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## Accounting

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### May

Daniel R. Bailey (New York)  
Insurance Accounting and Statistical  
Association International Conference,  
Minneapolis. "The Cost and Effect of  
Reinsurance."

Frederick McDonald (New York)  
Insurance Accounting and Statistical  
Association, Minneapolis. "Computerization  
of Insurance Premium Financing "Texas  
Note." "

### June

Howard H. Hankins (Orange County)  
Sorooptimists, San Clemente, California.  
"Effective Financial Reporting."

Fred M. Oliver (Salt Lake City)  
Municipal Finance Officers Association  
of the United States and Canada, New  
Orleans. "New MFOA-NCGA Principles  
and Standards."

Carl L. Sturgis (New York)  
The American Law Institute and The  
American Bar Association, Washington.  
"Problems of Brokers or Dealers in  
Securities under the Net Capital Rules."

Gregg C. Waddill (Houston)  
*The Journal of Accountancy, Current  
Reading*, June 1968. Review of "The  
Financial Executive and the New  
Accounting."

Robert E. Wailes, Jr. (Birmingham)  
Alabama CPA Society, Florence State  
College, Florence. "Accounting  
Principles Board Opinion #8—Accounting  
for the Cost of Pension Plans."

### July

Clayton L. Bullock (Executive)  
Accounting Conference, Electric Utilities  
of Texas, Amarillo. "Comprehensive Tax  
Allocation."

### August

Daniel J. Ciecko (Chicago)  
Illinois CPA Society, Chicago. (Also  
September 25.) "Reporting Requirements  
under the Securities Act."

Jack H. Fisch, Martin Mellman (Executive)  
*The Journal of Accountancy*, August 1968.  
"Poolings of Interests: The Status of the  
Criteria."

Thomas W. Hudson, Jr. (Greensboro)  
North Carolina CPA Association, Piedmont  
Chapter, Greensboro. "Accounting for  
Income Taxes."

Martin Mellman (see Fisch)

### September

John A. Favret, J. Byrne Kelly (Cleveland)  
The Cleveland Engineering Society—  
Management Planning and Control  
Seminar, Cleveland. "Understanding  
Financial Statements."

J. Byrne Kelly (see Favret)

Eugene L. Larkin, Jr. (New York)  
Maryland CPA Association, Baltimore.  
"Reporting Banks' Financial Results."

Eugene L. Larkin, Jr. (New York)  
Operations Committee Meeting of the  
Twenty-Six Banks in the Financial  
General Corporation Group at  
Charlottesville, Virginia. "AICPA  
Disclosure Rules for Commercial Banks."

Victor H. Schulte (Saint Louis)  
Saint Louis Financial Association, Saint  
Louis. "Independent Certified Public  
Accountant and the Security Broker."

J. William Stewart, Jr. (Charlotte)  
American College of Apothecaries,  
Montreal. "What the Pharmacist Should  
Expect from His Independent  
Accountant."

### October

Martin M. Friedman (New York)  
New York State CPA Society, New York.  
"The Summary of Earnings."

Samuel Rees, III (Kansas City)  
Kansas State University, Manhattan,  
Kansas. "Changes in Accounting and  
Accounting for Change."

## Auditing

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### February

Harold A. Hopper (Seattle)  
Institute of Internal Auditors, Seattle  
Chapter. "Auditape—the Auditor's Key  
to the Computer."

### March

Floyd A. Petersen (Salt Lake City)  
Brigham Young University Chapter of  
Beta Alpha Psi, Provo, Utah. "Haskins &  
Sells Auditape System and Its Usefulness  
to Auditors and Management."

### April

Floyd A. Petersen (Salt Lake City)  
Utah State University, Logan, Utah.  
"What's New in Auditing—H&S Auditape  
System."

### May

Dean H. Maddox (San Francisco)  
Data Processing Managers Association, San  
Francisco Chapter. "Changes in Auditing  
with the Advent of EDP."

