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# “I WORKED WITH JOHN W. QUEENAN”

MARGARET E. CANNY  
EVERETT J. SHIFFLETT  
JOHN L. CAREY  
RALPH S. JOHNS

I met Mr. Queenan for the first time in June 1933 at the Chicago Office, when he was one of the in-charge accountants—we usually call them seniors now. In those days the Chicago Office was in the Harris Trust Building, at 111 West Monroe Street. On the afternoon of the first day I was in the office, the people there passed around a box of candy and told me: “One of our top in-charge accountants sent this to us. He and his wife just had a son.” A couple of days later John Queenan came into the office and someone introduced him to me as “the father of the son—the young man who sent in the candy.”

We became well acquainted in the Chicago Office that year, before Mr. Queenan was transferred to Newark in 1934. But while he was working in the Newark Office he used to come back to the Midwest to interview students at the University of Illinois and the University of Notre Dame, and on those trips he always used to stop at the Chicago Office. He had a very close relationship with the people at Kimberly-Clark, International Harvester, Quaker Oats, John Deere & Company and at some other engagements he had worked on in Chicago, and I believe he kept up contacts with these clients on his various recruiting trips.

Mr. Queenan became a partner in the Firm in 1939, and in September 1940 he came back to the Chicago Office from Newark. He became the partner in charge of assignments, and I worked directly with him because I had been handling staff assignments while he was in the Newark Office. In those days Mr. Queenan was receiving

many requests to give talks and to write papers, so he asked me if I would mind doing some of the secretarial work for him to help him meet those commitments. He would dictate a great deal, and his knowledge of his subject and ability to dictate a complete thought without changing his mind in mid-sentence made it a pleasure rather than a task to work with him on these talks. He was very thorough in the way he would prepare the talks that he would give at professional meetings.

One thing about him that impressed me very much after I started working for Mr. Queenan was his ability to memorize his entire talk. He never seemed to need to look at his script when he delivered it. He would always take the copy along with him, and I would also make up a set of 3 x 5 cards with perhaps the first sentence of a paragraph on them, or just a few words of the first sentence. I remember years ago being taken by some of the staff to a luncheon meeting in Chicago where Mr. Queenan was to give a talk that we had worked over long and hard. I was fascinated watching him give that talk, because he didn't refer to his script or to those card notes once. I remarked about it to some of the H&S men and they said, “Oh, he never reads from his notes.”

Mr. Queenan is a very patient man, but I've been around him long enough so that I can tell by his voice when he is really upset. I don't think other people can tell, though. I can be at my desk and he may be in the next room talking with someone in person or on the phone, yet I am quite sure that the person he is speaking with is not aware of his annoyance at all. He has infinite control—which I don't. Maybe I should have taken a few lessons from him. He can have something come up which is frightfully important, that may drain him of practically all his energy, and yet in the middle of it he can turn around and give you a smile and appear completely relaxed. I don't know how he does it. And it doesn't mean he has forgotten the important matter, either; but when he does go back to it, he looks as if he had been given a fresh supply of energy from some outside source.

His sincerity, enthusiasm and thoroughness, as well as his fairness in dealing with people, his warmth and genuine liking for people, his ability to delegate work and his way of expecting nothing less than top performance from those around him, and his very real enjoyment of his work—these qual-





*(Left) At the age of 12, the future Managing Partner was attending grade school in his home town, Aurora, Illinois.*

*(Above) Shortly after posing for this snapshot on the Vassar College campus in the summer of 1927, John Queenan lost his straw skimmer overside from the Hudson River boat taking him back to New York City.*



ities of Mr. Queenan impressed me very early in my career with Haskins & Sells. They have contributed in no small measure toward making my job as his secretary the fascinating and enjoyable one it has been these past thirty years. —Margaret E. Canny

In writing a few words about my association with John Queenan, I start with some feeling of diffidence because of the certainty that praise will embarrass him. Yet I'm equally sure that he would submit to some of this if in this way there could be, as there is, a stimulus to others, particularly younger people in our Firm.

The merit of an individual obviously cannot be portrayed by mere enumeration of personal qualities or technical abilities. True calibre is found in the characteristics that predominate; and so it is only upon some of these that I shall touch briefly here.

