

The DELTASIG

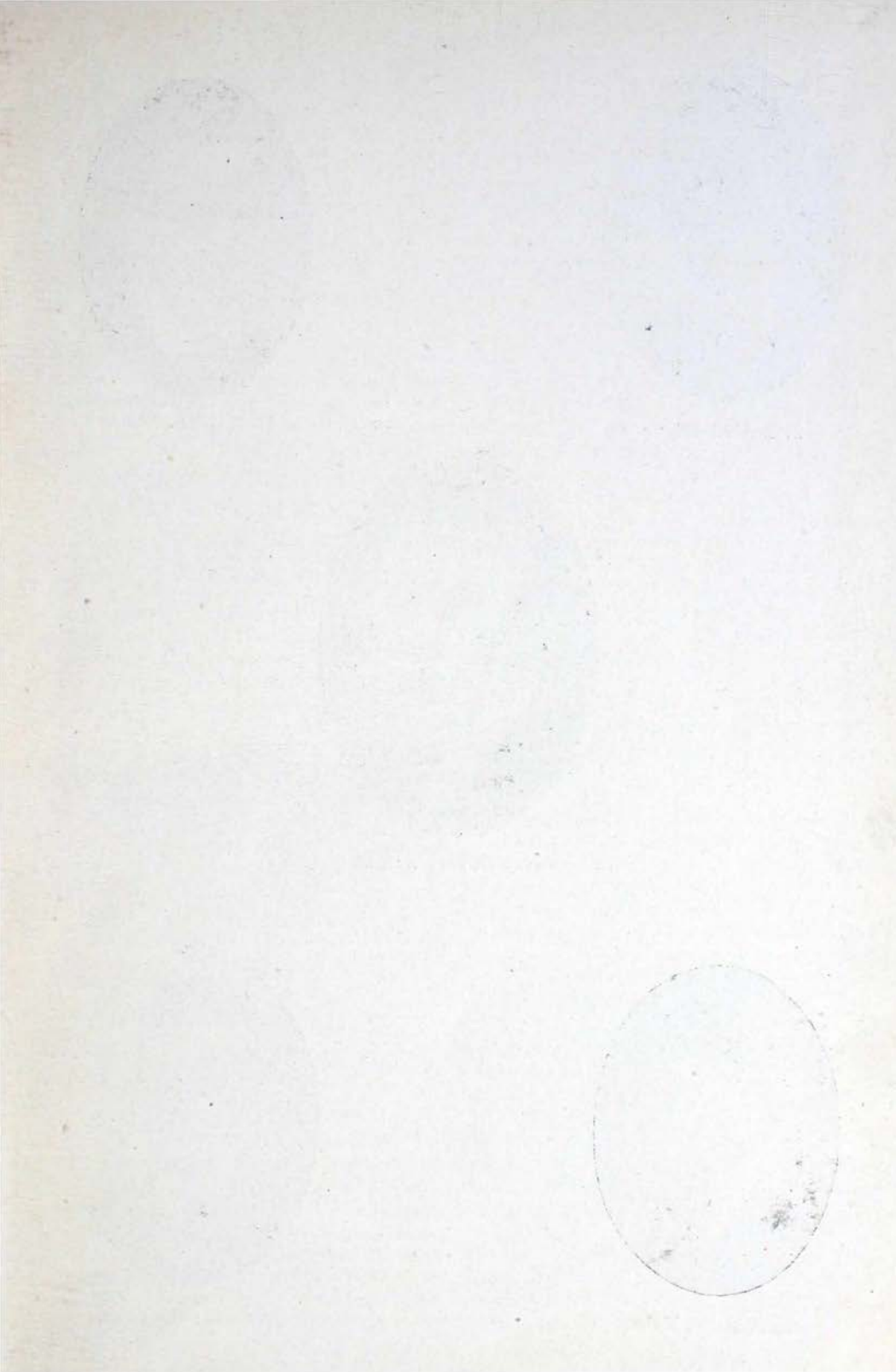
Volume Thirteen

MAY, 1921

Number Two



The Official Publication
of the International Fraternity of
DELTA SIGMA PI





J. Buford Edgar



Harvard L. Mann



Henry Gilbert Wright



Alexander F. Makay



Frank J. McGoldrick

The DELTASIG

Volume XIII.

MAY, 1921

Number Two

The National Officers

At the general convention of the Fraternity, held in February, 1920, at New York the following officers were elected:

Henry Gilbert Wright, **Beta**, President.

J. Buford Edgar, **Beta**, Sec'y-Treas.

Alexander F. Makay, **Alpha**, Director.

Harvard L. Mann, **Gamma**, Director.

Frank J. McGoldrick, **Alpha**, Director.

Brother Wright is a charter member of Beta Chapter and has served in many capacities in the chapter. He was Head Master from March, 1919, to June, 1920. He was particularly active in school affairs while at Northwestern, serving as President of the Junior class, Editor-in-Chief of the Syllabus, and Vice-President of the Senior class. He was President of the Commerce Club, the largest student organization in the school, and has served as a Director of the same organization for several years. He graduated in 1919 and was awarded the Delta Sigma Pi key for ranking highest in scholarship, leadership and promise of future usefulness.

Brother Wright is in business for himself, being President of the H. G. Wright Coal Company, 1100 Majestic Building, Chicago.

Brother Edgar attended N. W. University during the years 1914-15-16. He was initiated as an active member of Beta Chapter in 1916 and shortly thereafter moved to New York. He is at present affiliated with the New York Alumni Chapter. He has taken great interest in both Alpha Chapter and the New York Alumni Chapter. He is in charge of the Department of Business Management at

New York University and gives five courses in this department. He is also associated with the Ronald Press Company of New York, publishers of business books and periodicals.

Brother Mann is a charter member of Gamma Chapter and graduated from Boston University in 1914, receiving the degree of M.C.S. and M.B.A., later receiving his C.P.A. from the State of Massachusetts. He served as Head Master of Gamma Chapter one year and was very active in school affairs. He is at present affiliated with the Boston Alumni Chapter. He is a member of the firm of Sparks, Mann & Company, certified public accountants, 53 State Street, Boston, Mass.

Brother Makay is one of the founders of the Fraternity and graduated from New York University in 1909, receiving the degree of M.C.S., later receiving his C.P.A. from the State of New York. He is President of the New York Alumni Chapter. He heads the organization of Alexander F. Makay, certified public accountants, 347 Fifth Avenue, New York.

Brother McGoldrick was one of the early members of Alpha Chapter, and graduated from New York University in 1914, receiving the degree of B.C.S. He later passed the New York bar examination, and received the degree of LL.B. He has served as Editor of the *Deltasig* and as President of the National Organization. He is Chairman of the General Committee on Constitution, By-Laws and Ritual. He is associated with C. A. Anderson & Son, 81 Fulton Street, New York.

Find Yourself; Accounting Helps You

Youngest of All Professions, Makes for Confidence
and Trains Men to Think With Alacrity

HARRY ANSON FINNEY, Ph. B., *Beta*

Professor of Accounting, Northwestern University

Accounting offers advantages not alone to the student who intends to enter the profession as a certified public accountant, but also to the student who has his eye on business in general—perhaps with aspirations toward an executive position—and also to the student who has not yet made up his mind what he intends to do.

Considering these in inverse order, the university student who has not chosen his career is in school because a university education will broaden his interests and train him to think. To broaden his interests he studies history, literature and science and to the same end he may well study accounting, where he will learn something of the problems of business organization and control. To learn to think, one must learn to analyze and to reason carefully, and I dare say that there are few courses in the curriculum which rank higher than accounting in their ability to stimulate the mind in these processes.

The student who hopes some day to occupy an executive position should remember that the successful administration of a business depends upon a knowledge of the history of its operations and of the facts of its present financial status. The accounting records contain this information. The facts are periodically summarized in the form of Profit and Loss Statements and Balance Sheets, and laid on the executive's desk. Now these statements will give information to the executive whether he is a trained accountant or not, just as I can see beauty in a painting and hear beauty in music, although I am neither an artist nor a musician.

But I do not begin to see what the artist sees, nor to hear what the musician

hears; and the executive who is not an accountant does not see in the statements what he would be able to see if he were both an executive and an accountant. The executive should bring to his examination of the statements the executive's knowledge of the administrative questions which must be decided, and the accountant's ability to analyze the figures and determine the facts upon which to base his decisions.

As to the opportunities in the profession of accounting itself, it is difficult to be too optimistic. Some months ago the *Journal of Accountancy*, which is the official publication of the American Institute of Accountants, presented evidence in the form of an editorial to show that accountancy is, on the average, the best paid of all the professions. The reason for this lies in the operation of the law of supply and demand.

