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1967

## H&S scene; Moves between offices

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**Parking problems.** Gary M. Cademartori, Newark staff accountant, phoned his wife, Pat:

"I'll be home late. My car was just hit by an airplane in the Bendix parking lot."

It all happened one afternoon when Gary was on assignment at the Eclipse Pioneer Division of Bendix in Teterboro, New Jersey. A single-engine private plane used for instruction was approaching the Teterboro runway for a landing. The approach pattern is over one of the Bendix plants, which is directly opposite the runway. A girl student pilot was at the controls.

The first inkling of impending disaster occurred when a 60-year-old Bendix employee who was facing the plane's approach noticed it heading directly for the building and him. The agile gentleman established a new course record for the Bendix aisleway from the window to the rear.

The plane engine faded out. The pilot crash-landed the plane on its nose with the help of her instructor and one rabbit's foot. The plane landed in one of the Bendix parking lots between a row of cars just 20 feet from the general accounting section where Gary and other H&S staff accountants were working.

Gary raced to the window and saw that he was double parked next to an airplane. The only damage to his car was a dented rear panel and some scratches. The total casualty list: 10 cars, uncounted shattered nerves and one smudged lipstick.

Repairs were made on the lipstick before the pilot left the cockpit.

**Help for the layman.** Do financial reports mystify any of your friends—your wife, for instance?

Here are two publications that are particularly good at explaining financial statements to the uninitiated:

"Understanding Financial Statements" (write for Small Business Advisory Service, Vol. 7, No. 11, Bank of America, San Francisco, California 94120).

"How to Read a Financial Report," originally written with the help of Harold V. Petrillo, H&S partner (write to Merrill Lynch, Pierce, Fenner & Smith, Inc., 70 Pine Street, New York, N. Y. 10005).

The  
**H&S**  
Scene

**Outstanding alumnus.** Recently transferred to the Executive Office, partner Michael N. Chetkovich has been named first "Outstanding Alumnus of the Year" by the Schools of Business at the University of California in Berkeley.

Chosen by a faculty committee, Mr. Chetkovich was honored "in recognition of service to and interest in the accounting program of the Schools, and on the basis of personal achievement as an accountant."

This award, to be made annually, will be recorded on a plaque in the offices of the Schools.



**Automated tax returns.** This spring 31 Haskins & Sells offices in the U. S. were assisted by computers in the preparation of clients' personal income tax returns.

The project is still quite experimental. With the bugs worked out, however, it could be most effective.

T. Milton Kupfer, Executive Office partner responsible for coordinating the Firm's tax practice, explained:

"After the needed data is carefully analyzed and classified by us, it is fed into the computer, which delivers a return completely filled out in print."

Was each return then ready to go to the Internal Revenue Service?

"Well," said Mr. Kupfer with a wry smile, "we did check each return—just to make certain we got back what we sent in."

**Cash awards for DPH&S papers.** The Executive Office has announced the completion of plans to make at least one cash award each year for papers by authors on the staff of Deloitte, Plender, Haskins & Sells offices.

"For the past twelve years," said an E.O. letter to partners-in-charge of DPH&S offices, "we have been making annual cash awards for the best papers presented before audiences or published in journals by members of Haskins & Sells staff. . . . Of the papers prepared by staff members eligible for an award during any year, a number are published in our annual volume of *Selected Papers*. This book also includes papers prepared by some of our partners and, from time to time, articles prepared by DPH&S personnel when these have come to our attention. . . ."

"We believe," the letter continued, "that *Selected Papers* would be a more useful volume if it led our readers to a better understanding of accounting thought in other countries as well as our own and that this objective could be achieved, at least in substantial part, if a greater number of papers by DPH&S authors were included."

The amounts of the awards for the best papers "would be within the dollar range of the awards made each year to H&S staff members." The H&S awards for papers published or delivered between October 1, 1965, and September 30, 1966, were \$750, \$500, \$300 and \$200.

**H&S to the Olympics?** As this issue is being published, a sports contest is deciding whether H&S will be represented at next year's Olympic Games.

