

1972

# Speaking and writing

Anonymous

Follow this and additional works at: [https://egrove.olemiss.edu/dl\\_hs](https://egrove.olemiss.edu/dl_hs)

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

---

## Recommended Citation

H&S Reports, Vol. 09, (1972 winter), p. 30-32

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](mailto:egrove@olemiss.edu).

## Accounting

### May

Donald L. Mini (Los Angeles)  
California State College, graduate  
accounting theory seminar, Long Beach.  
"Accounting for Goodwill."

### July

Oscar S. Gellein (Executive)  
National Accounting and Auditing  
Conference, Cleveland.  
"Accounting Changes—APB Opinion No. 20."

Norman R. Kerth (New Orleans)  
Louisiana CPA Society and American  
Society of Women Accountants,  
New Orleans chapters.

"Current Problems of the Accounting  
Profession."

Louis A. MacKenzie (Detroit)  
Operating and financial staffs of  
Lepetit, Milan, Italy.

"A Single Set of Accounting Principles  
for Companies Operating on  
a Worldwide Basis."

Ralph W. Piersall, Jr. (Philadelphia)  
Pennsylvania CPA Institute technical  
development seminar, Philadelphia.  
"Accounting for Pension Costs."

### August

Robert T. Atwood (Atlanta)  
Georgia Savings and Loan League, Atlanta.  
"FHLBB Management Information System and  
New Quarterly Reports."

Camillus D. Conway (see Hogan)

David W. Farris (see Steele)

Thomas B. Hogan (Executive)  
Camillus D. Conway (Chattanooga)  
Tennessee CPA Society, Chattanooga.  
"The 'Wingding Manufacturing Company'  
Case Study."

Norman R. Kerth (New Orleans)  
Louisiana CPA Society, Baton Rouge  
chapter, New Orleans.  
"Current Problems of the  
Accounting Profession."

Kenneth G. Krueger (Colorado Springs)  
Hospital Financial Management Association,  
Colorado-Wyoming chapter, Denver.  
"The Budgeting Process."

Harry R. Steele, David W. Farris  
(Los Angeles)  
California CPA Society, Whittier.  
"APB Opinion No. 19—Reporting Changes  
in Financial Position."

### September

Robert T. Atwood (Atlanta)  
National Society of Controllers and  
Financial Officers of Savings  
Institutions, Atlanta.  
"FHLBB Management Information System  
and New Quarterly Reports."

Walter B. Barlow, Jr. (New Orleans)  
Louisiana CPA Society,  
New Orleans chapter.

"APB Opinion No. 18—The Equity Method  
of Accounting for Investments in Common  
Stock."

Francis P. Carolan (Philadelphia)  
University of Pennsylvania tax  
conference, Philadelphia.  
"Financial Accounting for Deferred  
Compensation."

Daniel J. Ciecko (Chicago)  
Illinois CPA Society, Chicago.  
"Income Statement Presentation."

John A. Favret (Cleveland)  
Cleveland Engineering Society, management  
planning and control seminar, Cleveland.  
"Understanding Financial Statements."

Richard P. Miller (Executive)  
Pennsylvania CPA Institute, northeastern  
chapter, Hazelton.  
"Reporting Changes in Financial Position."

Fred M. Oliver (Salt Lake City)  
Utah League of Cities and Towns, general  
session, Salt Lake City.

"Practical Applications of the Uniform  
Municipal Fiscal Procedures Act."

Warren K. Reed (Baltimore)  
*Management Accounting*, "Readers React"  
Column, September 1971.

"A Uniformity/Flexibility Balance."

John F. Utley (Executive)  
Southeastern Electric Exchange,  
Savannah.

"Recent Issues Considered by the Liaison  
Committees with the Federal Power  
Commission."

### October

Ralph T. Bartlett (New Haven)  
White, Weld & Co., New Haven.  
"Current Accounting Developments."

Wallace E. Dolliver (Los Angeles)  
Bank of America In-Bank Training  
Program, Los Angeles.

"The CPA and His Client's Financial  
Statements."

Norman R. Kerth (New Orleans)  
Louisiana CPA Society, Shreveport  
chapter, Shreveport.  
"Current Problems of the Accounting  
Profession."

## Auditing

### February

Edward J. Ceol (see Gummer)

Robert J. Gummer (New York),  
Edward J. Ceol (Wilkes-Barre)  
Wilkes College, accounting internship  
seminar, Wilkes-Barre.  
"Administrative Aspects of a Large Audit  
Versus a Small Audit."

### June

Robert O. Beck (Detroit)  
General Motors Internal Auditors  
Conference, Detroit.

"Statistical Sampling: Its Theory and  
Application."

Richard P. Miller (Executive)  
New York CPA Society, Professional  
Development Week, Syracuse.  
"Audits of Inventories."