Accountancy is a young profession in the United States and its ranks have not been over-crowded. The demand has always exceeded the supply and recent developments have increased the demand. To begin with, every business must have its accountant, if for no other reason, because the income tax necessitates it; and the corporation accountant, auditor, and comptroller, are high-salaried men.

The firms of certified public accountants have always had difficulty in finding enough men to do their work, and now, when the income tax has increased their business, when banks are more insistent than ever on certified statements as a basis of credit, and when business men themselves are more aware of the advantages of periodical audits, the shortage of competent accountants is more acute than ever. Accountancy is a profession which the trained young man can enter with confidence.

Recent Impressions of Conditions in Europe

JOSEPH HENRY GILBY, LL. B., C. P. A., '11, *Beta*

Brother Gilby was one of the first to receive a passport following the signing of the armistice. Having already spent more than a year traveling in China, he left the United States in December, 1918, and spent six months in Europe—visiting practically every country but Germany—reorganizing and re-establishing branch offices for Morris & Co., packers. After one month spent in the U. S., he went to South America, where he spent nine months. Then after a short visit at home, he left for another six months in Europe.

His training, his wide travels, his opportunities for observation and first hand information qualify him to speak with authority.—The Editor.

Again and again a traveling man will hear the words, "The world isn't so big after all," and again and again he will meet with incidents to bring him to that conclusion. My own experience as a "globe trotter" has forcibly impressed this saying on my mind. While traveling in China in 1916 and 1917 I was invited to a banquet given by the Y. M. C. A. to the officials of the Province of Honan, and held in the Y. M. C. A. rooms in the city of Kaifengfu. Looking at a map of China, it will be seen that this is about as far inland as one can go on a railroad. The gentleman acting as toastmaster at this banquet was none other than Mark Wheeler, a graduate from the Northwestern University in the same year as myself, 1911, although not from the same school. When this fact was made known the Chinese present showed very much interest, and no doubt they, too, thought "the world isn't so big after all."

I have been asked to write a few words telling of conditions as I found them in my recent travels through Europe. I think the most interesting way to cover this subject in the space allotted is to put down a few impressions based on hearsays as I got them.

One has only to travel from Norway to France to see that the people of Germany and Belgium, compared with the populace of other countries, are working. This may result in their favor, but Germany undoubtedly is hampered by lack of raw material and the possibility and means of getting it, and Belgium will probably be compelled to slow up on account of overproduction due to the failure of a market for her goods. France also is working to a degree in that her industries are beginning to operate, but the enthusiasm in her workers is not present, the idea of the workers, as in most countries, being to get more and do less. My feeling is that conditions in Europe will be much worse before they are better.

The tax problem is one which will affect conditions in Europe as much as anything else. The newspapers tell us of the socialistic trend of affairs, in Italy for instance, but they do not tell us of the difficulties the business man or man of income is having. To illustrate, in the years before the war an income tax was levied in Italy and a declaration made for this purpose. Because of there being no enforcement of the privilege of the government to check up these returns, everybody reported their incomes as low as possible (much as some in our own country for personal tax purposes declare a very small value on a piano or other item of property), and in a good many instances the amount reported bears a relation to the actual income of about forty per cent or less. Italy has since enacted a war tax law which first of all required a payment of forty per cent of all excess profits to the government, but which percentage in 1919 was adjusted to ninety per cent, and this rate was made effective back to the beginning of the war. To find what one's excess profits were, the income of any year was lessened by what was reported as income in the last pre-war years. As a result of the literal enforcement of the act as to pre-war deductions, many Italians are contemplating going into bankruptcy.

Recent Impressions of Conditions in Europe—*Continued*

In Belgium recent strikes have taken place in protest of an individual income tax. To show how much the laboring classes are feared in respect to taxes in the country, the following is a translation from the French of a part of a publication signed by the Prime Minister and Minister of Industry, Labor and Food:

"The government has no doubt but that the laboring classes, which have already given such striking proofs of patriotism, will have it at heart to bring the small sacrifice asked, and particularly since at the moment they have their share in the direction of the country's affairs and when philanthropic organizations are about to be realized. It may not be overlooked either that the community makes large sacrifices in order to prevent the advance of prices of the most necessary things by selling the flour and meat and the butter. It is impossible that the laboring classes should not understand this social duty. By conforming to same, they will prove their spirit of solidarity."

In Norway the tax law makes a stipulation that the government will save from taxation to any shipping concern the profits used in the building of new ships. As a result, many of the English shipyards are busy on Norwegian bottoms at prices prohibitive under ordinary circumstances. Here imports were being prohibited as a result of a drop in Norwegian exchange. Concerns who had previously imported and had stocks which also were previously inactive, are now realizing what they expected and more. However, new taxes as well have been introduced in Norway and to a degree the results will go back to the government. One is foolish to attempt doing business in Europe without first figuring out the effect of taxation on results of such business.

A peculiar thing is to sit in an office in a foreign country and see come through the mails American bills. One would naturally expect to carry on business in the currency of the country in which he was doing business. However, it is said, in a certain part of Germany,

American currency has become the money used by business interests. The fact of \$100,000 coming through the German mails in small bills and contained in about twenty envelopes, shows the people do not fear theft, and also to what degree there is discipline in the country. However, this should not bring about total faith in the populace, because it is said one does not know from one day to the other what is going to happen the next.

Traveling conditions are improving, but one should not feel badly if put out of a sleeper at five in the morning, because the officials had decided not to run it through, or, on taking a sleeper, being told not to undress, and having to sit up nearly all night to have your passport and baggage examined. However, in no country did I receive bad treatment. The courtesy of the customs in dealing with Americans was particularly noticeable in France.

England should not be spoken of in a few sentences. One cannot do the subject justice. However, conditions are not good and an improvement will not permanently come until the middle class takes hold of affairs and demands labor come to its senses. I am glad to see a gradual adjustment of industrial conditions in our own country rather than a state of affairs like that existing in England.

One word of warning. What I have written relative to conditions may not be true of tomorrow, because conditions are forever and rapidly changing; but I feel the danger against improvement in a reasonable time is in the fact that Bolshevism is rampant everywhere and a determined effort exists to make it felt. Unless this is fought and conquered the world can hope for no speedy recovery.

One of the pleasures I had on my trip was to motor to Oxford and Cambridge and go through those wonderful schools, but in spite of this experience good old Northwestern remains to me the same as it always has, and I am very proud to be classed among her graduates.

A Bit of Interesting History

Recently, at a dinner given by Alpha Chapter, Brother Makay was called upon to tell a little something of the history of Alpha and of the development of the spirit of Delta Sigma Pi. Although he was having just a heart to heart chat with the Alpha boys, and not talking for publication, his remarks contain so much of interest to all the brothers of the Fraternity that we are printing them here:

"The idea of Delta Sigma Pi was first conceived in the minds of a few Freshmen at New York University in the year 1906.

"The Freshmen I have in mind were among those invited to attend a meeting for the purpose of electing officers, and, allow me to say right here, that it was some 'election.' Tammany Hall in its most palmy days never had anything on the coterie that managed this little affair. Were we man-handled? Well, having lived in New York for a while, I thought I knew something about these things; but, what a surprise. There was nothing sugar-coated about their method. As we entered the door they handed us a nicely printed ticket, all made out, for their favorites, with instructions to sign on the dotted line. Of course, there was nothing criminal about that; but, a few of us felt that it was pretty rough, and mighty undemocratic, and opined that no "coterie" should be allowed to rule in this manner.

"Shortly afterwards, Brothers Tienken, Moysello, Jacobs and myself, met and organized Delta Sigma Pi. In fact, there was a fifth brother; but, like most of those who weaken and don't finish, it is hard to recall his name. The prime object of the organization was to get real men. We wanted the kind that you could take home and feel sure of getting mother's approval. It was with this thought in mind, that we chose from the next class, men like Pete Eckes, Walter Dean, Bill Beck, Johnny Burke, and last, but not least, Bill Mann. In selecting these men, we tried to break away from the time honored practice, of so many fraternities, of choosing men simply because they were officers of the class. It was not enough that a man was a crack athlete, or was endowed with an exceptional amount of mental muscle:

unless he was of upstanding character he was not considered; and the fact that so many of our men made good in the various classes, proved that Delta Sigma Pi was predicated on a sound idea.

"It soon became evident that we needed a place to 'consolidate,' and before long our first "Fraternity House" was in existence. It consisted of one room, in a basement, and was located on Washington Square South. It would require considerable imagination to extol its great size, or, the swell furnishings; but, nevertheless, we 'Old Timers' spent many happy hours there. We carried here for about a year, during which period, we 'corralled' our first honorary member—Doctor Galloway. It seems that we sensed the need of a steady influence, so we used 'judgment,' and landed the Doctor. There was nothing austere about him. He had a happy way of knowing the right time and place for dignity, and when you add to that his natural ability to understand and sympathize with the students' viewpoint, you will appreciate why he made such 'a big hit' with the boys. That he always proved a good, wise counsellor, and friend, goes without saying, and I hope that the future will grace Delta Sigma Pi with many men just like him.

