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## Appendix

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## Appendix

Following is a list of additional papers for the year 1959, some of which are in outline form, prepared by members of the Haskins & Sells organization and presented before professional and technical groups and similar organizations or published in professional or technical journals.

Elmer G. Beamer —  
Partner  
Cleveland

*Accounting as a Career:*

Presented at Career Conference of Cleveland Heights High School, Cleveland Heights, Ohio—March 1959.

*Accountants' Legal Responsibility:*

Presented before The Ohio Society of Certified Public Accountants as follows:  
Youngstown Chapter—April 1959;  
Columbus Chapter—November 1959.

*Recommendations of the AICPA for Continuing Education:*

Presented before the 54th Annual Meeting of the Colorado Society of Certified Public Accountants, Colorado Springs—April 1959.

*Accounting for Fringe Benefits:*

Member of panel at meeting of Accounting Section of Malleable Founders' Society, Cleveland—May 1959.

*College Recruiting:*

Led discussion by accounting, banking, and finance members at Annual Meeting of Midwest College Placement Association, Columbus, Ohio—September 1959.

Jerome A. Benning —  
Partner  
Minneapolis

*Functions and Operations of the Ethics Committee of the Minnesota Society of Certified Public Accountants:*

Presented before the monthly meeting of the Minnesota Society of Certified Public Accountants, Minneapolis—December 1959.

Alexander Bitker —  
In-Charge Accountant  
San Francisco

*Review of "Integrated Auditing":*

Published in *Book Review* Department of The California Certified Public Accountant—February 1959.

Virgil F. Blank —  
*Partner*  
San Francisco

*Review of "Electronics in Business":*  
Published in *The California Certified Public Accountant*—May 1959.

*The Auditor and Electronic Accounting—A Progress Report:*

Presented before the 36th Annual Conference of Certified Public Accountants of the Pacific Northwest, Portland, Oregon—June 1959.

*Electronic Data Processing—Programming for the Internal Auditor:*

Presented before the San Francisco Chapter of The Institute of Internal Auditors—February 1958; published in *Selected Papers*—1958 and in *The Internal Auditor*—September 1959.

Dwight Brown —  
*In-Charge Accountant*  
Detroit

*Continuing Tax Problems of Business:*  
Presented at Federal Tax Lecture Series of the Michigan Association of Certified Public Accountants, Detroit—November 1959.

Edward W. Carmody —  
*Partner*  
New Orleans

*Taxes and Estate Planning:*  
Participated in panel discussion before Newcomb College Alumnae, Newcomb College, Tulane University, New Orleans—March 1959.

Olen W. Christopherson —  
*Partner*  
Milwaukee

*Accountants' Reports:*  
Presented in panel discussion before the Wisconsin Society of Certified Public Accountants, Milwaukee—May 1959.

Robert E. Creighton —  
*In-Charge Accountant*  
Chicago

*Accounting:*  
Presented at Career Day Exercises of Riverside Brookfield High School, Riverside, Illinois—February 1959.

Gayle L. Dalferes —  
*Partner*  
New Orleans

*Taxes and Estate Planning:*  
Moderator of panel discussion before Newcomb College Alumnae, Newcomb College, Tulane University, New Orleans—March 1959.

Bruce L. Davis, Jr. —  
*Principal*  
Jacksonville

*Reporting Business Income:*  
Moderator of session of the Tenth Annual Graduate Accounting Conference of the University of Florida, Gainesville—September 1959.

