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American Woman's Society of Certified Public Accountants

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THE WOMAN C P A

BI-MONTHLY BULLETIN

of

THE AMERICAN WOMAN'S SOCIETY

of

CERTIFIED PUBLIC ACCOUNTANTS

VOL. II
COPY 1

October 1, 1938

THE ANNUAL MEETING

The Sixth Annual Meeting of the American Woman's Society of Certified Public Accountants was held at the Lake Shore Athletic Club, Chicago, on Saturday, September 17, 1938. At the first session, held at 11 A.M., the Minutes of the Fifth Annual Meeting were read and approved; reports were submitted by the Secretary, the Treasurer, and the Auditor. It was decided that a Committee should be appointed to draft more adequate provisions for treatment of delinquent dues, for the handling of resignations and reinstatements of members.

A Publications Committee was provided for, to be appointed by the President. This Committee will handle the preparation of the Bi-monthly Bulletin of the Society, as well as compile a history and year-book for the information of the membership.

After deciding that the Seventh Annual Meeting should be held in New York City on June 19, 20, and 21, 1939, an election of officers was held, the following being elected to serve for the coming year:

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| President - | Ruth P. Waschau, Chicago |
| Vice-President - | Grace A. Dimmer, Detroit |
| Secretary- | Mazie B. Bryan, Chicago |
| Treasurer - | Gertrude Priester, New York City |
| Directors - | Georgia Davis, Chicago |
| | Charlotte G. Liszt, Minneapolis |
| | Ida S. Broo, Indianapolis |

Luncheon then interrupted the business of the Society. At luncheon we were joined by a number of members of the recently formed Indianapolis Chapter of the American Society of Women Accountants, an organization affiliated with the American Woman's Society of Certified Public Accountants. These members of the American Society of Women Accountants also joined in the afternoon meeting.

After a report by the Legislative Committee, the Chairman of that Committee, Mazie B. Bryan, introduced Miss Josephine Casey of New York City who has been active in the work of the National Woman's Party. Miss Casey gave a talk on the Equal Rights Amendment, her talk being summarized in this issue of the Bulletin. The Legislative Committee report will be included in a forthcoming issue.

Ruth Waschau read the report prepared by Josephine Lowrie summarizing the findings of a survey made relative to positions open to women with accounting training. The first part of this report is presented in this Bulletin and the next issue will contain the balance of the report.

A fitting conclusion to the afternoon was Ida Broo's Report on the organization of the American Society of Women Accountants and her submission of the Constitution and By-laws of that Society for the approval of the Board of Directors of the American Woman's Society of Certified Public Accountants. Since Mrs. Broo and her Committee did an excellent piece of work in drawing up the Constitution and By-laws, the Directors had no hesitancy about approving them. Mrs. Broo's report is reproduced in this Bulletin so that all members may know the purposes and hopes underlying the organization of the American Society of Women Accountants.

At the dinner which climaxed an eventful day, Gertrude Priester of New York City was the principal speaker, using as her topic "Experiences of Women in Accounting." Miss Marguerite Lamar, instructor in accounting and auditor of Kent University, Kent, Ohio, gave a brief summary of the aims and purposes of the American Society of Women Accountants. A guest of honor at the dinner was Mrs. Esther Swiner Green, 6908 Lakewood Avenue, Chicago, Illinois. Because of the high grade made by Mrs. Green in the May, 1938, Illinois Certified Public Accountant examination, she was recently awarded a silver medal by the Illinois Society of Certified Public Accountants.

We, who attended, felt it was an enjoyable, instructive and successful meeting and our only regret was that more members of the Society could not attend. We trust that the three-day meeting next year will induce many members to make their trip to the New York Fair at that time and so be with us for the Seventh Annual Meeting. Start planning your vacations now and we'll have a grand time in New York next June.

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REPORT OF COMMITTEE ON
ORGANIZATION OF JUNIOR AUXILIARY

To The American Woman's Society of Certified Public Accountants:

Your Committee on the Formation of an Auxiliary Organization, junior to the American Woman's Society of Certified Public Accountants submits the following report:

Pursuant to instructions of the meeting of the American Woman's Society of Certified Public Accountants, held in September of 1937, in Chicago, your Committee proceeded to make a study of the best method of organization. As the members of this Committee were widely scattered, making it exceedingly difficult to hold committee meetings, an outline of the proposed organization was sent by the Chairman to the members of this Committee and to the President of the American Woman's Society of Certified Public Accountants. After study of this outline a meeting was held in Chicago on December 30, 1937, at which the entire committee, the President, and a number of members of the Chicago Chapter of the American Woman's Society of Certified Public Accountants were present. At this meeting the rough draft of the proposed Constitution and By-laws was approved, and plans completed for the formation of two Chapters, one in Indianapolis and one in Chicago, reports of such chapters to be made at the Annual Meeting of the American Woman's Society of Certified Public Accountants in September of 1938.

