

University of Mississippi

eGrove

Haskins and Sells Publications

Deloitte Collection

1974

Office profile – Dayton

Anonymous

Roy Stevens

Follow this and additional works at: https://egrove.olemiss.edu/dl_hs



Part of the [Accounting Commons](#), and the [Taxation Commons](#)

Recommended Citation

H&S Reports, Vol. 11, (1974 winter), p. 01-09

This Article is brought to you for free and open access by the Deloitte Collection at eGrove. It has been accepted for inclusion in Haskins and Sells Publications by an authorized administrator of eGrove. For more information, please contact egrove@olemiss.edu.



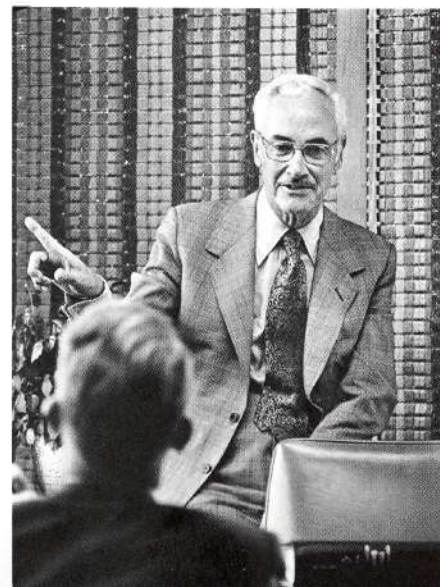
Taking off. Dayton manager Russ Natherson and his wife Darlene, both licensed pilots, take their two boys, Randy and Rusty, up for a flight.





Soft work. At Stearns & Foster Co. senior accountant Jim Ripley (l.) and Terry Vukcevic (r.) join Harlan Smith, controller, to demonstrate the ample width of a finished product. The client company manufactures mattresses and textiles, both woven and non-woven.

High-level conference. In top floor offices of C.F. Kettering Inc., Mrs. H. Warren Kampf, owner of the Winters Bank Tower, joins president Allen J. Martin (l.) of client Kettering company and Charles A. Perkins in discussion. Mrs. Kampf's offices are a museum of Orientalia, of which she was a collector with her late husband, Eugene Kettering.



Charles A. Perkins, partner in charge of the Dayton office since 1963.



Quiet waters.
The Winters Bank Tower, home
of the Dayton office of H&S,
dominates the city skyline.

Dayton Notebook

Dayton, Ohio

Charles A. Perkins ("Almost everyone calls me 'Perk' ") cordially welcomes *H&S Reports* to his corner office on the twenty-second floor of the Winters Bank Tower, the tallest building in town, and gives you a minute to take in the impressive view spread out below. From the windows of the partner in charge, and from those on the other sides of the building which is home to the Haskins & Sells Dayton office, you quickly get a sense of great space, with Dayton its hub of communication and activity.

The city is seen as lying in a kind of shallow saucer, surrounded by the gently rolling hills of southwestern Ohio. You can see the Miami River flowing south past the city and out of view, to join the Ohio River downstream from Cincinnati. Within the city limits, north from the Winters Bank Tower, you can see the points where the Stillwater River joins the Little Miami, and that river and the Mad River come together to form the Great Miami River.

Mention these rivers and sooner rather than later a Daytonian gets around to the great flood of March 1913, which swept through the city with tremendous destructive force and covered almost all of downtown Dayton. Right after the raging waters of the Miami subsided, the people of Dayton, closing ranks in a remarkable display of civic purpose, and with no assistance from any outside agency of government, raised the money to build seven conservancy dams to contain the waters of the Mad, the Stillwater and the Miami. "Remember the promise you made in the attic!" was the slogan that Dayton used in 1913 to back this united enterprise, which has made the city safe from flood for all time.

Birthplace of Aviation

As almost everyone knows, the Wright Brothers, Orville and Wilbur, lived in Dayton, where they operated a bicycle manufacturing shop before their historic first flight at Kitty Hawk, North Carolina in December 1903. Today Wright-Patterson Air Force Base, the Air Force Museum, and the Dayton Aviation Hall of Fame are reminders of Dayton's premier place in aviation history.

