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Attitudes

Jane E. Goode

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Attitudes

JANE E. GOODE, C.P.A., *Los Angeles, California*

A few weeks ago I heard a discussion of factors in postwar planning and I thought the most important one the speaker listed was what he called "attitudes". Not only does it seem to me important to know what one's attitude may be to some of the vital problems that face us but it is even more important to know whether that attitude is based on prejudice or factual information. As accountants, we are fully aware that the measure of our success is governed by more than mere technical proficiency. In our efforts to draw truth from the records before us, diligently do we seek *all* the facts that make it. That kind of probing analysis is so vitally needed in our nation—in the world—today. The outcome of the struggle for the mind of America will decide the value of our military victory. With prejudice, emotion, indefensible opinions, all that we value will be lost.

Many of you are actively interested in the Equal Rights Movement. But whatever your legal rights and privileges may be, you cannot afford to underestimate the influence you wield. Women mold the minds of children; they set the standards for domestic life; they influence fathers, husbands, brothers, employers and friends. Pioneer women gave us a heritage such as the women of no other nation can claim. No properly qualified woman can complain of lack of opportunity for her in the accounting profession today. Therefore, in grateful recognition of our heritage and opportunity, we should utilize our training in a broader service and assume leadership in the various spheres where our influence is felt.

Too busy? The more we do the greater becomes our capacity for doing. Sometimes it is only a matter of organization; more often it is a matter of the will to do. Frequently we hear "What is the use? I can't do anything about conditions." Usually that remark comes from an individual who is afraid of change, afraid to question a popular opinion, afraid to face an issue squarely. Not one of us is morally responsible for anything beyond the realm of our daily life. But are we living to the full extent of our powers? Modern life has developed a craving for entertainment but has left little time for the cultivation of reasoning powers nor has it encouraged the discussion

of abstract ideas. We are fortunate in that accounting has trained us to do both. Hence, our responsibility.

Those who seek to control our minds, whether they be Hitlers or Mussolinis or termites within our own borders, do not want us to reason. They want us to accept the false statements, to fail to probe for the hidden facts. Democracy places a lot of responsibility on the individual and so many prefer to have someone tell them what to do. It is easy to give blind allegiance to a label, oblivious of the motive or the spirit. But all the agony in the world will be futile unless we learn to control emotion with reason.

Organizations have their spheres of influence as well as individuals. Positive and generous policies make any organization healthy and effective. Proof of our status in this respect has come to me most gratifyingly in the last few weeks for I have found that in two cities where plans are being made for the organization of new chapters, the American Society of Women Accountants is known and welcomed. Women's groups all over America swiftly responded to war mobilization. Perhaps many of them will not be equipped to participate in demobilization or the conversion to peacetime economy. Our work has only begun. Probably most of the larger communities in this country have some sort of a postwar planning group. Do you agree with me that accountants can make vital contributions to these groups? I should like to see something in this publication about what your city is thinking and what your chapter or its members are doing. Accountants are closer to realities and that is why their viewpoints are needed.

Too busy? Suppose someday it will be too late?

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PHYLLIS O'HARA, *Technical Editor*
405 Lexington Avenue—54th Floor
New York 17, New York