

10-1942

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### Recommended Citation

Liszt, Charlotte G. (1942) "Opportunities for Women Accountants in the Federal Civil Service," *Woman C.P.A.*: Vol. 5 : Iss. 7 , Article 4.

Available at: <https://egrove.olemiss.edu/wcpa/vol5/iss7/4>

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## Opportunities for Women Accountants in the Federal Civil Service

By CHARLOTTE G. LISZT, C. P. A.\*

A member of the American Women's Society of Certified Public Accountants recently propounded the following statement: "Accountants are of necessity taking a larger part in governmental operations than before. I have often wondered what part, if any, women are taking in that; what, if anything, the tremendous increase in Washington business population has meant in the progress of women." This same thought has, no doubt, been voiced by many other members.

Studies made by the United States Department of Labor (1\*) indicate that on December 31, 1938, 7,000 accountants and auditors were employed in the Federal service. Of this total, 750 or 10.7 per cent were women, of whom 640 or 85.3 per cent earned \$2,000 or over per annum; the median salary for the entire group was \$2,638. On the same date, a total of 6,500 accounting, fiscal, and payroll clerks was employed. Of this total, 1,525 or 23.5 per cent were women, of whom 225 or 14.8 per cent earned \$2,000 or over per annum; the median salary for the entire group was \$1,640.

Records of the United States Civil Service Commission indicating, for the years since 1938, the number of women who have taken United States civil service examinations for various kinds of accounting positions, the number who passed, and the number who passed, and the number who received appointments, furnish further information on this subject. The tables below show that persons attaining eligibility and receiving appointments during the years ended June 30, 1940 and 1941.

It is apparent from these statistics that up to June 30, 1941, women accountants had made insignificant progress insofar as employment in the Federal civil service

was concerned. Unfortunately statistics covering the period ended June 30, 1942 are not as yet available. One might be inclined to believe that the figures for the period since June 30, 1941 would present a different picture, because of increased activity due to the war effort and the enlistment and drafting of men for the armed forces. However, the following statement issued on July 7, 1942 by the Accounting and Finance Unit, Examining Division, United States Civil Service Commission, indicates that the situation has not as yet changed appreciably.

(\*1)

"It is estimated that approximately 50,000 applications were received in response to examination announcements No. U-109 and U-123 of 1941. Very few women qualified in these examinations.

"The greatest demand is for people with cost accounting and public accounting experience. Such qualified individuals are wanted by the RFC, Navy, and Air Corps. Very few women have had the background that would qualify them for positions of this nature.

"At the present time qualified cost and public accountants are invited to file under Recruiting Circular No. 73. Although there are no accounting examinations open at the present time individuals with accounting or auditing experience should file their applications with the Commission. The qualifications of individuals who file will be carefully reviewed and coded and their applications will be considered for filling positions for which individuals with qualifications similar to theirs would be appropriate.

"The best opportunities for women in the accounting field today are in the Voucher Audit Clerk Field (\$1800 to \$2000). Agencies usually request individuals with Federal voucher audit experience."

(Announcement No. U-109 covered an unassembled examination

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(2)

**EXAMINATIONS—PERSONS ATTAINING ELIGIBILITY, FISCAL YEAR ENDED JUNE 30, 1940**

Title of Examination	Examined			Passed			Failed	
	Men	Women	Total	Men	Women	Total	Men	Women
Accountant, chief .....	1		1				1	
Accountant, cost .....	3	2	5				3	2
Accountant and Auditor .....	3		3				3	
Accounting and auditing assistant .....	85	31	116	16	9	25	69	22

(3)

**PROBATIONAL AND PERMANENT APPOINTMENTS, FISCAL YEAR ENDED JUNE 30, 1941**

Examination from which appointed	Departmental			Field			Range of entrance salaries
	Men	Women	Total	Men	Women	Total	
Accountant, cost .....				2		2	\$3200
Accountant, principal .....				1		1	3800
Accountant and auditor .....	1		1	12		12	\$1800- 3200
Assistant .....				1		1	2600
Accounting, special consultant.....				1		1	3800
Accounting and auditing assistant .....	1		1	97	2	99	1260- 1800
Senior .....	3		3				2000

for Project Auditor, and U-123 an unasssembled examination for Accountant. The salary range for positions to be filled as a result of both these examinations was from \$2,600 to \$5,600 per annum. Recruiting Circular No. 73 calls for Cost Auditors and Accountants, salaries for these positions also ranging from \$2,600 to \$5,600 per annum.)