The connection between the Wrights, Dayton and aviation was no mere coincidence. Dayton has had a long history of excellence as a manufacturing center, particularly in small and medium-size machine shops. Dayton lay close to the overland and river routes taken by settlers going West, and thrived on supplying the goods needed by travelers, farmers and builders of towns throughout the 19th century. Products of their environment, the Wright Brothers were experienced mechanics and industrial designers, not just tinkerers who happened to put an engine and wings on bike wheels.

From its settlement in 1796 and incorporation in 1805, Dayton has grown into a metropolitan center of more than 850,000 population. There are nearly 1,000 industrial plants in the city or close to it. The Dayton area today is a workshop community with a wide range of products and skills that tend to reinforce one another. If anyone needs a manufactured product, the chances are excellent that Dayton can make it.

H&S in Dayton

The modern phase of our Firm's history in Dayton extends back to December 15, 1963. Earlier there had been an H&S Dayton office for about ten years, from

1941 until late 1950, but after that period, as before, clients in this part of the state were served by our people working from the Cincinnati office. In 1961 H&S reopened an office in Dayton, and in 1963 this organization merged with the strong local firm of Arnold, Hawk & Cuthbertson.

AHC had got its start in 1928, enjoyed an enviable reputation in the area, and as its clients and its practice grew, it had taken on a number of aspects of a national firm. Some of its clients operated in widely separated states. When the 1963 merger took place, Charles Perkins, a partner of AHC, became partner in charge of the enlarged organization. Looking back on that merger just before Christmas ten years ago, Charlie Perkins says:

"If I have any words of advice, they are: 'Don't merge on a date that late in the year. It's too close to the busy season.' We were supposed to move together into the Third National Bank Building—and we ate plaster and sawdust for days. You could say we finally got together in February 1964."

As the years passed and the practice grew, the office ran out of space, because walls and neighboring tenants held firm. At length, in September 1971, completion of the Winters Bank Tower enabled H&S to move into adequate new quarters. The shift was accomplished on foot. Office equipment was wheeled down an alley on dollies about 250 feet to the new building. It was a smooth transition, and a happy one for all concerned.

Now our Dayton people enjoy one of the most pleasant, tastefully decorated offices that *H&S Reports* has visited. Elaine Yunger, the interior decorator who worked closely with Mr. and Mrs.

Perkins to design the office, employed subdued colors and Oriental themes to give a suggestion of the exotic East to this office in a typically American city. Her inspiration came in part from the design choices of the building owner, and H&S client, Mrs. Eugene Kettering (now Mrs. H. Warren Kampf), who had supervised the decor in the public areas of the main floor and the corridors. In office areas where sunlight floods in through the huge window-walls, Miss Yunger stained the wild birchwood doors dark, to match the dark metal building ribs. But in interior areas closed off from natural light, where a touch of color is needed to add spice to the dark busy-season days, there are divider panels in several bright colors to separate the work areas and muffle distracting sound.

“Perk”

The head of the office is a quiet leader, who effectively directs by example. No table-pounder he (as *Time* magazine might put it). Born near Dayton at Pleasant Hill, Ohio, Perk attended Ohio Western Business College, then went into savings and loan association work for about eleven years. In 1944 he switched to public accounting, joined Arnold, Hawk & Cuthbertson in Dayton, took a CPA coaching course and was certified in 1946. Of the five present Dayton office partners, Perk, tax partner Chuck Collins and Henry Wagner, Jr. came from AHC. Other AHC alumni include Wint Lane, manager; Bernadette Dickman, office secretary; Norma Nellis, cashier; Lois Guise, report department head; and Helen Stewart, Thelma Doench and Jean Arrington, typists. Considering the length of time that some of them spent with the predecessor firm, an H&S loyalist can forgive Perk and the others for occasionally referring to AHC as “we” and “us” when recalling the pre-merger days in Dayton.

Betty and Charles Perkins have made it a point to open their home cordially to everyone in the office. Last summer they entertained all H&S people with their spouses or steadies at a series of three

parties—numbering more than 50 each time. The evenings proved excellent mixers for everyone across the board. Betty Perkins still glows at the memory of the warm post-party messages that, she says, “went far beyond the standard courtesies in their kindness and thanks.”

