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Women CPAs — Pioneers in the First Quarter of This Century

By Kathryn C. Buckner and Elliot L. Slocum

The increasing number of women accounting graduates entering public accounting attests to the current acceptance of women in public accounting. Many of the women currently entering the accounting profession may not be aware that career opportunities in public accounting were limited for women only a few years ago.

The obstacles to women entering public accounting in the first quarter of this century were formidable. The New York Times reported in 1925 that: "Not until recently have women succeeded in entering... public accountancy. So far, only fifty women have received State certificates enabling them to qualify as public accountants." [The New York Times, April 26, 1925, p. 8] It is appropriate to recognize those first few women who overcame considerable social and professional opposition to obtain the CPA Certificate. Herein is an attempt to identify for the record women who obtained the CPA Certificate by 1925 and to acknowledge the difficulties they faced in the first quarter of this century.

Lions and Tigers and Bears, Oh My!

The obstacles or so-called reasons

for restricting the entry of women in accounting and public accounting in particular were as unrealistic as the fears of Dorothy and her cohorts on the yellow brick road. Lions and tigers and bears, indeed! Women have historically been involved in record-keeping and when given the opportunity, have performed with success equal to men.

Lena Mendelsohn stated in 1920, that ... "So far, very few accounting organizations employ women, even as juniors. In rare cases it may occur that an especially able woman, employed in the office, is sent out on a case." [Mendelsohn, p. 3] Public accounting was considered sacred to men and women found it difficult to gain a foothold. [Hoerle, p. 176] The barriers to employment in private and governmental accounting were more easily conquered than those of public accounting. The success of women in private and governmental accounting aided in gaining accessibility to public accounting in later years.

For much of this century women have found it difficult to obtain the necessary education for entrance into accounting. Evidence shows that universities and accounting faculties in the past generally have not encouraged women to study accounting.

Discouragement was especially directed towards aspirants to a career in public accounting. Some academics may have discouraged women from the study of accounting because they were cognizant of the difficulties which would be encountered. [Hoerle, p. 178] In spite of this, women may have faced no less opposition in obtaining the necessary education between 1900 and 1925 than later because collegiate accounting education was in its early stages of development.

By the end of 1900 only seven collegiate schools of business existed, and accounting was only beginning to be taught in those schools. Many educators believed that persons entering business should possess a liberal arts education supplemented with "practical training to be obtained in the business world." [Lockwood, p. 132] Although the accounting profession was instrumental in establishing business and accounting study in the academic environment, the vast majority of those practicing public accounting did not believe that a college education was necessary to enter the profession. Accounting courses in particular were viewed with disfavor. Accounting was considered to be "experiential" in nature, and if the person obtained a college degree, it should be in the liberal arts. Attitudes toward college education began to shift by the 1920s, yet by 1925 few persons employed in public accounting possessed a degree in business and accounting. Although the study of business and accounting at the college level had become widespread by 1925, the more talented accounting graduates were discouraged from entering public accounting and sought employment in banking and industry. Thus, most persons who entered public accounting had studied accounting at proprietary schools, particularly in night school programs, rather than in colleges.

Proprietary schools apparently did not discourage women from the study of accounting. Therefore, conditions during the period from 1900-1925 would suggest that women were able to obtain the classroom training required to pass the CPA Examination. The opposition to women studying accounting in college programs would seem to have applied more to the period after 1925 when the college degree and the study of accounting at

the college level evolved as a requirement to enter public accounting.

The principal obstacle to women obtaining the CPA certificate was that public accounting firms would not as a general rule hire women which made it difficult for women to obtain practical experience under the direction of a certified public accountant. Some women were employed in public accounting. However, many of those had to apply for positions as stenographers or typists with the hope of being able to do accounting work. [Priester, p. 35] One successful woman practitioner said that "If a girl knows stenography in addition to accountancy, she can obtain a position in an accountant's office, but it is wise to refrain from admitting she is an accountant until she has proven her usefulness...." [Hoerle, pp. 178-179] Most of those able to obtain employment in public accounting found it with smaller firms.

