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## Coast-to-Coast; New Members; In Memoriam: Grand Rapids Chapter ASWA; New Certified Public Accountants

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# COAST - TO - COAST

PAULA E. REINISCH, *Grand Rapids, Michigan*

PACIFIC COAST REGIONAL DISTRICT MEETING of AWSCPA—ASWA will be held May 11 and 12 at the Claremont Hotel, Berkeley, California.

CLEVELAND CHAPTER members will be hosts to AWSCPA—ASWA's spring conference to be held June 1 and 2 at the farm of the chapter president, Marion A. Frye.

## ATLANTA

The study group of the Atlanta Chapter ASWA is devoting the current period to international relations. Mr. Charles F. Palmer, of Palmer, Inc., international authority on public housing, spoke to the study group at the February meeting. His lecture on *Housing in Bomb-torn England* was most timely. The British Consul to Atlanta, Mr. Richard Whittington, brought to the study group in March a wealth of pertinent information on international affairs.

Atlanta Chapter is honored with the selection of Ethleen Lasseter, President of AWSCPA and leader in the founding of this chapter, as Atlanta's "Woman of the Year in Business".

At the January meeting, Miss Lasseter spoke to the group on *Estates and Trusts*, and in her clear concise way gave a working knowledge of the subject.

*Payroll Methods and Systems* was the topic of the February after-dinner speaker, Mr. W. Greer Wicher, Industrial Relations Manager of Cluett-Peabody and Co. Mr. Wicher dealt mainly with the tribulations of the payroll department, with some suggestions for improving the system.

Mr. C. W. Crofoot, General Sales Manager of the Southeastern Division of Moore Business Forms, Inc., was the speaker at the March meeting and chose as his subject *The Art of Leadership in the Accounting Division*. Mr. Crofoot is a Canadian who came South to retire but remained to become one of the South's leading business men.

## CHICAGO

*Behind the Annual Report of the United States Steel Corporation*, a financial story in a talking motion picture that brings cold figures to light, was the interesting

feature at the February dinner meeting of the Chicago Chapter ASWA.

New members were especially feted as guests of the Board of Directors at a tea in the Walnut Room of Marshall Field's.

## CLEVELAND

The January meeting of the Cleveland Chapter ASWA was held in the Venetian Room of the Continental Cafe under the direction of Esther Lindgren, Chairman of the House Committee. Elizabeth Kardos, President of Costumes Design, Inc., was the speaker of the evening. Miss Kardos was one of the first women in the United States to advocate dressing according to your personality. She was so impressed with the aims and ambitions of the Society that she made a contribution to be used by the Cleveland Chapter to encourage the younger people in following the accounting profession.

Cleveland Chapter also contributed generously in collecting canned foods for the starving people overseas.

## DETROIT

By special request of its members, Detroit Chapter ASWA devoted the February meeting to a study of the history of the Michigan Intangible Tax Law, an interpretation of its applications, and an explanation of the changes effected since last year. John T. Carano, an attorney who collaborated with Wm. C. Rowland and George L. Morris, Jr. in preparation of the 1945-6 Book of the Intangible Tax Law of the State of Michigan interpreted this law from the standpoint of the attorney and Joanna McRae read a paper which she had prepared, based on the stand taken by the Tax Department. Mr. Carano is associated with the office of Rowland, Morris, Busse, Cain, Neff, and Simon, certified public accountants, and has written an article on the subject *Tax Trends of 1945*, which appeared in the University of Detroit Law Journal.

Miss Colette Ryan, who has had overseas service with the American Red Cross during World War II, addressed the group on the National Red Cross Drive.

## GRAND RAPIDS

Angeline Loosenort, who attended the National Retail Grocers' Secretary's As-

sociation Mid-winter Conference at Washington, D. C., led the discussion on *O.P.A. and Why* at one of the weekly study groups inaugurated the first of the year by the Grand Rapids Chapter ASWA. At another weekly session held in the sales office of the Burrough's Adding Machine Company, Phyllis M. Haan demonstrated modern accounting methods. One session was devoted to *Depreciation*. Nellie Van-deVisse led the discussion.