Fred M. Oliver (Salt Lake City)  
The Institute of Internal Auditors,  
Chicago.

"New Developments in Governmental Auditing."

### July

Glenn E. Funkhouser (Washington)  
*The Practical Accountant*, July-August 1971.  
"In Your Audit Report—Tell It Like It Is!"

James I. Guest (Dallas)  
Southern Methodist University auditing  
class, Dallas.

"Haskins & Sells Auditape System."

Bennett S. Robinson (Los Angeles)  
Woodbury College, Los Angeles.  
"Reporting Standards."

Duane R. Whitmarsh (Houston)  
*The Practical Accountant*,  
July-August 1971.

"The Accountant's Role in Acquisition  
Investigations."

### August

James A. Cox, Jr. (Las Vegas)  
General managers and controllers of  
Hughes Tool Company in Nevada, Las Vegas.  
"Regulation 6 of the Nevada Gaming  
Commission and State Gaming Control  
Board."

James I. Guest, Gano Harris (Dallas)  
Texas CPA Society, East Texas chapter,  
Kilgore.

"Auditape Applied to Bond Portfolio  
of Insurance Company."

Gano Harris (see Guest)

Fred M. Oliver (Salt Lake City)  
National legislative conference,  
Minneapolis.

"Auditing of Public Programs:  
The CPA's View."

Kenneth W. Stringer (Executive)  
American Accounting Association,  
Lexington, Kentucky.  
"Auditing."

James L. Williams (Houston)  
Texas CPA Society professional  
development program, Houston.  
"Fundamentals of a General Audit and  
Its Working Papers."

## Taxation

### September

Robert B. Caballero (San Juan)  
Puerto Rico CPA Institute, San Juan.  
"Sampling Methods in Auditing."

Albert A. Cardone (New York)  
Hospital Financial Management  
Association, West Virginia chapter,  
Clarksburg.  
"Highlights of AICPA Hospital  
Audit Guide."

Also Hospital Financial Management  
Association, Metropolitan New York  
chapter, New York.  
"The Effect of the Hospital Audit  
Guide on the CPA."

Martin D. Cohen (Chicago)  
American Management Association, Chicago.  
"Statistical Methods in Auditing."

Neil B. Godick (Executive)  
*Management & Operations*, published by the  
American Stock Exchange, September 1971.  
"Delivering Securities Via Draft-  
Immediate Credit."

Gerald M. Lutsky (Orange County)  
California CPA Society, 1971 real estate  
conference, Los Angeles and San Francisco.  
"Auditing Considerations for  
the Client and the CPA."

Ralph W. Newkirk, Jr. (South Jersey)  
National Association of Accountants,  
two-day seminar, New York.  
"Responsibilities of Plant and  
Division Controllers."

Daniel M. Norris (Orlando)  
Florida CPA Institute seminar, Orlando.  
"Standards of Reporting."

Spencer Robinson, Jr. (Jacksonville)  
Communications in Action, Inc., annual  
report workshop for corporate executives,  
Ponte Vedra Beach, Florida.  
"The Accountants' Responsibility for  
Annual Reports to Stockholders."

R. Wayne Stoker (Salt Lake City)  
University of Utah accounting seminar,  
Salt Lake City.  
"Auditing with the Computer."

### October

Nathan G. Chernoff (Baltimore)  
University of Maryland chapter of Beta  
Alpha Psi, College Park.  
"Haskins & Sells Auditape."

L. M. Dahlenburg (Chicago)  
American Management Association, Inc.,  
Chicago.  
"Using the Computer as an Audit Tool."

John C. McLaughlin (Tampa)  
University of South Florida, senior  
accounting organization, Tampa.  
"Statistical Sampling."

Ralph W. Newkirk, Jr. (South Jersey)  
National Association of Accountants,  
Wilkes-Barre chapter, Wilkes-Barre.  
"Auditape."

### April

John P. O'Keefe (Executive)  
*The New Jersey CPA*, Summer 1971.  
"Liberalized Depreciation S  
System Proposed."

### June

James H. Hinkle (Wilkes-Barre)  
Rotary Club, Wilkes-Barre.  
"Pennsylvania Taxes after the Tax  
Reform Act of 1971."

Paul Weiner (New York)  
*NY CPA*, June 1971.  
"Stock Options and Minimum Tax."

### August

John A. Miller (Fort Lauderdale)  
*The Tax Adviser*, August 1971.  
"Distributions in Partial Liquidations."

George Weinstein (New Haven)  
Bridgeport Rotary Club, Bridgeport,  
Connecticut.  
"Connecticut Taxes."

### September

Stephen B. Bauer (New York)  
New York State CPA Society, New York.  
"Consolidated Returns — Administrative  
Procedures."