- George A. DeBon, Jr. —  
Principal  
Seattle
- Accountants' Fees:*  
Presented at seminar of the Washington Society of Certified Public Accountants, Seattle—November 1959.
- Malcolm M. Devore —  
Partner  
Los Angeles
- Reporting on Cash-Basis Statements:*  
Presented at Annual Meeting of American Institute of Certified Public Accountants, Detroit—October 1958; published in *Selected Papers—1958* and in *The Journal of Accountancy*—May 1959.
- Robert F. Dickey —  
Principal  
Chicago
- The CPA Examination:*  
Presented before the Accounting Society of Roosevelt University, Chicago—May 1959.
- How the CPA Examination is Graded:*  
Presented before the Northwestern University Chapter of Beta Alpha Psi—May 1959.
- Ralph S. Dobbins —  
Partner  
Honolulu
- Accounting as a Career:*  
Presented before accounting students of the University of Hawaii, Hilo Campus—May 1959.
- Vincent T. Donnelly —  
Manager  
Los Angeles
- Using and Working with Management Consultants:*  
Presented before the Western Regional Conference of Systems and Procedures Association of America—May 1959.
- James F. Dunn, Jr. —  
Principal  
Houston
- Audit of Cash in Connection with General Audits:*  
Presented before the following:  
Texas Society of Certified Public Accountants—  
Beaumont Chapter—November 1959;  
Houston Chapter—December 1959.
- Harvey O. Edson —  
Systems Consultant  
New York
- Return on Investment—Analysis by Synthesis:*  
Presented before the Annual Meeting of The Ohio Society of Certified Public Accountants, Columbus—September 1958; published in *The Ohio CPA*—Spring 1959.
- Bryce F. Ells —  
Systems Consultant  
San Francisco
- The Impact of Automation on Small Business:*  
Presented before the San José Chapter of the National Office Management Association, San José, California—November 1959.

Rudolph J. Englert —  
*Partner*  
Cincinnati

*How to Ease Your Tax Burdens:*

Presented before the Management Institute for Small Business, co-sponsored by the Hamilton Area Chamber of Commerce, Hamilton, Ohio and the Small Business Administration, Washington, D. C., Hamilton, Ohio—February 1959.

*Income Tax Deductions:*

Presented before the University of Cincinnati Chapter of Beta Alpha Psi—March 1959.

*Uniformity—What It Means to the Taxpayer:*

Presented at the Annual Convention of the Ohio Municipal League, Akron—September 1959.

*Subchapter C—Corporate Distributions and Adjustments:*

Presented before the Cincinnati Chapter of the Tax Executives Institute—November 1959.

Harry Z. Garian —  
*Principal*  
New York

*Factors To Be Considered in a Study of Incorporation of Member Firms of the New York Stock Exchange:*

Presented before Sixth Annual Correspondents' Conference of Hayden, Stone & Co., New York—November 1959.

William D. Gasser —  
*Partner*  
Rochester

*A Portrait of the CPA Board of Examiners and Requirements for Admission:*

Presented at CPA Examination Clinic conducted by the Rochester Chapter of the New York State Society of Certified Public Accountants, University of Rochester—May 1959.

*The Work of the State Certified Public Accountant Board of Examiners with Some Current Information on the Progress of Accounting Legislation in New York:*

Presented before the Syracuse Chapter of The New York State Society of Certified Public Accountants—December 1959.

Burgess F. Geib —  
*Partner*  
Minneapolis

*Recent Developments in Federal and State Taxation:*

Presented before the Twin Cities Control of the Controllers Institute of America, St. Paul, Minnesota—December 1959.

