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Are We Keeping Pace?

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If I asked you the question: "Are we keeping pace with the educational facilities and other opportunities that are before us?" I am sure that most of you would reply that we *are* keeping pace and we are particularly proud of the progress that women have made in the last 10 or 15 years. I agree with this, in part, but I am also concerned about the future of women in professional, supervisory and executive positions.

The Census Bureau classified 1,021,000 women in the "managers, officials and proprietors" group as of 1960, compared with 450,000 women in this category in 1940. We know from personal observation that the number of women CPAs has increased greatly throughout the country during the same period, as has the number of physicians and attorneys. We now have 6,600 women engineers in the United States, 9,000 women bank officers, 1,000 women in high civil service positions, and 150 women are foreign service officers. In view of these overall statistics we can indeed be extremely proud of the progress that has been made.

And yet I am deeply concerned with what is happening to women in professional and management careers. There is "handwriting on the wall" that makes me wonder if the door is being closed on us and what we can do about it.

You might ask, "What do you mean, the door is being closed? It is known that there are more women CPAs, more attorneys, more physicians, more engineers, more bank officers—more women in practically every field—than there were ten years ago. It appears the door is opening ever wider!"

As recently as 1959 the majority of primary and secondary school teachers were women. Yet in 1961 over half of the high school teachers were men. Even in the early 50s many of the principals and assistant principals were women. Now we find that all of these principals and vice-principals are being replaced by men. Men are also beginning to enter the primary grades as teachers at a very rapid rate.

Another field showing a decisive increase of men and a corresponding decrease of women is that of hospital administration. Women organized and operated the early hospitals. Today, only a small minority of hospitals have women administrators.

In 1951 there were 1,454 women administrators in the 5,982 non-Catholic general and special hospitals in the United States. In 1961 in the 6,055 hospitals in the same category the number of women administrators had dropped to 939—a decrease of 35% in just 10 years. There are now only 128 women administering the larger hospitals of 100 beds or over.

In the foregoing statistics, the 860 general and special hospitals operated by Catholic orders in the United States have not been included. Traditionally these hospitals are administered by a Sister of the order in charge. However, even in the larger of these hospitals there is a growing practice of hiring a layman assistant administrator.

This decrease in women is also evident in hospital accounting field. It was not too many years ago that, when I attended a hospital accountants' meeting, more than half of those present were women. Now this picture has been reversed with the majority in attendance being men.

Why is it that more men are coming into the fields that were until recently the primary domain of women?

The most obvious reason, of course, is "money"—in the form of increasing salaries in the fields formerly dominated by women. Until recently the salaries paid teachers, educational administrators and hospital supervisors were not attractive to men with families to support, and therefore they were more than satisfied to leave these pursuits to the gentle sex. As the teachers' long, patient struggle for better pay began to result in upgrading of salaries, men naturally became more interested in teaching as a vocation. The same has been true in hospitals. Since the war, with the health insurance increasing from coverage of 10% of the civilian population to coverage

of 75% of the population, there has been greater utilization of hospitals; and hospitals are now in a position to pay a great deal more for their administrative officers. Most hospitals with over 100 beds now are offering from \$10,000 to \$20,000 a year for an administrator and for this sum they can attract competent men. Even assistant administrators in the majority of hospitals are men and this trend is also being reflected in the selection of department directors. Where previously, for example, in the executive housekeeping field, we found only women, more men are entering the field. The same is true in laundry departments. In the not too distant future men may be taking over the dietary department in hospitals.

This leaves the director of nursing as one of the last major department head positions to be held firmly by a woman, but tomorrow—who knows? When nurses' salaries become comparable to those of teachers we may well find more male nurses and they will aspire to the supervisory positions.

So this is the status in the fifth largest industry in the United States today. An industry formerly wide open for women is slowly closing its doors on all top level positions with men taking over.

We find, of course, that women still have a great many opportunities in industry in charge of clerical divisions, in secretarial work and semi-professional work and we can always find the exceptional woman who has been able to take over a greater executive position. But as time goes along and if the labor market remains plentiful, will we not see the door closing on women in other fields and positions?

So, do we shrug our shoulders and say "Higher salaries in certain fields have attracted men and they are eliminating women from the running, and that's that!"?

