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American Woman's Society of Certified Public Accountants

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THE WOMAN C P A

BI-MONTHLY BULLETIN

of

THE AMERICAN WOMAN'S SOCIETY

of

CERTIFIED PUBLIC ACCOUNTANTS

VOL. I
Copy 4

June 1, 1938

ANNUAL MEETING

At a meeting of the Board of Directors on May 14th, September 17th was selected as the date for the annual meeting to be held in Chicago with the Chicago Chapter acting as hostesses. Committees have been appointed to work out the details and we hope to give you all the information in our next issue of the bulletin. Place this date on your calendar and plan now to arrange your work so that you can be here with us to help make this the best meeting we have had so far.

ACCOUNTING INSTITUTE IN COLUMBUS, OHIO

The College of Commerce and Administration of The Ohio State University held a very successful Accounting Institute on May 20 and 21. Those fortunate enough to attend were privileged to hear many of the accounting notables of the country including Prof. Clem W. Collins, University of Colorado, President of The American Institute of Accountants, Prof. E. A. Heilman, University of Minnesota, President of the American Accounting Association, Mr. William F. Marsh, President, National Association of Cost Accountants, Hon. George E. Matthews of the Security and Exchange Commission, Howard C. Greer, Institute of American Meat Packers, Victor H. Stempf of Touche, Niven & Company and many others.

Prof. Jacob Taylor, Chairman of the Department of Accounting at The Ohio State University, when remarking about the success of the institute at the banquet, said that the registration was over 400 that night and probably showed an increase on Saturday. Of this number 93 were C.P.A.'s of whom 92 were members of their state societies. Everyone wondered who the lone non-joining C.P.A. was. However, it wasn't a woman because there were only two women C.P.A.'s in attendance and both are members of the Columbus Chapter of C.P.A.'s.

The attendance also included representatives from many states including Kentucky, West Virginia, North Dakota, Minnesota, District of Columbia, New York, Illinois, California and some others.

The representative from California should be particularly interesting to the members receiving this bulletin. This representative was Mrs. Catherine Green who holds a Ph. D. degree in Accounting from the University of California. Mrs. Green is teaching accounting at the University of California at Berkley. She expects to sit for the C.P.A. examination in the near future. After she has passed that barrier, she will be a member of this group, without doubt, because she is very much interested in knowing other women in accounting work.

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DIRECTORY

Miss Barbara Bateman, 818 Realty Building, Spokane, Washington, is associated with the New Netherlands American Mortgage Bank, Ltd., a large mortgage concern whose head office is located in Groningen, Holland. Spokane is the head office for the United States. Her work consists of the accounting for the varied interests, some collection and insurance. She is a member of the Washington State Society of C.P.A.'s, was president of the Spokane Business and Professional Women's Club in 1935-36, and has been Secretary of the State Federation of Business & Professional Women's Clubs for the past two years.

Miss Antonia Koberstein, 313 North Monroe Street, Portland, Oregon, is employed as accountant and secretary for the Founders corporation. She passed her C.P.A. exam but so far has not fulfilled the experience requirements of the State of Washington necessary for her to obtain her certificate.

Mrs. Crystal B. Kilgour, 1002 Hammond Building, Detroit, Michigan is engaged in active practice of public accounting, specializing in real estate and estate accounting. She is a member of the Michigan Society of Certified Public Accountants, and the Walsh Institute Alumni Association.

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Announcement has been received of the marriage, on May 28, 1938, of Miss Grace F. Schwartz and Mr. John J. Keats. Mrs. Keats is a former Secretary and Director of the American Woman's Society of Certified Public Accountants and is a partner in the firm of G. W. Schwartz & Daughter.

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Gertrude Priester, Treasurer of this Society, has been working on the organization of a New York Chapter of the Society. She recently resigned her position with Barrow, Wade, Guthrie & Company to become Assistant Treasurer of The Authors League of America, Inc. On February 15, 1938, Miss Priester gave a talk before the New York Society of Accountants on "Federal Taxes on Personal Incomes."

