

10-1985

## ASWA Scholarships Awarded

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 (1985) "ASWA Scholarships Awarded," *Woman C.P.A.*: Vol. 47 : Iss. 4 , Article 11.

Available at: <https://egrove.olemiss.edu/wcpa/vol47/iss4/11>

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andatory retirement at age 55. Employees are seldom terminated for anything less than major criminal offense. Termination is harsh punishment; the terminated employee has almost no hope of finding employment in a comparable position.

Lifetime employment, while culturally and socially acceptable in the Japanese life style, could not be duplicated in our present American system. Why? For several reasons, but principally because Japanese workers share the economic risk. A large share of the worker's paycheck in Japan is in the form of a bonus. They all receive the same fraction of their salary not contingent on individual performance, but on the firm's success. This method of payment shifts some of the risks of doing business from shareholders to employees who suffer along with the owners in bad years and prosper in the good ones. These bonuses motivate the workers to feel a part of the firm. Trust, loyalty and commitment are thus built into the structure.

The Japanese approach to promotion possibilities is not acceptable to American workers with their focus on individualism. Individuals are part of work groups, and as such are evaluated on the performance of such groups. Experts in the field of social behavior who have conducted research on group or communal lifestyles show these group memberships influence attitudes, behavior and motivation more than any social phenomenon. We *do* care what others think!

Both the Japanese and the American approach to career development have succeeded. Both have strengths and weaknesses. The American style has its strength in the capacity to organize specialized workers into a mighty industrialized workforce, but American industry must now, somehow, find a way to train workers for highly specialized technological skills without the penalty of lower job mobility.

How can theory Z management work in the United States? The author carries us through thirteen distinct and necessary steps, not always in order. One has made a beginning when one thoroughly understands theory A and the processes by which A is converted to Z. (Thirteen steps). Z will work only (even in Japan) if it permeates the organization from top to bottom. The Z philosophy humanizes the workplace

and results in the increased productivity we see in the Japanese factories.

Many U.S. corporations have studied Z, and a few have made attempts to move from A to Z. The more notable successes are detailed in the book in Appendix I. Will it work in U.S. factories? Most sociologists and economists (including Dr. Ouchi) indicate a resounding NO! But from our A and their Z and a few QC's or QCC's (quality control circles) who knows what may happen!

Packed into these 229 pages of text are more theory, contrast, corporate philosophy and culture, comparisons of societal lifestyle and productivity than one can absorb in a few hours reading time. This is *not* a book to solve our productivity or societal problems, but rather, one that will generate controversy and conversation for years to come. A must read for the business executive or professional in the business world.

#### **Jonabelle Carter**

Treasurer/Controller  
Hicks & Associates, Atlanta

### **ASWA SCHOLARSHIPS AWARDED**

**Donna M. Medina** is the recipient of a \$2,500 scholarship which will be used to complete her degree at Wayne State university in Detroit. She has maintained a 3.9 grade point average while working a 40 hour week. She is a member of Golden Key National Honor Society and Beta Gamma Sigma.

**Gabrielle M. Melka** was awarded a \$1,250 scholarship to further her education at Virginia Commonwealth University in Richmond. She carries a 3.9 GPA and is employed 40 hours per week. She is a member of Beta Gamma Sigma.

**Jane E. Reimann** is a recipient of a \$1,000 scholarship to continue her education at Purdue University in West Lafayette, Indiana. She is a president of Beta Alpha Psi and a member of Golden Key National Honor Society.

These scholarships are funded by The Educational Foundation of AWSCPA-ASWA.

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