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## Chapters in Action: Treasurer's Workshop

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# Chapters in Action

## Treasurer's Workshop

Have you ever audited the books of a Woman's Club? Have you ever taken over as treasurer of a club after some sincere, hardworking but inexperienced treasurer has retired? Have you ever done anything about the ideas that ran through your head at such a time?

Portland Chapter has. Invitations were sent to over 500 leaders of Women's Clubs in Portland, Oregon, inviting their treasurers to participate in a Treasurer's Workshop, sponsored by Portland Chapter, Aswa.

The meetings, held in the Oregonian Hostess House for two nights—for names beginning from A to M the first night, and from N to Z the second—, were planned to be of definite value to the financial officers of the Women's Clubs.

Sororities, business and professional groups, neighborhood study clubs, church groups and Veterans Auxiliary groups were represented. Many of the treasurers in attendance had no previous training in financial record keeping. The idea of such a workshop was not only a valuable one for this year, but is a precedent setting idea for future years. As one guest explained, "As officers change, the need for such a workshop will continue in many of the clubs."

The subject matter discussed by two CPA's, William Holm and Henry Becker, covered:

1. The need for adequate records to effect proper reporting to members, officers, committees and national officers, and for the protection of the treasurer in handling funds.
2. The provision in the Constitution and By-laws for the requirements to be met in the books.
3. A chart of accounts to be set up to meet the requirements specified in the Constitution and By-laws. (This was a great chalk-talk presentation.)
4. Control of payments made by check and by cash, and bank reconcilements. (How the audience loved that one!)
5. Prepared statements to be submitted to local or national groups, and the necessity of making the report understandable.
6. Taxes — Social Clubs — Exemptions — Admission Taxes. Use of the Internal Revenue Service to answer questions regarding taxes.

This outline met with grateful response from the audience. One sorority treasurer brought her books and enthusiastically matched them up with the outline offered. A helpful question and answer period concluded each meeting.

Three treasurers, who were experienced accountants from business and professional groups, attended the meetings and came out to the Chapter's next regular meeting, indicating their interest in becoming members of the Chapter. After all, we feel this makes the Treasurer's Work Shop doubly successful!

—Ruth Gooch, Portland, Oregon

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study can be of considerable value in controlling order costs.

Selling costs should be analyzed to determine the cost of obtaining each order. This is particularly important where there is a wide variation in order size. Can the company afford to handle small orders? This analysis can also prove of value to sales management in determining how to market the product, i. e., direct selling, through jobber, or some other method. When the order processing cost is known, it is a simple matter to convert such cost into a sales value per order required for a break-even point. This information can be used by the Sales Manager in helping his salesmen to spend their time on the most profitable sales. The use of such costs can be shown in graph form to emphasize this point.

A report should be prepared on warehousing and shipping costs to determine the most economical method of shipment. Through such studies the Sales Manager can readily determine the locations where warehouse stocks can be maintained economically and the territories which can best be served from plant inventories.

It should be remembered that the Controller must work closely with the Sales Manager in interpreting these reports and in counseling on policy. The objectives of the Sales Manager parallel those of the Controller and in a progressive, profitable enterprise both parties work in the closest cooperation.