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Coast-to-Coast; New AWSCPA Members; The Press

Paula E. Reinisch

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COAST - TO - COAST

PAULA E. REINISCH, *Grand Rapids, Michigan*

ATLANTA

Outstanding recent events were the annual public relations dinner and joint AWSCPA-ASWA spring conference, reported elsewhere in this issue.

At the May session of the study group series Ethleen Lasseter discussed *Bank Cost Accounting*.

Lucile Taylor, Susie Sudderth, and the Crawford twins upheld chapter laurels in the "Quiz of Atlanta" radio program.

Hester Walker and Virginia Wood attended the regional spring conference of the Association of Bank Women in Jackson, Mississippi. Lucile Taylor, Ruby and Ruth Crawford, and Ethleen Lasseter attended the annual convention in Detroit of the American Institute of Banking, where Ethleen addressed the trust and investment conference on *Taking the Guesswork Out of Trust Costs*.

New members: Roberta Armstrong, Grace Huey, Hebb Easterling, Katherine McAnally.

CLEVELAND

An educational forum and membership tea crowned the year's events. Outstanding women accounting students and teachers from four counties attended. Those on the program included Marion Frye, Katherine Pfeifer, M. Louise Gates, Florence Bryant, Gene Bearmore, Jean McElroy, Helen Spoerke, Charlotte Donnelly, Gene Collins, and Ethel Bemis.

Chapter members attended en masse the third regional cost conference of Cleveland chapter NACA.

Cleveland chapter has become affiliated with Cleveland Inter-Club Council of Business and Professional Women. Gertrude Hunkin and M. Louise Gates are representing ASWA.

Dale Brown, vice-president of the National City Bank of Cleveland, spoke in March on *Public Relations*, which he defined as "the art of analyzing, influencing, and interpreting a person, an idea, a group, or a job, so that their behavior will conform to the greatest degree with the public interest."

Marion Frye and Edna Brixner were guests of the Controllers Institute of America at the Athletic Club.

Mrs. Malcolm Lee McBride gave a *Travelogue on Mexico* with colored films in May. Guests included members of NACA, CPA,

and Controllers groups and presidents of women's clubs.

New members: Gene Collins, Linnea Saukonen, Anne Popeney, Emma Seudert, Elizabeth Lange, Helen Edmonds, Ethel Beuse, Charlotte Biefer, Ethel M. Perrin.

CHICAGO

Ruth Provus, attorney with the Wage and Hour Division of the Labor Department, addressed the March meeting and Gertrude Mettel, assistant professor of business law at the University of Chicago, spoke in May.

A "quiz committee," under the direction of Grace Keats, highlighted the June meeting.

New members: Elizabeth Collender, Betty J. Latick, Virginia Platenka, Bernice Williams.

DETROIT

Grace Dimmer has been elected treasurer of the Intergroup Council of Michigan. AWSCPA is a participant in the national organization, whose aim is to encourage the appointment of women to government offices.

Federal Estate Taxes were discussed by the study group under the leadership of Cecil Miner.

Women attorneys from the metropolitan area were guests in April, as were members of our new Toledo chapter.

Chapter members attended the NACA Ann Arbor conference.

GRAND RAPIDS

At a dinner of the Business Women's Club, chapter members, as honor guests, enjoyed a talk by Crosby Kelly of the Ford Motor Co. entitled *The Trouble with Jobs is People*.

Alice Walsh led the discussion group on *Methods of Speeding up Purchase Invoices*.

Several Muskegon members attended the educational program, and the annual public relations banquet.

Robert J. McBain, CPA, in charge of the accounting department of Davenport-McLachlan Institute, discussed the *Merits of Advanced Accounting* in May.

New member: Ann Swigris.

INDIANAPOLIS

The accomplishments of the spring session of Indiana's State Legislature were described by the League of Women Voters,

with Representative Bert McCammon and Mrs. McCammon leading the discussion, in March. The Women's Personnel Association attended as guests.

New member: Velora Beghtel.

LOS ANGELES

Aurora Pinard Defour, as the new president of Hollywood Business and Professional Women's Club, received considerable newspaper publicity.

Lucile Titus has received her public accounting certificate.

Katherine Adams Stoll, of the law firm of Herlihy and Herlihy, discussed *A Career of a Woman Lawyer* and *California Labor Legislation Affecting Women* at the March meeting.

Dr. J. Michael Hagopian, U. S. C. professor, gave an engrossing talk in April on *Asia*. Stationed in India and Australia during the war, Dr. Hagopian is an authority on Asiatic problems.

Frances A. Kreiling was honor guest in April, as reported elsewhere in this issue.

New members: Marian Monroe, Edna H. Bartz, Agnes G. Austin.

MUSKEGON

Estates and Trusts was the topic of M. W. Kimball, vice-president and trust officer of the Hackley-Union National Bank, at the March meeting.

Thomas J. Wilson, state personnel director of the Civil Service Commission, Lansing, spoke on *Civil Service* in April.

Guests at the public relations banquet included members from NACA, Grand Rapids chapter ASWA, CPA's, and guest speakers of the past year.

New members: Marie Black, Elizabeth Shannessy.

NEW YORK

Mrs. Leslie Black of the National Women's Party spoke on *Legislation Affecting Women* and *The Equal Rights Amendment* in March.

J. Stanley Halperin, attorney, spoke in April on *Issuance of Obligations Upon Incorporation*, and in May Leo Mattersdorf, CPA, spoke on *State Taxes*.

Meeting jointly with the Wall Street Discussion Group, members were privileged to hear a rousing talk by Elinore M. Herrick on *Labor Relations*.

SAN FRANCISCO

Judge Theresa Meikle was the speaker at the April meeting.

