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## Speaking and writing

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## Speaking & Writing

### Accounting

#### September

Robert A. Luther (Miami)  
American Institute of Banking, Miami Chapter. "Banking Accounting—Introductory Course."

John W. Queenan (Executive)  
Financial Executives Institute, Detroit. "The Development of Accounting Principles."

Robert E. Wailes, Jr. (Birmingham)  
National Association of Accountants, Birmingham Chapter. "Accounting for Pension Cost under Opinion Number 8 of the Accounting Principles Board."

#### October

Walter R. Collins, Jr. (Cleveland)  
Youngstown Credit Management Association, Warren, Ohio. "Financial Reporting Aspects of Conglomerates."

Daryl Drummond (San Diego)  
Hospital Financial Management Association, San Diego Chapter. "Interpretation of Medicare and Blue Cross Principles of Reimbursement."

Oscar S. Gellein (Executive)  
North Carolina CPA Association, Chapel Hill. "Accounting for Goodwill."

Alan Sigman (Miami)  
First National Bank of Miami, commercial loan and other bank officers, Miami. "Business Combination—Purchase/Pooling of Interest and Effect on Financial Statements."

Curtis E. Youngdahl (Executive)  
H&S New York Seniors, New York. "Cooperation between Accountants and Attorneys in the Filing of Registration Statements with the Securities and Exchange Commission."

#### November

Mary E. Beniteau (Dallas)  
National Association of Accountants, Shreveport, Louisiana Chapter. "Recent Opinions of the Accounting Principles Board."

Jack E. Brooks (Jacksonville)  
Bank Administration Institute, Central Florida Chapter, Ocala. "Accrual and Cost Accounting for Small Banks."

George H. Lumsden (Honolulu)  
Pacific Coast Electrical Association, Inc., Hilo, Hawaii. "Interest Charges to Construction Work in Progress."

Fred M. Oliver (Salt Lake City)  
*Municipal Finance*, November 1968. "New MFOA-NCGA Principles and Standards."

Fred M. Oliver (Salt Lake City)  
Utah Municipal League Annual Mayors' Conference, Salt Lake City. "A New Concept in Investment of Public Funds."

### December

Presley S. Ford, Jr. (Tulsa)  
National Association of Accountants, Tulsa Chapter. "Practical Aspects of Income Tax Allocation."

### Auditing

#### September

Del M. Jones (Seattle)  
Montana State CPA Society, Great Falls, Montana. "Statistical Applications for Auditing with Computer."

Jerry W. Kolb (Chicago)  
Association of College and University Auditors, Iowa City. "Haskins & Sells Auditape System."

William E. Rowe (Executive)  
The Institute of Internal Auditors, New York. "Auditape System—An Audit Tool."

William E. Rowe (see Stringer)

Kenneth W. Stringer, William E. Rowe (Executive)

*Massachusetts CPA Review*, August-September 1968. "A New Tool for Auditor and Manager."

Gerard A. Zulli (Philadelphia)  
Bank Administration Institute, Philadelphia Chapter. "Audits of Banks."

#### October

Edward P. Alberts (Milwaukee)  
The Institute of Internal Auditors, Milwaukee Chapter. "Haskins & Sells Auditape System."

Kenneth W. Allen (Chicago)  
National Association of Accountants, Racine-Kenosha Chapter, Racine. "Computer Auditing."

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

William D. Callahan (Miami)  
Florida CPA Institute, Graduate Accounting Conference, Gainesville. "H&S Auditape System and Statistical Sampling—A Case Study."

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

Daniel J. Ciecko (Chicago)  
American Institute of CPAs. Lecture as part of professional development course on "Filings with the SEC," Minneapolis. "Reporting Requirements under the Securities Act."

Richard F. Crilly (Rochester)  
AICPA Professional Development Course Seminar, Rochester. "Standards of Field Work."

B. Clare Harris (Detroit)  
The Institute of Internal Auditors, Saginaw Valley Chapter, East Lansing, Michigan. "The Haskins & Sells Auditape System."

John F. Kelly, William Mercurio, R. David Wallace (Miami)  
Florida CPA Institute, Graduate



Accounting Conference, Gainesville.  
"H&S Auditape System and Statistical Sampling—A Case Study."

Eugene L. Larkin, Jr. (New York)  
*The Bankers' Magazine*, Autumn 1968.  
"Reporting Banks' Securities Earnings More Realistically."

Eugene L. Larkin, Jr. (New York)  
Bank Administration Institute, Annual National Convention, Atlanta. "Full Disclosure Developments—Past and Future."

