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Two for one for the old school

The matching gifts program of the Haskins & Sells Foundation is off to a rousing start. During the first four months of its operation, starting in March of this year, the Foundation has sent checks totaling \$21,036 to match 289 gifts of the same amount sent to colleges and universities by H&S people.

The Foundation was established in 1928 with the stated purpose of "furthering accounting education in the United States." In recent years the American Alumni Council has been assisting a great many colleges and universities in fund raising through appeals to their alumni. Each year the council assists the institutions of learning by printing a list of employers that are pledged to match the gifts of their employees, within certain limits, to the participating schools. Many colleges enclose the list with their annual fund appeal to alumni. Since last March, H&S has joined that list of employers, most of them nationally known.

At the time the Foundation's matching gifts program was announced on March 8, 1972, Managing Partner Michael N. Chetkovich said in a message to all H&S personnel: "The matching gifts program offers such a wide range of choice for individuals who want to give financial support to higher education that we expect that there will be broad participation by the people of Haskins & Sells."

The rules of our Firm's matching program provide, in general, that all active and retired fulltime employees and partners are eligible to participate. Eligible recipient schools include graduate and baccalaureate degree-granting colleges and universities in the U.S. and Puerto Rico that have tax exempt status. Eligible contributors need not have attended the recipient school. The Foundation matches an employee's total contributions up to a maximum of \$500 per person each calendar year. The minimum contribution eligible for matching is \$25.

Moral: double your money this coming gift-giving season by sending \$25 or more to your favorite college. From your office, obtain a matching gift form and include it with your check. The Haskins & Sells Foundation will do the rest. □



So what else is new, Bruce?

(The following item is reprinted from The Ledger, newsletter of the Los Angeles office of H&S.)

When you're hot, you're hot; when you're not you're not. The latter seemed to be the case for H&S staff accountant Bruce Henry, on June 29, 1972. Having released all assistants on the 28th, Bruce was alone, completing the audit of a branch of a local bank. He should have known he was in for a bad day while reviewing working papers on statistical sampling. Evaluating errors in the population was enough to give any statistical sampling expert a migraine headache.

Bruce, rather quickly, forgot his accounting problems when a sawed-off shotgun was placed six inches from his head. He was ordered to move from his desk, abruptly rammed against a wall and ordered not to move. As the robbery progressed, Bruce, being an auditor at heart, made discreet observations (without inquiries).

Still shaking after the police and FBI investigations, Bruce managed his way to the H&S softball game against Seidman & Seidman. The day appeared to be taking a turn for the better when, Bruce reports, he "accidentally" hit the ball into deep left center for a triple. All illusions were shattered as, sliding into third base, he tore his knee—requiring stitches—and re-injured the ligaments in his back which had been torn in a game three weeks earlier.

To top the day off, waiting in the mail when Bruce *finally* arrived home was a confirmation (2nd request) from Uncle Sam reminding him he was needed in Death Valley for two weeks of summer camp, an honor due to his outstanding performance during his two years of active duty.

To make one thing perfectly clear, as Bruce said, "The day could have been worse—H&S did win the softball game!" □

Palm Beach glamour kitty

Imagine an H&S partner's being upstaged and out-publicized by his seven-year-old daughter's cat. It happened in Florida recently to Jack Von Funk, who transferred last year from Miami to open our Palm Beach office. Jack's daughter is named Cara; her cat, a slow moving, not too bright male Siamese, is named Dum Dum. Cara loves Dum Dum as only a young mistress her age can.

This past spring Cara learned about the All-American Glamour Kitty Contest sponsored by the makers of Kitty Pan Cat Absorbent, and she pestered her mother into getting the contest rules and the sponsor's address. Then Cara wrote a contest letter describing her plump Siamese as "healthy, looks like a tiger, eats lizards, takes sand baths, catches snakes, has sparkly eyes, purrs good, has cute legs, likes other cats, has a good face, good noise, good paws, is sneaky, lively, funny, cute, gentle, loving," amongst other things.