- Oscar S. Gellein —  
*Partner*  
 Newark
- Pensions for the Self-Employed:*  
 Presented before the Rotary Club, Verona,  
 New Jersey—December 1959.
- John A. Gidney —  
*Principal*  
 Pittsburgh
- Changes in Accounting Methods:*  
 Presented at the Eleventh Annual Tax  
 Conference of the Columbus Chapter of  
 The Ohio Society of Certified Public Ac-  
 countants—November 1958; published in  
*The Ohio CPA*—Summer 1959.
- Technical Accounting Conference:*  
 Chairman of Fifth Annual Accounting  
 Study Conference of Pennsylvania Institute  
 of Certified Public Accountants, Pennsylv-  
 ania State University—August 1959.
- Bertram E. Gill —  
*Partner*  
 New York
- Collapsible Corporations:*  
 Discussion of Section 20 of The Technical  
 Amendments Act of 1958; published in  
*Selected Papers—1958* and in *The Journal*  
*of Accountancy*—January 1959.
- Allan A. Gilman —  
*Principal*  
 Rochester
- Bosses' Night—Rochester Junior Chamber*  
*of Commerce:*  
 Chairman and Toastmaster of Bosses'  
 Night meeting of Rochester Junior Cham-  
 ber of Commerce, Rochester—August 1959.
- Edward A. Graves —  
*Senior Assistant*  
*Accountant*  
 Cleveland
- Career in Public Accounting:*  
 Panel discussion at Career Conference of  
 St. Ignatius-Loyola Alumni Association,  
 St. Ignatius High School, Cleveland—April  
 1959.
- Thomas J. Graves —  
*Partner*  
 Executive Office
- Farm Produce Contributions Are Advantage*  
*to Cash-Basis Farmer:*  
 Published in *Tax Clinic* Department of *The*  
*Journal of Accountancy*—April 1959.
- Taxation in Interstate Commerce:*  
 Presented at Twelfth Annual Accounting  
 and Taxation Symposium of North Caro-  
 lina Association of Certified Public Ac-  
 countants, Chapel Hill, North Carolina—  
 November 1959.
- Tax Clinic Department of The Journal of*  
*Accountancy:*  
 Contributing Editor, 1959.

Richard H. Grosse —  
Partner  
Pittsburgh

*The Rôle and Survival of the Individual Practitioner:*

Presented before the Pittsburgh Chapter of Pennsylvania Institute of Certified Public Accountants—March 1959.

*Problems in Lending to Small and Medium-Sized Business:*

Presented before a joint meeting of Robert Morris Associates and Pennsylvania Institute of Certified Public Accounts, Pittsburgh—December 1959.

Kostas Gussis  
Principal  
Newark

*Careers in Accounting:*

Presented on Career Day before Seniors of New Brunswick, Edison, and St. Peter's High Schools, New Brunswick, New Jersey—October 1959.

E. Frederick Halstead —  
Manager  
New Orleans

*Direct Costing—A Tool for Management Control:*

Presented before the following:  
Louisiana State University Chapter of Beta Alpha Psi—December 1959;  
National Association of Accountants, Dallas Chapter—November 1959;  
Pensacola Chapter—January 1960.

Walter H. Hanshaw —  
Principal  
Chicago

*An Approach to Improved Record-Keeping for United Funds and Community Chests:*

Presented before Midwest Conference of the United Community Funds & Councils of America, Chicago—March 1959.

Wilbur D. Harris —  
Principal  
Chicago

*Advantages of a Career in Public Accounting with a National Firm:*

Presented before the Accountancy Club of DePaul University, Chicago—December 1959.

Terence F. Healy —  
Principal  
San Francisco

*Income, Estate, and Inheritance Tax Problems in the Operation and Administration of Trusts and Estates:*

Presented before the annual Technical Conference of American University Tax Institute, Washington, D. C.—December 1959.

Dale V. Heinbuch —  
*Principal*  
Chicago

*The Members Speak:*

Prepared and submitted as a member of and on behalf of the Illinois Society's Committee on Public Service and Information; published in *The Illinois Certified Public Accountant*—Autumn 1959.

Charles S. Holtz —  
*Principal*  
Denver

*The Standards and Goals of Data Processing:*  
Presented before the Denver Chapter of the National Association of Accountants, Boulder, Colorado—October 1959.

Philip Hudson —  
*Principal*  
Baltimore

*Tax Immunity of Imports:*

Published in *The Maryland CPA Quarterly*—Fall 1959.

Thomas W. Hudson, Jr. —  
*Principal*  
Atlanta

*Individual Federal Income Tax Returns:*

Presented on television program sponsored by the Georgia Society of Certified Public Accountants and the Internal Revenue Service, Atlanta—February 1959.

*What the Practicing CPA Desires in Accounting Graduate:*

Presented before the Southeastern Section of American Accounting Association, Florida State University, Tallahassee—March 1959.

*The Importance of Accounting in Good Management:*

Presented before the Emory University Chapter of The Society for Advancement of Management, Atlanta—March 1959.

