

Accounting Historians Notebook

Volume 13
Number 1 *Spring 1990*

Article 28

Spring 1990

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Recommended Citation

Cory, Suzanne N. (1990) "Women in accounting in Great Britain and in the United States -- Some historical parallels," *Accounting Historians Notebook*: Vol. 13 : No. 1 , Article 28.

Available at: https://egrove.olemiss.edu/aah_notebook/vol13/iss1/28

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SESSION III:
Moderator: Henry F. Stabler
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WOMEN IN ACCOUNTING IN GREAT BRITAIN AND IN THE UNITED STATES — SOME HISTORICAL PARALLELS

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The public accounting profession in the United States has its roots in Great Britain. Chartered accountants from England and Scotland came to this country to account for the capital coming into the States from the Old World [Stevens, 1981, p. 3]. Hence, a history of women in accounting in the United States would be expected to have many parallels with a history of women in accounting in Great Britain.

This was found to be the case. Women in both countries faced obstacles when they wanted to enter the public accounting profession. In the early years of the profession, women in both countries were more often directed toward positions as bookkeepers or clerks than accountants or auditors. The suitability of women entering the accounting profession in both countries became the subject of debate within the existing membership of the profession. Both British and American women moved into the accounting profession in large numbers primarily as a result of national manpower shortages encountered during wartime.

Additionally, women in both countries encountered resistance when they entered the male-dominated public accounting profession and related professional organizations. Membership in professional organizations was often denied to them.

However, women persisted in their efforts to join the ranks of accountants. In the 1970's an unprecedented number of women moved into the accounting profession in both countries. Currently, the national accounting firms report that approximately half of their new accounting recruits are female, and colleges and universities are reporting the same ratio of students majoring in accounting [Berg, 1988, p. D7]. Fairly recently, economic opportunity legislation and court decisions have aided women in all career paths. Finally, although the status of women in public accounting in these two countries has improved greatly during the last 20 years, there are still few women partners in the national accounting firms in either country.

REFERENCES

- Berg, Eric N., "The Big Eight: Still A Male Bastion," *The New York Times*, (July 12, 1988), pp. D1, D7.
Stevens, Mark, *The Big Eight*, New York: Collier Books, 1981.