

THE S P O K E S W O M A N

AMERICAN SOCIETY OF
WOMEN ACCOUNTANTS

Volume I, No. 6

Ames Chapter No. 158

May, 1991

PRESIDENT'S MESSAGE

Our May meeting will include the adoption of several bylaw changes. Please plan to attend as we cannot conduct any business without a quorum. As mentioned in last month's column, a quorum as defined in the bylaws is over 50% of the voting members. We had a quorum at the April meeting with no room to spare. However, we need one more for our quorum in May due to the approval by National of Mary Inger's membership application. Welcome Mary! If your schedule is extremely busy on May 9th, please come just for the meeting and program. We would like to see as many of you as possible on that date. Remember, student members, you can vote too!

Thank you to those who were able to attend the April meeting. The new slate of officers and directors was unanimously elected. Thanks to all those members who have served on committees this past year and those of you who have agreed to serve for the coming year.

Don't forget the Prairie States Area Conference being held June 21-23, 1991 in Tulsa, Oklahoma. If you can't attend one of the national meetings held each year, the area conferences are the next best thing. There are lots of opportunities for fun and education. It's a great way to meet other women professionals in our field. If you plan to attend, please let a Board member know. We can travel together if possible.

Our Board meeting has been changed to Tuesday, May 7th, at Ames Savings. You are all invited.



See you at the
membership meeting
on May 9th!!

Karen Jacobson
President

REGULAR MEMBERSHIP MEETING

DATE: May 9, 1991

TIME: 5:30 p.m. Networking
6:00 p.m. Dinner
7:00 p.m. Program

PLACE: Gold Room, ISU Memorial Union
Park in the ramp on Level 1

MENU: Glazed Ham with Pear Sauce

COST: \$11.00

RESERVATIONS:

Call Norma Seifert at (515) 294-8911
or leave a message with the purchasing
department receptionist, Carla Harris
at (515) 294-4860. **NO** standing
reservations!

DEADLINE: 5 p.m., May 6, 1991

SPEAKER: Dave Spotanski
Vice President, Town &
College Toastmasters Club

TOPIC: Improving Communication Skills

MEMBER PROFILE: SHARON L. CROISSANT

Sharon is currently employed as Senior Credit Administrator for Sauer-Sundstrand in Ames, an international manufacturer of hydraulic power systems and components. Her work primarily involves accounts receivable, credit and cash management. She has been employed with the company for six years.

Sharon earned her Bachelor of Business Administration degree from Iowa State University in December, 1983, with a major in accounting. In May, 1989, she earned a Master of Business Administration degree from Drake University.

Prior to Sharon's promotion in 1987, she worked as a Budget Analyst in the cost accounting department of what was then Sundstrand HydroTransmission. She has also worked in the accounting department of Iowa State University.

Sharon's family consists of a cat named Shelby who has been her companion for seventeen years. Outside interests include reading, gardening, and listening to music. She is a member of the National Association of Accountants and is also currently involved in ASWA as our Program Committee chairperson. She will serve as Membership Committee chairperson for the 1991-1992 fiscal year.

SPEAKER PROFILE: SHARON DRAKE

Sharon Drake, Coordinator of Training and Development at Iowa State University addressed the Ames Chapter of ASWA at the April 11th membership meeting about "Controlling Burnout".

After assessing just how stressed we all were, she offered sound suggestions on how to cope with this stress and balance our work and personal lives. We were encouraged to eliminate the negatives in our lives and concentrate on the positive things that we often think we don't have time for. Delegating responsibilities to others may be helpful. Sharon also recommended physical activities to diffuse stress energy. Even a good laugh at least twice a day will make things seem better.

"Don't think of it as a battle, you have to learn to frame things in an optimistic way and keep everything in perspective."

BYLAW CHANGES

National adopted a new mission statement in January, 1991 at JAM. Article II below is the new mission statement that was adopted and changed in the National bylaws. The Board of Directors for our chapter has already elected to incorporate these changes into our local bylaws. Also, after review of our bylaws by National, Article VII is being changed due to lack of clarity. The revised Articles are as follows:

Article II MISSION

The mission of the American Society of Women Accountants is to enable women in all fields of accounting to achieve their personal, professional and economic potential and to contribute to the future development of the profession.

