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Employment Opportunities for Women in Business in the Post-War Period

By VIRGINIA M. DOERR

When peace is declared, our nation will be confronted with four major problems: (1) Reversion to peace-time production, (2) Demobilization of the armed forces, (3) Reduction of the speeded-up tempo of war-time production to the normal level, and (4) Rehabilitation in our own country and in Europe to restore normal living conditions.

Every industry or business that has engaged directly in the production of war-goods will face the necessity of revamping its entire production schedule in reverting back to the manufacture of those goods which formerly comprised the normal output, regardless of whether the goods were for the use of the consumer or the producer.

The problem of reversion is of little significance unless further analysis is made and some of its implications are considered. The worker on the job will have to re-adjust himself to the performance of new tasks or tasks he has not performed for some time. Machinery that had been put aside during the war will be set up again, and where needed, adjustments and repairs will be made to get it in working condition. Equipment that had been converted to the production of war-goods will be reverted to its former use. All machinery or equipment that has become obsolete or worn out will be replaced by new, modern equipment.

Companies that have expanded temporarily to meet excessive war demands will relinquish additional branches or departments which had been set up for that specific purpose. Plants that arose out of a war need will close. Plants that closed as a result of war conditions will re-open.

To prevent disturbances in the post-war period, management will have to function effectively and efficiently in bringing about the above-mentioned adjustments. A new production schedule will be established, the probable demand will have to be estimated and the amount of output that can meet that demand will have to be determined. To execute these tasks skillfully, management will have to integrate and correlate all the factors of production. Management

would be lost in a maze of confusion if it were not for the well-trained office staff that can render invaluable services during the readjustment period. In this connection also, the well-trained accountant who can compile data, compute trends, analyze and interpret figures, and make estimates will be indispensable.

The second major problem listed was that of demobilization of the armed forces and providing a place for the returning men in society. The majority of these men will seek their former positions or alternative jobs. Many will pursue further education or vocational training. Others will remain in the Service. Immediately we wonder whether there will be sufficient jobs available for all these men. Many of the women in business and industry who accepted temporary employment for the duration will leave their jobs to re-establish homes. From this standpoint, additional jobs will be available. With the cessation of war-goods production, it would seem that an unemployment hazard would arise. However, as already mentioned, this will be largely offset by the demand for labor in alternative industries which are opening again to produce consumers' goods.

The women in business who have permanent jobs and wish them to remain so, can not be looked upon with disdain for holding positions rightfully belonging to the returning forces. Originally, a need arose for trained office workers. Women met this need. The men were already occupied, so did not compete with the women for these jobs, nor did the women displace any male office workers. In the post-war period there will be no competition for these jobs. Few, if any, of the returning men will have the necessary skills and training to perform the various tasks of office positions. It would in all probability be unwise for women to relinquish office positions to provide employment opportunities for the returning men. As previously mentioned, the skilled and experienced office staff will be indispensable to management in the post-war adjustment period.

The third major problem mentioned was that of reducing the keyed-up tempo of war-time production. At the present time, most industries are operating at capacity production, causing the volume of production to be greatly above normal. A statement such as this is not actually realistic. It would be better to say the volume of production in certain fields is greatly above normal, for in some lines it has been considerably decreased and in other lines, completely curtailed.

Undoubtedly when the war is over, peak-load operations will cease and normal operations will be restored. At first thought it would seem that this would result in unemployment, since capacity production will not be necessary. It must be remembered, however, that the great demand for goods that were forgone during the war will prevent any drastic decline in the total volume of production. In all probability the business index in the post-war period will remain considerably above normal. The most difficult problem will be that of preventing the index from rising to the inflationary boom level with the resultant collapse and primary post-war depression.

The fourth major problem listed was that of rehabilitation. Rehabilitation will have been effected when the three problems already discussed have been overcome and also when those goods essential to everyday life that have been forgone during the war are once again produced and made available for public consumption.

In discussing these problems no attempt has been made to analyze each in detail. It has been the purpose of this report to consider in general some of the implications of the post-war problems as related to employment opportunities for women in business. Thus, some of the reasons have been presented why it may be expected that post-war employment opportunities for business women will be enhanced.

All our human resources must contribute to bringing about readjustment efficiently. As we realize during the war, the best way to utilize human resources is for each individual to do that which he can do best—let us likewise keep this in mind in the post-war period.

Is This the Right Time To Attack Married Women's Separate Property Acts?

From a letter by

Robert H. Montgomery, C. P. A.

The attack has started. A real danger threatens. The Treasury says: "Let's have joint returns — England required it." But the Treasury fails to disclose that England does not tax capital gains and husbands there are still the favored spouse in more ways than one. Let's work out our own tax laws.

Germany seems to be returning to barbarism and denial of individual rights but this is no reason for the United States to follow suit.

In the case of *Hoepfer v. Tax Commission of Wisconsin*, decided in 1931 by the U. S. Supreme Court, Justice Roberts said: "Since, then, in law and in fact, the wife's income is in the fullest degree her separate property and in no sense that of her husband, the question presented is whether the state has power by an income-tax law to measure his tax, not by his own income but, in part, by that of another. To the problem thus stated, what was said in *Knowlton v. Moore*, 178 U. S. 41, is apposite:

"We have no doubt that, because of the fundamental conceptions which underlie our system, any attempt by a state to measure the tax on one person's property or income by reference to the property or income of another is contrary to due process of law as guaranteed by the 14th Amendment. That which is not in fact the taxpayer's income cannot be made such by calling it income."

The pending tax law should not monkey with uncertain and highly vulnerable subjects of taxation. Let the law be clear and certain and the full burden will be met, maybe not cheerfully, but surely with no thought of evasion.

Over several hundred years the question of women's rights (if any) was debated, sometimes temperately and oftentimes the opposite. Courageously the women asserted their God-given rights, equally just from any fair man's viewpoint. Finally justice prevailed and the rights of women to vote, to hold office and to retain possession of their separate property were established, it was assumed, for all time.