To the Von Funk family's amazement, word came in late April that Dum Dum was chosen as a semi-finalist in the national contest, which would be decided early in June in Miami Beach. This made big news in the *Palm Beach Post*, which ran several prominent stories with large photos showing Cara beaming on her pet. Then Dum Dum was selected as one of the nine national finalists, and life really changed for the Von Funk family. Amid the congratulatory letters and phone calls they tried (hopelessly) to train their most famous member for the talent contest, but found that Dum Dum could hardly be taught to jump over a fly swatter. Climbing a pole? Forget it.

Jo Von Funk, Cara's mother, was quoted in the *Post*: "If they ask Dum to play dead, we're in."

For the cat fashion parade they chose a red night shirt and a tasseled blue striped nightcap. "The sponsor said to pick a costume that best fits your cat, and for old Dum that could only mean pajamas," Jo told the newspaper. To put pep in his step, the cat's diet was switched to the best chopped chicken liver. "Pet Goes From Scraps to Riches," the *Post* declared.

A Palm Beach bank with a sign that it changes every few days first put up:

Photograph not included in Web version.

"Congratulations – Dum Dum!" Later, when the Von Funks went to Miami Beach for the finals, the bank sign read: "You can do it, Dum Dum!" The realtor from whom the Von Funks bought their home had a sign on his marquee on Highway No. 1 which read: "Dum Dum's realtor."

The finals were a press agent's dream. The hoopla started with the Von Funk family, who had driven from Palm Beach, waiting in the VIP lounge at Miami airport for the other contestants and their handlers to fly in from Atlanta. There were photographers, TV interviews, a band, bunnies from the Playboy Plaza playing hostesses, then a nine-car motorcade across the causeway to Miami Beach. There followed several days of events, such as the hurdles race

(in which Dum Dum sprang to life), maze running (Dum Dum lost his way) and pole climbing (no remarks). But when the smoke and litter finally cleared, Dum Dum was just another well-publicized finalist, and the glamour kitty title had gone elsewhere.

For Cara and Dum Dum there was lots of loot: a desk pen styled as a cat with a jeweled collar, a year's supply of Kitty Pan Cat Absorbent; a collar with "Dum Dum" on one side of an identification disc and the cat's formal name, "Charlie Wong," on the other; a portable TV and a silver water pitcher trophy as a semi-finalist; and, as one of nine finalists, an expense-paid week's vacation in Miami Beach, \$100 cash for Cara, and a silver wine cooler for her parents.

"Even in defeat it was a delightful experience for Cara," her mother commented afterward. "She tasted the glory as well as the defeat, which in my opinion was good for a seven-year-old."

Jule Phoenix, head of the Miami office, his wife and other friends of the Von Funks were at the finals when Dum Dum and Cara faced their moment of truth. But Cara's daddy could not make it. He had to be in New York to sign the H&S partnership agreement and to attend the Firm's management training seminar. Through it all Jack, Jo, Cara and Dum Dum made contact with lots of new people, had plenty of laughs and filled a scrapbook for Cara and Dum Dum to pore over in later years. □

The many worlds of Rick Johnson

The vibes weren't good for Rick Johnson in May 1967 when he sat for the CPA Examination in Lincoln, Nebraska. At four sittings out of five he happened to draw seat No. 13. Yet the following month he received his bachelor's degree from the University of Nebraska safely enough, and in a few weeks he learned that he had passed all parts of the exam.

What made the feat remarkable was that for the previous fourteen years Rick had been spending much of his time with his mind on the stars, while his classmates were concentrating on their textbooks. Ever since he built his first telescope at age eight or nine with the help of his dad, Rick has successfully combined his formal schooling and the start of a professional career in public accounting with a very busy off-duty schedule as an accomplished amateur astronomer-photographer-lecturer-electronic tinkerer...and lots more.

Now in his third year in the Omaha office of H&S, Rick relishes his dual life. "I enjoy accounting very much—I wouldn't be in it if I didn't," he says to people who ask how he balances two interests that seem so far apart. "I have always wanted to have my hobbies totally divorced from my work. I can concentrate on accounting during the day, and I can switch to my telescopes, or take pictures, or give an astronomy talk to a club in the evening. No problem." Nor, apparently, is there any problem about his switching back to an audit job the next morning and tuning out last night's stars.