If the Firm is represented, it will be in the person of Frank Noodt of the Executive Office financial department. Frank is a member of the U.S. field hockey team competing at the Pan American Games in July and August in Winnipeg, Canada. In a series of elimination contests, one national team is being chosen from the Western Hemisphere to compete at the Olympics.

Frank ranks among the top field hockey players in the U.S. as a regular member of the Westchester Field Hockey Club, which usually plays in Rye, N.Y. He plays either left wing or inside left, a front-line offensive position. The club competes in the Field Hockey Athletic Association League, which covers New York, New Jersey, Connecticut and Pennsylvania. In effect, the league is a national one, since the game is most commonly played in the Northeast.

Francisco Miguel Noodt (his full name) first took to field hockey in Hong Kong. His family had moved there in 1948 from Shanghai, Frank's birthplace, shortly before the Communists took over the city in their sweep through China. The family had already known war and occupation. The Japanese had taken Shanghai before Frank was born in 1940 and remained until World War II's end.

The sporting tradition was strong in his family. Frank's father, of Prussian-Japanese-Portuguese extraction, was an amateur jockey, who later became a trainer. His mother is Portuguese, which explains his Latin given names.

Frank came to the United States in 1957 finished his last two years of high school in a year and a half at Mt. St. Michaels, in the Bronx, N. Y., and joined Haskins & Sells in 1958 as a trainee. He became a tab operator, then progressed to console operator on the E.O.'s new Honeywell 200 computer. This spring, he attended a three-week school in programming.

Along with this career progress, Frank went on active duty with the U. S. Army Reserves, became a U. S. citizen (1964) and was married. He and his wife, the former Helen D'Aqui-

no, and baby daughter, Patricia Ann, live in Middle Village, Queens, N. Y.

Whatever the outcome of the Winnipeg contest, Frank and his fellow U. S. players made a fine start on the long road to the Olympics. In preliminary training last fall, they went to Jamaica to take on that country's national team and emerged with two wins and one tie. The Jamaicans did not score a single goal.

One final word from Frank:

"Many people in the U. S. think field hockey is only a girls' game. The fact is it can be as rugged as soccer—and even faster. Last November, in Philadelphia, I was playing with my Westchester team soon after we'd returned from Jamaica.

"See these two teeth?" he said, pointing to the front of his mouth. "They're caps. The ball came at me in a high, rising shot and bounced off my stick. It snapped the ends of those teeth right off." Then he added:

"We were leading 5 to 1. It was near the end of the game. But I was standing right in front of the opposing goal. It was a tempting shot and I took a swing at it.

"I guess it was pretty silly of me." **Name change.** One of our old clients in Pittsburgh has changed its corporate name, effective April 1, 1968.

The shareholders of Pittsburgh Plate Glass Company, at their 1967 annual meeting, voted to change the name of

the Company to "PPG Industries, Inc." The change was suggested because of the expansion, from a single product manufacturer founded in 1883, into a highly diversified enterprise consisting of many different industries, each with numerous product lines serving a wide variety of markets.

**Adios, Havana.** The Firm bid a silent farewell in March to the first DPH&S office ever opened—in Havana, Cuba.

The Firm's formal practice in Havana had ceased in 1962. But the DPH&S name was kept alive through the Firm's Cuban employees, who staffed a skeleton operation to facilitate resumption of regular practice when political developments permitted it.

Miss Fifa Bataller, office secretary, was the last of those employees. She had a power of attorney to act for DPH&S and a few square feet of office space in Apartamente 605 of the Edificio Providencia in the old section of the city, with a few files, a supply of working paper and some cash books.

Miss Bataller kept the office open until this year. In her 70s, she decided the time had come to close the door of Apartamente 605 for the last time and join her sister in Venezuela.

J. Harry Williams, many years a partner in charge of the Firm's international practice and a frequent visitor to Havana, gave some further details:

Miss Bataller and Mrs. Isabel Govin de Gomez Tejera, a secretary, had been with DPH&S Havana since it opened in 1924, when the Haskins & Sells practice there was merged with that of Deloitte, Plender, Griffiths & Co.

But now, 43 years later, with the departure of Miss Bataller, the Firm's official representation in Havana comes to an end.

