

4-1945

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Recommended Citation

Heth, Helen M. (1945) "What's New in Reading," *Woman C.P.A.*: Vol. 7 : Iss. 3 , Article 4.

Available at: <https://egrove.olemiss.edu/wcpa/vol7/iss3/4>

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What's New in Reading

By HELEN M. HETH, *Detroit, Michigan*

ADMINISTRATION

as Presented in Current Periodicals

The 1945 Spring Number of the *Harvard Business Review* stresses the importance of administration. The editorial foreword summarizes the theme of this issue: "Administration: there, in one word, may be the key to success or failure in the nation's attempt to maintain a high level of activity in postwar business. No matter what the importance of the other elements of the business structure, progress and prosperity cannot be built without good management in individual enterprises; low productivity, labor unrest, financial breakdown—failure of one sort or another—will be the inevitable consequence of poor management." Six out of nine articles discuss management, from the chairman of the board of directors to a foreman in the shop. Solomon M. Schwarz, authority on Russian affairs, has first place with a description of "The Industrial Enterprise in Russia." The Russian industrial system's own plan of production and finance and "complete business accounting rights" are presented in a concise outline.

John S. Tomajan, President of Washburn Company, in "But Who Is to Lead the Leader" constructs a definition of leadership based on the author's personal experiences. The make-up and responsibilities of a board of directors and the executive officers of a corporation are discussed by Gerald Swope, former president of the General Electric Company, in "Some Aspects of Corporate Management." Mr. Swope emphasizes the necessity of knowing the business and the individuals who are actually conducting the affairs of the business. Dan Throop Smith, Associate Professor of Finance and Taxation, Harvard Business School, determines in "Education for Administration" which of the elements of good administration may be learned and how such elements may be taught.

"Administering the Union Agreement," by Benjamin M. Selekman, Associate Professor of Harvard Business School, places on management the task of recognizing the "steward's job as a thankless one" and on the union the task of appreciating the "diffi-

culties of the foreman's position." Mr. Selekman states that one-half of the people in private industry are members of a union. The position of the foreman is further discussed by Fritz J. Roethlisberger in "The Foreman: Master and Victim of Double Talk."

Other recent issues of business magazines have given space to the subject of administration. In *American Business* for March, 1945, William A. M. Garry depicts the Edward G. Budd Manufacturing Company's school of executives in an article called "This School Teaches Management." The cut-down in turnover of executives is shown to be the result of such training. Frank Cushman has spent some 25 years conducting foreman and executive training programs. In the March, 1945 issue of *Supervision*, he lists specific responsibilities of supervisors. The title of this article is "Know Your Man—Why and How." The place of the foreman and the best way to utilize his position is brought out in "Let the Foreman Manage," by Ellsworth S. Grant, in the *Personnel Journal* for March, 1945.

Strikes are one of the most timely problems of management. The editors of *Modern Industry* made an extensive survey of industrial plants in the Detroit area and present their conclusions in "Why War Workers Strike" in the March, 1945 number of that magazine. A part of their findings is expressed in, "There are fewer stoppages in those plants where supervisory employees are treated fairly and where top management's acceptance of unionization has been communicated down the line. In such plants, foremen trained in industrial relations, know the union contract as well as the shop steward knows it. Above all, they know and correctly administer company policy—minimizing possible conflict at its source of origin in the shop."

Forbes Magazine has just completed a series of six articles on "The Art of Being Boss" which they intend to publish in pamphlet form.

All in all, business writers appear to have developed an increased consciousness of the problems and responsibilities of management in relation to personnel.

CONTRACT TERMINATION

There are a group of interesting articles on war contract termination in the January, 1945, issue of *The Accounting Review* published by the American Accounting Association. These articles explain the part played in contract termination settlements by the public accountant, by the Government accountant, and by the contractor and his employees.

WOMEN AT WORK

The employment of many women in war plants created a new problem for management. Many plants recognized the need for closer contact between employer and employee and provided counselors to assist

employees having individual troubles. Thelma Swank Astrow, Director of Counseling, Consolidated Vultee Aircraft Corporation, tells of the plan of employee relations followed by that company in her article, "Counseling Gives Women the Advice They Need," which appears in the March, 1945 issue of *Factory Management and Maintenance*.

In the *Management Review* for March, 1945, Frieda S. Miller, Director, Women's Bureau, U. S. Department of Labor, summarizes statistics on employment of women before and after Pearl Harbor and makes a prediction as to the employment of women in the future. "Postwar Prospects for Women Workers" is the title of the article.

Tax News

MARY C. GILDEA, *Chicago, Illinois*

WAR RISK CONTRIBUTIONS TO UNEMPLOYMENT FUNDS

Because unemployment compensation taxes have been in effect for some time and most of us have become accustomed to a set routine in connection with them, we may forget that there are constant changes being made in these laws. Within the past few months amendments of various kinds to unemployment compensation laws have been introduced into the legislatures of 40 states. There have been many changes since these laws were first written and the post-war period will probably bring many more.

In fact, some of the amendments of the past year or two were brought about by consideration of the post-war reconversion period. Many businessmen, as well as statesmen and economists, have wondered if the compensation provisions of the various State laws would be able to meet the problem of reconversion unemployment and also if the reserves in the State funds would be sufficient for the benefit payments which might be required. As a result of this thinking, a number of states have provided for "war risk" contributions. The theory of these contributions is that those industries which have expanded due to the speeded up production of wartime, whether the war production factor is direct or indirect, will probably be the industries in which there will be the greatest amount of unemployment due to reconversion and, therefore, they should bear an extra

load in building up reserves for post-war unemployment benefits.

The manner in which these war risk contributions are being computed in various States is shown in the following summary:

Alabama—The war risk contributions are effective for a period of three years—from April 1, 1943 to March 31, 1946 and are assessed against "excess wages." Excess wages for any 12-month period starting April 1st are determined by the amount of the payroll which is in excess either (a) of the employer's average payroll for the four preceding calendar years or (b) of 200% of his average payroll for the first two of the four preceding calendar years. On any such excess, the employer must pay a tax at the rate of 2.7%, but the first \$100,000.00 of any taxable payroll is totally exempt from this special tax.

Florida—Excess wages in Florida are based on the amount over 200% of the employer's 1939 payroll or, if he had no payroll in 1939, the first payroll year subsequent thereto. The rate on such excess payroll is 2.7% and the rate on the amount below such excess is the rate determined under the merit rating provisions. The law was effective July 1, 1943, and applies to any year when the balance in the fund as of December 31st does not equal the number of insured workers multiplied by \$65.00.

Illinois—A comparison of an employer's 1940 payroll with his payroll for the preced-