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Accounting

November

Charles R. Ballard (Dayton)
National Association of Accountants,
Dayton chapter. "Certain Aspects of
Communicating Through Financial
Statements."

Harold A. Buesing (Omaha)
Omaha-Council Bluffs Sheetmetal
Contractors Association, Omaha.
"Carrying the Ball to Profit—the
Accountant's Role."

Douglas G. Cochrane (New York)
The Conference Institute, New York.
"Reducing the Complexity of Financial
Statements in Annual Reports."

John A. Favret, Allan L. Swormstedt
(Cleveland)
Meeting of clients, lawyers, brokers and
others, Cleveland. Also Kent State
University accounting faculty and
students, Kent, Ohio. "APB Opinions No.
16 and No. 17—Business Combinations
and Goodwill."

Oscar S. Gellein (Executive)
New York State CPA Society, Rochester
chapter. "Current Activities of the
Accounting Principles Board."

Sherrill W. Hudson, Robert L. Potter
(Dayton)
Seminar for executive secretaries, the
Engineering and Science Institute of
Dayton. "Accounting for the Executive
Secretary—Accounting Principles and
Procedures."

Charles A. Pancerzewski (Seattle)
Best's Review, November 1970.
"Accounting Control of Salvage and
Subrogation."

Robert L. Potter (see Hudson)

Allan L. Swormstedt (see Favret)

R. David Wallace (Miami)
Florida CPA Institute, Broward County
chapter, Fort Lauderdale. "Accountants
and Filings with the SEC."

Curtis E. Youngdahl (Executive)
AICPA seminar on filings with the SEC,
New York. "Reporting Requirements
Under the Securities Acts."

December

Mervin A. Chapman, Charles A.
Pancerzewski (Seattle)
Washington CPA Society, Seattle.
"Revision of Forms 10K and 10Q by the
SEC."

Charles A. Pancerzewski (see Chapman)
Bennett S. Robinson (Los Angeles)
California CPA Society, Pasadena.
"California's Rule 58 on Reporting."

Armin C. Tufer (Executive)
American Management Association, New
York. "Reporting 1970 Accounting Results
for Canadian Operations."

Auditing

October

Jay L. Atwood (Salt Lake City)
Brigham Young University technical
conference, Salt Lake City.
"Internal Control."

Clyde F. Brennan (Saint Louis)
Accountants' Emergency Assistance
Association, Saint Louis.
"Planning Your Client's First Audit."

Jack R. Brown, Donald Ramsey
(New Orleans)
University of Southern Mississippi chapter
of Alpha Epsilon Alpha, accounting club
field trip, New Orleans.
"Haskins & Sells Auditape System."

James M. Delaney, Peter N. Ruma
(Cleveland)
Kent State University chapter of Beta
Alpha Psi, Kent, Ohio.
"Haskins & Sells Auditape System."

Clarence W. Houghton (San Francisco)
Oregon and Washington State CPA
Societies, Salishan, Oregon.
"Current Auditing Developments."

Ralph W. Piersall, Jr. (Philadelphia)
Wharton School of the University of
Pennsylvania auditing class, Philadelphia.
"Statistical Sampling in Auditing."

Robert L. Potter (Dayton)
Institute of Internal Auditors,
Dayton chapter.
"Current Developments in Auditing."

Donald Ramsey (see Brown)

Peter N. Ruma (see Delaney)

November

Kenneth W. Bitticks (Los Angeles)
California CPA Society, time-sharing
workshop, Los Angeles. "Pitfalls and
Possibilities of Time-Sharing."

Virgil F. Blank, Edward N. Nielsen
(Honolulu)
University of Hawaii Graduate School of
Accounting, Honolulu. "Auditing Records
Maintained on EDP—Internal
Control-Auditape System."

Clarence W. Houghton (San Francisco)
California CPA Society, Sacramento
chapter. "Auditing in the Seventies." Also
University of California internal auditors,
Lake Arrowhead.
"Mini-Max Auditing."

