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Leaders of Tomorrow

by JANE E. GOODE, C.P.A.*

Sometime ago, Kate Smith, talking to American women, said "Here you are—the new woman, the American woman, vintage 1941—and yet the same woman, a product of the American centuries, possessing as heritage the courage to meet hardship and disaster and the determination to fight for your rights and for the ideal of democracy. You are the one woman evolved from centuries of women—you are the fulfillment of an ideal!

What are you going to be tomorrow?

You college girls of today are lovely to look at, delightful companions, intelligent students with unlimited educational opportunities. You are living in an age when, perhaps for the first time in history, the accent is definitely on youth. Youth has organized, has denounced the management of older generations, has developed amazing salesmanship in getting what it wants in public and private life. In keeping with woman's traditional capacity for work, college girls have been fighting side by side with their brothers in this battle of youth while effectively carrying on a private war of their own—the fight for equal opportunity. The fight for equal opportunity was justified and it has by no means been won although much has been accomplished. Individually and collectively, you have been interested in the doors open to you when you left college and the prospects for satisfying development in your chosen field. In the last decade, the specter that haunted men and women alike was the fear that they could not get a job, any kind of a job. And the scarcity of jobs was a perfect counterattack in the fight to keep you from advancing in business and professional fields. Economic necessity is, in my opinion, one of the basic causes

for the active and bitter resentment existing between men and women today and that resentment is one of the problems you will be called upon to solve.

Suddenly business conditions have changed. I do not know whether the present activity will last until you are able to get a firm foothold on the career ladder. Perhaps you, too, must endure the heartaches and frustrations of your older sister. But in any event, I can tell you this: No matter how big or fantastic our dreams for the future may be, they are subconsciously based on the only thing we know—the past, and no one disputes the statement that tomorrow is going to be very different from yesterday. While I see no reason why you should give up your dreams, I do ask you to develop an awareness of certain fundamentals which are never more evident than in periods of great social change. These fundamentals have a universal application whether you confine your energies to family life, or are planning a different career.

Attitude toward Work

At the top of the list is a concept of work. Do you consider it a blessing or a necessary evil? Could you view drudgery, if you had to do it, as another experience, an acceptance of discipline, a challenge to your high spirits? Would you give your best to a mediocre job, trying to see possibilities in it, or would you neglect it as much as you dared and solace your vanity with self pity? Most jobs are just about as interesting as we want them to be. The machine age has spoiled us, our parents have spoiled us. Even our schools have failed to set tasks commensurate with our real abilities or which might spur us on to greater effort. Few of us are using more than a tiny fraction of the latent powers within us. Depressions do not come because the needs of the human race have been temporarily supplied. And as long as there are needs, there are opportunities. So, in addition to a capacity for work, leaders of tomorrow must have vision.

I heard of a young woman telephone operator who was attending a motor me-

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chanics course. She had already completed a parachute rigging course, was making preparation to study map reading and intended to take as many similar courses as she could in order to do a man's job if it became necessary. Now that isn't my concept of vision because a good telephone operator would be indispensable under any circumstances. In many respects, I think women are apt to be more visionary than men are, but that is a very different thing. The quality I have in mind is not monopolized by either sex. It is a realistic awareness of problems and a practical approach to the solution of those problems. The first presupposes knowledge and the second, wisdom.

Preparation for Tomorrow

Obviously this isn't any place for a discussion of knowledge. There are a few generalities, however, which should be considered in our preparation for tomorrow. It would be well to develop an insatiable curiosity about everything but not to satisfy that curiosity solely from the opinion of some authoritative person. Our own reasoning powers must be developed and trained to logical conclusions. All of us are guilty of the careless use of language which fails to express the idea we want to convey. If reading time is limited, it might be better to spend less on the best sellers and more on the masters of the English language. The adept in expression wields a power that is boundless. In the existing complex society, leaders in any field are directly influenced by the government under which they are living. With the very evident trend toward economic planning, it is imperative that every citizen take an active interest in government. An enlightened leadership, therefore, must understand another branch of knowledge—accounting. Wherever there is an exchange of services and commodities within an organization for economic, social, or political purposes, we have a business enterprise. Wherever there is a business enterprise, there is a need for accounting. It is the basis for the budget of the small home as well as that of the national government. It measures the activities of the Red Cross as well as the United States Steel Corporation and leads the management of both to a more effective control. Lord Stamp, the English

economist, told one of England's accounting societies that "a planned world could only be kept in working order by the phenomenal development of accounting; a half planned world will only be kept from chaos by almost a miracle of costing and impersonal accountancy."

