

4-1950

## Coast-to-Coast

Virginia Thrush

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### Recommended Citation

Thrush, Virginia (1950) "Coast-to-Coast," *Woman C.P.A.*: Vol. 12 : Iss. 3 , Article 4.

Available at: <https://egrove.olemiss.edu/wcpa/vol12/iss3/4>

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# COAST - TO - COAST

## VIRGINIA THRUSH, Toledo, Ohio

### ATLANTA

James B. Dean, Partner of J. W. Tyndall Co., spoke on *Stocks as an Investment* at the study course which preceded the regular dinner meeting in January. The dinner speaker was Mary A. Ralston, Assistant Personnel Director of the First Wisconsin National Bank, Milwaukee, Wisconsin, whose topic was *Pass the Halo, Please*.

February study course speaker was William A. Flynn, Associate Professor of Industrial Management of the Georgia School of Technology. *Meeting Today's Problems in Accounting* was the topic of Lyle Campbell, of Emory University, who spoke at the February dinner meeting.

### CHICAGO

Alexander Eulenberg, partner in the accounting firm of David Himmelblau & Co., spoke at the January meeting on the subject, *The Baneful Effect Upon Taxation of the Social Lag and Misapplied Stare Decisis*. As a means of raising money for a Scholarship Fund, chapter members are asked to contribute a dollar on their respective birthdays.

Ruth Waschau, CPA, acted as moderator of the Study Group on Current Accounting Literature which was held in February. Speaker at the regular meeting was Fuller M. Rothschild, Executive Vice-President of First Inland Credit Corporation, whose subject was *The Role of Account Receivable Financing and Factoring in the Modern Economy*.

### CLEVELAND

The chapter held a closed business meeting in January. Reports and future plans highlighted the meeting. The topic discussed by the Study Group in January was *Analysis of Financial Statements*.

*Today's Balance Sheet* was the topic ably discussed by L. D. McDonald, who spoke at the February meeting. Mr. McDonald is Vice-President of The Warner and Swasey Company and has served as Vice-President of the Controllers Institute of America. Marion Frey participated in a radio program given by members of Cleveland Chapter NACA on *Income Taxes for the Average Taxpayer*.

### COLUMBUS

Emory Glander, Tax Commissioner of the State of Ohio, spoke at the January meeting on the topic *Personal Property Tax*. Not

only did he explain the details involved in preparing the return but also he presented an outline of the audit procedures employed in checking returns.

A joint meeting with the local chapter NACA was held in February. Dr. Arthur Flemming, a member of the Hoover Commission, was the speaker on the subject *The Hoover Report, Economies in Government*. Dr. Frank H. Knower spoke at the chapter's regular meeting on the topic *Speech Value in Accounting*.

### DES MOINES

Speaker at the January dinner meeting was Lynn C. Speers, CPA with Allen and Company, who chose as his topic *Inventory Control and Methods of Taking Physical Inventory*. A social hour followed the meeting in order that members might become better acquainted.

George Tuer, Insurance Analyst, told chapter members *How to Insure Your Business* at the February meeting.

### DETROIT

John Raymond, Attorney and Tax Consultant in Detroit and Instructor in two Detroit Universities, spoke at the January meeting on the subject *Recent Changes in Income Taxes as Reflected in Court Decisions*. Chapter President, Nora Jean Fitzsimmons, took part in a panel discussion which was broadcast over station WWJ February 7th.

Dan Butler, Assistant Auditor of the Packard Motor Car Co., spoke at the February meeting on the subject *The Internal Auditor's Review of Accounting Systems and Procedure*.

### GRAND RAPIDS

The very interesting and timely topic *Common Mistakes in Filing Tax Returns* was ably presented by F. Earl Parks, Jr., owner and operator of the National Business Service in Grand Rapids and Cadillac, at the January meeting. Members of the Muskegon and Holland Chapters were guests at the meeting.

Mrs. Fred L. Keeler, President of the Grand Rapids Board of Education, presented the topic *Do You Know How?* at the February meeting. Also discussed were the new features of the Wage and Hour Law.

(Continued on page 10)

## COAST-TO-COAST

(Continued from page 8)

### HOLLAND

Two members of the Grand Rapids chapter were speakers at the chapter's December meeting. Contributions were received and the proceeds given to a needy family.

A *Discussion of Income Taxes* was the topic presented at the January meeting by two chapter members.

### INDIANAPOLIS

Lytle J. Freehafer, Director of the Budget for the State of Indiana, spoke at the January meeting on the topic *Budgets*. The Educational Committee has prepared a group of lectures to be given during the months of February through May by Mr. Gabriel D. Ofiesch, Assistant Professor of Psychology, Butler University.

### LONG BEACH

At a recent Long Beach meeting, Alberta Crary, President of the Los Angeles Chapter, was presented with a Key to the City of Long Beach.

### LOS ANGELES

Speaker at the January meeting was W. L. Rodman, Vice-President of the Citizens National Bank. His topic was *Preparation of Financial Statements for Bank Purposes*.

