Status of Women Accountants in Britain

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In the last ten years, there has been a gradual change in the status of women accountants in Britain which may, perhaps, be best summed up thus:—in 1940, amused tolerance; in 1950, grudging acceptance. One should not, of course, generalize too sweepingly. Some employers in 1940 were not only willing, but anxious, to include women accountants on their staffs; some employers to-day will not have them at any price. Nevertheless it is true to say that to-day we are granted opportunities on a footing more or less equal with men, and that where inequalities exist, they can often be traced to causes which have little to do with sex differences.

What are the reasons for this changed attitude? In the first place, this country has experienced during the last decade, and is still experiencing, an economic upheaval unparalleled since the Industrial Revolution of the 18th and 19th centuries. Any great war entails large scale social and economic adjustments which have repercussions in the era which follows; nothing is quite the same afterwards.

Now during the conflict of 1939-1945 it was necessary to utilize all possible resources which might aid, directly or indirectly, the conduct of the war. This entailed the use of female labor in every conceivable form; it was made clear, once and for all, that there was practically no economic activity which women could not perform. The factory, office and even the Women's branches of the Services were substituted in a large measure for the home and the nursery. Now this was, of course, intended to be a temporary measure. In fact, however, the tendency has continued into the post-war period, and government exhortations and incentives have aimed at retaining the services of women in all business and industrial spheres. Whether this policy is, or is not, desirable is not for the moment, relevant. The important fact is that the needs of war, and the exigencies of peace, have compelled a radical change in men's ideas; whether they like it or not, they are compelled to admit that women can work, and few obstacles are now put in the way of women who do work. This change in attitude has affected all branches of activity in which women are engaged, the professions no less than the trades.

The second factor which has directly contributed to the improved status of women accountants is also economic in origin. The adjustments consequent in the changeover from a wartime economy to a peace-time economy have involved a tremendous expansion in the work of accountants. Nationalization of basic industries, the setting up of new industries in under-developed areas, the expansion of industrial output necessitated by the demands of the "export" programme, the ever-increasing scope and complexity of taxation—all these have led to an increased demand for the services of qualified accountants both in industrial concerns and in professional offices. Now, except for a short time in the immediate post-war period, when large numbers of ex-Service Apprentices qualified within a relatively short interval, (which period coincided with the beginning of nationalization and the setting up of new Public Corporations), the supply of qualified accountants has not tended greatly to increase. Not only are the standards of qualification being maintained, thus preventing an extension of the supply by the use of less skilled entrants, but there is not a substantial increase in the numbers of new apprentices to the profession. The result is that for the past few years, salaries have tended to rise, and few newly qualified members have had any difficulty in obtaining a well paid post. In this respect, women accountants are in much the same position as men. The problem confronting the newly qualified entrant is not so much that of obtaining a post as of deciding which branch of the profession she will enter. In considering this matter, it is easy to exaggerate the "Supply and demand" position. It is true that over the whole field of accountancy the services of qualified accountants are still at a premium, but the degree of variation between the demand and the available supply is more intense in certain branches of the profession than in others. Public Corporations such as the Coal Board and the Hospital Board, and large scale industrial

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concerns such as I.C.I. have largely met the problem by paying salaries considerably higher than those paid in professional offices. In the long run, if no improvement in the numbers of the profession takes place, these differences in salary will probably be levelled out, but the position at the moment is that now members with no particular preference try to obtain posts in public corporations or industrial concerns in preference to professional offices. There is in fact, some competition for such posts.

This spotlights the status of women in an interesting manner. The facts are that relatively few women hold posts in any of the nationalized undertakings and not many have entered industrial concerns, especially in the field of "costing", whereas fairly considerable numbers hold posts in professional offices, where they are engaged primarily in "pure" accountancy or taxation work. Why is this the case? It may be that women prefer the more personal aspect of the work which comes from the day to day handling of clients' financial affairs; it may be that the greater variety of work which is often found in a fairly small professional office compensates for the rather smaller salary. On the other hand, one cannot ignore the question—other things being equal, do employers prefer men?

It is difficult to say. As a sidelight, I may, perhaps, be allowed to recount a personal experience. A week or two after I qualified, I applied for a post whose sole attraction was that the salary offered was considerably higher than the average rates prevailing at that time. The interview was illuminating. My professional qualifications were accepted without question, but my left hand was apparently of great interest to my prospective employer. Did my glove conceal an engagement rings? It was also made very clear that a man would be preferable, if his qualifications were as good as mine, and since a few men had also applied for that particular position, my prospects were not very bright. As a matter of fact, I did not get that job!

At the same time, women have certain advantages over men which some employers are not slow to appreciate. They are often more mobile, and the lack of home responsibilities enables them in many cases to venture further afield in their search for congenial employment. This is a factor which is becoming more important. Accountants' offices are tending to extend into suburban and provincial districts in the wake of the new industries which are springing up in less populated areas, and work for accountants is also provided in such districts by the fact that the Income Tax net is now spread over many classes formerly exempt.

Again, certain clients would rather deal with women, and where a business has a sufficiently large number of such clients, women accountants are actually preferred. Oddly enough, this is the case in my present office, where the larger part of the work consists of farm accounts and taxation. The reason lies in the fact that for the most part, the farmer leaves his financial affairs in the hands of his wife.

Salaries have been mentioned only indirectly. It is a little difficult to gauge the precise position, but I think it is generally true that the principle of "equal pay for equal work" is more widespread than in many comparable professions, and will remain so unless there is general decrease in demand for the services of accountants as a whole. The conclusions seem to be that there is at present very great scope for women in the profession, but that the scope is at present greater in the traditional fields than in the new branches of costing and industrial control; that there is still some truth in the maxim, "other things being equal, men are preferred", but that this truth can be somewhat discounted because of factors, external and internal, which tend to favor women; and finally, that whereas there may be slightly greater initial difficulty in obtaining a suitable post, once established, there is no limit to the heights she can reach. In the long run, it is ability that counts.

We are very happy and fortunate in being able to present in this issue of "The Woman C.P.A.", this enlightening and informative article by Mary C. McWhirter of Stirling, England. It is especially interesting to read the personal observations of Miss McWhirter and to realize that the problems encountered by the women accountants of the United States are the same problems as those of women accountants in Britain.

We look forward to being able to present to you personal observations of women accountants of other countries in the near future.