Lee W. Finch, who is Vice-President and Director of the Michigan National Bank in charge of the Trust Investment Department, Commissioner and Chairman of the Finance Committee of the City of East Grand Rapids, and Chairman of the Board of Grand Rapids Store Equipment Company, known the world over for its store fixtures, addressed the group on a most important economic and financial world problem entitled *Dance of the Billions*. He offered as a probable solution for keeping the entire financial structure sound, by preventing inflation such as France had: 1. Reduction of government expenses to the minimum. 2. Financing of deficits from the savings of the people or from actual bank deposits rather than from newly printed currency. 3. Government to refrain from selling its obligations to the banks demanding in exchange actual circulating currency.

Chapter members were honored guests at the March meeting of the National Office Management Association at the Morton Hotel. Professor Hamden L. Forkner of Columbia University was the principal speaker. His subject *Planning for Effective Pre-Service and In-Service Preparation of Office Personnel* proved exceptionally interesting to both groups.

### INDIANAPOLIS

Taxes seem always to have been with us, even as far back as Sir Walter Scott, who said "Cursed war and racking tax have left us scarcely raiment to our backs". Sir Walter worried only about the tax — not as we now do, about the tax returns. So the Indianapolis Chapter ASWA engaged Norvel Stiers, attorney and certified public accountant, practicing accounting and specializing in taxes, to tell them how to worry correctly in making out the 1945 tax returns.

The Indiana Association of Women Lawyers and the Women Doctors of Indianapolis were guests at the February meeting to hear Ernest H. Gaughn, Special Agent, Intelligence Unit of the United

States Treasury Department address the group on *The Work of U. S. Treasury Enforcement Agencies*.

Indianapolis Chapter accepted an invitation to attend the February meeting of the National Association of Cost Accountants, and hear an address by William W. Werntz, Chief Accountant, Securities and Exchange Commission, Philadelphia, Pennsylvania.

### LOS ANGELES

Betty Stowell presided as Chairman of the *Question Box and Panel Discussion on Tax Problems* at the February meeting of the Los Angeles Chapter ASWA.

Election of officers for the 1946-47 term took place at this meeting. Eleanor Cobb was Chairman of the Nominating Committee.

### NEW YORK

After an informal dinner, the members of the New York Chapter ASWA attended the January meeting of the New York State Society of Certified Public Accountants, held on the Starlight Roof of the Waldorf-Astoria Hotel. The guest speaker, Dr. Leo Wolman, Professor of Economics at Columbia University, discussed *Management — Labor Relations in 1946*.

An informal dinner meeting was held in February to welcome new members.

### SAN FRANCISCO

At the January meeting of San Francisco Chapter ASWA, held at Hellwig's Restaurant, Thomas Larke, Jr., San Francisco insurance broker, gave an address on *Avoiding Insurance Pitfalls in Business*.

Edward Perkins, Resident Manager of International Business Machines Corporation, spoke on *Punched Card Accounting — Past, Present and Future* at the regular February dinner meeting.

### SEATTLE

Speakers within the Seattle Chapter ASWA were selected for the February meeting. Mrs. May P. Hertz, accountant, chose as her subject *Today's Income Taxes*. Miss Helen Wilkie led the round table discussion which followed.

*Significance of the Balance Sheet* was the subject of an address selected for the March meeting by Henry Schaefer, Vice-President and Manager of the Seattle Trust & Savings Bank.

Marguerite Reimers, recently discharged from the WAC, was placed on the roster as an honorary member.