"Our next step was prompted by a typical Patrick Henry oration by Brother Guernsey. I believe he wound up with 'We must do something, or go to seed,' or words to that effect. He had growing pains, and, as the feeling was quite general, we, like the Arabs, packed our tents, and 'moved' over to Waverly Place. We were very comfortable in our new home, and, if one thing stands out greater than another, it is how the graduates would gather in the Fraternity House to prepare for the C.P.A. Degree. This association was more than helpful to all, and it also served to show the new men that Delta Sigma Pi stood for something besides the frivolous. Contented as we were, we still had 'ambitions,' and ere long our wish was translated in something real—a six-story house. It was just west of Washington Square, was well furnished; had quite a few rooms for the men, and, in fact, had all the earmarks of a well-regulated home. Why,

(Continued on page 13)

A Letter From the National President

HENRY GILBERT WRIGHT, *Beta*

It is with pleasure that I report on the activity of the Fraternity since the publication of the last issue of the *Deltasig*.

Five chapters have been installed, viz., **Zeta** at the Evanston Division of Northwestern University, Evanston, Illinois; **Eta** at the University of Kentucky, Lexington, Kentucky; **Theta** at the University of Detroit, Detroit, Michigan; **Iota** at the University of Kansas, Lawrence, Kansas; and **Kappa** at the Georgia School of Technology, Atlanta, Georgia. This makes our chapter roll comprise ten active chapters with alumni chapters at New York, Chicago and Boston. Several petitions have been received for the establishment of active chapters at other points and these are now being investigated. In all probability there will be one or two additional chapters granted before the close of the present school year.

An informal meeting of the Board of Directors was held at Chicago in December, at which meeting much work was accomplished. The finances of the National Organization are in good shape; the chapters report the pledging of many excellent men; great interest is being shown in our work by our new chapters and big things can be expected from them during the coming year. The ritual committee has standardized the ritualistic work, having held a meeting in New York in February for that purpose, and the chapters are being sent revised copies of the ritual for their immediate adoption.

I want to encourage all of the chapters to send copies of their News Letters to all of the National Officers and to at least the Head Master and the News Editor of the Chapters. All their names and addresses are printed on pages 21, 22 and 23. These letters prove of great interest and encouragement to the various chapter officers, giving them new ideas and keeping them posted on what the other chapters are doing.

The Editors of the *Deltasig* want articles of merit from any member (hon-

orary or active) affiliated with any chapter. These articles can be on any subject that will prove of interest to the members of the Fraternity. Articles or papers prepared for other purposes might prove of great interest to our members and we hope that we will always have three or four good articles to publish with each issue of the *Deltasig*. Address all manuscripts to Editor, *The Deltasig*, 72 Cedar Street, Chicago.

The *Deltasig* has appeared rather irregularly this year, but there have been many obstacles for the editors to overcome during the first year of our new size. The next issue will go to press about June 15th and will contain complete write-ups of all chapter activity during the past year, a complete picture of the active membership of every chapter and other interesting features. Next year it is proposed to issue the *Deltatig* in the months of September, December, March and June. Closing dates will be announced in plenty of time and everyone can make their plans far in advance. We expect a healthy increase in size of the publication, as our chapter list is growing and the *Deltasig* will serve many more people. We urge every chapter, every member, to make suggestions for the improvement of the *Deltasig*. Write the Editor.

Several chapters have officially visited near-by chapters during the past year, particularly Alpha and Gamma, and Beta and Delta, and this has proven of mutual interest and benefit. I hope that every chapter the coming year will send official visitation committees to all of the chapters within reasonable distance. These visits should be arranged on the dates of initiations if possible, in order to witness the work as given by the different chapters.

Not being able to write every member of Delta Sigma Pi, I should be more than pleased to receive letters at any time from any brother giving me his ideas for the improvement of the work of our Fraternity and I can assure him that his letter will receive sincere consideration.

Installation of New Chapters

ZETA

Northwestern University, Evanston Division

The School of Commerce of Northwestern University was organized in June, 1908. The Chicago Association of Commerce, the Illinois Society of Certified Public Accountants and the Chicago Industrial Club co-operated with the University in founding the school, and sixty Chicago business men assumed financial responsibility for its operation during the first three years of its existence.

Instruction in the School of Commerce aims to give students a comprehensive survey of business facts and experience, and to develop a power of accurate analysis. It aims to give a thorough grounding in scientific method applied to business problems and to maintain an atmosphere which will accustom students to regard the manifold questions of human relations in business with concern for the public welfare.

At first, courses were given in the evening at Chicago. The faculty comprised members of the faculty of other departments and prominent business men. The registration the first year was about two hundred. The school has had a phenomenal growth. The registration is now over three thousand, and the school has its own faculty and offers full day courses at Evanston and combination day and evening courses in Chicago.

Beta Chapter of Delta Sigma Pi was established at the Chicago Division in 1913. When the department began offering courses in Evanston it was soon realized that there too was a good field

for the furtherance of the work of Delta Sigma Pi, as some five hundred students attend the Evanston Division, and in the spring of 1920 eleven of them petitioned for the establishment of a chapter, which was granted the following fall, and on November 14th, Zeta Chapter was officially installed, the ceremonies being held at the Beta Chapter house in Chicago.

The charter members of the chapter comprised the following students:

John Henry Arends
Richard Stewart Carr
George Paul Dean
Charles Orville Gridley
Donald Major Higbee
John Henry Hutchinson
Winston Chapin Murray
Charles William Orttenburger
John Mallory Prendergast
Eugent Tucker White
Virchow Webner Wiedemann

Over sixty Beta brothers attended the installation, which was in charge of Head Master Earle R. Hoyt, Beta. A banquet was served following the initiation and the principal talk of the evening was delivered by Brother Lee Galloway of Alpha and was exceptionally well received. Don Higbee was elected Head Master, V. M. Wiedemann as Master of Ceremonies, George Dean as Treasurer and John Prendergast as Scribe.

ETA

University of Kentucky

The history of the University of Kentucky, as the institution exists today, dates back to the state legislature of 1879-80, during which assembly a plan of organization, including an agricultural and mechanical college, was proposed by a commission appointed for the express purpose of recommending such action. The City of Lexington offered the best and greatest inducements and facilities for such an undertaking and was therefore made the University home. The charter provided for liberal pro-

vision for educating, free of tuition, men and women of the state whose means are limited. Its character is undenominational and it affords equal advantages to all.

The University is well located on an elevated site commanding a good view of the city and of the nearby country. The City of Lexington is one of about forty-five thousand inhabitants. The campus consists of sixty-five acres, all within the corporate limits of the city.

The work in commerce is conducted under the Department of Economics and Sociology. Laboratory equipment and a good library are provided. The courses are well chosen and afford a good knowledge of the field of commerce.

A local fraternity was organized in the spring of 1920 for the purpose of petitioning a National Commerce Fraternity and this local operated under the name of Phi Chi for some time. In due course they petitioned Delta Sigma Pi for a chapter and after the necessary investigation their petition was accepted and Eta Chapter was installed on Saturday, November 27th, the ceremonies and banquet being held in the LaFayette Hotel, Lexington, Ky.

The installing team comprised Brothers Frederic H. Bradshaw, Earle R. Hoyt and Henry Gilbert Wright, all of Beta, and the following were initiated members of Eta Chapter:

Fred King Augsburg
John Fred Casner
Paul Parker Cooper
Otis Lamont Jones
Henry Brady Lloyd
Frank LeRond McVey, President of the University
William Hugh Peal
Robert Jules Raible
Charles Raymond Rodgers
George Edward Sun
Glen Bennett Tinsley
Edward Weist, Dean of the Department of Economics.

The following officers will guide the destinies of the chapter for the first year:

Head Master—C. Raymond Rodgers
Master of Ceremonies—Henry Brady Lloyd
Senior Warden—Fred King Augsburg
Treasurer—Otis Lamont Jones
Scribe—Robert J. Raible

THETA

University of Detroit

To meet the demand for trained men and women along commercial and industrial lines, which had become greatly apparent in Detroit at the beginning of the World War, the School of Commerce and Finance was organized in the University of Detroit in October, 1916. This was the third professional school to be founded from the College of Arts and Sciences, Commerce having been preceded by the School of Law and the Department of Engineering.

The school's organization is upon a university basis, covering a period of three years. All instruction is given by direct teaching in regularly organized classes and through lecture courses. Specialization is discouraged in the first year, and efforts are made to give the student as wide a knowledge of the business field as possible. A novel but strong feature of the courses lies in the attention given to the moral and human relation in economics and ethics.

