

1938

## Woman C P A Volume 2, Copy 2, December 1, 1938

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 2

December 1, 1938

COMMITTEES APPOINTED

For the coming year, the following committees have been appointed by our President, Ruth Peabody Waschau:

Amendments Committee

Chairman of the Committee- Grace A. Dimmer, Detroit  
Other Committee Members - Gertrude Priester, New York City  
- Grace Keats, Chicago

Legislative Committee

Chairman of the Committee- Clara Regina Stahl, Chicago  
Other Committee Members - Alma Rasmussen, Chicago  
- Helen Weil, Milwaukee

Publications Committee

Chairman of the Committee- Anna Grace Francis, Chicago  
Other Committee Members - Alma Merkert, Marion, Indiana  
- Mazie B. Bryan, Chicago

Junior Auxiliary Organization

Ida S. Broo, Indianapolis, will continue her work on Auxiliary organization.

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POSITIONS OPEN TO WOMEN WITH ACCOUNTING TRAINING

A survey- Continued from October Bulletin

The table below gives in outline form the breadth of opportunity for women who want to work with figures. Many of these positions may be routine jobs, many may require little of the advanced technique which is a part of the training in the better colleges and essential for anyone aspiring to the C.P.A. degree. But all of those who have minds capable of mastering the technique do not have the other qualities necessary for the assumption of responsible business positions. This is true of men as well as of women. Many positions with uninteresting titles are interesting, exacting and carry heavy responsibilities. It is regrettable that complete details of these responsibilities were not secured in all instances. However, the scope of the report could not have included them all, even if they had been secured. To any who are familiar with the industries listed an understanding of the type of work involved in these positions would be apparent.

Abstract

1 Owner

Accounting

10 Accountants	2 Members of Firm
1 Part Time Assistant Accountant	14 Owners
5 Senior Accountants	5 Partners
1 Staff Accountant	2 Secretaries
2 Auditors	2 Stenographers and Bookkeepers
2 Head Report Department	

Advertising

1 Bookkeeper  
1 Miscellaneous

Attorney

1 Office Manager

Automobile

2 Accountants 3 Bookkeepers

Auto Supplies

1 Bookkeeper

Bank

1 Accountant 1 Secretary  
2 Cashiers 2 Tellers

Building Supplies

1 Bookkeeper

Charities

1 Supervisor

Church

1 Traveling Auditor

City Government

4 Accountants	2 Bookkeepers	1 Miscellaneous
2 Auditors	1 Comptroller	1 Statistician

Commission House

1 Bookkeeper

Clubs

1 Assistant Office Manager 1 Property and Management Director

County Government

1 Assistant Bookkeeper 1 Stenographer

Creamery

3 Bookkeepers 1 Assistant Pay Clerk 1 Secretary & Treasurer



Insurance

1 Accountant	2 Bookkeepers	2 Clerks
7 Auditing Department	2 Cashiers	1 Secretary & Treasurer
	1 Solicitor	

Investment

1 Accountant	1 Statistician	1 Office Manager
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Laboratory

Law

2 Accountants	1 Auditor	1 Partner
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Library

1 Assistant in Order Department

Lumber Company

1 Bookkeeper	1 Assistant Bookkeeper
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Manufacturing

4 Accountants	4 Bookkeepers	3 Office Managers	1 Secretary & Treas.
1 Auditor	1 Executive	2 Assistant Secretaries	1 Asst. Treasurer

Mortuary

1 Office Manager	1 Secretary & Treasurer
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Music Store

1 Bookkeeper	1 Office Manager
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Oil Company

1 Bookkeeper

Printing

1 Bookkeeper

Publishing

2 Bookkeepers	2 Cashiers	1 Cost Accountant
1 Business Manager	1 Charge Clerk	

Real Estate

2 Bookkeepers	1 Secretary
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Retail Store

1 Auditor	1 Credit Manager
2 Bookkeepers	1 Office Manager

Security Dealers

1 Cashier & Bookkeeper

Social Service

1 Executive Secretary                      1 Finance Secretary

State Government

1 Auditor              1 Clerk

Theater

1 Bookkeeper

Transit Company

1 Private Secretary              1 Secretary & Treasurer

Unemployment

1 Accountant              1 Research Economic Service

United States Government

4 Accountants	1 Comptroller	1 Secretary
1 Accounting Clerk	8 Clerks	1 Statistician
7 Auditors	1 Examiner	1 Stenographer to C.P.A.
3 Assistant Auditors	1 Office Manager	

Utilities

2 Accountants	1 Report Clerk
1 Manager Accounting Department	2 Office Managers
3 Bookkeepers	4 Assistant Office Managers
1 Assistant Bookkeeper	1 Secretary to Executive Secretary
1 Assistant Chief Clerk	1 Statistician

MISCELLANEOUS (Lines of business not identified)

6 Accountants	2 Cashiers	1 Purchasing Agent	2 Secy.-Treas.
1 Auditor	1 Finance Secretary	1 Asst. Personnel Dir.	1 Stenographer
9 Bookkeepers	3 Office Managers	3 Secretaries	1 Stat. Clerk

Not taken into the above list and total were

100 Accounting Department in Utilities  
423 Accounting Positions in Railroads

Unusual Positions

The aim of all who are part of the economic world today is to find interesting occupation, carrying responsibilities commensurate with abilities and remuneration in line with the responsibilities. The foregoing tabulation indicates a wide spread in the types of business in which women with accounting training have found work. Some of the positions listed under uninteresting as well as unusual titles carried sufficient detail to picture further the scope of the activities. Only a few of these have been selected, but from the small group come many ideas of the opportunities which await those who seek them after proper technical training and earnest and imaginative application to the beginning tasks assigned. These examples are given by industry in the hope that they will open new fields of opportunity to beginners seeking a start or oldsters still seeking a more interesting field.