We are going to need much wisdom in dealing with the difficult problems of human relationships; women especially because they haven't as yet learned to view present problems objectively. Of course, men don't either but apparently they aren't expected to! We must learn to view problems in the proper perspective. We must see them as the fate of our generation instead of as personal issues, for it is only through an adjustment to humanity, in fact to Life itself, that we may hope to have any success in our personal fortunes. And that adjustment comes in no other way than by a recognition of values, spiritual values. We may inherit property, keen minds, physical strength; we may acquire knowledge and fine ideals. But the spiritual values are not negotiable; they come from the inner experiences of our own nature. The woman's movement has come a long way and perhaps we are now approaching the final phase. At last, our goal is clear. We no longer need to do a man's work in a man's way to rid ourselves of an inferiority complex. Everything he has done, we have done and equally well. We thought we wanted independence but it brought personal pain because, in the way we used it, it meant isolation. What we really want is companionship and that is only possible when neither sex is dominant. Men and women function differently. If both understood and were true to the essence of their natures, together they might solve many of the problems now destroying them. If spiritually reconditioned, these adolescent tantrums we are suffering would cease and humanity would reach a mental maturity.

Woman's Role

It is a fact that women mature faster than men; they are more sensitive to justice; and they are far more experienced in adjustment. Women have an inherent spirituality because of their biological function, and it is by virtue of the very qualities which Nature has endowed them for that function, that they are preeminently

fitted for the role they must now play. Suffrage, education, business and professional training and experience. Everything they need to preserve the values our civilization has produced!

In these days when no individual can escape the prevailing sense of fear and insecurity, American men are going to need women for something beyond their traditional roles. If women fill that need wisely, mutual apprehension will be followed by mutual comprehension and appreciation and companionship. Side by side, each will experience the satisfaction of unrestricted personal development without which no individual can be happy.

It is up to the women to preserve the democratic ideal that people should be judged and rewarded according to individual competence and achievement. They must teach their daughters that equality means responsibility and raise their sons to neither fear nor resent woman. It is up to the women to use their talents for organization and construction. It is time they demanded more of themselves and not for themselves. It is time they accepted social responsibility instead of functioning solely as an "influence." They cannot expect equal rights while they continue to expect men to work and protect and think for them. They must support and have confidence in the work of other women. Unfailingly and in all relationships they must guard against the loss of personal dignity; curb their infantile reactions, their tendency to tear down without building up.

You college girls of today are more realistic than your older sisters. But cherish what they have accomplished for you; develop those accomplishments with your hearts as well as your heads. Think a little less about "what are the opportunities for us" and a little more about "are we doing enough." The world needs you. If you can rise above your personal egos, control your instincts and reach mental maturity, the world will make you the leaders of tomorrow.

**Have you made your reservation
for the convention?**

Accountants' Job Beckons Women

Reprint from the New York Times

Young women accountants who possess ability and "a sense of responsibility," are finding increasingly greater employment opportunities in their chosen field as a result of the progressive shortage of men accountants caused by the draft, according to Dr. Herman Feldman, dean of the City College School of Business and Civic Administration.

Dr. Feldman said figures supplied by the American Women's Society of Certified Public Accountants showed that there are only 170 certified women accountants in the nation. However, the activity of accounting associations in urging their member firms to employ women will undoubtedly increase this total.

Until the war, Dr. Feldman declared, women were virtually excluded from the profession because of the preference of employers for the numerically superior male accountants. This factor made it extremely difficult for women to meet the certified public accountant requirements of the State which demand one year of working experience before passage of the examination and two years of experience afterward.

Employment by large accounting firms will mean that women will have to maintain high standards of efficiency in all phases of the work, but post-war advantages, including the possibility of women-owned companies, will provide a great incentive.

"In this kind of a job," he declared, "a girl must not only be excellent in desk work but must be able to go into the field and investigate frauds, bankruptcies, and any irregularities in the financial conduct of a business. Not only ability but personality and a distinctly professional attitude are important assets in success."

Dr. Feldman pointed out that the employment office of the City College of Business and Civic Administration reported it had found no difficulty in placing the fifteen girls who had been recently graduated as accountant specialists. As a matter of fact, he added, the girls are demanding and getting a beginners' salary 20% larger than that usually paid to men apprentices.