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WOMEN C.P.A.'S IN THE NEWS

In a recent issue of "The Face Student" there appeared an article on "Women in Accountancy Practice". Believing that all of our members would be interested we are quoting the article as follows:

"Women have no easy time in breaking into an occupation that has been limited, by custom, to men. Particularly in the professions, such as medicine and law, the pioneers have run into difficulties that would have deterred the faint-hearted. Several years ago, before women were commonly admitted to medical courses, a few medical practitioners who believed it desirable to give women an opportunity to become physicians found it desirable to establish in New York a medical school for women. The Portia Law School in Boston is an outstanding example of a school established for the benefit of women who desire to study law.

"Occupational history proves that, when women thus establish themselves in an occupation, they hold their ground, and over the years the proportion of women in the occupation is likely to increase. It might perhaps be news to many of our readers that the profession of teaching was almost entirely a man's occupation before the Civil War. There was such a dearth of teachers, however, because of the enlistment for military service of so many men who were teaching, that women came into this field of work. Their natural aptitude for teaching was so amply demonstrated, particularly with respect to the lower grades, that large numbers of women were attracted to this occupation with the result that women largely outnumber men in the work of education today.

"Few, if any, other professions, however, are comparable to teaching with respect to the natural aptitude of women for the work. It is therefore likely that in medicine, law, architecture, engineering, and accountancy women will never make up more than a small minority of the entire number in the particular profession.

"All of the foregoing is preliminary to the consideration of the entry of women into the public practice of accountancy. The difficulty that has confronted women who have desired to become professional accountants has not been restrictions so far as attendance upon courses of study is concerned. It has been found rather in the requirement, in effect in nearly all of the states, that an applicant for the certificate must obtain experience in the actual work of accountancy practice under the direction of a certified public accountant.

"When a woman seeks employment in order to obtain the required experience, the prospective employer is likely to hesitate because he doubts whether his clients would approve of a departure from the ordinary custom of employing men in auditing and related work. It is only fair to say that many certified public accountants have no personal prejudices against women for field work in accounting, but feel constrained to employ men exclusively for such work because of the presumed views of their clients.

"This barrier has been overcome by the energy and determination of a considerable number of women. These accredited practitioners are now organized in a national association known as the American Woman's Society of Certified Public Accountants which has a membership of well over a hundred.

"Many of the women who have become certified public accountants have received their accountancy education at Pace Institute or in one of the schools in which the Pace texts in accounting and law and related teaching procedures are used.

"It is purposed to present in a series of articles information with regard to the careers of these pioneers in accountancy for women. We shall begin the series with a brief sketch of the careers of three women who received their education at Walsh Institute in Detroit. The sketches are as follows:

Grace A. Dimmer: Miss Dimmer studied accountancy at Walsh Institute during the years 1924 to 1927 inclusive. She obtained her Michigan C.P.A. certificate in 1930 and for four years was the only woman who held the Michigan certificate. Miss Dimmer is vice president of the American Woman's Society of Certified Public Accountants. She at one time held the position of treasurer of the Michigan Society of Certified Public Accountants and at the present time is auditor of that association. Miss Dimmer has established a very successful general practice in accountancy with offices located in Detroit.

Crystal B. Kilgour: Mrs. Kilgour obtained her accountancy education at Walsh Institute and, like Miss Dimmer, took her course in the years 1924 to 1927 inclusive. She obtained her C.P.A. certificate from the state of Michigan in 1934. Mrs. Kilgour has established a successful practice with offices in Detroit. She has specialized in real estate work and estate accounting, but also has a considerable general practice.

M. Evelyn Brown: Miss Brown completed her course of study at the University of Detroit in 1923 and was awarded the B.C.S. degree. She studied languages from 1924 to 1932. In 1932 she registered at Walsh Institute for two advanced semesters of study preparatory to taking her C.P.A. examination. She received her certificate from the state of Michigan as a certified public accountant in 1934. Miss Brown conducts a general practice of accountancy, but spends her summers in Seattle, Washington, where she has charge of a private camp for boys and girls. Financial duties in connection with the camp occupy a considerable portion of her time."