Jimmie S. Howell, David Morrison
(New Orleans)
Louisiana State University chapter of
Beta Alpha Psi field trip, New Orleans.
"Haskins & Sells Auditape System and
Auditing Working Papers."

Michael R. Johnson (Greensboro)
Virginia Polytechnic Institute and State
University EDP classes, Blacksburg.
Auditape film with commentary.

Richard A. Johnson (Richmond)
University of Richmond accounting club,
Richmond. "Auditape—Key to the
Computer."

David Morrison (see Howell)

Edward N. Nielsen (see Blank)

Edward N. Nielsen (Honolulu)
The Institute of Internal Auditors, Hawaii
chapter, Honolulu.

"Haskins & Sells Auditape System."

John S. Pavlik (New Haven)
Quinnipiac College, Hamden, Connecticut.
"Auditape—the Key to the Computer."

Thomas E. Shepperd (Saint Louis)
Institute of Internal Auditors midwest
area conference, Saint Louis. "Auditing
and the Computer—with Emphasis on the
Haskins & Sells Auditape System."

Paul D. Stevens (Los Angeles)
University of California auditing class,
Los Angeles. "Statistical Sampling and the
Haskins & Sells Auditape."

December

Edgar J. Bostick (San Jose)
National Association of Accountants,
Stockton area chapter,
Stockton, California.

"Internal Versus External Reporting."

Raymond L. Gibbs, Jimmie S. Howell
(New Orleans)
Louisiana Polytechnic Institute auditing
class and graduate computer science class,
Ruston. "Haskins & Sells Auditape."

James I. Guest, Jerry W. Pinkerton
(Dallas)
Baylor University chapter of Beta Alpha
Psi, Waco, Texas. "Auditape
Demonstration as Applied to Bond
Portfolio of Insurance Company."

Jimmie S. Howell (see Gibbs)

Jimmie S. Howell, Lance C. Svanberg
(New Orleans)
Northeast Louisiana State College
accounting club, Monroe.

"Haskins & Sells Auditape System."

Jimmie S. Howell (New Orleans)
Louisiana State University auditing class,
New Orleans. "Haskins & Sells Auditape
System and Auditing Problems Related
to Computers."

Richard A. Johnson (Richmond)
Old Dominion University accounting club,
Norfolk. Also College of William and
Mary accounting club, Williamsburg.
"Auditape—Key to the Computer."

Robert G. Koeppel (Baltimore)
Maryland CPA Association, Baltimore.
"Current Developments in Financial
Reporting."

Donald S. Mullins (Los Angeles)
American Society of Women Accountants,
Los Angeles chapter. "Cash Management
in the Seventies."

Ralph W. Newkirk, Jr. (Philadelphia)
Franklin and Marshall College accounting
class, Lancaster, Pennsylvania.
"The Auditape System."

Albert G. Pastino (Executive)
College of William and Mary, School of
Business Administration, Williamsburg,
Virginia. "Statistical Sampling and
Auditing."

Jerry W. Pinkerton (see Guest)
Ernest G. Shealy (Greenville)
Baptist College accounting class,
Charleston. "Auditape Film:
Masterminding the Computer."

Lance C. Svanberg (see Howell)

John P. Thorsen (Miami)
Institute of Internal Auditors, Miami
chapter. "Auditape—A Tool for Internal
and External Auditors."

Nile J. Webb (Washington, D.C.)
Benjamin Franklin University auditing
class, Washington, D.C. "Auditape—
an Audit Tool."

Taxation

April

James E. McDole (Newark)
New Jersey CPA Society, Union County
chapter, Cranford. "Provisions of the Tax
Reform Act of 1969 Applicable to
Individuals."

May

John W. Gilbert (Philadelphia)
Drexel University, Philadelphia.
"Estate Planning for Executives." Also
Montgomery County Estate Planning
Council, King of Prussia, Pennsylvania.
"Estate Planning."

September

Eugene O. Daniels (Charlotte)
The Practical Accountant, November-
December 1970. "Tax Problems of a
Broken Marriage."

