

University of Mississippi

eGrove

---

Haskins and Sells Publications

Deloitte Collection

---

1957

## Haskins & Sells selected papers – 1957, Foreword; Haskins & Sells selected papers – 1957, Table of contents

Anonymous

Follow this and additional works at: [https://egrove.olemiss.edu/dl\\_hs](https://egrove.olemiss.edu/dl_hs)



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

---

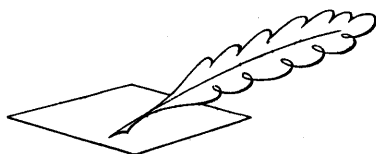
### Recommended Citation

Haskins & Sells Selected Papers, 1957, p. 0

This Article is brought to you for free and open access by the Deloitte Collection at eGrove. It has been accepted for inclusion in Haskins and Sells Publications by an authorized administrator of eGrove. For more information, please contact [egrove@olemiss.edu](mailto:egrove@olemiss.edu).

# **SELECTED PAPERS**

**1957**



**HASKINS & SELLS**

**COPYRIGHT, 1958 — HASKINS & SELLS**

# TABLE OF CONTENTS

|   |                      | PAGE |
|---|----------------------|------|
| Continuing Adult Education for the<br>Public Accountant .....                       | Elmer G. Beamer      | 9    |
| Internal Control — Whose Responsibility? . . .                                      | Virgil F. Blank      | 20   |
| Billing and Clerical Problems of a<br>Small Utility .....                           | Samuel E. Ellis      | 31   |
| Accounting for Unitization and<br>Joint Venture Agreements .....                    | Presley S. Ford, Jr. | 41   |
| Accounting for Geological and<br>Geophysical Costs .....                            | Presley S. Ford, Jr. | 55   |
| The Accountant's Responsibilities<br>to His Client .....                            | Presley S. Ford, Jr. | 64   |
| What's New in Accounting .....  | Oscar S. Gellein     | 73   |
| Accountants' Legal Responsibility .....   | Oscar S. Gellein     | 86   |
| The Punched Card and the<br>Electron in Inventory Control .....                     | William W. Gerecke   | 100  |
| What Constitutes a Change in Accounting<br>Practice: The Service's Changing Concept | Thomas J. Graves     | 109  |
| The Public Accountant Looks at Internal<br>Auditing .....                           | Richard H. Grosse    | 120  |
| The Rôle of the Accountant in Mergers<br>and Acquisitions .....                     | Thomas B. Hogan      | 132  |
| Tax Savings and Depreciation .....  | Gordon L. Hopper     | 142  |
| Increasing Significance of Internal Control . . .                                   | Jacob H. Imig        | 151  |
| A Summary of Institute Legislative Policy . . .                                     | Ralph S. Johns       | 164  |
| Retroactive Provisions in the Mills<br>Committee Recommendations .....              | Paul Mestern         | 172  |
| Management Services by Local Practitioners —<br>Accounting Systems .....            | Gordon L. Murray     | 185  |
| Systems and Methods Appraisal .....   | Gordon L. Murray     | 199  |
| Accounting for Insurance Agencies .....   | Don A. Nelson        | 214  |

---

Developments occurring after dates of original presentation or publication have not been reflected in the papers contained in this book.

---

## Table of Contents—Continued

|  |                      | PAGE |
|--|----------------------|------|
| Planning and Control in Machine<br>Accounting Installations .....        | Maurice S. Newman    | 227  |
| Application of Machines to Industrial<br>Cost Accounting .....           | Maurice S. Newman    | 240  |
| Enterprise Operating Cycle as the<br>Planning Basis for Fund Flows ..... | Colin Park           | 251  |
| The CPA as a Citizen in His Community ..                                 | Colin Park           | 259  |
| Management Advisory Services .....                                       | Theron L. Parr       | 266  |
| Orientation in Data Processing .....                                     | Paul W. Pinkerton    | 271  |
| An Evaluation of Automation for<br>Stock Exchange Firms .....            | Paul W. Pinkerton    | 283  |
| The Rôle of the Accountant in Tax Practice ..                            | John W. Queenan      | 292  |
| Relations with the Bar after the Agran Case ..                           | John W. Queenan      | 300  |
| Stock Redemptions .....  | Charles F. Reinhardt | 307  |
| Budgets and Controls .....   | Homer G. Sayad       | 323  |
| An Introduction to Accountants'<br>Legal Responsibility .....            | Wilbert H. Schwotzer | 338  |
| Some Aspects of Accounting and<br>Auditing in the USA .....              | Andrew Stewart       | 347  |
| Coordinating the Audit Program with<br>Work of Internal Auditors .....   | Lester G. Taylor     | 378  |
| Some Aspects of a Purchase of a Business<br>Out of Earnings .....        | Charles N. Whitehead | 385  |
| Problems of Loss Corporations .....                                      | Charles N. Whitehead | 395  |
| Accounting Methods and Standards .....                                   | J. Harry Williams    | 405  |
| Maximizing Profits Through Better<br>Sales-Mixture Control .....         | Robert G. Wright     | 421  |
| Data Processing for Medium and Small<br>Businesses .....                 | Robert G. Wright     | 439  |
| Case Studies of Accounting Problems<br>in Business Combinations .....    | William Wright       | 451  |
| Appendix .....   |                      | 458  |

**SELECTED PAPERS • 1957**