

6-1950

Coast-to-Coast; New ASWA Members

Virginia Thrush

Follow this and additional works at: <https://egrove.olemiss.edu/wcpa>



Part of the [Accounting Commons](#), and the [Women's Studies Commons](#)

Recommended Citation

Thrush, Virginia (1950) "Coast-to-Coast; New ASWA Members," *Woman C.P.A.*: Vol. 12 : Iss. 4 , Article 5.
Available at: <https://egrove.olemiss.edu/wcpa/vol12/iss4/5>

This Article is brought to you for free and open access by the Archival Digital Accounting Collection at eGrove. It has been accepted for inclusion in *Woman C.P.A.* by an authorized editor of eGrove. For more information, please contact egrove@olemiss.edu.

COAST - TO - COAST

VIRGINIA THRUSH, Toledo, Ohio

ATLANTA

Study course speaker at the March meeting was Alan L. Ritter, Assoc. Professor of Economics, Emory University, whose topic was *Business Cycles*. Chapter members presented a panel discussion on *Controlling Clerical Costs* at the regular business meeting which followed.

CHICAGO

Speaker at the regular March meeting was Henry T. Chamberlain, President of the Illinois Society of CPA's. He chose as his topic *Plant Costs and Changing Price Levels* and, during the course of his talk, reviewed the evolution of accounting theory.

Chapter member Anna Goldman entertained the group in her home on March 19. Proceeds of a raffle held there were used to increase the scholarship fund.

The chapter held its first Public Relations Dinner in April. *This Is Our Problem* was the subject ably presented by John C. McCurry, executive associate of the Employers' Association of Chicago, who was a guest speaker.

CLEVELAND

Money, Value and Timing was the topic chosen by Professor J. O. Kamm, of Baldwin Wallace College, who was the speaker at the March meeting. As this was the Public Relations meeting of the year, members of other accounting organizations were invited. The March study group topic was *Analysis and Interpretation of Financial Statements*.

A panel discussion led by chapter members was held in April on the topic *Investments for Business Women*. Investments chosen for discussion were stocks and bonds, insurance, social security, trusts and real estate.

COLUMBUS

Virgin H. Dassell, Professor of Economics at Capitol University, addressed the chapter in March on *Financing City Government*.

Distribution Costs was the subject presented by Russell S. Willcox, Professor of Accounting at Ohio State and a CPA, who spoke at the April meeting.

DES MOINES

The very timely topic *Retirement and Pension Plans* was discussed by Walter R. Brown at the March meeting. Mr. Brown is a CPA and attorney as well as an Instructor in Law School at Drake University.

The topic for the study group during March and April was *Business Women in Politics*.

Chapter member Frances Fitzpatrick led a discussion on *Depreciation* at the April meeting.

DETROIT

Is One Man's Profit Another Man's Loss? was the interesting subject chosen by Wayne Stettbacker, who spoke at the March meeting. Mr. Stettbacker is a well-known member of the Michigan State Bar Association.

Chapter member Joanna McRae has just completed teaching a series of classes on Income Tax at one of the Detroit YMCA's. Three chapter members attended the April Public Relations Meeting of the Toledo Chapter ASWA.

Paul E. Hamman, a partner in the firm of Touche, Niven, Bailey and Smart, addressed the group in April on the subject *Suggestions for Improving Accounting Systems*.

INDIANAPOLIS

Enlightenment as to the *Uses and Abuses of Accounting Data by Labor and Management* was presented to the group in February by William F. Shors, CPA and Professor of Accounting at Butler University.

At the March meeting, members and guests were privileged to hear *Income Tax from Two Sides*, presented by Claude C. Hawbaker. As a former Internal Revenue Agent, Mr. Hawbaker presented Uncle Sam's side; and as a CPA and public accountant, the side of the taxpayer. Carroll Reynolds, radio news commentator, showed moving pictures and spoke on *Liberty and Freedom* at the same meeting.

New ideas in *Increasing Office Efficiency* were presented to the group in April by Rex C. Boyd, Branch Manager of Shaw-Walker Co. in Indianapolis.

LOUISVILLE

Speaker at the March meeting was Dr. Kenneth P. Vinsel, Executive Vice-President of the Louisville Chamber of Commerce. Dr. Vinsel reviewed the activities of the Chamber of Commerce and answered the many questions which followed.