DPH&S's responsibilities in Havana have not ended. There's still a former DPH&S Havana staff man in Cuba whom the Firm is trying to help leave for Spain in September. And Mrs. Gomez, who became ill several years ago, is eligible for a pension, which will be paid her when the U. S. once more allows the transfer of funds to Cuba.

Asked what he felt about the end of Havana as a DPH&S office site, Mr. Williams said:

"It was always one of my favorite cities."



**Little League scoreboard.** Since the first crack of the bat proclaimed baseball season last spring, the air at sandlots, stadiums and in countless homes via radio and television has carried the familiar noises of our national sport.

Enthusiasts range from armchair spectators to stiff-muscled players, and H&S participation covers the same

gamut. Particularly interesting are the men in the middle—the Little League coaches. Some of these men are coaching teams in the American Little League Association (a client of our New York Office), others are lending their talents to local or more informal leagues or teams. But they have all left their armchairs and, while not

swinging a bat and running bases themselves, are giving instruction and encouragement to those who are.

As a prelude to the coming major league World Series, we present our H&S scoreboard—a little series for little players whose effort and talent are big.

Congratulations to their coaches!

OFFICE	COACH	TEAM	WON	LOST
BOSTON	William F. Vincent	Boxford Braves	10	4
CINCINNATI	E. W. Morgerson	Ruberg's Sohio	0	12
DALLAS	Bob C. Powers	Grapevine (Texas) Cardinals	9	2
JACKSONVILLE	Roy J. Spaulding	Holiday Hill Tigers	2	18
JACKSONVILLE	Robert Chalmers	San Souci Suns	10	5
LOS ANGELES	Keith Renken	Pony League Braves	12	3
	Arlo Sorensen			
	Dick Johnson			
NEWARK	Ralph T. Bartlett	Chatham Eagles	1	7
OMAHA	James W. Hofstetter	Cub Scout Pack 73	4	3
PHILADELPHIA	Larry Walsh	Senators	12	2

**Tidal wave alerts.** An earthquake in the Aleutian Islands or on the coast of Chile is front-page news the world over. To the people of the 50th State these cataclysmic events of distant lands are cause for local alarm. The great waves of 1946 and 1960 virtually wiped out the bayfront and business area of Hilo, Hawaii.

Hence, tidal wave (tsunami) alerts are treated seriously. This is especially true in our Hilo Office, which is about 200 yards from the ocean. Personnel must evacuate important files to safer ground to await the all-clear. To date the office has not been hit, but the threat is always present.

**Preparedness.** Charles L. Clapp is the Executive Office partner responsible for coordinating our international practice. In the line of duty, he travels frequently and far in foreign lands. Since 1960, he has logged more than 600,000 miles. Such a seasoned traveler obviously learns the necessity of being prepared. One form of preparedness Mr. Clapp has devised is to keep a supply of foreign currency so that he'll have change for tips and such when he arrives overseas. Recently he found that he had 32 separate envelopes of foreign currency, representing 32 countries he has visited and expects to return to.

#### "Living with a CPA"

We were both happy to see the article "Living with a CPA" that appeared in the Spring issue of *H&S Reports*, because the problem of reconciling family with job is one that confronts a public accountant very early in his career. While most responsible positions in private industry call for some proportion of long hours, travel and other demands, this call does not seem to come as early in a career as it does in public accounting. Many times a beginning public accountant is faced with these problems immediately after marriage.

Overall, we were in general agreement with the article, and felt in many instances it was stating in formal terms some of the things that accounting families have been discussing over dinner for a goodly length of time—the problems of communication, for instance. It was not long after our marriage that we realized that we would *both* have to "experience" working for a public accounting firm. Therefore, any daily happenings I was able to relate to my wife, a non-accountant, which tended to show the character of my job, I did tell her about. Such things as what type of business the client was engaged in, what some of the problems in the industry were, who were some of the people I had met, etc. If the public accountant would take the time to discuss these items with his wife, she would be in a much better position to make an accurate value judgment on public accounting and the firm.

