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Coast-to-Coast; New AWSCPA Members

Paula E. Reinisch

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COAST - TO - COAST

PAULA E. REINISCH, *Grand Rapids, Michigan*

ATLANTA

1947-1948 officers: president, Virginia Wood; vice president, Ruby Roach; secretary, Lillian Boyd; treasurer, Bessie Jones; directors: Evelyn Hyde, Elsie Lyon, Kay Harsh.

Members enjoyed the talk of their new vice president, Ruby Roach, on *The History of Taxation*, which is part of the thesis she is preparing for her master's degree. Mrs. Roach is a member of the Bar and other organizations, as well as an accountancy graduate, and is an auditor in the Income Tax Division.

Hebb Easterling and Martha Johnson have received their BCS degrees from the University System of Georgia Evening College.

CHICAGO

1947-1948 officers: president, Frances Sadauskas; 1st vice president, Edna Lange; 2nd vice president, Mary Frances Carroll; recording secretary, Georgia Davis; corresponding secretary, Rose Merz; treasurer, Katherine McKenzie; directors: Mary Gildea, Anna Goldman, Claire O'Reilly, Florence Orford, Ruth P. Waschau, Jeannette E. Whitson.

New members: Virginia Platenka, Bernice Williams.

CLEVELAND

1947-1948 officers: president, M. Louise Gates; 1st vice president, Gertrude H. Colberg; 2nd vice president, Olga Warak; secretary, Mildred V. Frantz; treasurer, Ethel Bemis; directors: Anne M. DePiero, Helen Foy, Harriet F. Niemann.

Talks presented at the Accounting Forum and Membership Tea were:

The Need for Accountants by Marion A. Frye; *Public Accounting* by Anne Soltesz; *Private Accounting* by Emma Kocsis; *Industrial Accounting* by Ethel Bemis; *Trust Functions* by Violet Clements; *Tax Accounting* by Katherine Pfeifer; *Other Accounting Phases* by Florence Bryant.

Louise Gates and Dorris Michalske attended the Organizational Tea of the new Columbus chapter.

DETROIT

1947-1948 officers: president, L. Suzanne Laird; 1st vice president, Adrienne M.

Munroe; 2nd vice president, Helen Minch; secretary, Helene Babl; treasurer, Mary Roggenkamp; directors: Mable Moe, Rosemary Hoban, Joanna McRae, Marguerite Lee, Grace Dimmer, Cecil Miner, Nora Jean FitzStephens, Bernadette Arnold, Helen E. Henry, Marjorie Mitchell, Vivian Steffin, Crystal Kilgour.

S. Wesley Marcus, C.P.A., manager of the Detroit office of Price, Waterhouse & Co., who has lived in Mexico sixteen years, spoke entertainingly on *Mexico* at a recent dinner meeting.

New members: Mariam F. Lebet, Myrtle Rolling, Dagny H. Lammi, Leah Levin, and Irene Lillian Jacobs.

GRAND RAPIDS

1947-1948 officers: president, Emma F. Hey; 1st vice president, Marie Van Vliet; 2nd vice president, Paula E. Reinisch; secretary, Ruth V. Klein; treasurer, Beatrice Hoogstraat; directors: Katherine McNamara, Nell H. Dykstra, Lenore M. Harder, Alice M. Walsh.

City auditor Agnes Van Dyke has been appointed to serve on a committee to review recommendations on municipal governmental finance made by committees in other states, with the objective of developing a set applicable to Grand Rapids and other local units in Michigan.

INDIANAPOLIS

1947-1948 officers: president, Olive Skiles; vice presidents, Christine Clapp and Jessie McCallie; secretaries, Helen Lemon and Dorothy Rosebrock; treasurer, Georgia Schloeman; directors: Myrtle Dawson, Eva Lou Tews, Thelma Davis, Esther Fleming.

Famous Hands was the engaging topic of Margaret Schneider at the installation dinner. Tales of our G.I.'s overseas were part of Mrs. Norma Schneider's talk on *The Nation's Hands* at a recent dinner. Mrs. Ida Broo, founder of ASWA, spoke at the June meeting. The annual summer outing was held in Noblesville.