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number of units completed are obtained. At the end of the period a total is taken of the number of hours spent by the group and of the number of units completed. The total units are divided by the total hours spent. This gives the actual number of units completed per employee hour. The actual number of units completed per hour is then divided by the standard for an hour to find the percentage of efficiency. Example: Number of units completed, 5250, divided by 210, number of hours spent on bonus during the period by the group, equals 25 units completed per hour. Dividing 25 units an hour by 30 standard units per hour gives an efficiency rate of 83.3 percent. The individual wage is obtained by multiplying the number of hours each operator spent on bonus by the hourly bonus rate as determined by the percentage of efficiency attained. To this is added the amount earned by multiplying the number of hours worked during the period by the hourly base rate. However, if any time is spent off bonus work during the period a different bonus rate per hour will be paid for that time. The same method to find the percent of efficiency is used except that the number of hours spent on bonus during the period will be changed to the number of hours spent on bonus and time work during the period. The number of hours each individual spent on time work is multiplied by the bonus rate so obtained. Therefore, the total wage for the period is the basic wage, the regular bonus earnings and the time work bonus earnings added together.

The last type of bonus plan used is the Quality Bonus, under which very few operate. The persons who check the salesmen's orders for pricing and coding errors are paid a bonus based upon efficiency. Penalties are assessed against the bonus

payment made to the checkers, based upon complaints received from the salesmen.

Any employee operating on the incentive wage plan who works more than fifty percent of the time on bonus work and maintains a hundred percent efficiency for six months, receives a letter of congratulation and an award of ten dollars from the president of the company. This letter is delivered directly to the worker by the president.

It must be stressed that there are many published plans but no one plan will be perfect for any one company's needs. It may be necessary to use parts of many and these parts may have to be modified. Also, after standards are set they should not be changed because a worker makes a very high bonus, only revised when a very definite change has taken place in the work or the method of operation.

#### SECTION OF THE HOURLY BONUS WAGE TABLE

<i>Percent of Efficiency</i>	<i>Hourly Bonus</i>
1-49	none
50	\$.0150
55	.2250
60	.0300
65	.0450
70	.0600
75	.0750
80	.0900
81	.0930
82	.0960
83	.0990
84	.1020
85	.1050
90	.1200
95	.1350
100	.1500
For each percent above 100 the bonus will be	.0015

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## COAST TO COAST (Continued from Page 7)

### SPOKANE

Spokane Chapter ASWA held a study class preceding the regular monthly dinner in February. Guest speaker was Mr. Don Phillabaum, Service Officer of the American Legion, who chose as his topic *What People in Business Should Know About the G.I. Bill of Rights*.

Election of officers will take place at the April meeting.

### TERRE HAUTE

*Better Understanding* was the subject discussed by Mrs. Ida Wittinghill Stone, Jessie McCune and Roseanna Burke, panel group from Indiana State Teachers' College at the regular February meeting of the Terre Haute Chapter ASWA held at the YMCA. The racial problem, a very timely subject, was considered from the standpoint of causes, effects, and actions which could be taken.

The Board of Directors revised the Constitution and By-Laws and presented them at the March meeting.

President Marie Biewend appointed La Ferne Williams Chairman of the Nominating Committee, to be assisted by Harriet Hahn, Jean Neil and Edna Rohrig, and requested they have their slate ready for the April meeting.

### IN MEMORIAM — GRAND RAPIDS CHAPTER ASWA

We feel very keenly the loss of our member, Gertrude Sheldon, who passed away January 29, 1946.

### NEW MEMBERS

ASWA welcomes as new members:

#### Grand Rapids:

Elizabeth Long Barrret  
Dorothy Tausend  
Leona Munson  
Lila Van Koevering

#### Los Angeles:

Leonore Claire Friedman  
Beatrice Unrau  
Lucile Kay Titus  
Merle Gladys Kessler

#### New York:

Audrey G. Adams  
Lucille Atlas  
Ann Brenner  
Rose Denneler  
Ethel De Popas  
Betty F. Greenfeld  
Amy B. Hall  
E. L. Harrod  
Elinor Jane Hill  
Eleanor N. Issacoulain  
Caroline M. Kragh  
Eleanor K. Kushner  
Jean C. Nathan  
Margaret A. Scios  
Katherine M. West  
Edna M. Wiegman