Rick came to accounting naturally. His father, Philip G. Johnson, heads his own CPA firm in Lincoln. In fact, the elder Johnson started out in 1937 with Irwin-Imig Co., the Omaha firm that merged with H&S in 1956. So Rick grew up in an atmosphere of auditing and tax practice, and even got in some

experience as an assistant in his father's office while he was an undergraduate student. And because in those days he was also busy putting on illustrated talks before astronomy clubs and student audiences, "I thought I was working like crazy in business ed."

Diploma and CPA certificate in hand at age twenty-two, Rick decided to take a law degree at Nebraska. "I wanted more education—a broader education. I thought I'd get more of a taste of the real world with law added to accounting," he says, looking back on it. And the elder Johnson had set the pace by studying law in addition to accounting. So Rick did not come to our Omaha office until 1970, three years after sitting for the CPA exam.

After the accounting workday is over, Rick may be found at his bachelor pad on the west edge of town tinkering—as he puts it—with one of five telescopes (two others are at his family home in Lincoln), or adapting a camera to fit to the 'scope if the evening sky looks clear. As in all photography of the stars, which move during exposure of the film, Rick's equipment is controlled by a tracking mechanism ("I bought some of it, and made the rest.") to compensate for the motion of the earth. How well he has succeeded is abundantly clear when he puts on one of his color slide shows, which startle audiences who did not realize how many colors there are in the faint pin-points of light we see as distant star clusters. One of Rick's most colorful slides is of a grouping he calls "the Christmas Tree." Another shows the Andromeda Galaxy, about two million light-years away, which required a camera exposure of 34 minutes.

Rick's remarkable collection of astronomical color slides and black-and-white prints have made him a popular speaker in Nebraska. His show-and-tell has been on the road for years, with new material added as he gets better and more interesting results with his cameras. He has developed a light, conversational manner of presentation which permits those who know nothing about astronomy to understand and appreciate the talk. Yet when members of the audience throw the tough questions at him, Rick can answer with confidence. When he doesn't know, he says so.

"I'll speak to any group that asks me,"

he says. "I find that some of the junior high school age kids are at a level that has left the older ones far behind."

Another of Rick's interests is rocketry. "I got hooked on rockets when I was seventeen. A friend of mine who was working in a hardware store had a customer who came in to buy a lot of asbestos. He said he wanted it for a rocket launching pad. We were invited to the launch—and I was hooked." Now Rick assembles most of his rockets from scratch (he makes a few from kits) and uses them to send up cameras and mice, which float softly back to earth on a colorful plastic parachute. He takes pride in not having lost a rocket-borne camera or a mouse yet. Rick's 10-second color movie, taken back toward the ground from the nose of his 30-inch rocket as it blasts upward in a whirl of smoke, is a mini-spectacular. And it is a laffer when Rick projects it backward.

So what else has this young D accountant in Omaha done with his time?

Helped organize the Lincoln-Prairie Astronomy Club when he was fifteen.

Played the French horn in school and college bands and the University of Nebraska horn choir.

Got his general license as a ham radio operator, call letters WA0CKY.

Learned to fly his father's Cessna 182 Skylane, but has not taken the training course required for a pilot's license.

Wrote articles in popular astronomy magazines, and started work on a basic astro-photography book in collaboration with others.

Put together his own color TV set in a couple of days last winter, when a blizzard closed all the roads around Lincoln and Omaha.

Built a Theramin, an electronic sound-producing machine that gives forth all kinds of mysterious sounds as the operator moves his hands in its wave path.

Fished on vacation trips to Minnesota, photographed bald eagles and ospreys in the wild, climbed mountains in Colorado, read his way through mountains of murder mysteries, and raised tropical fish.

Lately, however, Rick has been experimenting with laser beams, which he firmly believes will be the basis for most communications in the future. His generator, which sends out the narrow, red laser beam, and the demodulator, or receiving instrument, both are Johnson-made, mounted in plywood boxes. When they are placed at opposite ends of Rick's main room, Rick can demonstrate how the laser (super high radio frequency) beam can be used in place of a wire to play radio music, at a distance. He waves his hand in the beam's path, and the music is cut off. He moves it away, and the radio blasts out. "With time to fool around lining this up, I could hit a doorknob at ten miles," Rick says of his laser equipment.

