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Ethel Watts

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WOMEN ACCOUNTANTS IN ENGLAND AND WALES

ETHEL WATTS, B.A., F.C.A. (Reprinted by permission of *The Accountant*)

At the beginning of 1948 there were 308 women members of the three main accountancy bodies in England and Wales, 114 being members of the Institute of Chartered Accountants, 80 members of the Society of Incorporated Accountants and Auditors, and 114 members of the Association of Certified and Corporate Accountants. Women were not allowed to be members of the first two bodies until the introduction of the Sex Disqualification (Removal) Act in 1919. Thus, allowing a period for training, the figures show the result of approximately twenty-five years.

Experience in the medical profession (which was opened to women much earlier than other professions) showed that on the whole the first women who entered were those able to pursue their profession without being wholly dependent on it for a livelihood. For this reason a limitation of entrants to the professions opened to women in 1919 was to be expected, and in the early years the world depression of the 'twenties proved an even more serious deterrent. Nevertheless, there has been a steady growth in the number of qualified women accountants over the whole period.

It is interesting to compare the variety of employment now open to women in accountancy with the more restricted opportunities of the early days. The occupations of just over half of the 308 qualified women are known; there are 67 in practice, 57 employed in the profession and 40 in industry, commerce and administrative work. A few of the women in practice are in family firms, but the majority have founded their own firms; the qualified women who are employed by practicing accountants are to be found in both big and small firms. A number of women are engaged in industry as accountants to limited companies, others as accountants in various associations, and about three have administrative posts in universities.

The variety of work in which women are engaged proves that their part in the profession is permanent and although the total number is small compared with the number of qualified men, it is sufficiently large to dispel the idea that accountancy is an ec-

centric choice of profession for women. While no particular difficulties are likely to be experienced by women members of a profession which deals largely with commercial undertakings themselves employing women in many capacities, the present position of women in accountancy is largely due to the experience of the war, when the assistance of qualified and non-qualified women proved a valuable addition to the resources of the profession.

Public opinion on the general question of the employment of women has been changed by wartime experience, when some members of the sex were recruited for war purposes, others undertook duties of a reasonable character in the public service, and all shared the common dangers of citizens. Since the war there has been constant propaganda urging them to undertake paid employment; this is now a necessary feature of society, and must be accepted as the background to any judgment.

All professions require a certain level of knowledge and skill, and the exercise of judgment and common sense—a mixture of aptitudes and qualities which, happily for the future of the race, is to be found in members of either sex. While there is a weakness in generalising about the future of women in a particular occupation on the basis of experience founded on a period of shortage of labour, it can be stated with confidence that the first twenty-five years have proved that women are useful members of the accountancy profession.

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