

12-1942

Changes of Address

American Woman's Society of Certified Public Accountants

American Society of Women Accountants

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Recommended Citation

American Woman's Society of Certified Public Accountants and American Society of Women Accountants (1942) "Changes of Address," *Woman C.P.A.*: Vol. 5 : Iss. 8 , Article 6.

Available at: <https://egrove.olemiss.edu/wcpa/vol5/iss8/6>

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tion that would require a very elaborate cost system, we will take our costs on the frame on an average cost basis on the actual board measure of lumber used in the frame. The footage on a frame is figured by using the cutting length of each piece, the cutting width, and the thickness of lumber necessary. We will figure the cost on a simple frame—this frame has fifteen pieces which total 18.38 ft. BM footage. We can now figure the cost of manufacturing this frame.

Lumber used—18.38 Ft. BM at \$41.68	\$ 766
Pulleys (½ dozen at 44c dozen) or.....	.147
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Direct material cost	\$.913
Direct labor 18.38 Ft. BM at \$8.96.....	.165
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Direct manufacturing cost	\$1.078
Indirect Mfg. Expense—18.38 Ft. BM at \$9.00165
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Cost to manufacture	\$1.243
(Average board measure Selling and Administrative Expenses—based on average per thousand of all products sold \$18.38 Ft. BM at 16.00294
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Cost of one frame containing 18.38 Ft. BM footage	\$1.537

If the above manufacturer is selling this particular frame at \$1.50 after deducting freight, he is operating at a loss. Maybe a thorough check of his operation will show him where he can cut his costs to reduce the cost of \$1.537 a frame. If this is impossible, and if other operators in the same industry are experiencing the same results, the manufacturer will at least know that if remedy through price ceilings is impossible, he can discontinue the manufacture of the specific items which are dragging the costs into the loss side of his Profit and Loss account.

Changes of Address

- Julia G. Norse
c/o Seidman & Seidman
Peoples National Bank Building
Grand Rapids, Michigan
- Phyllis O'Hara
54th Floor, 405 Lexington Ave.,
New York City
- Belle M. Heywood
205 Tyrone Road N.,
Armagh Village, Baltimore, Md.
- Ruby Clarke Freligh (Mrs. A. C.)
511 West Main Street
Norman, Oklahoma

Prove you care—Do your share!

The Accountant

By MABEL JANE HAMILTON*

Accountancy is a product of modern organization and modern economic and social trends. It is in brief the language of business. By its use financial transactions are recorded and financial status and progress are determined and expressed in terms of money.

Its final expression is in the balance sheet. Over this sheet, fat and prosperous directors are quite apt to fondly dwell with little or no thought of the exacting effort put forth by the accounting slave who produced this balance sheet.

Accounting slaves are unique individuals—near sighted, bow backed and worried, while constant indigestion racks their chests.

Accountants drive their associates to ruin by firmly asserting that certain figures must be complete by certain dates. Huge tapes and vast reports must needs fill their laps at stated times. Family relationships are jeopardized, food, baths, and curl papers are taboo until "It Balances."

When writing memos they use strange and awful language — they promulgate theories—they prepare schedules—they have exhibits marked A and B and C. Their only virtue is omitting the Party of the first part and the Party of the second.

It usually takes the first fifteen days of any month for the balance fever to develop and reach its height. On the 15th when each little asset is shorn of its frills and typed in nice neat orderly rows on a slick white 10x9 ledger sheet, and fat and prosperous directors gather together to view with alarm—to point with pride and to collect a nice five dollar gold piece.

Meanwhile, the accountant lies stark and cold in his neat and inexpensive coffin—no friends—no flowers—but triumphant—he has clutched to his bosom a banner inscribed—"IT BALANCED."

* One dollar, in cash mind you, and a fine lot of foot work, recently produced from the great city of Cincinnati, a beautifully engraved document stating definitely that I had been born.

Having arrived at maturity and career selection, I mulled over the biographies of the illustrious only to find such items as—I began life as a grocery boy, or an early rising news boy.

Nonplussed, as the fancy writers say, I horned into accounting. After twenty years of accounting, my chief request when Saint Peter solemnly urges me toward the sheep or the goats, as the case may be, is that I be not asked to figure costs of angel wings.