Article VII BOARD OF DIRECTORS

Section 1. The Board of Directors shall consist of the officers of the Chapter, the immediate Past President and three elected directors, all of whom shall be elected each year for a term of one year or until their successors are elected.



"Can you cut it a little finer, Mergeson, than 'umptezen?'"

Drawing by Donald Reilly: ©1985. The New Yorker Magazine, Inc.

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PROGRAMS WHICH QUALIFY FOR CPE: IOWA vs. AICPA

Iowa Board of Accountancy Rules Chapter 10: Continuing Education Sec. 10.5(116) Programs Which Qualify

10.5(1) The overriding consideration in determining whether a specific program qualifies as acceptable continuing education is that it be a formal program of learning which contributes directly to the professional competence of an individual permitted to practice in this state. It will be left to each individual permit holder to determine the course of study to be pursued. Thus, the auditor may study accounting and auditing, the tax practitioner may study taxes, and the management advisory services practitioner may study subjects related to such practice.

10.5(2) Continuing education programs will qualify only if:

- a. An outline of the program is prepared in advance and preserved.
- b. The program is at least one hour (50-minute period) in length.
- c. The program is conducted by a qualified instructor, discussion leader or lecturer. A qualified instructor, discussion leader or lecturer is anyone whose background, training, education or experience makes it appropriate for that person to lead a discussion on the subject matter of the particular program.
- d. A record of attendance is maintained.

10.5(3) The following programs are deemed to qualify provided all other requirements of this rule are met.

- a. Professional development programs of recognized national and state accounting organizations.
- b. Technical sessions at meetings of recognized national and state accounting organizations and their chapters.
- c. Universities or college courses.
 - (1) Credit courses—each semester hour credit shall equal fifteen hours toward the requirement. A quarter hour shall equal ten hours.
 - (2) Noncredit short courses—each classroom hour will equal one qualifying hour.
- d. Formal organized in-firm and inter-firm educational programs.
- e. Programs in other recognized organizations (accounting, industrial, professional and others).
- f. Other organized education programs on technical and other practice subjects.

10.5(4) The following general subject matters are acceptable so long as they contribute to the professional competence of the individual practitioner:

- | | |
|--|----------------------|
| * Accounting and Auditing | * Taxation |
| * Management Services | * Communication Arts |
| * Economics | * Business Law |
| * Mathematics, Statistics, Probability and Quantitative Applications in Business | |

* Functional Fields of Business:

- | | |
|---|---------------------|
| Finance | Production |
| Marketing | Personnel Relations |
| Business Management and Organization | |
| Social Environment of Business | |
| Specialized Areas of Industry; e.g., Film Industry, Real Estate, Farming, etc. | |
| Administrative Practice; e.g., Engagement Letters, Fee Structures, Personnel, etc. | |

Areas other than those listed above may be acceptable if the permit holder can demonstrate that they contribute to the permit holder's professional competence. The responsibility for substantiating that a particular program is acceptable and meets the requirements rests solely upon the permit holder.

AICPA

Policies for the CPE Membership Requirement Section IV: Qualifying Programs

To qualify for CPE credit, a program must be a "formal" program of learning. Members have wide latitude in selecting continuing professional education suitable to their professional activities. The underlying principle is that all programs should contribute to the member's professional competence. However, professional competence is to be broadly interpreted. It includes, but is not restricted to, accounting, auditing, taxation, and advisory services. Accordingly, programs contributing to the development and maintenance of other professional skills also are recognized as acceptable CPE programs. Such programs might include, but not be restricted to, the areas of communication, ethics, quantitative methods, behavioral sciences, statistics, and management. Members have the option of selecting programs that relate to their specific jobs. For example, a member in industry who is engaged in marketing activities may fulfill the requirement by completing continuing education in marketing.

Members may participate in CPE programs sponsored by a wide variety of organizations including, but not limited to, the AICPA, state societies of CPAs, other professional associations, colleges and universities, and their own firms. Service as an instructor at a CPE program may qualify when it increases the instructor's professional competence.

CPE credit should be measured in whole hours and claimed only for the time a group study program is actually attended. (CPE credit is measured in 50-minute "contact hours".) CPE credit for self-study programs is recommended by the sponsor and must be documented by a certificate or other evidence of completion.