John W. Gilbert (Philadelphia)
Chairman, Pennsylvania Institute of CPAs
annual tax conference, Harrisburg.
"Estate Planning."

October

George C. Ball, George M. Thomas, Jr.
(Detroit)
Panel moderator, National Association of
Accountants, Detroit chapter.
"Michigan Taxes."

David F. Bertrand, Egerton W. Duncan
(Executive)
The Tax Executive, October 1970.
"Taxation of U.S. Executives Abroad."

Egerton W. Duncan (see Bertrand)

John W. Gilbert (Philadelphia)
Chairman, University of Pennsylvania
annual tax conference, Philadelphia.
"Tax Accounting Elections, Old and New."

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

William H. Ledbetter (New Orleans)
Acadiana Association of Life
Underwriters, Lafayette, Louisiana.
Estate Tax Seminar.

Jack W. McCaslin (Fort Worth)
Petroleum Accountants Society, Fort
Worth. "1969 Tax Reform Act—Capital
Gains and Losses."

David F. Rung (Cleveland)
Ohio CPA Society, Federal Taxation
Forum, Dayton. "New Benefits in
Contributions."

George M. Thomas, Jr. (see Ball)

November

Theodore Banaszewski (Chicago)
Independent Accountants Association
of Illinois, Chicago chapter.
"Multiple Corporations."

Frederick W. Bassinger (Minneapolis)
Minnesota CPA Society, Minneapolis.
"Tax Planning Under the Tax Reform Act."

William B. Brown (Minneapolis)
Minnesota CPA Society, Minneapolis.
"Tax Reform Act—Effect on Multiple
Corporations."

Frank A. Bruni (New York)
Insurance Accounting and Statistical
Association, Northeastern chapter,
Auburn, Massachusetts.
"Current Trends in Reporting Earnings of
Property and Casualty Companies to
the Public—SEC Requirements."

Franz Capraro (Miami)
National Association of Accountants,
Miami. "Related Corporations—The Tax
Reform Act of 1969."

Charles F. Collins (Dayton)
National Association of Accountants,
Lima, Ohio, chapter. "Tax Changes
During 1970."

James R. Cummings (Denver)
Dean Witter & Co. sales meeting, Denver.
Also United Bank of Denver Trust
Department. "Securities Transactions
Under the Tax Reform Act of 1969."

James L. Curry (Atlanta)
Emory University tax forum, Atlanta.
"Minimum Tax on Tax Preferences and
Limitation on Deduction of Investment
Interest Expense."

Henry D. Forer (Miami)
The Bank Tax Institute, New Orleans.
"Deductibility of Accrued Interest on Time
Deposits of Commercial Banks."

Robert M. Graham (Salt Lake City)
University of Utah Tax Institute, Salt Lake
City. "Income Tax and Estate Planning—
New Provisions Enacted by the Tax
Reform Act of 1969."

Donald P. Kipp, Jr. (New York)
Bank Tax Institute, New Orleans. Also
Miami office clients, Miami. "Portfolio
Planning Under the Tax Reform Act of
1969."

Marvin E. Korf (Colorado Springs)
Estate Planning Council, Colorado Springs.
"Estate Planning for Executives."

Victor A. Kormeier, Jr. (Houston)
A. G. Edwards & Son, Inc.; also Dominick
& Dominick; also Harris, Upham & Co.,
Inc.; also Merrill Lynch, Pierce,
Fenner & Smith, Inc., Houston.
"Individual Security Transactions."

Jack W. McCaslin (Fort Worth)
Texas CPA Society, Fort Worth chapter.
"Tax Reform Act of 1969—Capital Gains
and Losses and Income Averaging."

Sidney Meyer (New York)
Sixth Annual Bank Tax Institute, New
Orleans and Miami. "Deductibility of
Bank Interest Expense Relating to
Merchandise Premiums."

Douglas L. Newell (Cleveland)
Tax Executives Institute, Cleveland
chapter. "Settling Tax Disputes at the
Administrative Appeal Level."

John P. O'Keefe (Executive)
Lehigh University federal tax forum,
Bethlehem, Pennsylvania. "Tax Law
Changes Affecting Capital Gains and
Losses."