William R. Teager (Cincinnati)  
Villa Madonna College, Cincinnati.  
"Auditape System."

### June

Frank J. Borelli (New York)  
Nevil G. Hawthorne (Toronto)  
Regional Internal Auditors, Continental  
Can Company, Montreal. "Cooperation  
Between Internal and External Auditors;  
Auditape System."

Adrian F. Cummings, Jerry W. Kolb  
(Chicago)  
Illinois CPA Society, Chicago. "Haskins &  
Sells Auditape System."

Nevil G. Hawthorne (see Borelli)

Jerry W. Kolb (see Cummings)

Kenneth G. Krueger (see Mansfield)

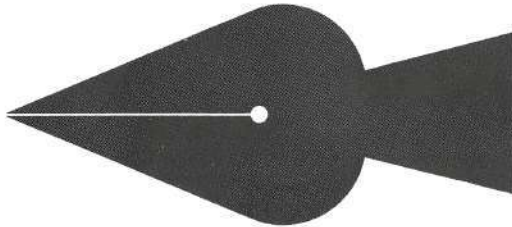
William B. Mansfield, Kenneth G. Krueger  
(Denver)  
Institute of Independent Hospital Auditors,  
American Association of Hospital  
Accountants Educational Foundation,  
University of Chicago Center for  
Continuing Education, Chicago. "Hospital  
Auditing Problems."

William E. Rowe (see Stringer)

Charles G. Steele (San Francisco)  
Central States Accounting Conference,  
Minneapolis. "Statistical Sampling—  
Where Are We Today?"



SPEAKING &



Kenneth W. Stringer (Executive)  
Computers-in-Law Institute, The National  
Law Center, Washington. "The Auditape  
System."

Kenneth W. Stringer, William E. Rowe  
(Executive)  
*The Federal Accountant*, June 1968.  
"Auditape: A New Tool for Auditor and  
Manager."

DeWitt C. Warren (San Francisco)  
American Association of Hospital  
Accountants, Northern California Chapter,  
San Pablo. "Auditing Medicare Cost  
Reports."

#### August

Ralph S. Johns (Chicago)  
Letter to the Editor of *The Journal of  
Accountancy*, August 1968. "Unaudited  
Financial Statements."

Robert E. Whyte (Los Angeles)  
Society of California Accountants,  
California State Polytechnic Institute, San  
Luis Obispo. "Unaudited Statements—The  
Small Practitioner and Rule 58.2."

#### September

Allan A. Leiter (Miami)  
Florida CPA Institute, AICPA Seminar on  
Bank Auditing, Daytona Beach. "Bank  
Auditing."

#### October

Frank J. Borelli (New York)  
*The New York Certified Public Accountant*,  
October 1968. "Revised New York Stock  
Exchange Financial Questionnaire."

Albert A. Cardone (New York)  
*The New York Certified Public Accountant*,  
October 1968. "Medicare—Highlights of  
the Audit of a Provider's Cost Statement."

### Taxation

#### April

Loyd F. Armstrong (Houston)  
*The Texas CPA*, April 1968. "Developments  
—Special Taxes and Credits." (Also  
*Proceedings of Texas Technological College  
Tax Institute*, Lubbock, October 13, 1967.)

#### May

Hardy T. Williamson (Atlanta)  
Tennessee CPA Society, Chattanooga  
Chapter. "Purchase, Sale or Liquidation of  
a Corporate Business" (AICPA Course).

Judy Wilson (Houston)  
Texas CPA Society, Houston Chapter.  
"Estate Tax Return Preparation—  
Treatment of Life Employee Benefits,  
Administration Expenses."

#### June

Loyd F. Armstrong (Houston)  
Mid-Continent Oil & Gas Association,  
Dallas. "Annual Tax Forum."

Dellwyn R. Call (Seattle)  
Bellevue Community College, Seattle.  
"Taxation Problems of Real Estate."

Matthew K. Chew (Phoenix)  
Valley of the Sun Lions Club, Phoenix.  
"IRS and Automation."