Ultimately the CPE credit claimed is the responsibility of the individual member. Each member must only claim credit for the formal programs of learning he or she actually completed that increased his or her professional competence.

APRIL BOARD MEETING MINUTES

Ames Chapter No. 158

April 1, 1991

CALL TO ORDER: The April board meeting of the Ames Chapter No. 158 of the American Society of Women Accountants was called to order at approximately 5:50 p.m. on the 1st day of April, 1991, at the Ames Savings Bank, the President, Karen Jacobson, presiding.

QUORUM: A quorum was present.

ATTENDANCE: The following board members were in attendance: Stephanie Fox, Karen Jacobson, Sue Logan, Ellen Rasmussen, and Gwen Waalkes.

BUSINESS: Sue Logan read the March minutes and sited one correction. Under Public Relations, it should read that the Ames Tribune has agreed to donate equipment and time (not materials). Stephanie Fox made a motion to approve the March, 1991 board minutes as corrected. Ellen Rasmussen seconded the motion. The motion carried.

TREASURER'S REPORT: Ellen Rasmussen distributed a written treasurer's report which stated the balance in the chapter bank account is presently \$352.10. The treasurer's report will be placed on file for audit.

COMMITTEE REPORTS:

ADMINISTRATIVE REPORTING: No report was submitted.

BULLETIN: No report was submitted.

BYLAWS: The bylaws changes were once again discussed.

EDUCATION & LEGISLATION: No report was submitted. The board recommended that the chapter not have an educational seminar this fiscal year because of lack of time.

HOSPITALITY: The April membership meeting will be at the Country Kitchen on South Duff in Ames on April 11th.

MEMBER RELATIONS: Speaking for Cindy Wilson, Karen Jacobson reported that the next networking luncheon will be at Bonanza Restaurant on Thursday, April 25th at noon.

MEMBERSHIP: Ellen Rasmussen made a motion to approve the regular membership of Mary Enger, Grant Accountant at ISU, subject to approval by National. Stephanie Fox seconded the motion and the motion carried.

PROGRAM: Sharon Croissant reported that the speaker for the May meeting is Sharon Baudler, Director of Continuing Professional Education at the Iowa Society of CPA's. Sharon will talk about CPE requirements.

PUBLIC RELATIONS: No report was submitted.

(continued on next page)

PUBLICITY: No report was submitted.

STUDENT ACTIVITIES: No report was submitted.

OLD BUSINESS: Karen Jacobson will talk to someone about auditing the chapter books. The nominating committee will submit a written list of the nominations for the 1991-1992 fiscal year to the secretary.

NEW BUSINESS: Starting at our April meeting a sign up sheet will be distributed to members to assist with attendance records and for CPE credit records. The board discussed an idea for the coming year - "Member of the Year". This honor would be awarded to the member based on a point system. The board also discussed starting a scholarship fund for next fiscal year. A fund raiser would be necessary to raise money. The board also discussed changing the standing rules so we can have some flexibility if we want to change the months for our meetings. Sharon Croissant made a motion to change our standing rules to read as follows: the chapter will have ten regular membership meetings from July to June during the fiscal year. Stephanie Fox seconded the motion. The motion carried. The board recommended that at our membership meetings we pick names for seating in order to encourage better networking with a greater variety of people.

ANNOUNCEMENTS: The next board meeting will be Tuesday, May 7th at 5:30 p.m. at the Ames Savings Bank board room.

Stephanie Fox made a motion to adjourn the meeting and Ellen Rasmussen seconded the motion. The meeting was adjourned at 6:45 p.m.

Sue Logan,
Secretary

APRIL MEMBERSHIP MEETING MINUTES

Ames Chapter No. 158

April 11, 1991

CALL TO ORDER: The April meeting of the Ames Chapter No. 158 of the American Society of Women Accountants was called to order at approximately 7:45 p.m. on the 11th day of April, 1991, at Country Kitchen Restaurant, South Duff in Ames, President Karen Jacobson presiding.

QUORUM: A quorum was ~~not~~ present.

ATTENDANCE: There were 17 members and 3 guests in attendance.

