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## Search for Lena E. Mendelsohn

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Slocum and Vangermeersch: Search for Lena E. Mendelsohn  
**A SEARCH FOR LENA E. MENDELSON**

by

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During much of the Twentieth Century, public accounting was considered to be a man's profession. Few women had the fortitude or opportunity to challenge the system which generally discriminated against their practice of public accounting. Several papers have identified women pioneers in accountancy and others have documented the difficulties women faced in becoming Certified Public Accountants (CPA) and practicing professionally. (i.e., Buckner and Slocum, 1985; Davidson, 1950; Jones, 1927; Lehman, 1992; Quire, 1947; Slocum and Buckner, 1984; Trail, 1925; and Webster, 1945.) Most of these papers have said a little or nothing of Lena E. Mendelsohn, although she is referred to by Meyers and Koval (1994) as "...a woman pioneer in the professional accounting field,...a well-known CPA in Boston." (p. 29) Other than a few references to her in the literature, little is known about Mendelsohn.

Mendelsohn was a pioneer, who, by achieving some degree of success in the practice of accounting, contributed in the early years to the long and difficult struggle by women to take their rightful place in the profession of accountancy. As a woman and of Jewish heritage, she undoubtedly faced many barriers. Yet, she was approximately the twenty-fifth woman to receive the CPA certificate in the United States, and she conducted her own practice for fifteen years, during which time she achieved recognition and respect among her peers.

This paper reports on the initial research into the life and contributions of Lena E. Mendelsohn. Unfortunately, much remains a mystery regarding her life, education, and practice of accounting. To place her contributions in proper context, a brief description of the environment in which

Mendelsohn practiced is included. It is not the purpose of this paper to identify or to evaluate the various reasons used to discriminate against women's entry into public accounting. These have been documented by other research (i.e., Hoele, 1932; Lehman, 1992; Leuck, 1938; Mendelsohn, 1920; Priestler, 1940; Quire, 1947; "Women in Accountancy," 1923; "What Militates Against Them," 1923), and this paper accepts that such discrimination existed for much of this century.

#### **A Hostile Environment**

Smedley and Robinson (1945) noted that some of the conservative members of the accounting profession must find the success of women in accountancy to be a profound shock. They stated that:

Accountancy in the United States inherits a good part of its traditions and mores from the British Isles, and the idea of a woman entering this sacred male sphere is, to a British accountant, just this side of preposterous. American accountants are only slightly less prejudiced. Nevertheless, despite the growls of dismay, women began to enter the field about 1900,... (p. 162)

Women gained some acceptance in accounting positions within business organizations and governmental agencies in the early part of this century. However, acceptance in public accounting, particularly in large accounting firms, was not generally forthcoming until much later. Hatcher (1927) stated that, in spite of the success women have achieved in accountancy, conditions made it a "disadvantageous" profession for women. "..., women book-

keepers, among those who have ability for higher work, often seem a particularly discouraged group, occupationally.” (p. 121) Although Hatcher noted that a “slowly increasing number of women were venturing into public accounting,” she stated that

..., public accountancy, ... offers acute problems as to its desirability as an occupation for women. On the whole, in no profession, and possibly in no type of business dependent upon trained intelligence, does the masculine attitude seem for the most part so unfavorable to women as it is in the field of accountancy. Certainly in none which attracts women at all is it more so. (p. 121)

Hatcher recommended that a woman who desired to enter accountancy should do so by becoming a private accountant in a firm or organization.

Information concerning positions which women CPAs, who were Mendelsohn's peers, held in public accounting, business organizations, and government, though incomplete, indicates that women participated in the various areas of accountancy. (*The Accountants' Directory and Who's Who*, 1925; Buckner and Slocum, 1985; Smedley and Robinson, 1945; Trail, 1925; Webster, 1945; Webster, 1954) Very few women worked for the larger public accounting firms. Most, who practiced public accounting, worked for small firms or established their own practices. Although women had displayed unquestioned ability and passed the CPA exams with distinction, few accounting firms hired them, even for purposes of allowing them to gain the experience required to practice public accounting. An editorial, entitled “What Militates Against Them,” (1923) stated that although the number of women preparing for careers in accounting was increasing, the vast majority would have to be employed in industry because “...women are not wanted

as accountants on the staff of practicing public accountants.” (p. 443)

Hoerle, (1932) in writing about opportunities for women in accountancy, confirmed the continued difficulties women faced in attempting to enter public accounting, and she reported that women also were discouraged by college faculty from taking accounting courses. Comments by a woman CPA, possibly Gertrude Cohen, who had established a successful business in New York City stated 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. After six months or so she can admit she is an accountant and ask for an opportunity to make audits. The required apprenticeship is the greatest difficulty facing the trained woman accountant and, therefore, I have made it a practice to employ only women in my office. (pp. 178–179)

