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In This Issue

American Woman's Society of Certified Public Accountants

American Society of Women Accountants

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In This Issue

Dr. Helene Ramanauskas, M.A. and M.B.A., as well as CPA, is Associate Professor of Accounting, De Paul University, Chicago, Illinois, and a frequent contributor to this publication. In "Widening Horizons" she discusses "the challenges our profession has to face at present through the scientific management movement and the breakthrough of electronic data processing." Dr. Ramanauskas has suggested that "Widening Horizons" may set the stage for several follow-up articles such as "Accounting for Management," "The Total System Approach," or "Mathematics, a New Tool of Accounting." Perhaps some of our other readers will join Dr. Ramanauskas in preparing some of these eagerly awaited future articles. "Widening Horizons" is the sixth manuscript written by Dr. Ramanauskas and published by THE WOMAN CPA since June 1960.

Mary Louise Bruneau, author of "The Role of the Certified Public Accountant in the Fiduciary Field," succeeded her father as head of the accounting firm of Armand L. Bruneau Company. She holds a B.A. degree from Hood College and an M.B.A. from New York University. She is presently on the Estate Planning Committee of the New York State Society of CPAs and has served on its Fiduciary Committee.

Ouida D. Albright, CPA, of Ft. Worth, Texas, is Secretary-Treasurer of Standard Paving Company in that city. Miss Albright has been an active member of AWSCPA and ASWA for a number of years and is a member of AICPA, as well as of her State CPA society. "The Effective Use of Your Time" is based on a paper presented by her at the 1963 joint annual AWSCPA-ASWA meeting in Minneapolis.

GIFT RECEIVED FROM IDA S. BROO

Ida S. Broo, founder of ASWA and honorary member of AWSCPA, recently furnished us with three bound volumes of THE WOMAN CPA.

The first volume begins with Volume 1, Number 1, dated December 1, 1937, and the last volume ends with Volume 9, Number 1, dated December 1946. These volumes are being placed in our national headquarters office, where copies of subsequent issues are filed, and will become increasingly valuable as our societies grow and expand their activities. Future issues will contain references to the contents of earlier copies of this publication which began with two mimeographed sheets edited by Mary C. Gildea, CPA, of Chicago.

Our sincere thanks to Mrs. Broo for making these bound volumes available to us.

Tax Forum (continued)

It thus becomes necessary for the payers of dividends or interest aggregating \$10 or more to any person during the calendar year to obtain identifying numbers from the payees and to include those numbers in their information returns, Form 1099, U. S. Information Return for Calendar Year . . . , and transmittal Form 1096, U. S. Annual Information Return.

"Accordingly, it is further held that, under Sections 6042 and 6049 of the Code, any organization, including those which are exempt from Federal income tax, or any affiliated separate entity thereof, which has its own name on the books of the payer from which it receives dividends or interest of \$10 or more during a calendar year, is required to obtain its own identifying number. For example, if a bank has an account on its books in the name of 'The Ladies' Auxiliary of X organization,' the Ladies' Auxiliary should obtain an identifying number to furnish to the bank with respect to interest payments and should not use the number of X organization."

A WOMAN'S BEST WORK

"You do not have to preach honesty to a woman who is in love with her work. Let a woman throw all the energies of her soul into the making or doing of something, and a kind of divine instinct will take care of her honesty. Such a worker will not slight her task or adulterate her product; not because others say she shouldn't, but because her own passion will not let her." Adopted from P. S. Ink, August 1963.

Government economists are now telling us that a balanced budget would lead to increased unemployment and general economic decline. They say this would happen whether we reduce Federal expenditures to meet tax collections, or increased taxes to meet expenditures. * * * The same Government economists say balancing the budget is still a goal, but to balance it any time soon would make us poor because there would be no Federal deficit to make us rich. * * * And to make us richer faster, they think the Government should create bigger deficits by spending more and cutting taxes at the same time. * * * These ideas don't sound like men looking for new frontiers. They sound like Rip Van Winkle. These economists must have been taking a long nap. If their theory were valid, we have already had enough deficits to make us all rich and employed before now.

—Senator Harry F. Byrd