James E. Power (New York)
Bank Tax Institute, New Orleans.
"Recent Developments Affecting
Deductibility of Interest Expense
Relating to Tax-Exempt Securities."

Sheldon Richman (Los Angeles)
The Signal Companies, Los Angeles.
"1969 Tax Reform Act—Changes Affecting
Executives." Also Dean Witter & Co.,
southwest regional managers meeting,
Los Angeles. "Changes Brought About by
the 1969 Act Affecting Brokers; Other
Methods Available for Year-End
Planning." Also Tax Executives Institute,
Los Angeles. "Problems Relating to
Commencing Liquidating and Dissolving
Corporations for Purposes of California
Franchise Tax and California Sales Tax."

Michael Sack, Douglas Sobolik
(San Francisco)
Dean Witter & Co. and other brokers,
San Francisco. "How the 1969 Tax Reform
Act Affects Tax Planning for Investors in
Securities."

Rudolph C. Shepard (Orange County)
Dean Witter & Co., Santa Ana, California.
"1969 Tax Reform Act Changes Affecting
Brokers and Others in the Securities
Industry." Also Orange County Estate
Planning Council, Orange County,
California. "Proposed Estate and
Gift Tax Law Changes."

Douglas Sobolik (see Sack)

Norman M. Spieler (Los Angeles)
California CPA Society Foundation for
Education and Research, local staff
training program, Van Nuys. "Real
Property and Related Problems: Gain,
Loss and Basis." Also Dean Witter & Co.,
southwest regional managers meeting,
Los Angeles, and Dean Witter & Co. office
representatives in Los Angeles, Whittier,
Orange County, Glendale, Encino, and
San Marino. "Changes Brought About by
the 1969 Act Affecting Brokers; Other
Methods Available for Year-End
Planning."

speaking writing

Herbert W. Wakeford (Raleigh)
National Association of Accountants,
Raleigh and Durham, North Carolina.
"Tax Reform Act of 1969."

Judy W. Walsh (Los Angeles)
Texas CPA Tax Institute, Houston and
Dallas. "Excedrin Headache No. 1041—
Trust and Estate Income Tax Returns."

Paul Weiner (New York)
University of Rochester Tax Institute,
Rochester. "New York State Franchise
Tax."

George Weinstein (New Haven)
The Greater New Haven Chamber of
Commerce federal tax seminar, New
Haven. "Multiple Corporations and
Depreciation."

December

Haskins & Sells accountants' articles
published in *The Tax Adviser*, Tax Clinic
column, December 1970, edited by
T. Milton Kupfer.

Edward C. Kimball (New Orleans)
"Consider Using Lifetime Gift Tax
Exemption in 1970."

James R. Lambert (Los Angeles)
"Estimated Tax as a Planning Tool."

John A. Miller (Fort Lauderdale)
"Settlement of Transferor's Debt With
Stock Received in 'C' Reorganization Will
Trigger Gain."

John P. O'Keefe (Executive)
"Recapitalization Solves Cash Drain."
Also "Establishment of Rules for
Deducting Interest on Margin Accounts."

Robert A. Pitcel (Milwaukee)
"Problems of Accounting Under the
Completed Contract Method."

James W. Ristau (Executive)
"Proper Timing of Corporate Capital
Losses Can be Beneficial." Also "Can
Pre-1962 Depreciation be Recaptured?"

Herbert W. Wakeford (Raleigh)
"Utilization of Contribution Carryovers in
Consolidated Returns."

Frederick W. Bassinger (Minneapolis)
Minnesota Bar Association, Minneapolis.
"Proposed Regulations Under the Tax
Reform Act of 1969."

David F. Bertrand (see Garnett)

William B. Brown (Minneapolis)
Greater Minneapolis Area Board of
Realtors, Minneapolis. "Tax Provisions
Affecting Real Estate Transactions."

Francis P. Carolan (Philadelphia)
Pennsylvania CPA Institute annual tax
forum, Philadelphia. "Multiple
Corporations." Also University of
Pennsylvania MBA candidates,
Philadelphia. "Planning for International
Operations."