The conditions for women in public accounting were clearly stated in an editorial published in the December 1923 *Journal of Accountancy*. The editorial reported that the number of women preparing for accounting was increasing annually, but the vast majority would be employed in industry because:

".... the fact of the matter is that women are not wanted as accountants on the staff of practising public accountants. Their ability in accountancy is unquestioned. In many cases those who have completed courses of instruction and have taken examinations have passed with distinction." ["Women in Accountancy," p. 443]

".... Few accountants display a willingness to employ women on their staffs, even for the purpose of giving them the experience required under the preliminary-practice clauses of law and regulation. In a word, then, the prospects for women in the field of accountancy are not brilliant." ["What Militates Against Them," pp. 444-445]

Several reasons were suggested why women were not generally accepted in public accounting:

1. Staff members must be ready to work whenever and wherever needed. Thus a staff member must be able to travel and work under pressure and

Exhibit 1 Women CPAs 1896-1924

Year	State	Name
1899	New York	Barker, Christine Ross (Mrs.)
1900	Pennsylvania	Niles, Mary B.
1902	New York	Peck, Cola Sanford
1904	Illinois	Snyder, Carrie B.
1907	Colorado	Geijsbeek, M. Lillie Schmidt (Mrs.)
	New York	Goldstein, Harriett B. Lowenstein (Mrs.)
	New York	Koehler, Theodora A. Daub (Mrs.)
1909	Maryland	Doetsch, Elsa (Miss)
	Maryland	Hooper, Florence
	New Jersey	Roworth, Dora G.
1910	Louisiana	Capdeville, Estelle
	Louisiana	Knoblock, Frances L.
1912	Washington	Bell, Verna (Miss)
1913	Colorado	Manns, Emma
1916	Illinois	Sivertson, Florence Louise
	Louisiana	Weis, Camille
	New York	Anstie, Lillian F.
	New York	Heywood, Myrtle Corbett
1917	Connecticut	Arnold, Nina Hudson
	Maine	Eastman, Ellen H. Libby (Mrs.)
	Nebraska	Bengston, Emma M.
1918	Massachusetts	Briggs, Gertrude L. (Mrs.)
	Massachusetts	Hill, Alice M. (Miss)
	North Carolina	Trail, Nettie A.
1920	California	Aldrich, Bertha L.
	Colorado	Kentor, Hazel R. (1921 California)
	Illinois	Hollander, Ethel Mary
	Illinois	Peirce, Mary Frances
	Mississippi	Rhodes, Lillian H. (Mrs.)
	New Hampshire	Lunt, Emma G.
	New Hampshire	Mendelsohn, Lena E.
	New Hampshire	Schlenker, Anna A.
	North Carolina	Herbeck, Kittie B.
1921	Massachusetts	Kingman, Ethel Sylvester (Miss)
	North Carolina	Graham, Lucy J.
	North Carolina	Weiborn, M. Ethel
1922	Illinois	Murphy, Margaret Catherine
	Louisiana	Braddock, Elsie Hughes (Mrs.)
	New York	Osann, Charlotte
	North Carolina	Huber, A. Mayre (Miss)
1923	Colorado	Birmingham, Gertrude
	Georgia	Hall, Mabel Emily (Miss)
	Illinois	Murphy, Carolyn Carmen (Mrs.)
	New York	Cohen, Gertrude
	New York	Palen, Jennie M.
	Ohio	Stare, Anna D.
	Rhode Island	Emin, Adele M.
	Utah	Haines, H. Claire (Miss)
1924	Illinois	Schwartz, Grace Frey
	Indiana	Bessler, Helen
	Louisiana	Lampton, Loraine J.
	Maryland	Kock, Margaret Catherine
	Michigan	Faulkner, Fay E.
	Wisconsin	Van Kooy, Adriana (Miss)

The list may not be complete, simply because names do not always clearly denote gender, and because only initials were used in many sources. Thus, a few women CPAs may have been overlooked, and one or two men may be included, for which we apologize. However, the list should be reasonably accurate.

Exhibit 2
Number of Women CPAs Compared to Total Certificates Issued
1896-1924

<u>State</u>	<u>Date of First Certificate</u>	<u>Total Certificates Issued</u>	<u>Number of Women by 1924</u>
Alabama	1919	45	-
Arizona	1919	9	-
Arkansas	1915	48	-
California	1901	402	1
Colorado	1907	142	4
Connecticut	1908	151	1
Delaware	1913	12	-
District of Columbia	1923	52	-
Florida	1906	22	-
Georgia	1908	115	1
Idaho	1917	26	-
Illinois	1903	572	7
Indiana	1915	556	1
Iowa	1915	48	-
Kansas	1915	37	-
Kentucky	1916	72	-
Louisiana	1908	242	5
Maine	1913	61	1
Maryland	1900	105	3
Massachusetts	1910	433	3
Michigan	1906	240	1
Minnesota	1909	153	-
Mississippi	1920	110	1
Missouri	1909	221	-
Montana	1909	44	-
Nebraska	1909	35	1
Nevada	1914	14	-
New Hampshire	1917	357	3
New Jersey	1904	255	1
New Mexico	1921	6	-
New York	1896	1514	9
North Carolina	1913	265	5
North Dakota	1914	15	-
Ohio	1908	373	1
Oklahoma	1917	160	-
Oregon	1913	99	-
Pennsylvania	1899	359	1
Rhode Island	1906	51	1
South Carolina	1915	50	-
South Dakota	1918	6	-
Tennessee	1913	99	-
Texas	1915	192	-
Utah	1907	38	1
Vermont	1914	9	-
Virginia	1910	62	-
Washington	1903	177	1
West Virginia	1911	34	-
Wisconsin	1913	204	1
Wyoming	1911	30	-
		*8322	54

