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Letters; Erratum

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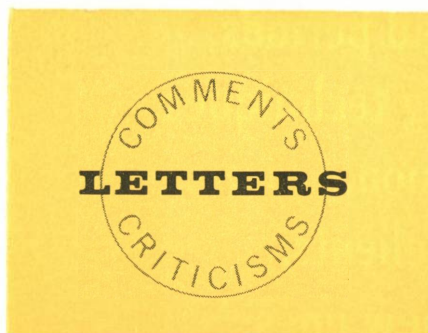
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I feel that the AICPA should sharply increase budgeted funds to give wider dissemination of the modern role of the CPA. Too many businessmen still regard the CPA as a highly trained technician in accounting and tax matters.

The MANAGEMENT SERVICES article (January-February, 1966) by Harold W. Jasper gives an excellent idea of the future CPA, and if this role can be achieved, the computer will be regarded as an effective office machine instead of a threat.

B. J. TADDEO
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The article "Organization for Effective Information Flow" by authors W. Thomas Porter, Jr., and Dennis E. Mulvihill is of real interest. The "Total Systems Approach" is the most important single factor still missing in most computer applications today. As a result the computer is still feared as a "job eliminator" and hidden menace to the ranks of management rather than being welcomed as one of the most exciting tools to come along since the days of the invention of the double entry accounting system. The old, sometimes jealously guarded, compartmentalized "information structure" will indeed soon have to give way to management information systems which will provide a factual rather than emotional approach to many important decisions.

One item which I found a little confusing in the manuscript was Figure One, which charts an integrated system. I believe that the relationships could be presented in much simpler terms, perhaps as in-

dicated on the chart attached. Note that "Accounting" or "Management Information" is a service organization, covering the general area of the broken lines, which could help to remove from these subsystems the drudgery of paperwork moving from area to area. In its place the exception principle would provide feedback relative to performance and problem areas where human intervention is a necessity and cannot be replaced by gadgets.

Many thanks for a very thought-provoking magazine.

JOHN R. SOLLBERGER
Princeton-Pennsylvania Accelerator
Princeton University
 (See p. 3 for chart.)

Erratum

Marvin Tummins, author of "A Simple Method of Linear Programming" in the January-February, 1966, issue, was identified in the by-line as being affiliated with the University of Michigan. He teaches at the University of Virginia.

Anniversary

With this issue MANAGEMENT SERVICES begins its third year of publication.

The first copies of this new magazine of planning, systems, and controls were delivered two years ago. Since then we have published 79 articles on various aspects of information processing and management decision mak-

ing. Our subscription list has increased to 23,724.

This response, far in excess of pre-publication expectations, has been a source of gratification to the editors and the Institute. Particularly significant is the rapid growth of circulation among managers — both CPAs and non-CPAs — in business, in-

dustry, and government. More than 8,500 of our subscribers are corporate officers, general management executives, specialized administrative executives, or office managers.

All this would seem to indicate that MANAGEMENT SERVICES fills a real need. We hope that it continues to do so.

