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Chapters in Action – Accounting as a Rehabilitating Tool

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Chapters in Action

Accounting as a Rehabilitating Tool

San Diego Chapter of ASWA received a letter from Mrs. Troxel, rehabilitation director of Vauclain Home—the TB section of San Diego County Hospital, asking if we had any members willing to help those patients who were asking for accounting training.

The State of California allots funds for reeducating likely patients who are nearly ready for release and have had to abandon their former means of livelihood, but the work of deciding these cases, determining their aptitude and industry for the subject, becomes the problem of the rehabilitation director. She is busier than the teacher in the proverbial little red schoolhouse, who has seven or eight subjects to teach pupils in eight grades. Hospital patients are all ages and types, mentally and physically, and all have personal problems to be taken into consideration.

Mrs. Troxel's letter instigated a visit by our education and public relations chairman to Vauclain Home to get details, including requirements for us to be admitted. The results of chest X-rays and skin tests designed to indicate immunity to the disease cleared only two of us for immunity, although a number had volunteered their time for teaching. We were informed that our pupils would be only patients who were quite well advanced in their cure, and on the tentative release schedule. We were required to wear sterilized coverall uniforms and to wash our hands thoroughly after taking off the uniform.

Mary Haisty took the early evening "duty" for the bed patients once a week, going from one to another to check their work, and rapidly answer questions and guide their study. My class of four to seven ambulatory patients met in a classroom from 3:30 to 5:00 p.m. Naturally there were varied interests. For some, the class probably served to break up the monotony of their usual routine. Most, however, were genuinely interested in getting a background for further study in the subject of accounting in order to make it their vocation upon release.

The greatest good, we feel, was of a psychological nature. A patient who feels he can master a vocation which will enable him to take his place in the working world becomes a more interested person and a better patient. He has encouragement, and even a future! Some of the patients had almost given up hoping for a normal, useful life. Encouraging their effort and stimulating their attitudes to healthier and more optimistic ones is valuable in itself, regardless of the actual progress in the particular subject.

However, several months of our visits provided enough interest and incentive to have a regular instructor provided by the city schools. Mrs. Troxel was very grateful for the assistance we were able to give, and we in turn were very happy to give what seemed like very small help to these unfortunate people.

—Freda Krueger, San Diego

IDEA EXCHANGE

By MILDRED SWEM, Los Angeles, California

Save audit time on minutes, contracts, etc.

The simple expedient of arranging to have extra copies made throughout the year of certain papers and contracts important to the outside auditor can save annual audit time.

Audit procedures call for review of the minutes of all meetings held of stockholders and directors and of all important contracts

signed during the year. In cases where minutes are voluminous and many lengthy contracts have been entered into, the auditor may spend many hours making hand-written extracts of information pertinent to financial and accounting matters. If arrangements have been made beforehand to have copies of the various documents available for the auditor's permanent file, he need only underline or otherwise spotlight any reference to financial or account-