

1. The first part of the document discusses the importance of maintaining accurate records of all transactions. It emphasizes that proper record-keeping is essential for ensuring the integrity and reliability of financial data. This section also outlines the various methods and tools used to collect and analyze financial information, highlighting the need for consistency and transparency in the reporting process.

2. The second part of the document focuses on the role of internal controls in preventing fraud and errors. It details the various checks and balances implemented within the organization to ensure that all activities are conducted in accordance with established policies and procedures. This section also discusses the importance of regular audits and the role of the internal audit function in identifying and addressing potential weaknesses in the control system.

3. The third part of the document addresses the issue of financial reporting and the preparation of financial statements. It provides a comprehensive overview of the accounting cycle, from the initial recording of transactions to the final preparation of the balance sheet, income statement, and cash flow statement. This section also discusses the importance of adhering to generally accepted accounting principles (GAAP) and the role of the accounting profession in ensuring the accuracy and reliability of financial reports.

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4. The fourth part of the document discusses the impact of technology on the accounting profession. It explores the various ways in which software and automation have transformed the way accountants work, from the use of spreadsheets and accounting software to the implementation of artificial intelligence and data analytics. This section also discusses the challenges and opportunities associated with the integration of technology into the accounting process, highlighting the need for continuous learning and professional development.

5. The fifth and final part of the document provides a summary of the key points discussed throughout the document. It reiterates the importance of maintaining accurate records, implementing effective internal controls, and preparing reliable financial reports. This section also offers some final thoughts on the future of the accounting profession and the role of accountants in a rapidly changing business environment.

SAGINAW VALLEY COLLEGE

THE FIFTH ANNUAL COMMENCEMENT OF

SAGINAW VALLEY COLLEGE

Saturday, The Twenty-fifth of April  
Nineteen Hundred and Seventy  
Three O'clock in the Afternoon

Saginaw Valley College  
Twenty-two Fifty Pierce Road  
University Center, Michigan

THE BOARD OF CONTROL  
SAGINAW VALLEY COLLEGE

Mrs. Ned S. Arbury

John W. Kendall

Maurice E. Brown

Rev. Gilbert A. Runkel, Jr.

Charles B. Curtiss

Louis A. Vaupre

William A. Groening, Jr.

Melvin J. Zahnow

Samuel D. Marble, *President*

ACADEMIC PROCESSION

THE MARSHAL

CANDIDATES FOR THE BACCALAUREATE DEGREE

FACULTY

BOARD OF CONTROL

DEANS

CANDIDATE FOR HONORARY DEGREE

PRESIDENT AND SPEAKER

*The audience is requested to stand during the processional and recessional.*

## ORDER OF EVENTS

### MARSHAL

Thomas Gillespie, Ph.D., D.Sc.

### PROCESSIONAL

March "Procession" ..... Robert Myers  
SVC Music Instructor

### PRESIDING

Samuel D. Marble, Ph.D., LL.D., L.H.D.

### INVOCATION

The Rev. Gilbert A. Runkel, Jr.  
*Member, Saginaw Valley College Board of Control*

### ADDRESS

The Right Hon. John G. Diefenbaker, P.C., Q.C., M.P.  
*Member of Parliament, Canada*  
*Chancellor, University of Saskatchewan*

### CONFERRING OF BACCALAUREATE DEGREES

Candidates Presented by Dean Samuel Levine, Ph.D.

### CONFERRING OF HONORARY DEGREES

Candidates Presented by Dean Harold W. Peterson, Ph.D.

*Doctor of Laws*  
John G. Diefenbaker

*Doctor of Laws*  
Henry G. Marsh

### BENEDICTION

The Rev. Gilbert A. Runkel, Jr.

### RECESSIONAL

March "Valediction" ..... Robert Myers

## CANDIDATES FOR BACHELOR DEGREE

Candidates who completed degree requirements and were nominated for the degree on June 18, 1969.

### BACHELOR OF SCIENCE

Rodney C. Andrews

Lowell S. Thomas

Raymond D. Vachon

## CANDIDATES FOR BACHELOR DEGREE

Candidates who completed degree requirements and were nominated for the degree on August 15, 1969.

