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Speaking and Writing

September

Bernard W. Arvin (Tokyo), The California CPA Quarterly, September 1967. Some Recent Developments Concerning the Accounting Profession in Japan.

7-8 A. Grant Bowen (Columbus), Trade Association Executives, Columbus. *Budget Planning*.

14 Bernard Kaye (Executive), American Management Association, New York. Tax Considerations—How They Influence the Form of Corporate Structure for Doing Business Abroad.

October

13 Charles G. Steele (San Francisco), Pacific Coast Electrical Association and Pacific Coast Gas Association, San Francisco. Statistical Sampling and Its Application in Auditing.

November

- 1 William J. Sturm (Saint Louis), University of Missouri Chapter of Beta Alpha Psi, Columbia, Missouri. *Individual Participation in Professional Accounting Organizations*.
- 3 Homer E. Sayad (Saint Louis), University of Missouri, Columbia. Significant Provisions in APB Bulletins Opinions 8, 9, and 10.
- 14 Raymond L. Gibbs (New Orleans), Mississippi State University, State College. (Also University of Mississippi, University, November 16). A Future in Your Hands.
- 15 Harry D. Baker (Tampa), National Association of Accountants, Daytona Beach, Florida. *Internal Auditing and Controls*.
 15 William Brockschmidt (Chicago), Davenport Central High

School, Davenport, Iowa. Careers in Accounting.

- 15 John W. Gilbert (Philadelphia), Pennsylvania CPA Institute, Harrisburg. Chairman, Annual Tax Conference.
- 15 Henry Jacquemet, Jr. (San Francisco), University of Kansas, Lawrence, Kansas. *Haskins & Sells Auditape System*.
- 15 James E. McDole (Newark), New Jersey CPA Society, Newark. Chapter 51 Tax Package—Replacement Program.
- 15 LeRoy V. Olson (Omaha), Nebraska School for the Deaf, Omaha. Exchange Club of Omaha Freedom Shrine Award.
- 16 Elmer G. Beamer (Cleveland), American Society of Women Accountants, Cleveland. What A CPA Should Know.
- **21** Charles V. Doherty (Chicago), National Association of Accountants, Quad Cities Chapter, Davenport, Iowa. *Tax Planning for Corporations*.

December

4 George M. Maranis (Boston), Massachusetts CPA Society, Boston. Generally Accepted Accounting Principles for the Banking Industry.

- 4 Daniel J. Moylan (New York), Fordham University Chapter of Beta Alpha Psi, New York. Career Opportunities in Public Accounting.
- 6 Sherrill W. Hudson (Dayton), Ashland College, Ashland, Ohio. (Also University of Dayton, December 8.) Auditape.
- **6** Frank R. Sanok (Newark), Fairleigh Dickinson University, Rutherford, New Jersey. *Auditape*.
- 8 Duane R. Whitmarsh (Houston), Texas CPA Society, Houston Chapter. Accounts and Notes Receivable-Auditing Procedures and Working Papers.
- 11 Francis C. Oatway (New York), New York State CPA Society, New York. Selected New York State Tax Problems of Individuals and Unincorporated Businesses.
- 14 Larry N. Lunan (Orange County), Fullerton Junior College, Fullerton, California. *Public Accounting as a Career*.
- 14 Anthony D. Delasey (Newark), Seton Hall University, South Orange, New Jersey. Preparation for the CPA Examination.
- 14 Hugh A. Garnett (Executive), American Management Association, New York City. Solving Tax Problems in International Pricing.
- 14 Joel Jacobson (Los Angeles), California CPA Society, Whittier Group. Problems of the Subchapter S Corporation.
- 18 Ronald C. Baldwin (Boston), University of Massachusetts, Amherst. Haskins & Sells Auditape System.
- 18 Matthew K. Chew (Phoenix), Arizona CPA Society, Central Chapter, Phoenix. Internal Revenue Service—Western Service Center.
- 19 John H. McNeil (Orlando), National Association of Accountants, Orlando. Statistical Sampling in Auditing.
- 19 John W. Queenan (Executive), Rotary Club, Memphis. The Auditor's Contribution to Financial Reporting.
- 20 John W. Queenan (Executive), National Association of Accountants, Memphis Chapter. The Accountant of the Future.
- 20 Frank R. Sanok (Newark), Cosmopolitan Associates, Inc., Irvington Chapter, New Jersey. *Personal Income Taxes*.
- 21 Henry D. Forer (Miami), Society of Controllers & Financial Officers of Savings Institutions, South Florida Chapter, Miami. Internal Revenue Service Examinations of Savings and Loan Associations.
- 21 Homer E. Sayad (Saint Louis), Arkansas Power & Light Company, Little Rock. The Role of the Independent CPA in Financial Reporting.
- 29 Harold G. Levell (Memphis), Rotary Club, Union City, Tennessee. Estate Planning.
- ${\bf 29}$ Peter N. Ruma (Cleveland), Baldwin-Wallace College, Berea, Ohio. Careers in Public Accounting.
- **30** John P. O'Keefe (Newark), Rutgers University Annual Tax Forum, Saddle Brook, New Jersey. Section 482—Tax Implications of Conglomerate Companies.
- **30** Samuel Rees, III (Kansas City), Missouri CPA Society, Kansas City. AICPA Professional Development Course—Filings with the SEC.