*How Will Taxation Affect You?*

Presented before Executive Round Table at the Georgia Institute of Technology, Atlanta—May 1959.

*Gifts Through Private Charitable Organizations:*

Presented before the Atlanta Chapter of the Georgia Society of Certified Public Accountants—October 1958; published in *Selected Papers—1958* and in *The Journal of Accountancy*—July 1959.

Alfred L. Hunt —  
*Manager*  
Honolulu

*Management Reports:*

Presented before the Honolulu Chapter of the National Association of Office Managers—March 1959.

Rein W. Irwin —  
*Principal*  
San Francisco

*Proper Business Controls Through Use of Financial Statements:*

Presented at the Society for Advancement of Management, San Francisco—October 1959.

Ralph S. Johns —  
*Partner*  
Chicago

*Allocation of Income Taxes:*

Published in *The Journal of Accountancy* September 1958, in *Selected Papers—1958*, and in *Proceedings* of the Twelfth Annual Conference of Agricultural and Mechanical College of Texas; address presented at aforementioned Conference adapted from published paper—April 1959.

*Accountants' Legal Responsibility:*

Moderator of seminar of Milwaukee Chapter of Wisconsin Society of Certified Public Accountants—May 1959.

*The Accounting Treatment of Differences Between Corporate and Tax Income:*

Presented before the Division of Finance and Accounting of the American Petroleum Institute, Los Angeles—May 1959.

*Accounting for Nonprofit Organizations:*

Presented before Economic Security Conference of American Nurses' Association, Inc., Minneapolis—August 1959.

*Professional Ethics:*

Presented before the Alpha Pi Chapter of Beta Alpha Psi at State University of Iowa, Iowa City—November 1959.

*Accountants' Legal Responsibility:*

Presented before the following:  
Accounting Club of the University of Illinois, Chicago—November 1959;  
Accounting and Tax Institute of the University of Nebraska, Lincoln—November 1959.

- Ralph S. Johns —  
*Partner*  
 Chicago
- Haskins & Sells Foundation Scholarship Award:*  
 Remarks upon presentation of Award at the University of Illinois, Chicago—November 1959.
- Robert W. Johnson —  
*Partner*  
 Omaha
- A Career in Public Accounting:*  
 Presented before the accounting classes at the University of Omaha—May 1959.
- Sig O. Joraanstad —  
*Principal*  
 Seattle
- Instalment Payment of Estate Tax:*  
 Presented before the 7th Estate Planning seminar sponsored by the Seattle Estate Planning Council, University of Washington—August-September 1959.
- C. Howard Kast —  
*Partner*  
 Denver
- Opportunities in Public Accounting:*  
 Presented before Delta Sigma Pi professional fraternity, Vermillion, South Dakota—February 1959.
- Suggested Bases for Selecting a Public Accounting Firm for Your Career:*  
 Presented before accounting class at University of South Dakota, Vermillion—February 1959.
- City Budget Problems:*  
 Presented before Citizens' Platform Association, Denver, Colorado—October 1959.
- Ernest H. Kenyon —  
*Principal*  
 Omaha
- The Estate Planning Team Concept:*  
 Presented in symposium before the Second Annual Estate Planning Conference at the University of Omaha—February 1959.
- Norman R. Kerth —  
*Principal*  
 New Orleans
- Federal Income Tax:*  
 Presented over station WVUE in panel discussion sponsored by New Orleans Chapter of Society of Louisiana Certified Public Accountants, New Orleans—February 1959.
- Ross G. Kingsbury —  
*Partner*  
 San Diego
- What Management Expects of the Accounting Department:*  
 Presented in discussion forum sponsored by San Diego Chapter of the National Association of Accountants—April 1959.

Ross G. Kingsbury —  
Partner  
San Diego

*Coordinating the Work of the Public Accountant and the Internal Auditor:*  
Participated in panel discussion before San Diego Chapter of The Institute of Internal Auditors—May 1959.