Walter Trinkle, a security dealer and broker, spoke at the April meeting.

MUSKEGON

The oft-repeated comedy skit "Checkmate" was presented by chapter members at the March meeting. In the study group which followed, Mrs. K. N. Franke conducted a second meeting on *Public Speaking*.

The chapter held its annual Educational Dinner in April. High School students and teachers were guests. The program, presented by chapter members, consisted of a panel discussion on various types of business enterprises.

Congratulations to Mary Christie, chapter member, who recently celebrated her 80th birthday. She is, incidentally, still working every day.

NEW YORK

Doris Vaughn, Purchasing Agent for the Kirkeby Hotel, spoke at the February meeting on the subject *Fabrics in Your Life, With Emphasis On the Synthetic*. Miss Vaughn brought with her a fascinating display of new synthetic fabrics. *Income Tax Deductions*, under the leadership of Kay West, was the topic of the study group which followed.

Blood Bank Accounting was the topic chosen by member Laura McLeod, who spoke in March. Not only did she explain the accounting peculiarities but also she told of the most recent developments in scientific research on blood. Helen Morris led a discussion of *New York City Sales Tax* in the study group.

The 11th Anniversary Dinner was held in April. The chapter was fortunate in having the well-known speaker, Mrs. Lois Black Hunter, who discussed *The Role of the Professionally Trained Woman in Today's World*.

PHILADELPHIA

New York Chapter member Jennie Palen, CPA, spoke at the March meeting.

SAN FRANCISCO

The March meeting was held jointly with the Women Underwriters of San Francisco. Two members from each group were the speakers.

The chapter's Public Relations meeting, held in April, was highlighted by a panel discussion on *The Relative Merits of Men and Women in the Accounting Profession*. Two local male CPA's and two chapter members were on the panel, which was moderated by A. D. McNeil, attorney and CPA.

The raffling of a \$50.00 Savings Bond was held in April. Proceeds were used to provide a scholarship.

SEATTLE

Louis LaBow, speaker at the March meeting, gave the scope of the various forms of business insurance that should be carried by various lines of businesses. Member Marguerite Reimers has entered public accounting practice.

Accounting majors from the University of Washington were invited to attend the April meeting at which Clarence W. Nelson, Secretary-Treasurer of Pacific Northern Airlines, spoke on *Airline Accounting*.

TERRE HAUTE

A travelogue on Rio de Janeiro was presented by Mrs. Vera Laughlin at the March meeting. Mrs. Laughlin is a Student of Social Studies at Indiana State Teachers College and has only recently returned from Rio.

Mrs. Pearl York Gibson, Secretary of the Terre Haute Chamber of Commerce, spoke at the April meeting.

TOLEDO

Gold and Its Effect on Business was the very interesting topic chosen by Hugh Kahlot, with Willys Overland Motors, who spoke at the March meeting. Mr. Kahlot traced the history of gold from earliest times and presented the drastic effects of devaluation of gold coins throughout the ages.

Eighty-five members and guests attended the Public Relations dinner which was held in April. John W. Maloney, with the Industrial Consultant firm of Edward P. McHugh Association, spoke on the subject *Rising Costs of Workmen's Compensation and Unemployment Compensation*.

NEW ASWA MEMBERS

Atlanta: Dessie E. Mabry, Myrtle S. Farrell, Caroline Plowden, Hope A. Casey, Nellie H. Johnson. *Chicago*: Eleanor Zetterholm, Jennie H. Anderson, Millicent