January

Homer E. Sayad (Saint Louis), The Asset, January 1968. The Anatomy of Excellence.

2 Elmer G. Beamer (Cleveland), Georgia CPA Society, Atlanta Chapter. What a CPA Should Know.

"We have seen a considerable increase in the incidence and degree of segmental reporting in recent years and it seems reasonable to assume that the near future will see a significant acceleration in this trend. It would be a step backward, in my opinion, to impose rigid and extensive requirements for segmental reporting at this time. As Chairman Cohen stated, 'Experience may prove to be our best guide'."

Michael N. Chetkovich (Executive Office), Symposium on Accounting for Conglomerates, Tulane University—November 1967.

- 4 Ralph W. Newkirk, Jr., Ralph W. Piersall, Jr. (Philadelphia), Franklin and Marshall College, Lancaster. (Also University of Pennsylvania Wharton School of Finance and Commerce, Philadelphia, January 18.) Auditing Through the Computer.
- **6** Alan R. Brudos (San Francisco), Sheldon Richman (Los Angeles), California CPA Society, San Francisco Chapter. Effective Tax Planning Problems of the Closely Held Corporation.
- **8** Milton C. Clow (San Diego), San Diego Dental Society, San Diego. HR-10, Self Employed Retirement Plans.
- **9** James W. Craft (Atlanta), National Society of Controllers and Financial Officers of Savings Institutions, North Georgia Chapter, Atlanta. *Preparation of 1967 Federal Income Tax Returns for Savings and Loan Associations*.
- **9** Jerry W. Kolb (Chicago), University of Notre Dame Chapter of Beta Alpha Psi. *Auditape System*.
- **9** Douglas L. Newell (Cleveland), Ohio CPA Society, Cleveland Chapter. *Recent Changes in Ohio Taxation*.
- **9** Gilbert L. Whissen (San Francisco), California CPA Society, San Francisco Chapter. Responsibility Budgeting and Reporting Techniques.
- 11 Robert J. Fuchs (Chicago), AICPA Professional Development Seminar, Chicago. Depreciation Problems.
- 15 Jack L. Elliott (Memphis), National Institute of Credit, Memphis Chapter. Analyzing Financial Statements.
- 15 William B. LaPlace (Cleveland), National Association of Accountants, Erie, Pennsylvania Chapter. It Would Be Easier Just to Live Forever (Estate Planning).
- 15 Leslie E. Greenberg, Judy Wilson (Houston), Texas CPA Society, Houston Chapter. Problems of the Closely Held Corporation.
- 16 Howard H. Hankins, Robert D. Walter (Orange County), Security First National Bank, Orange County Branch, Santa Ana, California. Accountants' Reports.
- 16 Edward J. Kimball (New Orleans), National Association of Accountants, Baton Rouge. Current Developments in Taxes.
- 16 Leo C. Voet (Cincinnati), National Association of Accountants, Louisville Chapter, New Developments in Federal Taxation.
- 17 Joel Jacobson (Los Angeles), Pacesetters, Union Oil Auditorium, Los Angeles. The Dollars You Save May Be Your Own—Preparation of Your 1967 Income Tax Returns.
- 17 Robert A. Luther (Miami), American Institute of Banking, Miami. (Also ensuing 13 weeks.) Bank Accounting.
- 17 Harold F. Schoettger, Paul D. Stevens (Los Angeles), Long Beach State College, Long Beach, California. The Auditape System.
- 17 Kenneth E. Staples (Fort Worth), Texas CPA Society and

