

2-1949

AWSCPA Award Points (Through January unless otherwise noted)

American Woman's Society of Certified Public Accountants

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Recommended Citation

American Woman's Society of Certified Public Accountants (1949) "AWSCPA Award Points (Through January unless otherwise noted)," *Woman C.P.A.*: Vol. 11 : Iss. 2 , Article 7.

Available at: <https://egrove.olemiss.edu/wcpa/vol11/iss2/7>

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thin air as these checkbook credits were debited. If that happened now, the preponderant proportion of U. S. bonds supporting the money supply would prevent any such extreme results as occurred in the depression of the thirties.

Since we have a money supply based on debt—and we are committed to that principle—it is highly desirable, in my opinion, for the Government to be the major debtor. The size of the federal indebtedness to the banks gives to the Government, through the Federal Reserve Board of Governors and the Treasury Department, an opportunity to exert a stabilizing influence upon our money supply and its use. Business activity can be influenced to operate within reasonable limits. Our goal is not complete equilibrium. The normal expectation would be for economic activity to proceed in waves, to reach the height of boomlets and fall only to recession levels. It should be possible to avoid the extremes of boom and depression. As a result of the federal budget which is not likely to be small ever again, and the U. S. bonds in the portfolios of banks where they will continue in large volume probably for an indefinite period, the Government has the means at hand to

avert both booms and busts of such drastic nature as to bring disaster. They have seemed so inevitable that it is difficult to adapt our thinking to the changes in the foundation of our money supply and the new influence of its larger flow through the federal treasury.

A huge national debt and high taxes may prove to be great benefactors. We must live with them for many, many years. We can gripe about them or become their friends and appreciate the fine service they are rendering to us. I may be hoping for too much from the agencies at Washington such as the President's Council of Economic Adversers, the Federal Reserve Board of Governors and the Treasury Department, to which we look for leadership in debt, tax and economic policies. Political pressures may nullify the efforts of men of high abilities, integrity and conscience who are serving in these key governmental posts. Our citizenship has more economic understanding than twenty years ago. That will help. The least we can do is to believe that the trend of national affairs is in the right direction, and work to consummate our belief.

AWSCPA AWARD POINTS (Through January unless otherwise noted)

| | <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>Seattle*</i> | <i>Spokane**</i> | <i>Toledo</i> |
|-----------------------------------|----------------|----------------|------------------|----------------|---------------------|---------------------|--------------------|-----------------|-----------------|-----------------------|-----------------|------------------|---------------|
| Membership increase | 100 | 121 | | 25 | 98 | 43 | 16 | | 61 | 98 | 87 | 226 | 71 |
| Attendance | 269 | 224 | 197 | 244 | 367 | 294 | 197 | 426 | 220 | 235 | 205 | 204 | 266 |
| Publicity: | | | | | | | | | | | | | |
| Local | 225 | 290 | 360 | 150 | 290 | 195 | 135 | 40 | 45 | 100 | 85 | 10 | 110 |
| National | | | 100 | | | | | | | 50 | | | |
| Feature and technical | 150 | | | | 10 | | 15 | | 200 | | | | |
| Local bulletin | 50 | 50 | 60 | 50 | 50 | 50 | 60 | 70 | 50 | 60 | 30 | 10 | 50 |
| Programs | 125 | 100 | 75 | 125 | 125 | 125 | 125 | 125 | 50 | 125 | 75 | 75 | 125 |
| Advance organization | 70 | 100 | | 70 | 70 | 85 | 70 | 100 | | 85 | 100 | | 85 |
| Idea exchange | | | | | | | | | 10 | | | | |
| Study group | | | | | | | 50 | | | | | | |
| CPA certificate | | | 200 | | | | 100 | | | 100 | | | |
| Annual budget | 25 | 25 | 25 | 25 | 25 | 25 | 25 | 25 | 25 | 25 | 25 | | 25 |
| Board minutes | 150 | 125 | 125 | 100 | 150 | 125 | 175 | 125 | 100 | 150 | 75 | 75 | 125 |
| Monthly award reports | 100 | 100 | 75 | 100 | 125 | 175 | 150 | 75 | 125 | 150 | 100 | 50 | 100 |
| Pub. relations programs | | | 50 | | | | 50 | | | | | | |
| Special programs | | | | | | | | | 50 | | | | |
| Scholarship | | | | | | | | | | 100 | | | |
| Speakers furnished | 125 | | 25 | 50 | | | | 25 | | 25 | | | |
| Radio activities | | | | | | | 20 | | | 25 | | | |
| Other activities | 65 | | | 25 | | 35 | | | 225 | 25 | 100 | | |
| Total | 1,454 | 1,135 | 1,292 | 964 | 1,310 | 1,152 | 1,188 | 1,011 | 1,161 | 1,353 | 882 | 650 | 957 |

* Through December, 1948
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