

6-1951

## Coast-to-Coast

Hazel Brooks Scott

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



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

---

### Recommended Citation

Scott, Hazel Brooks (1951) "Coast-to-Coast," *Woman C.P.A.*: Vol. 13 : Iss. 4 , Article 4.

Available at: <https://egrove.olemiss.edu/wcpa/vol13/iss4/4>

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](mailto:egrove@olemiss.edu).

Instead of a reduction in government workers you read almost daily of more and more people being added to the payroll!

How can a change be brought about? By votes, yours and mine, and others who are willing to keep themselves informed and to work men of integrity in office. Naturally the bureaucrats, feeding at the political trough, and their families, are reluctant to vote themselves out of these jobs.

And now we have another problem to think about. The firing of General McArthur and what effect this will have on the Korean situation! Is appeasement going to be the answer? Maybe—but it certainly is not American. There are many issues at stake, but what women especially should

remember is that nothing is corrected by evading issues and leaving the solution to someone else. As citizens it is up to us to get all possible facts and then forget everything but the ultimate welfare of our country. I believe a strong independent America, tied to no one's apron-strings, can act best for the ultimate, eventual, good of all the world's people. It is necessary that we gain a position where all the world will hesitate to step on Uncle Sam's toes. This will take much doing by sincere, patriotic citizens, and by men and women of good character in office. That is where we come in—by doing our duty and using our franchise to put such people in office—thus justifying the sacrifices of the many women who came before us.

## COAST-TO-COAST

---

**HAZEL BROOKS SCOTT, Los Angeles, California**

### ATLANTA

Atlanta members, being interested in the new Georgia Sales and Use Tax Act and its effect on them, called on Mr. P. W. Christian to explain the act at the April meeting. Mr. Christian, who is head of The Institute of Business and Accounting, clarified some of the elusive features and pointed out the pitfalls into which businesses can fall and become subject to high penalties.

The May public relations meeting was addressed by Mr. Malcom H. Bryan, President of the Federal Reserve Bank. His topic was "The Crisis in the American Economy." Members invited their employers as guests.

### CHICAGO

"Woman—Her Opportunity. Has She Met It?" was discussed by Karla J. Howe, President of Great Lakes Varnish Works, Inc., at the public relations meeting in April. Honored guests included deans of schools of commerce and other educators of schools in which students are studying higher accountancy.

Chapter members were invited as guests of NACA in April to hear Mr. W. H. Franklin of the Caterpillar Tractor Co. speak on "Up-to-Date Accounting Reports for Management." ASWA members were introduced by Zosia Stege, chapter president, who explained the purpose and organization of ASWA.

Chicago's study group has been devoting its time and efforts to a worthwhile series on public speaking.

### CINCINNATI

Women in Mexico, when educated, have a very prominent place in industry and in business, chapter members were told by Mr. Bernard E. Alvarez, associated with Price & Cia, Inc., importers, at the April meeting. Women accountants, both certified and uncertified, are in practice there.

"Looking Ahead in Accounting" was the interesting topic presented by Mr. Norwood Geis, C.P.A. and professor of accounting at the University of Cincinnati, at the chapter's first anniversary meeting in June.

### CLEVELAND

In April "Capital Gain and Loss Problems" were cleared up by a panel of chapter members consisting of Ednah H. Jurey, C.P.A., Caroline Elkins, Frances M. Bogovich, and Eleanor M. Clark, C.P.A.

### COLUMBUS

Members were both enlightened and entertained at their April meeting by Mr. Hugh Huntington, prominent Columbus attorney, speaking on "Wills and Inheritance Taxes." He told of the wills of Calvin Coolidge, Brigham Young, the prosperous bachelor, and the shrewd attorney who married the widow after he had settled her estate.

### DENVER

The Denver Chapter received its charter in the early part of 1950 and thus far has devoted its efforts mainly to organization and to obtaining new members. The membership has grown from 15 charter mem-

bers to 24 regular members and 4 junior members.

Mary E. Brickner, Program Chairman, arranged a very fine program for 1950-51, some of the more interesting topics having been "Education and the Woman Accountant," "Colorado Income Tax Revisions," and "Gremlins in Your Accounts Receivable." At the May meeting Mr. G. W. Phelan, Assistant Vice-President of The Denver National Bank, spoke about "Financial Statements for Bank Credit Purposes."

### DES MOINES

Two interesting panel forums have been conducted recently by chapter members, Edna K. Lewis acting as moderator in April for one on "United Nations" and Georgia Rogers for one in May on "Socialized Medicine."

### DETROIT

"The Role of Accountant in Management" was the topic discussed by the April dinner speaker, Mr. Stanley R. Thomas, Jr., C.P.A. Mr. Thomas, a manager at Price, Waterhouse & Co., made numerous suggestions regarding phases of management which he believes the accountant should be prepared to handle and the ways by which the accountant can keep abreast of current management problems. Guests at this meeting were women accounting students.

### DISTRICT OF COLUMBIA

Colonel Geraldine P. May, first director of the Women's Air Force, was the principal speaker for the public relations dinner meeting in April, and she gave an interesting resume of the activities of women in the W.A.F. An interesting series of educational meetings has been held, the two meetings in May being geared to the subject of the duties and responsibilities of the auditor.

### GRAND RAPIDS

Mr. Thomas D. Stafford, President and General Manager of Alexander-Stafford Corporation, spoke about the "Reality of Tomorrow" at the annual Education Program meeting in April. Mr. Stafford is particularly interested in the youth of the city and is currently serving as Chairman of the Education Committee of the United States Chamber of Commerce and the Grand Rapids Chamber of Commerce.

