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## AWSCPA 1987-88 Nominated Slate; ASWA 1987-88 Nominated Slate

American Woman's Society of Certified Public Accountants

American Society of Women Accountants

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factors should also be considered, such as quality of experience, level of responsibility, client "P.R." skills, ability to enhance firm profitability, etc.

## PART TWO

Seven years ago was the last time I had to ask for a raise. It may seem like ages ago, but it was a real turning point for me in my life-long search for self-confidence, thus I have not forgotten any of the details.

The CPA firm I worked for as an audit supervisor was quite progressive and had emphasized since day one that neither salary nor position in the firm was based on seniority. Therefore, when it was time for my third annual salary review, after having supervised six major concurrent audit engagements with as many different in-charge accountants, brought a good-sized quality client into the firm, met all my goals from my previous review and worked enough Sundays to make me sacrilegious, I WAS READY.

As women often do, I prepared myself endlessly with research and salary surveys and decided to go way on the high side. I rehearsed what I was going to say and, of course, when I said it, I got the hugest closed-mouth stare you can imagine from the audit partner. He argued that 3-4 year people at Alexander Grant didn't get that much. And I said, great, because I'm sure I have way more responsibility than a 3-4 year person at Alexander Grant. It went on and on. We took a 24-hour recess before we finally decided to take it up with the managing partner. After another marathon session and another night's sleep on it, they asked me if I was sure I wouldn't be happy with anything less. I confirmed. They complied. I was happy.

Since I've been a partner at Orr and Beck and have been on the other side of the salary-setting process, I've made a few observations regarding the subject matter. First, the salary I was asking for way back then wasn't so out of line.

Let me preface my second observation with a couple of statistics as food for thought: The Orange County Register two weeks ago reported that women still earn 64% of what men earn. They did not define any category of professionals or executives, but were very general in re-

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porting the statistic. The Wall Street Journal recently reported that surveys of corporate officers indicate that men earn an average of \$215,000 a year, compared to \$116,810 for women, even though they put in the same 55-hour weeks. OK, OK, we all know by now that women are paid less than men across the board. (No one ever specifically identifies accounting firms, but why should they be any different?)

So, my second observation is that not only are profit-motivated employers seeking to pay less for an equally-qualified candidate, the equally-qualified candidate must be willing to accept less. That is to say, women seem to ask for less. WHY??? I don't have an answer, but I do have a few speculations:

- Women's lack of confidence or self-esteem, which contributes to an inability to first of all know what they deserve, and secondly, an inability to market themselves properly or fight for it.
- (I HATE this one) Women's lack of need. Perhaps their husbands are earning a substantial amount, so there is not a real hunger experience (hunger can mean as in "I hunger for a 300ZX"). Another quote from the "Wall Street" regarding a study of pay perceptions: "Employed wives feel less

underpaid the more their husbands earn. This reflects the traditional view that the husband should be the principal breadwinner, Prof. Mirowsky suggests."

- (I HATE this one even more) Husband's discontentment with wife earning more. Again from the Wall Street, "having a wife earn more can be a problem that some male workers — especially older ones — may find difficult to abide . . . a wife's pay can be a serious problem that might very well be an important criterion in whether the husband should be hired."
- Different priorities between men and women. I believe women generally care more about working in a comfortable environment, doing good technical, challenging work vs. being in a high-stress, higher-paying environment.

I would like to see women asking for comparable pay. We've got to be convinced it's the right thing to do; we have to know what comparable pay is; and we have to develop that fighting spirit!

Look around . . . forget about seniority . . . review your performance . . . emphasize your successes . . . determine how the firm will be more profitable by paying you well . . . GO FOR IT! ♪

S. Jeanne Orr