H. Clayton Chandler (Washington)
Joint tax conference of the Indiana CPA
Society and the Indiana Bar, Indianapolis.
"New Developments in Mergers,
Acquisitions, and Reorganizations."

Thomas P. Finan (Miami)
Bank Administration Institute, South
Florida chapter, Miami. "Impact of the
Tax Reform Act of 1969 on Your Bank."
Also joint meeting of Broward chapter of
Florida CPA and Broward Bankers
Association, Fort Lauderdale. "Reserves
for Loan Losses—1970 Version."

Hugh A. Garnett (Executive)
American CPA Institute, New York. Also
Chicago and Los Angeles. "Compensating
U.S. Expatriates." Also AICPA seminar
on international finance and taxation, New
York. Also Chicago and Los Angeles.
"Transfers of Intangibles—Section 482."
Also American Management Association,
New York. "U.S. and Canadian Tax
Considerations in Treating Foreign
Exchange Gains and Losses."

John W. Gilbert (Philadelphia)
University of Pennsylvania MBA
candidates, Philadelphia. "Planning for
International Operations."

Raymond L. Horn (Los Angeles)
San Fernando Valley State College Small
Business Administration seminar, Los
Angeles. "Farming and Real Estate
Changes Under the Tax Reform Act." Also
Micro Electronics Division of North
American Rockwell, Anaheim, California.
"Executive Compensation and the Tax
Reform Act."

Ernest H. Kenyon (Omaha)
AICPA course seminar, New Mexico CPA
Society, Roswell. "Tax-free
Reorganizations."

Norman R. Kerth (New Orleans)
Louisiana CPA Society, New Orleans.
Chairman, Third Louisiana Tax
Conference.

John J. Kron (Cincinnati)
Ohio CPA Society, Cleveland chapter.
"Preference Tax—Preferred Treatment
Costs More."

Richard V. Leighton (New York)
New York State CPA Society, New York.
"Tax Problems of Individuals."

Sidney Meyer (New York)
New York State CPA Society workshop,
New York. "New York State and New
York City Taxes."

James B. Miller (Pittsburgh)
Planning Executives Institute,
Pittsburgh chapter. "How Not to Merge or
be Acquired."

Bruce B. Packman (Miami)
Florida Atlantic University, North,
annual tax conference, Winter Park.
"Tax Planning for Securities Transactions."

Sheldon Richman (Los Angeles)
Capitol Industries, Inc., Los Angeles.
"1969 Tax Reform Act—Changes Affecting
Executives." Also San Fernando Valley
State College, Graduate School of Business
Administration and Economics,
Northridge, California. "Concepts of
Taxation of International Income."
Also Arizona State University twelfth
annual tax institute, Tempe. "Tax Aspects
of Real Estate Transactions."

Donald R. Sazama, George R. Scholl
(Baltimore)
Institute of Construction Contractors
Upgrading, Baltimore. "Responsibilities
for Withholding, Depositing, Paying and
Reporting Income Tax, Social Security
Taxes, and Federal Unemployment Tax."
Rudolph C. Shepard (Orange County)
Merrill Lynch, Pierce, Fenner &
Smith, Inc., Santa Ana, California.
"1969 Tax Reform Act Changes Affecting
Brokers and Others in the Securities
Industry."

George R. Scholl (see Sazama)
Norman M. Spieler (Los Angeles)
Wagenseller & Durst corporate officers and
selected brokers, Los Angeles. Also Dean
Witter & Co. office representatives,
Beverly Hills East and Pasadena,
California. "Changes Brought About by
the 1969 Act Affecting Brokers and Other
Securities Areas." Also Micro Division of
North American Rockwell, Anaheim,
California. "Highlights of 1969 Tax
Reform Act and Year-End Planning."
Kenneth E. Studdard (Houston)
Louisiana CPA Society tax conference,
New Orleans. "Tax Reform Problems of
Social Clubs and Membership
Organizations from Unrelated Activities."

