

12-1951

Idea Exchange

Theia A. Cascio

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Recommended Citation

Cascio, Theia A. (1951) "Idea Exchange," *Woman C.P.A.*: Vol. 14 : Iss. 1 , Article 7.

Available at: <https://egrove.olemiss.edu/wcpa/vol14/iss1/7>

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less than the tax computed under the National Defense Contribution, the latter tax had to be paid.

In 1946 the British Excess Profits Tax ceased, and the title of National Defense Contribution was changed to Profits Tax, and the rate increased to 12½%. In order to ease the inflationary situation, an attempt was made to discourage the payment of large dividends by giving relief of 7½% on undistributed profits. This was a reversal of previous fiscal policy which had

subjected undistributed profits of corporations to a surtax.

In 1947 the Profits Tax rates were increased to 25% on distributed profits and 10% on undistributed profits, and in 1949, upon devaluation of sterling, the rate on distributed profits was increased to 30%. Because the Profits Tax is intended to fall upon the actual profits of a business, the permissible deductions are within well-defined limits.

(To be concluded next month)

IDEA EXCHANGE

By THEIA A. CASCIO, Sherman Oaks, California

One of the featured speakers at the West Coast Regional Conference in June 1951 was Mrs. Anne Juran who spoke on "Better Attitudes for Better Business." Mrs. Juran has a Personality Studio on Sunset Blvd. in Hollywood and is well known in greater Los Angeles for her helpful suggestions on personality, charm and salesmanship as pertains to the business person. Many of her points were so well received, it seems only fair to share her ideas with those of you who could not attend.

Clickability is a word used frequently by Anne Juran. By this is meant what makes other people react to you. It is the result of the way you look, your vocabulary, what you say, what you think and what you do. Each one of us is a salesman of some sort. It may be you are selling yourself to only a few associates in a small office, or it may be that selling is your source of income and so you are dependent upon many associations for livelihood. In any case, people must react to you if you are to succeed to any degree.

Every woman can look beautiful. If you understand your type, keep your figure under control, know what colors are most flattering, keep in good health, and follow the rules for cleanliness, the first impression created can be a pleasant one. Brush the hair every night, care for your skin, and select becoming hair-dos and cosmetics. Sit tall, walk tall, and look tall. Shape your figure every day, and always bear in mind when tempted by a sweet, that it is "two minutes in your mouth, two hours in your stomach and a lifetime on your hips." (Or at least there until the next siege of dieting).

The vocabulary and what you say are closely related. Concentrated effort and study are needed to say the right thing at the right time. The selection of words and opinions require no more mental preparation than the manner of expression. Convey sincerity and friendliness; campaign to make the speaking voice appealing. Take a deep breath before speaking, and you will never put your foot in it. Do not talk in a flat, high-pitched, tight-lipped manner nor be a Susie One-Note. *Do* haul the voice down to a velvety tone and cultivate voice appeal.

Know yourself and like yourself. Remember that self confidence is only an outward expression of feeling secure inwardly. If defeats are suffered, take courage; know that to win or lose is not as important as the ability to bounce back. In the final analysis, personality is the reflection of inner characteristics. Take heed to your thoughts; make them interesting and exciting so your friends may so know you.

There is only so much time allotted each of us, and you must use yours to best express your personality. Don't be afraid to stick your neck out if there is a head between your shoulders. Smile and be gracious; the world is always accepting of the considerate woman who is naturally friendly. Poise is naturalness cultivated and nurtured.

Clickability is rarely inherited; it is a gradual development which requires doing something about it. Wishing won't make it so, but honest effort toward improvement will bring a pleasing manner and appearance.