Perk’s open manner in dealing with everyone in the office is clearly exhibited in his signed column, “Corner Comments,” which appears in the office newsletter, *Holidays & Sundays*. In this space Perk may discuss a current office rumor, or ask for cooperation in overcoming a difficulty, or express thanks for a job well done. Recently he announced the appointment of a committee of five senior accountants to bring in their recommendations for a policy change on accounting for travel time. He wound up the column this way:

“One thing that makes my job a little difficult is when I have to consider a matter which has come to me second or third hand. All of you know that my door is always open and if any of you have anything on your mind, I wish you would come in and discuss it. Both of us would benefit.”

Outside the office, Perk has long been active in civic and professional groups. He served the Ohio State CPA Society as vice president, director and member of several committees, and was Dayton chapter chairman in 1958-59. In the same year he was Dayton area chairman of the Citizens Housing Association, as well as chairman of the tax study committee for the city of Kettering, a Dayton suburb. This year he is first vice president of the Dayton Area Chamber of Commerce, and presumptive president in the following term. So Perk keeps busy in his not-so-spare time.



Mix, wash and slice. Client Hobart Manufacturing Company makes an outstanding line of products connected with food handling, for both commercial and home use. Pete King (dark coat) and Martha Darrah (plaid suit) look at a few samples and wish they owned them all. Guiding them is assistant controller Leon Sachleben (top l.).



Some crust. H&S staffman Dave Curl tests a pie fresh from the cooling line at Blue Bird Baking Co. Senior assistant Larry Cooke waits for his bite and client financial officer Harry Beyoglides knows the product must be right.



The Practice

The operative word here is variety. An accountant, whether in audit or tax work, gets into all kinds of action in the Dayton practice. Most of it is in the city and its suburbs, but not all; Dayton office people travel over an area reaching out to such other Ohio industrial towns as Middletown, Eaton, Bryan, Lima, Sidney, Troy, Springfield, Xenia and Washington Court House. But the biggest engagements are closer to Dayton, so staff people average only about ten days a year away from home. Partner Bob Potter, who started in the Cincinnati office when H&S did not have a Dayton office, recalls the contrast: "The first year I was married, I was in Cincinnati only 90 days, including holidays and Sundays." It's nice to be close to your clients, the Dayton people agree. Among many others, the client list includes:

Hobart Manufacturing Company—maker of the widely known Kitchenaid products used in the home as well as food handling equipment used in commercial establishments.

Cox Enterprises, Inc.—a holding company owned by the Cox family. James M. Cox was formerly Governor of Ohio and was candidate for President in 1920 on the Democratic Party ticket, with Franklin D. Roosevelt as his running mate. Holdings include newspaper companies, a trucking company, steel warehouses and ranches.

Sorg Paper Co.—maker of fine grade papers for stationery and other uses.

Philips Industries Inc.—manufacturer of components for mobile homes.

Spangler Candy Co.—manufacturer of candy canes, chocolates, chewing gum, Dum-Dum, and other confections.

Elder-Beerman Stores Corp.—a retail department store with eleven outlets.

Stearns & Foster Co.—manufacturer of mattresses and textiles, both woven and non-woven.

Reynolds & Reynolds Co.—maker of business forms and electronic bookkeeping services.

All these, plus Blue Bird Baking Company (a pie bakery); Dayton Progress Corp. (metal punches); Specialty Papers Co. (paper converters);

Siebenthaler Co. (garden centers and landscaping service); Gem City Savings Association (second largest savings and loan in Ohio); Third National Bank & Trust Company (second largest bank in Dayton), and more than 30 other bank and S&L clients. In fact, the Dayton office financial institution practice is one of the most extensive, related to the size of the office, in our Firm.

In addition, the office does participating work covering six General Motors units; Cox Broadcasting Corp., Signal Companies, Norton Simon, Inc. and International Harvester Co.