LOS ANGELES

1947-1948 officers: president, Theia Gebbie; vice president, Virginia Boyer; 2nd vice president, Sylvia W. Larkin Feitschman; treasurer, Beatrice Unrau; recording secretary, Dell Nichols; corresponding sec-

retary, Eleanor Steinert; directors: Ruth A. Clark, Vera Jane Bobsene, Lucille Harrell.

Speakers from the chapter covered the May meeting. Elsa Jaehne Sylvester spoke on *Your Opportunities in Accounting*; Ruth A. Clark, CPA, *Accounting for a Public Utility*; Elizabeth Stowell, *Department Store Accounting*; Estella B. Plough, *Teaching Accounting*; Mary Lanigar, CPA, *Tax Accounting*; Berta Morse, *Governmental Accounting*; Lucille Titus, PA, *Accounting for Self*; Irene Briggs, PA, *Public Accounting and Auditing*; Marjorie J. Williams, *The CPA Certificate*. Vera Jean Bobsene summarized the findings.

Fashions for the Business Woman were discussed by Bonnie Cashin, costume designer for 20th Century-Fox Film Corp., at the year-end meeting. At one time chief costume creator for the Rockettes of New York's Roxy Theater, Miss Cashin recently designed the costumes for "Anna and the King of Siam."

New members: Katherine V. Rusick, Frances A. Kreiling, Helen E. Hammond, Helen L. Svendsen.

MUSKEGON

1947-1948 officers: president, Vivian G. Warner; 1st vice president, Hazel Howard; 2nd vice president, Virginia Kitchen; secretary, Grace Barnett; corresponding secretary, Ruth M. Bearss; treasurer, Selma Asmussen; directors: Millie C. Mason, Blanche Clarke, Torberg Anderson.

NEW YORK

1947-1948 officers: president, Elinor Jane Hill; vice president, Audrey Adams; secretary, Sheila Roehner; treasurer, Ann B. Katz; directors: Helen Lord, Katherine West, Rosa Gundall, Georgia Elgar.

SAN FRANCISCO

1947-1948 officers: president, Marian Melbin; 1st vice president, Catherine Quire; 2nd vice president, Elsie MacLaren; corresponding secretary, Gladys Bowyer; recording secretary, Lucy Edwards; treasurer, Martha Kreutzberger; directors: Eunice Messersmith, Merle Whitbred, Elizabeth Koch, Margaret Clarke (ex-officio).

James L. Cockburn of Price, Waterhouse & Company, retiring president of San Francisco chapter of the California Society of CPA's, reviewed current legislation affecting public accountants at the installation dinner.

New members: Effie Fern Olson, Ethel M. Hayes, Edith J. Knott.

TERRE HAUTE

1947-1948 officers: president, Mary Hyslop; 1st vice president, Bertha Meyer; 2nd vice president, Elizabeth Brownlee; corresponding secretary, Lenor Brown; recording secretary, Helma Denehie; treasurer, Helen Pfeiffer; directors: Rachel Anne Neil and Mabel Milam.

SPOKANE

1947-1948 officers: president, Veva Johnson; 1st vice president, Ruby Denney; 2nd vice president, Margaret Sullivan; secretary, Irma Terry; treasurer, Christina Langbehn. Committee chairmen: May Campbell, Anna B. Erfurth, Denny R. Terry, Julia Wibom, Effie Ferguson, Barbara Bateman and Una Clark.

Veva Johnson, Lt. Governor of the 14th District, attended the international conference of the Quota Club in Vancouver.

NEW AWSCPA MEMBERS

Rita Margaretta Dudeck, 526 East Jefferson Avenue, Kirkwood 22, Missouri. With Benner, English, Meagher & Bedel, St. Louis, Mo. Washington University.

