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Coast-to-Coast

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Coast-to-Coast

HELOISE BROWN, C.P.A., *Houston, Texas*

Chicago

Chicago reports two interesting talks presented during January before joint meetings of the AWSCPA and ASWA Chapters. Mr. William Anderson of the Harris Trust and Savings Bank of Chicago spoke on *Trust Services*. Mr. Charles H. Langer, President of the Walton School of Commerce, presented an interesting talk on *Surplus*, copies of which are available upon request addressed to the author at 332 South Michigan Avenue, Chicago.

Detroit

Mrs. Grace Dimmer, prominent certified public accountant of Detroit and past national president of AWSCPA, has been appointed member of the Publicity Committee for Michigan of the American Institute of Accountants which will handle publicity in regard to simplification of tax laws and forms. The Resolution adopted by the American Institute was published recently in the *Journal of Accountancy*. It merits the attention of all woman accountants and the concerted efforts of their two Societies. Mrs. Dimmer's appointment to that important committee is pleasing recognition of her ability and efforts.

Grand Rapids

In anticipation of the hectic experiences before all accountants at this season, Grand Rapids Chapter chose for the topic for discussion at its January meeting *Current Tax Procedure*. It was ably presented by George Weisbard, C.P.A., member of the firm, M. M. Berman & Company, who has had wide experience in the practical aspects of taxes and a close study of the process through which tax laws have gone.

Membership in Grand Rapids Chapter already matches that of other chapters in much larger cities and may be expected to increase even further as a result of continued efforts in that respect as are reflected in its interesting bulletin which appears regularly each month, regardless of holidays, tax rush and other distracting events.

Indianapolis

Captain R. D. Swick, officer in the Finance Division at Fort Benjamin Harrison, was the interesting speaker at the January meeting.

Captain Swick inducted each member present into service and, as far as accounting records were concerned, everyone went through the training and received their number for shipment overseas!

Mrs. Ida S. Broo, founder and first national president of ASWA, continues to score added credit and recognition for Indianapolis Chapter and all women accountants, as well as for herself personally. Recently she delivered an address at the Indiana University on *Women in Accounting*. An article by her on the same subject appeared in the December issue of *The Accounting Forum*, published by City College School of Business & Civic Administration, New York. It is an exhaustive treatment of the subject and contains much of historic interest about the evolution of women in the business world generally, and specifically about women's progress in the accounting profession and the position of women in the postwar world.

Los Angeles

Eunice Mosely, Second Vice-President of Los Angeles Chapter, was Chairman for the January meeting which was held at the Clark Hotel. She led an interesting and lively discussion on *Individual Tax Returns 1944*, covering problems involved in preparing forms 1040 and 1040A.

Mary Humphreys served as Chairman for the Tax and Board meeting held on February 7. Recognizing the vast importance of taxes today and the value of frequent discussion of current tax problems, Los Angeles Chapter conducts, in addition to its regular monthly dinner meetings, informal discussions on tax problems the first Monday evening in each month which seems to be a most worthwhile way for chapters to extend their services to women and to the accounting profession.

Los Angeles Chapter welcomes as new members Eleanor Louise Cobb, Audrey Adams and Bertha Morse.

Seattle

A series of questions and answers relative to year-end closing entries were the subject of discussion by members of Seattle Chapter at their regular monthly meeting held December 15 at the Gowman Hotel. A general discussion followed each question and much valuable information was obtained by the members.

Congratulations to Mrs. Gladys Dornton second Vice-President of Seattle Chapter, who has recently obtained her C.P.A. certificate.

Seattle Chapter expresses its regret that Mrs. Florence Earl is moving to California for an indefinite time, and hope that she will be with them again soon.

Spokane

Barbara Bateman and Hazel Skog, members of Spokane Chapter ASWA, were in charge of the meeting held January 27 at the Desert Hotel. While Victory Tax as it appears under Section K of income tax form 1040 was the center of discussion, many other troublesome details of both 1040 and 1040A forms were explained.

Here and There

Helen Maddex, C.P.A., who is on the staff of Price, Waterhouse & Company in San Francisco, was invited to attend the regional conference of the American Accounting Association held on the Berkely campus of the University of California on December 18. She was asked to say something about the American Society of Women Accountants and found much interest expressed by several representatives of various colleges present. Miss Maddex is a former president of Seattle Chapter ASWA and has promised that there will be a chapter in San Francisco at an early date.

Present indications are that Spring will usher in several new ASWA chapters.

Factors in Planning

VIERLING KERSEY

Superintendent Los Angeles City Schools

The topic of the hour is postwar planning. Many of us are convinced that good planning for today and the duration will also be good postwar planning.

To few is it given to have the breadth of knowledge, the scope of observation, and the power of deduction to know what should be the make-up of the master plan for postwar days.

Of these things, then, the more humble and the less informed can but study, observe, and consider in the light it is given them to reflect.

It is certain that all planning must be in terms of certain factors. It is possible to determine various of the factors which will bear upon planning for today, for tomorrow, for wartime living, for war winning, for postwar living, and for postwar security of person,

country, and, all hope, the entire world.

As a basis for planning and leadership to attain the results of planning, ten factors are herewith presented:

1. Peace at home will be more dependent upon labor peace than any other single factor. Labor peace is a certain result of unity, harmony, and cooperation between worker and employer.

2. Immediately we face an era of re-tooling and re-training now that we have attained a status of successful offensive in this war. No war effort will be lessened. Victory will be the more complete as we consider this factor in all planning.

3. Our country — its families, citizens, businesses, and corporations are accumulating the greatest backlog of potential purchasing power any country in the world has ever known. As a factor indicating need for planning, this is a certain one.

4. War, mobilization, war production, employment opportunities—these have created tremendous population mobility, instability, and even unrest. It is easier and much more dangerous to uproot than to root a people.

5. Upon all hands and from every leader we hear the announcement that for many good and sufficient reasons, American industry is headed for decentralization.

6. So much of life and living is being re-designed — housing, transportation, clothing, materials, packaging, and services—that it is hard to keep up, let alone catch up.

7. The greatest pent-up yen of the American people is their travel yen. Who will be at home when once we can travel as we hope?

8. The greatest present and oncoming crop in America is our crop of children. Nothing challenges a society and its institutions like many, many children.

9. There is a feeling of readiness to revolt against regimentation. There are good things about the constructive regimentation of war times. There can be a bad result from complete relaxation of regimentation requirements.

10. The shaping, re-shaping, and instability of attitudes require study, guidance, and thought at all present times. Attitudes about democracy, values, humanity, morality, women in jobs, and about minority groups all demand constructive stabilization. The direction of constructive thought in behalf of the American system of private enterprise, individual initiative, and open competition is desirable.