- Robert Morris Associates, Wichita Falls, Texas. Understanding Financial Statements.
- 17 Warren K. Wentworth (Boston), Massachusetts Nurserymen's Association, Lynnfield, Massachusetts. Are Income Tax Savings Possible?
- 18 Edward L. Condron, Jon Gary Findlay, Alan Sigman, Albert J. Von Funk (Miami), Florida CPA Institute, Broward County Chapter. SEC Accounting.
- 18 Oscar S. Gellein (Executive), New York State CPA Society, Westchester Chapter. Recent Pronouncements of the Accounting Principles Board.
- 18 Clarence W. Houghton (Executive), Institute of Internal Auditors, Westchester Chapter. Statistical Sampling.
- 18 John A. Miller (Miami), Delta Theta Phi Professional Legal Fraternity, Miami. *Individual Tax Considerations for Attorneys*.
- 19 Kennard W. Webster (Buffalo), Houdaille Industries, Inc., Buffalo. Responsible Accounting and Effective Use of Budgets.
- 22 Irwin S. Schulman (Rochester), Center Men's Club, Rochester, New York. Personal Income Tax Return Workshop.
- 23 Thomas R. Kloman (Denver), Columbine Pilot Club, Denver. Preparation of Federal & Colorado Individual Income Tax Returns.
- 25 Joseph P. Healy (Philadelphia), Pennsylvania CPA Institute and Robert Morris Associates, Philadelphia. A Contractor's Case Study.
- 25 Dean M. Johnston (Colorado Springs), Pike's Peak Sertoma Club, Colorado Springs. Recent Developments in Income Taxation.
- **30** Otto S. Pelzer (New York), Rochester Builders Exchange, Rochester, New York. *Joint Ventures*.
- **30** Larry C. Rabun (New Orleans), Louisiana CPA Society, New Orleans Chapter. Restoration of Suspension of Investment Credit and Accelerated Depreciation.

February

- 2 David Henson (Los Angeles), California State Polytechnic College, Pomona. Tax Accounting Methods: Special Farmer Provisions of the IRC; and Tax Planning in General.
- 2 Peter N. Ruma (Cleveland), Baldwin-Wallace College, Berea, Ohio. Career Opportunities in Public Accounting.
- **3** Edward E. Morrison (San Diego), San Diego State College Chapter of Beta Alpha Psi. Using the Computer in Connection with Real Estate Investments.
- **6** Frederick W. Bassinger (Minneapolis), Bell Telephone Company Employees Association, Minneapolis. *Tax Planning for Individuals*.
- 6 Mark Brookner, W. Paul Moak (Houston), American Institute of CPAs, Houston Chapter. APB #11-Income Tax Allocation.
- **6** E. Robert Eliason (Seattle), Washington State CPA Society, Seattle. Suspension Period Property.
- **6** C. Herbert Willis (Portland), Oregon State University, Corvallis, Oregon. Auditape System.
- 7 Allyn R. Adams, James M. Delaney, John A. Favret (Cleveland), John Carroll University, University Heights, Ohio. Statistical Sampling Applied to Computer Programming as Illustrated by Auditape.
- **7** Ralph W. Newkirk, Jr. (Philadelphia), Albright College, Reading, Pennsylvania. Auditing Through the Computer.
- 7 Ralph W. Piersall, Jr. (Philadelphia), Gettysburg College, Gettysburg, Pennsylvania. (Also University of Pennsylvania Wharton School Chapter of Beta Alpha Psi, February 14.) Auditing Through the Computer.