*Haskins & Sells Foundation Scholastic Award:*

Address upon presentation of 1959 Award at San Diego State College, San Diego—October 1959.

*Employment Opportunities of the Accounting Graduate:*

Participated in panel discussion at joint meeting of Young CPAs (division of San Diego Chapter of The California Society of Certified Public Accountants and the Accounting Society of San Diego State College, San Diego—October 1959.

Arthur W. Koelbel —  
Partner  
Boston

*The Economic Growth of the Hawaiian Islands; Generally Accepted Accounting Principles:*

Presented before the Accounting College, School of Business Administration of Boston College, Boston—November 1959.

*Haskins & Sells Foundation Scholarship Award:*

Presented before the Accounting College, School of Business Administration of Boston College, Boston—November 1959.

Robert G. Koeppel —  
Partner  
New Haven

*Asset Accounting and Its Effect on the Operating Statement:*

Presented before the New Haven Chapter of the National Association of Accountants—November 1959.

John E. Kolesar —  
Principal  
Pittsburgh

*A Career in Accounting:*

Participated in panel discussion before the Delta Chapter of Alpha Kappa Psi Fraternity, University of Pittsburgh—November 1959.

William B. LaPlace —  
In-Charge Accountant  
Cleveland

*Program PM Tax Series:*

Panel discussion broadcast to northern Ohio radio audience sponsored by Cleveland Chapter of The Ohio Society of Certified Public Accountants in cooperation with the Internal Revenue Service—May 1959.

Jack Macy —  
Partner  
Chicago

*Stock Redemptions:*

Presented at a Technical Conference of the Illinois Society of Certified Public Accountants, Chicago—December 1958; published in *Selected Papers—1958* and in *The Illinois Certified Public Accountant*—Spring 1959.

John C. McCarthy —  
Principal  
Seattle

*A Career in Public Accounting:*

Presented before the following:  
Career Conference Group at Franklin High School, Seattle—March 1959;  
Accounting Club at the University of Moscow, Idaho—March 1959;  
Accounting Club of the University of Montana, Missoula—April 1959;  
Accounting Class at Montana State College, Bozeman—October 1959;  
Accounting Club, Montana State University, Missoula—October 1959.

*Services Rendered by CPAs:*

Presented before the University of Washington Chapter of Alpha Kappa Psi, Seattle—May 1959.

*Internship Program:*

Participated in panel discussion sponsored by University of Washington Chapter of Beta Alpha Psi, Seattle—October 1959.

Franklin N. McClelland —  
Partner  
Denver

*Business Man and State Government:*

Participated in panel discussion before the Denver Chamber of Commerce—January 1959.

*Common Deficiencies in Reports:*

Presented before the Colorado Society of Certified Public Accountants, Denver—January 1959.

*Training and Experience:*

Presented before the Denver Chapter of the Federal Government Accountants Association—February 1959.

*Continuing Education:*

Chairman of Technical Session of the 54th Annual Meeting of the Colorado Society of Certified Public Accountants, Colorado Springs—April 1959.

- Franklin N. McClelland —  
*Partner*  
 Denver
- Qualifications in Accountants' Reports:*  
 Participated in panel discussion before the Colorado Society of Certified Public Accountants, Denver—November 1959.
- Preparing for Partnership:*  
 Presented at Workshop Seminar for Staff Accountants sponsored by the Colorado Society of Certified Public Accountants, Denver—November 1959.
- Joseph F. McCloskey —  
*Director,*  
*Operations Research*  
 Chicago
- Operations Research:*  
 Presented before the Houston Chapter of Systems and Procedures Association of America, Houston—March 1959.
- Operations Research and What it Means to the Accountant:*  
 Presented before the monthly meeting of the Norwich, Connecticut Chapter of the National Association of Accountants—May 1959.
- Paul Mestern —  
*Partner*  
 New York
- Electing Small Business Corporations—A New Tax Concept:*  
 Presented before the Westchester Chapter of The New York State Society of Certified Public Accountants, White Plains—December 1958; published in *Selected Papers—1958* and in *The Journal of Taxation*—March 1959.
- A. Thomas Murphy —  
*Partner*  
 San Francisco
- Charitable Foundations:*  
 Participated in panel discussion at the Tenth Annual Tax Accounting Conference of The California Society of Certified Public Accountants, San Francisco—November 1959.
- Maurice S. Newman —  
*Partner*  
 San Francisco
- Sales Forecasting:*  
 Presented at Technical Conference of the National Association of Accountants, San Francisco—May 1958.
- How to Gather Facts:*  
 Presented before Systems and Procedures Seminar of American Management Association, San Francisco—September 1959.