It has been said that leadership's greatest authority is that which is never—or very sparingly—exercised. John Queenan used the prerogatives of the Managing Partner with discretion and wisdom. He gave all of us, in our respective spheres, full opportunity to contribute to the Firm's work and objectives. He pressed always for the best in what was to be done, then lent us his unfailing support, understanding and patience. In matters of decision he usually left most of the argument to others. He was a discerning, constructive critic, and displayed that indispensable prerequisite of balanced, superior judgment.

John's consideration for others was marked in all his working relationships. His capacity was exceptional. Despite the manifold demands upon his time, he somehow managed to keep himself

available for advice and help; and in conferring with him, we never noticed a hint of the many pressures that might then be bearing upon him.

He was deeply interested in young people and their progress. On one occasion I mildly remonstrated with him about his attending and speaking at the dinners held at the conclusion of the annual training classes for newly employed college graduates. The number of classes increased considerably over the years and my suggestion was that he and a few others might rotate their participation. He was genuinely surprised at this; to him, these appearances were a prized opportunity, and I dare say that the record of his attendance at these functions is scarcely excelled, if at all, by any one.

Certainly a persuasive testimonial to a man's stature is what important contemporaries say about him. One such instance that I particularly recall was an account volunteered to me by one of the senior partners of a prominent law firm. It seems that John had represented our Firm at a proceeding before a regulatory agency involving certain practices of insurance companies. I myself had no part in the engagement and had not before heard of it. My lawyer friend was greatly impressed with John's presentation; so extraordinary was it that, as my friend put it, "The commission would have done absolutely anything that John recommended." The main point of this is not so much the good job that was done, noteworthy as that is, but rather the fact that these comments about it, being entirely spontaneous and voluntary, obviously were genuine beyond reservation.

To assess John Queenan's achievements requires merely a simple state-

ment of fact: he attained distinguished leadership in a great firm and a great profession. His dedication would not have allowed him to settle for less, and his colleagues could not have asked that he do more. —Everett J. Shifflett

The American Institute was the beneficiary of John Queenan's active and loyal participation in its affairs over more than a quarter of a century. I worked with him most closely when he was President of the Institute in 1961-62, but we collaborated frequently on many other occasions over the years.