William Mercurio (see Kelly)

John C. Patzke (Milwaukee)  
The Institute of Internal Auditors, Milwaukee Chapter. "Haskins & Sells Auditape System."

Floyd A. Petersen (Salt Lake City)  
University of Utah, undergraduate accounting seminar, Salt Lake City. "Accountants' Legal Liability."

Floyd A. Petersen (Salt Lake City)  
University of Utah, undergraduate accounting seminar. "What's New in Auditing—with Emphasis on the H&S Auditape System and Related Film."

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

Bennett S. Robinson (Los Angeles)  
California CPA Society, Bakersfield Chapter. "Current Developments in Accounting Principles and Auditing Standards."

John S. Schumann (New York)  
AICPA Annual Meeting, Washington. "Accountants' Liability Insurance."

R. David Wallace (see Kelly)

Hardy T. Williamson (Atlanta)  
Estate Planning Council, Savannah. "Is the Concept of Income in Respect of a Decedent Expanding?"

#### November

Charles L. Bagby (Atlanta)  
University of Kentucky Chapter of Beta Alpha Psi, Lexington. "Recently Developed Audit Techniques."

Francois R. Barfuss (New York)  
Saint John's University Accounting Society, Jamaica, New York. "Auditing with Auditape."

George Kelly (San Francisco)  
Accounting Association, University of Santa Clara, California. "Auditape System."

Floyd A. Petersen (Salt Lake City)  
The Institute of Internal Auditors, Salt Lake City Chapter. "Haskins & Sells Auditape System."

Charles A. Walworth (San Francisco)  
University of California, San Francisco. "Statistical Sampling and Auditape."

Thomas R. Warner (Los Angeles)  
Bank of America Training Group, Los Angeles. "The CPA and His Clients' Financial Statements: The Auditor's Report—Its Meaning and Significance."

Nile J. Webb (Washington)  
Virginia Polytechnic Institute Chapter of Beta Alpha Psi, Blacksburg. "Haskins & Sells Auditape—An Audit Tool."

#### December

Allan A. Leiter (Miami)  
Alabama CPA Society, Seminar on Bank Auditing, AICPA Professional Development Course, Birmingham. "Bank Auditing."

#### Taxation

##### July-August

Carroll L. Webb, Jr. (Dallas)  
*Taxation for Accountants*, July-August 1968. (Also Texas CPA Society, Dallas Chapter, October.) "Incorporating the Going Business."

##### September

James W. Craft (Atlanta)  
Savings and Loan Comptrollers, Birmingham Chapter. "Recent Developments in the Savings and Loan Industry—Federal Income Tax and Regulatory Matters."

Edward R. Galus (Salt Lake City)  
Utah CPA Association, Salt Lake City. "Current Tax Problems and Developments."

Thomas B. Hogan (Executive)  
Florida CPA Society, Dade County Chapter, Miami. "Mergers and Acquisitions."

Joel A. Jacobson (Los Angeles)  
California CPA Society, Centinela Valley Group, Los Angeles. "Problems of the Subchapter S Corporation."

Larry C. Rabun (New Orleans)  
Louisiana CPA Society, New Orleans Chapter. "Tax Capsules."

##### October

Eugene O. Daniels (Charlotte)  
Haskins & Sells 1968 Tax Conference, Washington. "Tax Problems of Divorce and Separation."

Laurence O. Eames (St. Louis)  
21st Annual Federal Tax Conference, University of Chicago Law School. "Particular Problems of Accrual-Basis Taxpayers."

Hugh M. Egan (Executive)  
Rutgers University Tax Forum, Newark. "Tax Implications in the Use of Convertible Securities in Corporate Acquisitions."

Gordon M. Johns (Los Angeles)  
National Association of Accountants, Orange County Chapter, Anaheim. "Communicating with a Computer—The Auditape System."

Norman R. Kerth (New Orleans)  
Lafayette Association of Life Underwriters, Lafayette, Louisiana. "Estate Planning."

Jerry W. Kolb (Chicago)  
Illinois CPA Society, Chicago. "Deferred Taxes and Other Recent APB Opinions."

T. Milton Kupfer (Executive)  
New York University 27th Annual Institute on Federal Taxation. "Prepaid Income and Reserves for Related Expenses."

T. Milton Kupfer (Executive)  
New York State CPA Society, New York. "Relationships Between CPAs and Internal Revenue Service."

Eldon D. Levi (Portland)  
Oregon CPA Society, Portland. "Corporate Organization and Reorganization."

Sheldon Richman (Los Angeles)  
Wilshire Estate Planning Council, Los Angeles. "Post Mortem Estate Planning."