Chapter members devoted some time to helping with this year's March of Dimes campaign.

*Your Financial Statement* was the title of an address given by Harvey Humphrey at the February meeting. Mr. Humphrey is Assistant Secretary of the Title Insurance and Trust Company and Director of Community Educational Relation.

### LOUISVILLE

The chapter was fortunate in having two guest speakers from the Department of Economic Security at its January meeting. Garnett Johnson presented the topic *Unemployment Insurance*, and A. L. Scianteralli led the discussion which followed.

*Kentucky State Income Taxes* was the subject chosen by Dussell C. Jones, attorney-at-law, who spoke at the February meeting.

### MUSKEGON

Speaker at the January meeting was Albert Dykema, CPA and Tax Consultant, whose subject was *Accounting Information for Management*. Vivian Warner conducted a model board meeting and gave a history of ASWA in the study group which followed

the regular meeting.

A well-known figure in Muskegon, W. R. Hummel, spoke at the February meeting on the topic *Psychology in Business*. In the Study Group which followed, Mrs. K. N. Franks conducted a discussion on the topic *Public Speaking*.

### NEW YORK

Miss Muriel Reynolds, Assistant Secretary of the Standard Oil Company of New Jersey, spoke at the December meeting on *Discussion Groups*. In the study group which met prior to the regular meeting, Alice Aubert, National President of ASWA conducted a discussion of *Parliamentary Law*.

At the January meeting Gertrude Priester showed the movies which she took at the National Convention in California. A continuation of the topic *Parliamentary Law*, led by Elinor Hill, National Secretary of ASWA, highlighted the study group meeting.

### PHILADELPHIA

December and January meetings were held jointly with Philadelphia Chapters of NACA and the Institute of Internal Auditors. At the latter meeting, which was a case study night, Walter H. Mileham, with Penn Mutual Life Insurance Company, led the discussion.

The February meeting was held in the office of Fernald and Company where chapter members were given an actual demonstration of the newest accounting systems for machine bookkeeping.

### RICHMOND

The officers of the newly formed Richmond Chapter are Alma A. Westermann, Pres., Marcy C. Nolan, Vice Pres., Lenora B. Hart, Secy., Nellie A. McClellan, Treas., Iva Adkins, Dir., Mrs. Bessie E. Anderson, Dir., Ellen E. Turnbull, Dir., and Mrs. Marion Latimer, Dir.

The speaker at the February meeting was Mr. R. F. Ferguson of the Wage and Hours Division, Dept. of Labor, U. S. Government who gave an interesting discussion on wage and hour legislation.

### SAN DIEGO

Mr. Don B. Donahue, Deputy Collector in San Diego talked on *Taxes* at the January meeting. His talk was followed by a discussion period.

## SAN FRANCISCO

*Federal Tax Procedure* was the topic ably presented by Harold E. Alber at the January meeting. Mr. Alber is a CPA and Partner in the firm Lester Herrick and Herrick.

The chapter is now engaged in forming a new chapter in Sacramento, and plans are being made for the sponsoring of another in Stockton.

A non-technical social meeting was held in February.

## SEATTLE

In January a round table discussion on *Taxes* was led by Rachel Faucher and Marguerite Gibb.

The Profit-Sharing Plan now employed by Sears, Roebuck & Co. was discussed in detail by C. B. Bennett at the February meeting. Mr. Bennett is regional auditor of Sears.

The Chapter Bulletin, *Journal Entries*, now contains an interesting tax column by Genevieve Flynn.

## TERRE HAUTE

*Your Part in the Present Day Economy* was the timely topic chosen by H. R. Brown, of Horace-Link and Company, who spoke at the January meeting.

Thomas M. Patrick, attorney, presented the interesting topic *Trial in Court vs Trial in Movies* at the February meeting. Chapter members were invited to attend a meeting of the local medical society recently. The speaker was Russell I. Richardson, attorney, whose topic was *British Socialism—Do We Want it Here?*

## TOLEDO

The chapter's January meeting was held jointly with the local chapter NACA. Edmond A. Plant, with Eastman Kodak Company, was the speaker on the subject *Personnel Management*.

*Problems of Women Workers* was the interesting and timely topic chosen by Marcena Garwood, with the USES, who spoke at the February meeting.

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## NATIONAL OFFICERS

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Marion A. Frye, CPA, president of AFWSCPA, was president of ASWA and first vice-president of AFWSCPA during the year 1948-1949. She has previously served both societies as chairman of the Public Relations Committee, and is founder and past president of the Cleveland Chapter ASWA. She has her own accounting practice in Cleveland, Ohio and in Lorain, Ohio.



Alice H. Aubert, CPA, president of ASWA, previously served the Society as second and first vice-president. During 1948-1949, she was chairman of the Public Relations Committee for both societies. She is also a past president of the New York Chapter ASWA. She is engaged in public accounting and is on the staff of Hurdman & Cranstoun, New York.