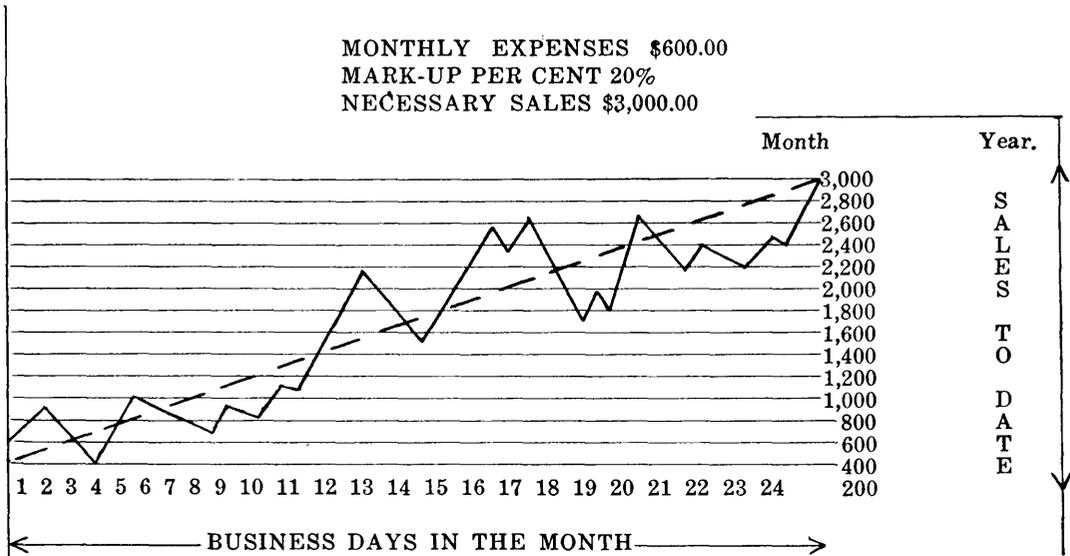
(Continued on page 15)

IDEA EXCHANGE

PHYLLIS M. HAAN, Grand Rapids, Michigan

ARE YOU MAKING OR LOSING MONEY THIS MONTH?????

THE DAILY PROFIT CHART



INSTRUCTIONS: Divide monthly expenses by mark-up per cent to determine the necessary sales total to pay expenses and cost of merchandise. Count spaces to the right for the number of business days in the month, and up to the point representing necessary sales. Draw a dotted line from this point to the lower left-hand corner. Enter sales to date each day in a similar manner, using a black line.

As an example, sales of approximately \$3,000 are necessary to cover expenses in a month having 24 business days. A dotted line is drawn from the intersection of the 24-day line and the \$3,000 line to the lower left-hand corner of the chart. Each day the sales to date are charted with a black line.

The dotted line represents the necessary sales to pay expenses and the cost of merchandise.

The black line represents actual sales. If it is above the dotted line, it represents profit; if below, loss.

(If the printed figures are not suitable to your business, use a suitable multiple of \$100 for each space up the chart)

NEW ASWA MEMBERS

(Continued from page 14)

Schweizer, Cecil Wimmer, Carol Sieving. *Cleveland:* Katherine M. Murphy, Ruth Augustine, Lillian Johnson, Caroline Elkins, Laura B. Mason, Mary T. Moran, Isle B. J. Oertling, May Sloane, Mary F. Cireddu, Ruth K. Kening, Cecilia D. Sasala, Ellen E. Sumerhill. *Columbus:* Jane Cornelius, Jane Blodgett, Hazel Proffitt. *Des Moines:* Maurine Kuefner, Edna Woodward, Beatrice Hall, Patricia Eischeid. *Detroit:* Ann Pierce, Laurine F. Newquist, Hazel E. Bohrer, Ellen B. Bartlett, Alice Denning, Mildred Eddy, Margaret Wilson, Eve Kaplow. *Los Angeles:* Kathryn M. Moore. *Louisville:* Hattie Cox, Bertha Brehm, Irma Lee Dollinger, Georgia Fichteman, Katie Lee

Kelly, Alma Krippenstapel, Catherine Meadown, Margaret Bissinger. *Muskegon:* Betty Boonstra, Lillian Whittingham, Joy Andersen, Zelma O. Booth, Gladys A. Waters. *New York:* Susan H. Magette, Ruth Shapiro, Myrtle P. Everaets, Elizabeth Bonney. *San Francisco:* Mary Toona, Nancy Butler, Orel Crawford, Juanita M. Zurcher, Alice E. Normand, Helen A. Dickerson, Laommi L. Kramer. *Seattle:* Louise Stivers, Ruth M. Wood, Margaret Baker, Eleanor Gove. *Toledo:* Carolyn Blystone, Mildred Koch, Edith Spell, Mildred Leifer, Helen Wilson, Marie Marshall, Vendella Lind, Ruth Wentish, Edythe Wittman, Clara Irean, Ruth Daugherty, Alberta Brant, Frieda Taylor, Jean Murphy, Marie Zak, Ruth Condit, Margery Niblick, Mary Walker.