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Coast-to-Coast News: New AWSCP Members; New ASWA Members

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be seen from the following dispatch from France, quoted from the British publication, "Taxation," by the American magazine, "Taxes":

"Emil Girard was in a Neufchatel,

Vosges, hospital today with his right hand amputated, after a 24-hour siege of his house. Two gendarmes were wounded and three armored cars with machine-guns were used to collect his taxes."

COAST-TO-COAST NEWS

VIRGINIA THRUSH, Toledo, Ohio

ATLANTA

The study course speaker in March was Mary Adkins, whose topic was *Collections*. Mrs. Adkins operates the Dollahon and Dollahon Collection Agency. D. F. Hampton, CPA, controller of American Bakeries, spoke at the dinner meeting on *Hotel Accounting*.

Chapter member Lois Stephenson has just passed the Bar examination.

Harry Paschall spoke on *Mortgage Loans and Title Insurance* at the April study course meeting. *The Role Accounting Plays in Management* was the subject of W. D. Little, speaker at the dinner meeting. Mr. Little is assistant comptroller of the Southern Bell Telephone & Telegraph Company.

CHICAGO

Chicago Business and Professional Women's Club and the Chicago chapter ASWA held a joint meeting in March. Newton H. Bell, noted lecturer, brought enlightening information direct from the capitals of Europe and Asia, from which he recently returned.

A joint meeting with the women CPA's of Chicago was arranged for April, when Russel Puzey spoke on *The Natural Business Year*. Congratulations were tendered to Grace Keats, who received her CPA certificate 25 years ago.

Mary Gildea, Helen McGillicuddy, Ruth Waschau and Valerie Yudell, all CPA's, had the distinction of being the first women to speak at a technical session of the Illinois Society of CPA's, held April 8.

CLEVELAND

Mrs. Boyd S. Byall, chairman of the civics and legislative department of the Federation of Women's Clubs, addressed the March meeting on *What We Should Know About Legislation*. Guests of the meeting were members of the Insurance Women of Cleveland and of Pi and Alpha Nu chapters of Phi Delta Delta, a legal sorority.

The April speaker was C. L. Harvey of the Burroughs Adding Machine Company.

COLUMBUS

In March, Bert C. Linder, who is with the Ohio Company and is president of the Columbus Stock and Bond Club, spoke on *Investments for Individuals*. "Read the fine print" was his excellent advice. The subject discussed by the March study group was *The Personal Property Tax*.

Marion Frye attended the April meeting, at which N. M. Newman, budget director with Curtiss-Wright, spoke on *Development and Control of Overhead Cost Through Budget*.

DETROIT

Vance L. Desmond, assistant vice-president of the Detroit Trust Company, presented a review of *Pension Trusts, Profit-sharing and Stock Bonus Plans* at the March meeting. A speech class, sponsored by the education committee, preceded the regular meeting.

In April, Edward Barr, CPA, spoke on *Internal Control*.

GRAND RAPIDS

John G. Malhoek, associated with the Grinnell-Row Company, spoke in March on *Insurance Coverage and Protection*.

In April Professor Carl Horn of Michigan State College at East Lansing, spoke on *Flying Classroom Visits to Business*. High school teachers and students were among the guests.

HOLLAND

Jean Lappinga, Janet Fik, Wilma Beukema, Ida Sturing, Dorothy Sandy, Jennie Mulder, and Gretchen Ming were elected to office in the newly-formed Holland (Michigan) Chapter. Charter members include also Gertrude and Henrietta Bos, Cornelia Decker, Minnie Haan, Irma Hoeland, Gertrude Jonker, Winifred Marlink, Kathleen Mitchell, Corinne Pool, Geneva Mae Poppenma, Jane Veltman, Anna Beukema, Jean Volkers, Clara Voorhorst, Jeanette Mulder, and Allie Marie Wenzel.

The meeting at which the charter was presented was distinguished by the decorations and ceremony for which the city of

Holland is famous.

INDIANAPOLIS

Speaker at the March meeting was E. H. Janke, auditor for the New York Central System. His talk was concerned with railroad operation and maintenance.

City Finances was the topic of an address by Philip L. Bayt in April. Mr. Bayt has had a varied career in government service.