The failure of women to pass the examinations is by no means proof that they cannot handle accounting positions. It is rather an indication that many who take the examinations do not possess adequate experience and training. Women hesitate to study accounting because they know in advance that they may face hardship in obtaining employment. Those who acquire a thorough accounting training encounter difficulty in securing employment of the quality required under the Civil Service examinations. Since most examinations for accounting positions at the higher salary levels are graded entirely, or in large part, on the basis of education, training, and experience, with especial emphasis and weight placed on experience, it is understandable that a large percentage of the women applying would fail to qualify.

In spite of the fact that at present Government agencies do not seek the services of women accountants, the United States Civil Service Commission urges women to

enter this field. In a booklet entitled "War Service Opportunities for College and University Students", prepared by the United States Civil Service Commission under date of April 15, 1942, and distributed by the American Council of Education, the following statements appear in connection with opportunities with the Federal Government in the accounting field: (6\*)

(\*6)

"The special need now in accounting work is of the higher level and of a specialized type. The war program is requiring a great number of accountants in the higher grades. Persons trained as cost engineers, cost accountants, and public accountants are urgently needed to fill various positions in the Federal service. *Public accountants* are particularly needed in many jobs. Direct recruiting under the War Regulations of the Civil Service is now used to find such qualified persons."

"Women to a much greater extent should be encouraged to enter the various fields of accounting."

This is an indication that the United States Civil Service Commission is cognizant of the fact that it will become increasingly necessary to employ women to take the place of men accountants called into the armed forces, in spite of present desires of Federal agencies to the contrary.

Here is a great challenge to the woman

(4)

**EXAMINATIONS—PERSONS ATTAINING ELIGIBILITY, FISCAL YEAR ENDED JUNE 30, 1941**

Title of Examination	Examined			Passed			Failed	
	Men	Women	Total	Men	Women	Total	Men	Women
Accountant:								
Chief .....	1		1				1	
Principal .....	1		1				1	
Cost .....	4		4				4	
Transportation statistics .....	1,024	39	1,063	70	1	71	954	38
Chief .....	224	2	226	7		7	217	2
Chief, assistant .....	77	4	81	14		14	63	4
Senior .....	289	4	293	31		31	258	4
Accountant and auditor .....	537	5	542	532	5	537	5	
Assistant .....	9,919	633	10,552	2,064	34	2,098	7,855	599
Associate .....	776	9	785	776	9	785		
Principal .....	245	1	246	245	1	246		
Senior .....	178		178	178		178		
Accounting and auditing assistant ..	47	27	74	10	4	14	37	23

(5)

**PROBATIONAL AND PERMANENT APPOINTMENTS, FISCAL YEAR ENDED JUNE 30, 1941**

Examination from which appointed	Departmental			Field			Range of entrance salaries
	Men	Women	Total	Men	Women	Total	
Accountant:							
Cost .....				4		4	\$2600-\$3200
Transportation statistics .....			1				3200
Chief .....	1		1				4600
Senior .....	2		2				3500
Accountant and auditor .....				2		2	3200
Assistant .....				1		1	2600
Accounting and auditing assistant ..	14	25	39	436	32	468	1440- 2000
Accounting clerk .....				2		2	1925- 2250

accountant. Women in other professions have made notable success, both in Government service and in private industry; the accounting field should be no exception. The accomplishments of such women as Lucille Foster McMillin, United States Civil Service Commissioner, Frances Perkins, Secretary of Labor, and Mary Anderson, Chief of the Women's Bureau, Department of Labor, are ample evidence that women can succeed, and have succeeded, in making a place for themselves in the service of the Federal Government.

If the woman accountant wishes to establish herself in the profession, she must first of all be ready to exert the effort to do so. Is not the present apparent lack of opportunity due in large part to the fact that comparatively few women enter the field of accounting because they are unwilling to put up a struggle, and that still fewer show any inclination to enter the Federal civil service? If women accountants wish to receive recognition, it will be necessary for more of them to enter the field; an increase in number will, in itself, force increased recognition.

It will be far from an easy task to overcome the prejudice which still exists insofar as the employment of women account-

ants is concerned. A great deal of continuous and concerted effort will be necessary, but a more timely opportunity has never existed. It is incumbent upon the woman accountant to come to the aid of her country now when she is most needed.

Whatever the reason may be, the fact remains that now, more than ever before, an objective measurement of accomplishment will prevail. The woman accountant can and must meet this challenge, and entrench herself so permanently in the accounting profession, that the layman will no longer view with doubt and suspicion her status as accountant.

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