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# Women Accountants in Scotland

Johne Souden, C.A.

It was not until after the First World War that women became eligible for membership of the Chartered Accountancy bodies in the U.K. The first woman Scottish C.A. was Isabel Guthrie, now Mrs. Clyne Lochhead, who had served her apprenticeship in Glasgow with the firm of Ballantyne & Guthrie and was admitted to membership of the Institute of Accountants and Actuaries in Glasgow in 1923. Helen M. Somerville, J. P., who has been prominent in Professional and Soroptimist circles for many years, became the first woman member of the Society of Accountants in Edinburgh in 1925 and has continued in practice as a partner in the firm of Wallace & Somerville since 1929. Over the intervening years numbers have gradually increased and there are now 175 women members of the Institute of Chartered Accountants of Scotland which came into being through the amalgamation of the three Scottish bodies in 1951. Their present activities are summarized (on a percentage basis) below:

|   |            |
|---|------------|
| In practice on their own account or partners in professional firms                      | 8%         |
| Assistants with professional firms  | 28%        |
| In commerce and industry including health service, universities, local government, etc. | 18%        |
| At home; housewives; retired  | 46%        |
|   | <hr/> 100% |

55% of the women members of the Institute are married. Of the total of 175, 42 are in England or Wales, 23 abroad and the rest have remained in, or have now returned to, Scotland.

Prior to 1960 there had been no activity on a corporate basis so far as women members were concerned but towards the end of that year a dinner was held in Edinburgh following which it was decided to form a group to be known as "Lady Members' Group of the Institute of the Chartered Accountants of Scotland." Its objects are: firstly, the holding of an annual function and other informal meetings in the Scottish cities and, secondly, the encouragement of women members to take an active part in the affairs of the Institute itself and to give such support as they can to girl apprentices during their training. The annual functions have been well supported and in addition to women members attending, it is customary for the President, the Vice-President and the Secretary of the Institute and other members of standing to be present as guests.

During the past four or five years an increasing number of women members has attended the Institute's Summer School which is held at the University of St. Andrews each year. Seven women members of the Institute were present at the Eighth International Congress of Accountants and the group was also represented at the International Conference on Accounting Education which was held the following week at the University of Illinois. During the European Congress of Accountants, which took place in Edinburgh in the early part of September 1963, the opportunity was taken to entertain visiting women members from other accountancy bodies in the U. K. and the continent of Europe; and the chance for an exchange of views on professional matters was much appreciated by all those present.

It is generally agreed by those who have taken part in its activities that the group has provided excellent opportunities for the personal contacts and mutual discussions of professional problems which are essential for the purpose of maintaining the high standards which the Scottish Institute and its fellow professional bodies expect from their members.

## Public Accounting (continued)

have predominated in the states of New York, California, Illinois, Texas and Washington.

Women of requisite aptitude and ability have an heritage laid down for them by women who have successfully pioneered in a profession which is steadily growing. Against opposition which has somewhat subsided, women who are both steadfast and sincere in their efforts should find it less difficult to build their careers in the profession of public accounting.

<sup>1</sup>U. S. Department of Labor, *Manpower: Challenge of the 1960's*, Washington: U. S. Government Printing Office, 1960, page 7.

<sup>2</sup>Grace S. Keats, "Looking Back and Forward," *The Woman C.P.A.*, December, 1957, page 4.

<sup>3</sup>Maurice H. Stans, "The Future of Accounting," *The Illinois Certified Public Accountant*, Volume XV, No. 4, June, 1953, page 28.

<sup>4</sup>AWSCPA, Unpublished Report, 1961.

<sup>5</sup>Jennie M. Palen, "Will Women Hold Their Place in Public Accounting," *New York Certified Public Accountant*, XVI, May, 1960, page 244.

<sup>6</sup>Palen, *Women in Public Accounting*, American Woman's Society of Certified Public Accountants, 1951, not paged.

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