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## Coast-to-Coast: New AWSCP a Members; New ASWA Members

Virginia Thrush

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figure it out, this Utopian state connotes a minimum of physical effort, a sub-minimum of mental concentration, an entire lack of worry and stress; but, and this without any apparent recognition of illogical sequence, a plethora of luxury and fun. The picture magazines are in the saddle. One can keep abreast of the times without even being able to read. Some corporations make their annual reports to employees in the form of comic strips.

My point in this harangue is that we

should not allow ourselves to be stampeded into adopting a form of writing which is inconsistent with our purposes in writing with our professional stature.

In summary, let's recall the essential elements of effective writing by accountants as I see them:

1. To select carefully the points to be emphasized.
2. To think straight and talk plain.
3. And inclusive of the first two, to tell our story adequately.

## COAST-TO-COAST

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## RUTH FORD, CPA, Columbus, Ohio

AUDITS BY CERTIFIED PUBLIC ACCOUNTANTS by Reserch Department, American Institute of Accountants, published by American Institute of Accountants in May, 1950.

This pamphlet has been prepared primarily to acquaint credit grantors, teachers, and others with the methods of a certified public accountant in examination of financial statements whereby he is able to express an opinion on the statements.

It points out that the balance sheet contains values which cannot be measured exactly. An illustration is accounts receivable, the total of which may be determined accurately, but when consideration is given to probable collection losses, the amount at which it is stated in the balance sheet becomes a matter of judgment. The certified public accountant does not, therefore, issue a certificate that the balance sheet is true and correct. Rather he expresses his opinion as to the fairness with which the financial statements present the financial position of the Company and the results of its operations. The fact that the opinion and judgment of the certified public accountant is based on examination made by auditing standards outlined by the accounting profession, gives this opinion its value.

The pamphlet urges the reader of financial statements to read the report and the opinion of the certified public accountant

as to the statements. This opinion may fall into one of three classes:

1. An unqualified opinion as to the overall fairness of the financial statements.
2. A qualified opinion in cases where he has not been able to satisfy himself on some question which is not of great significance.
3. In circumstances wherein the terms of his engagement do not allow him to apply generally accepted auditing procedures in all material respects, he is obliged to disclaim an opinion as to the over-all fairness of the financial statements. He may, however, express an opinion as to such accounts as to which he has satisfied himself.

The pamphlet outlines in general terms the procedures which the certified public accountant may apply in his examination of cash, receivables, inventories, investments, property, other assets, and liabilities.

This pamphlet is available to everyone, whether members of the Institute or not, at a nominal price. It is of value to each of us. If we are in private business it suggests standards by which we may evaluate our own work. If we are in public practice it brings us into touch with the subject of opinions, qualified or not, which is engaging the attention of all certified public accountants in public practice today.