The faculty consists of practical business men, certified public accountants and special professors. Being in one of the prominent industrial centers of the country, the school has much talent to draw from and also has available unlimited means of acquainting the student with actual business conditions and methods.

The courses offered by the school are comprehensive and cover a wide range of subjects. The registration for the year 1919-1920 was 743.

A group of students organized for the purpose of petitioning Delta Sigma Pi for a chapter and several months were spent in selecting the right students to carry on this work. Much credit is due Brother John T. Clark of Gamma, now residing in Detroit, for his untiring efforts in assisting in the establishment of this chapter. Theta Chapter was officially installed on Saturday, January 29th, and the initiation ceremonies were held in the Commerce and Finance Building, followed by a banquet at the Hotel Fort Shelby.

The following constitute the charter members of Theta:

Thomas David Bonnell, Jr.
Harold Thomas Cannon
John Tracey Condon
Frank Bernard Couture
Charles Duncan Dow
William French Gregory
Wendell Vincent Hall
Henry Russell Hastings
Marvin Joseph Higgins
William Henry Jasmer
Herman Stanley Jeakle
Ward Francis McDonough
Hugh Francis McPhee

John Campbell Metzger
 Harold William Rademacher
 John Andrew Russell, Dean
 Rudolph Charles Schmidt
 Thomas Moore Simpson, Jr.
 Vincent Thomas Smith
 Elmer Alois Solsburg
 Warren Ambrose Sterling
 Erwin Ambrose Walsh
 William Barden O'Regan, Assistant
 Dean

The installing team consisted of Brothers Clark, Gamma; Earle R. Hoyt, Jesse P. Ryan and H. Gilbert Wright, Beta.

The following were installed as officers of Theta:

Head Master—Rudolph C. Schmidt
 Master of Ceremonies—Harold W. Rademacher
 Master of Festivities—Elmer A. Solsburg
 Warden—Warren A. Sterling
 Treasurer—John C. Metzger
 Scribe—Erwin A. Walsh
 Historian—Wendell V. Hall
 Registrar—John T. Condon

The chapter has been very active since installation and has established quarters at 678 East Jefferson Avenue, just a few doors from the University.

IOTA

The University of Kansas

The idea of a State University in Kansas dates from the early days of Kansas territorial government. Each of the constitutions adopted for the territory of Kansas, during the period of its memorial struggle, provided for the establishment of an institution of higher learning, to be supported by public funds. The last of these, which became, on the admission of Kansas to the Union, the constitution of the state, declares that "provision shall be made by law for the establishment, at some eligible and central point, of a State University, for the promotion of literature and the arts and sciences."

By an act of Congress, approved January 29, 1861, the day on which Kansas was admitted to statehood, seventy-two sections of land were set apart and reserved for the use and support of a State University. The state accepted the trust, and in 1863 the legislature selected the City of Lawrence as the location for the institution. One year later the legislature passed an act organizing the University and giving to it the name of "The University of Kansas." A charter was immediately drawn up and the government of the institution was vested in a Board of Regents, appointed by the governor.

The board thus appointed held its first meeting on March 21, 1865, and decided to open a preparatory department as soon as the citizens of Lawrence should provide rooms for that purpose. This the citizens undertook to do, and by the middle of September, 1866, they were enabled, by the aid of gifts from various individuals and organizations, to erect the building known for 46 years (from

the erection of Fraser Hall, in 1872, to the demolition of "Old North" itself, in 1918) as North College. The first faculty had been elected by the Board of Regents in July of the same year, and on the twelfth day of September the University was opened to the young men and women of the state.

Since then its growth has been constant and rapid, and now the University of Kansas ranks well up the list of state universities. The registration is now about 3,600.

A group of students organized in the fall of 1920 for the express purpose of petitioning Delta Sigma Pi and called themselves Pi Sigma Delta. Their petition was duly received, investigated and accepted, and on March 8th agreed as the date of installation. This was changed later to March 20th, on which date Iota Chapter was officially installed at Kansas. Brothers Earl R. Hoyt and Gilbert Wright of Beta constituted the installing team and the following were initiated as charter members of Iota:

David Robert Alford, Jr.
 Clinton Royce Asher
 Judd Charles Benson
 Walter Smith Blaker
 Lyle Edgerly Campbell
 Marshall Dana
 Henry Franklin DeWolf
 Edward Stanley Dickinson
 Arlie Wilbur Estes
 Charles Henry Fratcher
 Albert Otto Greef
 Charles Ernest Hall
 John Austin Hall
 William Wilder Heusner
 Maurice William Ingham
 Ernest William Kugler

Robert Hughes LaRue
 Floyd Johnson Lashley
 Homer Rice Lytle
 Sanford Misner Manker
 Ralph Edwin Morrison
 Paul Martin O'Leary
 Lloyd Clinton Ringle
 Frank Baker Stacey
 William Taylor Stevenson

Erwin Stugard
 Winston Rousseau Tate
 The following officers were elected for
 the balance of the school year:
 Head Master—Lloyd C. Ringle
 Senior Warden—Floyd J. Lashley
 Treasurer—Sanford M. Manker
 Scribe—Frank B. Stacey
 Historian—Walter S. Blaker

KAPPA

Georgia School of Technology

On November 24, 1882, Honorable N. E. Harris, of Macon, Ga., afterwards Governor of the state, prepared and introduced in the Georgia legislature a resolution authorizing the creation of a committee to investigate the advisability of establishing a technical school in Georgia. The committee of ten, appointed, visited the leading engineering institutions of the North, and in the summer session of the legislature of 1883 presented a report recommending the establishment of such an institution, accompanied with a bill for that purpose. The measure was overwhelmingly defeated. The people of the state were then appealed to; it became the issue in many counties in the election of members to the next legislature, and finally in 1885, a bill was passed appropriating \$65,000 to found the school.

The growth of the school since then has been phenomenal; the school now occupying a desirable site comprising twenty-five acres, and giving thorough courses and degrees in mechanical engineering, electrical engineering, civil engineering, textile engineering, engineering chemistry, architecture, commerce, commercial science and industrial education. The registration has increased from 130 in 1888-89 to 1,684 in 1919-20.

Complete day and evening courses are offered in Commerce and between four and five hundred students are registered in the School of Commerce. The instruction in the School of Commerce aims to prepare ambitious and energetic young men for business and to assist older men already in business to equip themselves for more responsible positions. The work is based on the belief that through a study of commercial methods and economic forces, young men can obtain valuable mental discipline and at the same time acquire technical training. Atlanta, the financial, manufacturing, and distributing center of the South, is in need

of trained men—men qualified to fill responsible positions, to step into the vacancies occurring in every large business, to direct other men in their work. To equip young men of the South for taking advantage of these opportunities is the object of the School of Commerce.

A group of students interested in our work petitioned for a chapter last winter and the investigation was conducted by Brother Warren Brooks, Gamma, now a resident of Atlanta, and on March 12th the installation was held at the Hotel Ansley, Atlanta. The charter members of Kappa Chapter comprised the following students:

David Irenus Barron
 Richard Walker Bryan
 Maurice Joseph Fenton
 John William Hasson
 William Merriweather Hill, Jr.
 Harry Nelson Levy
 Robert Paul Mayer
 Clarence Southerland Newton
 Dallas Ward Osborne
 Archibald Drake Sessions
 Doyle Edwin Walraven

And Dubert Eugene Dennison and Howard Breed Wilson as honorary members.

The installing team included Brothers Warren Brooks, Gamma; John F. Casner and Paul P. Cooper, Eta; Max F. G. Eberhardt and Kenneth H. Mackay, Alpha, and J. Buford Edgar, Beta.

The following were elected officers at Kappa for the first year:

Doyle E. Walraven—Head Master
 Harry Nelson Levey—Senior Warden
 David I. Barron—Treasurer
 Clarence S. Newton—Scribe
 Robert P. Mayer—Historian

With a large School of Commerce, offering both day and evening courses, great things can be expected of Kappa.

The Delta Sigma Pi Scholarship Key



By gift of the fraternity, each chapter is provided annually with the Delta Sigma Pi key, reproduced here, which is awarded to that Senior, who, upon graduation, in the opinion of the faculty, has attained the highest scholarship throughout his entire course. Should there be conflicting awards, already established, the key is awarded to that Senior, who, upon graduation, in the judgment of the faculty, ranks highest in scholarship, leadership and promise of future usefulness. The award is made at Commencement time each year, and is open to any senior in commerce, whether a member of the Fraternity or not. Announcement of the names of the winners at each chapter will be made in the September issue of the Deltasig.

The Award At Boston

The award at Boston for the year 1919-1920—delayed because of the absence of Dean Lord—was made in February, 1921, "to the student who, in the opinion of the faculty, ranks high in scholarship, showing leadership and promise of future usefulness." Awarded to Mr. William J. Clark.