#### San Francisco:

Margery Hadley  
Marion Melbin  
Eunice Messersmith  
Edna Kretz  
Alice Groulx  
Marie Reynolds  
Edwina Weilbye

#### Seattle:

Mabel Heaton  
Clara Miller  
Frances Campbell  
Pearl Gil Leland  
Merna Sims  
Victoria Zablock

#### Terre Haute:

Helma Holdaway  
Ruth M. Anthony  
Mabel Milam  
Jennie M. Evans  
Lenor Brown  
Jane E. Williams  
Marjorie Thompson  
Cleo Bean  
Edith Lantry  
Hanna Morris

AWSCPA welcomes as a new member:

Cecelia D. Dickoff, 54 Morningside Drive, New York City.

Miss Dickoff is employed by David Kestenbaum & Company, New York City. She received her C.P.A. certificate in the State of New York, belongs to Beta Gamma Sigma, and has a B.S. and M.S. from Columbia University.

### NEW CERTIFIED PUBLIC ACCOUNTANTS

The women listed below were successful candidates in passing the C.P.A. examinations. Our congratulations to each of them!

#### NEW YORK: *May 1945 examination*

Mildred Baxter, 1600 Metropolitan Avenue, NYC 63, N. Y.  
Beatrice P. Melcher, 417 Riverside Drive, NYC 25, N. Y.  
Rosemarie Neumann, 4629 Victory Blvd., Staten Island 1, N. Y.  
Leslie H. Newman, 1923 Hennessy Place, NYC 53, N. Y.  
Margaret P. Morgan, 4520 12th Avenue, Brooklyn, N. Y.  
Hortense Waldhauser, 3245 Rochambeau Ave., NYC, N. Y.

#### OHIO: *October 1945 examination*

Anna Linda Stanford, 19 Lusk Street, Johnson City, N. Y.

#### LOUISIANA: *November 1945 examination*

Miss Marie Lucille Merot, 8200 Apricot Street, New Orleans, La.

#### MICHIGAN: *November 1945 examination*

Miss Rosemary Hoban, 2000 Buhl Building, Detroit 26, Michigan.  
Miss Marjorie H. Mitchell, 1946 Penobscot Building, Detroit 26, Mich.

#### PENNSYLVANIA: *November 1945 examination*

Mrs. Mary Joslin King, 220 Mill Road, Northfield, N. J.  
Miss Erma Passera Webb, 320 Rochelle Avenue, Philadelphia, Pa.

#### WASHINGTON: *November 1945 examination*

Renie Belfrey, 1511 Puget Sound Bank Bldg., Tacoma, Wash.  
Ina Manary, 4657 Escallonia Street, Seattle 8, Wash.  
Nena Nehoda, 1101 Ninth Ave. So., Seattle 4, Wash.

#### MARYLAND: *November 1945 examination*

Mrs. Mary Louise Sutton Hudson, Gambrills, Maryland.  
Mrs. Mary Eaton Leete, 1226 Stevens Ave., Baltimore 27, Md.  
Katherine R. Mentis, 3715 Falls Road, Baltimore 11, Md.

#### MASSACHUSETTS: *January 1, 1945*

E. Frances Sondergard, 107 Jersey Street, Boston, Mass.

#### ILLINOIS: *November 1945 examination*

Miss Mary Prickett Carter, 1302 East 53rd St., Chicago, Ill.  
Mrs. Gretel Carol Motulsky, 5470 Harper Avenue, Chicago, Ill.  
Miss Helen Marie Seelmayer, 15 East Ohio St., Chicago 11, Ill.

#### MISSOURI: *November 1945 examination*

Virginia Ruth Huntington, 3312 Bellefontaine Ave., Kansas City, Mo.