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Welcome to New Chapters

American Society of Women Accountants

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IDEA EXCHANGE

By LUCILLE PERELMAN, C.P.A., Charleston, West Virginia

RECORDING OF SUBMITTAL DATA REQUIRED ON GOVERNMENT PURCHASE ORDERS

As a subcontractor dealing with the U.S. Corps of Engineers on the Missile Project for the U.S. Army through a general contractor, we are required to have at our fingertips dates on submittals of purchase orders to the vendors and other pertinent information necessary to the expediting of government controlled materials.

We save time in submitting the information by recording on a reproduced ditto form opposite the purchase order in the file the proper facts. After listing the purchase order, number and date, along with the vendor's name, address and telephone number, across the page we record:

- 1) Date purchase order forwarded to general contractor
- 2) Date acceptance form from vendor, manufacturer, supplier forwarded to general contractor
- 3) Date submittal data, working drawings, descriptive literature, etc., forwarded to general contractor
- 4) Date approvals from U.S. Corps of Engineers received
- 5) Date approvals forwarded to supplier
- 6) Date of resubmittals, in case of rejections

Dixie E. Maffett, Atlanta

MANUFACTURERS' EXCISE TAX

Several of the customers of automobile manufacturers ship service (replacement) stock, which is actually purchased for domestic usage, to foreign countries. All service orders that do not bear a tax exemption certificate are subject to the manufacturers' excise tax, and in order to file claim for refund of the tax which was billed to them on foreign shipments, the shippers are required to submit evidence of payment of the tax by the manufacturer. Consequently, the automotive customers submit forms to the manufacturers to complete, listing the dates and numbers of the invoices for which they will file claim with the Internal Revenue Service.

Considerable time by the manufacturers has been saved from looking up the dates on which the taxes were paid by preparing a chart listing the exact date of payment of each month's tax. Using at least a six-column sheet on which six consecutive years' dates are recorded across the top, the months of the year have been entered vertically. Each month when paying the tax for the prior month, the date of the payment is posted to the chart. For example the date of the payment in February, 1958 of the January tax is posted opposite the listing of January in the column headed 1958.

Alice B. Walsh, Grand Rapids

COST RECORDS AND GRAPHS

In engineering, as in many other professions, one project may last for a period of months, and even years. Particularly is this true of system studies made of Electric Distribution Systems. In addition to the regular cost records kept, graphs covering operations for a period of years will tell at a glance the complete record of total expenses, total billing and total time spent on each project. In total time spent, further charting may show the total time spent by registered engineers and total time spent by others, including surveyors, draftsmen and engineers-in-training. When service is the only product, time spent on a project is of prime importance.

Mary Burson, Atlanta

EDITOR'S NOTE:

Let us have your experience with, or reaction to, the articles which appear on these pages, or to these "ideas". We shall gladly print your views or further suggestions to points covered, and may evaluate some to be worthy of "award points".

WELCOME TO NEW CHAPTERS

A warm welcome to our newest chapters: Erie, No. 63, Mrs. Elva Louise Beverly, president, 4648 Station Road, Erie, Pa. Dallas, No. 64, Mrs. Doris H. Neeley, president, c/o W. B. Hinton, 2900 Mercantile Building, Dallas, Texas.