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## Position Open to Women with Accounting Training

American Woman's Society of Certified Public Accountants

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## POSITION OPEN TO WOMEN WITH ACCOUNTING TRAINING

### Purpose of Survey

The American Woman's Society of Certified Public Accountants came into being because of the desire of one woman to bring together women who hold the coveted degree. She put desire into action and soon found that many other women C.P.A.'s had the same urge and were anxious to join their efforts in perfecting an organization.

It was only natural that a group of this kind would be interested in broadening the opportunities for women in the accounting profession. It was equally natural that the first step in this direction was a survey to determine the types of positions now held by women with accounting training. Among the first official acts of the organization was the launching of this survey.

The work was undertaken in the spring of 1935 and the original intention was to complete it by the time of the annual meeting in 1936. This schedule was not maintained and the scope of the survey was not as broad in actuality as in plan. In spite of these failures to reach the ideal, it is felt that some value has resulted from the effort.

The survey work resulted in considerable correspondence between members of the organization, which has brought a feeling of acquaintanceship within the group. It is hoped that this may be strengthened during succeeding years through personal contacts at the annual meetings and through special efforts to "look-up" other members of the Society when business or pleasure takes a member into neighboring or remote cities.

In addition, the survey does reveal a wide range of positions by type and by industry which are open to women with accounting training. This should be encouraging to those now in the profession and should dispel some of the hesitancy often felt when advising young women who would like to go into this field but are doubtful of its opportunities.

### Method of the Survey

At the start of the survey, the help of every member of the organization was solicited. Members were located in all sections of the country, in large and small industrial centers. Through these contacts it was hoped to find representative concerns in all types of business enterprise which would provide a sample of many kinds of positions in many fields of enterprise. Contacts were made through questionnaires and personal visits to companies, through personal interviews with women in important positions and through questionnaires to women graduates of commerce colleges.

Particular commendation should be given to the members in Chicago, Portland, Detroit and Marion, Indiana, for the thorough work which was done in these territories. The results from other territories were scattering and much of the Eastern Section was practically untouched.

The method of the survey, revolving about the members of the organization who were willing and able to devote their time to the work, precluded any claim for completeness of results. The findings, however, do cover a wide range of industries and institutions and should prove of interest to any who would like to see the place of women in the accounting field more firmly entrenched.

### Results of the Survey

A total of 454 contacts were made during the course of the survey including 33 personal interviews, 171 completed questionnaires from industries and 249 replies from graduates of colleges of commerce.

In this way, information was secured from 48 different types of industries or institutions and covered 313 positions held by women with accounting training.

Of all the industries contacted there were only eleven which failed to reveal any women in accounting positions. These were replies from concerns in the following lines:- Brewing, Broadcasting, Men's Clothing Manufacturing, Haberdashery, Livestock Dealers, Logging Machinery, Millwork, Meat Packers, Steel Co., Taxi Cab Co., Wood Flooring. It is quite possible that the particular firms replying were so small as to offer little opportunity for any accountant either male or female. It is equally possible that a broader survey of these particular types of businesses would reveal important accounting positions held by women.

This does not mean that there were only eleven replies which showed that there were no accounting positions held by women. Actually there were replies from 81 different firms which stated that they had no important accounting positions held by women. However, among other data secured in the survey, it was found that other firms in similar lines of business were using women for accounting work. This seems to indicate that there are very few lines of trade or industry where the accounting work is not a possible goal for a woman. The frontiers have been crossed by women in the majority of the positions. Some particular concerns may be closed avenues but many other firms in similar lines of work are possibilities.

In the replies from college of commerce graduates, 195 reported positions which were dependent, at least in part, upon their accounting training, while only 54 were unemployed or occupied in positions which failed to make use of their accounting training. This too is a rather encouraging picture. Almost 80% of the women who were reached through lists supplied by colleges, were in positions which they could not have occupied without their accounting training. Would a survey of a similar list of men with accounting training from some institutions reveal a higher percentage of employment dependent upon their accounting education? The answer to this question will not be secured, but an example might well be cited of a prominent department store which makes a practice of employing young men who have just graduated from a nearby university, and specializes particularly in graduates of the Engineering College. Two of these engineering graduates have been responsible for the merchandising of ladies ready-to-wear and accessories.

These positions seem far removed from their background of training, and in a survey similar to this one, would appear in the unsatisfactory 20%, far afield from the type of position these men had in mind when taking their training, but actually interesting and well paid positions. Perhaps many of these 54 women, if contacted in later years, will be found in better positions, which could not have been reached without the fundamental business training resulting from the study of accounting.

NOTE: - The balance of this report, giving the results of the survey, will be published in later issues of the Bulletin.

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N O T I C E

All members who have not already done so are urged to send in to the Secretary as soon as possible the cards sent them requesting name, addresses, etc. These cards can then be turned over to the Publications Committee for use in compiling a Directory and Year-Book.