LOUISVILLE

Chapter No. 18 was formed in Louisville, Kentucky, in February under the guidance of Indianapolis chapter members. The first officers and directors are Antoinette Schweitzer, Esther Kachler, Mary Louise Fouse, Letha E. Marven, Ida Alt, Helen Supples, Mary Durbin, Opal Daniel, Belle Hazelwood and Helen Tabeling. Other charter members are Marjorie Downey, Mabel Fletcher, Mary Schlachter, Neva Nell Williams, Katheryn Bruce, Virginia Carson, Marie Dumstorf, Faye Ellerkamp, Hilda Fuchs, Marie Grieshaber, Ethel Head, Lula Hodge, Florence Jackman, Esther Kachler, Lynelda Kuhl, Margaret Leamey, Alice Matheny, Ella Moran, Frances Ochesner, Elizabeth Pearce, Edith Raine, Mary Rose, Adelaide Schulten, Mary Tobe, Grace Webb, Esther O'Neil, Mary Hinkebein, Elsie Mitchell, Eleanor Newton, and Eugenia Nuss.

LOS ANGELES

Elsa Jaehne Sylvester, owner of Exchange Personnel Service in Los Angeles, spoke in February on *Employment Problems as Seen Through the Eyes of a Placement Agency*. State franchise taxes were discussed briefly at the same meeting.

Arthur Hill, superintendent of charities for Los Angeles County, gave his views on *Proposition 4*, a proposed state amendment.

Lucille Oakes, chairman of the tax committee, presided at the April meeting. *We Earn Our Future* was the subject of a talk by Ivy Grace, welfare director of the Salvation Army and state director at large of BPW.

MUSKEGON

Harvey Nadeau and Don McMahon spoke in March on a subject dear to the hearts of this chapter's members, *Muskegon*. The proposed city income tax and a recent survey of civic improvements were discussed.

Speakers in April were chapter members, who discussed the various fields of accounting. Dorothy Wisch, Hazel Howard, Elizabeth Black, and Torberg Anderson participated.

NEW YORK

At the March meeting Mrs. Doris Diedrich described her recent trip to Norway.

New York chapter celebrated its tenth anniversary with a public relations dinner in April. Jane H. Todd, deputy commissioner of the New York State Department of Commerce, addressed the members on *Imagination Means Business*.

SAN FRANCISCO

The March meeting was held jointly with the San Francisco Life Underwriters Association. Speakers from each group discussed the future and the salesmanship of the women in the two professions.

Herbert Brett, producer-director of Station KPIX, was guest speaker in April. His topic was *Youth in Television* and he accented his address with a short film on this new medium of entertainment.

Seniors from the University of California who are majoring in accounting were entertained by chapter members at a desert party on May 11.

SAN DIEGO

Officers of the newly formed San Diego, California, chapter are Doris Dunlap, Mary Wilkes, Louise Lane, Margaret Henriksen, and Charlotte Morris. Charter members also include Ruth Blackwell, Adelaide Blake, Kay Clary, Mildred Evans, Henrietta Goodwin, Eulah Holt, Madeleine Kemble, June Kerr, Naomi Kollertz, Freda Krueger, Elise Lambert, Daisy Lamberti, Louise Lane, Mary Ley, Lela Liard, Violet Lince, Lucille McClure, Ruby McFadden, Helene Nelson, Ann Nermoe, Marion Parlapiano, Jane Phelan, Betty Britchett, Anna Rossman, Methel Svedin, Maryette Taylor, Beronda Tulchinsky, Mary Wilkes, and Rosebud Chamberlin.

SPOKANE

Hazel Skog, Betty Lucas and Dorothy Jane Miller led discussions at the March meeting.

L. Gordon Lee addressed the chapter on *Americanism and the Income Tax* in April.

TERRE HAUTE

Federal Income and Gross Income Taxes on Sales and Exchanges of Real Estate were discussed by Thomas M. Patrick in March.

The April meeting consisted of a panel discussion by students of Indiana State Teachers College on *Civic Liberties*.

TOLEDO

James McCoy, Secretary of the College of Commerce at Ohio State University, spoke before a joint meeting of the Toledo chapters NACA and ASWA. Mr. McCoy discussed the 1948 recommendations of the American Institute of Accountants.

