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## ASWA President's Message

Phyllis E. Peters

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# ASWA President's Message

Phyllis E. Peters, CPA  
Detroit, Michigan



"The purpose of this Society shall be to advance the interest of women in all fields of accounting." That is our purpose as stated in our bylaws—and that shall be the purpose of this administration.

Perhaps the best means of furthering this purpose is for each of us to strive to be the best possible accountant! There can be no better recommendation to the business community, no better public relations effort, than to attempt to always improve our knowledge and our skills in our chosen profession. An equally important part of our purpose is the enjoyable duty of creating an interest in our wonderful profession among young women. I urge each of you to be constantly aware of the opportunities to offer advice and encouragement to these accountants of the future. Be proud of your profession—accounting—and of your professional organization—the American Society of Women Accountants!

We are living in an exciting age and are members of an exciting, dynamic, everchanging profession and, as is evident by the broad scope of its activities each year, our Society is an exciting one. Its growth both in size and in stature is a constant tribute to those determined women who saw the need for such an

organization and who have worked faithfully over the years to mold it into the professional organization that it is today.

I hope you will all take advantage of the many opportunities which are yours as a result of your ASWA membership. Be prepared to take an active role within your Chapter by participating in all its activities—attend meetings of other Chapters, as well as Regional Conferences and our Annual Meeting. Such active participation will bring you many benefits, both professional and personal, and will also enable you to share your accounting knowledge with your fellow accountants.

You have elected very capable and enthusiastic members to serve with me this year in coordinating the efforts of all of us towards our mutual goals: President-elect—Margaret Bailey, Denver Chapter; Vice Presidents—Bernadine Meyer, Pittsburgh Chapter; Darthe Nay, St. Louis Chapter; and Gracia Robinson, Kansas City Chapter; Secretary—Donna Danielson Johnson, Detroit Chapter; Treasurer—Helen Matthews, Phoenix Chapter; Directors—Marguerite Brugh, Richmond Chapter; Mary Louise Hawkins, Chicago Chapter; Edrie Henry, Atlanta Chapter; Julia Kaufman, Cleveland Chapter; Naomi Nelson, Portland Chapter; Elaine Roth, West Palm Beach Chapter; and Kathryn Younk, Milwaukee Chapter. Pearl Isham, of the Los Angeles Chapter, to whom we all owe a vote of thanks for leading us so ably this past year, will remain on the Board of Directors as Director Ex-Officio.

On behalf of all these dedicated women accountants, I want to express our appreciation for the honor you have accorded us. We will do our utmost to fulfill your trust. We hope that, in cooperation with the officers of the American Woman's Society of Certified Public Accountants, we will be able to continue the growth and development of our Society. If we are to be successful in the tasks you have assigned to us, we will need the wholehearted enthusiastic cooperation of each member and of each Chapter. We know we can count on you!

*Miss Peters graduated from the University of Detroit and joined the staff of Touche, Ross, Bailey & Smart in Detroit. She is presently a supervisor on the audit staff of that firm.*

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## In This Issue

This issue contains two articles written by ASWA members describing accounting procedures of their particular businesses. The editor is hopeful that these articles will provide inspiration for other readers to consider submitting similar materials for possible use in forthcoming issues.

Helen P. Juergens is Chief Accountant in the St. Louis, Missouri office of Marsh & McLennan, Inc. She describes in detail the accounting procedures of her particular company and defines terms encountered by accountants with respect to insurance coverage.

Rita V. Rodriguez is a native of Cuba and a graduate of the University of Havana. She is Vice President and Comptroller for Sugar Cane Farms Company of Palm Beach, Florida, and previously was employed in the sugar industry in Cuba.

Pauline Graham of London, England, was introduced to our readers in the February 1964 issue when she reported on the 1963 European

Congress of Accountants. Her manuscript is based upon a paper presented before her Accounting Seminar at the London School of Economics.

### Correction

One of our readers, Anne Mantzoros, Chicago ASWA Chapter, has called our attention to an error appearing on Page 3 of the April 1964 issue, "Benefits of Adopting a Natural Business Year." The reference to the requirement of estimated tax payments by smaller corporations, under the 1954 Code, should be changed to read that smaller corporations with estimated *taxes* for the current year of less than \$100,000 are not required to pay the first installment of income tax until 2½ months after the close of the fiscal period with the balance due three months later.

Our appreciation to reader Mantzoros for calling this to our attention.

## Annual Meeting

### American Society of Women Accountants

In accordance with ARTICLE X, Section 1, of the National Bylaws of the American Society of Women Accountants, notice is hereby provided that the 24th Annual Meeting of the Society will be held in conjunction with that of the American Woman's Society of Certified Public Accountants at The Americana Hotel, Bal Harbour, Miami Beach, Florida, September 30-October 3, 1964. The Annual Business Meeting of the American Society of Women Accountants has been called for 9:30 a.m. on Friday, October 2, 1964.

Eileen Griggs  
National Secretary, 1963-64

### Miss Peters (Continued from page 9)

*In 1961, Miss Peters was appointed to fill the unexpired term of Betty Brown as National First Vice President and Advisory Chairman. She has also served the Society as Auditor, Secretary, Vice President, and President-Elect, during the period since 1960.*

*She previously was President of the Detroit ASWA Chapter and is presently a member of the American Institute and Michigan Association of CPA's, AWSCPA, and the American Association of Hospital Accountants.*

### Insurance Brokers (Concluded)

The Accounts Payable, likewise, includes only such items as commissions due Brokers, employees' payroll deductions, etc.

Of course, the Balance Sheet carries all other figures such as:

Accrued Taxes  
Investments  
Net Worth

in the same manner as any other Company's Balance Sheet.