One night last year he set up his demodulator a half mile away from his apartment window, behind a row of newly-built homes, and was trying to zero in on the laser beam. Something went wrong with the experiment and Rick drove out to pick up the crude-looking demodulator box. A police car came cruising by. "What are you doing here?" asked the law, somewhat suspicious. "Conducting some communications experiments," said Rick. "Why are you here?" persisted the law. "This is the other end of my laser beam," was Rick's reply.

The law enforcer's flashlight went to the box on the seat of Rick's car. "What's that?" — "That's my laser demodulator," said Rick, somewhat nettled. He reached out to pick it up. — "Don't touch that box!" came the loud command, from a man wary of bomb danger. Rick needed a few minutes to explain to the jittery police officer what a laser beam was, and that the demodulator was really an almost empty box. He took the policeman around to the other side of the car so he could see it for a fact. Then the red laser beam, projected from Rick's apartment window, caught the officer right in the eye for a half second.

"It didn't hurt him, of course. But he got religion about lasers," said Rick. "He let me go then." Laughing, Rick added the follow-up to his pinch as a suspicious character: "Some time later one of my friends told me he had seen my name posted on the Omaha police headquarters bulletin board. They have me marked down as a harmless kook!" □

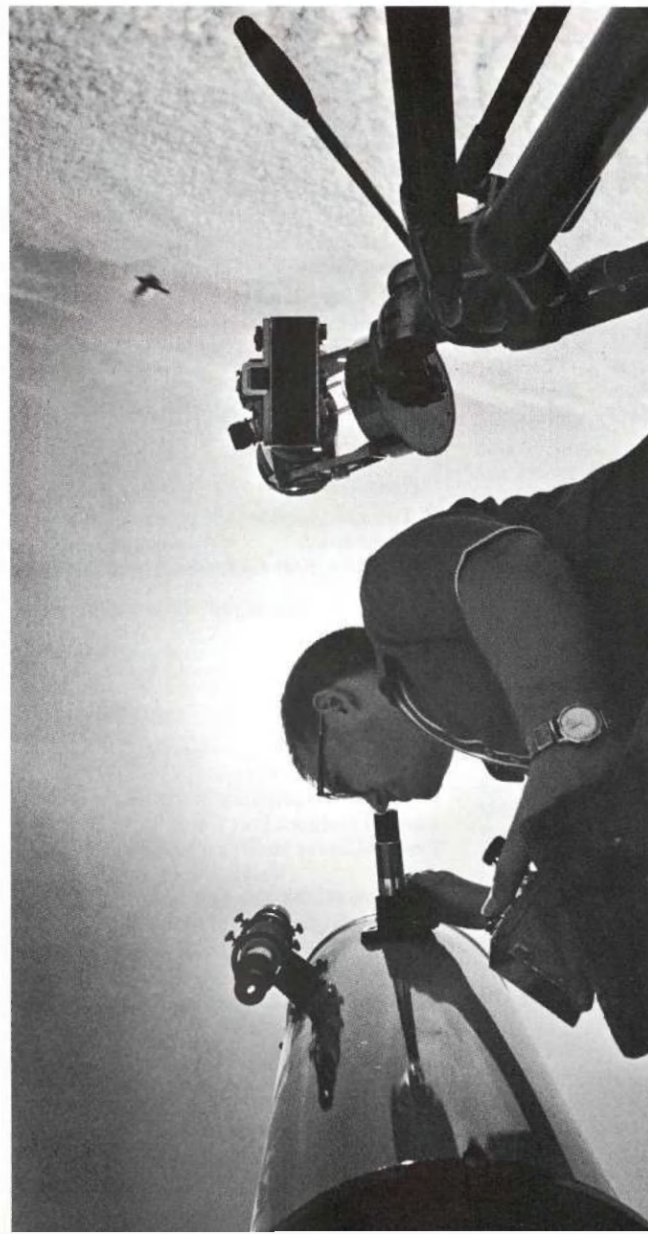


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