A Bit of Interesting History

(Continued from page seven)

we even had a Japanese steward to boss around. So, you see, we were making progress. Slowly, of course, but surely. It was during this period that Beta Chapter was established out in Northwestern, and Gamma in Boston, and, if I may digress for a moment, I would like to say that a lot of credit belongs to "Gig" Wright, for the fine healthy growth in the number of chapters established since

he became President of the International Fraternity, and I feel that Delta Sig is fortunate in having a hustler like "Gig" on the job. We hardly realized how few cur days were to be in this house. For, in 1917, came our country's call for men to rally 'round the flag, and, when we found out how Delta Sigma Pi had responded, there remained but one thing to do, and we had to do it, because all our boys had left for war. We closed our Fraternity House for a noble purpose, and I think it was one of the best things we ever did. However, now that the war is won, and the boys are back, don't you think it is time we had a place to meet? How about the Delta Sigma Pi spirit? Let's get together, and show what that spirit means. We should have a house, and a good house, too, and I know that if each one of us will put his shoulder to the wheel and do his best, we could have one in short order.

"Come on boys, make out those checks for the new house, and make them out big, for the bigger they are, the sooner we have a place for an 'occasional chow, with the customary gab.'"

Fraternity Badges



Official Fraternity badges can be secured only from the National Secretary-Treasurer, Brother J. Buford Edgar, 875 W. 181st Street, New York, N. Y. Chapters ordering badges for initiation should give Brother Edgar at least two weeks' time to have the proper engraving done. Price, including registered postage, \$4.65, when ordered singly; \$4.50 when ordered in quantities by chapters.



Remember this is YOUR magazine. Let us hear from you.

Chapter Letters

ALPHA

New York University

Since the last issue of the *Deltasig* many events of interest have taken place at Alpha. We have already had two initiations and five smokers and expect to hold another initiation in May. As a result, the list of active men will be increased by 25, bringing the total active membership of the chapter to 62. Everyone of these men is participating in school activities and is doing his share to make *Deltasig* a bigger influence in the school life. We have also had two very successful informal dances, in addition to the Annual Formal Dance. At each of these affairs more than fifty couples were present. Since we are without a house at the present time the dances have proved one of the best means of getting the men together in a social way.

Several speakers have appeared before the chapter from time to time and given us enjoyable talks on different business subjects.

Two of the most interesting and most constructive events of the year were the interchange of visits between Alpha and Gamma. On January 28th, six of the Gamma brothers, including Head Master Keenan, paid us a visit and took in the initiation which we held on that date. Preceding the initiation, a formal dinner was served, which was attended by brothers from Alpha, Beta and Gamma. Brother Alexander F. Makay, one of the founders of the Fraternity, gave a brief history of Delta Sigma Pi (the text of which is to be found on another page of this issue). On April 23rd, four of Alpha's brothers, including Head Master Juengst journeyed to Boston and repaid Gamma's visit. These visits have proven helpful to both chapters as they have given each an insight into the work of the other and have helped create a strong feeling of brotherhood between the two chapters in the east.

The House Committee of Alpha, which was appointed to work in conjunction with the members of the Delta Sig House Corporation, has secured a pledge towards the house fund from practically every member of the active chapter. In addition, the Alumni have paid in or pledged approximately \$3,000.00. Our big problem is to find a suitable place

within a short distance of school, which can be secured at a rental that we can afford to pay. The high rentals asked are the biggest obstacle to be overcome, and although the committee has as yet been unsuccessful in locating a place, it reports rents to be 30% lower than a year ago, and consequently is very optimistic over the prospects for the near future.

One of the biggest events of the year for Alpha is the Annual Dinner. The dinner will be held this year on May 14th at the Aldine Club, 200 Fifth Avenue, New York. Inasmuch as the Directors and National Officers of the Fraternity plan to meet in New York on May 14th and 15th, we expect to have them as our guests at the dinner. Needless to say, we feel very fortunate, and hope to make this affair the biggest and best event of the year. An initiation will precede the dinner, at which time we expect to put through three honorary members in addition to several actives. If any of you expect to be in, or around New York, on May 14th, don't fail to look us up, as we can assure you a good time.

BETA CHAPTER

Northwestern University

(Chicago Division)

Beta has been extremely active this year. A large program of social events, smokers, lectures, initiations and other activity has kept us on the go.

On November 14th, Beta Chapter installed Zeta Chapter at the Evanston Division of Northwestern University, the ceremonies being held at the Beta Chapter House in Chicago. Sixty-six were in attendance at this affair and it proved one of the best of the season.

On December 4th, our first initiation was held, and the following changed their title from pledge to brother: Leroy L. Boule, James E. Sanborn, Lloyd J. Fairbanks, Victor Meurer; and the following were elevated to honorary membership: Harry Anson Finney, Cernet Putnam Clark, and John Charles Teeven.

Beta has held many successful New Year's Eve parties, but the one held this year was certainly one of the most successful. The celebration was held at the Chapter House and started somewhere near the hour of nine. The evening was

spent dancing to a four-piece orchestra imported for the occasion, so as to give our own jazz band a chance to dance; several novel and original stunts were pulled by the committee in charge during the evening. Five hundred and bridge were indulged in on the second floor; and at eleven-thirty an hour's intermission was taken while the caterers served a most tempting dinner. The noise-making apparatus was put into action at the hour of midnight and noise only ceased when the orchestra resumed its irresistible music. Then it became a marathon, and when breakfast was served at 4:45 a. m. there were only fifteen couples left of the forty who attended.

Business meetings have been held throughout the year on alternate Monday nights, at 9:30. The intervening Monday evenings were enjoyed by giving smokers and holding open house. At least once a month, some prominent speaker appeared before the chapter, and a few invited guests, and talked on some timely business topic, which proved most interesting and instructive.

The three fraternities in the school held an interfraternity dance on April 2nd, at the Palmer House, and of course Beta turned out thirty-five couples, against forty-nine, the total the other two fraternities turned out, combined. A large number of Beta brothers attended the Annual Commerce Dance of the Evanston Division, held at the North Shore Hotel, Evanston, and also the Greater Northwestern Interfraternity Dance, held at the Patten Gym, Evanston. Both events were enjoyed immensely.

Beta has been extremely active in school affairs, holding two class presidencies, seven out of the fifteen Commerce Club offices and many committee chairmanships.

GAMMA

Boston University

Gamma activities for the year 1920-21 started October 16th, when the annual election of officers took place. This was soon followed by an initiation on November 20th, in which two honorary and eight active members were initiated, viz.: Professor Robert M. Jameson, S.B., LL.B.; Professor William H. Hoffman, A.B., and Chester L. Carroll, Lawrence T. Brown, Stanley Lane, Eugene Hartnett and Robert F. Patch, all of the class of 1922, and Harold Pierson, Frederick Lione and Amerigo A. Vetriolo, all of the class of 1923.

Numerous smokers were held during the winter months, to which prospective members were invited, with good results. On January 8th an informal dance was held, which was well attended and enjoyed by all.

On January 28th, Gamma sent a delegation of brothers as guests to Alpha. The Gamma boys were treated royally, participating in an Alpha initiation and meeting some of the prominent founders of Deltasig. The Gamma brothers making this trip were Head Master Keenan, Treasurer Bryce M. Lockwood, Scribe Ernest S. Curtiss, Warden Carroll W. Toohey, Master of Festivities Amerigo A. Vetriolo and Brother Frederick Lione.

Brother Curtiss made Delta Mu Delta honorary commerce fraternity, this year.

Head Master Keenan is a charter member of the Skull Society of the College of Business Administration. The society is open to juniors only, who have done the most for the school.

Brother Clarence B. Rosen, M.B.A., C.P.A., has been appointed instructor in Federal and State Taxes at the University.

DELTA CHAPTER

Marquette University

We may not yet be a year old, but if spirit will enable the child to walk and cast aside its swaddling clothes, we have already run the gauntlet of life in the garb of the hermit, and stand confronting the future in the height of optimism.

We are as yet without a permanent house, but we have taken our first steps and formed the Delta Sig Housing Corporation, fashioned after Beta, with Brother Cobean as President; Morehouse, Vice-President; McBride, Secretary-Treasurer, and E. J. Vaughan, Walkama, and Anderson as Directors. We are delighted with our "rooms" where the bunch congregates, but next year it is our hope to have our own home where we can all gather round and where we will be able to entertain visiting brothers. We blush when we think of Beta's hospitality which we are unable to return. At the rate the fellows visit Chicago, Beta will be entitled to a life bed in our new home.

