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Editor's Notes

American Woman's Society of Certified Public Accountants

American Society of Women Accountants

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Editor's Notes

In This Issue

Our feature article this time is a companion piece to a related article in the July 1974 issue. For some time the Boards of Directors of our two sponsoring organizations felt the need for statistical data on the membership in order to answer inquiries from young women considering a career in accounting, from executive search and other employment agencies, and from other women's organizations. The two Boards of Directors therefore authorized surveys of the membership of the two organizations to be conducted during the 1973-74 administrative year.

Dr. Elise G. Jancura, CPA, was responsible for the survey of the membership of the American Woman's Society of Certified Public Accountants and reported the results of her survey in the article "The Woman CPA: A Professional Profile" in the July 1974 issue of THE WOMAN CPA.

The survey of the members of the American Society of Women Accountants was conducted by Constance T. Barcelona, Dr. Clara C. Lelievre, CPA, and Dr. Thomas W. Lelievre, CPA. Because the cost of a survey of the total ASWA membership would have been prohibitive, they surveyed only a statistically sound sample of the ASWA membership in addition to the AWSCPA membership. This second survey included some of the aspects of the first survey, but it also contained many questions designed to find out the job satisfactions and experiences with sex discrimination of the members. In order not to duplicate information already contained in Dr. Jancura's article on AWSCPA members, their article concentrates on the responses to the attitudinal questions. We think you will find it very

interesting reading.

Our second major article is adapted (and translated into American English!) from an article by Anna B. G. Dunlop who edits *The Accountant's Magazine*, the official monthly journal of The Institute of Chartered Accountants of Scotland. Ms. Dunlop conducted a very informal survey to find out how many women are members of institutes of professional accountants like the AICPA. Her results confirm what we have suspected all along: we are a tiny minority in public accounting all over the world. Because there are several thousand women CPAs in the United States, including partners in the prestigious international public accounting firms, we tend to think that women do better here than they do in other countries. Ms. Dunlop, however, found out that, although the United States leads in absolute numbers of women in public accounting, in relative terms we are only average and far behind the leader: the Philippines.

But it is encouraging to know that there are women in public accounting in every country Ms. Dunlop heard from. Maybe we should think about organizing a special session at the next International Congress of Accountants where the women accountants from all over the world can get together and meet one another.

Appointments to the Editorial Staff

Sally J. Self, President of AWSCPA, and Pearl J. Mullvain, President of ASWA, have made the following appointments to the Editorial Staff of THE WOMAN CPA, effective with this issue:

Dr. Loudell O. Ellis, CPA, CMA, has been appointed Editor of the Education

Department to succeed Dr. Patricia L. Duckworth, CPA, who was elected Treasurer of AWSCPA.

Dr. Ellis is Associate Professor of Accounting at the University of Alabama in Birmingham and chairs the Education Committee of the Alabama Society of CPAs. She received her Ph.D. degree in accounting from the University of Alabama in Tuscaloosa and her CPA certificate from the state of Alabama. She is also one of the first women to obtain a Certificate in Management Accounting. Dr. Ellis has had articles published in the *CPA Journal* and in *Church Administration*. Her first publication in THE WOMAN CPA was an article about the Financial Accounting Standards Board in the July 1974 issue.

Dr. Clara C. Lelievre, CPA, has been appointed Editor of the Financial Statements Department to succeed Glenda E. Ried, CPA, who asked to be replaced due to her many other commitments.

Dr. Lelievre is Associate Professor of Accounting at the University of Cincinnati. She also received her Ph.D. degree in accounting from the University of Alabama in Tuscaloosa and was the first woman to receive a CPA certificate in Alabama. She is well known to the members of our two organizations and to our readers through her contributions to THE WOMAN CPA, such as the feature article in this issue.

Mable W. Kitchen, CPA, has been appointed Editor of the Tax Forum to succeed Barbara M. Wright, CPA, who edited the Tax Forum for several years and unfortunately had to resign from that position for reasons of health.

Ms. Kitchen is a senior tax accountant

with Price Waterhouse & Company and teaches accounting courses in the evening at the University of Cincinnati. She is a graduate of Berea College and earned her MBA at Indiana University. She holds CPA certificates from Indiana and Ohio and previously served on the Editorial Board of THE WOMAN CPA.

Appointments to the Editorial Board

The presidents also made the following appointments to the Editorial Board of THE WOMAN CPA:

Carolyn M. Berger, CPA, is a supervisor in the tax department of Ernst & Ernst in Denver. She is a graduate of the University of Colorado and very active in the Denver chapter of ASWA where she is a member of the Board of Directors and chairs the publicity committee. She is also the treasurer and a member of the State Board of the Virginia Neal Blue Resource Centers for Colorado Women.

