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## AWSCPA -- The Year in Review

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# AWSCPA—THE YEAR IN REVIEW

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By ELIZABETH A. STERLING, C.P.A., National President 1956-57

In looking back over the activities of the past year it would seem that no single activity or accomplishment stands out above all of the others. Rather I would say that during 1956-1957 the American Woman's Society of Certified Public Accountants made steady progress towards its objectives on all fronts.

A year ago we said that Public Relations is everybody's job. I still believe that this is so. And with everyone working together for a common purpose our Public Relations is at an all time high. As an indication of the position we now occupy among the leading business and professional organizations, *Charm* magazine in the July, 1957 issue referred to AWSCPA as a "small but mighty group."

AWSCPA is small, but we are growing. Lee Ella Costello, First Vice-President, as Membership Chairman with the help of the members of the Membership Committee has continued the intensive membership campaign started last year and has been successful in adding thirty-eight (38) regular members and three associates. We now have three hundred ninety-seven (397) members which is approximately 40% of all women certified public accountants.

Mary Jo McCann, our Second Vice-President, served as Research Chairman and as Editor of the AWSCPA NEWS, our membership newsletter. The *News* is not yet two years old, but already it has become a real part of AWSCPA. By keeping us informed of the more important actions of the Board of Directors as well as the outstanding accomplishments of women certified public accountants we have been brought closer together.

A special word of appreciation should be expressed to Katherine Pfeifer, Secretary, and to Gertrude Norman, Treasurer. This has been a busy year for them. As our organization grows more and more demands are made on the Secretary and Treasurer and I would like to thank Kay and Gertrude for the countless hours of unselfish service they have devoted to AWSCPA.

The AWSCPA Award continues to occupy a place of importance in the affairs of

ASWA and AWSCPA. Gertrude Hindelang, our AWSCPA Award Chairman, has worked closely with Betty Brown, ASWA Award Chairman, and her committee for the second year. The competition is especially keen this year and at this moment the winner is still in doubt.

The Legislative Committee with Winifred Owens as Chairman has continued to work toward the elimination of discrimination against women in the business world and more particularly in Civil Service. It was brought to our attention that appointing officers in some government agencies have discriminated against women in appointment to positions under Section 33, Title 5 of the United States Code. Through the efforts of our Legislative Committees, Congresswoman Marguerite Stitt Church of Illinois introduced a bill, HR 2858 to amend Section 33, Title 5, which will eliminate the wording under which the discriminatory powers were exercised. In all probability no action will be taken on this bill at this session of Congress but it will be considered at a later date.

Winifred Owens represented AWSCPA at the Third National Reorganization Conference sponsored by the Citizens Committee for the Hoover Reports. As Winifred put it "AWSCPA members were privileged to 'mingle with the mighty,'" for they heard such distinguished speakers as former President Hoover and President Eisenhower. As you will recall AWSCPA and ASWA members voted at our Joint Annual Meeting to recommend a study of the Second Hoover Commission Reports. The Legislative Committees were requested by the Board of Directors to make recommendations as to the best way this study could be carried out and their recommendations will be presented at the Annual Meeting.

The Education Committee with Anne Long as Chairman has been working on the project of getting together some questions for the CPA examinations.

As I said before Public Relations is everybody's job and all of our activities are more or less closely related to Public Relations. But Doris Parks as Public Relations

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# IDEA EXCHANGE

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By MILDRED SWEM, Los Angeles, California

## *Closing income and expense accounts without a journal entry*

By using the following procedure you can save the time involved in making a journal entry debiting the income accounts and crediting the expense accounts.

Post all Income and Expense balances on the "Profit and Loss" page of the General Ledger. On the individual income and expense pages enter the balancing figure

and rule the account. On the same line as the balancing figure use the year-end date with the description "to Profit and Loss".

After all income and expense items are posted, total each column on the Profit & Loss page and enter the balancing figure to indicate Net Income or Net Loss. Opposite the balancing figure use the year-end date and the description "to Surplus."

—Freda V. Meyerhoffer, Baltimore

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Chairman had the primary responsibility for our Public Relations program.

Doris Parks and the members of the Public Relations Committee organized the distribution of the pamphlet, "Women Certified Public Accountants—1956," published last year by the Education Committee. Complimentary copies were sent to colleges and universities offering courses in accountancy, state boards of accountancy, state societies of CPAs, financial editors of 190 newspapers and 1,000 members of American Personnel and Guidance Associations. Copies were made available to AWSCPA and ASWA chapters for Public Relations work. At the request of ASWA our buff leaflet, "Women's Accounting Societies," was revised to bring it in line with current conditions. These are only two of the many projects undertaken during the past year. I hope that you will be present at the Joint Meeting to hear the full report of this Committee.

Grace Highfield agreed to serve as our Bylaws Chairman again this year. We are particularly grateful to her for handling the difficult job of recommending the changes necessary to eliminate the inconsistencies in the Bylaws. As evidence of how well Grace Highfield handled this assignment I quote from a letter to me from Mrs. Roy Rowntree, President of the National Association of Parliamentarians, "Your Bylaws are well written, concise and easily understood." Incidentally, Mrs. Rowntree will serve as Parliamentarian at our 1957 Joint Annual Meeting.

We are very proud of our bi-monthly magazine, *The Woman CPA*. Margaret Tuma, Editor of *The Woman CPA*, Mildred Swen, Idea Exchange Editor, Louise Sall-

mann, Tax Editor, members of the Editorial Board—Ethleen Lassiter, Rosemary Hoban and Mary Edith Burnet, as well as Beatrice C. Langley, Business Manager, have worked diligently to maintain the high standards set by their predecessors.

This report would not be complete without an expression of appreciation to Corinne Childs for the time and energy she has continued to devote to AWSCPA. As Convention Chairman she is handling the countless details in connection with our Joint Annual Meeting in Edgewater Park, Mississippi. This is a particularly difficult assignment since she is working without the benefit of a local ASWA Chapter. Corinne served as Chairman of the Nominating Committee which has provided us with our outstanding group of nominees to serve during the coming year and as Chairman of the Policy and Procedure Committee and in the unofficial capacity as advisor to the President.

Genevieve Michel served as Budget and Finance Chairman and Beth Thompson is working on publicity releases for our incoming officers and directors. To these, as well as the many members who served AWSCPA as committee members, we would like to express our sincere appreciation for their assistance and encouragement.

It has been a wonderful experience to work with the officers, directors and members of AWSCPA and with the President of ASWA. I am deeply grateful for the honor and privilege of serving as your President during the past year. To the officers and directors who you have elected for the 1957-1958 year I pledge my continued support and I know under their leadership and guidance the aims and purposes of our Society will be strengthened and furthered.