

10-1943

Chapter News; Change of Address

American Woman's Society of Certified Public Accountants

American Society of Women Accountants

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The Woman C. P. A.

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Grand Rapids, Michigan.....Julia G. Norse, C.P.A.
407 Peoples National Bank Building

CHAPTER NEWS

Grand Rapids

The new chapter is pleased to announce a charter membership of sixty.

Officers elected at the September meeting are:

President.....Julia Norse
First vice-president.....Caroline Salisbury
Second vice-president.....Julia Clancy
Recording secretary.....Gertrude De Klein
Corresponding secretary.....Emma Hey
Treasurer.....Dorothy Jane Rothfuss
Director.....Agnes Miller
Director.....Marion Taber
Director.....Marie Van Vliet

In August, the chapter had Miss Helen Gleason of the University of Michigan as its guest. Miss Gleason has recently come to Grand Rapids to establish the extension department of the University. The purpose of her visit was an attempt to obtain an accounting instructor for the Secretarial-Accounting course being offered this fall. Dorothy Jane Rothfuss, who has a B. S. from Ohio State University and works as a junior public accountant for M. M. Berman & Company, has accepted the position.

Mr. S. R. Berkey, C.P.A., local manager of Lawrence Scudder & Company, will speak at the October meeting on "Renegotiation of War Contracts."

Chicago C.P.A.

Newly elected officers are:

President.....Alma Rasmussen
Secretary-treasurer.....Helen Kisonas
Representative on the A.S.W.A. Board
of Directors.....Mazie Bryan

Chicago

Mr. R. T. Pritchard, C. P. A., was the guest speaker at the September dinner meeting held at the Central Y. M. C. A. Mr. Pritchard, who has been in public accounting practice in England and Scotland, discussed the difference in British and American public accounting practice.

Spokane

At the September meeting, Mr. Glen F. Trefren of the Kinman Business University, demonstrated the method of estimating and filling out the Estimated Income Tax Returns.

The Woman C. P. A.

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CHAPTER NEWS**Chicago**

A dinner meeting was held in September at the Central Y.M.C.A. The guest speaker was Mr. Thomas H. Wright, Acting Deputy Director of the War Man Power Commission.

Several of the members are planning to attend the National A.S.W.A. Board meeting in New York at the same time the American Institute of Accountants is holding their convention.

Detroit

"Job Supervision" was the subject discussed at the September meeting by Miss Lucille Knight of the Business Administration Department of Wayne University. She dealt with the instruction of office employees and the scientific approach to this problem.

★ ★ ★

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ACCOUNTING WITH VARIATIONS*continued from page 130*

Profits for the most recent five years are averaged as follows:

1942 . . .	\$ 26,495
1941 . . .	26,328
1940 . . .	23,586
1939 . . .	22,887
1938 . . .	29,927

Total . . .	\$129,223
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Average . . .	\$ 25,845
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This average is then capitalized at 12½%, amounting in this case to \$206,760. Assuming that the corporation had 1390 shares of stock outstanding, the value per share based on capitalized earnings would be \$148.75. The total book value (capital stock and surplus) amounts to \$223,214, or \$160.50 per share. Adding the capitalized value per share of \$148.75 to the book value per share of \$160.50 and dividing by two, gives a fair average of \$154. Rounding out this amount to \$150 will give the "stipulated inventory per share."