NEW AWSCPA MEMBERS

AWSCPA welcomes: Frances Zaves, 206 Fairmont Ave., Philadelphia 23, with D. H. Shapiro Company; H. Jeanetta Hunse, 3504 N. Osceola Ave., Chicago 23, with Vineyard and Vineyard; Rose C. Zaccone, 17 Salem St., Charlestown, Mass., with David J. Mintz & Co.; Doris Lambert, 78-30 223 St., Utopia Station, Flushing, N. Y., with Eisner & Lubin; Dorothy Litherland, 303 Vermont, Urbana, Ill., with U. of Illinois; Ruth M. Harsch, 1018 Mariposa Ave., Berkeley, Calif., with Perkins & Trousdale, CPA's (associate member); Marian A. Cooke, 4510 Hazard Street, Houston, Texas, self employed; Rose Bunker, Route 1, Box 40, Mesa, Ariz., with Milton P. Smith, realtor.

Sylvia Lileikis, 6223 S. Campbell Ave., Chicago 29, with Horwath and Horwath; Helen Smith, 50011 Huron River Dr., Belleville, Mich., with Haskins & Sells, Detroit; Lolita Palou de Nazario, Box 52, Rio Piedras, Puerto Rico, with P. R. Communication

Authority, San Juan; Eunice Mosely, 1304 82nd St., Los Angeles 34, with Alberta R. Crary, P.A.; Frances A. Joses, 726 Upshur St., N. W. Washington 11, with Watson Automotive Equipment.

NEW ASWA MEMBERS

ASWA chapters welcome the following: *Chicago*: Mildred A. Albrecht, Lorraine Olson and Florence Bohne (junior members), Marilyn J. Nemeck. *Cleveland*: Elizabeth Boughton, Virginia Hibbard, Ellen Kane, Mollie McCartney, Maxine Rogers, Dorothea Hansen. *Columbus*: Mynn Ehrsam. *Detroit*: Clara Lang, Charlotte Forsythe, Jean E. Curry. *Indianapolis*: Luella Clauer. *Grand Rapids*: Jean Foster, Esther Freeman, Mary Elizabeth Stone. *Holland*: Winifred Buma, Agnes Callan. *Los Angeles*: Vera Stapleton, Lillian Rovnick, Ruth Montgomery, Gertrude Meyers, Esther Cole, Frances Fulton, Marie Gephart. *Muskegon*: Margie Trap. *New York*: Ida Schellinger, Agnes Eberst. *San Francisco*: Grace Luscombe, Millicent Hughes. *Spokane*: Marie Schneider, Helen Hazel, Gladys Tolefson (associate). *Seattle*: Florence DeVille, Jean Elliot, Lucille Gavere, Nell Gould, Hazel Milbourn. *Terre Haute*: Vilgae Kent, Marie Mitch, Lula Pine.

WATCH YOUR GRAMMAR

A verb should agree in number with its subject noun, not with an intervening modifier. Thus we say "the total of accounts receivable differs." *Differs* agrees with its singular subject *total*, not with *accounts*.

A singular subject, although followed by a parenthetical phrase, takes a singular verb. In the sentence, "The amount of this note, together with the pledge as collateral thereto of 15 shares of A Company stock, were verified by confirmation obtained from the War Credits Board," *were* is incorrectly used because the subject is *amount* and the phrase *together with the pledge* is a modifying phrase, not another subject. The sentence should read, "The amount of this note, together with the pledge as collateral . . . was verified," etc. Words joined to the subject by such expressions as *in addition to*, *as well as*, *with*, or *together with*, are parenthetical and are not a part of the subject.

Two or more singular subjects joined by *or* or *nor* take a singular verb, and two or

more subjects of a different number joined by *or* or *nor* take a verb of the number of the nearest subject. Thus, we should say, "Neither the sales records nor the cash book contains a record of this transaction."

Principal verbs should not be supplied from one part of the sentence to another if the same form is not grammatically correct in both parts. Observe how this principle is here violated: "\$2,000.00 has been paid in cash on this subscription and twenty shares of stock issued therefor." If we try to supply from the first clause the part of the verb that is missing from the second clause we have this result, "twenty shares of stock has been issued," which is, of course, wrong. The sentence should read: "Two thousand dollars has been paid in cash on this subscription, and twenty shares of stock have been issued therefor."

The foregoing sentence is also an illustration of the rule that the word "dollars," when it refers to a sum of money, takes a singular verb.

JENNIE M. PALEN