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On The Twenty-Fifth Anniversary Ida Broo Looks At ASWA.

What are my thoughts looking back over the 25 years of membership in the American Society of Women Accountants and at the same time looking to the future? Has the organization made satisfactory progress in realizing its initial purposes, which were: To improve the efficiency of its members in their profession; to further the opportunities in the profession for women; and to establish a good fellowship among members of the accounting profession?

As you are aware, the American Society of Women Accountants was organized by the American Woman's Society of Certified Public Accountants because it was felt that lack of opportunity rather than lack of ability prevented women from being substantially represented in the accounting profession. In 1937 there were but 130 women certified public accountants in the United States. With the population at that time standing at 130 million, this represented one in a million. Since then the number of women who acquired certificates has increased ten fold.

The American Society of Women Accountants is broader in scope than its parent organization because it admits to membership women not certified but employed in accounting, teachers of accounting and advanced students of the profession. The Indianapolis Chapter was chartered in 1938 with three members. Today there are 75 chapters with over 3500 members.

Through chapter programs, regional and national meetings, members have opportunities for exchanging ideas, for keeping current on professional developments as well as enjoying fellowship with other career women. Two regional meetings in the immediate future are scheduled for Indianapolis, May 16-19, and Sacramento, June 14-16. I would like to extend my personal invitation to celebrate our 25th anniversary at Indianapolis. Please try to be there.

Sincerely,

Ida S. Broo, Founding President

Their main shortcoming seems to be that they are still too narrow and conservative. To serve as a sound foundation, the body of prospective postulates must be broad and general, international in character, although developed principles and practices may be subject to modifications in view of specific situations existing in different parts of the world. The search for postulates must also extend into the boundaries of the field and must take into consideration that accounting is not only affected by social and economic conditions, but also affects actions in various fields through its results because of its co-extension with all human action in its economic aspects.

Because of the necessity of a uniform international approach there seems to exist an urgent need for a more permanent form of international association of the accounting professionals of the world, such as this periodic international congress provides. What is needed is a permanent international forum of some sort, where professionals and theorists of our discipline could exchange new ideas, criticize and modify old ones and where they can participate in the present evolutionary undertaking of crystalizing a sound framework

of international postulates and principles.

A vital demand also seems to exist for an international publication, where articles of broad interest are translated and published in the major languages to enable world wide interchange of ideas, experiences and inspiration by accounting professionals without the necessity of time-consuming search and interpretations by each.

Such a combined effort could accelerate tremendously the present constructive research task and could assure international uniformity and future progress.

The time has come where accounting, the most dependable quantitative device for measuring and appraising performance and progress of individual business units as well as whole economies, is faced with its greatest challenge ever encountered. A challenge where it has not only to prove that it is capable of providing accommodations for financial reporting and controlling which are in harmony with the requirements of the rapid developing and changing economies of our days, but where it has also to prove that it has reached the maturity of a true science. Let's make this transformation process an international effort and success.