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# WOMEN IN ACCOUNTANCY: A REMINDER OF A CENTURY PAST

by

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During the past twenty-five years, the profession of accountancy in the United States has experienced a dramatic increase of women entering the practice of accounting, particularly public accounting. Although women have historically worked in business record-keeping, their movement into the mainstream of accounting has until recently been slow and difficult. The following brief comments are to remind us of the difficulties women faced in obtaining an accounting education and entering private, governmental, and public accounting during this century.

## EDUCATION

The prerequisite education for accounting has not always been readily available to women. Proprietary schools were the primary source of accounting training until well into the Twentieth Century. However, the training offered to women by proprietary schools was likely to be directed more to general office work and bookkeeping than to professional accounting.

Comer's Commercial College in Boston offered a bookkeeping program for women in 1850. The Boston newspapers reported this to be a good, new idea. Comer [1850] advertised that "ladies" would be provided a separate apartment and have a separate entrance. Although Comer proposed "to instruct in as thorough and practical a knowledge of writing and accounts, as he has hitherto exclusively imparted to the other sex," there appears to have been some difference in the course of study at that time. Ladies were to have a course in "Writing" rather than "Mercantile Writing," and the primary course was entitled, "Writing, Book-keeping, and Housekeeping Accounts rather than, "Mercantile Writing, Book-Keeping, Mental and Commercial Calculations." Other aspects of the study appear to be similar, except that ladies were charged less for each course.

The change from proprietary schools to colleges and universities for accounting education presented additional problems for women. Helen Hoerle reported in 1932 that accounting

programs discouraged women from taking accounting courses. Such conditions did not change greatly during the following thirty years, and few women majored in accounting prior to 1960. Although some professors, such as Henry Rand Hatfield, believed that accounting should be open to women, many accounting professors did not.

## PRIVATE AND GOVERNMENTAL ACCOUNTING

Although entry into private accounting was not without problems, women experienced less difficulty in obtaining work in private and governmental accounting positions than in public accounting. At the turn of the century, R. La Myra Winn [1900] criticized employers who hire women for their youth and stylish appearance rather than for competency. However, Winn was optimistic that more highly trained women were entering business which would benefit women in general. She stated that "the best positions are being opened to women more and more. All we ask is that a woman's age and ability be compared fairly with that of a man, and that women bookkeepers be not judged by the work of incompetent young girls, who secure such employment because of their attractiveness." [p. 82]

During the 1930's, increased demands of government and industry had caused a shortage of accountants which provided women greater access to accounting positions. By 1940, hundreds of women had been hired for accounting and administrative positions in the Securities and Exchange Commission, Federal Power Commission, Federal Income Tax Bureau, and other governmental agencies. Agency reporting requirements also increased the need for accountants in industry, many of whom were women. [Palen, 1945] Obviously, growth in opportunities for women was limited to periods in which the supply of accountants was low. However, their success challenged the old prejudices and brought about some change in attitudes which

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## PUBLIC ACCOUNTING

Objections to women in public accounting included issues related to travel, job pressure, effect on work resulting from mixing of men and women, and objections from clients. In addition, women were expected to marry, have children, and leave the firm. ["What Militates Against Them," 1923; Quire, 1947] Hoerle [1932] reported that a woman who knows stenography in addition to accounting could obtain a position in an accountant's office, but she would be wise to refrain from admitting she is an accountant until she had proven her usefulness.

During the 1930's, the number of women Certified Public Accountants (CPA) increased very slowly. In 1933, the American Woman's Society of Certified Public Accountants was organized, and during the next seven years, the organizations grew to 66 members in twenty states. A principal obstacle to women obtaining the CPA certificate was that public accounting firms generally would not hire women, thus, women could not easily obtain the required practical experience. [Priester, 1940]

By 1940, a few women had entered public accounting and approximately 150 had become CPAs. However, some did indeed have to gain entrance through positions as stenographers and typists. [Priester, 1940] Most worked for small CPA firms or conducted their own accounting practices.

The war years, 1941-1945, provided unique opportunities for women in public accounting. The New York State Society of Certified Public Accountants established a committee on wartime problems in 1942. One of its functions was to develop the employment of women staff members. [Palen, 1945] Although academics were more positive about women studying accounting and considering public accounting as a career, the past prejudices made the finding of qualified women accountants difficult. The few women accounting graduates found no difficulty in placement because they were hired before graduation. [Palen, 1945; "Accountants' Job Beckons Women," 1942]

Representatives of CPA firms favorably reported that women had performed at highly satisfactory levels, clients had not objected, no

problems were reported, and their working with men on audits, and their progress had been normal. [Palen, 1945] However, in the postwar years, many of the advances made by women were lost. By 1950, the supply of accountants for public accounting was sufficient that preference was again given to men. The traditional barriers to women were again raised. [Palen, 1953; Gibb, 1954] For the next twenty years, opportunities for women in public accounting were scarce.

## SUMMARY

During the period 1965-1975, the growth of public accounting, as well as private and governmental accounting, and demands for staff, changes in social attitudes, and changes in the economy necessitating two-income families have combined to provide greater access for women to accounting as a career. However, the struggles and successes of the few women accountants during the first sixty-five years of this century established a legacy which should be remembered.

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