“Boss Kett”

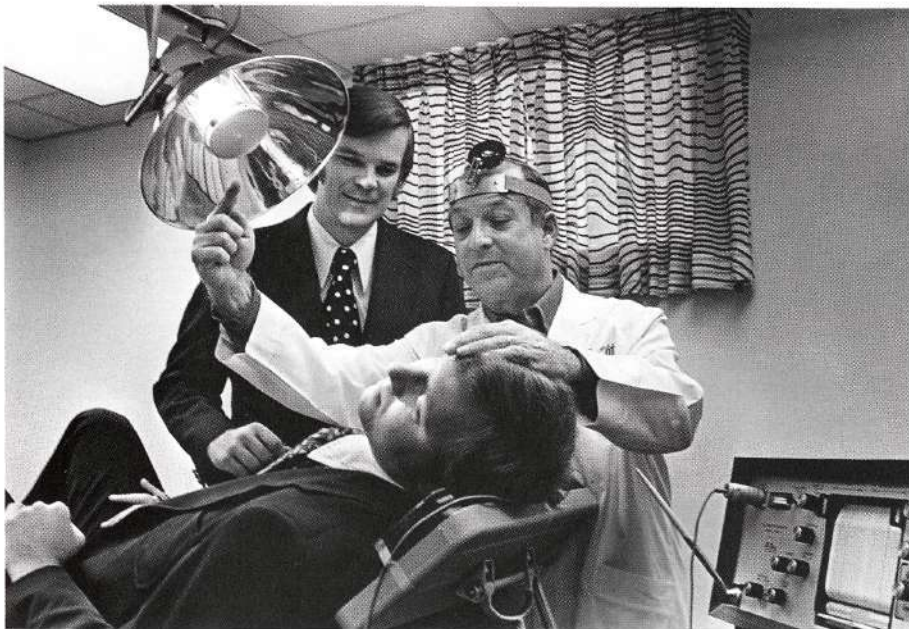
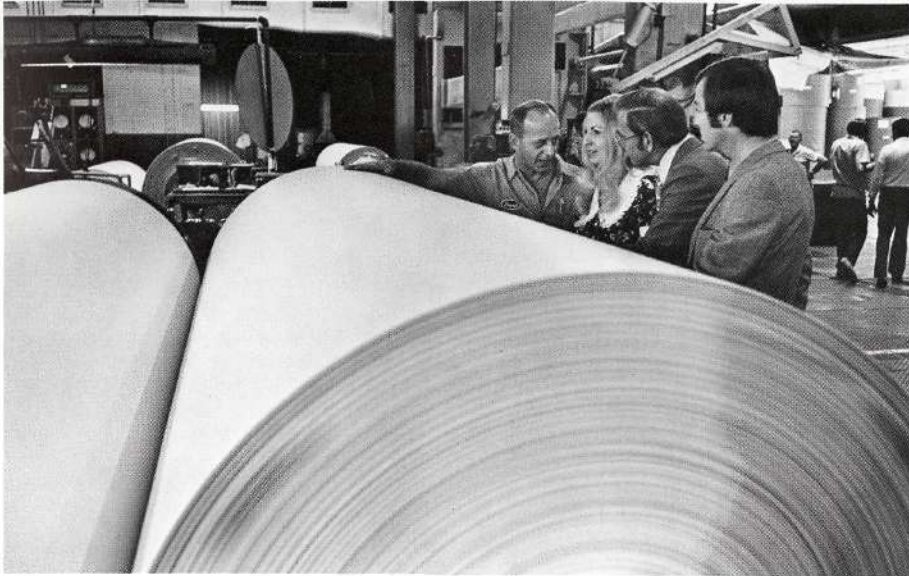
The Dayton office has a group of clients associated with the name of the late Charles F. Kettering, a Daytonian known throughout the world of applied science and technology as one of the most prolific doers and profound thinkers of this century. Vice president and director of research for General Motors from 1920 until his retirement in 1947, Kettering either invented or guided the development of the first practical self-starter for automobiles; leaded gasoline to remedy engine knock; quick-drying lacquer finishes for cars, to speed production; and the modern design of diesel engines, to improve their efficiency.

C. F. Kettering, Inc., a holding company originally organized by “Boss Kett,” as he was generally known, is a Dayton office client with many facets. It is now directed by his daughter-in-law, Virginia Kampf, who was the wife of Boss Kett’s son, Eugene Kettering, until his death two years ago. She is also owner of the Winters Bank Tower, the building which is the home of our Dayton practice office. The Kettering Medical Center, a general hospital and H&S client, was started with a substantial grant from the Kettering family.

