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## Letters to the Editor

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# Reviews

## Editor:

**Jewell Lewis Shane, CPA**  
Cincinnati, Ohio 45202

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## The Female World and Technology in 2020,

by Jessie Bernard, Phi Kappa Phi Journal, p. 8-10. Jessie Bernard's most recent book is *The Female World* (New York: The Free Press, 1981).

In this time of transition to the "Post Industrial" or "Communications Era" from the "Industrial Era," the female world will be viewed from the occupational and family perspective. The female world has always been viewed as both structurally and culturally different from the male world.

In the male world, as a result of the low technology Industrial Era, relationships are based on monetary ex-

change. Generally, a man's behavior is competitive; self-interest is mandated.

The emphasis in the female world is on altruism, on giving or serving others, on taking care of others. Love and duty are their prime motivators. Structurally, females are preindustrial and took this with them when they entered the job market. As women became more exposed to the industrial world, they did not like what they saw. They could not come to terms set by the era and this hindered their progress in the industrial society.

The post industrial period, though, may be the perfect opportunity for females to impact the job market. This new era, by its very nature of high technology, will require a more collaborative and a communicative society. Women, by their natural socialization process, are prepared for functioning in the new age of communications where people must work closely with each other and share their ideas without the fear of being ridiculed or their ideas being used against them.

Bernard presents two models stated in terms of the "best case" and the "worst case," of what could result in this coming era. The "best case," or Theobald Model, provides a scenario

of an environment where people must work closely with each other. In this model, women find the patterns of process and cooperation, required for the Communications Era, easier than men. Serious problems lie ahead with certain male egos as they share a common goal rather than to triumph individually over others. Working together becomes a necessity for success in this new era.

The "worst case," or the Rothschild Model, sees some of the characteristics of the Industrial Era surviving into the post Industrial Era. It sees females emulating the male-type practices of business and it depicts the female entrepreneur as succumbing to the ethos of the Industrial Era. So, instead of operating as a catalyst to create a communications society, the female in the work force will merely bring up the rear.

According to Bernard, in the new communications society, females do not have to come to terms with the male ethos. By their past development in structure and culture, they are already in tune with the new ethos that may very well predominate in the communications society.Ω

**Linda M. Kunkel**  
Lewis-Shane CPA

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# Letters to the Editor

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## Stress in Public Accounting

The reason that "frequency and adequacy of personnel reviews" is less stressful for women is that we are not reviewed on a consistent basis with males. Annual reviews for male staff members appear to be more in depth. Their performance will be subject to critical review and problem areas will be discussed. Our interviews, on the other hand, are almost always a verbal pat on the head. "You appear to be doing very well; your salary will be

raised to...; and be sure and come in if you have any problems."

I do not believe that CPA firms deliberately discriminate against women in the review process. I do, however, feel that most persons doing the review are uncomfortable discussing critical areas with female staff.

I have never had an annual review that brought up any areas in which I should improve. While I would very much like to believe that this is because I am perfect in every way, I realize that I must personally review my progress with a critical eye and identify areas which need work. Several times I have had to read between the lines at staff meetings to detect criticism that probably should have been leveled only at me being given to the entire staff. This has been a means to get the word to me without "risking" a personal confrontation.

**Carole Ann Gibbs Fisher, CPA**  
Honolulu, Hawaii

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## Above All — Balance

Amen! I hung this immediately under my three diplomas and in view of my three professional association certificates, AICPA, MACPA, AWSCPA. Thank you.

**Susan Grimes Munsell, CPA**  
Fowlerville, Michigan

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## October Issue

The October 1985 issue is fantastic! I read the articles on *Corporate Culture*, *Women CPAs-Pioneers* and *Looking Back* immediately. Rarely do the articles in any magazine grab my attention that way. Please have more like them in future issues.

**Sally Czaja, CPA**  
Darien, Illinois