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## Comments and Idea Exchange

Marion E. Davis

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# Comments and Idea Exchange

Marion E. Davis

## CORINNE CHILDS TO TAKE OVER AS EDITOR WITH THE AUGUST ISSUE

It is a real pleasure to introduce your new editor, Corinne Childs, who will assume her duties with the August issue. By way of introduction you might read her article on "Writing for Professional Publications" which appears in this issue. She is a past president of the American Woman's Society of Certified Public Accountants, has served as a member of the editorial board of *The Journal of Accountancy* and has been a frequent contributor to *The Woman C.P.A.* as well as its associate editor. She practices law in Tulsa, Oklahoma, although she also holds a C.P.A. certificate. She also devotes much time and interest to a great variety of civic activities. In private life she is Mrs. Fred Dennis. Her background and interests fit her extremely well for this assignment, but she will need your full cooperation to insure the publication assuming greater importance in its field.

I take leave of this assignment with mixed emotions—six years is a long time to spend meeting publication deadlines. However, there are so many rewards to balance against the time spent. One of these is to note the progress that women are making in the accounting field as evidenced by the tremendously improved quality of the material submitted for publication.

If I were to list the many contributors, contributing editors, editorial board members, my predecessors in this assignment whom I consulted on many occasions, and others who have been of material assistance in making this publication possible, it would take much research and soul searching, there are so many. However, I would like to mention our fine relationship with the International Accountant's Society, which has regularly encouraged its women students to subscribe to our publication. These students and our members who are striving to improve their professional competence have been in the forefront for consideration when evaluating material for publication.

I am deeply grateful for this opportunity to widen my horizons—it has been a memorable experience.

Marguerite Reimers, Editor 1957-63

## SYSTEMATE BEFORE YOU AUTOMATE

Much has been said and written in recent years on "electronic data processing" and much more will be said and written in the coming years.

But for just a moment, let's drop the words "electronic" and think about "data processing."

The basic functions of data processing are not new. People responsible for operating any enterprise—business, government, or otherwise—have long processed data to obtain facts about operations and information for their control. This could include: writing—reading—referring—filing—transcribing—studying—retrieving—computing—summarizing—taping—reproducing—proofreading—checking—approving—punching coding—balancing—sorting—counting—and many other jobs.

But how much of this data processing has been *planned* into and integrated efficient system to produce the information and facts needed or required by management and government? Invariably, personnel assigned to automate a company's manual systems come to this conclusion: The present systems (candidates for automation) cannot be automated as they are. They find that some data is lacking, but usually find that processing of data available has become burdensome, nonproductive and expensive. This is the result of haphazard systems or disregard for systems planning.

Greater effort expended on work flow studies, paper work simplifications, document standardization and preparation can result in improved systems without making radical changes in either equipment or organization. Automation may be quite necessary, but before it can be accomplished data must be controlled to meet the discipline and rigidity required by the average electronic machine.

The planned system is no panacea, but it does give the manager a powerful tool for effective management.

## POINTS TO PONDER FROM PREVIOUS ISSUES

The managerial segment sees in cost accounting not an end in itself, but a means to an end and emphasizes the uses to be made of cost data.

—April 1963