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## Idea Exchange

Theia C. Cascio

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# WHAT'S NEW IN READING

By MARY NOEL BARRON, CPA

SECURITY ANALYSIS: PRINCIPLES AND TECHNIQUES, by Benjamin Graham and David L. Dodd, with the collaboration of Charles Tatham, Jr. (McGraw-Hill Book Company, Inc., 330 West 42nd Street, New York 36, N. Y. 770 pages.)

This third edition is virtually a new book, retaining at the same time the many basic and noteworthy merits of previous editions. As before, it offers a comprehensive presentation of investment practice.

The new edition features fully developed techniques of appraisal and standards of measurement for investment securities, particularly with respect to common stock valuation; new chapters on analysis of public utility statements and on the valuation of public utility common stocks; a new section on stockholder-management relations; new examples as illustrative material have been used throughout; and in many cases, sequels to tables from previous editions have been included to show how they have ultimately worked out.

# IDEA EXCHANGE

By THEIA C. CASCIO

FOR LARGE QUANTITIES OF  
DIVIDEND CHECKS

*Contributed by Alice Walsh, Grand Rapids, Michigan*

In the February 1948 issue of THE WOMAN C.P.A., Alice Walsh presented the idea of a duplicate dividend check, these numbered copies to be filed for a permanent record of the dividend payment. At this time, she adds to her original suggestion:—

As Uncle Sam is now demanding that all dividend payments to individuals be reported on Forms 1099, we have decided to use a third copy of the dividend check form for completion of the accumulated totals for the year. This copy is perforated so each check can be torn from the six-check sheet and filed alphabetically each time after payment of a dividend during the year. After the final dividend for the year, all copies for each individual are stapled together, a total taken of each individual's checks, and the grand total noted on the top check copy. When forms 1099 are available, these are prepared from the check copies, and mailed in special open-face envelopes to eliminate one operation.

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## AMERICAN SOCIETY OF WOMEN ACCOUNTANTS

*Affiliated with*

AMERICAN WOMAN'S SOCIETY OF CERTIFIED PUBLIC ACCOUNTANTS

August 31, 1952

Dear ASWA Member:

You are hereby notified that the regular Annual Meeting of the American Society of Women Accountants will be held Saturday, October 4, 1952, at 10:30 A.M., at The Shamrock Hotel, Houston, Texas.

In accordance with Article VIII, Section 1, of the Bylaws, the annual meeting of this Society shall be held at a time and place decided upon by the Board of Directors, provided, however, that notice of such meeting shall have been sent to the membership or published in the official publication of the Society at least thirty days prior to the date set for the meeting. In accordance with Section 3, each Chapter shall be entitled to delegates as follows: one delegate at large; one additional delegate for the first 25 members or less; and one additional delegate for each 25 additional members. Each Chapter shall be entitled to as many votes as it has delegates present in person or by proxy. Quorum shall consist of majority of chartered chapters. Section (3)a: For regular meetings any regular member in good standing may be named a delegate.

Credentials will be sent to each chapter to be filled out and signed by the Chapter President and Chapter Secretary for each Chapter Delegate. Detailed instructions to the chapters will be sent with the credentials.

The credentials should be brought to the convention by the delegates.

Sincerely yours,

HAZEL BROOKS SCOTT

National Secretary, ASWA, 1951-52

3451 West Vernon Avenue

Los Angeles 8, California