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## Idea Exchange

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# IDEA EXCHANGE

EMILY BERRY, *Indianapolis, Ind.*

## METHOD OF PAPER SORTING

Miss Phyllis M. Haan of Grand Rapids chapter ASWA contributes the following:

"Paper sorting can be a bottleneck that ties up costly machines and keeps important employees idle. When it does, it becomes one of the most expensive operations in your office. We are listing one method which has proved to be a vast time saver:

"The stack of unsorted units is placed directly before the sorter. The first unit to be sorted is grasped between the thumb and first finger of the right hand. The right hand then moves to the memorized position on the table indicated by the first right-hand digit of the number, and the unit is deposited on that stack. While the right hand is returning to the unsorted stack, the left hand grasps the second unit in the same manner and moves toward its indicated position. In this manner the hands alternate, the operator's eyes never leaving the central unsorted stack.

"Sorting from right to left has a decided advantage over sorting from left to right, in that the units may always be restacked to one pile after each digit sort, while sorting from left to right produces 10 piles after the first digit sort, 100 piles after the second, etc.

"The restacking rules follow:

(1) When sorting to an odd number of digits such as 3 or 5, restack after the first right-hand digit sort with the 9 pile at the bottom face up; then the 8 pile, etc., restack after the second digit sort with the 0 pile at the bottom face up; then the 1 pile, etc., after the third digit sort with the 9 pile on the bottom, and so on, alternating the order of stacking after each sort.

(2) When sorting to an even number of digits as 2 or 4, stack after the first right-hand digit sort with the 0 pile at the bottom, then alternate as in rule 1.

"Several large utilities use this two-hand sort with astounding speed. In one case, 57 clerks average 4,173 digit sorts per hour with less than 1 error per 1,000 units.

with 4-digit numbers are sorted to sequence at 1,043 per hour. Any clerk can make 3,200 one-digit sorts per hour after practicing an hour or two."

## ANGLES ON COMMUNITY PROPERTY

Ida K. Ezra, CPA, a member of the Seattle chapter, submits some interesting angles on community property. She writes:

"Only eight states (Arizona, California, Idaho, Louisiana, Nevada, New Mexico, Texas and Washington) have legally recognized the "partnership" in marriage. Although their Community Property Statutes are not uniform, the whole effect is a reduction of income taxes through the earnings' report made by each spouse based on an equal division of community income.

"How the law operates in the State of Washington will give an overall view of the principles involved:

"The existence of separate property is acknowledged. This is generally property owned before marriage or property acquired after marriage by bequest or with separate property funds. Payments from community property funds on prenuptial purchases do not create a community interest, only a lienable one. Improvements and additional investments from community funds to separate property give rise to a community interest only in the proportion of the additions to the whole.

"Payment for *services* to either husband or wife in separate investments, as well as earnings from community property investments, are considered community income and are equally divided for separate income tax returns.

"The question arises frequently as to how much is payment for services when the income stems from a business existing before wedlock. Four circumstances generally govern:

"First, of course, is the regular salary. This, however, is a satisfactory basis for community income only in a corporation as drawings from a single enterprise or partnership are part of total earnings of the investment.

“Second: A fair percentage of earnings to which risk capital is entitled would be considered separate earnings. The balance would be service earnings and, hence, community income.

“Third: Where inventory is negligible and services paramount (as public accountant or stock broker) the entire earnings are considered community property.

“Fourth: A fair appraisal of services to determine their earnings where other means would create inequity.

“The equal division of community income for separate tax reports brings the individual into a lower surtax bracket than would a combined report—and so a tax saving.

“Another feature also concerns the two classes of property. No gift tax is involved where separate property is transferred to

community property but the gift tax does apply where community property is granted as separate property.

“In the State of Washington the largest criticism against the statute is the provision that debts contracted before marriage are collectible only from the separate property of the debtor. This has caused considerable injustice and its required correction is certainly a challenge to our legislators.”

The most lovable quality that any human being can possess is tolerance. Tolerance is the vision that enables one to see things from another's viewpoint. It is the generosity that concedes to others the right to their own opinions and their own peculiarities. It is the bigness that enables us to let people be happy in their own way instead of our way.—Anonymous

### AWSCPA AWARD REPORT TO DATE

	<i>Atlanta</i>	<i>Chicago</i>	<i>Cleveland</i>	<i>Detroit</i>	<i>Grand Rapids</i>	<i>Indianapolis</i>	<i>Los Angeles</i>	<i>Muskegon</i>	<i>New York</i>	<i>San Francisco</i>	<i>Spokane</i>	<i>Terre Haute</i>
Attendance .....	324	293	125	255	414	393	181	494	233	255	219	351
Membership Increase .....		140		170			36	307	85		108	242
Publicity .....	215	60	75	5	240	410	40	30	40	105	30	200
Chapter Bulletin .....	70		40	60	70	60	80	60	30	60	10	40
Programs:												
Regular Meetings ..	150	125	100	150	150	125	125	150	100	150	125	125
Advance Organization ..			175		150	150				175		
The Woman CPA.:												
Month. News Reports	20	30	15	20	30	25	30	30	10	20		
Feature Articles .....		50		50	50				100	100		
Idea Exchange .....					10				10			
Study Groups .....	50	50			100	50		50		50		
CPA Examinations ..	100		100	100			100		100			
Annual Budget .....	25		25		25	25			25	25		
Board Minutes .....	125	50	75	100	150	150	125	100	125	125		
Public Relations												
Program .....		50					50					
Speakers Furnished ..	25				25				25			
Joint Meetings .....				25	25							25
Radio .....					10			40				
Reports on Time .....	125	75	75	125	125	150	150	50	125	125	25	
Total .....	1229	923	805	1060	1574	1538	917	1311	1008	1190	517	983
Reports Through ..	Feb.	Feb.	Dec.	Feb.	Feb.	Feb.	Feb.	Feb.	Feb.	Feb.	Feb.	Feb.