Hugh A. Garnett (Executive)  
Institute on U.S. Taxation of Foreign  
Income, Inc., New York. "Intercompany  
Pricing Under the Section 482  
Regulations."

Edward A. Lange, Jr. (see Webster)

Sheldon Richman (Los Angeles)  
Institute of U.S. Taxation of Foreign  
Income, Inc., Los Angeles. "Allocation of  
Expenses Against Income."

Sheldon Richman (Los Angeles)  
Business Equipment Manufacturers  
Association, Tax Council, New York. "Effect  
of Final Section 482 Regulations."

Kenneth E. Studdard (Houston)  
Texas CPA Society, Houston Chapter.  
"Subchapter S Corporations."

Kennard W. Webster, Edward A. Lange,  
Jr. (Philadelphia MAS)  
Controllers Congress, National Retail  
Merchants Association, Washington.  
"Optical Scanning—A Fast, Accurate and  
Economic Input Approach."

#### July

Frederick W. Bassinger (Minneapolis)  
National Sand and Gravel Association and  
National Ready Mixed Concrete  
Association, Saint Paul. "Current IRS  
Audits: Items of Particular Emphasis."

H. Clayton Chandler (San Francisco)  
*Prentice-Hall Tax Ideas*, July 1968.  
"Tax Advantages of Cattle Operations."

William W. Cope (Los Angeles)  
Hollywood-Beverly Hills CPA Discussion  
Group, Beverly Hills. (Also Santa Monica,  
August 6.) "1968 Tax Legislation."

Leslie E. Greenberg (Houston)  
Texas CPA Society, Houston Chapter.  
"Purchase, Sale and Liquidation of a  
Corporate Business."

Thomas S. Oehring (Executive)  
*The Journal of Accountancy*, July 1968.  
"Prepaid Income—Developments Since  
Schlude."

Larry C. Rabun (New Orleans)  
American Society of Women Accountants,  
New Orleans Chapter. "Highlights of the  
Revenue and Expenditure Control Act of  
1968."

#### August

Robert H. Hishon (Atlanta)  
Georgia CPA Society, Atlanta. "Judicial  
Limitations Encountered in Subchapter C  
Situations."

Thomas R. Kloman (Denver)  
AICPA Professional Development Course,  
Colorado CPA Society, Denver. "Estate  
Planning and the CPA Planning for the  
Executive."

Sheldon Richman (Los Angeles)  
California CPA Society, Professional  
Development Course, Santa Barbara. "Tax  
Problems of Individuals."

#### September

Hugh M. Eggan (Executive)  
Southern Federal Tax Institute, Inc.,  
Atlanta. "Intercompany Transactions."

Henry D. Forer (Miami)  
Station WTVJ-TV, Miami. "Information  
on Income Taxes."

Edward R. Galus (Salt Lake City)  
*The Journal of Accountancy*, September  
1968. "Keogh Retirement Plans for CPAs."

Larry C. Rabun (New Orleans)  
Louisiana CPA Society, New Orleans  
Chapter. "Highlights of the Revenue and  
Expenditure Control Act of 1968."

Bennett S. Robinson (Los Angeles)  
Small Business Administration, Los Angeles. "Taxes, Licenses, Business Regulations and Record-Keeping."

Robert G. Speidel (Pittsburgh)  
*Taxation for Accountants*, September-October 1968. "Earnings and Profits Rules Can Increase Tax-free Distribution to Shareholders."

Kenneth E. Studdard (Houston)  
Texas CPA Society, Corpus Christi Chapter. "Subchapter S Corporation."

## MAS

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### May

Walter H. Hanshaw (Houston MAS)  
Institute of Internal Auditors, Houston Chapter. "Current Trends in Management Planning and Control."

### June

Maurice S. Newman (Executive)  
*The Journal of Accountancy*, Current Reading, June 1968. Review of "Direct Costing Techniques for Industry."