- 7 Walter S. Rekuc (New York MAS), American Production and Inventory Control Society, Tappan Zee Chapter, New York. Cost of Inventory.
- 8 Laurence O. Eames (Saint Louis), Tax Executives Institute. Saint Louis. National Office of the I.R.S.-Ruling and Advise Procedures and Unpublished Information.
- 8 Charles A. Walworth (San Francisco), University of California, Lambda Chapter, Berkeley. Auditape System.
- 8 Judy Wilson (Houston), The Women's Club of Houston, Houston. Basic Principles of Income and Gift Taxes-Emphasis on Estate Planning Possibilities.
- 10 John A. Miller (Miami), Florida CPA Institute, Dade County Chapter, Miami. Accounting Methods Applicable to Construction Contracts.
- 12 Conrad C. Demro, Jr. (Orlando), National Mortgage Banking Conference, Chicago. Travel, Entertainment, and Business
- 12 Charles V. Doherty (Chicago), WCIU-TV Interview sponsored by Hayden, Stone and Dreyfus Fund, Chicago. Tax Tips for Investors.
- 12 E. C. Leonard, Jr. (Tulsa), Financial Executives Institute, Kansas City. The Conscience of Public Accounting.
- 13 Frank P. Kromer, Jr., William R. Teager (Cincinnati), University of Kentucky Chapter of Beta Alpha Psi, Lexington. Audi-
- 13 Paul D. Stevens (Los Angeles), California State Polytechnic College, Pomona, California. Haskins & Sells Statistical Sampling Plan.
- 14 Robert A. Luther (Miami), Bank Administration Institute, South Florida Chapter. Internal Auditing of Commercial Bank Instalment Loan Department.
- 14 Ralph W. Newkirk, Jr. (Philadelphia), Society for Advancement of Management, Franklin and Marshall College, Lancaster, Pennsylvania. Careers and Interviews.
- 14 Maurice S. Newman (Executive), American Management Association, New York. Measuring the Return on Investment in Research and Development Expenditures. (Also American Management Association, Atlanta, April 1. Also The Financial Executive, April 1968.)
- 16 Jerry W. Kolb (Chicago), American Management Association, St. Charles, Illinois. Areas of Savings for Internal Auditors.
- 19 Ronald C. Baldwin (Boston), Robert L. Brennan, Edward F.

"The United States is heading into a period of increasing involvement of the public in their society and in their government. We see it all around us. Whether or not we approve of the vocal college student, or of the marches, the sit-ins, the petitions, the new left, the new right, the protestors-these all represent people who for better or for worse are taking an interest in what's happening. They are involved.

"If the accountant is to keep pace, he must be more than an accountant. He must be involved in civic and social service to his community. Government service particularly should be sought and considered

a responsibility.'

John W. Queenan (Executive Office), National Association of Accountants, Memphis Chapter-December 1967.