- Maurice S. Newman —  
*Partner*  
 San Francisco
- Management Advisory Services; Approaches and Techniques:*  
 Presented at seminar in management advisory services at the University of Oregon, Eugene, Oregon—September 1959.
- The CPA and the Machine Accountant:*  
 Presented before the Honolulu Chapter of the National Machine Accountants Association—November 1959.
- D. Robert Nicholson —  
*Partner*  
 Rochester
- Pitfalls and Techniques of Writing Examinations:*  
 Participated in symposium of CPA Examination Clinic conducted by Rochester Chapter of The New York State Society of Certified Public Accountants and the University of Rochester—May 1959.
- Accounting Recommendations in Establishing Budgets in Small Business:*  
 Participated in panel discussion at the 26th Annual Conference of The New York State Society of Certified Public Accountants, Pocono Manor, Pennsylvania—July 1959.
- Gilbert F. Orcutt, Jr. —  
*Principal*  
 Dallas
- Vocational Guidance for High School Graduates Interested in Accounting:*  
 Represented the Committee on Professional Development of the Texas Society of Certified Public Accountants, Navarro Junior College, Corsicana, Texas—March 1959.
- Audit of Revenues, Costs, and Expenses in General Audits:*  
 Presented before the Dallas Chapter of the Texas Society of Certified Public Accountants—May 1959.
- Audit of Cash in Connection with General Audits:*  
 Moderator of seminars sponsored by Committee on Professional Development of the Texas Society of Certified Public Accountants as follows:  
 East Texas Chapter, Tyler, Texas—September 1959;  
 San Antonio Chapter, San Antonio, Texas—September 1959;  
 Rio Grande Chapter, Edinburg, Texas—October 1959.

- Gilbert F. Orcutt, Jr. —  
Principal  
Dallas
- Supervision and Review Procedures in Compliance with Applicable Auditing Standards:*  
Presented before the Lubbock Chapter of the Texas Society of Certified Public Accountants—December 1959.
- Frank J. Otto —  
Principal  
Cleveland
- Accounting for Fringe Benefits:*  
Member of panel at meeting of Accounting Section of Malleable Founders' Society, Cleveland—May 1959.
- Qualifications for a Career in Accounting:*  
Presented before accounting students of John Carroll University, Cleveland—October 1959.
- Colin Park —  
Partner  
Cincinnati
- Estimation of Working Capital Requirements for Long-Range Planning:*  
Appeared as discussant before the Engineering Economy Division of the American Society for Engineering Education, Pittsburgh—June 1959.
- Review of "Income Growth with Security":*  
Published in *The New York Certified Public Accountant*—July 1959.
- Continuing Education and the Rôle of Criticism:*  
Presented before the University of Cincinnati Chapter of Delta Sigma Pi Fraternity—November 1959.
- Questions and Answers About the Accounting Profession:*  
Participated in panel discussion on Students' Night, University of Cincinnati—November 1959.
- Theron L. Parr —  
In-Charge Accountant  
Atlanta
- Experiences in Public Accounting:*  
Presented before the Alpha Beta Chapter of Beta Alpha Psi at the University of Alabama, Tuscaloosa—November 1959.
- Virgil V. Pedersen —  
Principal  
Buffalo
- Federal Income Taxes:*  
Chairman of Committee on arrangements and Moderator of television panel discussions sponsored by Buffalo Chapter of The New York State Society of Certified Public Accountants—March 1959.