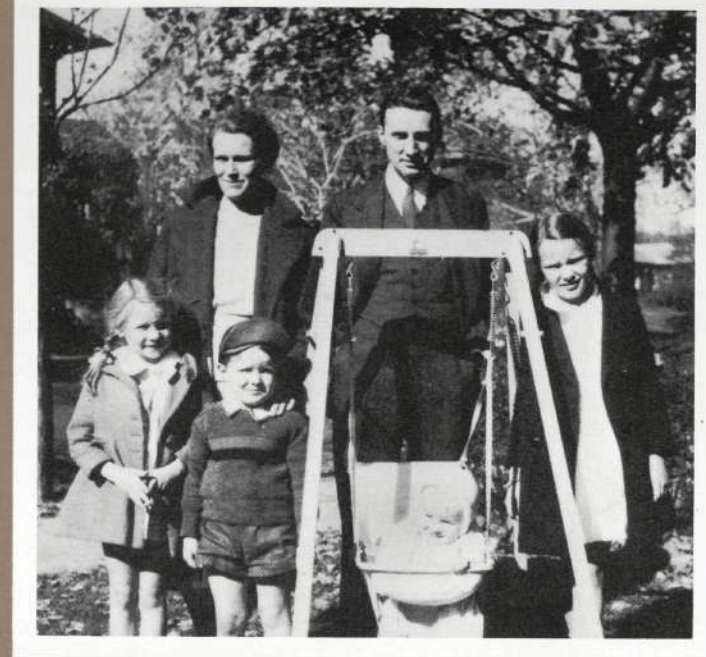
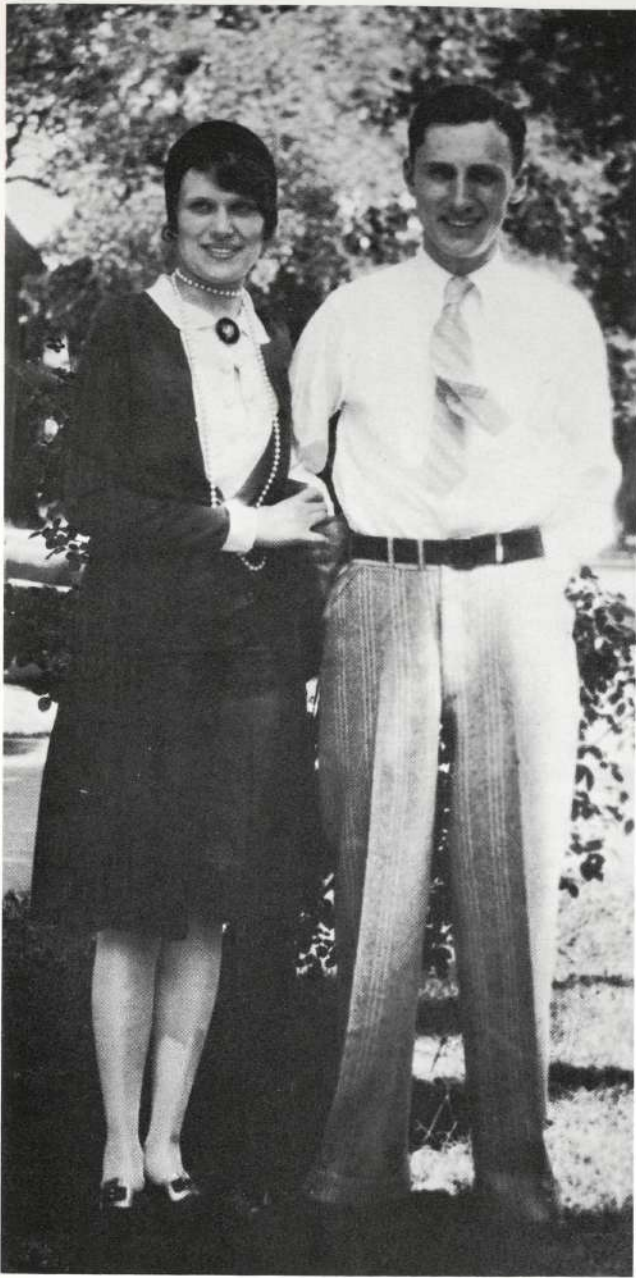
Most vivid in my recollection is his outstanding service as Chairman of the Institute's Committee on Relations with the Bar, when a 20-year struggle over the scope of CPAs' tax practice was finally resolved. It probably would not have been resolved so satisfactorily for us if John had not made such a favorable impression on leaders of the Bar, notably Judge Jameson and Dean Griswold of the Harvard Law School.

John Queenan's outstanding characteristics—friendliness, patience, candor, humor, reasonableness (but all bound together with a purposeful persistence)—were just what that situation needed.

These same qualities have made him immensely popular with his colleagues in the profession. He has acquired the greatest honors the Institute can bestow—the Presidency and the Gold Medal Award for Distinguished Service.

His dedication to the profession—and to *professionalism*—has been shown in many ways. He has always supported high standards; he has gone out of his way to help fellow practitioners; he has scorned the cheap, obvious or "gimmicky" ways of gaining attention,





*(Left) Honeymooning with the former Alice Thomas in 1927, a great year for JWQ—he graduated from the University of Illinois, he married Alice and he joined H&S.*

*(Above) In 1937 the Queenan family is complete. With parents (from l.) are Alice Jane, John, Charles and Joan at home in West Orange, New Jersey. JWQ was a principal in Newark.*

*(Right) A partner for one year, Mr. Queenan was in the Chicago Office in 1940.*





but has conducted himself with quiet dignity in the best tradition of Haskins & Sells.

John is a worker. He never refused a request to serve the Institute, no matter what it might cost in time and energy, despite his heavy responsibilities to his own firm. Nor did he ever neglect a job once he took it on. He would always give whatever effort was required.

But most of all I think of John Queenan as an amiable, relaxed and gay companion—a man with whom it was a pleasure to work, no matter how hard the work was, and no matter whether it resulted in success or failure.

He and I went to California in the winter of 1955-56 to try to persuade the California Society not to appeal the Agran case. It was rather a tense meeting. There was little support for our viewpoint, and we failed in our mission—for the time being. But John never lost his good humor, his courteous manner, his reasonable approach to the problem. And though we were defeated it was obvious at the end of the meeting that he was highly respected. The impression he created bore fruit later.