Resistance to women entering public accounting continued during the 1930s. However, industry and government began to provide increasing opportunities for women. Demands of government and industry during the 1930s had resulted in a shortage of accountants, and women had achieved some important positions in these areas of accounting employment. The war years resulted in greater demand for women accountants, even in public accounting. Some of the old prejudices were at least being challenged. Obstacles to the necessary education were somewhat less of a problem. (Palen, 1945)

#### Family and Early Years

Who was Lena E. Mendelsohn? *The Accountants' Directory and Who's Who* (1925)  
*continued on page 22*

**COMMENTS**.....continued from page 1  
 Law were passed. The Japan Institute of Certified Public Accountants (JICPA) was established on October 22, 1949 by 48 CPAs who passed the first exceptional examination. High quality of CPAs is ensured through a series of rigid examinations. The first exam is for those who have no academic schooling, and it includes subjects related to liberal arts. The second examination consists of two hurdles: (1) preliminary questions regarding Accounting and Commercial Code and (2) four fields of accounting with a choice of two among Management, Economics, and Civil Code. An average of seven percent pass these barriers and become Junior CPAs. Junior CPAs must complete three years or more of practice before they can sit for the final examination. This examination contains written and oral parts in areas of auditing, analysis of financial statements, tax, and other practices.

Presently, there are 10,800 CPAs, and all are practitioners. Each must register with the JICPA, which has thirteen regional organizations. Approximately seventy percent of their duties consist of auditing, MAS, accounting, tax practice, information systems consulting, financial investigation

of the police, supply of information for M & A, advising corporations about international activities, and other activities. Their primary activity is compulsory auditing of large corporations which are publicly listed and most of which are audited by the "big five." Private schools and large political parties which receive subsidies, trade unions, and others based on the law are also audited.

The Japanese CPA system may be characterized as follows: (1) significance and social estimation of the profession are as high as their remuneration, (2) CPAs of high quality have supported the rapid growth, (3) CPTAs complement and diminish CPAs' work in practice although their functions are different in theory, (4) CPAs now play the leading role in making accounting principles and standards, (5) their intimate guidance before closing accounts decreases friction in their expert opinions, (6) Ministry of Finance severely inspects financial statements of big companies after their auditing, instead of SEC, and (7) few law suits against CPAs are found practical. In the future, it will be desirable to expand auditing to governments, public corporations such as religious organizations, and others.



**SEARCH**.....continued from page 11  
 provides only a keyhole view.

**Mendelsohn, Lena E.;** C.P.A. New Hampshire; men. A.I.A. and N.A.C.A.  
*Address:* L. E. Mendelsohn & Co., 60 State St., Boston. (p. 579)

Lena E. Mendelsohn (1900 Census) was born in September 1876 in Sweden of Jewish parents, Isador(e) and Charlotte. Her parents had been born in Germany in the 1850s after her grandparents had immigrated from Russia. Lena's death certificate (1928) reported that her parents were born in Russia. It further adds to the confusion by reporting that her mother's maiden name was Ida Krama. Lena had three sisters and

two brothers, born between 1878 and 1889. The family immigrated to the United States and New York in 1882, moved to Pennsylvania in 1886, and to Boston, Massachusetts by 1894. The family moved in 1905 from 178 Chambers in Boston to 158 Glenway in the Dorchester section of Boston. Lena, except for a possible short time, lived with her family. Dorchester was, at this time, heavily populated by Jewish immigrants, and Boston did not particularly like immigrants. (Whelan, 1996)

Her father was listed as a bookkeeper in the 1894 *Boston City Directory*. In later years, he would be listed as a shirt maker (1896), salesman (1904), secretary of a business at 103 Fulton (1905), and later as president of a

business at 103 Fulton (1910). Her father apparently had died by 1921.

The *Boston City Directory* in 1899 and 1902 listed Lena as employed at the Charity Building, and the 1900 Census listed her employment as stenographer. She may have lived in New York City in 1901. In 1904, Lena was listed as a student and in 1905 was a clerk at Simmons College. In 1910, she was listed as a clerk at the 309 Ford Building and in 1911, she worked for the Commission for the Blind at 308 Ford Building.

The question of Lena's educational background remains a mystery. Lena apparently was a student in 1904 and worked at Simmons College, but records have not been found to establish that she attended Simmons College or any other college. Her comments regarding the education needed for an accounting career indicates that she likely had some education beyond high school.

#### Practice and Professional Involvement

Lena E. Mendelsohn (1928) began the practice of accounting on her own account in 1913 in Boston. The *Boston City Directory* listed her in the Accountants and Auditors Section of the Business Section. The address of her practice initially was 120 Boylston, but she moved to 60 State St., Boston, in 1915 and continued to be at that address. The *Boston City Directory* reported her address to be 222 Beacon in 1927 and 7 Walnut in 1928. A notice in *The Certified Public Accountant* (1928) continued to report her business address as 60 State St., Boston.