Clara Chambers Lelievre, 7707 4th Avenue South, Birmingham, Ala. Associate Professor of Accounting at Howard College. Attended Birmingham Southern College, U. of Alabama. BS in Commerce and Business Adm. Member AIA, Alabama Society of CPA's.

Marjorie Elaine Henderson, with Williams & Urquhart, Insurance Building, Raleigh, North Carolina. College of William & Mary, U. of North Carolina. Member North Carolina Association of CPA's. BS in Commerce.

Adele I. Morse, 3363 Grove Street, Berkeley, California. With Haskins & Sells, San Francisco. U. of California: Member California Society of CPA's. BS.

Clarissa M. Knight, with C. W. Amos & Co., 1521 O'Sullivan Building, Baltimore 2. Florida State College for Women. Member Maryland Association of CPA's. BS in Commerce.

Doris Parks, 204 Raitt Hall, University of Washington, Seattle 5. U. of Illinois, Northwestern U. BS.

Rena Haworth, Haworth & Haworth, Equitable Building, Denver 2, U. of Denver, U. of Southern California. Member Colorado Society of CPA's. Application pending before AIA.

Helen M. Seelmayer, 15 East Ohio Street, Chicago 11. With Esquire, Inc., 919 North

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orders. Further details given are such facts as the number of rolls consumed per cover, the average consumption of butter per cover, the inventory turnover, and the relative number of portions sold of the different entrees offered on each menu. All of these facts are studied, on a daily basis and in monthly comparisons. The popular and successful dining room or restaurant is the one in which the habits and desires of the customers are made known to management by the medium of these statistical reports, carrying as much detail as possible on the trend in public tastes.

These thumb-nail sketches of a few of

the phases of hotel accounting should give you some impression of its main differences from accounting for other types of businesses. The purchasing and storing of merchandise and the preparation and control of payroll have not been touched upon because they are essentially the same as in other industries. For certain details, special methods have been adopted, but more as a matter of custom than necessity.

As accountants, we may be gratified to know that the larger the hotel industry becomes, the more value it sets on the work of its auditors and cost accountants.

**BLANK HOTEL
GENERAL PROFIT AND LOSS STATEMENT**

OPERATED DEPARTMENTS:	<i>Sales</i>	<i>Cost of Sales</i>	<i>Payroll</i>	<i>Other Expenses</i>	<i>Profit</i>
Rooms	\$100,000		\$20,400	\$ 9,000	\$70,600
Food	69,000	\$26,220)	30,525	15,355	22,900
Beverages	40,000	14,000)			
Telephone	7,700	6,000	2,000	100	(400)
Total Departments Including Expenses and Departmental Profit	\$216,700	\$46,220	\$52,925	\$24,455	\$93,100
OTHER INCOME	2,400				2,400
GROSS OPERATING INCOME					\$95,500
DEDUCTIONS FROM INCOME:					
Administrative and General			\$ 8,091	\$10,509	
Advertising and Sales Promotion				2,500	
Heat, Light and Power			3,000	8,800	
Repairs and Maintenance			3,500	8,000	
			\$14,591	\$29,809	44,400
	\$219,100	\$46,220	\$67,516	\$54,264	
HOUSE PROFIT					\$51,100
STORE RENTALS					2,900
GROSS OPERATING PROFIT					\$54,000
FIXED CHARGES:					
Real Estate and Personal Property Tax				\$10,000	
Interest				12,000	
Insurance				1,000	
Depreciation				15,000	38,000
				\$48,000	\$16,000

NEW AWS CPA MEMBERS

(Continued from Page 6)

Michigan Ave., Chicago. U. of Illinois, Northwestern U. Member Illinois Society of CPA's. BS.

Olive M. Hinderer, PO Box 655, Johnson City, Tenn. With Hinderer-Baylor Associ-

ates. Milligan College. Member Tennessee Society of CPA's. BA.

Margaret M. Steen, 94 River Oaks Garden Apts., Houston, Texas. With Ernst & Ernst. W.T.S.C., Canyon, Texas; Benjamin Franklin U., Washington, D. C. BA, BCS.