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Annual meeting

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cerns should establish contacts with their personnel in a similar way. A betrayal of trust is frequently foreshadowed by associations and interests of the non-business hours. The business family cannot safely be ignorant of such matters.

In conclusion, the accountant may be requested to perfect only a minor part of an office routine and method, but his grasp of the entire situation should be such that the further need of his service can be stated succinctly and emphatically so that, instead of merely making minor alterations, he will be asked to help redesign the entire structure, in order that it may be a more efficient means of serving and expanding a successful enterprise or conserve the resources of a concern too long operating without sufficient accounting information.

Such service is to the highest degree constructive and requires a great breadth of view and a wealth of detail information, but it is the function and opportunity of an accountant.

The three essentials that should be a part of every properly organized enterprise have been described and somewhat enlarged upon, and each system engagement should be classified as needing particular thought as to one or more of these essentials: namely,

- (1) Functional assignment of duties.
- (2) Methodical arrangement of records and reports which will properly correlate such functions.
- (3) Disinterested surveillance of the human equation functioning on the system as established.

Annual Meeting

THE 1928 annual meeting of the members of the firm and managers was held Monday, Tuesday, and Wednesday, September 24, 25, and 26. While the physical setting was new and unfamiliar, on account of the changed location of the executive offices, the gathering looked not unlike the many by which it has been preceded. All of the firm members were present with the exception of Mr. Lovibond. All of the American practice offices were represented except Dallas. The death of Mr. Bland, who had planned to attend and represent Dallas, cast its shadow over the gathering, and he was missed by his many friends.

The program this year followed practically the same plan as last year. A professional conference, at which Mr. Ludlam presided, was held the first day, with a recess at noon, when a buffet luncheon was served in the library. In the evening, after several private dinner parties, the firm members and managers, with their wives and other members of their families, attended a theatrical performance.

The golf tournament, which has come to be an established part of the annual meetings, was held the next day, with Colonel Carter acting as host, at Round Hill Country Club, Greenwich, Connecticut. The day was ideal for golf. Mr. J. A. Padon repeated last year's performance by winning low gross with a card of 86 for the eighteen holes. Mr. Carr won the honors for low net with a score of 66. The consolation prize was awarded to Mr. Foye. In the evening a dinner dance was held at the club.

While the golf tournament was in progress, Mrs. Carter entertained the women members of the party with a luncheon at her home, Shamrock Farm, in Greenwich, Connecticut.

Informal conferences occupied the time on Wednesday, and the meeting closed with a general feeling that the occasion had proved helpful, as usual, in undertaking the work of the coming busy season, and in solving the many problems with which the organization always is confronted.