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WHAT'S NEW IN READING

By MARGARET W. TUMA, C.P.A.

If it seems odd for a National Manpower Council to bring out a 400 page volume titled *Womanpower*, consider their statement, "Women constitute not only an essential but also a distinctive part of our manpower resources."

In preparation for two years, this book consists of a Statement of the Council members setting forth their findings and recommendations for expanding opportunities for development of womanpower and for its effective utilization, and twelve chapters by the Council staff depicting the striking changes in women's employment, and the new place which work occupies in the lives of American women.

For many people, for employers considering the use of women in their organizations and for speakers whose topic touches on the place of women in our economy—to mention only two—this book should provide valuable source information.

Did you know? "A revolution in women's employment has occurred . . . nine out of ten American women are likely to work outside the home in the course of their lives . . . today's schoolgirls may expect to spend 25 years or more in paid work outside the home . . . six out of every 10 women now working are married and five out of 10 are over 40 . . . three out of every 10 married women are now working and, two out of every 5 mothers with school age children are in the labor force . . . among women with children past school age the proportion at work falls when the husband's income passes \$5,000 . . . but the percentage rises when the husband's earnings amount to \$10,000 or more . . ."

You will be interested in the facts, in the significant long-range developments cited and in the patterns found. Of particular interest are the twelve recommendations of the National Manpower Council.

"With respect to expanding the opportunities for the effective development of womanpower . . .

1. School and college officials, boards of education, and Federal, state, and local governments expand and improve educational and vocational guidance . . .
2. The Federal and state governments, employers, unions, and voluntary organizations cooperate to increase occupational guidance and placement

services for mature women who want to work . . .

3. The Federal and state governments, employers, labor unions, voluntary groups, and individuals expand their support of scholarship and fellowship programs . . .
 4. State governments, in cooperation with local communities, educational institutions, employers, and labor unions, initiate surveys to determine whether existing training facilities are adequate to meet the needs of mature women who want to work . . .
- "With respect to expanding the opportunities for the effective utilization of . . .
1. Employers hire, assign, train, and promote all individuals regardless of sex on the basis of their personal qualifications; labor unions strive to implement for all individuals the principle of equality of opportunity in employment; and both employers and labor unions take additional steps to apply the principle of equal pay for equal work
 2. Employers review their hiring, assignment, training, and promotion practices in light of the changes which have taken place in the education, skill, age composition, and work interests of women in the labor force, in order to insure that they make effective use of their women employees
 3. Employers experiment further with part-time and flexible work arrangements, so that they can draw upon the potential supply of women who want to work, but are not available for regular, full-time employment
 4. Management associations and personnel groups undertake studies for the purpose of appraising the experiences of business organizations which have developed new practices for utilizing their women workers more effectively and make their findings broadly available for use by employers
 5. The Secretary of Defense direct the Secretaries of the Army, Navy, and Air Force to review jointly their experiences with the utilization of women in uniform and to make their significant findings available for use by employers."

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ing what it owns and what it owes, as well as the current costs of the various operations within it.

While it would always be necessary to account for expenditures of appropriated funds, a system of accrual accounting would also make possible a record of the dollar value of inventories, of real estate and other property, as well as their application to costs.

Until all of the departments have adequate accounting systems under competent supervision, it will not be possible to know the real costs of operating the Federal Government or to prepare reliable combined reports for the entire government showing the accrued receipts and expenditures of the Federal Government, the fixed assets owned by it (real estate, buildings, equipment, etc.), the inventories and other working capital of the government, as well as the obligations payable by the government. In other words, if we expect to produce the kind of financial statements which every modern business institution must have, we felt it would be necessary to modernize the government accounting systems so as to know the accrued revenues and costs, as well as assets and liabilities of the Federal Government.

As for the saving of \$4 billion set out in our report, it is not possible to pinpoint this saving and indicate in detail where it may be accomplished. Necessarily, much of it must come in the Department of Defense, but we did not contemplate any reduction in the defense program. The saving can be brought about by better methods, better control, elimination of duplication in effort, reduction of excessive stocks of goods, greater efficiency and better organization.

So much for the work of our Task Force on Budget and Accounting. You are naturally interested in what has happened since our report was presented in June 1955.

A great deal has been accomplished since then—some by legislation, some by executive order, and some by voluntary adoption by the agencies.

The legislation passed included, among other things, the adoption of accrual accounting, but it did not provide for the adoption of accrual expenditure appropriation procedure. President Eisenhower has announced that he will recommend to the next Congress additional legislation to accomplish this further step.

A new staff office of accounting under the Director of the Bureau of the Budget has been set up, headed by an assistant Director

for Accounting. It is under the direction of Percy Rappaport, formerly in public accounting for many years, and a very able person. He and his staff are hard at work and have already brought about worthwhile improvements.

Meanwhile many of the agencies have selected competent comptrollers and progress is being made there as well.

A few months ago our committee met with representatives of the Bureau of the Budget, General Accounting Office, Treasury Department and Defense Department, and I was encouraged with the accomplishments to date and the spirit with which this whole program was being pursued. Obviously, the program will take a lot of time—it cannot be done overnight, but I am very hopeful about the eventual outcome.

In closing, I should like to pay tribute to the Chairman of the Commission, Mr. Herbert Hoover. He is a most remarkable man of tremendous capacity. It was amazing to see what an intimate knowledge he had of the problems we were dealing with, as well as the overall problems arising out of the functional organization of the entire Federal Government. He has made a great contribution toward better government.

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“With respect to increasing knowledge about the effective development and utilization of womanpower . . .

1. Universities, foundations, and government encourage and support research dealing with the impact of the increased employment of women upon family life, the rearing of children, and the self-development of women; upon the process of occupational choice among both younger and older women; upon the prosperity of the economy and living standards; and upon the availability of volunteer workers for community service functions
2. The Secretary of Labor initiate a comprehensive study of the maximum use which could be made of the actual and potential resources of womanpower in the event of a national emergency
3. The Secretary of Labor take the initiative in establishing a commission to review, in the light of recent changes in technology and the economy and in the composition of the female labor force, the consequences and adequacy of existing Federal and state laws which have a direct bearing on the employment of women.”