### BACHELOR OF ARTS

Roland M. Adams	Michael J. Pohlman
Dorla D. Arndt	James A. Schmidt
L. Kenneth Bublitz	Elaine M. Scussel
Kathleen L. Burke	Stanley J. Solak
Thomas J. Gilginas	John C. Sprague
Mary K. Girou	Kenneth A. Themm
Judith A. Hines	Johnlyn S. Van Looy <i>Magna Cum Laude</i>
Susan T. Johnson	Richard M. Weber
Barbara B. Peterson <i>Cum Laude</i>	Betty J. Welch

### BACHELOR OF SCIENCE

Kenneth P. Schultz

Nicholas J. Surian

## CANDIDATES FOR BACHELOR DEGREE

Candidates who completed degree requirements and were nominated for the degree on December 20, 1969.

### BACHELOR OF ARTS

Michael Andress	Elaine Nicklyn
James A. Brown	Kathleen Parrish
Raymond Casper	Ralph E. Patzer
Clifford E. Denay, Jr. <i>Cum Laude</i>	Nancy Reif <i>Cum Laude</i>
Charlene Dykman <i>Magna Cum Laude</i>	Spencer Ribble
William J. Hagens	Jay W. Ross
Joan L. Harrod	Robert Ruppel <i>Cum Laude</i>
Dennis Hensley	Larry P. Schumann
Joan Hoefling	Sandra Sikkila <i>Magna Cum Laude</i>
Dorothy Horwath <i>Summa Cum Laude</i>	Donna J. Slagh
Sally Hurdle <i>Magna Cum Laude</i>	Miriam Sweigart <i>Summa Cum Laude</i>
Janet Joswiak <i>Cum Laude</i>	Marvin R. Sweigart <i>Cum Laude</i>
Donald Lee <i>Cum Laude</i>	Gary A. Szczepanski
Robert Martino	Juanita L. Wood

### BACHELOR OF SCIENCE

Arthur Birdsall	Virginia Nash
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## CANDIDATES FOR BACHELOR DEGREE

Candidates who completed degree requirements and were nominated for the degree on April 25, 1970.\*

### BACHELOR OF ARTS

Joseph E. Anthony	Richard H. Meyer
Joyce A. Bernard	Harold C. Moe
Raymond C. Chambers	Richard M. O'Connor
Sheila A. Dailey	Jorge D. Pavon-Gale
Manilal M. Dedhia	Timothy J. Pawlak
Ann L. Ennis	Mark A. Peele
John G. Freel	Elaine M. Peterson
Daniel M. Frieders	Rosemary K. Polzin
Gerald J. Frost	David H. Roche III
Helen A. Gallagher	Claudia A. Rogers
Nancy J. Gardner	Sallyann Sharp
Rosie L. Hall	James F. Simon
Ronald B. Hardy	Bernard A. Spencer
Robert Iliff	Rosalie A. Stock
Nancy J. Inglis	Jane A. Strom
Yoshiko Kimura	Scott W. Trylch
JoAnn LeRoux	Radha Viswanath
Mary Kathryn C. Louchart	Dorothy R. Wilson
Candace L. Martin	Michael L. Woodman

### BACHELOR OF SCIENCE

Edward H. Becker	Charles A. Lake, Jr.
Imants R. Gailis	John V. Neering
Charles L. Groh	Harry V. Newton
Timothy A. Johnson	James Q. Rose
Thomas A. Kernstock	Leland E. Szczesniak
Frederick L. Knochel	

(\*Those graduating with honors to be announced)



## THE INSIGNIA OF SAGINAW VALLEY COLLEGE

The seal is shaped as a triangle which represents the geographical area formed by Bay City, Midland, and Saginaw, popularly known as "The Golden Triangle." Here, three separate urban communities are merging into a metropolitan community with a population of more than 400,000. The college has been placed midway between the three cities to serve the need for a baccalaureate institution.

Within the seal are symbols of Egyptian origin. The figure at the top stands for truth, and is associated with the teachings of Ikhnaton, who has been called "the first individual in history" and "the first monotheist." His search for truth led him to enunciate elements of the scientific method and a belief in the brotherhood of man.

The symbol at the lower left represents light — perhaps the inner light. It recognizes that "our knowledge is a torch of smokey pine that lights the pathway but one step ahead." We may wish, in the words of Santayana, to:

*"Bid, then, the tender light of faith to shine  
By which alone the mortal heart is led  
Unto the thinking of the thought divine."*

The symbol in the lower right is a staff which stands for strength. This may be regarded as an appeal for the endurance necessary to search and find the truth, and the strength to speak and live it.

The college has but a single color — cardinal — chosen, not because of its ornithological or its ecclesiastical significance, but simply because it is a beautiful color.