*Approximate

at all hours of the day in a variety of living and working conditions.

2. Assignment of heterogeneous personnel would hamper work and cause embarrassment.
3. Some clients would object to a woman representing the accounting firm. ["What Militates Against Them," p. 444]

No doubt the requirements of travel and many years of training and experience were a deterrent to women and men. In addition, women were expected to marry, have children, and as a result, leave the firm. However, Mendelsohn believed the greatest disadvantage to women was the attitude of the public then present which exhibited a "lack of confidence in woman's business experience and judgment" as it related to accountancy. [Mendelsohn, p. 5] In spite of the odds, approximately fifty women had obtained the CPA certificate by 1925. The number was increasing slowly, primarily in states which did not have experience requirements to obtain the certificate. A few women were members of the American Institute of Accountants (AIA) and of the American Society of Certified Public Accountants (ASCPA). Most conducted their own accounting practices with emphasis on record-keeping and tax work.

The Few Who Did

Despite the obstacles, a few women were able to obtain the CPA certificate and prove themselves to be capable of dealing with the problems of public accounting practice. Exhibit 1 identifies the women who had obtained the CPA certificate by the end of 1924. Exhibit 2 reports the number of certificates issued to women compared to the total number of certificates issued and the date of the first certificate issued in each state. The number of certificates for some states are approximated because of the numbering systems used, lack of a numbering system, or the issuance of different series of certificates.

Nonetheless, some perspective is provided as to the number of women CPAs relative to the total and the rate at which women were able to obtain the CPA certificate.

Exhibit 3 indicates the nature of employment of the fifty-four women CPAs identified in Exhibit 1. The summary is based on data provided in *The Accountants' Directory and Who's Who* published in 1925 and other sources. Some women may have worked for

Exhibit 3

Type of Employment Women CPAs 1896-1924

Small CPA Practices	37
Industry	4
Government (tax)	4
Large CPA firms	3
Charities	1
Unknown	5
	<hr/> 54 <hr/>

large CPA firms prior to assuming positions with small or personal CPA practices, industry, or government. Charlotte Osann was employed by Haskins & Sells in the report department and later with S. K. F. Co. Myrtle Corbett Heywood was on the staff of Haskins & Sells in 1909 [Webster, p. 17], but the American Institute of Accountants Yearbook in 1925 indicates she was operating her own accounting practice. Nettie A. Trail was employed in the Bureau of Internal Revenue until 1924 at which time she began her own accounting and tax practice in Washington, D.C. ["Women Who Have Won Distinction in Income Tax Practice," p. 174] The addresses provided in the various sources made it difficult to clearly determine whether in 1925 they were in public accounting or working in industry. However, the data indicate that the majority of the women operated their own CPA practices or worked for small CPA firms.

In at least four cases (Koehler, Geijsbeek, Kentor, and Rhodes), husbands and wives operated accounting practices together. As an additional note, Hazel R. Kentor appears to have been the first woman to hold certificates in two states — Colorado (1920) and California (1921).

Participation in the Profession

Women apparently were accepted more readily into membership in professional accounting organizations than into the practice of public accounting. Webster reports that Miss C.L. Downs of Manchester, New Hampshire, had indicated a desire to join the American Association of Public Ac-

countants (AAPA) in 1893 as an Associate. Secretary Thomas Bagot sent a copy of the Constitution and By-Laws and an application, and stated "... if you sign and return I will take great pleasure in submitting to the Board of Trustees for action." [Webster, p. 322] Although Miss Downs apparently did not submit the application, the response by Bagot indicated a favorable attitude toward membership of women in the AAPA. In addition, AAPA files include letters from Mrs. Alice Baggot of Cincinnati and Miss Helen Lewi of New York City requesting information about the New York School of Accounts. In response to Miss Lewi, Dean Hunt stated that, "the evening classes will certainly be open to women, and I should be glad to have your application." [Webster, p. 322] Webster believed that these incidents in 1893 indicated that women were interested in careers in accounting and that the AAPA was willing to accept women as members. [Webster, p. 322] Mendelsohn confirms the acceptance of women to membership by stating that "the Institute welcomes eligible women as freely as it does eligible men." [Mendelsohn, p. 1]

