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Comment and Idea Exchange

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Comment and Idea Exchange

Marion E. Davis

COMPUTERS CAN BE DANGEROUS!

Like Frankenstein's monster, which turned on its creator, electronic computers could quite easily strangle the kind of human ingenuity that made them possible. So said Arthur K. Watson, president of IBM World Trade Corp., in addressing 2500 accountants from 55 countries in New York City for the Eighth International Congress of Accountants, September, 1962. Watson, was not trying to undermine his own business, (IBM is the world's largest maker of computers) but was merely reminding his audience that management decisions themselves ought never be left to electronic brains.

So fast and accurate can computerized controls become, Watson said, that they can be misused and become an "instrument of stultification in business." "People need elbow room," warned Watson, calling on accountants to accept the moral responsibility for the effects of the systems they design on the lives of people.

Watson's warning was clear: Companies succumb to the temptation to use computer controls tyrannously are going to stifle the kind of independent thinking on which all human achievement has been based. Moral: A tool is only as good as the man who uses it.

THE FRENCH HAVE A CARD FOR IT

The ultimate in automatic shopping is the punched card system now being used by a French discount supermarket. The shopper takes a card from a rack for each item purchased, and at the checkout counter slides the batch of cards into a computer which produces a printed, fully itemized invoice. Besides providing records for the customer and the store, the system has reduced the average transaction—from selection to payment—to about four minutes.

RISING COSTS

Cost of keeping a salesman on the road soared to an all-time high. Average mileage cost per car is now 8.91 cents compared with 8.22 cents in 1960 and 7.72 cents in 1957.

FRINGE BENEFIT

The following classified advertisement, one of many, appeared in "The Accountant" published weekly in London, England: "Chartered Accountants in Holborn area (staff ten) require assistants with initiative having at least two years' experience. *Luncheon vouchers* and

good salary according to experience." Have we been missing a fringe benefit?!!

HOW TO UNLEASH YOUR CREATIVE POWERS

Lack of self-confidence is one of the most serious blocks to creativity. Fear of failure, fear of criticism, fear of disapproval, anxiety about self-esteem are other barriers. The first step on the road to greater creativity is a willingness to do something "different," to think along lines that invite criticism. Creativity challenges that which is accepted and established. Your creative talents may be hampered because you are unwilling to face resistance and possible discouragement.

POINTS TO PONDER FROM PREVIOUS ISSUES

Accountants can render a service to their clients and to our economic system by helping to educate the public as to the meaning of the information shown on statements received from their brokers.

—October 1962

The criteria of the problem resulting from the influence of price level changes on accounting seems, therefore, to be more than just an intellectual volleyball to be batted back and forth and not allowed to touch the ground. It is a problem of considerable importance to business management, as well as to the accounting profession, the investors and the government.

—August 1962

"Keen top management has found the practice of holding conferences with representatives from the sales, accounting and production departments acts as a clearing house for useful information and 'know-how.'"

—June, 1959

"Reports that communicate effectively to all levels of management stimulate action and influence decisions."

—December, 1961

"The most important basis of the accountant's legal responsibility is the contractual relationship that exists between the accountant and his client."

—December, 1961