Virginia Kampf is deeply involved in all kinds of civic work, as well as in business, and is one person to whom Dayton organizations almost always turn when they need organizing talent, manpower and funds. Through her work, in a sense, the spirit of the renowned Boss Kett continues to flourish in Dayton.

Wings. Outdoor display of planes at Air Force Museum, Dayton office client, attracts huge numbers of visitors every year. Robert Rowe of the museum publicity staff (l.) discusses the display with Ken Fromm (c.), staff accountant, and manager Wint Lane (r.).





Paper work. Donna Webster, in-charge accountant on the Sorg Paper Co. audit, examines the finished product after it emerges from the block-long paper machine. Listening with her to an explanation of the process are John K. Darragh (second from r.), company vice president, finance, and treasurer; and Pierre Desplands, H&S exchange visitor from Switzerland.

Hearing aid. Dr. Nathaniel Soifer, renowned otolaryngologist, demonstrates to Tom Stadler, senior accountant, and staff accountant Roger Parker examination procedures for hard-of-hearing patients. Reconstruction of stapes (stirrup) in the middle ear to restore hearing is a surgical procedure on which Dr. Soifer is a widely recognized authority.

Small Business

A particularly bright spot in Dayton is the thriving small business practice directed by Sherrill Hudson, a manager since 1971. Sherrill, a tall, round-faced native of Mississippi, looks and sounds quite easy-going. But he is all action when it comes to finding ways to bring the best kind of service to clients, both old and new, who lack the in-house strength to direct their own financial and tax planning in a sophisticated way. Sherrill pulls his small business management team together at 7 a.m. on Mondays for a planning meeting over breakfast, then the department of ten people loses no time in carrying out what has been decided.

A good example of the kind of small business client Sherrill's department serves is the joint medical practice of Drs. Nathaniel Soifer, Blaine Lee Block, Donald B. Hite and Nicolo Mileti. With complementing specialties in eye, ear, nose and throat work, these four physicians incorporated in 1961 and have been served by H&S for a decade. Their organization has about 30 people, including nurses, audiologists, medical assistants, clerks and other employees. Duties and responsibilities are rationally divided and systematized so the four doctors can bring the maximum of skilled medical care to a great many patients.

"The main thing," says Sherrill, "is to do a good job for your clients, and word of mouth will do the rest. We give them business cards with our home phone numbers and tell them we're available when they want to call. We have shown our clients that we really care. We rejoice with them when things go well, and we cry with them when they don't. We've been picking up a new client a week; and we just don't lose any clients, either."

The People

The Dayton office staff, as of the start of 1974, consists of five active partners, six managers, eleven senior accountants, 41 staff accountants, five interns and business services associates, and 17 office employees. A distinguishing mark of this crew is the number of women accountants—almost one out of eight. They include two senior accountants

(Marietta Meacham and Donna Webster), five staff accountants and one business services associate. From all accounts, experience in Dayton has proved that some old timers' fears of hiring, assignment and promotion of women professionals have been groundless. Charles Perkins could not be more enthusiastic in his commendation of the women on his staff.

Among the other partners, Chuck Ballard, an Oklahoman by birth, has really moved around. After a stint in the U.S. Army, he attended Ohio Wesleyan University, transferred to Northwestern University to take his degree, and then signed on with H&S in Cincinnati. He transferred to Dayton shortly before the 1963 merger and put down deep roots in the community—as an officer of the Miami Valley Arts Council, in work to aid handicapped children, as a vestryman of his church, and in committees of the Ohio State Society of CPAs. In the office he heads the staff training program, backed by manager Ralph Wagner.

Charles Collins, tax partner, has organized tax classes for the audit staff every Friday at 2:30 p.m. in the June-November period. Dayton has always had a large tax practice, he points out, thanks to the client list developed during the AHC days. Mr. Collins believes firmly in desire and imagination as the key qualities that make a good tax practitioner, and he can wax very enthusiastic as he talks about the feeling of personal satisfaction that one can get from this specialty. "The client really knows your name in tax work," he says, "and a personal touch is important."

