

# Woman C.P.A.

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## Editorial

American Woman's Society of Certified Public Accountants

American Society of Women Accountants

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## EDITORIAL

The year 1949-50 was a year of great activity and growth. Members of both societies should be justly proud of the attainments reached during this year. This success could not have been possible without the wonderful job done by the officers and directors who devoted much time and effort to further the aims and ideals of AWSCPA and ASWA. To them, we express our sincere thanks.

The new officers and directors are looking forward to a year of continued growth and success. To them we express our loyal co-operation and assistance during the coming year.

The new presidents are introduced on pages 6 and 7. The other officers and directors are introduced below:

### AWSCPA

Jean D. Colavecchio, first vice-president, was second vice president last year. For the past two years, she has done an excellent job as legislative chairman. She entered public accounting in 1943, after much experience in industrial accounting. She is on the staff of Ernst & Ernst and is a member of AIA and the Rhode Island Society of CPA's.

Helen F. McGillicuddy, second vice-president, was treasurer last year. She is serving her second year as editor of *The Woman C.P.A.* She is a graduate of Northwestern University and De Paul University College of Law. She is on the staff of David Himmelblau & Company, CPA's and is also a lecturer in accounting at Northwestern University. Her membership in professional organizations include the AIA, the Illinois Society of CPA's, and Kappa Beta Pi, international legal sorority.

Rosemary Hoban is serving her second year as secretary. She is on the staff of Touche, Niven, Bailey & Smart. She is a graduate of the University of Detroit, and is a member of AIA and the Michigan So-

ciety of CPA's. She is a past president of the Detroit Chapter of ASWA.

Carol M. Belau, treasurer, served as a director last year and as chairman of the membership committee during the 1948-49 year. She received her BA degree from the University of Wisconsin. She is connected with the Wisconsin Dept. of Taxation in Milwaukee. She is a member of Phi Chi Theta, commerce sorority.

The directors are: Marion A. Frye of Cleveland, (ex-officio), Ouida D. Albright of Fort Worth, Elinor J. Hill of Clifton, N. J., Ida K. Ezra of Seattle, and Virginia Ruth Huntington of Kansas City.

### ASWA

Vera Jean Bobsene, first vice-president, has previously served as second vice-president, treasurer, director and award chairman. She received her BS degree with honors from the University of California at Los Angeles. She is a past president of the Los Angeles chapter and is active in the Women's University Club, Hollywood Bruin Club, Phi Chi Theta, and Beta Gamma Sigma. She is employed as secretary-accountant with M. H. Whittier Company, oil producers.

Marguerite Gibb, second vice-president, served last year as director and chairman of the Public Relations Committee. She has her own public accounting practice. She is a past president of the Seattle chapter. She is a member of AIA. At the present time, she is the secretary-treasurer of the Seattle Chapter of the Washington Society of CPA's.

Adrienne Monroe, secretary, is a past president of the Detroit chapter. She studied at Walsh Institute of Accountancy. After having had several years experience in industrial accounting, she entered public accounting and is now on the staff of Dimmer, Rose & Co. She is also an active member of the Credit Women's Club of

Detroit and various hospital auxiliary groups.

Virginia Wood, treasurer, served last year as director and chairman of the membership committee. She is a graduate of Agnes Scott College and has done post graduate work at Emory University and the University of Chicago. She is a security analyst for the Trust Company of Georgia. Her other professional activities include membership in the Association of Bank Women, serving that organization as a director and editor of *The Woman Banker*, its official publication.

The directors are: Alice H. Aubert of New York (ex-officio), Louisa Davis of Indianapolis, Grace Highfield of Columbus, Veva Johnson of Opportunity, Wash., Frances McNamara of San Francisco, Virginia Thrush of Toledo and Vivian Warner of Muskegon.

### ANNUAL MEETING

The success of the 1950 annual meeting of AWSCPA/ASWA was a fitting tribute to the retiring officers of both societies. The officers and directors of both societies are to be congratulated upon the many achievements attained this year.

The national presidents of AWSCPA/ASWA held a reception on Thursday evening at which time representatives of the press interviewed the national officers. Mr. Lee Geist of *The Wall Street Journal* was present at the reception, and wrote an interesting article for this publication. Newspaper publicity for the meeting was plentiful. Edith Moore, Chattanooga, 1950-51 AWSCPA president appeared on a television program. Ruth Clark, Los Angeles, Gertrude Priester, New York, past presidents of AWSCPA and Helen F. McGillicuddy, Chicago, editor of *The Woman C.P.A.* appeared on a radio program. Both of these programs publicized the activities of our societies.

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Board meetings were held on Friday morning. The joint business meeting was held on Friday afternoon. Marion A. Frye, Cleveland, 1949-50 AWSCPA president, presided at this meeting. Greetings were extended by Marion Kern, Philadelphia, Convention Co-Chairman, and a response was given by Ruth A. Clark, Los Angeles. The business meeting of AWSCPA was also held on Friday afternoon. Reports of the various committees were given at this time.