James C. Stewart (Portland)  
AICPA Professional Development Course, Portland, Oregon. "Estate Planning and the CPA."

Carroll L. Webb, Jr. (Dallas)  
Baylor University, Texas. "The Accountant in the Field of Taxation."

Judy Wilson (Houston)  
Texas CPA Society Estate Planning Conference, Houston. "Fact Gathering for the Estate Plan; Gathering Facts for Preparation of Form 706."

##### November

Frederick W. Bassinger (Minneapolis)  
Minnesota CPA Society, 14th Annual Tax Conference, Minneapolis. "The Treatment of Intercompany Transactions."

William G. Beckham, Jr. (New York)  
New York State CPA Society, New York. "Hidden Income and Deductions."

Leon A. Brockelsby (Omaha)  
National Association of Accountants, Omaha Chapter. "Income Tax Planning, Record-Keeping and Reporting."

Robert W. Buesser (see Larkin)  
Francis P. Carolan (Philadelphia)  
Federal Tax Forum, PICPAs Lehigh Valley Chapter, Lehigh University, Bethlehem. "U. S. Individual Income Taxes."

James R. Cummings (Denver)  
Rocky Mountain Surety Managers, Denver. "Contractors' Accounting and Tax Problems."

Gary C. Fogle (Pittsburgh)  
The 19th Annual Accounting Symposium, Duquesne University, Pittsburgh. "Tax Practice in Public Accounting."

Dean M. Johnston (Colorado Springs)  
Estate Planning Council of Colorado Springs. "Estate Income Taxation—Deductions."

Dudley R. Johnston (Minneapolis)  
Minnesota CPA Society, Minneapolis. "Compensating the Executive in the Manner He Would Like to Become Accustomed."

Thomas R. Kroman (Denver)  
Seminar on Estate Planning for Women, Swedish Medical Center, Englewood, Colorado. "Taxes and Your Estate."

Eugene L. Larkin, Jr., Robert W. Buesser, Patrick J. Waide (New York)  
Fourth Annual Bank Tax Institute, Boston. "Income Tax Pitfalls in Analyzing the Bank Customer's Financial Statements."



Harold G. Levell (Memphis)  
Estate Planning Council of Memphis.  
"Estate Planning—Problems and Opportunities of Going Public."

Sidney Meyer (New York)  
New York State CPA Society Annual Tax Conference, New York. "Current Developments in Interstate Taxation."

William E. Miles, Jr. (Philadelphia)  
Fifth Annual PICPA Tax Conference, Harrisburg. "Federal Income Taxes."

Douglas L. Newell (Cleveland)  
Ohio CPA Society, Cleveland Chapter. "Subchapter S Corporations—Recent Developments."

D. Robert Nicholson (Rochester)  
Estate Planning Forum, University of Rochester Deferred Giving Committee. "Estate and Gift Taxes."

Sheldon Richman (Los Angeles)  
Institute on U. S. Taxation of Foreign Income, Inc., Los Angeles. "U.S. and Foreign Taxes on the U.S. Employee Abroad."

Milton J. Urner (San Diego)  
San Diego Chamber of Commerce. "The Long and Short of It—Use of Trusts in Tax Planning."

Leo C. Voet (Cincinnati)  
New York State CPA Society, University of Rochester, Rochester. "Impact of Section 482 Regulations on Controlled Domestic Corporations."

Patrick J. Waide (see Larkin)

Carroll L. Webb, Jr. (Dallas)  
American Society of Insurance Management, Dallas-Fort Worth Chapter. "Some Tax Aspects of Business Casualties."

Warren K. Wentworth (Boston)  
National Association of Accountants, Providence Chapter. "Recent Federal Income Tax Developments."

Warren K. Wentworth (Boston)  
Thirteenth Annual Massachusetts State Tax Forum, Northeastern University, Boston. "Massachusetts State Taxes Work of the Commissioner's Advisory Group."

Arthur F. Wilkins (Los Angeles)  
Dean Witter & Co., Los Angeles. "Taxation of Investment Securities."

Hardy T. Williamson (Atlanta)  
Savings & Loan Controllers Association, Atlanta Chapter. "Current Tax Developments for Savings and Loan Associations."

Hardy T. Williamson (Atlanta)  
Georgia CPA Society, 12th Annual Emory University Tax Forum, Atlanta. "Corporate Liquidations—Sections 331, 332, 333 and 337."

Hardy T. Williamson (Atlanta)  
Texas CPA Tax Institute, Texas CPA Society, Houston and Dallas. "Help for the Soulful Proprietor."