But that is only half the picture. True, this economic trend is set and surely we cannot—and definitely would not—wish to drop salaries in any field back to a level that would again limit that field specifically to women. But there is something we could be doing where we may *not* be keeping pace with our opportunities. The jobs are still there in ever increasing numbers as we all know. Higher salaries are being offered and employers naturally want the most for their money. If a man has better prepared himself to handle a certain job than a woman applying for the same position, can we blame the employer for hiring the man? This is exactly what may be happening. Men are willing to obtain the education and training necessary to promote themselves while too many women feel they can coast along for years expecting their original qualifications to open all doors for them.

Many women are afflicted with an ailment

termed "temporaryitis." This does not refer to the turnover among women employees or to job-hopping. It does refer to the attitude of many women who embark on their careers with the notion, although it may only be a sub-conscious notion, that employment is only temporary or secondary to marriage and raising a family. This may very well be true and few will argue women's ultimate goal in life—but if a woman takes a job—any job—she should take it with the attitude that she should keep pace with that job and continue her education and training so that she is *ready* for the next step, whether or not she ever takes it.

The R.N. who has been administrator of a small hospital since she graduated with her B.S. from a school of nursing ten years ago cannot expect to be considered in an equal light with the man who has his master's degree in hospital administration plus several years experience administering a hospital. If the R.N. had taken only one year out of her career to obtain the same degree she would be ahead of the male applicant because she would have the experience to accompany her education.

The sixth grade teacher who has her B.A. and has taught for 15 years in several fine schools within a system should not be shocked and hurt when she is not considered for the position of vice-principal and a young man with his M.A. in education and guidance counselling is selected although he has only taught for a few years.

It is true that there are many positions for which a man and a woman of equal education and ability compete and the man is chosen because "they want a man." That is the employer's prerogative. But there are also many spots where "they want a woman," if they can only find a woman who is equally well, or preferably better, qualified than male applicants.

Women must take every opportunity to advance their skills and knowledge. If it means attending night school to take advantage of the wealth of adult education courses now being offered, that must be done. If it means skipping by for a year or so to return to college for advanced education, that must be done. The woman must read everything she can put her hands on that will keep her up to date and knowledgeable in her field. If she is bypassed, she herself may be responsible. She no longer needs to engage in the feminist battles. All the major obstacles have been removed from the path of the working woman and she does have equal rights. But she cannot sit at her desk and say, "I have the right to be here, so here I am and here I will stay." *Equal* rights means earning that right every day just as men must.

Training and education can make women competent, but there is more to holding a top-

level position than competency, much as some women hate to admit it. What are a few of the other essentials in keeping pace?

The well-worn phrase "importance of human relationships," is used hesitantly, but I know of no better way to express it and human relationships rank definitely at the top of the list. Of course they vary in importance with the type of work and the surroundings. But a person who cannot "get along" with her fellow human beings has two strikes against her in achieving any good position and three strikes against her in achieving a supervisory position. Many employers would rather hire the individual who works well with others than the person with a bit more knowledge of the job. Perhaps this comes from bitter experience, but an employee who cannot work agreeably with others surely causes more headaches to an employer than the person who makes an occasional honest error.

The importance of being able to understand the other person's viewpoint; being able to talk to another person about his conduct in such a way that he will understand that you are trying to help rather than merely criticize, cannot be over-emphasized. Actually, this ability should be second-nature to a woman. Supposedly she has the compassion and sense of fairness to achieve complete harmony in human relationships. But, unfortunately this is not always true.

Two specific supervisory skills are closely connected to this getting along with others. They are communicating and delegating.

So many unnecessary problems that arise during a work day are the result of poor communications. There is a vast difference between "telling" and "communicating." The definition of communicating is "to make common to *both* parties the knowledge conveyed." If this does not occur, then we have not communicated. We have only written or spoken and we need not have bothered if we have not conveyed our meaning. This is a skill that can be learned and if we are weak in it we should concentrate on improvement.

Successful delegation is the second key to the well-organized office and the calm demeanor of the supervisor. Many an excellent worker with a broad knowledge of her field and numerous abilities, has found the role of supervisor one of chaos and discomfort. She cannot possibly continue to handle all the work of the office personally when placed in a supervisory position and in attempting to do so is not being fair to herself or the job. The supervisor must make a definite stand against becoming involved in details. The overall view of the functions of the office is her realm and she must have the confidence in herself and in others to delegate authority wherever appro-

priate. If she is fearful of losing control of any part of her job, she cannot delegate, and if she cannot delegate then she cannot supervise. Furthermore, the process of delegation provides a proving ground for other employees. If women do not give other qualified women an opportunity to attempt a broader area of responsibility, they are merely assisting in the closing of doors to other women.