An advertisement appeared in the *Boston City Directory* in 1916 in the Accountants Section which said:

LENA E. MENDELSON  
System Building  
and  
Constructive Accounting  
For  
Merchants and Manufacturers  
60 State Street Boston, Mass.  
Telephone Main 433

This was the only year in which the notice was published. In 1921, she changed her firm name to L. E. Mendelsohn & Co. The 1921 *Boston City Directory* listed her brother as employed by Lena, but in Globe, Arizona. No other information has been found to confirm that she had an office in Globe, Arizona.

Lena Mendelsohn was the first woman to receive a CPA certificate in the state of New Hampshire, receiving certificate number 96. *The Certified Public Accountant* (1928) reports the date of the certificate as November 24, 1919 while other sources indicate that it was issued in 1920. Here also is a mystery. As a resident of Dorchester and with her business in Boston, why and how did she receive her CPA certificate from New Hampshire?

Mendelsohn's practice may have involved some aspects of cost accounting because Meyers and Koval (1994) said that "she recognized the role cost accounting would play in the nation's future." (p. 29) J. Lee Nicholson of New York City invited Mendelsohn to an organizational meeting in Buffalo, New York to establish a new organization concerned with cost accounting issues. Such an invitation would suggest that she was well known and apparently successful in her practice. She attended this meeting on October 13-14, 1919, and became the only woman to be a charter member of the National Association of Cost Accountants (National Association of Accountants, Institute of Management Accountants). Among the 36 men attending the organizational meeting were such notables in business and public accounting as R. H. Belknap, William B. Castenholz, Walter S. Gee, W. P. Hilton, Edward P. Moxey, Jr., Clinton H. Scovell, and J. Lee Nicholson. Other well-known accountants who became charter members and played a part in the founding of the National Association of Cost Accountants were Arthur Andersen, Arthur T. Cameron, Eric A. Camman, Stephen Gilman, David

Himmelblau, F. H. Hurdman, Wm. M. Lybrand, R. H. Montgomery, John B. Niven, and C. Oliver Wellington. Thus, Mendelsohn was interacting with some individuals who had and would contribute much to the development of accountancy.

The fact that Mendelsohn was not elected to any position with the National Association of Cost Accountants (NACA) as an officer or a member of a committee perhaps reflects the male bias of the period. At the Second International Cost Conference in Cleveland, Ohio on September 14–16, 1921, the proceedings noted that a ladies program was initiated. A special committee, on which Mendelsohn was a member, was responsible for the tours and entertainment of the lady guests. (NACA, *Year Book 1921*)

Mendelsohn was a member of the Boston Chapter and maintained her membership. She apparently did not serve on the board of directors for the Boston Chapter, though other women did. (NACA, *Year Book 1925*) Mendelsohn did attend the Seventh International Cost Conference in Atlantic City on June 14–17, 1926. In the Boston Chapter photo and that of the conference, Mendelsohn was shown. (NACA, *Year Book 1926*)

Mendelsohn became a member of the American Institute of Accountants (Institute) before having received the CPA certificate. Accountants, who had practiced on their own account for five years prior to application and with satisfactory preliminary education, could after examination and recommendation by the board of examiners be elected to member status by the council. Mendelsohn apparently took the Institute's November 1918, membership examination. She maintained her membership in the Institute from 1919. Her participation in the Institute was limited, but so was that of other women CPAs. Her first direct participation appears to have been at the Annual Meeting Banquet on September 17, 1919, in Cincinnati, Ohio. Edward Gore

served as toastmaster and among the principal speakers were Waldron H. Rand, W. Sanders Davies, Robert H. Montgomery, Edward L. Suffern, J. Porter Joplin and Lena E. Mendelsohn. Unfortunately, no comment was made about her speech, nor was the content published. (AIA, *1919 Year-Book*)

No additional involvement in the Institute is recorded until 1926. Mendelsohn and Maurice E. Peloubet were nominated and elected auditors of the Institute. (AIA, *1926 Year Book*) She and Peloubet completed their duties in 1927 with a report dated September 7, 1927. (AIA, *1927 Year Book*) Mendelsohn was the first woman to serve in an official capacity in the Institute.

Mendelsohn became a member of the American Society of Certified Public Accountants in February 1923. She apparently did not hold any office in the organization.

### Views on Public Accounting and Women

Mendelsohn published two articles which provide insight about her views concerning public accounting and opportunities for women. She understood the dynamic nature and future needs of public accounting. While acknowledging the barriers, Mendelsohn was more optimistic than others about the future of women in public accounting. Perhaps her optimism reflected her own success in public accounting and interaction in the profession.