The two-minute talks by members about their own business have stimulated interest and increased attendance. Marion Melbin's talk was so vivid the audience felt it was on a tour through a sugar refinery.

New member: Eva Becken.

SPOKANE

Al Gordon Lee, speaker at the April meeting, discussed *Federal and State Estate and Gift Taxation*.

Interesting programs this season have included *Unemployment Compensation Benefits, Carry-overs, Carry-back, Investments, Personality in Action*, and *Payroll Accounting*.

The installation banquet was held in May. Ten members will attend Seattle's annual banquet.

Spokane is pleased to report six new members this year, all actively interested.

SEATTLE

The annual installation banquet and joint meeting with Spokane chapter will be held on June 21.

TERRE HAUTE

Seven members attended the spring conference in Atlanta.

The public relations dinner was held in May. Employers and guest speakers of the past year were guests.

How Well Prepared Are We to Defend Ourselves was the subject of a panel discussion in June. A group from Indiana State Teacher's College were guests.

NEW AWSCPA MEMBERS

Esther Leah Hertz, 333 Roebling Street, Brooklyn 11. With Sirota, Kraus and Gleason, New York 10. College of the City of New York, BBA.

Mrs. Bernice Krador Haber, 1280 Ocean Ave., Brooklyn 30. With Krador & Haber, New York 7. Brooklyn College, N.Y.U., and and Brooklyn Law School. BA and MBA.

Mrs. Tennie Crews Leonard. With Harry M. Jay and Associates, 1301 Columbia Mutual Tower, Memphis. West Tenn. State Teachers College. BS. Member Tenn. Society of CPA's.

Marie Snekvik, 3015 West 58th St., Seattle 7. With Northwest Bolt & Nut Co., Seattle 7. U. of Wash. BA and MA.

Jean D. Colavecchio. With Ernst & Ernst, 1702 Industrial Trust Bldg., Providence. Northeastern U. Member National Association of Cost Accountants.

If a deficiency notice shows an excess profits tax deficiency and an income tax over-assessment, the Tax Court cannot decide the income tax issues. Petitions presented to the Tax Court must conform to prescribed rules and persons practicing before it must have been admitted to practice before the Tax Court.

Decisions of the Tax Court may be reviewed by the Circuit Court of Appeals. However, under the so-called Dobson rule decisions of the Tax Court on matters of law may be reversed, but its findings of fact may not be changed. A large number of tax problems are questions of fact for which a Tax Court decision would be final.

Either party may seek review of an Appellate Court decision by the Supreme Court by filing a petition for certiorari. The Supreme Court may refuse to hear a case and will usually do so unless there is a conflict of law in decisions of lower courts.

If the taxpayer has unsuccessfully exhausted all of his remedies for redetermination of a tax deficiency or has waived his rights to further contest the deficiency, the Commissioner is authorized to assess the tax. The running of the statute of limitations is suspended after the mailing of the 90-day letter until the issue is decided by the Tax Court.

In general, assessment must be made within three years after the last day prescribed by law for filing the return. In the case of a false or fraudulent return or no return, income taxes may be assessed at any time. The Commissioner and the taxpayer may consent in writing to an extension of the statutory period for the assessment of income taxes. If an error results in omission of more than 25% of the gross income reported on the tax return, the Government has a five-year period for assessment.

EXCISE TAX ON FUR ARTICLES

The Excise Tax Act of 1947 amended the retailer's tax on furs so that a greater number of fur-trimmed articles are now exempt. The tax applies to articles of which fur is a component material (such as a fur-trimmed cloth coat) only if the value of the fur at the time the article is made is more than three times the value of the next most valuable component material. This amendment applies to articles sold after April 1, 1947. Prior to this time the tax applied if the value of the fur exceeded the value of the next most valuable material. Retailers should obtain a statement of the values of component materials from the manufacturer.

NEW AWSCPA MEMBERS

(Continued from page 6)

Mary F. Williams, 2340 Robinhood, Houston 5, Texas. With Davidson, Ross & Co., Houston 2. U. of Texas. BBA. Member Texas Society of CPA's.

Marguerite Gibb, CPA, 501 Orpheum Bldg., Seattle 1. Auerswald's Accounting and Secretarial School. Member Seattle Chapter, ASWA.

Mrs. Patti Webb Leach, Box 720, Norman, Okla. With Office of Comptroller, U. of Okla. U. of Okla. BS in Business Administration. Member Okla. Society of CPA's and Beta Gamma Sigma.

Dorothy J. Sunshine, 324 East 15th St., New York. With Abraham Israelite, CPA. Brooklyn College, College of the City of N. Y. BA and MBA.

Virginia Evelyn Boyer, 449 Euclid St., Santa Monica, Calif. With Price, Waterhouse & Company, Los Angeles 14. U. of C. at L. A. BS.

* * *

Victory is always where there is unanimity.

—PUBLILIUS SYRUS

THE PRESS

We are intensely gratified to report that the March 1947 issue of *The Accountants Digest* contains reprints of six articles from *The Woman C.P.A.* They are:

Public Accounting Laws of Illinois, by Mary C. Gildea.

Mechanized Accounting, by Katherine M. West.

Municipal Accounting, by Agnes Van Dyke.

Postwar Accounting Problems, by Mervyn B. Walsh.

Where do We Go from Here? by Lili Pinkul Fowler.

Federal Old Age and Survivor Insurance, by Joan A. Olson.

The Spokesman and the *Bulletin* of The Georgia Society of C.P.A.'s each contain condensations of an article by Marion Frye which describes the functions of our two societies.

The Fiftieth Anniversary Bulletin of The New York State Society of C.P.A.'s contains an article entitled *A History of Women in Public Accounting*, by Jennie M. Palen.