

1-1978

Editor's Notes

American Woman's Society of Certified Public Accountants

American Society of Women Accountants

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Recommended Citation

American Woman's Society of Certified Public Accountants and American Society of Women Accountants (1978) "Editor's Notes," *Woman C.P.A.*: Vol. 40 : Iss. 1 , Article 1.

Available at: <https://egrove.olemiss.edu/wcpa/vol40/iss1/1>

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Editor's Notes

Honeycomb corbeling around the archways of the Patio des Hermanas in the Alhambra gives a fragile, perishable look to the Moorish masonry that has been standing there unchanged for centuries on the hill overlooking Granada. Vaulted arches repeat and repeat, here shaped like a star, there like a horseshoe. Spandrels over the arches are convoluted with arabesques and surrounded with engraved scripture from the Koran. For one of mathematical mind the balance of Alhambra architecture and the precise detailing of its embellishment can be a dizzying sight.

Intertwining lines and curves and ornamental Kufic script travel through every hallway, up the sides of the vaulted connections, and into friezes surmounting every archway, seemingly without end. Finally the eye jades at so much sheer linearity. Our prevalent Judaic-Christian background has conditioned us to expect some reminder of life in our ceremonial buildings: the paschal lamb, the vine, sculpted heroes.

The Alhambra is different. True to its Islamic heritage, it is bound by the strictures of the Koran that prohibit representation of any living thing. Live organisms will change, decay, and perish while Allah, and Allah alone, is eternal. So the Alhambra's epigraphic decoration conveys a religious reminder of the inconstancy of temporal life.

In the progression of one calendar year to the next the stage is irresistably set for reverie and reflection on changes past and changes foreseeable. Good or bad, another year stretches ahead of us. It matters very little what assurances of eternity we seek in our personal temples of the spirit; the worldly scene will change, and change again.

Could we truly tolerate any other condition? Annie Dillard, in her Pulitzer-Prize-winning *Pilgrim at Tinker Creek*, (Harper Magazine Press), wrote: "It is the fixed that horrifies us, the fixed that assails us with the tremendous force of its mindlessness... The fixed is the world without a fire — dead flint, dead tinder, and nowhere a spark...."

Change is adventitious in its multi-edged cut. A swing in any direction will rearrange the privileges either with the subtle abrasions of time or the deep and bloody cuts of revolution. It may be of some intellectual consolation to consider the evolvement of one form of life from the dissolution of another, the flower from the seed, the tree enriched by the humus — consoling until the decay spreads into the floor of one's own castle.

Accountants have been disturbed greatly by the recent shifts of privilege and they are fighting, as holders of privilege always have, to regain their lost authority and to maintain what is left. They are caught in the biblical predicament of serving two masters, the client and the public. Changes in public awareness have forced the profession to be more responsive to public interest, and also to be more forthright and less sacrosanct in competing for public patronage. Vulnerability to litigation and antitrust charges is part of the disquieting change that the profession shares with doctors and lawyers, and this issue of *The Woman CPA* presents an article that explores the possibility of antitrust actions.

Good neighboring can, and should, be built into the accounting system according to another of our articles. Part of the change in social attitude is the expectation that "brother's keeper" responsibility should be inherent in any successful business, and we are cheered by the growth of social awareness as one of the manifestations of change.

Some signs of change, or pseudo-change, for women are not so cheering. Of all the thousands of column inches of print over the past decade devoted to women in business, we are most disheartened by the prescriptions for "dressing for success" that have appeared recently. The advice is even more dismaying since it purports to represent public opinion. Assuming that statistical sampling techniques were correctly applied and that the data were reported without bias, one is advised

that women accountants should suit up trimly in one of three shades of grey — dark, medium, or light. (*The Woman's Dress for Success Book*, 1977, John T. Molloy, published by Follett Publishing Co.) A corps of bland, uniformed robots; female replicas of the man in the grey flannel suit. Even that standard American utility, the refrigerator, is available in coppertone, white, or sunny yellow, not to mention custom-ordered decorator hues. The grey prescription almost provokes a longing for the world of Islam at the old Alhambra where the ladies of the harem, for all their subjugation, at least were privileged to wear any of a hundred different colors as enhanced their personal attributes or befitted the mood.

Women accountants are people, not equipment, and people who are highly trained and educated just like the men with whom they work. (Men accountants must shudder, too, at the public's conception that grey is the word for them.) We would hope that acumen, and expertise, and dedication to professional ethics might count for something, and we would also gamble on the ability of a mature and intelligent woman to select attire that is in good taste and becoming to her personally.

Slow, indeed, is the rearrangement of privilege that will place women on an equal opportunity basis with men. Sound and fury have had their effect, good and bad, and the Houston Conference of last November was significant in that it scarcely could have happened twenty-five years ago. Certainly women were not so warmly welcomed into the accounting profession at the start of the fifties. Doors that have opened to them since that time are indisputable evidence of change although equal opportunity is still elusive, as another of this issue's articles concedes.

As another year begins *The Woman CPA* is old enough to observe some changes with a rueful smile, yet young enough to hope that talented accountants everywhere will recognize and surmount adverse trends and, at the same time, make the most of every change for the better.

Constance T. Barcelona