- Lionel C. Peppell —  
*Systems Consultant*  
 San Francisco
- Paul W. Pinkerton —  
*Partner*  
 New York
- Weldon Powell —  
*Partner*  
 Executive Office
- Edward L. Powers —  
*Partner*  
 Birmingham
- John W. Queenan —  
*Partner*  
 Executive Office
- William K. Quinlan —  
*Partner*  
 Cleveland
- Operational Audits:*  
 Presented at Management Advisory Services Regional Training Meeting, Palo Alto, California—November 1959.
- Are You Ready for Electronic Accounting?*  
 Presented before the Brooklyn Chapter of the National Association of Accountants—May 1959.
- Accounting Principles and Income-Tax Allocation:*  
 Presented at the 40th Annual Meeting of the Oklahoma Society of Certified Public Accountants, Sequoyah State Park, Wagoner, Oklahoma—May 1958; published in *Selected Papers—1958* and in *The New York Certified Public Accountant*—January 1959.
- Work of the Committee on Accounting Procedure:*  
 Presented in panel discussion before the Virginia Society of Certified Public Accountants, Virginia Beach—September 1959.
- The NEW Accounting Principles Board:*  
 Presented before the San Francisco Chapter of The California Society of Certified Public Accountants—October 1959.
- Travel and Entertainment Expenses:*  
 Presented at the First Annual Tax Conference for Business Executives sponsored by the Mississippi Society of Certified Public Accountants, Jackson—November 1958; published in *Selected Papers—1958* and in *The Journal of Taxation*—February 1959.
- Continuing Education: A Broad View:*  
 Presented at the Annual Awards Dinner of the Massachusetts Society of Certified Public Accountants, Boston—April 1959.
- A Study of Haskins & Sells Recommendations on the 1956 Machine-Hour-Burden Rate Study:*  
 Presented before semi-annual Accounting Conference of the Drop Forging Association, Cleveland—May 1959.

- William K. Quinlan —  
*Partner*  
 Cleveland
- Long-Range Planning for Taking the CPA Examination-Auditing Section:*  
 Presented in panel discussion before Cleveland Chapter of The Ohio Society of Certified Public Accountants, Western Reserve University—May 1959.
- Stanley Rosch —  
*Partner*  
 Honolulu
- The CPA Examination:*  
 Presented before Vocational Guidance Conference of high school principals and Education Committee of Hawaii Society of Certified Public Accountants, Honolulu—October 1959.
- Accounting as a Career:*  
 Presented before the following:  
 Career Orientation Program of the Senior class of The Kamehameha School, Honolulu—November 1959;  
 Senior class Punahou School, Honolulu—November 1959;  
 Career Orientation Program of Senior students of Maryknoll High School, Honolulu—December 1959.
- Philip J. Sandmaier, Jr. —  
*Partner*  
 Executive Office
- Determination of Fee in Initial Engagements:*  
 Presented before the Annual Meeting of the New Jersey Society of Certified Public Accountants, Atlantic City—May 1959.
- William L. Schnatterly —  
*Partner*  
 Seattle
- The Accountant's Rôle in Income Taxes—Past, Present, and Future:*  
 Presented before Beta Alpha Psi on Annual "Haskins & Sells" Night, Seattle, Washington—March 1959.
- John S. Schumann —  
*Partner*  
 Los Angeles
- Contingent Liabilities and Commitments:*  
 Presented at seminar of Robert Morris Associates and The California Society of Certified Public Accountants, Los Angeles—December 1959.
- Wilbert H. Schwotzer —  
*Principal*  
 Pittsburgh
- Current Developments in Accounting and Auditing:*  
 Discussion leader at 5th Annual Accounting Study Conference of Pennsylvania Institute of Certified Public Accountants conducted by The Pennsylvania State University, University Park—August 1959.

