

4-1948

## Coast-to-Coast

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### Recommended Citation

Reimers, Marguerite and Gibb, Marguerite (1948) "Coast-to-Coast," *Woman C.P.A.*: Vol. 10 : Iss. 3 , Article 3.

Available at: <https://egrove.olemiss.edu/wcpa/vol10/iss3/3>

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# COAST - TO - COAST

MARGUERITE REIMERS, C.P.A.

MARGUERITE GIBB, C.P.A.

*Seattle, Washington*

## ATLANTA

*Accounting for Trusts and Estates* was the subject discussed by the member-speaker, Ethleen Lasseter, CPA, at the February meeting. Women lawyers, women insurance groups and Phi Chi Theta Sorority were invited to attend the chapter lecture series in March.

## CHICAGO

Howard Kroll of Dun & Bradstreet spoke on *Interpretation of Financial Statements* in January. His talk was supplemented by comments by Harvey Nelson of the Reconstruction Finance Corporation.

*Development and Control of Overhead Costs* was the subject chosen by K. R. Rickey of Curtis Lighting, Inc. for the February meeting.

Evelyn Forsyth, Paula Reinisch and Marion Frye, national officers, spent a week end in Chicago discussing plans for the September convention.

## CLEVELAND

At the December meeting Mary Frances Pines, librarian at the Case Institute of Technology, described the work of women in the technical library field. In January Mrs. Arlyn Huston, representing the Cleveland Life Underwriters Association, spoke on insurance underwriting as a vocation for women. At the same meeting Florence Levy, head dietician at Mt. Sinai Hospital, discussed the opportunities for women in that field.

## COLUMBUS

S. F. Noggle, chief of the Income Tax Bureau, led a timely discussion on *Tax Laws* at the January meeting.

*Accountants and the Law* was the subject of William E. Knepper, attorney, in February.

The speaker for the March meeting was Miss Viva Booth, head of the Bureau of Business Research, Ohio State University.

## DETROIT

Alexander S. Currie, CPA, a member of the Tax Commission, addressed the January meeting on *Income Tax*.

In February, Earle H. Cunningham, CPA, general auditor of General Motors Corpora-

tion, presented a most comprehensive outline of *The Functions and Responsibilities of the Internal Auditor*.

## GRAND RAPIDS

*Trials of a Securities Commissioner* was the subject of a talk by John B. Martin Jr. at the January meeting.

In February W. R. Smith spoke on *Observation and Experiences in Cost Installation*.

New members: Marion Keller; Mary K. Black; Louise Hill; May Ella Hudson; Anna Bolthouse; Lois Elaine Ellis; Mary A. Mead; Mary E. Cooper; Charlene S. Cota; Genevieve Metsker; Pearl Norris; Elaine C. Mahaffa; Mary Spaman; Katherine Bryant; Trina Vander Ley; Thelma L. Samuels; E. Charlotte Zimmerman.

## INDIANAPOLIS

*Money* was the theme of the January and February meetings. *The Stock and Bond Market* was explained by Mr. Fred Kuethe, and *Loans and Credits* was the subject of H. V. Brady, vice-president of the Security Trust Co. He stated that the CPA, by his well-ordered reports, has made the banker's job much easier.

## LOS ANGELES

Two members, Helen Svendsen and Helen Hammond, are leaving to join the accounting staff of the Arabian-American Oil Company in Arabia.

## NEW YORK

*Accounting Frauds by Employees* was the subject chosen by J. S. Seidman, CPA, for the February meeting.

Gertrude M. Ruskin, member of the New York Bar and comptroller of a charitable institution, spoke in March on *Budgets for Charitable Institutions*.

## SAN FRANCISCO

The speaker for the Bosses' meeting in January was Harold W. Stewart, manager of the Methods Division of the California Packing Corporation, and instructor at the Golden Gate School of Management. His subject was *Practical Office Management*.

A joint meeting with the Women's Group of Underwriters in February featured a

panel discussion with speakers from both groups.

The March meeting was devoted to Public relations, with guests from the University of California.

### SEATTLE

The talks at the January meeting on *Income Tax* were continued at an informal get-together in February with a discussion led by Helen Wilkie, CPA.

