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## Editor's Page

American Woman's Society of Certified Public Accountants

American Society of Women Accountants

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# EDITOR'S PAGE

## AUTHORS IN THIS ISSUE

Dr. Helene M. A. Ramanauskas is a frequent and always-welcome contributor to THE WOMAN CPA. She holds M.A., M.B.A., and Ph.D. degrees and is also a CPA. She is Professor of Accountancy at De Paul University in Chicago. She is a member of AWSCPA.

"How Close To Bankruptcy Are You?" published in this issue is a condensation of her address at the banquet of the Western Regional Conference of the American Society of Women Accountants in Denver on May 28, 1966.

Congratulations are extended to Dr. Ramanauskas, National Reporter of U. S., representing AWSCPA to the Ninth International Congress of Accountants in Paris in 1967. Her manuscript "Accounting As a Means To Measure Productivity of the Administrative and Commercial Function" has been submitted to the Congress.

Shortly before receiving Dr. Ramanauskas's

article on causes, diagnosis and prevention of bankruptcy, we received the second article in this issue from H. Claire Haines, CPA, which expressed her concern for the inadequate accounting records of small businesses. Her concern was developed through her volunteer public service as a member of the Service Corps of Retired Executives which act in an advisory capacity to businesses which have Small Business Administration loans.

Miss Haines is a long-time member of AWSCPA and is a member of the Salt Lake City Chapter of ASWA. Before her retirement Miss Haines conducted a public accounting practice in Salt Lake City.

In a later letter Miss Haines reports that the Salt Lake City Chapter of ASWA is co-sponsoring with the Small Business Administration a four-hour conference on accounting records for small businesses.

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## CPA EXAMINATION GRADERS

In his letter requesting that we include an item in the magazine regarding openings on the grading staff, Mr. William C. Brushi, Director of Examinations, American Institute of Certified Public Accountants wrote: "In recent years we have engaged as graders a number of women CPAs who had retired for family rea-

sons but were again anxious to utilize their professional capabilities. In addition, women CPAs who are beginning their practices and have free time are also engaged as graders."

The information concerning the grading positions is on page 11.

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