- Paquette (Providence), National Association of Accountants, Providence Chapter. Accounting for Foreign Operations-Foreign Accounting Practices.
- 19 Joseph Calace-Mottola (New York), Institute of Internal Auditors, Albany, New York Chapter. The Auditape System.
- 19 Bennett S. Robinson (Los Angeles), Security First National Bank, Los Angeles. A Study of Work Performed by CPAs.
- 20 Jack E. Brooks (Jacksonville), The Bank Administration Institute, Florida Big Bend Chapter, Tallahassee. Bad-Debt Reserves for Banks.
- 20 J. Byrne Kelly (Cleveland), New York Life Insurance Company, Cleveland. Understanding Financial Statements: For Life Insurance Underwriters.
- 20 Thomas R. Kloman (Denver), South Denver Toastmasters Club, Denver. Income Tax Tips.
- 20 J. William Stewart, Jr. (Charlotte), Institute of Internal Auditors, Piedmont Carolinas Chapter, Charlotte. The Haskins & Sells Auditape System.
- 20 Robert E. Whyte (Los Angeles), Beverly Hills Bar Association, Beverly Hills, California. Corporate Accountants and Attorneys: Cooperation and Conflict.
- 21 Elmer G. Beamer (Cleveland), Ohio CPA Society, Columbus. The Common Body of Knowledge for CPAs.
- 21 Francis P. Carolan (Philadelphia), Automotive Accountants of Philadelphia, Philadelphia. Effect of Taxation on U.S. History.
- 21 Kenneth G. Krueger (Denver), National Association of Accountants, Denver Chapter. Flexible Budgeting and Cost Controls.
- 21 Peter N. Ruma (Cleveland), Cleveland State University, Cleveland. Career Opportunities in Public Accounting.
- 22 Raymond L. Gibbs (New Orleans), Louisiana State University, Baton Rouge. A Future in Your Hands.
- 22 James E. McDole (Newark), Rider College, Trenton. The Role of the CPA in Tax Return Preparation and Examinations.
- 22 Kenneth E. Studdard (Houston), Texas CPA Society, Rio Grande Valley Chapter. Estate Planning—A Case Study.
- 23 Edward P. Alberts (Milwaukee), Wisconsin Savings & Loan League, Milwaukee. Private Auditing Procedures.
- 23 Francis P. Carolan (Philadelphia), La Salle College, Philadelphia. U.S. Individual Income Tax.
- 23 Ralph W. Newkirk, Jr. (Philadelphia), La Salle College, Philadelphia. Auditing Through the Computer.
- 23 J. William Stewart, Jr. (Charlotte), Pritchard Paint & Glass Company, Charlotte. The Economic Outlook for 1968.
- 24 Ronald D. Burgess (San Diego), San Diego State College, San Diego. What to Expect from Public Accounting.
- 25 Kenneth W. Stringer (Executive), New Jersey CPA Society, Morristown, New Jersey. Opinions of the APB.
- 26 John W. Queenan (Executive), Florida CPA Society, Dade County Chapter, Miami. Professional Liability: A Growing Con-
- 27 Frank P. Kramer, William R. Teager (Cincinnati), Western Kentucky University Chapter of Delta Sigma Pi, Bowling Green, Kentucky. Auditape System.
- 28 Bernard Kaye (Executive), New York State CPA Society, New York City. Foreign Direct Investment Regulations.
- 28 Ralph W. Newkirk, Jr. (Philadelphia), Lycoming College, Williamsport, Pennsylvania. Auditing Through the Computer.
- 28 Michael W. Naughton (Omaha), Creighton Preparatory High School, Omaha. Careers in Accounting and Bookkeeping. (Also Omaha Central High School, Omaha, March 12.)

"In the long run, investors, whether they be public or private, Americans, French, or Saudi Arabians, are not going to risk their funds in the world capital market unless they can receive full information on their investment and unless they can enjoy a feeling of 'confidence' in the country on which they are placing their bets. They can only realize these objectives if they have sound accounting reports, varying in method, perhaps, but inspired by a due concern with fair returns for investors and always oriented with a concern towards fairness for all parties."

Charles L. Clapp (Executive Office), University of Illinois—May 1967.

- 29 Edgar J. Bostwick (San Francisco), Fresno State College, Fresno, Highlights of Haskins & Sells Auditape System.
- 29 Keith E. Johnson (Atlanta), University of Tennessee, Knoxville. Public Accounting—Year One.

March

- Dean H. Maddox (San Francisco), California CPA Quarterly, March 1968. Valuation of Securities in the Financial Statements of Brokers and Dealers in Securities.
- Gordon L. Murray (Executive), California CPA Quarterly, March 1968. Advanced Techniques for Business Problem Solving —Implications for the Accountant.
- **4** Stanley C. Goodsill (New Haven), Joint Meeting of New Haven Bankers and CPAs, New Haven. *Constructive Services*.
- 4 Norman R. Kerth (New Orleans), Tulane University, New Orleans. Estate Planning for Women.
- **5** Larry C. Rabun (New Orleans), Louisiana CPA Society, New Orleans. *Tax Capsules*.
- **9** Philip Hudson (Baltimore) WMAR-TV, Maryland CPA Association, Baltimore, *The New Maryland Income Tax Law*.
- 11 Maurice S. Newman (Executive), American Management Association, New York. Statistics for Business Forecasting.
- 13 Ralph W. Piersall, Jr. (Philadelphia), Girard College, Philadelphia. *Business Careers*.
- 13 Warren K. Reed, Robert G. Koeppel (Baltimore), University of Maryland Chapter of Beta Alpha Psi, College Park, Maryland. H&S Auditape System.
- 17 Milton C. Clow (San Diego), California CPA Society, San Diego Chapter, KOGO-TV, Channel 10. California Income Taxes.
- 18 Larry N. Lunan (Orange County), National Association of Accountants, Anaheim, California. First-Year Experiences and Expressions of Accountancy.
- 18 William Wright (Boston), Tax Executives Institute, New England Chapter, Accounting for Income Taxes.
- 19 Paul James Griffiths (Houston), National Association of Accountants, Houston Chapter. Direct Costing versus Costing.
- 19 Bernard Kaye (Executive), Deloitte, Plender, Haskins & Sells, Toronto. Tax Forum for United States Citizens in Canada.
- 19 Sidney Meyer (New York), Mother Butler's High School, New York. Personal Income Taxes—Federal, New York State and New York City.
- 19 Kenneth E. Studdard (Houston), San Angelo Estate Planning Council, San Angelo, Texas. Estate Planning for the Executive.
- 20 Bruce L. Davis, Jon Cary Findlay, C. Harold Hippler