### Accounting

A university graduate reports her job as Assistant to the Office Manager in a large accounting firm. She compiles statistical data on employees, status of jobs in process and analysis work on accounts receivable.

### Bank

From Seattle, Washington, comes a report from a girl who started in as a Burroughs operator on customers' ledgers in a bank. She continued her studies of Accounting, Money and Banking, Business Law and was promoted to a teller's position in the Foreign & Domestic Exchange division.

### Church

A graduate of a mid-western University who majored in accounting found work with the American Lutheran Church which was a merger of three Lutheran Synods. The first years of this new organization were ones of adjustment, experimentation and re-alignment. Through her work in the executive office, she participated in this activity along several lines.

There was considerable work of a statistical nature in the establishment of methods of obtaining uniform statistics from each congregation and the preparation of permanent records on properties and funds of endowments and annuities. There was also the problem of preparing and installing a uniform accounting system for seven colleges supported by the Church. This led to work as a traveling auditor to check on work already established. Plans were in process for further uniform accounting installations in other institutions under the direction of the Church.

### Construction

One woman reported experiences both with public accountant organizations and security services. In the course of her experience, she was head accountant for a construction company engaged in building at the Chicago World's Fair.

### Education

From the West Coast an accounting major reports a very interesting array of duties in her capacity as Secretary of the School of Business in a large university. She keeps the books of account for the school, she supervises N.Y.A. workers assigned to the school, tutors accounting to some freshman and sophomore students and teaches some classes.

Another report shows a young woman acting as Treasurer of a college. Her training had been secured in the College of Commerce of the State University. Her experience had been in fields far removed from college finance, including work in a Bureau of Business Research and head accountant for a wholesale meat dealer. An opportunity as assistant to the treasurer of a denominational college in the state came to her through her university contacts. Within two years after accepting this position, she had been promoted to the Treasurer's job with all its responsibilities, involving management of endowments, budgeting of college expenses and active supervision of the day by day accounting for the institution.



### Fraternities

One woman acted as Accountant and Secretary in the central office of a well-known men's fraternity with chapters all over the country. Her work involved the work on the home office records as well as the supervision of the reports and financial standing of all the chapters.

Another fraternity position was found in the Dean of Women's office in a large university where a woman with accounting training spent her entire time working with the treasurers of local sororities to assure proper records of their financial activities and to guide and direct their financial programs into sound channels.

### Hotels

Two women report responsible positions in the Hotel field, one as Auditor and the other as Auditor and Assistant Manager. Both of these were important hotels in large cities. Even a layman's knowledge of hotels gives a bit of an insight into the interesting problems of an accounting and managerial nature which would be encountered in these positions.

### Law Offices

After obtaining a secretarial position, a St. Paul woman reports that she studied accounting and law at night schools. Ten years later she describes her present position as follows:- "About one fourth of my time is spent in public auditing and checking and writing of accounting reports. The remainder of time is spent in the general practice of law, specializing in tax, corporation, probate and bankruptcy law work. Have been admitted to practice before the Treasury Department and the United States Board of Tax Appeals.

### Manufacturing

In a tool manufacturing company, one woman started in as an assistant and is now chief accountant and has the title of Assistant Secretary.

A very different position is held by a college graduate who had college training in statistics and accounting. She is in the Research Department of the Industrial Relations Division of a very large industry. She feels that her college training has been of great help in the analysis of company records and data and in the building of reports with clear and concise tables.

### Library

A library seems a strange place for an accountant but a State University employs a woman to handle all orders, keep the financial records and transact all the business and financial matters pertaining to the library. She comments upon the opportunities for trained accountants in library finance.

Hospital

Several reports showed women accountants busy in hospital work. Probably some of these are more responsible than the one outlined, but this one involves the collection of accounts and also statistical studies and graphical analysis for the director. The position carries the title of Statistician and Assistant to the Director.

Publishing

A university accounting major entered the office of a company publishing a specialized magazine as a bookkeeper. She gradually absorbed the circulation work and now acts as business manager of the magazine.

Real Estate

An unimposing title of bookkeeper covers the responsibility of handling rentals for ten store and office buildings in a large city. She secured her position through her university where the real estate firm went in search of a graduate accountant.

SUMMARY

It should be remembered that this is a very small sample of the positions now held by women with accounting training. In spite of its small size, it is hoped that it does present a picture of the types of positions open to women who, equipped with proper technical training, have started in jobs which may lead to responsibility or have already attained these responsibilities. No effort was made to determine the remuneration attached to these jobs, but on the average, real responsibilities bring adequate compensation and recognition. Accounting itself is just beginning to gain its proper recognition among professions and among the aids to management of industry. Women have been growing with accounting and in accounting responsibilities. This knowledge should spur on to further efforts those who are already in the field and encourage younger women of ability to market it in accounting lines.

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Judging from the letters from members anxious to receive more of the above article than was printed in the October Bulletin, it would seem that further reports on "Positions Open to Women with Accounting Training" would be interesting reading in subsequent issues of the Bulletin. You are earnestly requested to send in articles from your locality similar to the examples given in the above Survey. You may address these to

Anna G. Francis,  
Chairman Publications Committee,  
The American Woman's Society of C.P.A.'s  
Room 848-Peoples Gas Building, Chicago, Ill.

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