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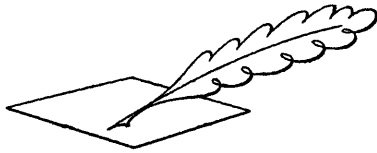
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SELECTED PAPERS

1958



HASKINS & SELLS

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FOREWORD

Integrity is the supreme attribute demanded of professional accountants. It finds expression in unbiased professional opinion rendered under internal discipline of principle and ethic, but free of external restraint.

Each year, in the literature and forums of accountancy, thoughtful challenges are formulated concerning the validity and usefulness of accounting concepts, both new and old, as they relate to established postulate and changing need. Contributing to such exchanges of thought is at once a privilege and a duty of the professional accountant. This book, in assembling representative contributions to accounting discussion by members of our organization during 1958, will, we trust, assist the reader in bringing into focus his impressions of significant trends in some of the problems confronting our profession today.

HASKINS & SELLS

October 1959

TABLE OF CONTENTS

The Accounting Profession		PAGE
Opportunities and Challenges Facing the Profession.....	JOHN W. QUEENAN	13
The Arc of the Pacific: 1958-2000.....	ARTHUR B. FOYE	25
Some of the More Important Recent Developments in Accounting in the United States	ANDREW STEWART	32
The Accountant's Rôle in Our Rapidly Changing Economy.....	HAROLD W. SCOTT	45
Rotation of Auditors.....	N. LOYALL McLAREN	47
Rôle and Survival of the Individual Practitioner.....	RICHARD H. GROSSE	53
Some Aspects of Accountants' Legal Responsibility.....	OSCAR S. GELLEIN	66
Community Service and the CPA.....	COLIN PARK	80
Haskins & Sells Foundation Scholastic Award.....	HOMER E. SAYAD	89
Career Opportunities in Public Accounting.....	ALEXANDER J. BITKER	92
What Can Be Done Currently to Improve Educational Preparation for Accounting Practice	THOMAS W. HUDSON, JR.	102

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

TABLE OF CONTENTS

Accounting Principles and Problems

	PAGE
Accounting Principles—Their Nature and Their Origin	109
MALCOLM M. DEVORE	
Accounting Principles and Income-Tax Allocation	126
WELDON POWELL	
Allocation of Income Taxes	140
RALPH S. JOHNS	
Liberalized Depreciation	159
HOMER E. SAYAD	
Reporting on Cash-Basis Statements	169
MALCOLM M. DEVORE	
Post-Balance-Sheet Events	177
ROBERT E. WHYTE	
Some Accounting Problems in Business Combinations	192
JOHN S. SCHUMANN	

Auditing Procedures and Problems

Auditing Techniques	198
PRESLEY S. FORD, JR.	
Statistical Sampling Techniques and Their Application to Inventories	210
HOMER E. SAYAD	
Statement of Auditing Procedure No. 23—Its Importance to Clients	218
DANIEL M. SHEEHAN	
Audit Problems Related to Electronic Data-Processing Installations	224
JAMES F. DUNN, JR.	

TABLE OF CONTENTS

Tax Considerations

	PAGE
Tax and Financial Considerations Affecting Choice of Inventory Systems.	231
THOMAS J. GRAVES	
Gifts Through Private Charitable Organizations.....	249
THOMAS W. HUDSON, JR.	
Electing Small-Business Corporations—A New Tax Concept.....	263
PAUL MESTERN	
Collapsible Corporations	268
BERTRAM E. GILL	
Corporate Liquidations	271
CHARLES N. WHITEHEAD	
Stock Redemptions	282
JACK MACY	
Reimbursed Expenses	294
THOMAS J. GRAVES	
Travel and Entertainment Expenses.....	308
EDWARD L. POWERS	
Deductions Peculiar to Individuals.....	318
PRESLEY S. FORD, JR.	

TABLE OF CONTENTS

Management Advisory Services

	PAGE
Operations Research	333
JOSEPH F. McCLOSKEY	
The Field of Management Services as Seen by the CPA.....	341
C. CURTIS GABRIELSON	
Setting a Standard for Your Company's Return on Investment.....	350
HARVEY O. EDSON	
Recent Developments in Data Processing.....	359
PAUL W. PINKERTON	
The Use of Electronic Equipment in Business.....	373
ROBERT G. WRIGHT	
Electronic Data Processing—Programming for the Internal Auditor.....	387
VIRGIL F. BLANK	
How Computers Are Applied to Accounting Functions.....	399
WALTER H. HANSHAW	
An Effective Approach to Control Report Problems.....	411
GORDON L. MURRAY	
Cost Reduction, How and Where to Apply it.....	425
ALFRED L. HUNT	
Cost Accounting and Computers.....	441
MAURICE S. NEWMAN	

Appendix

SELECTED PAPERS • 1958