

3-1969

Twenty- Five Years Ago - in the Woman CPA: Simplification of Taxes

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Skog, Hazel J. (1969) "Twenty- Five Years Ago - in the Woman CPA: Simplification of Taxes," *Woman C.P.A.*: Vol. 31 : Iss. 2 , Article 3.

Available at: <https://egrove.olemiss.edu/wcpa/vol31/iss2/3>

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understanding of EDP as manufacturers and major users of data processing equipment have provided many of the educational opportunities usually found in the institutions of higher learning.

Classroom instruction is generally considered the most economical and the most stimulating way of offering basic education. Thus, the attendance at courses and demonstrations provided by EDP machine producers might prove to be the first step in the development of the accounting profession. The accountant can also acquire this basic understanding by attending professional society meetings on EDP or the AICPA professional development course, "Introduction to ADP."

Some knowledge can also be obtained through such informal contacts as on the job discussions with a client's data processing personnel. Certainly there is no lack of literature in this field to advance the accountant's interests. There is a wide variety of business periodicals on EDP available, and information manuals of the various business machine manufacturers may be easily obtained.

Interested accountants should seriously consider undertaking either further formal courses or independent study in mathematics because mathematics is an important element in full understanding and utilization of EDP systems.

In Conclusion

The rate of improvement in the data processing field has been rapid and substantial changes lie ahead in mechanical improvements. Accountants must conclude that the future of EDP holds at least as many changes as they have witnessed in the past and a never ending flow of improvements is expected. Accountants with the foresight to prepare themselves for computer application to accounting uses will be in great demand. The Computer Revolution will either enhance or reduce the stature of accountants.

The accounting profession should be preparing to accept this challenge but many members are still imitating the ostrich who hides his head in the sand. The accountant is making a serious mistake if he is complacently sitting back content with the seemingly efficient manual systems to which he is accustomed.

There is no reason to believe that the rate of fast growth of EDP will slow down during the next decade. Accountants who say to themselves, "Well, maybe we can catch up tomorrow," must understand that they need to keep running as fast as they can just to keep from falling behind.

The acquisition of computer knowledge is time-consuming, and it is not a simple process. It is important to realize that the time available may be much shorter than the accounting profession thinks.

TWENTY-FIVE YEARS AGO—in THE WOMAN CPA

After the maddening experience of filing 1943 Federal Income Tax Returns, every accountant realizes that if he, or she, is to retain any semblance of sanity, the time has come when talk of simplification of tax laws and forms must be turned into definite action. Every accountant, likewise, should realize that accomplishment of the desired result will be no simple task, that the matter demands the attention of all members of the accounting profession.

From "SIMPLIFICATION OF TAXES" by Hazel J. Skog, Spokane, Washington

April, 1944