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Editorial

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American Society of Women Accountants

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EDITORIAL

The vicissitudes of publishing, which include late copy, last minute additions, crowded schedules, and other lamentable hazards, were increased this time by the lateness of AWSCPA elections, set for October 12, this date in turn influenced by the unusual lateness of the annual meeting.

* * *

Gratitude belongs to our retiring officers for a memorable job done at great cost to each in time, energy, and personal funds. And to the new officers belong our good wishes, our prayers, and our supporting labors.

Pages 6 and 7 are devoted to the two new presidents. The other officers and directors are introduced below (see back cover for addresses).

AWSCPA

Edith Moore, first vice-president, was second vice-president and award chairman last year and secretary during the two previous years. Employed in public accounting practice in the office of J. H. Hardy, CPA, since 1943, Miss Moore is a member of AIA and of the Chattanooga chapter of the Tennessee Society of CPA's. She attended Athens College for Women and the University of Chattanooga Evening College.

Jean D. Colavecchio, second vice-president, did a thorough job last year as legislative chairman. After many years in industrial accounting, mainly with Bulova Watch Company, she entered public accounting in 1943 in the Providence office of Ernst & Ernst. She is a member of AIA and of the Rhode Island Society of CPA's.

Helen F. McGillicuddy, treasurer, is a graduate of Northwestern University and De Paul University College of Law. Her 1944 CPA certificate was awarded with a medal for second highest in the Illinois exams. On the staff of David Himmelblau & Co., she is a member of AIA and active in the work of the Illinois Society of CPA's, as well as that of our two societies.

Rosemary Hoban, secretary, entered public accounting with Ernst & Ernst in 1942, and has been with Touche, Niven, Bailey & Smart since 1947. She has served ASWA on the national board previously and the Detroit chapter as president. She is a member of AIA and of the Michigan Society of CPA's, and holds a BS in accounting from the University of Detroit.

The directors are: Ruth A. Clark of Los Angeles (ex-officio), Carol Belau of Milwaukee, Marguerite Gibb of Seattle, Virginia Ruth Huntington of Kansas City, and Mary Stith of Richmond.

ASWA

Grace A. Dimmer, first vice-president, in 1931 became Michigan's first woman CPA. She conducted her own public accounting practice from 1932 to 1946, then entered into partnership with Dale E. Rose and Herman Krieger, both of Toledo, under the firm name of Dimmer, Rose & Co. Mrs. Dimmer is the resident partner of the firm. She has a long record of service to both societies, is a past president of AWSCPA, and organized Detroit chapter ASWA. A member of AIA and of the Michigan Association of CPA's, she is also active in club and community work in Detroit.

The second vice-president, Vera Jean Bobsene, served last year as treasurer and previously as director and award chairman. She has served Los Angeles chapter in many posts, including that of president. She graduated with honors from the University of California and has for seven years been secretary-accountant for M. H. Whittier Company, Ltd., oil producers.

Elinor Jane Hill, new ASWA secretary, is a past president of the New York chapter, to which she has rendered much valuable service. She holds a New Jersey CPA certificate and is now attending Rutgers University, where she is a finance major and expects to receive her BA in Business Administration in 1951. She is on the staff of H. B. Richardson & Co., public account-

ants, and is a member of AIA and AWSCPA.

Claire M. O'Reilly, treasurer, last year a director, was chosen from the teachers in Chicago high schools to be indoctrinated in aviation, and now, along with her book-keeping classes, teaches aviation integrated with economics. She is active in Chicago

chapter ASWA.

The directors are: Marion A. Frye of Cleveland (ex-officio), Marguerite Gibb of Seattle, Grace S. Highfield of Columbus, Veva Johnson of Spokane, Virginia Thrush of Toledo, Vivian G. Warner of Muskegon, and Virginia K. Wood of Atlanta. Committee chairmen are noted on the back cover.

COAST - TO - COAST

VIRGINIA THRUSH, Toledo, Ohio

CHICAGO

Discussion of *Some Legal Aspects of Accounting*, led by Pearl Lupien, Edith Norton, and Valerie Yudell formed the May meeting program. ASWA's national president, Marion Frye, spoke at the June meeting, which also featured reports, installation of officers, and a movie entitled *A Trip Through the Orient*.

Fall sessions opened with a discussion program. Introducing the main topic of the year, *Accounting's Lifestream*, each participant discussed one aspect of accounting.

CLEVELAND

A representative from the estate department of the Cleveland Trust Company spoke in May on estate accounting.

The annual picnic at Marion Frye's Winding Creek Farm was enjoyed during the summer.

COLUMBUS

R. S. Rudy, treasurer of Summer & Company and president of the Columbus chapter NACA addressed the May meeting on *Cost—Margin—Profit*.

GRAND RAPIDS

Robert Schmidt, assistant cashier of the Peoples National Bank and in charge of its consumer credit department, spoke in September on *The American Institute of Banking*.

HOLLAND

The September meeting was held in Zeeland, Michigan, where it was hoped membership might be stimulated. The chapter's monthly bulletin, which first appeared in September, is named *Holland Airs*.

INDIANAPOLIS

M. W. Pickett, state manager of International Accountants Society, Inc., spoke in June on *CPA Preparation*. He stressed

the desirability of taking the exams without waiting for the required public accounting experience. The program included a motion picture entitled *Railroading*.

LOS ANGELES

CPA Preparation was also the subject at Los Angeles' May meeting, the speaker being Harry Simons, lecturer in accounting at UCLA and conductor of a coaching class at UCLA extension. In June, Dell Nichols, Bernice Pemberton, and Edna Bartz, all chapter members, led a discussion on *Practices and Problems of Accounting*. Installation of officers followed.

LOUISVILLE

Louisville installed its officers in June and held a picnic in August at the home of the secretary, Mrs. Letha Marven. The speaker at the September meeting was John C. Heffner, CPA, who discussed the relationship between the internal auditor and the public accountant. Clifford Barnes, budget director for the State of Kentucky, addressed the October meeting.

MUSKEGON

The annual meeting was held in May at the YMCA. The Hon. Hale D. Drake ad-

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