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"I am really more an MAS man than an auditor."

The self-analysis comes from Warren L. Eisenberg, partner in the Philadelphia office of Haskins & Sells and sparkplug of its small business practice. In an interview with *H&S Reports*, Warren readily exhibits the characteristics essential to success for the financial management adviser. He has a ready smile and is an eager conversationalist, while at the same time he practices the art of sympathetic listening. A person talking with him has the sense that Warren is taking in everything that is said, while his thinking is moving ahead to a possible solution of the problem that the other person is posing.

Had he decided to be a teacher by profession, it is a good bet that Warren would have been a great one. He has a love for learning that keeps his mind constantly open to what is new. But he chose instead to become a professional accountant and to work with people in the business world. He joined the Firm in 1970 when he and Robert Grossman merged their accounting practice in the Quaker City with Haskins & Sells, and he gives every evidence of relishing all the opportunities that working in our Firm affords. He speaks with warm appreciation of Phil Sandmaier, whom he has known for many years, and of Larry Walsh and Joe Healy, the successive partners in charge of the Philadelphia office with whom he has worked over the past four years.

Warren's particular professional interests, taken in no special order because they intermingle with one another, are: working with the Firm's Small Business Advisory Committee to develop this practice on a national scale; assisting his clients in the Philadelphia area to realize their full business potential; bringing to small and medium-size clients the benefits of electronic data processing systems suited to their needs; and making friends for the Firm through personal contact.

The way Warren came to these interests is best explained by his own personal history. He was born in Philadelphia and attended school there. His father, an engineer by training, left that field and became, Warren believes, the first man to start an automobile finance company in

the United States. Warren entered Pennsylvania State College (now University) in 1938 and was, as they say in show business, a "quick study" at the books.

"I didn't have the patience to take just the required number of credits," he recalls now, "so I took eighteen credits the second semester. Then I took twenty-one credits the third semester, and I pushed it up to twenty-four credits in my fourth semester. I was working at the time, too, because my father had died and money was a bit tight for us. Then, in my second year, I looked over my schedule and saw that if I grabbed some extra credits in a summer session I could graduate in three years. So I did, and finished in 1941, with a major in economics and a minor in accounting.

"I didn't know for certain just what I wanted to do. But I was sure that I did not want to be in the finance business. So I took a job for a few months in a local accounting firm in Philadelphia, just as the war clouds were growing pretty dark. I had taken two years of military science at Penn State, and in the fall I decided I wanted to enlist. One week before Pearl Harbor I went to the Philadelphia Navy Yard and tried to sign up. Then, the day after the attack, I sent the Navy a telegram, trying to enlist again. They took me as an ensign early in 1942, and I was assigned to the Communications Office of the Third Naval District, in New York City."

Warren soon tired of office work and hotel living, so he applied for sea duty and spent most of 1943 and 1944 on a destroyer in the North Atlantic, making countless crossings on convoy duty, participating in the invasions of Normandy and southern France, and advancing to the rank of lieutenant. He ended up his Navy stint in charge of the Radar Training School in Norfolk. Upon his discharge from the service in 1946 he went back to work for his old employer.

Married by now to the former Bert Radoff and the father of a baby boy, Warren studied for the CPA examination and was certified in Pennsylvania in 1947. That year he moved to another Philadelphia firm and worked there for the better part of two years before starting his own CPA firm in 1950. His practice was traditional for a number of years. Then in 1962 there

occurred a sequence of events that heavily influenced Warren's future course and enabled him, with Bob Grossman, to build his practice and organization to twenty-five people by 1970. As he tells it now in retrospect:

"I became the auditor for Isaac L. Auerbach, a Philadelphia engineer starting his own computer consulting business. He had been one of the original members of the team that built UNIVAC, the first computer. About 1960 he told me that a computer could do most of what an accountant could do, and I told him it was impossible. But he discussed with me what a computer could accomplish and said he wanted to computerize his accounting system. Well, he knew EDP systems, such as they were back then, and I knew accounting. Together we worked out a system for putting his accounting records into a computer."