In accordance with such plan, the first meeting of the American Society of Women Accountants was held in Indianapolis in May, with three prospective members present. A skeleton organization was formed and invitations issued to twenty-seven prospective members to a meeting to be held in June. Ten persons were present at this meeting, and all joined the new society. A third meeting was held in July at which twenty-nine persons were present. Twenty-seven applications for membership were filed at this time. The fourth meeting was held in August. To this meeting invitations were sent to one hundred women. Fifty-eight were present at the meeting and twenty-three new

applications for membership were filed. Several additional applications have since been filed, and at this time the Society has fifty members in the Indianapolis Chapter.

In order to secure the benefit of advice regarding the formation of this Society from a variety of responsible sources, your chairman contacted a number of persons experienced in organization work, in accounting fields, and in closely related women's organizations, such as the National Association of Women Lawyers, legal sororities, etc. From the representatives of various Home Study schools and the Indiana University Extension Centre in Indianapolis, names of eligible persons were secured and invitations sent to them to attend a meeting at which the purpose and objectives of the Society were explained. The response (over fifty per cent of those contacted) proves the overwhelming popularity of such a Society. Response from professional men and women has been most encouraging. The Society has repeatedly been referred to as the "Most Constructive Forward Step taken by the Women in the Profession." Interest has extended far and wide, and inquiries have been received from six different states, from Canada, and from the Republic of Panama.

The quality of the membership in the American Society of Women Accountants is something to arouse the pride of every member of the American Woman's Society of Certified Public Accountants. Women in a variety of responsible positions have responded, and indications are that they will support the work of the Society enthusiastically.

A Constitution and By-laws, which has the informal approval of the Board of Directors of the American Woman's Society of Certified Public Accountants has been adopted, and formal organization completed. A plan of organization and general working program has been outlined. Copies of such Constitution, By-laws, and working outline are hereto attached.

Your Committee believes that its work is completed in that the new organization has been successfully launched. Members of the American Society of Women Accountants have come to this meeting to greet the members of the American Woman's Society of Certified Public Accountants, and join with them in the annual banquet. Officers have been chosen, and plans for further organization completed by such society. Your Committee believes, therefore, that further organization is properly the function of the American Society of Women Accountants and recommends that every member of the American Woman's Society of Certified Public Accountants actively interest herself in the American Society of Women Accountants, to the end that the year 1938-1939 may see the completion of a nationwide organization.

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EQUALITY FOR WOMEN UNDER THE LAW

Condensed from a talk given by Miss Josephine Casey before the Sixth Annual Meeting of the American Woman's Society of Certified Public Accountants.

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Working women were on the fence a long time before they stated they wanted the vote. I was not the first woman to ask for the vote before the Illinois Legislature. That had been done many years before I was born. But I was the first working woman to do so.

Many well-intentioned people are interested in so-called protective legislation and think they are doing a good piece of work. But it isn't only the women who will be benefited by equality in law. Equality helps the boy as well as the girl, and inequality injures the boy as well as the girl. Take an example from Georgia: A father might leave a fortune to a daughter, expecting it to be used for his grandchildren. If the daughter was a widow and remarried, everything she owned would go automatically to her new husband. The children of the first husband had to give way to the children of the second husband. Equality in the legal ownership of property by women in Georgia did away with that situation.

There was a law passed in New York preventing women from working at night. One woman who had a good typographical job lost her work because she couldn't work at night under the law. She had ambitions for her children, for their education, and she had saved money toward those ambitions. Before an exemption could be obtained, however, that woman's money was gone. She couldn't get steady work. These conditions kept her son from a college education; they not only hurt the woman but hurt the son as well. Such laws are far reaching in their effect.

An investigation was made in Massachusetts, by a fact-finding commission as to the reason industries had migrated from the State. The first cause was the woman's laws and the second cause was taxes. Industries migrated because women couldn't work and in some lines they were better trained and more efficient than men. Some industries moved out, others found the burden too great and started to move. Things are in a serious state in Massachusetts. I found that the police and firemen in New Bedford were being paid by the old whaling fortunes. Industry could not pay the teachers, the police and the firemen.

There are many illustrations. I could quote a thousand. The bindery women in New York reached \$29.50 a week through their union. When they put boys on night work at \$21.00 the wages of all women in that industry went down.

Regarding the Equal Rights Amendment - It is understood that the term "man" includes male and female. If not, the term "Brotherhood of Man" means brotherhood of males. And the Constitutional Provision for the right of all men to "Life, Liberty and the Pursuit of Happiness" is for males only. But if you - a woman - are the most intelligent and most efficient in your family, by going into a profession you raise the standard of the whole family, even of the brothers who are not as efficient.

Many fine women have organized to back up the Equal Rights Amendment which would write the word "persons" in the laws. The National Woman's Party states that "Equality is the law." I am here to back your legislative chairman in asking you to mobilize and defend that law.