Second only to the importance of human relationships is the matter of appearance and grooming. "Pretty is as pretty does" is fine sounding, but not completely valid in evaluation of women as executives. It is true that a Model-T motor secluded under the hood of a Lincoln Continental chassis would not fool the public for long; but by the same token, a Lincoln Continental engine hidden beneath the rusty hood of a Model-T auto would not even be looked at or given a chance to compete for honors. Women must give themselves the chance to be considered by presenting an appearance equal to their abilities.

The 20th century is an age of full realization of the importance of appearance. The buildings of industry today exemplify this. How beautiful are the entrances through which the customers enter. The tasteful furnishings of offices and reception rooms depict the attitude of industry toward appearance. Naturally the industrialist will be as concerned with the appearance of the employees who are to represent him as he is with the building which houses his activities.

Department stores have long been aware of the need for their employees to present an appearance conducive to gaining confidence of their customers. Yet we find that many working women do not appear to give as much thought to personal appearance as do men. This seems odd indeed in a world where women have always been accepted as style and fashion conscious. But how many of the women selected as the ten best-dressed women each year come from the ranks of career women? That women are gainfully employed is not an excuse for carelessness in appearance. With men this trend toward tasteful dress has received great impetus during the last few years and perhaps, for this reason, they are more acutely aware of it and therefore are keeping pace somewhat better than women. The next time you attend a meeting of male and female executives, glance around and see if you find that the men look smoother—or sharper, for lack of a better word. Some may feel that it is much easier for a man to appear well groomed—a clean white shirt, polished shoes and a hair cut and he looks very presentable. A woman does not have to spend vast

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every possible situation in an organization where 'need to know' arises and (2) considers management as the complex of the *thought processes* generated in the organization and operation of a particular business." Thus it seems that the economists are no longer content with their role as "explainers" of business phenomena but want to get into the actual operations of business.

The second half of the book is devoted to the contribution of the author in the area of "instant systems" for particular problems of business managements. A vocabulary of terms commonly used by management books was compiled and indexed to thirty selected books in the area. Next a problem index was constructed in which the major decision-making areas were categorized. A third file was made in which the various systems, the type of information they produce and their requirements were detailed. These three files were then merged on a cross-indexed master file. For a particular situation, the master file is searched for the data requirements of a particular system tailored to meet the needs of the specific problem.

The author has made a contribution to systems study. The method explained by him will doubtless find many applications in business, research and teaching. It is regrettable that his efforts are almost obscured by an attempt to use all of the words and techniques now in vogue and by references to his consulting prowesses.

The subject area is one with which accountants must be familiar; an area in which accountants work; but the treatment is somewhat disappointing.

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fortunes on her clothes or to spend hours in a beauty shop to look equally as presentable as a man.

It may seem that this matter of appearance is stressed too much, but the person hiring another does not consider this a shallow criteria. It is hoped that primarily he is concerned with other qualifications, but in a personal interview he sees the prospective employee as she will appear to his customers or clients and visualizes the affect that appearance may have on his business. Therefore, we cannot minimize the importance of "good looks."

Finally business women must attempt to overcome the stereotype of the emotional

woman. They must be able to leave the problems of home at home and not carry them to the office. They must be stable. A certain amount of feminine whimsy can be attractive, but very little of it belongs in the business world.

Many employers complain that women are not even-tempered, make mountains out of molehills, are petty—all are descriptions of the female at her worst. She cries when someone criticizes her work; goes into hysterics if somebody unjustly wrongs her and pouts if her feelings get hurt. Women must lean over backwards to be sure that they retain their objectivity at all times, and, if need be, they must develop a thick skin so their work can progress smoothly and calmly in the face of daily crises. They must devote themselves to reshaping the image of the woman worker as one emotionally equipped to stand the pressures equally as well as a man.

Marya Mannes raised quite a storm in her two articles in the New York Times, "Female Intelligence—Who Wants It?" As she sums up the situation: "Women are not by nature denied the ability to think creatively and abstractly. It is rather that this ability is unpopular with women because it is unpopular with men. Our prior need, in short, is to be loved. My point is a woman who has the capacity and the desire to think and create in abstract terms should not only have ample opportunity to do so but the support of a society which needs all of the independent intelligence it can get—man or woman."