PROGRAM: Stephanie Fox introduced the speaker, Sharon Drake, Director of Training and Development at Iowa State University. Sharon's talk was about controlling burnout.

BUSINESS: Sue Logan, Secretary, asked for clarification of the March minutes concerning the bylaws
(continued on next page)

report and corrected the minutes. Stephanie Fox made a motion to approve the January, 1991 and March, 1991 minutes as corrected. Norma Seifert seconded the motion and the motion carried.

TREASURER'S REPORT: Ellen Rasmussen reported the balance of our chapter bank account is \$352.10 and distributed a written treasurer's report to the members. The treasurer's report will be placed on file for audit.

COMMITTEE REPORTS:

list names
NOMINATIONS: Stephanie Fox made a motion to place the slate of officers in nomination and to proceed to vote. Ellen Rasmussen seconded the motion. There were no additional nominations from the floor. Pat Eich made a motion to move with unanimous consent. Liz Starleaf seconded the motion and the motion carried.

BULLETIN: Jeanne Beidler reported that the deadline to submit items for the May bulletin is April 19th. Jeanne requested that the program committee write up a summary about the speaker and their topic for each bulletin. Also she requested that information to be published in the bulletin be forwarded faster. She encouraged members to utilize the means of communication provided by the bulletin to notify members of events organized by their committees because members who can't attend meetings never hear about them until they are over.

BYLAWS: Liz Starleaf again discussed the bylaws changes which ^{were} ~~will be~~ mailed out to all members.

HOSPITALITY: Norma Seifert reported that the location for the May membership meeting will be the Gold Room in the Memorial Union on the ISU campus. Park in the ramp at Level 1. Call her to make reservations.

MEMBER RELATIONS: The next networking luncheon will be at Bonanza Restaurant in Ames at noon on Thursday, April 25th.

MEMBERSHIP: Karen Jacobson reported that the following memberships have been approved by National: Michele Maldonado, Gretchen Langwith, and Valerie Burkhart.

PROGRAM: Sharon Croissant reported that the schedule speaker cancelled and that she is currently working on a new speaker for the May meeting.

PUBLIC RELATIONS: Joan Rost reported that she will present a draft of the chapter brochure to the board at the May meeting.

PUBLICITY: No report was submitted.

STUDENT ACTIVITIES: No report was submitted.

ANNOUNCEMENTS: The next membership meeting is Thursday, May 9th. The next board meeting is Tuesday, May 7th and everyone is welcome to attend.

Stephanie Fox made a motion to adjourn the meeting. Ellen Rasmussen seconded the motion and the motion carried. The meeting was adjourned at approximately 8:15 p.m.

Sue Logan,
Secretary

THE MOST PROFESSIONAL WAY TO HANDLE A SEXIST REMARK

(Reprinted from *Working Woman*, March, 1991)

It goes without saying that there are many jokes best left untold, especially in the office. We're talking not only about tasteless jokes but also about racist and sexist humor, or any kind of remark that excludes a particular group.

This doesn't mean you won't ever be the object of such humor. At some point in their work lives, and often more than once, almost all women have had a supposedly funny sexist remark made at their expense. Though you certainly have the right to be indignant in this situation, that's not always the best professional response.

There is no consensus, however, on what *is*. Most consultants agree that a manager should speak privately to an offender if he or she is a subordinate. But when peers or superiors are out of line, it can be risky to address the problem head-on.

Burlington, North Carolina-based humorist and professional speaker, Jeanne Robertson, suggests killing the speaker with kindness and continuing with the business at hand. Respond pleasantly, with a smile, but make it clear that the comment isn't appreciated. "Your objective isn't to change the person," says Robertson. "It's just to get him or her to stop saying offensive things." Consultant Barbara Mackoff suggests various strategies, each appropriate to a different situation. If what's said is really insulting, she suggests responding with a question that makes the speaker pause, such as "What makes you say that?" "Would you repeat that, please?" or "Why do you ask?"