One of the most important functions, in our opinion, is that section of the preamble to the constitution indirectly dealing with lectures. We take great pride and interest in this work and were privileged by a visit and talk from Dr. Lee

Galloway on Business Conditions; Mr. Philip Grau, Secretary and Business Manager of the Milwaukee Association of Commerce, The Cause of Depression, with Recommendations; Mr. H. H. Hering, The Need for Cost Accounting in Business; Rev. Geo. A. Deglman, S.J., Enthusiasms; Brother Nand Singh, two talks on India and its economic connection with the United States. In the Commerce Club, likewise, due to Brother President Thalhofer's efforts, the club had the benefit of some dozen or more lectures by prominent men, which, of course, the Delta brothers were in on.

The smokers which followed our fraternity gatherings are very informal and entertaining and looked forward to and remembered by all with pleasure.

Under the leadership of Bro. Thalhofer, assisted by Morse and Huberty as Secretary and Treasurer, respectively, the Commerce Club has had its biggest year. Brothers Boos and Kleinheinz put over the big annual dance of the Commerce Club.

The Banderole, the honorary fraternity in our department, includes seven of our men out of nineteen active members, Brothers Thalhofer, Riley, Boos, Morse, Barzen, Huberty and Carey. The other twelve are divided among the other three fraternities and non-fraternities.

The Alpha Sigma Tau, honorary fraternity of the University—limited in its choice to two from the Commerce Department—rightfully picked Brothers Carey and Vaughan.

And the Hilltop, the University Annual, set Brother Thalhofer to work editing the entire school's activities of every kind, Brother Vaughan to writing up the Commerce section, Brother Kleinheinz to the Art section and Brothers McBride and "Bess" Bongers the selling end of it in the Commerce Department. In the contest for prize snaps for the book, Brothers Vaughan and Kleinheinz took three of the nine prizes offered.

Some day we hope to have a union here that will vie with Michigan, and if work and ability have anything to do with it, Brother Cobeen, '20, Secretary and Business Manager, in charge of the Union, will be content with second to none. It is Charlie's generosity that enables us to pull our smokers whenever we choose.

During the past year, one honorary and fourteen active members were initiated into the mysteries of Delta Sigma Pi, including Brother Nand Singh, the

"Wise Man of the East," a native of India, who, although possessing the degree Mechanical Engineer, realizes the necessity of Commerce and is with us studying for his Master of Commercial Science this year, and a Doctor's degree next year.

Rev. Geo. A. Deglman, S.J., is our honorary member, head of the Department of Philosophy of Marquette, a member of the American Philosophical Association, and one of the biggest educators in the country today.

A rather unique stunt was pulled off the last initiation when the six pledges were required to put on a vaudeville show for us. If you want real sport during the pledging period, have the neophytes entertain you some evening.

"Judge" Coyle, now with Beta, is thought so much of here at Marquette that he must meet his accounting class here every Wednesday night. "Pudge" rules with an iron hand.

Brother Arper is President of the Minnesota Club, embracing students of all departments.

Brother Meitner is enjoying California's air in the old capacity of accountant, with Brother Pierick of Arthur Anderson Co., and Brother E. J. Vaughan, Price Waterhouse Co., holding down the accounting jobs here in the "East." Brother Anderson maintains the trying position of Office Manager to the Sterling Motor Company. Brother Morse was compelled to leave school at the end of the first semester, due to sickness in the family, but everything is running smoothly again and he'll be back with us next year. Brother Morehouse is Secretary of the Morehouse Publishing Company. Brother Blommer is with the Cutler-Hammer Company.

EPSILON

The University of Iowa

The time is drawing near when many of us will receive the "sheep skin" and will step out of the University to take our place in the business world. The Seniors who will graduate at the end of this year are: Brothers Glasgow, Case, Irish, Hayes, Dalton and Pledge Boeder.

On April 5th, Delta Sigma Pi entertained a group of commerce students at an informal smoker at the Pagoda Tea Shop. Cigars and apples added to the joyousness of the occasion. Four men have been pledged as a result of this smoker. They are: Paul W. Penningroth, Roy A. Sands, Ralph W. Boeder and Angus L. Cotton.

Pledge Boeder is a Senior who hails from Pipestone, Minn. He is a member of Phi Kappa Sigma fraternity and was formerly on The Daily Iowan staff. Roy A. Sands is a Junior from Sheldon, Iowa. He has been on the committee which has so well arranged for the luncheons and banquets of the Commerce Club. Paul W. Penningroth, a Junior, comes from Tipton, and is a member of Phi Delta Theta fraternity. He is managing editor of the 1922 Hawkeye, the annual year book, and is Secretary-Treasurer of the "Commerce Employment Bureau" recently organized. Angus L. Cotton, a Sophomore, is a member of Alpha Tau Omega fraternity, and hails from Algona.

The second big Delta Sigma Pi dance was held Friday, April 22nd, at the City Park pavilion. Brother Case well demonstrated his ability as a ring manager, by leading in a "Circle One-Step." Brothers Phillips and Wassam kindly chaperoned us.

The Commerce Employment Bureau, organized at the direction of the Commerce Club, has made a brilliant start and promises to outgrow the expectations of its founders. Nearly all of the Seniors in the School of Commerce have registered with the bureau. Representatives from insurance, manufacturing and retail companies have been here interviewing prospective business men. The bureau recently sent out over 3,000 "Service Bulletins" to business men throughout the state, describing its purposes and plans. Brother Larson is business manager and Pledge Penningroth is secretary and treasurer.

The brothers do not shine in the class room alone. Brother Irish has been holding down the third sack on the baseball team and Brother Case is alternating with Captain Crary at first base.

On April 16th, J. Reed Lane of Davenport, one of the first graduates of the School of Commerce, president of the Federal System of Bakeries, talked at a Commerce Club luncheon, at the Pagoda Tea Shop. He offered ten scholarships valued at two hundred and fifty dollars each, in his school of training at Davenport.

On April 27th, the Seventh Annual Commerce Club Banquet was held at the Pagoda Tea Shop. A special program was given and Judge Hubert Utterback, of the district court of Polk county, Des Moines, gave an address. Judge Utterback is head of the juvenile and criminal court of Iowa.

Instead of going home for Easter vacation, March 25th-29th, a number of commerce students, under the charge of Professor Clarence W. Wassam, journeyed to Davenport and inspected manufacturing plants, retail concerns, banks and bond houses.

The Iowa Memorial Survey is on. A campaign to raise \$250,000 among the student body started last week and it appears that we will be over the top in a few days. Brothers Stebbine, Overland and Pledge Penningroth are chairmen of committees in the junior class of the Liberal Arts College.

Brother Kenworthy was recently elected president of the Iowa College Press Association at a meeting held in Ames. He was also elected to A. F. I., honorary senior fraternity.

Brother Griebeling, '21, writes that he enjoys his work with the Maytag Washing Machine Company at Newton. He is in the collection and credits department.

Brother Burnett, '21, is with the Bell Telephone Company at Waterloo, and Brother Lawrence, '21, is with the same Company at Davenport.

ZETA

Northwestern University (Evanston Division)

Zeta Chapter owes its existence to the energy of a small representative group of men in the Evanston Division of the School of Commerce of Northwestern University. The moving spirit was Don M. Higbee, a Senior in Commerce. It was chiefly through his efforts that this group was brought together for the purpose of petitioning the national fraternity.

Since the chapter was installed at the Beta Chapter House, a detailed account of which is found elsewhere in this publication, Zeta has been active in all college activity. Meetings have been held regularly, and the chapter has a goodly number of pledges. The personnel of the chapter contains men active in all phases of university life. Two of these brothers are members of the honorary commerce fraternity, Beta Gamma Sigma. Among the positions held by the brothers are editor of the "Daily Northwestern;" associate editor of the same publication; editor and business manager of the 1922 Syllabus, year-book of the University; business manager of the "Campus Players," the dramatic organization. All brothers are active in the Commerce Club.

The unity of work and service that characterizes the men and the quality of the membership places old Deltasig at the very top on the campus, and places Zeta Chapter first in the school.

ETA

University of Kentucky

Eta Chapter has been unusually active in the University of Kentucky during the scholastic year 1920-1921. Being installed in November, 1920, with an active membership of ten and an honorary membership of two, the chapter has prospered under the leadership of Head Master Brother Raymond Rodgers. Several prominent business men of Lexington have addressed the chapter at various times throughout the year and business meetings are held on every other Thursday evening in the Alpha Zeta room in the Library.

Brother Lloyd is Business Manager of the Kentucky Kernel, official publication of the University and is a member of Alpha Delta Sigma, honorary journalistic fraternity.

On the varsity baseball team Brother Cooper has shown exceptionally rare form in the box this season. Brother Cooper expects to take his Master's degree in Economics and Business Administration next year.

Brother Raible is permanent secretary of the Senior class and only recently resigned as editor of the Kentucky Kernel to devote his time to the publication of the University Hand Book. Brother Rodgers is special trustee of the Ex-Service Men's Club.

