

8-1942

## News from Members; Mailbag; New Members and Changes of Address

Author Unknown

Follow this and additional works at: <https://egrove.olemiss.edu/wcpa>



Part of the [Accounting Commons](#), and the [Women's Studies Commons](#)

---

### Recommended Citation

Unknown, Author (1942) "News from Members; Mailbag; New Members and Changes of Address," *Woman C.P.A.*: Vol. 5 : Iss. 6 , Article 6.

Available at: <https://egrove.olemiss.edu/wcpa/vol5/iss6/6>

This Article is brought to you for free and open access by the Archival Digital Accounting Collection at eGrove. It has been accepted for inclusion in *Woman C.P.A.* by an authorized editor of eGrove. For more information, please contact [egrove@olemiss.edu](mailto:egrove@olemiss.edu).

be an accrued liability for personal tax of one-fourth of the total, assuming the one-half to have been paid December 1st, and an accrued liability for one-half the estimated capital stock tax.

It seems reasonable that if a tax is ruled to be a definite liability on a certain date and an accrual on that date, then a one-year lease or a five-year lease or any other contract becomes an accrued liability, and therefore an allowable deduction when the contract is entered into; and under such conditions the purpose of the accrual plan is defeated. The question may be whether the property tax and the capital stock tax do cover a one-year period or whether they are one-day casualties. If these taxes help bring to the public and to the tax-paying corporation the benefit of good government throughout the year, it would seem reasonable that they are applicable to one year's operations; and that for 1941 income tax purposes the allowable deduction on account of the capital stock tax to a corporation on the calendar year accrual basis would be the amount of tax payable in July, 1941, less the amount accrued at the close of 1940 (if that accrual was based on the taxpayer's best judgment and according to a consistent plan year by year) plus the accrued tax on December 31, 1941.

★ ★ ★

### News from Members

Gretchen Wells is to teach all the accounting classes at Santa Maria Junior College, Santa Maria, Calif.

Jane Goode spoke on "Accounting as a Profession" at the George Washington High School of Los Angeles.

LaVerne Nettle was chosen the delegate from U.S.C. to the national convention of the Phi Chi Theta at the University of Wisconsin. Billie Hamill Erickson, president of the local alumnae chapter, also attended.

Henrietta Bullock recently became manager of the Portland office of the Great Western Coffee Company.

Barbara Bateman has again been chosen State Treasurer of the Business and Professional Women's Club.

Una Clark has accepted a position with the Spokane Paper and Stationery Company.

Betty Crippen, Ruth Clark, Gretchen Wells and Jane Goode attended all the sessions of the California Convention of C.P.A.'s held at the Hotel Ambassador in Los Angeles in June.

Anna Erfurth is now working for Halley, Taylor & O'Connor at Spokane.

News come from Detroit that Price, Waterhouse & Co. has asked the Walsh Institute of Accountancy to send to it all women interested in public accounting.

### The Mailbag

"... I can't bring myself to close this without mentioning the questions and suggestions for group discussions contained in the last *Bulletin*. I feel very strongly that it is not too early for this kind of discussion, the more the better. There is such a tremendous amount of educating to be done. It's going to take a tremendous amount of sacrifice to bring about a world in accordance with the Atlantic Charter, and the pronouncements of Vice-President Wallace and Sumner Welles.

That world may seem somewhat Utopian—yet it is the only sort worth fighting for and which gives any hope of real peace for the future. Therefore, altho I liked the suggestions for group discussion, I couldn't help but feel that they "missed" somehow; that they were concerned with the trimmings while we should be getting at the root of the matter.

For instance, why discuss the lowering of our standard of living in terms of the rest of the world on any basis but that it will have to be lowered temporarily at least in order to bring about "freedom from want" throughout the world. What we have to learn is that it will be part of our sacrifice and that we're going to take it and like it, if we stand behind the four freedoms.

We're in the midst of a world revolution and not just a battle between nations. Conditions which existed before the war are not going to return—and should not! The change has already started and in fact has made considerable progress. Prejudices and entrenched privileges are already on the way out and will not return if we really mean what we say these days—and, we haven't begun to scratch the surface, when it comes to mass education for a new world. Of course, I assume, in my remarks, a victory for the United Nations, and that is still a long, long way off. . . ."

### New Members and Changes of Address

Miss Alice M. Blanchard, C.P.A.  
c/o Wm. Nusbaum, 100 State St., Room 1041  
Albany, N. Y.  
Mrs. Ruth G. Kimhed  
2707 Jackson St., San Francisco, Cal.  
Anna Erfurth  
1633 South H. St., Spokane, Wn.  
Mrs. Caroline Brady  
524 E. 7th Ave., Spokane, Wn.