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## Idea Exchange

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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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to royalties from oil produced has such an economic interest as will entitle him to a depletion allowance.

Where a lessee agrees that he will pay a minimum royalty, even though the minerals covered by that royalty are not extracted, the lessor is entitled to depletion to the same extent as if the minerals had been removed. No further deduction is allowed, of course, when actual removal takes place, and if the minerals are not extracted at all, and the lease is terminated, the lessor must adjust his capital account by restoring the depletion deductions made in prior years and a corresponding amount must be returned as income for the year in which the termination occurs.

Advance royalties or oil bonuses are subject to a depletion allowance. The courts, in such case, have held that the landowner receiving the bonus simply receives oil royalties in advance, and that he is therefore entitled to a deduction for depletion on the

amount received, the same as if it had been produced. If, however, the property should fail to produce oil or gas, and if it should be abandoned by the operator, thereby reverting to the owner, then the amount of depletion taken as a deduction on the tax return of the taxpayer at the time the bonus was received, must be shown as income during the year which the property was abandoned.

The law provides that "in the case of property held by one person for life with remainder to another person, the deduction shall be computed as if the life tenant were the absolute owner of the property and shall be allowed to the life tenant." In the case of property held in trust the allowable deduction shall be apportioned between the income beneficiaries and trustee in accordance with the pertinent provisions of the instrument creating the trust, or, in the absence of such provisions, on the basis of the trust income applicable to each.

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## IDEA EXCHANGE *(Continued from page 7)*

dress, age, date of employment, etc. In the body of the card list the many jobs which the employee can perform. If she is an office employee, can she file—can she take dictation—what is her approximate typing speed—can she do statistical work—can she handle a complete set of books—can she work with customers over the phone—can she sell—can she take responsibility—could you send her out on an assignment unassisted—is she a leader, etc.

Periodically, interview these individuals and check to see if this list is accurate and up to date. Get their viewpoints as to why they do or don't like their jobs. Analyze these viewpoints. We should all welcome and certainly profit from constructive criticism. Don't allow yourself to develop personal prejudices—*get the facts* from the individuals themselves; many of us are much too willing to believe what we hear. Deal with your employees as you would want a superior to deal with you. Also list the clubs each belongs to and the offices held; encourage such contacts, for they will not only broaden and enrich your employee's life, but will indirectly attract attention to yourself and your business.

On the reverse side of the card, record the interview dates.

For a recapitulation of these employee cards, prepare a control card listing all the jobs available; indicate opposite these jobs the number of people trained to perform them. At a glance this control card will show

you the healthy or unhealthy condition of each department or job, or the need for further personnel or training to keep each and every job up to date at all times. How many times we hear complaints of results being late because of illness on the part of an individual and the lack of trained personnel to step in and keep the work active. Personal contacts will play a big part in alleviating such situations—so many times we aren't fully conscious of the many jobs our employees can or do perform, and with this control card picture, stress may be placed on the weak spots, and the highly capable individuals we were not entirely aware of will be given the recognition due them.

### ANOTHER USE FOR CARD RECORDS

So often the program chairman of an organization finds that there is a repetition of the programs of the previous year, due to lack of knowledge of the previous speakers and subjects. A card containing the name, date, topic, brief review of the educational background and activities of the speaker, etc., alphabetically filed, would not only be of aid to the current program chairman, but would serve as a history of the organization's programs.

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### WOMEN AT UN

Twenty-two women from 13 countries are representing their governments as delegates, alternates, or advisors at the current second session of the United Nations General Assembly.