Brother Augsburg recently appeared to good advantage in "The Admirable Chrichton," the annual Stroller play, at the Lexington Opera House. He is managing editor of the Kentucky Kernel.

Brother Glenn Tinsley is subbing on the Varsity baseball squad and is circulation manager of the Kentucky Kernel.

Brother Otis Jones was recently elected to the Mystic Thirteen, honorary Sophomore Society. Brother Peal has written several special articles for the Lexington Herald and is one of the night librarians in the Library.

Eta's pledge list consists of Harold F. Waits, '22; George H. Gregory, '21; Tolver Anderson, '23; Jove T. Lovett, '22, and Hinton Leach, '23.

Brothers John Casner and P. P. Cooper represented Eta Chapter at the recent

installation of Kappa at the Georgia School of Technology, Atlanta, Georgia.

Brother Rodgers is assistant instructor in Economic History of the United States this semester.

THETA

University of Detroit

On February 26th, Theta Chapter held a "smoker" at the Fort Shelby Hotel, Detroit, Michigan. An evening of good fellowship and entertainment was enjoyed by all. Mr. Maurice V. Doyle, senior member of the firm of Doyle & Company, gave a very interesting talk, and the members were enthusiastic in praising the smoker as a great success.

Delta Sigma Pi men have been very active in University activities. In every social affair, or any activity of any importance, Theta men have held an important part. Wendell V. Hall, news editor of Theta, took a leading part in the Nazarene, a play presented by the Thespian Club during Easter week. Mr. Hall starred as Judas. As a result of the good attendance at the play, the Thespian Club realized \$800.00 and presented it to the Athletic Association. We wish to congratulate Wendell V. Hall on the wonderful part he took in this play, and on the success of the Thespian Club of which he is president.

The Junior hop, one of the most successful events ever held by the University, was well attended by Delta Sigs. The Chapter Box, which was in a prominent place on the floor, was the cause of much favorable comment. Fifteen of the twenty-three brothers attended this hop, and this attendance was a great moral support to fostering the school spirit and rendering possible the success of other social affairs of this kind.

The charter members of Theta Chapter have been very active and energetic in their work in regard to furthering the cause of Delta Sigma Pi in the University of Detroit. They have never wavered in their efforts since their grant of the chapter to obtain a suitable home for the brothers, and as a result a lease was procured on the house at 676 East Jefferson Avenue, three doors from the Commerce and Finance Department Building. Much work and effort have been put forth in furnishing this house, and as a result it now nears completion. We are proud of our new home, and are looking forward to the day when visiting brothers from other chapters will honor us by a call, and, if possible, it

would be a greater pleasure if we could accommodate them for a longer period, as our guest room is very nicely furnished.

At the last smoker given by Theta Chapter, Professor Fitzgerald, professor of economics at the University of Detroit, gave a very interesting discourse on the subject of "Taxation." Mr. Philip Nolan, soloist, entertained the brothers with some very new catchy songs. The brothers smoked, talked, listened to the lecture of Professor Fitzgerald, and enjoyed the songs of Brother Nolan, and voted it an evening well spent.

Brother Simpson, member of the Senior Commerce and Finance Class, chairman of the House Committee of Theta Chapter, addressed the Junior Class on the subject of the "Balance Sheet" as a basis of credit. Brother Simpson is in the credit department of the Continental Motors Corporation, and knows this subject from both the theoretical and practical standpoint. Inasmuch as the Junior Class had a twenty-five hundred word thesis to write, they derived much information from Brother Simpson's discourse, and expressed their wishes for the pleasure of hearing Brother Simpson again on some other technical point that might arise on the subject of credits and collections.

John D. Russell, honorary member of Theta Chapter, editor of the Michigan Financial Record, was recently elected to the presidency of the Detroit Board of Commerce. Brother Headmaster Schmidt wrote Brother Russell a well worded letter of congratulation and received a letter of thanks from Brother Russell in return. We are proud to have, and to know, a man of Mr. Russell's caliber, as a brother, and as he has given much influential help to Theta Chapter, we, as brothers, are very much indebted to him.

The next event of importance will be the initiation held for the class of fifteen (15) neophytes which will go through the several mysteries in three stages of Delta Sigma Pi fraternity. The pledges are enthusiastic over the event of becoming Delta Sigma Pi members and have been thoroughly examined as to their fitness. The promise of adding fifteen new members of pep and energy to Theta Chapter will do much to strengthen the organization, and further the good works of Theta Chapter activities at the University of Detroit.

Theta Chapter House was the scene of quite a meeting of interest Wednesday, April 20th, when the Alumni Association

in a body paid Theta Chapter a visit. Their object was to become acquainted with the various brothers, and solicit their whole-hearted aid and support, and thank them for past aid and support that Theta Chapter members have rendered to the University. Attorney Thomas Chalke, president of the Alumni Association, was enthused over the results that were obtained through the different fraternal organizations working in unison with the Alumni Association. Brother Simpson acted as spokesman for Theta Chapter on this occasion and pledged Theta Chapter to work whole-heartedly, with full school spirit, to give full support to all matters that the Alumni Association might think necessary to foster.

IOTA

University of Kansas

Iota has been very fortunate in being able to secure numerous speakers of marked prominence and ability in the middle west.

Before installation, we had the following speakers: Alvert Newman, vice-president of the Commerce Trust Co. of Kansas City, Mo.; Ben L. Hargis, president of the Kansas City Board of Trade; John Prescott, investment banker of Kansas City, Mo.; J. R. Koontz, general traffic manager for the western division of the A. T. & S. F. Ry. Co. of Topeka, Kan., and Signora Agresti of Rome, Italy. The University held a special convocation for Signora Agresti, Chancellor Lindley emphasizing the fact that she was brought to Lawrence under the auspices of the fraternity.

Following installation, on March 22nd, Mr. Asa E. Ramsay, federal reserve agent for the Tenth District of Kansas City, Mo., addressed the students of the Department of Commerce on the Practical Operation of the Federal Reserve System. On April 7th, Ira Clemens, president of the Southwest Coal Operators' Association of Pittsburg, Kan., spoke on the Kansas Court of Industrial Relations as applied to the coal mining industry.

We have arranged for the following advanced list of speakers:

Lyle Stephenson, prominent insurance man of Kansas City, Mo., for May 5th.

H. R. Ennis, president of the Kansas City Real Estate Board of that city.

In addition, Frank P. Walsh of New York, has consented to speak here some time during May, the exact date not yet being determined. An all University con-

vocation for Mr. Walsh is being considered.

All of our speakers have been well received by the students and faculty of the Commerce Department. The department looks forward to our speakers and the audiences that have turned out have been surprisingly large.

We are anticipating bigger things for next year, and in preparation are pledging some good Sophomores in the department.

Iota has been well represented among the leading activities at K. U. Several brothers have received especial recognition.

Brother Albert O. Greef has been awarded a fellowship to Harvard for next year.

In the student elections held this spring Brothers Blaker and Stuard were elected to the Men's Student Council; and Brother O'Leary was elected to the Athletic Board. Brother O'Leary is also K. U.'s best quarter miler.

Brother Dana has been on a tour over the state with the Men's Glee Club and Brother Dickinson has also been touring Kansas with the Dramatic Art Club of the University.

After a heated discussion Brother Estes was honored by being elected Keeper of the Parchment Roll at the last business meeting. He displayed a high degree of oratory in his speech of acceptance.

Iota Chapter has decided to award the Delta Sigma Pi scholarship key this spring. The award is to be made in May, so that it may become recognized before graduation. Iota is relying on Brother Greef to capture this prize.

We are hoping to be in a chapter house for next fall, and an investigation as to the practicability of that project is now being conducted.

KAPPA

Georgia School of Technology

The activities of Kappa began with the enthusiastic installation on March 12th and 13th. This new organization has found many obstacles and is removing them in great fashion and everything points to a great year, starting this coming fall. All of our brothers will be back with the exception of Brother Bryan, who

graduates. Our best wishes follow him through life.

Our first initiation will be held May 14th and we will have some eight pledges to ride our royal road.

Brother Barron represented us on the football, baseball and track teams and has made the coveted "T" some seven times in his three years with us. Brother Barron also represents us on the Koseme and Bull Dog honor societies of the school and has been elected to the ANAK (Senior Society) for next year. He is secretary of the Commerce Club and is secretary of both the Junior Class and the Wearers of the "T."

Brother Mayer has represented us two years on the basketball team as well as in the class room.

Kappa was honored by the presence of Brothers Edgar, Beta; Casner and Cooper, Eta; McKay, Alpha, and Brooks, Gamma, at our installation. We enjoyed their visit immensely and invite them as well as our other good brothers to let us be their hosts on any of their visits to Atlanta, as well as our home towns.

