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## Coast-to-Coast

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# COAST-TO-COAST

By MARY C. TONNA, CPA, San Francisco, Calif.

**Atlanta:** Charles E. Sigety, staff member of the American Institute of Accountants spoke on the Institute's worth and value to the public. New members: Sara Louise Hayes and Doris H. Godfrey. **Buffalo:** "For Lasting Peace" was the topic of Mrs. R. J. Marshall, Canadian Representative of the U. N. in Paris. Virginia Turner was promoted to Assistant Treasurer of the Wm. Hengerer Co. **Chicago:** Plans are being formed for the 1953 Annual convention to be held in October at the Congress Hotel. A fund-raising campaign was held for the Margaret Keldie Scholarship Fund. **Cincinnati:** Cincinnati members journeyed to Dayton, Ohio to meet with new prospective chapter enthusiasts. New Members: Wilma Dickinson and Frances Hull. New CPA: Mary Burnet. **Cleveland:** The Secretary of the Treasury extended an invitation to the Cleveland Chapter to attend the installation ceremonies for officials of the Reorganized Internal Revenue Service in the district comprising the State of Ohio. New Members: Irene Easterbrook, Margaret Faulkner, Therese M. Hesprey, Eleanor Jammal, Nancy Pollard, Madge D. Robertson, Louise D. Thomas, Mary Bodnar, Mildred C. Babich, Lucille E. Schoor and Ethel Williams. **Columbus:** Columbus chapter is raising funds for a scholarship fund. New Member: Eileen Griggs. **Denver:** Advance meetings have "Wills and Estates" and "How to Organize a small set of Accounting Records" as speakers' subjects. Mary Ellen Brickner, who is also President of the Evergreen Chapter of the National Secretaries Association, participated in a forum discussion of "Meet Your Secretary" at the Denver Rotary Club. Denver Chapter celebrated its third anniversary. **Detroit:** New members: Virginia L. Johnson, Virginia Ruessman, Nola Tang, Helen C. Wernet, Catherine S. Flynn, Katherine Bailey, Grace L. Tunley, Ruth Dentler, and Agnes A. Lukens. **District of Columbia:** Marion Davis, Mary Hall, Margaret Hickman and Zella Steele took part in a panel discussion on "Accounting Problems in my Field." Newmembers: Elizabeth Evans, Anne E. Sillo-way, Vera Lamb, Hilda M. Pomroy, Mary Feddon and Georgia Yarborough. **Grand Rapids:** Superintendent of Schools, Benjamin J. Buikema, and the accounting teachers of the high schools, were guests at the chapter Educational Meeting. Ruth Buob spoke on the Gretchen Lee Program on Station WOOD on "Some Pointers on Sales Tax for the Housewife." Anne Huistra and Marie Van Vliet were interviewed on Station WLAV about the history and activities of ASWA. Lucille Houseman gave a radio talk on "Accounting for the Housewife" on Station WOOD. **Holland:** "Man's Confidence in Man" a sound film from Dun and Bradstreet was shown at a study group; also discussed was "Michigan Inheritance Taxes and Federal Estate Taxes." Mary E. Young and Ida Sturing were interviewed on radio about social security taxes for household employees. Wilma Beukema, Bonnie Stoltz and Minnie Haan took part in a panel discussion on the "Advantages and Disadvantages of Proprietorships, Partnerships and Corporations." New member: Cecilia VerHage, teacher at the Zeeland High School. **Indianapolis:** "Taxes and Government" was W. C. Cotton's subject at a recent meeting. Mr. Cotton is Comptroller of Delco-Remy Division of General Motors Corporation. Mabel Jane Hamilton, recently returned from a trip to Europe as a member of the Women's Council of the Indianapolis Chamber of Commerce, spoke on "A Business Woman Looks at Europe." **Kansas City:** Chapter members enjoyed a plant visit at the Interstate Bakeries. Carmeleta Field teaches accounting at the Kansas City Business College. New members: Adeleide Hollberg, Della Echols, Edith W. Barrett, Virginia F. Hammer and Anna A. Nemecek. **Lansing:** Lansing Chapter will be hostess to the All-Michigan Conference to be held April 25. New members: Irene Chandler, Ina I. Graham, Myrtle Kirtley and Gladys Fuller. **Long Beach:** Wayne Byall, field representative for the Social Security Board, spoke at a recent meeting and showed a movie regarding unemployment and social security taxes. **Los Angeles:** "The Accountant as the Court's Witness" was the topic chosen by Miss Bernice Morris, Research Attorney of the U. S. District Court in San Diego. Loraine Ealand appeared on the "Career Women" radio broadcast over KFWB. New members: Erma Burnside, Dolores Hulbert and Louise Townsend. **Louisville:** Miss Mary Louise Foust chose "Weighed"—a challenge to women in the profession—for her subject at a recent meeting. Neva Williams, Ethel Head and Flora Peterworth were introduced as new members of the National Assn. of Cost Accountants. New members: Margaret Wrocklage, Mary June Thornberry and Hazel H. Draper.