Franz Capraro (New York)  
Florida CPA Institute seminar, Orlando.  
"Multiple Corporation."

Patrick F. Daly (Chicago)  
Illinois CPA Society, Chicago.  
"Opportunities under Installment  
Reporting."

Thomas P. Finan (Miami)  
Florida CPA Institute seminar, Orlando.  
"Real Estate Problems — Taxation of  
Personal Holding Companies."

Oscar S. Gellein (Executive)  
Rutgers University Graduate School of  
Business Administration, fifth annual  
tax forum, Newark, New Jersey.  
"Tax and Accounting Aspects of Changes  
in Accounting Methods and Estimates."

William O. Hetts (San Francisco)  
Northwest Tax Institute, Seattle.  
"Taxation of the Income of Estates  
and Trusts."

Richard B. Keigley (New York)  
Association of Stock Exchange Firms,  
1971 management conference, New York.  
"Incorporation: Pros and Cons."

Richard V. Leighton (New York)  
*NY CPA*, federal taxation column,  
September 1971.  
"Problems of Stock Redemptions for  
Non-Redeeming Shareholders."

Harold G. Levell, J. K. Lewis,  
Rosemary Little, Arthur F. Ray (Memphis)  
Union Planters National Bank, Trust  
Department, Memphis.  
"Tax Course for Trust Officers."

J. K. Lewis (see Levell)

Rosemary Little (see Levell)

John P. O'Keefe (Executive)  
Rutgers University Graduate School of  
Business Administration, fifth annual  
tax forum, Newark, New Jersey.  
"Obtaining Maximum Benefits with the  
New ADR System."

Arthur F. Ray (see Levell)

Sheldon Richman (Los Angeles)  
California CPA Society, real estate  
conference, Airport Marina.  
"Developing Deductions for Developers."  
Also Institute of U.S. Taxation of  
Foreign Income, Los Angeles.  
"Income Tax Planning for U.S.  
Citizens Abroad."

James C. Stewart (Portland)  
Oregon CPA Society, Medford.  
"Basic Concepts of Estate Planning."

Melvin S. Toren (Philadelphia)  
Pennsylvania CPA Institute in  
conjunction with American CPA Institute  
professional development program,  
Philadelphia.  
"Multiple Corporations."

Judy W. Walsh (Los Angeles)  
California CPA Society, Bakersfield.  
"Income Taxation of Estates and Trusts."

George Weinstein (New Haven)  
F. S. Moseley & Co., New Haven.  
"Connecticut Dividends and Capital  
Gains Tax."

Jerome L. Weinstein (New Haven)  
Connecticut CPA Society, Meriden.  
"Audits of Inventories."

### October

Stephen B. Bauer (New York)  
New York CPA Society, New York.  
"Consolidated Returns-Net Operating  
Loss, Reverse Acquisitions, Built-In  
Deductions."

Anthony J. Bille (Boston)  
Bentley College Tax Forum,  
Waltham, Massachusetts.  
"Professional Corporations."

Laurence O. Eames (New York)  
University of Hartford tax  
institute, Hartford.  
"Private Foundations."

Les E. Greenberg (Houston)  
Texas CPA Society, Houston chapter.  
"Proposed Tax Legislation — 1971."

T. Gerald Hanlon (New Orleans)  
Mercy Hospital estate planning seminar  
for women, New Orleans.  
"Taxes and Your Estate."

Raymond L. Horn (Los Angeles)  
Financial Executive Institute,  
Seattle chapter.  
"Building an Estate by Cutting  
Uncle Sam's Allowance."  
Also Estate Planning Council of Seattle  
and the University of Washington School  
of Law, Seattle.

# speaking writing

## The Profession

Norman R. Kerth (New Orleans)  
Tulane University twenty-first tax  
institute, New Orleans.  
Presided at the "Meet-the-Speakers"  
luncheon.

Edward C. Kimball (New Orleans)  
Mercy Hospital estate planning  
seminar for women, New Orleans.  
"Taxes and Your Estate."

John J. Kron (Cincinnati)  
Ohio CPA Society, Cincinnati.  
"Planning for the Executive or  
Professional Person."

Richard V. Leighton (New York)  
New York State CPA Society, New York.  
"Tax Accounting Problems and  
Accounting Methods."

Sidney Meyer (New York)  
New York State CPA Society, New York.  
"AICPA Professional Development  
Program: Corporate Liquidations."  
Also seventh annual Bank Tax Institute,  
New York.  
"Stump the Experts" (a panel).

James E. Power (New York)  
University of Hartford tax  
institute, Hartford.  
"Consolidated Returns."

Larry C. Rabun (New Orleans)  
Mercy Hospital estate planning  
seminar for women, New Orleans.  
"Taxes and Your Estate."