In conclusion, it might be pointed out that although the purpose of the article is to show H&S wives that the Firm is aware of and concerned with their welfare, many of the points made might well be considered by the staff accountant himself before he finalizes his attitude toward public accounting.  
*Robert J. Jirovec (Cleveland)*

Photo not  
included in Web  
version

**General Motors Auditors** talk with top management at 1967 annual meeting: (l. to r.) John W. Queenan; Frederick G. Donner, GM chairman; John S. Schumann; James M. Roche, GM president. The meeting was Mr. Schumann's last before he became partner-in-charge of the New York Office on June 5 and Michael N. Chetkovich succeeded him as partner responsible for the engagement.

MOVES BETWEEN OFFICES

NAME	FROM	TO	NAME	FROM	TO
Bernard H. Berkman <i>Principal</i>	Atlanta	Executive Office	Richard A. McManus <i>Manager (MAS)</i>	Honolulu MAS	Philadelphia MAS
Robert W. Bauer <i>Consultant</i>	Detroit	Chicago MAS	James R. McNaught* <i>Consultant (MAS)</i>	Los Angeles MAS	Houston MAS
Donald Chaiken <i>Principal</i>	Los Angeles	Detroit	Marion B. Medich <i>Principal</i>	San Juan	Santiago
John H. Chamberlain <i>Principal</i>	Chicago	Executive Office	William T. Miller <i>Partner</i>	Los Angeles MAS	Honolulu MAS
Forest A. English <i>Staff Accountant</i>	Omaha	Columbus	Burrige A. Omeron <i>Staff Accountant</i>	Los Angeles	Honolulu
Lawrence R. Fall* <i>Consultant</i>	Chicago MAS	Houston MAS	Frank S. Orbe <i>Staff Accountant</i>	Newark	New York
John C. Fitzpatrick <i>Staff Accountant</i>	San Diego	New York	Robert W. Pivik <i>Principal</i>	Pittsburgh	Executive Office
P. James Griffiths* <i>Consultant</i>	Miami MAS	Houston MAS	William E. Rowe <i>Staff Accountant</i>	Rochester	Executive Office
Walter H. Hanshaw <i>Partner</i>	Chicago MAS	Houston MAS	Erwin C. Rust† <i>Principal</i>	New Orleans	Executive Office
Keith N. Helms <i>Staff Accountant</i>	Omaha	Kansas City	James R. Schmitt <i>Staff Accountant</i>	Los Angeles	Orange County
Keith D. Henry <i>Staff Accountant</i>	Los Angeles	Pittsburgh	William L. Schweitzer <i>Staff Accountant</i>	Los Angeles	Detroit
Ardella L. Horsfall <i>Staff Accountant</i>	Los Angeles	Orange County	Bernard Swichkow <i>Principal</i>	Miami	Executive Office
Michael P. K. Johnson <i>Staff Accountant</i>	Cleveland	New York	Armin C. Tufer <i>Principal</i>	Detroit	Executive Office
Robert E. Krist <i>Staff Accountant</i>	Philadelphia	New York	Richard H. Visse <i>Staff Accountant</i>	Denver	Portland
Donald W. Leib <i>Staff Accountant</i>	Cleveland	San Juan	Frank E. Watson <i>Principal</i>	Houston	Executive Office
James F. McDermott <i>Staff Accountant</i>	New York	Boston	Fei H. Wei <i>Staff Accountant</i>	San Francisco	Kansas City
Thomas J. McDonald <i>Staff Accountant</i>	Philadelphia	Allentown	Dale D. Wheeler <i>Staff Accountant</i>	Denver	Colorado Springs

\*H&S is in the process of expanding its network of regional MAS groups. On June 4, 1967 a new group was established in Houston under the direction of partner Walter H. Hanshaw. Andre Bouchard and Freddie C. Ryan of the Houston audit staff became MAS consultants in the new group as did the three consultants designated above by asterisk.

The Houston group will provide Management Advisory Services for clients of the Dallas, Fort Worth, Houston, Memphis, New Orleans and Tulsa offices.

†Mr. Rust will become assistant national personnel director, a post previously held by Gerard H. Tucker, who has been appointed personnel director of the New York Office.