

## Fledgling firm examines bills

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find \$5,000 in errors, that's \$2,500 for an audit and \$2,500 for a client — not bad for several days' work."

Overpayment Recovery Co. operates differently from accounting firms that generate yearly audits. Some errors may turn up in the annual audit, but in most cases, accounting firms test only 5 or 10 percent of a company's billings to determine if they are "reasonably correct."

"THAT LEAVES 90 to 95 per-

cent of bills that aren't looked at," he said. If an audit discovers significant errors in the test 5 percent, the auditor may do more tests, but otherwise, the 5 percent tested is regarded as representative of the company's books."

Larger accounting firms, he said, wouldn't be able to review every bill because of time restraints. "If they had to do every invoice, they would spend months because they have so many clients."

"We (on the other hand) can look at 100 percent of the bills," he said.

## Businesses need the right computer

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help you perform many of the critical business functions of your company, such as speeding the preparation of financial statements and reducing potential for clerical and computational errors in accounting and other administrative functions. Software is the term given to the application programs that enable you to run specific tasks, such as word processing or spreadsheets, on the computer. Software comes in several varieties: general purpose, custom-written or industry-specific. Asking key questions can help you make the right choice. For instance, how easy is the software to use? Are qualified installers nearby? What is the quality of the documentation? What is the reputation of the vendor for providing good support?

**HARDWARE INCLUDES** the computer, storage devices, terminals and printers. The hardware you select must be fully capable of accepting data, processing it and generating output within a reasonable time.

When you are ready to select computer hardware, consider the follow-

ing factors: present and projected volume of data to be processed; amount of technical and service support you will receive from the manufacturer; the ease with which you can operate the equipment; the ability to expand or upgrade the equipment; and the reliability of the hardware, the vendor and the manufacturer. You should also take into account environmental considerations such as heat, noise and electrical requirements.

After you review your current procedures and determine your software and hardware needs, develop a plan for implementing the system. Pay special attention to selecting computer operators and to setting up a training program. Other factors include preparing your current operation for conversion to the system and monitoring the system once it is up and running.

For more information, request a free copy of the brochure, "Connecting Your Business with the Right Computer System." Send your request with a stamped, self-addressed envelope to the Michigan Association of CPAs, P.O. Box 904, Farmington Hills 48333.

Men, if you're about to turn 18, it's time to register with Selective Service at any U.S. Post Office.

It's quick. It's easy. And it's the law.

## He takes time for many pursuits

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ing now. We can tell when a person is speaking from the heart."

**OSWALD'S FATHER**, ad man George C. Oswald, was transferred from Kansas City, Mo., to New York City when Oswald was a year old. There George Oswald made the first network television commercial for Mobil Oil. He later owned an agency that had American Motors, Irish Airlines, Union Pacific and Hormel among its clients.

As a kid, during the infancy of network television, Oswald hung around the sets of Ed Sullivan's "Toast of the Town" and other shows and later spent a summer as an NBC page. He remembers meeting many of TV's early stars, including Milton Berle, Sam Levinson, Dave Garroway and Gene Rayburn.

Despite that kind of exposure, Oswald "knew I didn't want to get into show business. I knew the downside, that it wasn't all glamorous," Oswald said, adding quickly, "not that I had the talent."

He did have enough talent to turn a childhood love of magic into a source of income during his college days in the '50s and early '60s. While attending Boston University, he

worked at Holden's Magic Store, founded in the early 1900s, and performed at parties. While his magic act is now limited to family gatherings or charity events, he has been known to practice on unsuspecting employees at the office.

Another part-time job in Boston led to marriage. Working as an orderly at Massachusetts General, Oswald met his future wife and "business manager," Darrell Ann, then a nurse trainee. They married in 1963 in Champaign-Urbana, where Oswald completed his undergraduate degree in advertising at the University of Illinois.

**MOVING BACK** to the Big Apple, Oswald worked for Lerner and Newell and Kenyon and Eckhardt (now Borel). Clients included Colgate, Becham Products and Warners Women Wear.

For all of his advertising successes, Oswald does admit to some ideas gone astray. In helping to introduce Macleans toothpaste to the U.S. market, the ad team went to Aspen, Colo., where smiling youths were to ride 16-foot toboggans built to look like tubes of Macleans toothpaste down a mountain.

"The actors went one way. The to-

boggans went another and were lost in the snow," Oswald recalled. "Archaeologists in another century might find them and wonder if giants, with giant tubes of toothpaste, used to live there."

In the early '70s, Oswald took a break from ad agency life. He ran the largest and most profitable upstate dealership for Ford in Plattsburgh, N.Y.

"It seemed like a terrific challenge at the time, and it was a terrific place for the kids to live, away from the hustle and bustle of New York City," Oswald said.

