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## Moving forward [News items] Haskins & Sells, Certified Public Accountants -- Organization

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# HASKINS & SELLS

CERTIFIED PUBLIC ACCOUNTANTS

NEW YORK  
CHICAGO  
DETROIT  
ST. LOUIS  
BOSTON  
CLEVELAND  
BALTIMORE  
PITTSBURGH

# BULLETIN

SAN FRANCISCO  
LOS ANGELES  
NEW ORLEANS  
SEATTLE  
DENVER  
ATLANTA  
WATERTOWN  
LONDON

Vol. II

NEW YORK, APRIL 15, 1919

No. 4

## Moving Forward

**I**N the great course of human activity there is no such thing as standing still. Not to go forward is to go backward.

Since the firm of Haskins and Sells was organized in 1895 it has gone steadily forward. From a firm with two partners the organization has grown into eight firms with fifteen partners.

Originally there was one office in New York. Today there are sixteen offices located in the following cities (arranged in the order of size, except London): New York, Chicago, Detroit, St. Louis, Boston, Cleveland, Baltimore, Pittsburgh, San Francisco, Los Angeles, New Orleans, Seattle, Denver, Atlanta, Watertown (New York), and London. Offices are about to be opened in Philadelphia, Oklahoma City, and Minneapolis.

The problem involved in the matter of progress has been and is, the unique one of extending a professional organization over the United States, and perhaps the world, while maintaining the same professional standards and the same uniformity of procedure which were maintained when the practice was smaller and less scattered.

Success in this respect in the past has only been possible through the fine cooperation of managers of the various offices, members of the staff and others in the organization. Success in the future will depend upon the same spirit.

Gradually as the organization has increased in size the older members of the firm have been called upon by the various managers for counsel and guidance in matters of professional practice and business procedure. An increasing amount of their time has been devoted to matters of an executive nature in the interest of the organization as a whole.

The time now seems propitious to give expression to an executive division which will supervise and serve in an advisory capacity the various offices for the conduct of the practice.

The typical office manager is recognized as having various functions, both business and professional. In some offices many of the functions are performed by the manager. One after another as offices develop in size and complexity of operation the functions are delegated by the manager to others either for sheer need of assistance or because assistance of a special nature is required.

Tax work, reports, correspondence files, and professional training have made it seem imperative that departments be organized to give special supervision and assistance to office managers in these phases of their work. Supplementing these, which will be known as the secretarial, professional training, report, and tax departments respectively, will be the financial de-

partment and the department of office installation and expansion.

Because of the fact that some of the individuals who in the past have performed services indicated by the titles of such departments have also performed services connected with the practice in New York and have been located in the same office as that in which the New York practice is carried on, the line of demarcation has been drawn mentally rather than physically.

On May 1, 1919, a physical separation will be made. Under such arrangement the executive offices will occupy the ninth floor of the Winfield Building, 469 Fifth Avenue, located on the northeast corner of Fifth Avenue and Fortieth Street.

Mr. Sells, Mr. Ludlam and Mr. Dunn, who will constitute the advisory members, will have their offices at such address, as will Mr. Cook, Mr. Morris, and Mr. Carter. Mr. Cook will have general supervision of the organization. Mr. Morris will exercise certain special supervision and give attention to special assignments. Mr. Carter will assist Mr. Morris in the matter of personnel ratings, etc.

Miss Bolles, in charge of the secretarial department will have supervision over correspondence, records, files, telephones and stationery;

Mr. Wildman, professional training department, staff selection and instruction, library, bulletin and mechanical devices;

Mr. Vaughan, report department, instruction, form, manner of rendering, and revision of reports;

Mr. Dallas, tax department, instruction and special practice;

Mr. Simson, financial department, firm's accounts, bookkeeper, cashier;

The head of the department of office installation and expansion is yet to be designated.

The relations are shown in the outline of organization inserted in this issue of the bulletin.