If you're dealing with apparently good-natured banter that nevertheless has an inappropriate edge, Mackoff recommends fighting fire with fire, since humor is often the best method of reestablishing control. In her book *What Mona Lisa Knew: A Woman's Guide to Getting Ahead in Business by Lightening Up*, Mackoff offers this example: You're presiding over a meeting when a male colleague arrives late and announces, "I only came to this meeting because you're so pretty." You may feel like responding defensively with a remark like "This isn't a beauty pageant, it's a marketing meeting," but more effective would be "Then you should be pretty interested in what I have to say." It makes light of the situation without humiliating your colleague and thereby escalating the conflict. The ultimate message, says Mackoff, is "I know I'm in charge here, and your comments don't mean a thing."

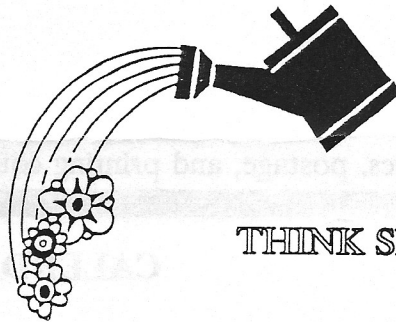
Still another tactic for dealing with sexist behavior is to play along with the perpetrator. Sandra Kurtzig, founder and CEO of ASK Computers in Mountain View, California, employed this approach when, at an investors' meeting, she was mistaken for an assistant by a client who asked her to get him some coffee. Kurtzig politely inquired if he would

like a doughnut to go with it. A few minutes after returning with the refreshments, a colleague of Kurtzig's arrived and asked the client, "By the way, have you met Sandra Kurtzig, the CEO?" Kurtzig smiled, and so did the offender, and that was the end of it. "I could have gotten angry," Kurtzig reasons, "but that would have made him defensive. What do I have to gain by getting annoyed?"

It is important, however, to distinguish between heckling and harassment, Mackoff points out. When the joking and remarks become a full-scale campaign by the perpetrator to make you uncomfortable and damage your credibility and effectiveness, it's time to take action. Document the offenses, warn the offender and discuss the matter with your supervisor.

But first, suggests Mackoff, try the light touch. Most sexist jokes and remarks follow the same pattern of belittling their target, so it's fairly easy to think up a response that will tilt the joker a little bit. If you can make him smile, he's much more likely to remember the point.

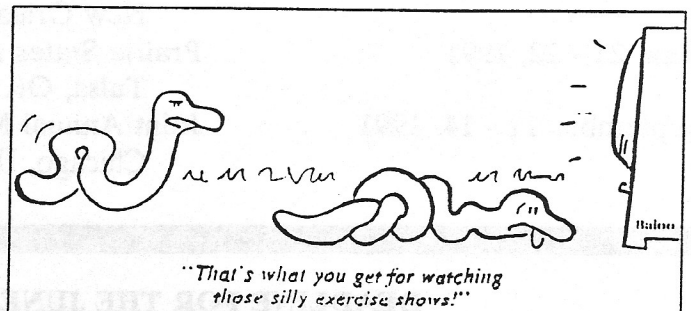
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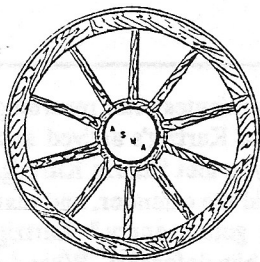
THINK SPRING !!!

"I am a slow walker, but I never walk backwards."

---Abraham Lincoln



"That's what you get for watching those silly exercise shows!"



THE SPOKESWOMAN



AMERICAN SOCIETY OF WOMEN ACCOUNTANTS - AMES CHAPTER NO. 158

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Graphics, postage, and printing courtesy of Northup, Haines & Associates, PC

CALENDAR OF EVENTS

| <u>DATE</u> | <u>EVENT</u> |
|-------------------------|---|
| May 7, 1991 | Board of Directors Meeting Ames Savings Bank, FSB |
| May 9, 1991 | Regular Membership Meeting ISU Campus |
| May 9 - 10, 1991 | Central California Bankruptcy Institute Fresno, CA |
| May 29 - June 2, 1991 | National ASWA Spring Conference New Orleans, LA |
| June 21 - 22, 1991 | Prairie States Area Conference Tulsa, OK |
| September 11 - 14, 1991 | Joint Annual Meeting of ASWA/AWSCPA Chicago, IL |

DEADLINE FOR THE JUNE BULLETIN IS MAY 20, 1991.