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WHY COLLEGE - WHY ACCOUNTING?

Elaine Theus
Parma, Ohio

College

What does it mean—what is this thing called college? Why go to college? Why submit yourself to the pressures of more schooling at great financial expense?

These are serious questions that many high school students have asked and have been asked. It has been asked of me and perhaps I can tell you why I chose to further my education and, in the process, convince you to do the same.

You have probably heard or seen statistics telling how much more money a boy will earn if he has a college degree than if he has only a high school degree. This is fine for the boys, but what does it mean to a girl who will probably marry and raise a family? Chances today are good that even if you do marry and have children, many of you here today will go back to work, so that college degree will come in handy. You become a fuller person by going to college—enabling you to be a better mother, wife and member of your community.

What It Is

College is a time of life for people to pack experience after experience into the four years they are on the campus. If this country of ours is called the melting pot of the world, then college must surely be the center of that melting pot. Since I entered Western Reserve University in the Fall of 1965, I have met people from all over the country—New York to Hawaii—and from all parts of the world—England, Germany, Hungary, India, and Saudi Arabia.

One of the best features of college is the time you can spend in informal discussions with people of all kinds of backgrounds and different opinions; it is a chance like no other for you to test new ideas and doubt old ones; to discuss the pros and cons of all of them and to decide for yourself which of these you really believe in.

College is your chance to decide for yourself and to be responsible to yourself for that decision. How you pass your college years is pretty much up to you, the individual. Although there are still some restrictions on the hours that girls keep, these are generally being relaxed; supervision by the deans is giving way to allowing the student the opportunity to decide for himself how to lead his life.

As a college student, it is up to you to decide how often you will or will not attend class; the amount of time spent in outside preparation for each class varies from one to three hours for each hour spent in class and how much time you will spend depends on you.

Where The Action Is

You no longer have everyone telling you how to use your time. Clubs and activities abound. There are the purely social organizations such as sororities and fraternities and there are volunteer groups of all kinds. There are student government groups for the dormitory students and for the commuting students.

In a university like Western Reserve, you find people of the Catholic, Protestant and Jewish faiths—as well as atheists; you will find students that support the war in Vietnam and those that oppose it. There are language clubs, the university newspaper, an FM radio station, a literary magazine, a debate team. With so many activities it is hard, but you must decide which to join and how much time to spend in each.

ELAINE THEUS, a recipient of a scholarship from the Cleveland Chapter of the American Society of Women Accountants, presented this paper at the Chapter's Annual Students' Tea honoring outstanding senior high school book-keeping students in February, 1967.

The paper was chosen to be printed as a companion piece to Dr. Ramanaukas' scholarly "ACCOUNTING AS A MEANS OF MEASURING PRODUCTIVITY" to remind those mature in the accounting profession of the problems of the young mind groping for the threshold of maturity and of a career.

The paper also emphasizes to the mature accountant the evolution of the profession in the past fifteen to twenty-five years. The accounting major of today takes as a matter of course the usage of the computer as a tool to free accountants from monotonous detail and to allow them time for participation in management decisions on a policy-making level.

—The Editor

Free To Choose

Even the courses that you take in a liberal arts school are very much yours to choose. There are basic requirements of all students in the university. There are also the required subjects that you must take in your major field of study. But, with these out of the way, it is for you to decide which things you will study. I have taken courses such as English, accounting and economics—all required—and just for my own enjoyment, things such as political science, Spanish and judo.

I Chose Accounting

With all of these areas to choose from, why have I chosen accounting as my career? To be honest, when I started at Reserve I was planning on entering the marketing field in the area of advertising. I had never even thought of majoring in accounting, just shrugging it off as a man's field and thought no more about it until I took an introductory course that was required of all students in any business field. By the end of my second semester course in accounting, I was convinced that this was the place for me.

It is hard to pinpoint exactly why I like accounting; it is an interesting field, and a most satisfying line of work.

It is also an occupation that is definitely changing and moving forward. Women are now gaining more challenging positions in companies—and Certified Public Accounting firms are now hiring women accountants in increasing numbers.

With the introduction of computers, many time-consuming and routine tasks that have belonged to accountants for years are being taken away, freeing the accountant for more important jobs such as helping management in policy-making decisions. But to be able to move with this trend, those entering the accounting profession will have to have more and better education in liberal arts areas as well as business.

It Is Up To You

It is up to you to decide what to do with your life. By going to college, you will be

REQUIEM TO THE GREEN EYESHADE

The text and picture below are reprinted, by permission, from the December 1967 issue of THE CPA, the membership bulletin of the American Institute of Certified Public Accountants.

THE OPTIMISTIC ACCOUNTANT

CHRISTMAS SHOPS AT JENSEN'S—
HER FRIENDS EXPECT HER TO BE WITTY AND ORIGINAL



Fifth Avenue recognizes the chic accountant . . . on her the eyeshades look good.

A leading specialty shop ran a full page ad in *The New York Times* and a window display at its Fifth Avenue location on "the optimistic accountant" as part of its series on successful professional people.

better equipped to survive in today's business world—to move up with the new ideas and methods that are constantly being introduced.

Don't be left behind—join in making this a better world.

TWENTY-FIVE YEARS AGO IN THE WOMAN CPA

We are told that the Federal government is making an attempt to eliminate duplication of reports by businessmen by having a centralized agency review all forms and questionnaires sent out by the various departments, bureaus and agencies. This is very commendable, but how about the duplication of auditing by these same departments, bureaus, and agencies? Many a business man complains that his accounting department is seriously hampered by the many examinations and investigations made, with income tax audits, OPA audits, WPB examinations, Wage and Hour Division examinations, payroll audits of many kinds, and many others, including the public accountant. Why wouldn't it be possible to work out a clearing house for the information required by the various governmental agencies and not subject the same set of accounts to a great deal of duplicate auditing? There may be many hindrances and problems arising in connection with such a plan but we believe it is worthy of some thought.

From "The President's Column" Mary C. Gildea, CPA, President February 1943