Mrs. Grace A. Dimmer, Detroit, 1950-51 ASWA president, presided over the Chapter Presidents' meeting held on Saturday morning. Chapter problems were discussed and analyzed at this meeting. This meeting was followed by the ASWA business meeting with Alice H. Aubert, New York, 1949-50 president of ASWA presiding. Summaries of committee reports were read at this meeting. The "Documentary Record" was described at this time. A permanent copy of the "Documentary Record" was presented to Ida S. Broo, Indianapolis, founder of ASWA. National officers and directors of ASWA will be given a copy of the "Documentary Record" for their use during their term of office.

A luncheon was held on Saturday in the Fountain Court. It was an inspiring moment when a lieutenant in the United States Navy and a member of the New York Chapter, Susan Hargrave Magette, gave the Invocation. After the luncheon, Grace A. Dimmer, Detroit, conducted a panel discussion on "The Enlarged Social Security Program and Private Pension Plans". The discussion speakers were Emily Berry, Indianapolis; Rosemary Hoban, Detroit; Eunice Messersmith, San Francisco; and Katherine M. West, New York.

The climax of the annual meeting occurred at the Banquet held on Saturday evening. The retiring presidents of both societies each presented an inspiring message to the entire membership. The AWSCPA award was presented to the Cleveland Chapter who won the award for the 1949-50 year. Certificates were presented to Atlanta Chapter, second place winner and Chicago Chapter, third place winner. The address of the evening was given by Dr. Lillian M. Gilbreth, Consulting Engineer in Scientific Management, who spoke on "You and Your Job". The Banquet closed with the installation of the 1950-51 officers and directors of AWSCPA and ASWA.

A delightful brunch was served on Sunday morning at the Tavern-on-the-Green, Up in Central Park. The annual meeting

came to an end all too soon—but the enjoyment of the meeting will long be remembered by those attending—many new friendships were made, old friendships renewed, and everyone left the meeting with a renewed determination to further the accomplishments of both societies.

The convention chairmen are to be congratulated on the excellence of this meeting. The schedule of the meetings was excellently planned, leaving time to visit the many famous places in New York, to see Times Square and Radio City and, above all, to see a play on Broadway.

### RED FEATHER FABLE

*"Courtesy of the Ladies Home Journal"*

For as long as the children could remember, the great chest, scarred but still sturdy, had been in the village. It stood in an easily accessible spot in the town hall and the lid was never locked. Everyone made use of its contents at one time or another, and learned to help himself. Old people found comfort there, the crippled found crutches and the sick found the means to health. Children were constantly taking things out of the chest with no thought of putting them back. For, as everyone knew, there was something miraculous about the chest. No matter how much of its contents was removed, the chest was never empty.

No one had ever seen what was at the bottom of the chest, but everyone in the village knew the secret of its endless capacity. Everyone except one person, only one person in the entire village. He was a dull-witted man, incapable of accepting explanations based on faith.

"There is no miracle about the chest," he said. "Only a fool would believe it cannot be emptied." He swore that he would find out what was at the bottom of it.

So one night he stole into the town hall and began haphazardly to throw things out of the chest. He had not worked long when he came upon an object he could not remove. It was a stone, small but incredibly heavy. He heaved and strained, but he could not lift it out. He could not empty the chest.

Without restoring any of the contents of the chest, he slammed the lid shut in disgust and went out into the village street.

He met an old man entering the town hall with a package under his arm. "Your legendary community chest has a stone at the bottom of it," he told him jubilantly. "That is why it cannot be emptied!"

"Everyone puts into the community chest at least as much as he takes out," the old man replied. "At the bottom of the chest is the heart of each of us. That is why it cannot be emptied."

—Glenn M. White.

## COAST - TO - COAST

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### VIRGINIA THRUSH. Toledo, Ohio

#### CHICAGO

"Why Prosperity Rolls Along" was the subject chosen by Miss Gertrude M. Coogan, who spoke at the September meeting. Miss Coogan is a renowned business analyst. Her talk was illustrated by charts distributed to each member.

#### CLEVELAND

Mr. Lawrence B. Bloomenthal, Federal tax consultant, spoke at the September meeting on "Alimony and Income Taxes."

The annual public relations dinner was held on October 20. The feature speaker of the evening was Dr. Allen Stockdale of the National Association of Manufacturers.

#### COLUMBUS

A membership tea was held on August 27 at Balcony Hall. Members and prospective members were invited to attend this meeting.

The September meeting was highlighted

by a talk given by Mr. Delmar G. Starkey, of the Columbus Chamber of Commerce.

#### GRAND RAPIDS

The September meeting was highlighted by a talk given by Mr. Russell D. Fouts, who spoke on "Your Time and Money." Mr. Fouts is associated with the Northwestern Mutual Life Insurance Company.

#### LOS ANGELES

"Payroll and Withholding Taxes" was the subject discussed by the members at the September meeting.

#### LOUISVILLE

Chapter president, Esther Kachler, welcomed the Women's Traffic Club to a joint dinner meeting in September, to which members of several other women business clubs were also invited. Mrs. Flora Meads, president of the Traffic Club, acquainted the

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