Partner Bob Potter, like Chuck Ballard, came to Dayton from the Cincinnati office, and likewise has given generously

of his time and energy to community affairs. He is treasurer and a member of the board of the Metropolitan YMCA, member of the board of the Central YMCA, board member of the Dayton Better Business Bureau, and is very active in the Big Brothers Organization. Partner Henry Wagner, who was born in Baltimore, moved to Ohio after World War II and while with AHC before the merger with H&S served as member and as chairman of the Accountancy Board of Ohio, by appointment of the Governor.

Among the six Dayton managers, three became managers in 1973—Ken Wiseman, Tim Finley and Ralph A. Wagner. Ralph started in our Indianapolis office and transferred to Dayton in 1972 when he was a senior accountant.

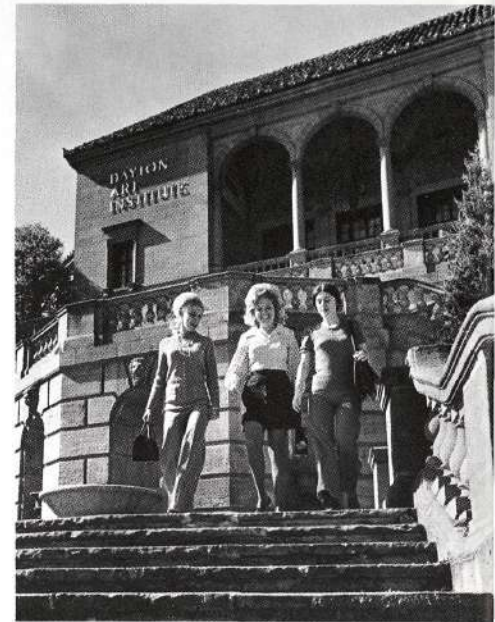
Random Notes

Prize exotic (meaning from a distant land, not a dancer) in the office is Katty Kotecha, a staff accountant whose ancestry is Indian and who grew up in Zanzibar, in East Africa. The first language she learned was Gujerati, an Indian dialect spoken in the Bombay region; her second language was Swahili. She had her schooling in her third language, English, and served in the Zanzibar legislature for a while as a shorthand reporter. She and her husband, a political scientist, came to the U.S. several years ago, and when they settled in Dayton, Katty studied accounting at Wright State University. Now she is deep in American tax work.

Another office member from overseas is Pierre Despland, an exchange visitor from DH&S in Geneva, Switzerland. He expects to be in Dayton for eighteen months as part of the international firm's program to develop accountants with multinational experience.

Among the varied activities of our Dayton office people, in the office and out: staff accountants Dave Glatz and Paul Murphy are volunteer teachers at Wilberforce University, a school with a predominantly black student body... Paul, who is keen on physical conditioning, has at times jogged to work in the morning (sometimes he has ridden a bike) and arranged to change into office attire in the building janitor's room... Senior accountant Skip Snow is

Museum client. Portrait of the Rubens school holds the gaze of Pam Seale of the Dayton clerical staff in visit to client Dayton Art Institute.



Sunshine and smiles. Vickie Walsh, Linda Turner and Pam Seale (l. to r.) of Dayton office clerical staff leave the Dayton Art Institute, after a Saturday afternoon visit.

touted by his office mates as "the best golfer in all five of the H&S offices in Ohio"... Every year someone from the office serves as a "loaned executive" to the Dayton United Fund. In 1973 Ralph Wagner represented H&S in the Fund, which announces its progress during the annual drive by a column of lights that climbs up the Winters Bank Tower like a giant thermometer.

Rising lights now bring satisfaction to Daytonians; sixty years ago, rising water in the Miami brought fear. Manager Wint Lane remembers talking with his grandfather about the 1913 flood, which wiped out his wagon-spoke factory. It's unlikely, Wint says, that anyone in H&S will ever have to take refuge above the 22nd floor, or "remember the promise you made in the attic." □



Honorary manager, Mr. Perkins models the playing uniform of the office softball team, winners of their league title in 1973. N.A.R.F.? — National Accountants' Relief Fund. Players (l. to r.) Jim Kersteiner, Ralph Wagner and Paul Murphy.