Most women agree with Marya Mannes wholeheartedly. And by "support of society" they must accept the fact that "society" means women as well as men. Women themselves must support each other to achieve acceptance.

It is always disturbing to hear a woman say, "I would rather work for a man than a woman any day," or "I would rather talk this over with a man." Actually it probably makes little difference what sex women are talking to or working with. It is the "person" who makes the difference, and a good supervisor can be a man or a woman. Women executives are not free from this small form of "treason" themselves. Many think, or just assume, that although they are capable of handling their jobs, they should be responsible to a man. Each time a woman assumes this she is closing the doors on herself and other women. If women continue to take this attitude they will ultimately find themselves in a dead end for if they are not willing to open doors for other women then they are not allowing women, including themselves, to work to full capacity.

It is not only the jobs and careers of today's women that are at stake. They are the women who will set the pattern. If they are not up to obtaining and holding professional, supervisory and executive positions today, then those positions will surely be filled by men. If young women in college see men dominating certain fields they will ignore those areas because they will assume that there are no opportunities for them there; and this assumption will probably be correct. It is a vicious circle of the simplest sort and the next few years are the crucial period.

It has taken many years for women to attain the acceptance in the business world that they enjoy today. No one can predict the future, but it is certainly the responsibility of women individually and collectively to do their best to *keep pace* thereby assuring to future business women the same opportunities and advantages that they have had.

Accounting for Trade or Barter— (Continued from page 8)

and the expense in a different period, if that is properly where it belongs. As accountants become more knowledgeable and more persuasive in explaining to management the merits of properly assigning income and expense to their respective periods, I hope to see more stations adopt this method.

Statement presentation (for those contracts recorded) varies considerably. The income may or may not be separated from regular sales. Expenses and amortization should logically be allocated by departments or to cost of sales—but this is not always the case. Sometimes trade expenses are combined into one figure, and in some companies trade income and expenses are netted against each other and the difference is shown as either income or expense for the month or period.

If a company followed the practice of recording the income and expense from each contract in the same month and then netted these figures the result would be zero and, therefore, never mentioned on a statement. My recommendation is to allocate income and expenses by type and department and record each in its proper period. Management then has a complete picture of operations and furthermore one that is comparative to other periods when comparable income or expense may have been on cash terms.

Irregardless of whether trade contracts are recorded on the books, the internal control procedures applied should be complete. If the control is lax, the station may never receive the benefits for which it is running a sponsor's commercials.

Prizes, promotional materials, accommodations available at hotels and on planes should be inventoried exactly and issued only upon written authority of an authorized member of management.

The air time contracted for should be inventoried just as carefully and identified with a specific contract before it is run to be sure it is authorized. Contract numbers should be assigned and used for all transactions until the contract is completed.

Independent auditors reviewing a station's books should be very aware of this type of contracts for material misstatements of income or serious defalcations may arise from improper handling or control.

It is clear from my presentation to you that the broadcasting industry is not settled in its treatment of trade agreements, and, therefore, accountants are not either. I would welcome comments from other accountants experienced in this field, with the goal in mind of developing more uniform accounting treatment of trade or barter agreements.

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"A word is probably in order about the personal qualifications necessary for the work of an accountant. This is certainly no occupation for a person who doesn't like to attend to details. Order is the watchword of the accountant. He must have a strong capacity for analytical reasoning and a knack for quick and accurate classification. He should be interested in organizational and operational aspects of all kinds of business firms, and he should be able to describe financial functions in words and figures. He should have a facility for numbers and figures, and he must be able to understand complex documents such as contracts and tax forms. Of all his physical assets, his eyes are perhaps the most important, for he is required to spend long hours checking numbers and figures." William F. Loffin, C.P.A. "Qualifications of the Accountant," THE WOMAN CPA, October 1949.

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IN MEMORIAM

Katherine E. Pfeifer, C.P.A., a member of the Editorial Advisory Board, passed away in Cleveland, Ohio, on September 9, 1963. She was on the audit staff in the Cleveland office of Lybrand, Ross Bros. and Montgomery. Her Ohio C.P.A. certificate was granted in 1946. She was president of AWSCPA in 1959-1960 and was both a past president and honorary member of the Cleveland ASWA Chapter.