Anthony P. Spohr (New York)  
New Jersey State CPA Society,  
New Brunswick.  
"Tax Advantages Remaining to Multiple  
Corporations After 1969 Tax Reform Act."

William E. Taylor (Chicago)  
The Chicago Tax Club, Chicago.  
"Job Development Investment Credit."

George Weinstein (New Haven)  
White, Weld & Co., New Haven.  
"Connecticut Dividends and  
Capital Gains Tax."  
Also Connecticut Investment Bankers  
Association, New Haven.  
Also Merrill, Lynch, Pierce, Fenner  
& Smith, Inc., New Haven.

### MAS

#### August

Jan M. Grayson (see Raupp)

Anthony M. Joseph (San Francisco MAS)  
National Retail Merchants Association,  
western conference, Controllers  
Congress, Seattle.  
"Retailing—New Concepts in Data  
Processing."

Kenneth A. Rash (Chicago MAS)  
Colorado Hospital Association and  
Colorado-Wyoming chapter of Hospital  
Financial Management Association, Denver.  
"The Budgeting Process."

Richard C. Raupp, Jan M. Grayson  
(Chicago MAS)  
Bank Administration Institute, Madison.  
"Cost Accounting."

Leonard Pace (New York MAS)  
American Management Association,  
New York.  
"Action Tools for the  
Developing Manager."

Edmund J. Wells (Los Angeles MAS)  
California CPA Society, San Jose chapter.  
"Model Building and Simulation."

#### September

Robert D. Arnett (Kansas City)  
National Association of Accountants,  
Springfield, Missouri chapter.  
"Designing and Developing the  
Controller's Organization."

Frank J. Devonald (New York MAS)  
National Association of Accountants,  
Brooklyn chapter.  
"Timesharing—Implication for  
Accountants."

#### October

William W. Gerecke (Los Angeles MAS)  
Arizona Hospital Association, Phoenix.  
"The Impact of Legislation on Rates and  
Business Practices in the Health  
Care Field."

Maurice S. Newman (Executive)  
Reprint by The Society of Industrial  
Accountants of Canada, October 1971.  
"The Essence of Budgetary Control."

John W. Nixon (San Francisco MAS)  
National Association of Accountants,  
University of Missouri and Mid-Missouri  
chapter, Columbia, Missouri.  
"An Approach to the Development of a  
Coordinated Information System."

Richard C. Raupp (Chicago MAS)  
Bank Administration Institute,  
Cambridge, Massachusetts.  
"The Elements of EDP Services."

Lowell S. Pethley (Chicago MAS)  
Twin Cities chapter of Bank  
Administration Institute, Minneapolis.  
"Bank Costing."

John L. Skipper (Honolulu MAS)  
Arizona Hospital Association, Phoenix.  
"Cost Accounting and Rate Setting  
for Hospitals."

#### November

Thomas C. Alewine (Atlanta MAS)  
University of South Carolina, regional  
association of education buyers,  
Columbia, South Carolina.  
"An Automated Purchasing System."

#### August

Elmer G. Beamer (Cleveland)  
Indiana CPA Association, Indianapolis.  
"Education and Experience Requirements  
for CPAs."

Michael N. Chetkovich (Executive)  
American Accounting Association Doctoral  
Consortium, Lexington, Kentucky.  
Opening Remarks.

#### September

Elmer G. Beamer (Cleveland)  
Ohio CPA Society, Toledo chapter.  
"The CPA and Continuing Education."  
Also Kansas CPA Society, Salina.  
"Continuing Education for CPAs."

John A. Favret (Cleveland)  
Heights Rotary Club, Cleveland.  
"Housing for the Poor of  
Greater Cleveland."

Jack B. Kase (New Orleans),  
Albert J. Richard III (New Orleans)  
Louisiana State University,  
auditing class, New Orleans.  
"Impressions After a Year's Experience  
in Public Accounting."

John W. McGrath (Chicago)  
Midwest College Placement Association  
seminar for new college recruiters,  
Chicago.  
"The Campus Interview."

Fred M. Oliver (Salt Lake City)  
Salt Lake City Lions Club,  
ladies auxiliary.  
"Model Cities Agency—Its Aims  
and Purposes."

Albert J. Richard III (see Kase)

#### October

Elmer G. Beamer (Cleveland)  
American Woman's CPA Society and  
American Society of Women Accountants,  
Detroit.

"Horizons for a Profession."  
Also National Association of State  
Boards of Accountancy, Detroit.  
"Two Years Later—Another Look at the  
Recommendations of the Beamer Committee."

Floyd A. Petersen (Salt Lake City)  
University of Utah accounting  
seminar, Salt Lake City.  
"Accountant's Legal Liability."