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POSITION OPEN TO WOMEN WITH ACCOUNTING TRAINING

Purpose of Survey

The American Woman's Society of Certified Public Accountants came into being because of the desire of one woman to bring together women who hold the coveted degree. She put desire into action and soon found that many other women C.P.A.'s had the same urge and were anxious to join their efforts in perfecting an organization.

It was only natural that a group of this kind would be interested in broadening the opportunities for women in the accounting profession. It was equally natural that the first step in this direction was a survey to determine the types of positions now held by women with accounting training. Among the first official acts of the organization was the launching of this survey.

The work was undertaken in the spring of 1935 and the original intention was to complete it by the time of the annual meeting in 1936. This schedule was not maintained and the scope of the survey was not as broad in actuality as in plan. In spite of these failures to reach the ideal, it is felt that some value has resulted from the effort.

The survey work resulted in considerable correspondence between members of the organization, which has brought a feeling of acquaintanceship within the group. It is hoped that this may be strengthened during succeeding years through personal contacts at the annual meetings and through special efforts to "look-up" other members of the Society when business or pleasure takes a member into neighboring or remote cities.

In addition, the survey does reveal a wide range of positions by type and by industry which are open to women with accounting training. This should be encouraging to those now in the profession and should dispel some of the hesitancy often felt when advising young women who would like to go into this field but are doubtful of its opportunities.

Method of the Survey

At the start of the survey, the help of every member of the organization was solicited. Members were located in all sections of the country, in large and small industrial centers. Through these contacts it was hoped to find representative concerns in all types of business enterprise which would provide a sample of many kinds of positions in many fields of enterprise. Contacts were made through questionnaires and personal visits to companies, through personal interviews with women in important positions and through questionnaires to women graduates of commerce colleges.

Particular commendation should be given to the members in Chicago, Portland, Detroit and Marion, Indiana, for the thorough work which was done in these territories. The results from other territories were scattering and much of the Eastern Section was practically untouched.

The method of the survey, revolving about the members of the organization who were willing and able to devote their time to the work, precluded any claim for completeness of results. The findings, however, do cover a wide range of industries and institutions and should prove of interest to any who would like to see the place of women in the accounting field more firmly entrenched.

Results of the Survey

A total of 454 contacts were made during the course of the survey including 33 personal interviews, 171 completed questionnaires from industries and 249 replies from graduates of colleges of commerce.

In this way, information was secured from 48 different types of industries or institutions and covered 313 positions held by women with accounting training.

Of all the industries contacted there were only eleven which failed to reveal any women in accounting positions. These were replies from concerns in the following lines:- Brewing, Broadcasting, Men's Clothing Manufacturing, Haberdashery, Livestock Dealers, Logging Machinery, Millwork, Meat Packers, Steel Co., Taxi Cab Co., Wood Flooring. It is quite possible that the particular firms replying were so small as to offer little opportunity for any accountant either male or female. It is equally possible that a broader survey of these particular types of businesses would reveal important accounting positions held by women.

This does not mean that there were only eleven replies which showed that there were no accounting positions held by women. Actually there were replies from 81 different firms which stated that they had no important accounting positions held by women. However, among other data secured in the survey, it was found that other firms in similar lines of business were using women for accounting work. This seems to indicate that there are very few lines of trade or industry where the accounting work is not a possible goal for a woman. The frontiers have been crossed by women in the majority of the positions. Some particular concerns may be closed avenues but many other firms in similar lines of work are possibilities.

In the replies from college of commerce graduates, 195 reported positions which were dependent, at least in part, upon their accounting training, while only 54 were unemployed or occupied in positions which failed to make use of their accounting training. This too is a rather encouraging picture. Almost 80% of the women who were reached through lists supplied by colleges, were in positions which they could not have occupied without their accounting training. Would a survey of a similar list of men with accounting training from some institutions reveal a higher percentage of employment dependent upon their accounting education? The answer to this question will not be secured, but an example might well be cited of a prominent department store which makes a practice of employing young men who have just graduated from a nearby university, and specializes particularly in graduates of the Engineering College. Two of these engineering graduates have been responsible for the merchandising of ladies ready-to-wear and accessories.

These positions seem far removed from their background of training, and in a survey similar to this one, would appear in the unsatisfactory 20%, far afield from the type of position these men had in mind when taking their training, but actually interesting and well paid positions. Perhaps many of these 54 women, if contacted in later years, will be found in better positions, which could not have been reached without the fundamental business training resulting from the study of accounting.

NOTE: - The balance of this report, giving the results of the survey, will be published in later issues of the Bulletin.

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N O T I C E

All members who have not already done so are urged to send in to the Secretary as soon as possible the cards sent them requesting name, addresses, etc. These cards can then be turned over to the Publications Committee for use in compiling a Directory and Year-Book.