Ruth S. Jones is a Revenue Auditor in the Revenue Division of the Michigan Department of Treasury. Her work consists of auditing businesses — everything from large manufacturing firms to small gasoline stations — for a variety of Michigan state taxes. She learned accounting from her father, a CPA, and at Wayne State University. She is a past president of the Detroit Chapter of ASWA and a member of the Board of Trustees of the AWSCPA Education Foundation.

Marion J. B. Porter, CPA, has her own CPA practice in Anchorage, Alaska. She passed the CPA Examination in California with only nine units of college credit and is the first woman board member of the Anchorage Estate Planning Council. She is the immediate past president of the Anchorage Chapter of ASWA and is proud of the fact that the Anchorage Chapter won first place in Class A of the ASWA award program during her presidency.

Jean L. Souther, RPA, is Assistant Professor of Accounting and Management at Cape Cod Community College. She is a graduate of Bentley College and earned her MBA degree at Northeastern University. She is a Massachusetts Registered Public Accountant and on the Board of Directors of the Boston Chapter of ASWA. She worked for many years for the Howard Johnson Company, reaching the position of Assistant to the Controller, and then resigned to achieve a life-long goal: to teach accounting. She not only achieved that goal but was able to combine it with year-round living at the tip of beautiful Cape Cod.

Women in Accounting

(Continued from page 6)

taining professional competence" won 84.5% of the survey vote as having much effect or even decisive effect in sending women back to formal education of some type. The next most influential factor is "personal enrichment" which was selected by 76% of the respondents, obviously in combination with professional competence needs in some cases. "Professional advancement" motivated 58% of the women. State regulations, or a potential salary increase ranked very low as motivation and only 12% accord a strong choice to "change in professional career." By inference, the respondents like what they are doing and intend to stay in accounting.

Professional memberships

Tabulation of the 411 surveys returned shows the numbers of respondents affiliated with various accounting or business related societies as follows:

A.S.W.A.	248
A.W.S.C.P.A.	361
N.A.A.	61
A.I.C.P.A.	308
A.A.A.	47
State Societies	315
Other (includes B.P.W., Bar Assn., etc.	42

Mental challenge

The greatest satisfaction for the largest number of survey respondents is a sense of optimal use of their mental faculties. Service concepts, discussed earlier, are often concomitant and so are various interpretations of peer esteem, but the satisfaction of meeting the mental challenge is paramount. Nuances shade from self-pride to pure intellectual pleasure. When constructive use of talent is combined with personal interrelationship with the clientele, (the human animal is a gregarious creature), then the woman accountant has achieved fulfillment, and is happy to talk about it.

A recent graduate expresses it very clearly when she writes: "I am doing a job I enjoy doing with people I enjoy working with at a salary I never dreamed of commanding in my entire life before graduation from college."

Others are specific about the fun of the game: "public accounting holds my interest as no other job possibly could. The variety and intellectual challenge make each day a rewarding experience to which I look forward." The diversity of assign-

ments is appealing to many, and a teacher writes, "the subject matter still evolves, so it doesn't become boring."

Variations of "I really enjoy doing a difficult job well" run through the survey. "I love the way figures fall into place and tell a story of financial progress. When doing tax research it's great to find cases that back up my theories."

Future Plans

While notably stable in job loyalty, the woman accountant will make a change if advancement is not open to her. The data on past progression showed a large degree of job changing, but plans for the future do not, with the exception of women in the youngest age brackets who exhibit a greater tendency toward mobility. Only 5% of the women under-thirty expect to remain at the same firm in the same position whereas 28% expect to be with the same firm in a better position. An expectation of progress, or an alternative to move toward a progressive situation is entirely reasonable.

Future plans are shown in the following tabulation:

2 Yrs.	5 Yrs.	
44%	21%	Same firm, same position
28%	28%	Same firm, better position
10%	15%	Working in another firm, accounting related
11%	17%	Self-employed
1%	4%	Non-accounting related
3%	9%	Retired and other
3%	6%	Not specified

Non-accounting related plans for the future are limited primarily to women in younger age brackets and it may be surmised that marriage and family considerations are part of their thinking.

Perhaps the most significant answer in the whole questionnaire is the response to "Would you choose accounting again?" An enthusiastic 93% say "yes", and when correlated with the under-thirty-age group the affirmative answer is 100%.

CONCLUSION

Woman accountants have outlasted the freezing disdain of men in their profession. They have not evaporated in the fires of criticism, and they have shown the absolute resistance of water to pressure and confinement. No longer must they seep into small fractures, remain in the pool of a stagnant business, or depend on slow erosion to find even a fragmentary channel. For women in accounting the full, free flow of professionalism has begun. *Pictures courtesy of De Soto, Inc.*