We hold our meetings every other Thursday and are hearing some enjoyable speeches from local business men as well as our two honorary members. The next meeting will be centered on the election of the brothers who will lead us through the next school year.

Brothers Dennison and Wilson, our honorary members, are giving us their backing in every way that it is their power to give.

Brother Bryan, our only Senior, will graduate this June with the Degree of Bachelor of Science in Commerce. The Senior class consists of only four this year, as these four are the only ones who have been able to stand the rapid fire, although one hundred started with them. The balance of the brothers, with the exception of Brothers Hill and Mayer, expect to duplicate Brother Bryan next year.

Brother Sessions made the School Honor Roll for the second straight time, and leads the School of Commerce in all scholastic activities.

With some of the most influential men of Georgia Tech forming our charter members, we feel that great things will be accomplished in the future by our chapter.

The International Fraternity of
DELTA SIGMA PI

Founded at New York University
 November 30, 1907

"A fraternity organized to foster the study of business in universities; to encourage scholarship and the association of students for their mutual advancement by research and practice; to promote closer affiliation between the commercial world and students of commerce, and to further a high standard of commercial ethics and culture and the civic and commercial welfare of the community."

GENERAL OFFICERS

PRESIDENT

Henry Gilbert Wright, **Beta**

Residence—72 Cedar Street, Chicago.....Superior 2384
 Business—1100 Majestic Building, Chicago.....Randolph 396

SECRETARY-TREASURER

J. Buford Edgar, **Beta**

Residence—875 West 181st Street, New York.....Wadsworth 9300
 Business—32 Waverly Place, New York.....Spring 9300

DIRECTORS

Alexander F. Makay, **Alpha**

Business—347 Fifth Avenue, New York.....Vanderbilt 1734

Harvard L. Mann, **Gamma**

Business—Care Sparks, Mann & Co., 53 State Street, Boston.....Main 2071

Frank J. McGoldrick, **Alpha**

Residence—164 East 37th Street, New York
 Business—81 Fulton Street, New York.....Beekman 4700

CATALOGUER

Clarence B. E. Rosen, **Gamma**.....Room 70, 89 State Street, Boston

OFFICIAL PUBLICATION—"The DELTASIG"

Publication Address—72 Cedar Street, Chicago. Phone, Superior 2384

Editor—Frederic H. Bradshaw, **Beta**

Residence—5829 Fulton Street, Chicago.....Columbus 6952
 Business—168 North Michigan Avenue, Chicago.....Randolph 1908

Assistant Editors—Charles E. Freeman, **Beta**.....Res. 7424 Calumet Ave., Chicago
 Paul K. Lovegren, **Epsilon**.....Res. 123 N. Stone Ave., LaGrange, Ill.

STANDING COMMITTEES

Constitution, By-Laws and Ritual

Frank J. McGoldrick, General Chairman. Res. 164 East 37th Street, New York

Sub-Committee on Constitution and By-Laws

Frederic H. Bradshaw, **Beta**, Chairman
 Thomas McClelland, **Alpha**
 Harvard L. Mann, **Gamma**

Sub-Committee on Ritual

Earle R. Hoyt, **Beta**, Chairman
 James R. Leonard, **Alpha**
 M. A. McManus, **Gamma**

Committee on Extension

Philip J. Warner, General Chairman. Bus. 20 Vesey Street, New York....Barclay 5093

Chapter Roll

And List of Principal Officers

ALPHA

New York University

		Phone
Head Master.....	John H. MacDonald...32 Waverly Place, New York.....	Spring 9300
Senior Warden.....	Frank B. Morgan.....25 E. 11th St., New York.....	
Treasurer	Walter A. Cooper.....997 Jenning St., Bronx, N. Y.....	
Scribe	William J. Burke.....W. 23rd St., New York.....	
News Editor.....	Gilbert Merrell.....32 Waverly Place, New York.....	Spring 9300

BETA

Northwestern University (Chicago Division)

Chapter House, 72 Cedar Street, Chicago. Phone, Superior 2384

Head Master.....	Earle R. Hoyt.....1022 Berwyn Ave., Chicago.....	Sunnyside 3060
Senior Warden.....	V. S. Bottenfield.....7211 N. Robey St., Chicago.....	Rogers Park 7785
Treasurer	Glen L. Grawols.....72 Cedar St., Chicago.....	Superior 2384
Scribe	Elmer A. Kaiser.....3760 Ward St., Chicago.....	Lake View 2095
News Editor.....	Birten C. Brumm.....72 Cedar St., Chicago.....	Superior 2384

GAMMA

Boston University

Head Master.....	John J. Keenan.....57 Washington Ave., Winthrop, Mass.
Senior Warden.....	Jarroll W. Toohey.....52 Westland Ave., Boston, Mass..
Treasurer	Bryce M. Lockwood...178 Nehoiden Road, Waban, Mass.
Scribe	Ernest S. Curtiss.....273 Washington St., Gloucester, Mass.
News Editor.....	Amerigo A. Vetriolo...73 Fairfield Ave., Stamford Conn.

DELTA

Marquette University

Chapter House, 1625 Grand Avenue, Milwaukee. Phone, West 1309

Head Master.....	Jos. A. Thalhofer.....1625 Grand Ave., Milwaukee.....	West 1309
Senior Warden.....	James R. Coyle.....781 Cass St., Milwaukee.....	Lakeside 2737
Treasurer	Magnus Anderson.....329 Fifth Ave., Milwaukee.....	Orchard 1740
Scribe	Alan T. McBride.....3323 State St., Milwaukee.....	West 4066
News Editor.....	Gordon A. Arper.....1625 Grand Ave., Milwaukee.....	West 1309

EPSILON

University of Iowa

Head Master.....	Phillip N. Peterson...830 N. Dubuque St., Iowa City, Iowa
Senior Warden.....	Herschel L. Dalton.....715 Iowa Ave., Iowa City, Iowa
Treasurer	Selid Overland.....603 E. College St., Iowa City, Iowa
Scribe	Granville B. Jacobs...703 Iowa Ave., Iowa City, Iowa
News Editor.....	Robt. T. Kenworthy...714 E. College St., Iowa City, Iowa

Chapter Roll

And List of Principal Officers—*Continued*

ZETA

Northwestern University (Evanston Division)

Head Master.....	Don M. Higbee.....	Evanston, Illinois.....	Evanston	908
Master of Cere.....	V. W. Wiedeman.....	Evanston, Illinois.....	Evanston	1320
Treasurer	George P. Dean.....	Evanston, Illinois.....	Evanston	5622
Scribe	John M. Prendergast.....	Evanston, Illinois.....	Evanston	1317

ETA

University of Kentucky

Head Master.....	C. Raymond Rodgers.....	330 Aylesford Place, Lexington Ky.....	3006
Senior Warden.....	Fred K. Augsburg.....	Hampton Court, Lexington, Ky.....	1957
Treasurer	Otis L. Jones.....	218 S. Limestone St., Lexington, Ky.....	752
Scribe	Robert J. Raible.....	Box 545, U. of K., Lexington, Ky.....	2117-Y
News Editor.....	Fred K. Augsburg.....	Hampton Court, Lexington, Ky.....	1957

THETA

University of Detroit

Chapter House, 676 East Jefferson Avenue, Detroit, Mich.

Head Master.....	Rudolph C. Schmidt.....	484 Field Ave., Detroit, Mich.
Senior Warden.....	Warren A. Sterling.....	3033 Werfor Ave., Detroit, Mich.
Treasurer	John C. Metzger.....	654 E. Jefferson Ave., Detroit, Mich.
Scribe	Erwin A. Walsh.....	4040 Carter Ave., Detroit, Mich.

IOTA

University of Kansas

Head Master.....	Lloyd C. Ringle.....	1407 Kentucky St., Lawrence, Kan.....	1505 White
Senior Warden.....	Floyd J. Lashley.....	1215 Oread Ave., Lawrence, Kan.....	448
Scribe	Frank B. Stacey.....	1215 Oread Ave., Lawrence, Kan.....	448
Treasurer	Sanford M. Manker.....	1340 Tennessee St., Lawrence, Kan.....	2498 White
News Editor.....	Marshall Dana.....	740 Louisiana St., Lawrence, Kan.....	2341

KAPPA

Georgia School of Technology

Head Master.....	D. E. Walraven.....	494 Spring St., Atlanta, Ga.....	Hemlock	4116
Senior Warden.....	H. N. Levey.....	% Georgia Tech., Atlanta, Georgia.....	Ivy	346
Treasurer	Daniel I. Barron.....	% Georgia Tech., Atlanta, Georgia.....	Ivy	346
Scribe	C. S. Newton.....	% Georgia Tech., Atlanta, Georgia.....	Ivy	346
News Editor.....	C. S. Newton.....	% Georgia Tech., Atlanta, Georgia.....	Ivy	346

Δέλτα Σίγμα Πι