**Muskegon:** Mr. Stephen H. Clink, Attorney at Law and President of the Muskegon Bar Association, spoke on "Legal Aspects of Record Life" at a recent meeting. New members: Madalyn Selma Joseph and Margaret J. Durham. **New York:** New York chapter entertained guests Paula Reinisch from Grand Rapids and Margaret Gnirk from Chicago. Phyllis O'Hara, former editor of "The Woman CPA," and a former member of the New York Chapter who transferred to the San Francisco Chapter, is back home with the New York Chapter again. President Lily M. Merkle resigned as president to live in Louisville. Mrs. Esther E. Brooke, Lecturer and Career Counselor spoke on "The Plus Factors in Personality." New member: Mary McNamara CPA. **Oakland:** Katherine McLeod, Oakland chapter member, spoke on "Accounting in the Electrical Construction Industry." New members: Mary Kasom, Fae Darbe and Dorothy Reinertsen. **Philadelphia:** Members were invited to attend the Tax Institute Inc. lecture on "The Limits of Taxable Capacity," at Princeton, New Jersey. At two recent meetings, Mr. John McFarland of the Sun Oil Company spoke on "Federal, State and Local Tax Problems of a large corporation and its affiliates", and Mrs. Mary Bowman spoke on "Industrial Psychology". **Pittsburgh:** New member: Mary C. Van Maele. **Richmond:** "Modern Pension Planning" was Frank H. Stringfellow's topic at a recent meeting. Nellie McClellan and Lucille Taylor took part in a study class presentation of "Closing Books and Preparation of Tax Returns." The study class was transcribed and was radio broadcast later. "Where the Accountant stops and the Attorney takes Over" was the topic of Charles A. G. Dawe, Lawyer-Accountant. **Sacramento:** Anita Nathanson and Erna Meyer attended the Tax Conference in San Francisco. Agnes Ramsey spoke on "Inheritance Tax Insurance" at a recent meeting. New members: Edith May Webb and Lucille Turri. **San Diego:** Clinton S. McCracken, CPA, spoke on "The Problems of Leases with Purchase Options" at a recent meeting. Mrs. Betty Marshall Graydon spoke on "Law Enforcement and the Accountant". New members: Ada Isenhour and Lyla Soule. **San Francisco:** Elizabeth Smelker and Marie Reynolds conducted the study group meetings on "The Break Even Point" and the Speech Class respectively. Mr. Vincent H. Kane, CPA, spoke on "Quality Standards for Accounting and Clerical Activities," at a recent meeting. New members: Carolyn M. Fett and Mariam L. Ashby. **Seattle:** Members are sponsoring a new Portland Chapter. A charter meeting will be held in April. **Spokane:** Mr. E. Roy Van Leuven, of the Estate Conservation Dept. of the New York Life Insurance Co., presented an illustrated lecture on "The Heirs You Can't Forget." Attorney Roy E. Redfield answered questions on the legal aspects of wills and probates. **Syracuse:** Syracuse Chapter accepted the invitation of the NACA to attend the all-day session Discussion Forum on "Inventory Practices." Ten members took part in the inspection tour of the Carrier Corp. Thompson Road Plant. Hazel Templar spoke to the Women's Group of the Syracuse Credit men's Association on "Credit and Collections." New members: Fay Brenner and Mary Dinet. **Terre Haute:** Mr. George S. Olve, Jr. was Moderator for a panel discussion composed of three members of the Indiana Assn. of CPA's. New members: Sarah Dillman and Florence Shoultz. **Toledo:** Harriett Silvers spoke on "Credit" at a recent meeting.

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system that can operate effectively without adequate internal controls, both with respect to general accounting procedures and with cost finding and cost control.

It has been argued by many cost accountants that internal control procedures and devices slow down the processes of cost accounting and involve much needless red tape with its attendant waste and expense. If the proponents of this theory are fair and objective, they must also recognize situations where being penny-wise is being also pound-foolish. In most situations, a balanced system of internal control is more practical than costly. As an example, assume an operation where the production department recorded its own costs. Suppose certain

operations were running over the prescribed standards and certain other operations were actually running below standards. If the production manager could decide, on his own initiative, to manipulate the costs between the two operations, it may be seen readily that great damage could be inflicted upon the business through the misleading of management. Consider, too, that if rewards for good performance were based on such misrepresentations by the production manager, insult in the form of fraud is added to the injury caused by defective internal control. Accountants in internal accounting positions may render invaluable service to their employers and the community by giving fraud and its antidote, internal control, some well-deserved attention.