### July

William E. Bachmann, Jr. (Dayton)  
Data Processing Workshop for Business Education Teachers, University of Dayton. "The CPA Looks at Data Processing."

### September

Maurice S. Newman (Executive)  
American Management Association, New York. "Utilizing Management Information from the Computer."

Neil F. O'Connell (New York MAS)  
*The Journal of Accountancy*, *Management Services—Financial Management & Controls*, September 1968. "Responsibility Accounting and Reporting."

E. William Severson (Chicago MAS)  
Systems and Procedures Association, Chicago South Suburban Chapter. "Management's Need for Information."

## The Profession

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### April

David F. Bertrand (Cleveland)  
Saint Ignatius High School, Cleveland. "A Career as a CPA."

Conrad G. Demro, Jr. (Orlando)  
Colonial High School, Orlando. "Career in Public Accounting."

### May

Ronald H. Kabot (Los Angeles)  
Fairfax High School, Los Angeles. "Accounting as a Career."

Lawrence M. Walsh (Philadelphia)  
Pennsylvania CPA Institute, Philadelphia Chapter, and guidance counselors of Philadelphia area high schools, Bala-Cynwyd, Pennsylvania. "A Challenging Career of Service."

### June

Elmer G. Beamer (Cleveland)  
Ohio CPA Society, Cleveland, Address as Chairman of Board of Nominations, Ohio State University Accounting Hall of Fame, presenting names of George Bailey Davis, William Welling Wertz, John L. Carey.

Fred M. Oliver (Salt Lake City)  
Utah League of Woman Voters, Salt Lake City. "Achieving Economy in Local Government."

Ralph W. Piersall, Jr. (Philadelphia)  
Community Leadership Seminar Program of the Fels Institute of Local and State Government, Philadelphia. "A Corporate Urban Renewal Interest Study."

John W. Queenan (Executive)  
Ohio CPA Society, Cleveland. "The Forces of Change."

Bennett S. Robinson (Los Angeles)  
Bank of America, Los Angeles. "A Study of Work Performed by Certified Public Accountants."

### July

Ralph T. Bartlett, Daniel J. Moylan, Donald C. O'Shea (Newark)  
Graduate School of Business Administration, Rutgers University, Newark. "Career Opportunities in Public Accounting."

Bruce L. Davis, Jr. (Miami)  
Florida CPA Society, Broward County Chapter, Fort Lauderdale. "Staff Training."

George H. Lumsden (Honolulu)  
Hawaii Hospital Accountants Association, Honolulu. *Journal of Hospital Accounting*, December 1967. Review of "Overcoming Opposition to Change."

Daniel J. Moylan (see Bartlett)

Donald C. O'Shea (see Bartlett)

Henry J. Sebastian (Honolulu)  
Testimony as vice-chairman of Legislative Committee of the Chamber of Commerce of Hawaii before the Taxation and Finance Committee of the State of Hawaii Constitutional Convention, Honolulu. "Proposed Changes in Hawaii State Constitution."

### August

David W. Moore (Pittsburgh)  
Pennsylvania CPA Institute, Carlisle, Pennsylvania. "AICPA Staff Training Program."

Warren K. Reed (Baltimore)  
*Maryland CPA News Bulletin*, August 1968. "President's Message."

Bennett S. Robinson (Los Angeles)  
California CPA Society, Menlo Park. "Staff Training Program—Technical Matters."

### September

Elmer G. Beamer (Cleveland)  
Virginia CPA Society, Norfolk. "Education and Experience Requirements for CPAs—A Search for Answers."

Ralph B. Hungler (Cincinnati)  
Junior Achievement of Greater Cincinnati. "Your Role as Financial Advisors for a Junior Achievement Company."

Irwin S. Schulman (Rochester)  
Northeast Area R.E.A. Telephone Conference, Atlantic City. "How to Keep Your Business in Your Family."

### October

Ralph S. Johns (Chicago)  
Mississippi CPA Society and Robert Morris Associates, Jackson. "Ethical Standards of the Accounting Profession."