MAS

August

Richard K. Dompke (Chicago MAS)
Journal of Accountancy, August 1970.
Review of "Application of Systems
Analysis to Government Operations."

September

John A. Favret (Cleveland)
Cleveland Engineering Society, Cleveland.
"Management Planning and Control."

October

R. Bruce Johnson (Detroit MAS)
National MAS conference, Buck Hill Falls,
Pennsylvania. "Computer-Aided Systems
Evaluation."

Richard E. Klinger (Philadelphia MAS)
Maryland CPA Association, Baltimore.
"Management Advisory Services."

November

Stephen A. Faunce (Chicago MAS)
Data Processing Management Association,
Rock River Valley chapter, Rockford,
Illinois. "MIS—A Frank Appraisal of What
Management Can and Should Expect from
Data Processing."

Walter H. Hanshaw (Houston MAS)
National Association of Accountants,
Mississippi chapter, Jackson. "Decision-
making Reports for Management."

R. Bruce Johnson (Detroit MAS)
Michigan CPA Association, Lansing,
Michigan. "Program Flow Charting and
Decision Tables."

Oliver I. Maypole (Philadelphia MAS)
Pennsylvania Institute of CPAs,
Philadelphia. "MAS in a Large CPA
Firm."

Leonard Pace (New York MAS)
Data Processing Management Association,
New York. "Developing a Management
Information System: A Case History."

Louis Paulson (Philadelphia MAS)
AICPA course, Maryland
CPA Association,
Baltimore. "Embezzlement—Its Prevention
and Control."

Kenneth A. Rash (Chicago MAS)
Association for Systems Management,
Greater Kansas City chapter.
"Control in Systems—A Challenge
for the Seventies and Beyond."

The Profession

September

Ralph W. Piersall, Jr. (Philadelphia)
Wharton Evening School auditing class,
University of Pennsylvania, Philadelphia.
"The Public Accounting Profession and
the Financial Statement."

John D. Wunderlich (Saint Louis)
Saint Louis University High School,
advanced-placement English class, Saint
Louis. "The Importance of English Usage,
Oral and Written, in the Business World."

October

J. Michael Cook (Fort Lauderdale)
University of Florida, Florida CPA
Institute graduate accounting conference,
Gainesville. Florida Institute of Certified
Public Accountants High Grade Award.

William J. Dreps (Seattle)
University of Washington, Delta chapter
of Beta Alpha Psi, Seattle.
"Responsibilities of a Beginning Staff
Accountant."

James E. Robinson, Jr. (Greensboro)
Virginia Polytechnic Institute Accounting
Society, Blacksburg.
"The Campus Interview."

November

Albert J. Bova (Allentown)
Lehigh University chapter of Beta Alpha
Psi, Bethlehem, Pennsylvania.
"Professional Legal Liability."

Patrick M. Conway (Miami)
University of Miami chapter of Beta Alpha
Psi, Miami. Haskins & Sells Foundation
Scholarship Award.

James M. Delaney, Peter N. Ruma
(Cleveland)
Case Western Reserve University,
Cleveland. "Careers in Accounting."

Ralph W. Newkirk, Jr. (Philadelphia)
University of Pennsylvania auditing class,
Philadelphia. "The Auditape System."
Also Albright College advanced
accounting class, Reading, Pennsylvania.
"A Career in Public Accounting."

Lynn V. Odland (Minneapolis)
Minnesota CPA Society program for
students of the University of Minnesota,
Minneapolis. "What is Public
Accounting?"

William A. Rowe, Jr. (Baltimore)
Presentation of certificates, National
Association of Accountants, Baltimore
chapter. Certificates of appreciation for
manuscripts in chapter competition
1969-1970.

Peter N. Ruma (see Delaney)

James E. Sullivan, Jr. (New York)
Superintendents conference, Ramapo
School District No. 2, Spring Valley,
New York. "Opportunities in Public
Accounting."

Armin C. Tufer (Executive)
Tennessee CPA Society, Chattanooga.
"Recent Developments in the Accounting
Principles Board."