I was never more proud to be in a small minority than on that occasion. It illustrated why it was a pleasure to work with John Queenan—win, lose or draw.

—John L. Carey

In the 1920s I met John Queenan at the University of Illinois, where we were both accounting students. At that time Weldon Powell was an instructor at Illinois. Of the three of us, Mr. Powell was the first to join Haskins & Sells. He had written his master's thesis on "Accounting for No-Par-Value Capital Stock," a subject which attracted the attention of John R. Wildman, partner in charge of the Technical Procedures Department in the H&S Executive Office. Mr. Wildman hired Weldon Powell directly from the campus in 1924, and this was somewhat unusual in those days, because it was generally required then that new staff members in public accounting firms have some practical experience, such as bookkeeping. Two years later Mr. Wildman, who was very much pleased with Mr. Powell's services, returned to the University of Illinois to find another college student, and this time he hired me. Then in 1927, upon his graduation from the University of Illinois, John Queenan was employed by Mr. Wildman and came to New York to work in the Technical Procedures Department, where he succeeded me in assisting

John Wildman, William H. Bell, Edmund A. Gause and Edward A. Kracke.

John Queenan's duties, like mine, included assisting these partners in getting out the monthly issues of the *Haskins & Sells Bulletin*, helping to prepare a Cash Manual (later revised and published as the Cash Handbook), helping to draw up questionnaires (General Questionnaire, Program for Verification of Cash Balances, Program for Verification of Cash Transactions, and an Internal Control Questionnaire), and assisting in drafting replies to practice office inquiries of a technical nature.

John Queenan had the added responsibility in 1928 of supervising the move of the Executive Office from 20 Broad St. in New York to 15 Broad St. He spent some anxious moments one day out on the sidewalk, watching over the EO property during that move, as the movers threatened to strike.

John Queenan, Weldon Powell and I were transferred to the Newark Office, which was then regarded as a research office for experimenting with proposed questionnaires before they were adopted for general use by the Firm. Early in his professional career John Queenan showed an aptitude for administration. I recall mentioning to Paul Wilton, another University of Illinois man who later became an H&S partner, that this trait would cause Mr. Queenan to advance a long way in the Firm.

In those days the concept of an Executive Office was new among professional firms. One of the purposes of our being assigned to the EO for preliminary training was to obtain the Executive Office viewpoint on Firm matters. Among the things that John Queenan and the rest of us learned very early from Mr. Wildman were: (1) to tear up all papers that were thrown into the wastebasket (a related problem, not present in these days of air-conditioned offices, was preventing confidential papers from being blown out of open windows); (2) not to discuss client or Firm matters in public elevators; and (3) to wear a hat.

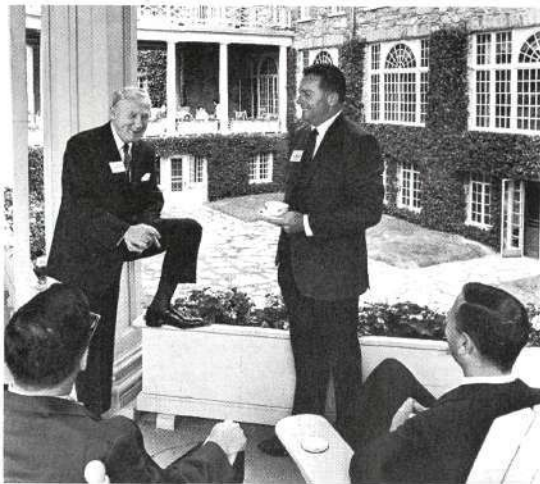
Speaking of hats, early in his H&S career, in the summer of 1927, John lost his hat (a straw "skimmer") on the way back from a Sunday outing to Poughkeepsie on a Hudson River Day Line boat, a popular trip in those days. The wind suddenly blew the skimmer overboard into the Hudson. But that was a day off from work, and we weren't being seen by either partners or clients.

—Ralph S. Johns





*(Above) Three generations of Queenans gather in 1967 for a 40th wedding anniversary portrait. The scene is the garden of the family home in Greenwich, Connecticut.*



*(Left) The Managing Partner in conversation with principals attending a conference at Skytop Lodge, in the Pocono Mountains of Pennsylvania.*

*(Below) Margaret Canny and John W. Queenan in a typical working situation on the 23rd floor of Two Broadway, New York City.*