Exhibit 4

Women Members American Institute of Accountants 1925 Membership List

Year Admitted	Name
1916	Doetsch, Elsa
1916	Hooper, Florence
1916	Roworth, Dora G.
1917	Heywood, Myrtle Corbett
1919	Mendelsohn, Lena E.
1919	Sivertson, Florence L.
1922	Kingman, Ethel Sylvester
1924	Haines, H. Claire
1925	Francis, Anna Grace
1925	Weis, Camille

*Associate
[1925 Year Book, pp. 12-50]

The National Association of Accountants and Book-keepers (NAAB) included a number of women members. When the Chicago Association of Accountants and Book-keepers was organized on June 19, 1900, Miss Allie Marshall and Miss R.L. Winn were charter members. It was noted that "one of the features of this association is that the membership is not restricted

Exhibit 5 Women Members American Society of Certified Public Accountants as of 1925

Aldrich, Bertha L.
Braddock, Elsie Hughes (Mrs.)
Briggs, Gertrude L. (Mrs.)
Eastman, Ellen Libby
Emin, Adele M.
Goldstein, Harriett B. Lowenstein (Mrs.)
Hill, Alice M.
Manns, Emma
Peirce, Mary Frances
Roworth, Dora G.
Sivertson, Florence L.
Trail, Nettie A.
Urquhart, Etta M.

to the male sex." ["Chicago Association of Accountants and Book-keepers," pp. 113, 115]

Although the AAPA was open to women members in 1893, seventeen years passed before the first women affiliated with the AAPA. In 1910, Elsa Doetsch and Florence Hooper became associate members. They, along with Dora Roworth, became full members or fellows in 1912 and were charter members of the AIA when it became the successor of the AAPA in 1916. Emma Manns became a member of the AAPA in 1913, but apparently dropped her membership after two years. She later became a member of the AIA due to the merger of the AIA with the ASCPA.

Doetsch and Hooper were active in the Maryland Association of Certified Public Accountants. Doetsch was Treasurer in 1915-16 and on the Membership Committee in 1916. Hooper was Auditor for the Association in 1914 and 1916. They appear to be the first women to serve in official capacities at the state society level. Emma Manns served on the Colorado State Board of Accountancy from 1924 to 1926 as Treasurer, Secretary, and President during this period. [American Society of Certified Public Accountants, p. 26] She is believed to be the first woman to hold an office on a State Board of Accountancy. [Trail, p. 103] It is likely that other women were active in state societies. Florence L. Sivertson was admitted to the Illinois Society which had to change its by-laws to admit her. ["Women Who Have Won Distinction in the Profession of Accountancy," p. 138] No woman had

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served in an official capacity in the AAPA or AIA by 1925. Exhibit 4 identifies the women who were members of the AIA as of 1925.

Exhibit 5 lists women who were members of the ASCPA in 1925. The list is compiled from various sources [Trail, p. 104 and 1936 *Year Book*, pp. 19-171] and may not be complete.

As women began to participate in professional organizations, they also began to publish in professional journals. Obviously, women have historically published in a wide variety of periodicals prior to and subsequent to the first twenty-five years of this century. The following were the first to publish in the *Journal of Accountancy*:

Florence Hooper, "Foreign Real Estate Holdings of a Missionary Society," (February 1917).

Lena E. Mendelsohn, "A Woman's Mind as Applied to Accountancy," (February 1919).

Mabel D. Paine, "Auditors I Have Known," (July 1922).

In addition Nettie A. Trail published "Women in Accountancy," in the March 1925 issue of *The Certified*



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Public Accountant and this became its first woman author. As indicated, women had published in *The Book-keeper* and other business and accounting publications.

Summary

The women identified in this article were pioneers in a profession in which they were not generally accepted. They overcame the obstacles and should be recognized for their efforts and contributions. As indicated, Exhibit 1 may be incomplete. However, this is an on-going project, and the authors would appreciate additional information and comments which would help in constructing a complete listing of women CPAs through 1960. Ω

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