

if at first not appraised at their true value. This, by the way, is in the fields of sales and of accounting, fields to which the Taylor Society is assumed by some to have given minor attention. In Hilgert's "Cost Accounting for Sales" our Bulletin totals a higher number of foot-note references as authority than any other single source. We must give credit, as is done by the author of this book, for these contributions through the Taylor Society, to John Williams' expositions of "A Technique for the Chief Executive," and to Charles Staubach's expositions of "Sales Quotas." So far as concerns the highly technical matter of sales accounting, the evidence of this book is that the Taylor Society, presenting Messrs. Williams and Staubach, has made a contribution of fundamental and permanent value.

A special meeting of the Taylor Society held in New York, April 26, the members unanimously authorized the directors to incorporate the Society under the laws of the State of New York. Incorporation is in this instance the result of evolution rather than of preconceived plan. Most similar associations are organized as the result of carefully made plans to further some particular interest, such as improvement of the conditions of a profession; these plans usually and properly provide for incorporation. However, when the Taylor Society came into being (we purposely avoid saying was organized) some fifteen years ago, it consisted simply of a small group of a dozen or fifteen men who were interested in the study of management and found no available forum for the discussion of such problems. There was no motive of "propaganda" or of elevation of the status of a profession (for none existed); the controlling motive was to preserve and promote straight thinking concerning scientific management at a time when the efficiency craze was tending to pervert such thinking. There was no "organization" for several years, and when organization was effected it was of the simplest kind. Gradually the Society has grown to a membership of some 750, and is doing a work generally recognized as socially constructive. It has earned the right to corporate existence.

THE articles printed in this issue should satisfy a wide variety of membership interests, for they represent a section out of the December national meeting of the Society, sections out of seven local group meetings, and a hitherto unpublished address

to young men by Frederick W. Taylor. The abstract of the discussion by major executives of the relations of a chief executive to his principal executive associates reflects one of the most important discussions ever held at a meeting of the Society. This is to be followed by a discussion of "top control" at the forthcoming Cambridge meeting, and by consideration of related topics at the national meeting in December. Taylor's lecture on "Success," intrinsically as well as historically should interest all young men of four score years or less; and in that connection we are pleased to present a talk to young members recently given by C. L. Barnum, one of the younger executives of the Taylor Society directorate. The seven talks before local groups are well worth attention. Readers will not fail to note the interesting experiment offered by the Delaware & Hudson Railroad; also that the social philosophy expressed and implied in the article is quite in contrast to that expressed in the Beyer-Jewell-Thornton addresses printed in the February issue.

Keppele Hall

June 10, 1872

April 25, 1925

The passing of Colonel Keppele Hall, after a brief illness attending an attack of influenza, deprives the Taylor Society of an esteemed and beloved member. During the ten years of his membership, he contributed full measure as director and as member to the work of the Society; when called upon he was ever ready both as counselor and as detail worker.

Colonel Hall possessed certain strong characteristics in rare combination. An engineering temperament and training made him a master of scientific management technique. Perspective, vitality of judgment and adaptability made him a superior executive. Poise and calm in periods of difficulty made him one in whom associates had confidence. Simplicity and nobility of character made him a friend whom friends held dear.

The extent of Colonel Hall's contribution to the management movement is not generally appreciated for he was an infrequent contributor to technical literature. In the judgment of engineers and executives associated with him his service, through the channel of conferences and personal counsel, was of major importance.

The Relations of the Chief Executive to His Principal Associate Executives

Analysis of a Discussion at the December, 1925, Meeting of the Taylor Society¹

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THIS was the first of a series of discussions, planned for successive meetings of the Taylor Society, the object of which is a study of the function of the chief executive. It is hoped that there may eventually result, if it be possible, a "job analysis" of the position of the chief executive. This first discussion, in which executives of major responsibility participated, was intended to be simply a reconnaissance and was informal. A verbatim report therefore is not in order. It seems desirable, however, to put on record a general appraisal of the results of the reconnaissance and to call attention to some of the principal ideas brought out in the discussion.

To give participants in discussion something concrete to consider, a particular device was adopted. Several individuals who had had many years' experience which involved directly or indirectly a placement service were requested to list comments on the work of chief executives which had come to them in confidential interviews with subordinate executives seeking new positions. These lists were consolidated and classified and from them certain propositions were formulated. These propositions, which constitute essentially the views of subordinate executives concerning the functions and practices of their superiors, were submitted in advance to the discussors as points on which to focus attention.

¹December 4, 1925; Engineering Societies Building, New York City. Presiding: Henry Bruere, Vice-President Metropolitan Life Insurance Company, New York. Participants in discussion: Howard Cooney, President, The Walworth Company, Boston, Mass.; Henry S. Dennison, President, Dennison Manufacturing Company, Framingham, Mass.; A. Lincoln Filene, General Manager, William Filene's Sons Company, Boston, Mass.; Keppele Hall, Consulting Engineer, New York; H. W. Jeffers, President, Walker-Gordon Milk Company, Plainsboro, N. J.; Samuel W. Reyburn, President, Lord & Taylor, New York; Rumsey W. Scott, President, American Cable Company, New York; and Percy S. Straus, Vice-President, R. H. Macy & Company, New York.

These propositions, together with points brought out in the discussion of each, are presented seriatim below. At this point, however, a word should be said about the meeting in its general aspects. It appears to be common judgment of the several hundred persons in the audience that the discussion was most inspiring. The personal power and the prestige of those who participated were evident throughout the proceedings. The inspiration of the several contributions was perhaps enhanced by the fact that few discussors considered the propositions categorically and in detail. The discussion consisted on the whole of the presentation of ideas and judgments suggested not only by the propositions but also by the circumstances. As one discussor put it, it constituted a "first rough survey—a collection of individual and somewhat helter-skelter contributions." Individuality on the part of each participant in the selection of propositions for discussion and in the order of their consideration—and perhaps also in disregard of them—and the fact that at no moment did the audience know what a speaker would bring out next, added piquancy to the discussion.

It appears also to be the common judgment of the discussors as well as of the audience that the study of the job of the chief executive begun at this meeting should be continued—continued in a serious manner and by the major executives themselves. As one of the discussors put it, Who but the chief executive feels the liberty to study the chief executive's task, especially to bring out shortcomings? Time study specialists, methods engineers and others study every job except that of the major executive; but if the logic of a situation demands that they analyze the work and bring out the deficiencies of the chief executive, they do not consider it expedient to follow the logic. Yet the chief executive's job should be studied, for few are free from policies and practices of executive pro-