Audit Procedures
 and Internal Controls:*
 Presented before the Connecticut Chapter
 of the Systems and Procedures Association
 of America, Hartford — April 1957.
- Repossessions of Real and Personal Property:*
 Presented at the Eighth Annual Tax Forum
 of the Oregon Society of Certified Public
 Accountants, Portland, Oregon — Decem-
 ber 1957.
- Organization for Better Accounting and Finan-
 cial Service:*
 Presented before the New Orleans Chapter
 of the National Association of Accountants
 — January 1957.

Robert L. Steele —
Principal
Seattle

Long-Form Reports:

Presented before auditing class at University of Washington — June 1957.

Ralph B. Stratford —
Partner
Portland

The Handling of Businesses in Trust:

Presented before the Western Regional Trust Conference of the American Bankers Association — October 1957.

Joseph T. Sullivan —
Partner
Omaha

Federal Income Tax:

Participated in panel discussion at the University of Omaha Accounting Conference — April 1957.

William B. Tittsworth —
Partner
Baltimore

Public Accounting as a Career:

Presented before the Business Administration Graduates at Loyola College, Baltimore — February 1957.

Lawrence M. Walsh —
Partner
Executive Office

National Firms, Local Firms, and Individual Practitioners — Do They Do Things Differently? How and Why?:

Participated in panel discussion before the Passaic County Chapter of the New Jersey Society of Certified Public Accountants — September 1957.

Recruitment and Training:

Presented before the Morris-Sussex-Warren County Chapter of the New Jersey Society of Certified Public Accountants — October 1957.

Employment Opportunities in Public Accounting:

Presented at Career Conference of Siena College, Loudonville, New York — November 1957.

Some Accounting Problems of Current Interest:

Presented before the Ohio State University Chapter of Beta Alpha Psi — December 1957.

Harry R. Weyrich —
Partner
Cincinnati

Service Rendered by Certified Public Accountants:

Presented before accounting undergraduates of colleges in Cincinnati area at a meeting sponsored by the Cincinnati Chapter of the Ohio Society of Certified Public Accountants — February 1957.

Harry R. Weyrich —
Partner
Cincinnati

A Career as a Certified Public Accountant:
Presented at the College of Business Administration of the University of Cincinnati — March 1957.

Advice to Candidates Sitting for CPA Examination:

Presented at Technical Meeting sponsored by the Committee on Education of the Ohio Society of Certified Public Accountants — March 1957.

Lorin H. Wilson —
Partner
Seattle

Relations Between Lawyers and Certified Public Accountants:

Presented before the Seattle Bar Association — February 1957.

Long-Form Report Practices:

Presented before an auditing class at the University of Washington — December 1957.

William C. Witley —
Partner
Baltimore

Audits by Certified Public Accountants:
Presented before the School Business Officials of Maryland — May 1957.

Robert G. Wright —
Principal
Chicago

Electronics — A Challenge to Auditors:

Presented before the Atlanta Chapter of The Institute of Internal Auditors — December 1956; published in Selected Papers — 1956.

Presented at the Sixteenth Annual Conference of The Institute of Internal Auditors — May 1957; published in the Conference Proceedings.