*When You're Through Changing, You're Through* was the provocative title of a talk by Loring McDonald, expert on business management, at the March meeting.

### TERRE HAUTE

Betty Banks of the Merchant's Credit Association, and a chapter member, spoke on *Credit* at the January meeting.

*Women in Legislation* was the subject of a talk by Inez Morris of Indiana State Teachers' College in February. Some time was also given to a discussion of income tax questions.

### TOLEDO

Mirrroscope is the name given to Toledo's chapter bulletin, presenting Toledo as the glass center of the world.

Paul Brooks of Brooks Insurance Agency spoke at the January meeting and Roy G. Bowersock, from Wideman, Madden, Dolan & Co., spoke on taxes in February.

Just a year old, Toledo chapter has already been written up in the Toledo Sunday Times.

### NEW WOMEN CPA's

Congratulations to the following successful candidates:

GEORGIA: Miss Altha Myrl Thompson, 25 Roanoke Ave. N. E., Atlanta (member of Atlanta chapter); Mrs. Elizabeth Sterling, Grand Theatre Bldg., Atlanta.

## IDEA EXCHANGE

### PHYLLIS M. HAAN, *Grand Rapids, Michigan*

#### PERSONNEL PROBLEMS

We all talk about personnel problems—what are you doing about them? Take a minute and jot down some of the reasons why you feel there is cause for dissension in your office. How many of these reasons can you associate with yourself? When they are actually listed on paper, chances are you are guilty of a portion of them.

Has it ever occurred to you that the reason we are sometimes irritated with certain individuals is because they possess the same bad qualities that we ourselves possess? We are unconscious of that fact unless we

LOUISIANA: Mrs. Nellie J. Fairclough, 2402 Nashville Ave., New Orleans.

MARYLAND: Mary Jane Kaltenbach, 3902 Juniper Rd., Baltimore 18; Ruth Angela McEvoy, 16 Mallow Hill Ave., Baltimore 29; Laura Estella Mech, 138 South Potomac St., Baltimore 24; Estelle M. Moss, 2800 Guilford Ave., Baltimore 18; Margaret Marie Schaub, 712 Winston Ave., Baltimore 12; Elsie Formwalt Young, 3902 Maine Ave., Baltimore 7.

NEW HAMPSHIRE: Alice Peckham, 30 South Main St., Concord.

NEW JERSEY: Ida Louise Gilchrist, 19 Elliot St., Newark, (May 1947); Eleanor Keplar, 28 Christie Ave., Clifton; Clare R. Pettie, 405 East 54th St., New York, N. Y.; Arlene E. Stern, 425 East 28th St., Paterson; Mildred Teitz, 21 Jarvis Pl., Trenton.

TEXAS: Cecilia Lighter, 971 Gardenia Dr., Houston 8; Oleta Myrl Gomillion, 1505 Lawson, Houston 5; Betty Fagan, 3823 Marlowe, Houston 5; Sarah Ann Llewellyn, 2208 Westgate, Houston.

WASHINGTON: Audrey Mabee, 4415 Eastern Ave., Seattle 3 (member Seattle Chapter); Isabel Mason, 417 13th Ave. N., Seattle 2 (member Seattle Chapter); Rachel Faucher, 1616 Taylor Ave., Seattle 9.

#### SYMPATHY

Sincere sympathy is extended to Ruth Clark, first vice president of AWSCPA, for the recent loss of her mother.

#### CONGRATULATIONS

Two members of AWSCPA and of the San Francisco chapter ASWA were recently married, Helen J. Maddex, who is also a national past president of ASWA, to William A. Cunningham, and Adele Morse, to J. Lee Ahart.

Our heartiest good wishes to all.

attempt to analyze it. Make a note of the reasons for vexation—if you recognize them in yourself, do something about it. Why cultivate something you can't stand in your associates? Habits can be changed; all one needs is the will to do it.

Psychologists say that there is a dire need for better human relations in the home and in school, business and industry. As one means of determining how to improve human relations in the field of your work, try the following: Set up a 3"x5" or larger card for each employee, showing name, ad-

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