One thing led to another. Alex Herskovitz, a partner of Alexander Woodwork Company, one of Warren's manufacturing clients, had enough confidence in his accountant to be a pioneer in his industry in computerizing his accounting system under the direction of Eisenberg & Company. This led, in turn, to Warren's making a presentation before the Architectural Woodwork Institute, the national trade association, and obtaining both the Institute and a number of its member companies as clients. The AWI remains an H&S client, and Warren Eisenberg has moved on to providing new services, such as the Cost-of-Doing-Business Survey, for the Institute and its members.

Meanwhile, from his experience as treasurer of his synagogue, one of the oldest and largest in the Delaware Valley, Warren recognized that the time had come to use EDP systems to save time and money in the nonprofit sector, as well as in manufacturing. In 1968 he designed a computer system for processing pledges and other receivables and for preparing financial statements. Shortly afterward he prepared a written report on the use of EDP to prepare financial information for synagogue management, and this report was distributed on a national basis.

Last year Warren and Dorsey Wittig, manager in the Washington office, took

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responsibility for conducting and analyzing results from a financial survey for the National Utility Contractors Association. The association president wrote all member companies that "this service can help you to understand better your own operation and ascertain possible trouble spots in your business if your items show up substantially different from the average for contractors of similar size."

Lately Warren has been working on a computerized job cost accounting system, generally applicable to many manufacturers and service businesses. Its purpose is to allow the user to analyze, control and measure his efforts in completing work assignments. Like our FALCON and FORECAST programs, it will become another program available in the H&S Computer Applications Library. Although this and other services may be quite technical in their working details, Warren has a knack for explaining their

advantages to businessmen who have little professional knowledge either of accounting or of EDP. This ability comes through in his speaking and his writing.

It's not all work and no play for Warren Eisenberg, however. He often slips out of town on Friday afternoon with his wife Bert and heads for Loveladies Harbor, a shore community a few miles north of Atlantic City, where they have a house facing Barnegat Bay. For years the family was on the water, first in power boats, then under sail. Then they took up tennis and sold their boat. "But now we are talking about sailboats again," Warren admits. "And I am always gardening, both vegetables and flowers, and we are proud of our results—both edible and decorative."

Between them, he and Bert, whom he married on a brief leave from Navy sea duty in 1943, have raised three sons. The eldest, Dr. Peter Eisenberg, is a hematologist in Jacksonville; David is a social plan-

ner, specializing in geriatrics, in Philadelphia; and Steven is in his senior year at Temple University. When the youngest son was big enough to be in school during the day, Bert went back to formal schooling herself and got her bachelor's degree from Temple in 1968. Since then she has been a teacher and recently enrolled in a Master's program in Human Behavior and Development at Drexel Institute.

When the family numbered five they lived in suburban Huntingdon Valley. Recently Bert and Warren moved into a new town house in the Society Hill section of Philadelphia, near the Delaware Riverfront. This is a showplace of beautifully restored brick homes and shops from the era of Benjamin Franklin, intermingled with new structures designed to fit in with the colonial architecture. Warren walks to work most days, "eighteen minutes door to door, right past Independence Hall and the Liberty Bell."

When Warren does catch the bus to the office, however, it is not because of the weather. He is in a hurry to get to work that cannot wait. And sometimes on the bus, or anywhere else, he can be seen pulling a tiny tape recorder out of his shirt pocket and talking into it sotto voce. These are his notes, thoughts that he does not want to lose, items he has recalled that require action, messages for his secretary. They are typed later in the day—a list of reminders representing an active mind at work.

"I am very dependent on my secretary, Mary Anne Penko," Warren says. "I rely on her as my anchor, and she is a remarkable one. I move around so much that I need someone to keep me straight on all the things I am juggling. I use a tickler system and a set of hanging numerical files to record them. She controls the system."

"I want to give our clients the things they need to operate efficiently," Warren says. "We should help them all the time, with checklists on tax filings, with systems that show them where they stand each day. That's how we serve them best. People's heads shouldn't be used for doing routine things. They should be done by machines. People should be thinking."

"We all waste too much time, when we should be thinking."

