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Chapters in Action

May Carlson

Theia Cascio

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Chapters in Action —

What greater fund of accounting literature is there than on the personal bookshelves of 100 professional accountants? Where could you find more varied texts than those studied and accumulated by women whose specialties range from individual public practice to tax accountant for a national accounting firm,—a woman with both a law and accounting degree? There are internal accountants too. Some in a one-woman office where they pinch-hit as secretary. Others are accounting supervisors of one phase of a large business, a controller of a leading Los Angeles hospital, the director of an insurance company, the treasurer of a large transportation company. These are just a few of Los Angeles Chapter members. Each woman is a specialist in some particular phase of accounting. Each has a library accumulated over years of study and practice. What a help those books would be, if available to other interested persons as well as the owners.

Such was the thinking that prompted May Carlson to present her idea of a Loan Library at the Board Meeting of Los Angeles Chapter in June, 1953. The problem of keeping these books on the owner's shelves but constantly available for circulation would require continuous, alert supervision. When May Carlson volunteered to see her plan put into operation and carried through the first year, the Loan Library Project was approved by the Board.

The initial step was sending out a mimeographed form with the September issue of the chapter bulletin. This form called for the member's name, address and telephone number, together with columns for listing her periodicals under headings of: Author,

Book title, Edition, Year Published, and Purchase Price.

There was enough response to circulate an initial list of fifty up-to-date books and pamphlets as available to members. The subject matter included General Accounting, Auditing, Cost Accounting, Governmental Accounting, Business Law, and texts for preparation for the C.P.A. examination.

May Carlson, Librarian, keeps a card file listing each book, its owner, and its circulation status. The books themselves remain in the owner's possession until requested by a member. The owner is then notified to bring the book to the next meeting. The borrower's name is recorded on that book's card until the librarian is notified that the book has been returned. A nominal lending charge of 50 cents a month goes into chapter funds to be used for special activities.

The cards tell a story of the most popular items. The all-time marathon winner is Eric L. Kohler's "Dictionary of Accounts." It has been on the borrowed list continuously.

Another popular publication is a NACA bulletin containing an article on Church Accounting by Mr. E. G. Scovill, C.P.A. One member found it so inspiring she worked out a system for her own church with its aid. The system was a success and she has just been appointed Church Treasurer for a 3-year term.

The enthusiastic support given the project is proof enough of its need and merit. A revised list of available books and pamphlets is being prepared and it is hoped to add books to give members reading material that will increase their technical as well as accounting knowledge.

—May Carlson and Theia Cascio

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representative served on the Committee of Professional Organization which discussed and submitted proposals regarding the permanent secretariat.

One of our members, Maria de Torres from Panama, presented a paper to the Committee on the Teaching of Accountancy which was received with great enthusiasm.

There were various social functions of which two were of unusual interest. One was a cocktail party given the accountants by the Revenue Agents of Sao Paulo at their club. The other was a cocktail

party given us by the accountants of Rio de Janeiro which lasted from seven to midnight and actually consisted of a cocktail party, an exceptional floor show and a late supper.

Probably the most important part of these conferences is the many friendships that are made and the greater understanding and respect learned for each other.

The Fourth Inter-American Conference will be held in Santiago, Chile in 1956.

—Grace S. Highfield, ASWA, AWS CPA,
Official Representative