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Letters

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ED. NOTE: The obvious impossibility of printing letters from readers commenting on a magazine before the appearance of the magazine has created a bit of a dilemma for us in this pilot issue of *MANAGEMENT SERVICES*. Therefore, we have decided to print excerpts from some of the letters received this summer in response to a query from Institute Director John L. Carey as to members' reactions to the idea of the publication.

The publication of such a magazine will highlight and reinforce the commitment of the Institute "to encourage all CPAs to perform the entire range of management services consistent with their professional competence, ethical standards, and responsibility." Furthermore, it will help accelerate progressive changes in accounting education. Any visible change in the

Institute's tools, mainly the CPA examination and AICPA publications, will have a weighty impact on accounting education — much more of an impact, incidentally, than the Gordon or Pierson reports.

Charles T. Horngren
University of Chicago

I think this is an excellent idea. . . . I am not particularly disturbed about the success of the enterprise insofar as subscriptions are concerned. I have a greater concern for the possibility of developing a continuous flow of material of the type that you would want for a periodical of this sort.

Frank S. Calkins
Richmond, Virginia

I would certainly welcome the publication of a magazine such as this one is planned to be. It is very apparent that there is no magazine presently being published that fully integrates all phases of managing a business. We have magazines for office management, for machine accounting, for cost accounting, for the financial executive, etc., but none that pulls all fields together. And, with the use of computers, we are rapidly heading toward a total systems concept that forces a con-

sideration of the effect of each business transaction on every part of the organism and requires instant reaction throughout the entire system.

Accounting still remains the language of business. Accountants have traditionally seen and had access to the broad picture and since the broad picture is now being fused together, it is only logical that those most familiar with all aspects remain as interpreters of the total picture. But a fusing of information is a basic requirement and apparently this new publication will fill the need.

J. H. Schlosser, Jr.
Norfolk, Virginia

I wholeheartedly endorse the idea of a magazine on management planning and control.

We have found in our own practice constantly expanding opportunities for aid to management in the information and planning fields. It would be to our advantage to have a periodical such as the one you propose both as a source of ideas and guidance and as a type of formal identification of CPAs with this area.

Allen B. Koltun
New Orleans