But even as an auto dealer, Oswald wrote and produced television ads for his dealership and kept busy with stunts like the hot air balloon vigil or spending a week inside a motor home awaiting sales. And his success gave him credibility with Dodge dealers.

Oswald left New York for Detroit in the late '70s, resuming his ad career with Kenyon and Eckhardt, working on both Ford corporate and Dodge Division accounts. Since 1982, he has worked exclusively on Dodge accounts at BDO-Detroit, helping develop strategy during the Chrysler crisis years.

Advertising will remain an Oswald family tradition. Both daughter Lynn, 21, and son Scott, 25, have part-time jobs while looking for work in advertising. Oswald admits that it is hard to break into the ad business right now, even for his family members.

"Take jobs in related fields, even retail sales. That's what this business is all about — selling," Oswald said. "Get your foot in the door any way you can. If you're good and believe in yourself, you will be recognized."

Oswald is enthusiastic about the young people attracted to advertising today, especially their practical approach to activism.

The time has come for people to become involved in their community. The young people here understand that, being the leaders behind our smoke-free environment and recycling areas," Oswald said. "We have to turn into community activists, giving not just money, that's important too, but of ourselves."

Locally, Oswald works with the Birmingham-Bloomfield Families in Action Committee, a drug and alcohol education group, and the Flavelle housing rehabilitation project in Detroit.

## business people

John J. Cunningham of Birmingham has joined the newly created position of Detroit Advertising Manager at Autowest. Previously, Cunningham was with the New York Times as group manager.

James A. Parrelly has joined Hamilton Investments Inc. in their Dearborn Ritz Carlton office as senior vice president and member of the senior executive advisory board. Previously, Parrelly was with Palne Webber in Dearborn.

Marie Solis was appointed account executive at Dennis R. Green & Associates Inc.

Phyllis Flee of Bloomfield Hills was named dermatology consultant at Marvin E. Klein M.D., P.C.

Vernon E. Oechsle was appointed executive vice president and chief operating officer of Allied-Signal Automotive. Formerly, Oechsle was group vice president of the Dana Corporation.

Nancy Grose was appointed director of operations for Square Lake Corp., Bloomfield Hills. Grose formerly worked with the Michigan

Small Business Development Center at Wayne State University in Detroit.

Michael K. Dowell of Troy was appointed national sales manager for fleet services by Ziebart International Corp. Dowell joined Ziebart in 1985 where he has held positions of district sales manager and manager of franchise sales.

Christopher Illich was promoted to vice president of company operations for the Chicago area at Little Caesar Enterprises Inc. Previously, Illich was corporate director of operations for the Chicago area.

Joseph Celentano of Farmington Hills was promoted to senior pension consultant at Pension Portfolio Advisors Inc. Prior to joining PPA as a pension consultant in 1989, Celentano served in the pension division of CIGNA.

Pamela J. Barnett was promoted to Outside Sales Representative for Kilsby-Roberts Detroit area service center. Prior to joining Kilsby-Roberts in 1980, Barnett worked in outside sales for Prime Tube and in purchasing with Universal Steel.

Harrison "Hardy" Segall joined Grace & Wild Studios as graphics designer/producer.

Meribeth A. Nudelman of Birmingham has joined Comerica Inc. as officer, electronic banking.

Tom Martini has joined Grace & Wild Studios as senior film colorist in the film transfer department. Previously, Martini was with Producers Color Service, Southfield.

Paula K. Masterka was appointed to banking officer at Liberty State Bank. Masterka will manage the bank's Farmington Hills Branch office, at Twelve Mile Road and Halstead.

John Hightower, Customer Services Technician at Amicare Home Health Resources in Troy, was nominated for Amicare Home Health-care's Service Excellence Recognition.

Clay F. Thompson of Thompson Advertising Productions, Inc. of Farmington Hills, was recently designated a Certified Business Communicator from the Business/Professional Advertising Association.

David J. Volante has joined Hamilton Investments Inc. in their Dearborn Ritz Carlton office as assistant vice president of investments. Volante was formerly with Palne Webber in Dearborn.

Jeffrey D. Greene of Farmington Hills was promoted to national sales manager of the Engineered Products Division, Automotive Group, Manville Sales Corp. Greene joined Manville Sales Corp. in 1978.

Kenneth George has joined DMB&B Public Relations as an assistant account executive serving the D'Arcy Masius Benton and Bowles advertising agency account. Previously, George was account assistant at Cave Communications Management Inc.

Joseph Meluzio of Farmington Hills has joined Uddeholm Corp. as Detroit office manager.

Sanford Norman and Glenda La-gras, sales associates at Century 21 Town & Country in Birmingham and Sterling Heights, respectively, will be honored as two of the top-producing sales associates in the Century 21 international system.

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