### HOLLAND

An "Inside Look at Radio and Television" was given at the April meeting by Professor Conrad Posz of the Written and Spoken

English Department of Michigan State College. People, Professor Posz told his listeners, are influenced by radio, and he cited the Orson Wells "Men from Mars" program of several years ago. On the other hand, radio is also influenced by people—pressure groups such as the P.T.A. and American Legion for example, and he referred to the shift of horror programs to later evening spots and the removal of Communist sympathizers from programs. This was the public relations meeting, to which employers, their wives, members of Grand Rapids, Holland, and Muskegon Chapters and other friends were invited.

"Functions of the Probate Court" were explained at the May meeting by Judge Frederick Miles.

### INDIANAPOLIS

"Local Tax Problems" were better understood by chapter members after hearing them discussed at the April meeting by Mr. Carl R. Dortch, Director of Government Research for the Indianapolis Chamber of Commerce.

### LANSING

The Lansing Chapter, which received its charter in September 1950, has spent much effort since in getting organized and becoming better acquainted with its members. The April meeting, at which Mr. William Schultz of the Oldsmobile Division of General Motors talked about personnel problems, was typical of other interesting meetings held during the year. The attendance record has averaged ninety-five per cent—a truly fine record.

### LONG BEACH

Guest speaker for the April meeting was Dr. Harold A. Niebling, member of the American Cancer Society, who discussed the dangers and symptoms of cancer and told of extensive research being made to combat the dreaded malignancy. Dr. Niebling received his training at Mayo Clinic.

### LOS ANGELES

"The Accountant's Services to Business" was the interesting topic presented at the April meeting by Mr. C. Richard Spriggs, C.P.A., partner of Ira N. Frisbee & Co., certified public accountants. Mr. Spriggs believes that one of the ways in which the accountant can serve business better is the preparation of a statement of source and application of cash funds in a manner that will show management more clearly than the conventional form "where the money came from" and "where it went." His sug-

gested form presents the sources of income minus the application of funds to arrive at the increase or decrease in cash for the period.

### LOUISVILLE

Listening to Mr. Elbert S. Bohlin, Personnel Manager of Colgate-Palmolive-Peet Company, who addressed the April meeting on the subject of "Labor and Management in a Sense of Togetherness" was an enlightening experience—particularly for those who do not have problems between labor and management. The demands on one side, a degree of concession on the other, the bargaining back and forth, a little giving on both sides, until an agreement is reached illustrated the importance to members of Mr. Bohlin's term "togetherness."

### MUSKEGON

At the April dinner meeting Mr. Harold W. Charter of the Muskegon Trust Co. gave a very interesting talk on "Wills and Trusts." Agnes M. Fitzgerald explained the "Legal Responsibilities of Common Carriers" to the study group in April.

### NEW YORK

Members learned about "Fraud—Its Detection and Prevention" in April from Mr. Joseph M. Gasarch of the District Attorney's office. At the public relations meeting in May, Jennie M. Palen, C.P.A., discussed the functions of the S.E.C.

Plans are being made for a June weekend get-together at Wake Robin Inn in the foothills of the Berkshires.

### PHILADELPHIA

The guest speaker at Philadelphia's second annual public relations meeting in April was Mrs. Helen E. Heydrick, the only woman member of the City Charter Commission. Mrs. Heydrick has been chosen by the Quota Club as the Woman of the Year.

### RICHMOND

"Internal Auditing" was the subject of an informative talk in April by Mr. L. H. Smith, Vice-President of the Richmond Chapter of the Institute of Internal Auditors. The study group has been very enthusiastic over its "Effective Speaking" series.

### SAN DIEGO

San Diego Chapter considered itself fortunate in having Mr. Clinton S. McCracken, C.P.A., tell them about "Disclaimers" at the April meeting and Mr. Stephen W. Hagan, attorney, speak on "Estate Planning" at the May meeting. Commercial law

subjects have occupied the attention of the study group in recent months.

### SAN FRANCISCO

The speaker at the April meeting was Mr. Otto Haueisen of the Investors Diversified Services, whose topic was "Don't Scramble Your Nest Egg." Following his talk, a film, "Money At Work," made by March of Time for the New York Stock Exchange was shown. In May an informal reception was held for women accounting graduates of the University of California.

Members expect to hear a discussion on "Current Trends in Financial Statements" by Mr. Paul K. Webster, C.P.A., of Haskins & Sells at a joint meeting with NACA in June.

### SEATTLE

Women accounting majors from the University of Washington, traditional April guests of the Seattle Chapter, listened to a talk about "Opportunities for Women Accountants" by Russel A. Pearson, C.P.A., a well-informed speaker. In May Mr. George E. Clarke, Executive Vice-President of the Washington State Allied Association, discussed the regulations of the Office of Price Stabilization. Specialized accounting for various industries has been studied in a series of sessions recently.

### TERRE HAUTE

Section 102 of the Revenue Act was the subject of a talk at the April dinner meeting by Mr. Thomas M. Patrick, attorney. Kay Blin led the discussion at the April study session on "Handling Meals for Tax Computations."

The chapter was addressed in May by Mrs. John D. Ennis, past president of the Toastmistress Club. Her subject was "The Little Man Who Played God."

### TOLEDO

Attendance at Toledo's highly successful public relations meeting in April totaled 135, including representatives of many Toledo groups. The guest speaker was Mr. Charles E. McCune, noted columnist, teacher, and lecturer.

In his address, Mr. McCune gave the following rules (in short) for "Human Relations in Business": Learn to like people; develop a natural, pleasant smile; be courteous with honest praise; learn to be a good listener; talk in terms of YOU, not I; don't argue—you never win; use questions in order to persuade; encourage co-operation (pat on the back but don't coddle); and don't take yourself too seriously.