**December**

Sheldon Richman (Los Angeles)  
Tennessee Tax Institute, Memphis. "Practical Uses of Partnerships in Tax Planning."

## MAS

### August

John R. Gale (Honolulu MAS)  
*Financial Executive*, August 1968. "Why Management Information Systems Fail."

Gordon B. M. Walker (New York MAS)  
*The Journal of Accountancy*, Management Services Department, August 1968. "Return on Investment Concept as a Management Tool."

### September

Edward A. Lange, Jr. (see Webster)

Lowell S. Pethley (Chicago MAS)  
American Management Association, New York. "Comprehensive Systems of Information for General Management."

James F. Wall (Chicago MAS)  
*Budgeting*, September-October 1968. "Manufacturing Cost Control."

Kennard W. Webster (Philadelphia MAS), Edward A. Lange, Jr. (Atlanta MAS)  
Controllers Congress Convention Proceedings, Part II. *Retail Control*, September 1968. "Optical Scanning Input System."

### October

Jack E. Brooks (Jacksonville)  
National Association of Accountants, Chattanooga Chapter. "Increased Emphasis on Earnings per Share in Financial Statements."

Harold L. Coltman (San Francisco MAS)  
Management Services Conference, California CPA Foundation for Education and Research, Los Angeles and San Francisco. "Recognizing Business Problem Symptoms and Reporting in Non-Dollar Terms."

Harold L. Coltman (San Francisco MAS)  
Oregon Association of Hospital Auxiliaries, Salem. "Written Job Description and Procedures for Hospital Auxiliaries."

Gordon L. Murray (Executive)  
New York State CPA Society, New York. "Management Services and the CPA."

Lowell S. Pethley (Chicago MAS)  
The Institute of Management Science, Saginaw Valley Chapter, Saginaw, Michigan. (Also University of Kansas and University of Wichita, November; University of Cincinnati, December.) "Development of a Management Information System."

### November

Donald W. Hornburg (Philadelphia)  
Society for Advancement of Management, Temple University, Philadelphia. "Importance of Management to CPAs."

Virgil V. Pedersen (San Diego)  
National Association of Accountants, San Diego Chapter. "Business Finance—Determining Financing Requirements."

Richard C. Raupp (Chicago MAS)  
Data Processing Management Association, Ak-Sar-Ben (Omaha) Chapter. "Developing a Management Information System."

Robert E. Thompson (New York MAS)  
Institute of Internal Auditors, Albany

Chapter. "The PERT System within the Management Information Framework."

James F. Wall (Chicago MAS)  
National Association of Accountants, Rockford, Illinois. "Management Control with Standard Costs."

## The Profession

### September

Warren K. Reed (Baltimore)  
*Maryland CPA News Bulletin*, September, October and November 1968. "President's Message."

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

### October

Elmer G. Beamer (Cleveland)  
National Association of State Boards of Accountancy, Cleveland. "Activity of the Committee on Education and Experience Requirements for CPAs of the AICPA."

Matthew K. Chew (Phoenix)  
Arizona Pest Control Operators Association, Phoenix Chapter. "The CPA and the Small Businessman."

J. Cary Findlay (Miami)  
National Association of Accountants, Mid-Florida Chapter, Orlando. "Staffing and Training the Accounting Organization."

Ralph W. Newkirk, Jr. (Philadelphia)  
Pennsylvania CPA Institute, Philadelphia Chapter. "The CPA—Litigation Prone."

Haldon G. Robinson (Executive)  
Corporate Seminars, Inc., New York. "The Effect of Tax-Sheltered Investments on Reported Earnings."

Lawrence M. Walsh (Philadelphia)  
*PICPA Spokesman*, October 1968. "Staff Development—A Comprehensive Program."

### November

Elmer G. Beamer (Cleveland)  
Ninth Annual Conference, State of Illinois Teachers of Accounting, Bradley University, Peoria. "Academic Preparation for Professional Accounting Careers."

Elmer G. Beamer (Cleveland)  
University of Akron Chapter of Beta Alpha Psi, Akron. "Education and Experience Requirements for CPAs."

Douglas L. Newell (Cleveland)  
AICPA's Regional Seminar for In-Charge Accountants, Cleveland. "Internal Revenue Controversies."

### December

Richard K. Beaton, Edward F. Paquette, Jerry A. Sansiveri (Providence)  
Providence College, Senior Auditing Class. "Week in Public Accounting—From the View of Management, the Senior Accountant and the Assistant."

Edward F. Paquette (see Beaton)

Jerry A. Sansiveri (see Beaton)