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# Alpha Sigma Lambda

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Problems that women practicing accounting have faced in the past have extended down to the training level in universities, and have been equally serious there, since they struck the student accountant at her most formative professional stage. It is unfortunate, but true, that after four years of excellent training in their field many accounting graduates have faced the world with an attitude of apology as well as a diploma.

Recently circumstances and events have changed the situation. Whether the changes are permanent or only temporary remains to be seen; certainly the future status of women in accounting will depend to a large extent upon the course they pursue at present. One of the new developments has been the action taken by the women majoring in accounting at Ohio State University.

In May, 1943, a group of the junior and senior students, feeling that their needs and opinions could best be expressed as a group, formed a professional accounting fraternity, Alpha Sigma Lambda. Its purpose, as stated in the Constitution, is "to encourage and foster the ideal of service as the basis of the accounting profession; to promote the study of accountancy and its highest ethical standards; to act as a medium between professional women, instructors, students and others who are interested in the development of the study or profession of accountancy; to develop high moral, scholastic and professional attainments in its members; and to encourage cordial intercourse among its members and the profession generally."

There were seven charter members in the organization; in the fall of 1943 six girls were initiated, and initiation this spring will see an equal number of new members. Since the formation of Alpha Sigma Lambda, three of its members have worked as student assistants in the laboratories and as readers, the first time that women have held these positions. Also, members have been accepted as official tutors for the first time. All of the alumni are at present working in the field, two in private accounting, three in public. It is worthy of mention that two of these alumni are also married, and that one even went so far as to marry a Beta Alpha Psi man!

At its inception, every effort was made to have Alpha Sigma Lambda conform to the standards of Beta Alpha Psi, since any realistic outlook must be cognizant of the essential professional unity of men and women, and since Alpha Sigma Lambda's hope for the future is for recognized unity. The Constitution was carefully modelled after that of Beta Alpha Psi; scholarship, character and personality requirements were set at the same level as those of the men's group.

One of the primary tenets of the fraternity has been close cooperation with its brother organization. The fall initiation banquet was held jointly, as the spring one will be. Educational meetings are sponsored by both groups; responsibility for obtaining speakers is alternate. The annual publication of Omicron Chapter, Beta Alpha Psi, is being put out this year under joint editors, as the product of both groups. Perhaps the most enjoyable of all common projects are the happenstance get-together that evolve in impromptu fashion after meetings or a week of hard work.

The women of Alpha Sigma Lambda feel that because of the fraternity they are better equipped upon graduation. They possess a thorough knowledge of the various professional associations open to practitioners, requirements for membership, and the advantages to be obtained from each. They know of, and have in many cases met, outstanding practitioners. They have a more complete knowledge of accounting literature than would be possible otherwise. And they have shared this knowledge with other women accounting majors outside of the fraternity.

Most important, they have demonstrated beyond doubt that they are capable in every way of carrying through a project with intelligence, initiative and energy equal to that of a similar group of men. This fact sends them away from school with confidence. By the same token, they can be recommended for positions with greater confidence, since they have proved their ability. There is every reason to believe that in the post-war period women will continue to be sent out on the same basis as men.

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## Los Angeles

Dr. J. Eugene Harley, Professor of Political Science at the University of Southern California, was the guest speaker at the meeting of the Los Angeles Chapter of ASWA held March 28th at the Clark Hotel. Dr. Harley, who has traveled all over the world observing political and economic conditions, chose as his subject *The Americas, The United States, and The United Nations*.

In addition to their regular April meeting, the Los Angeles Chapter is presenting a program entitled *Future of Women in Accounting* to be given on the University of Southern California campus. This program is being given for the benefit of college girls interested in the accounting field and is being given under the sponsorship of the three chapters in Southern California of Phi Chi Theta, Women's National Commerce Fraternity, all holding a joint meeting.

Those members of the Los Angeles Chapter participating in this outstanding program are Jane E. Goode, Betty Crippen, Florence Miller, Ruth A. Clark, Thelma Apel, Eunice Moseley, Alberta R. Crary, and Elsie F. Waterman. This program will definitely be enlightening to the college girl who is undecided as to which field of accounting she wishes to begin her career and the Los Angeles Chapter should be highly complimented on the part that they are playing in this program.

The Los Angeles Chapter welcomes Inez M. Clarke as a new member in their Chapter.

## Spokane

The Spokane Chapter is making plans for the election of their officers for the next year. The nominations of officers were read at the March meeting and further suggestions were made by the members. Elections will be held at the April meeting.

Mr. Harold E. Fraser, Attorney and C.P.A., of Spokane, addressed the Spokane Chapter at their March meeting on the subject of *Estate and Trust Planning*—planning particularly with the viewpoint of tax saving advantages.

Martha Johnson will lead a round table discussion on one of the articles appearing in the Journal of Accountancy at the meeting to be held April 20th.

Our wishes for a very speedy recovery to Barbara Bateman who has been quite ill.

## New Members

AWSCPA welcomes as new members:

Miss Helen W. Wilke who is associated with James Yeakel, Accountant, in Seattle, Washington. Miss Wilke has been active in ASWA circles for several years, being president of Seattle Chapter.

Miss Dorothy E. Howell of Hightstown, New Jersey, who obtained her certificate in October, 1943.

Mrs. Emma T. Armbruster of Portland, Oregon, who has passed Oregon State C.P.A. examinations and will be an associate member pending receipt of her C.P.A. certificate which is being withheld until qualifying experience has been obtained.

## Alpha Sigma Lambda—Cont. from Page Four

As this year draws to a close, several events point toward an even more successful second year. Recently, a firm of Certified Public Accountants set up an annual award of \$100, to be given to the woman student at Ohio State University considered most likely to succeed in the field, and to be administered through the fraternity. At the present moment, Alpha Sigma Lambda is being incorporated in the State of Ohio; within the next month the Ohio State group will be Alpha Chapter, and its members will be joined by Beta Chapter at Syracuse University. Undoubtedly, both chapters will profit much from a pooling of common interests and common aims.

The women of Alpha Sigma Lambda feel that the woman accountant today, whether student or practitioner, is breaking a path for the generations who follow her, and that upon her integrity hinges their chances for success. The duty imposed by that fact will not be lightly overlooked by the fraternity.

## Make a Date!

The Joint Annual Meeting of AWSCPA and ASWA will be held in St. Louis on October 13-15, according to recent announcement made by Grace S. Keats and Jane E. Goode, presidents, respectively.

Scheduled to immediately precede the annual meeting of American Institute of Accountants which will be held on October 16-19, also in St. Louis, it will afford the membership the opportunity of attending two important and worthwhile meetings with a minimum of traveling and time away from business.

Detailed announcement of the program will appear in a later issue but right now before vacations and other plans are made—*make a date to attend!*