In an article published in *The Journal of Accountancy*, Mendelsohn (1919) wrote about the future of public accounting and the characteristics required of men and women in practice. The article was a thesis prepared for the November 1918, membership examinations of the Institute. She noted that accountancy was a young profession which had, primarily because of the Institute, set high standards, and the men or women who entered accountancy had to expect constant growth in what was considered acceptable achievement. She stated that thinking men and women need no longer conjecture about

women's intellectual abilities. Women were established in the profession." (p. 2) Women entering almost all professions, and they would certainly enter the practice of accounting in greater numbers. A few women had done so successfully, and more were preparing for accounting practice.

Like other professionals, the successful accountant must possess character, integrity, personality, tact, education, ability, technical training, and practical experience. She believed that such basic qualifications were not restricted to men. In addition, the qualified accountant must possess "a mind that can analyze and see through as well as into conditions." (p. 107) She believed that women would measure up to these standards.

The need for and application of an "analytical mind" was the focus of much of the remainder of the paper. She stated that an analytical mind, technical training, and business experience provide "an efficient combination" for success. Women in the practice of accounting had not yet accumulated the complete business experience and had to continue to seek such experience and growth if they were to achieve the required standard of "professional proficiency." Mendelsohn confirmed that women had not in general been able to obtain the degree of business experience they needed for the practice of public accounting. However, she believed that women, with diligence, would in time reach the standard of experience needed.

In 1920, Mendelsohn (1920) published a chapter about public accounting in *Careers for Women*, edited by Catherine Filene. Her initial comments about women entering public accounting were similar to those in the 1919 article. She stated that the Institute welcomed qualified women as members, although few had sought membership.

Mendelsohn described accounting practice, using the common classifications of private and public accounting. She also wrote that "considering everything, one need not be surprised that it has been—and still is—difficult for women to become

established in the profession." (p. 2) Women have not had the same opportunities to obtain professional training and experience available to men. "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." (p. 3)

Mendelsohn stated that:

Perhaps the greatest disadvantage of all lies in the present attitude of the public, due to its lack of confidence in women's business experience and judgment, as related to accountancy in its broad sense. So far as the work itself is concerned, one disadvantage lies in the need of frequent traveling. In office work, on the other hand, there are long hours and hard work. (pp. 5-6)

In noting that many large accounting firms employed women in their offices, Mendelsohn believed that such work in a well organized form could provide an excellent starting point. Opportunity for work in income tax was also available in offices of some accounting firms. Mendelsohn obviously recognized that women faced obstacles, that men did not, to their gaining of the audit experience needed in the practice of accounting. However, her advice was that, although restrictions existed, it was possible for the well-prepared woman to circumvent the barriers. Obviously, women would continue to face difficulties in gaining experience for some time.

Mendelsohn discussed the education required for practice in public accounting. While recognizing that a high-school education or its equivalent was essential, general college training would be helpful. General college studies should include algebra, economics, industrial history of the United States and Europe, money and banking, and other courses of this type.

Study of accounting in a recognized school of accountancy must be completed in addition to high school and any general college study. She considered practical experience, preferably through apprenticeship, to be absolutely essential.

The lack of opportunity to achieve experience through field work was recognized as a major restriction to women practicing public accounting. However, she believed that women could use office work as a path to break into public accounting practice and perhaps have the opportunity to establish clienteles of their own. Although opportunities to gain experience were limited, "a thorough knowledge of bookkeeping and accountancy is something that women can market immediately at a good salary." (p.5)

### Concluding Remarks

Lena E. Mendelsohn ("Lena E. Mendelsohn," 1928) died at her mother's home in Dorchester on June 15, 1928. She had surgery and was thought to be recovering when she contacted pneumonia. Her death was rather sudden, officially of bilateral lobar pneumonia. Lena apparently had never married. Although her death certificate reported her age as 50, she may have been one or two years older. Thus, ended a successful career in the public practice of accounting. Apparently her firm dissolved with her death. No further reference is found of L. E. Mendelsohn & Co.

Mendelsohn was about 35 years old when she established her accounting practice in 1913, which she operated for fifteen years. Her success and professional involvement was significant when one considers the constraints placed on women CPAs during her life. She was the first woman CPA in New Hampshire, about the twenty-fifth woman to receive the CPA certificate in the United States, perhaps the first woman to be a speaker at an Institute annual meeting, first woman to hold a position with the Institute, second woman to publish an

Search for Lena E. Mendelsohn article in the *Journal of Accountancy*, and a charter member of the National Association of Cost Accountants. When compared to the accomplishments of many of her male counterparts, her career and participation in the profession may seem to be precious little. However, considering the prejudices of the times, Mendelsohn accomplished much, and certainly she provided an example to other women who desired to enter public accounting.

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