- (Miami), Florida Atlantic University, Boca Raton, Florida. Haskins & Sells Auditape System.
- 21 Walter H. Hanshaw (Houston), Budget Executives Institute, Houston Chapter. Planning and Control of Research and Development.
- **21** Richard E. Klinger (Atlanta), National Association of Accountants, Columbia Chapter, Columbia, South Carolina. When and How to Approach Data Processing.
- 23 Kostas Gussis (Newark), Rider College, Lawrenceville, New Jersey. Opportunities in Public Accounting.
- 26 Frederick E. Dauterman (Columbus), Women's Accountants Association, WOSU-TV, Columbus, Ohio. Your Taxes—Let's Talk About Them.
- 26 Eugene L. Larkin, Jr. (New York), New Jersey Bankers Association and New Jersey Society of CPAs. Do Banks' Financial Statements Conform with Generally Accepted Accounting Principles?
- **26** James A. Wilson (Newark), New Jersey CPA Society, Newark. Chairman, Committee on Cooperation with Bankers and Other Credit Grantors.
- 28 C. Herbert Willis (Portland), Systems & Procedures Association, Chapter of British Columbia, Vancouver. Consider the Auditor—Do You Help or Hinder Him?
- 29 Clarence W. Houghton (Executive), Adelphi University, Garden City, New York. Changes in the Accounting Profession and Their Impact on Education.
- 29 Gordon L. Murray (Executive), Systems & Procedures Association, San Francisco. Management Systems: The Changing Perspective.
- **30** William G. Van Note, Jr. (Philadelphia MAS), Elizabethtown College, Society for the Advancement of Management, Elizabethtown, Pennsylvania. *Application of Mathematical Techniques to Sample Selection*.

April

- 1 Hugh A. Garnett (Executive), American Management Association, New York. Solving Tax Problems in International Pricing.
- 3 Ronald H. Kabot (Los Angeles), Budget Executives Institute, Textiles & Science, Philadelphia. Auditing Through the Computer.
- **3** Ronald H. Kabot (Los Angeles), Budget Executives Institute, San Diego. Flexible Budgeting—A Study in Development.
- **4** James L. McGregor (Los Angeles), California CPA Society, Aerospace & Electronics Industry Committee, Los Angeles Chapter. Accounting for Government Contracts.
- 4 John S. Turner (Houston), Bellaire High School, Houston. Careers in Accounting.
- 8 William E. Rowe (Executive), Borough of Manhattan Community College, New York. (Also Rutgers University, April 10.) Auditing with the Computer: The Auditape Approach.
- **9** Thomas S. Oehring (Executive), American Management Association, New York. New Foreign Investment Controls—Tax Planning under the New Regulations.
- 9-10 J. William Stewart, Jr. (Charlotte), Furman University, Greenville, South Carolina. The Accounting Profession.
- 16 Eugene L. Larkin, Jr. (New York), Bank Administration Institute, New York City Chapter. Banks' Financial Reporting.
- 16 Vito G. Petruzzelli (Chicago), The Systems & Procedures Association, Chicago South Suburban Chapter. Defining Your Organizations' Information Requirements.
- 25 J. William Stewart, Jr. (Charlotte), Presidency, United Community Services, Charlotte, North Carolina. Acceptance Address.