- Wilbert H. Schwotzer —  
*Principal*  
 Pittsburgh
- Current Developments in Accounting and Auditing:*  
 Presented before the Pittsburgh Chapter of Pennsylvania Institute of Certified Public Accountants—October 1959.
- Henry J. Sebastian —  
*Partner*  
 Honolulu
- Educational Background for Entrance into the Profession:*  
 Presented at meeting of high school principals and vocational guidance counselors sponsored by the Education Committee of the Hawaii Society of Certified Public Accountants, Honolulu—October 1959.
- Preparation for Year-End Closing:*  
 Presented before the Hawaii Chapter of the National Association of Accountants, Honolulu—November 1959.
- Russell P. Shomler —  
*Partner*  
 Los Angeles
- What the Public Accounting Profession Offers the College Graduate:*  
 Presented before the Accounting Society of the University of California, Los Angeles—October 1959.
- Robert J. Smith —  
*In-Charge Accountant*  
 Newark
- Should You Become an Accountant?*  
 Presented at St. Benedict's Preparatory School, Newark, New Jersey—April 1959.
- Robert G. Speidel —  
*Principal*  
 Pittsburgh
- Stock Redemptions and Distributions:*  
 Presented before the Pittsburgh Chapter of Pennsylvania Institute of Certified Public Accountants—October 1959.
- Kenneth W. Stringer —  
*Partner*  
 Executive Office
- Basic Concepts of Statistical Sampling:*  
 Presented before the Twin Cities Chapter of The Institute of Internal Auditors, Minneapolis—November 1959.
- Joseph T. Sullivan —  
*Partner*  
 Omaha
- Changes in 1959 Revenue Act:*  
 Presented before the Omaha Chapter of the National Association of Accountants, Omaha—March 1959.
- Audits by Certified Public Accountants:*  
 Presented before Fall Study Group of the Omaha Chapter of the American Institute of Banking—October 1959.

Charles W. Walker —  
Systems Consultant  
Chicago

*Timekeeping Simplified:*

Presented in panel discussion before the Cincinnati Chapter of Systems and Procedures Association of America—January 1959.

Carroll L. Webb, Jr. —  
Principal  
Dallas

*Involuntary Conversions:*

Presented before the Dallas Chapter of The Institute of Internal Auditors—December 1959.

Harry R. Weyrich —  
Partner  
Cincinnati

*Continuing Education and a Challenge to the Accounting Profession:*

Presented before the University of Miami Chapter of Beta Alpha Psi, Oxford, Ohio—November 1959.

Arthur F. Wilkins —  
Principal  
Newark

*Individual Income Tax:*

Presented before the Gregory Club of New Jersey, Orange, New Jersey—February 1959.

Arthur F. Wilkins —  
Principal  
Newark

*New Jersey Franchise Taxes:*

Presented before the Middlesex Chapter of the New Jersey Society of Certified Public Accountants, Metuchen—October 1959.

Lorin H. Wilson —  
Partner  
Seattle

*The Rôle of the CPA in Commerce and Industry:*

Presented before the Annual Meeting of officers, managers and supervisors of Loomis Armored Car Service, Inc., Seattle—January 1959.

*Background of Haskins & Sells Foundation and the Scholastic and Faculty Awards Programs:*

Presented before meeting of Beta Alpha Psi, Seattle—March 1959.

*Long-Form Audit Reports:*

Presented before the auditing class at the University of Washington, Seattle—March and August 1959.

William Wright —  
Principal  
Boston

*Inventories Where An Accounting System Is Involved:*

Participated in panel discussion before The Maine Society of Public Accountants, Portland—February 1959.

William Wright —  
*Principal*  
Boston

*Activities of the Society's State Tax Legislation Subcommittee:*

Participating in panel discussion at Evening Tax Forum of the Massachusetts Society of Certified Public Accountants, Boston—October 1959.

*Examination of Lifo Inventories:*

Presented before the Massachusetts Society of Certified Public Accountants, Boston—November 1959.

*Tax Considerations for Small Business:*

Presented before the Rotary Club of Chelsea, Massachusetts—November 1959.

William Wright —  
*Principal*  
Boston

*Public Accounting as a Career:*

Presented before Accounting Society of Boston University, College of Business Administration, Boston—November 1959.