The creation of this executive feature of

the organization will, it is hoped, see the passing of the expression "branch offices." In the lexicon of Haskins and Sells there is no such term. "Haskins and Sells" is made up of a number of offices organized for the practice of accountancy presided over by advisory members, together with certain functional subdivisions for the supervision of, as well as the co-operation with, those responsible for the professional practice of such offices.

The growth of the practice in the past together with the hope for the future have indicated the need for such enlargement and refinement of the organization.

A step of the kind just taken is, we think, a step forward. To be able to take a proper place in the affairs of the future requires foresight and preparation. We hope the future will justify the faith which is in us. We believe it will.

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Mr. Ludlam sailed from New York, Saturday, April 5, 1919, on the S. S. Aquitania en route to France where he will represent the firm in the capacity of accountant for the recently appointed United States Liquidation Commission.

The Commission will consist of Judge Edwin B. Parker, Chairman; Senator Henry French Hollis, of New Hampshire; Mr. H. H. Johnson, of Cleveland; and General Charles Dawes, representing the Army. The function of the Commission will be to state and settle the claims between the United States and the Allies growing out of the recent war.

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We announce the opening, as of May 1, 1919, of an office in Philadelphia. The office will be located in the Franklin Bank Building, 1417 Sansom Street. Mr. Gause will be the resident partner in charge of the office. Mr. Gause in his capacity of resident partner will also retain general supervision of the Pittsburgh office, Mr. F. H. Sanford having been appointed as manager thereof.

# HASKINS & SELLS

## CERTIFIED PUBLIC ACCOUNTANTS

### ORGANIZATION

**EXECUTIVE OFFICES**  
**469 FIFTH AVENUE**  
**At 40th Street**

**ADVISORY**  
**Messrs. Sells, Ludlam, Dunn**

**GENERAL SUPERVISION**  
**Mr. Cook**

**SPECIAL SUPERVISION and SPECIAL**  
**ASSIGNMENTS**  
**Mr. Morris**

**PERSONNEL RATINGS, Etc.**  
**Mr. Carter**

### DEPARTMENTS

Secretarial	Professional Training	Reports	Taxes	Financial	Offices
<b>MISS BOLLES</b>	<b>MR. WILDMAN</b>	<b>MR. VAUGHAN</b>	<b>MR. DALLAS</b>	<b>MR. SIMSON</b>	
Correspondence Records Files Telephones Stationery	Staff Selection and Instruction Library Bulletin Mechanical devices	Instruction Form and Manner of Rendering; Revision	Instruction and Special Practice	Firm's Accounts and Bookkeeping Cashier	Organization and Expansion

### OFFICES

for the

### PRACTICE of ACCOUNTANCY

New York City, 30 Broad Street.	San Francisco, Cal., Crocker Bldg.
Chicago, Ill., Harris Trust Bldg.	Los Angeles, Cal., Haas Bldg.
Detroit, Mich., Penobscot Bldg.	New Orleans, La., Maison Blanche Bldg.
St. Louis, Mo., Third Nat'l Bank Bldg.	Seattle, Wash., L. C. Smith Bldg.
Boston, Mass., 84 State Street.	Denver, Colo., Colorado National Bank Bldg.
Cleveland, Ohio, Williamson Bldg.	Atlanta, Ga., Trust Co. of Georgia Bldg.
Baltimore, Md., Calvert Bldg.	Watertown, N. Y., Sherman Bldg.
Pittsburgh, Pa., Farmers Bank Bldg.	London, Eng., 30 Coleman St., E. C. 2.

**Assignments**  
**Supervision and Practice**

**MEMBERS AND MANAGERS**

**Accounting Staff**

**PRINCIPALS**  
**(MEMBERS, MANAGERS AND ACCOUNTANTS)**  
**ACCOUNTANTS**  
**ASSISTANT ACCOUNTANTS**

Secretarial	Professional Training	Reports	Taxes
Correspondence Records Files Telephones Stationery Cashier	Staff Selection and Instruction Library	Preparation and Rendition	Special Practice

At offices, Secretary may be Librarian, and Professional Training, Reports and Taxes may be combined in two or one, or any one or all may be combined with the Manager's Duties.