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AWSCPA—THE YEAR IN REVIEW

By ELINOR HILL, C.P.A., National President, 1954-55

As my administrative year draws to a close, I should like to report on the progress which AWSCPA has made since our annual meeting in New York City last October.

Our most important work was done in the field of public relations, by a rather large committee led by Loraine Ealand. The survey of women in accounting which she began in April 1954 was continued and expanded. With the result that the committee now has an abundance of material which can be used for magazine articles, pamphlets and publicity purposes. Data from this survey was furnished to Charm Magazine for use in an article, "Job Opportunities in New York," which appeared in the June and July issues of that magazine.

In addition, a survey of opportunities for women accountants in government offices, conducted by Shirley T. Moore, and a survey of women CPA's in the state of New York, conducted by Margaret Feiler, has developed very interesting information which will be presented in further detail to the membership in the annual report of the Public Relations Committee.

The Bibliography which was compiled by the Public Relations Committee during the 1953/54 fiscal year was published and distributed to all AWSCPA members, to all ASWA chapters, national officers and directors, and to the schools, colleges and libraries on our mailing list.

The survey made by the Women's Bureau of the United States Department of Labor, in cooperation with AWSCPA and ASWA, has resulted in the publication of a bulletin entitled "Opportunities for Women in Professional Accounting" which has just gone to press and should be available in October.

In March 1955 I was privileged to represent AWSCPA, along with Winifred Owens and Shirley Moore, at a conference on "The Effective Use of Womenpower" conducted by the Women's Bureau of the Department of Labor, and during that time to meet and talk with the women in the Bureau who were responsible for the publication of this bulletin.

In the field of legislation, there has been little action this year on the three items of interest to our society. The Equal Rights Amendment remains in committee, and will probably not come up at the current session of Congress. Winifred Owens, our legisla-

tive chairman, has been advised that the bill now has 192 sponsors in the House, and that when the total reaches 200, Mrs. Katherine St. George will make another plea for the bill on the House floor.

In supporting the Reed bill, concerning tax practice by non-lawyers, we have been following the lead of the American Institute of Accountants. With regard to discrimination against women in Civil Service, our survey of opportunities for women accountants in government offices reveals that this is a serious problem, and one which cannot be solved in short order.

Elizabeth Sterling, chairman of our Research Committee, has brought up to date our files listing all women in the United States who have passed the CPA examination to date. Her report will present some interesting statistical information, supplementing that compiled by our Public Relations Committee.

Our Education Committee's work, under the direction of Genevieve Michel, was concerned chiefly with a renewal of previous efforts to have women accepted for membership in all Beta Alpha Psi Chapters. Although the national constitution of that accounting fraternity does not restrict membership to men only, there still remain four chapters which do not have women members. Two of these chapters voted against the admittance of women in 1951; the remaining two do not bar women members but do not have qualified women eligible for membership in their chapters.

Our Award Committee, under the chairmanship of Lee Ella Costello, has worked closely with the ASWA Award Committee, and their final joint report will be available prior to the annual meeting.

Corinne Childs, as membership chairman, has added 25 members to our society during the fiscal year, and Rosemary Hoban, as chairman of the nominating committee, has presented a fine slate of officers and directors for the coming year. Anne Long's service as secretary and Helen Seelmayer's work as treasurer are gratefully acknowledged.

Frances Tinsley, chairman of our Publicity Committee, has started to publicize our annual meeting to be held in Richmond in October 1955. Marguerite Reimers, chairman of the By-laws Committee, will soon

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of Greater Cleveland and Elyria in setting up their accounting records and budgets. This speaker has also made appearances with general information panels for the Federation of Women's Clubs.

Several speakers collaborated on a Personal Income Tax Panel for Inter-Club Council, the ASWA all-day tax session, and the Public Relations tea for outstanding bookkeeping students.

Springtime always brings problems to high school students who will be graduated in June. They find it difficult to decide whether they should go to college or find a job. Their most important question is what career to pursue? Who will answer their questions? Most schools now provide Career Day programs for this purpose. For bookkeeping students during year 1954-55 ASWA furnished speakers to twelve different schools in connection with these ceremonies.

The youth of today is definitely looking for inspiration, guidance and assistance. What better project can ASWA find than to offer thoughtful help to those who contemplate a career in accounting? Pointing out the advantages, as well as the drawbacks, of such a career can be infinitely helpful to those young people to whom may pass the responsibility and privilege of carrying on and upholding the time honored standards of accountancy.

—Gertrude M. Hunkin

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submit a number of proposed revisions to our by-laws, to be voted upon at the annual meeting in October.

Our magazine, The Woman CPA, has continued its high standard of quality under the editorship of Margaret Tuma, assisted by Louise Sallman as Tax Editor, and Theia Cascio as editor of the "Idea Exchange." Theia has found it necessary to resign this position, and her work will be taken over by Mildred Swem, of Los Angeles, beginning with the October issue. In addition, Doris Parks, of Seattle, has agreed to become a contributing editor of the feature, "What's New in Reading" which will be returning to the magazine in the near future.

Miss Beatrice Langley, supervisor of our national headquarters, assumed the responsibility for managing the financial affairs of The Woman CPA, and this arrangement has worked out very satisfactorily. It is anticipated that, after further discussion at the annual meeting, means will be found to expand the size of the magazine in order to accommodate additional technical material and other features.

I sincerely hope that I shall have the opportunity of meeting and greeting every member of AWSCPA at the joint annual meeting of our society and ASWA, which will be held at the John Marshall Hotel, Richmond, Virginia, on October 20-23, 1955. The meeting has been extended one day, starting on Thursday, in order to allow more time for technical sessions and workshops.

It has been an honor and privilege to have served as your president during the past year, and I am grateful for the interest and support received from each of you. The advice and criticism of the members of my board of directors has been particularly valuable and helpful, and it has only been with their cooperation that AWSCPA has

been able to progress during my year of administration.

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and the like. The produce was kept in cattle yards, granaries, and storehouses—a large group of buildings which formed the treasury and central offices of the king, where hundred of clerks with their reed pens and their rolls of papyrus were daily keeping the king's records and accounts. The clerks had lists of the taxpayers' names and how much they owed. They issued receipts when the taxes were paid just as in the present day. Such arrangements as these were not found in Europe until the time of the Roman Empire.

Still earlier than this, the peasants under the Pharaohs had to pay from ten to twenty percent of their crops in taxes. The Pharaoh's collectors went about in boats and carts gathering taxes in the form of grain. How is that for the life of a tax collector, a leisurely boat trip up the Nile River collecting taxes as you go?

What was probably the earliest form of income taxes dates back to 2500 or 3000 B.C. As we know, springtime brings large floods in the vicinity of large rivers. Such was the case along the Nile River. Often these overflows would clog the irrigation canals with mud which had to be cleaned out or there would be no water for the crops. This would eventually lead to no grain and hence to no bread. Groups of people had to get together to clean the mud from the canals.

Wherever there is a group of people, eventually a leader develops. These leaders came in time to be local chieftains and the rest of the people had to take to him a share of their crops each season. These became the earliest taxes. The collection of these taxes formed the earliest government. It all adds up to—income taxes, a source of eternal revenue.