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## Editor's Notes: Upward Mobility of Women in Accounting

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# EDITOR'S NOTES

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## Upward Mobility of Women in Accounting

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Through an unusual turn of events, the first group to hear the contents of the report of the AICPA Task Force, "Upward Mobility of Women in the Accounting Profession," turned out to be women accountants — those in the profession who are most affected by and most interested in the findings of the study. The report was reviewed by members of the AICPA's Task Force at the Joint Annual Meeting of AWSCPA/ASWA in New York City this past September 17. Task Force members participating in the panel discussion were Kay Buckner, Helen Farhat, Wells Guilmartin, James Tinney, Samuel Vitkoski and Brenda Acken, chairman.

We on the editorial staff of *The Woman CPA* have been enthusiastic about the work of the AICPA Task Force on the upward mobility of women in accounting and were anxious to report the recommendations enumerated by those committee members who appeared on the panel at the Joint Annual Meeting. A summary of those recommendations was very meticulously prepared for publication in the October issue of this journal. Then things took an unexpected course. We were asked to submit the summary of the recommendations to an AICPA staff member for review and for approval for publication.

The AICPA spokesperson asked that we not publish the recommendations until after the report had been considered by the AICPA Board of Directors at its December agenda meeting. We were very disappointed because we had thought we would be able to include the summary of the Task Force's panel discussion in the October issue. However, we agreed that we would not publish the recommendations in the October issue and that, in return, the AICPA staff member would telephone us just as soon as the board met in December so the summary of the recommendations could be in-

cluded in this issue.

But, surprisingly, the AICPA board's approval of the recommendations was not forthcoming. When the board met in December, it did not approve the Task Force's report. According to the AICPA spokesperson, changes in the recommendations are expected before the report will be approved. Thus, there is no reason at this time to summarize the recommendations that were discussed by the committee members during the JAM meeting.

Regardless of the wording of the recommendations in the final report, comments made by the Task Force members during the JAM panel discussion and in the question-and-answer period that followed give us insight into the issue of the upward mobility of women in accounting. There is no doubt that the Task Force members are knowledgeable about the issue. For several years they have studied the problem in three ways. First, the committee reviewed published articles about what has been discussed and what has been done concerning the upward mobility of women in all segments of the U.S. working population. Second, the Task Force analyzed statistical information; a primary source of data on women in accounting was the biennial research funded by the AWSCPA/ASWA Educational Foundation. Thirdly, the committee held panel discussions with CPAs around the country. Panels were selected to represent all levels of the profession — those entering the profession as well as partners, officers in corporations, and everywhere in between. Panel members included representatives of industry, government, and education as well as sole practitioners and members of large accounting firms.

The comments on page 12 are NOT the official position of the AICPA or of the committee. It is entirely possible that a comment

represents the opinion of one member only and that the majority of the committee has an entirely different view. Nevertheless, the comments of individuals who have researched and studied the issue do aid us in understanding the issue.

No doubt the reactions to the Task Force members' comments will be varied. That's because we are products of our different experiences and environments.

Just because attention has been focused on the problems in the upward mobility of women accountants, I don't believe that what is expected of us is going to be any less demanding. We must be careful not to be lulled into thinking that because the upward mobility of women in accounting has been recognized as a class problem, we will move up as a class. Classes don't move up; only **individuals** within a class move up. You and I are still the ones who must perform. You and I are still the ones who must be the best.

As I see it now, the great help that will come to women from the recognition that a class problem exists is in the conditioning that will be made available to them in preparation for the upward mobility race. In recent years, 22-year-old men and women accountants have lined up on the threshold of a firm, have been given the rules of the race, and have waited, poised to hear "on your mark, get set, go!" What has been admitted by the accounting profession is that if we haven't been conditioned properly to compete in the race, our chances of winning are not very good.

Conditioning for a race is not easy. It takes commitment, self-discipline, tenacity, and the ability to put disappointment behind you. We have to do things the coaches' way. We have to be willing to train according to their schedule. What we're asked to do is hard because most women have had no previous conditioning. But, women accountants, this conditioning is necessary if we want to compete.

And then there's the race. We have to forget about the way the lanes were assigned. We have to forget about a false start that was permitted. We have to forget about another

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runner kicking us while attempting to cross into our lane. We don't have time to think about whether the race is "fair." That's counterproductive. How do we win? We just think about OUR actions and OUR reactions — and make certain that they result in our running better than anyone else.

What we really hope to accomplish is to run so well that we will be asked to join the firm's relay team, to be a team member. But even more conditioning is necessary to achieve this level of competition. Being a good runner is one thing — but being a good member of the relay team is something entirely different. We might be the fastest runner in the world, but if we can't work with the other members of the team in perfecting the exchange of the baton, another runner will be chosen for the team. The other team members won't care how fast we can run if we cause too much time to be lost because we can't work well with them on the exchange. Another runner, perhaps much slower, will get the position because being a good team member is the most important attribute.

You and I are going to have to be conditioned to do the things that men, the other class of runners, have already learned to do because their environmental/societal background has been different from ours. We can learn. We can be conditioned. We can compete. We can win. But we can't count on class action to make us a winner. Remember, what counts is what each of us does as individuals.

It's not our race; it's your race and my race. Ω

*Lillian C. Parrish*

**A sample of the comments made by those AICPA Task Force members on the panel during the JAM opening session:**

### **"UPWARD MOBILITY OF WOMEN IN ACCOUNTING"**

"... the barriers to upward mobility of women do exist. This came out resoundingly in every panel discussion that we had, and I'm sure you've read articles about it as well. And our own committee members have all experienced some form of the problems for upward mobility of women."

"The nature and magnitude of the problems are as varied as the personalities of staff and cultures of organizations that employ CPAs."

"... the profession lags behind other fields in supporting career advancement for women in management positions."

"[When] we started to look at the problem, we found that [the] stress factor is a lot different for women."

"Obviously, the inappropriate use of gender references is discouraging and demotivating to female staff members."

"... there is a perception that women sometimes are independent. They don't work well in a team that's formed... Women who tend to work alone, apparently because of male resistance to their becoming members of the team, need to become more visible to the power structure within their organizations... firms try to act as teams and... individuals should be able to appear as though they are participating."

"Change is one of those things that most of us think should happen to somebody else. As it relates to this issue, there is a tendency to emphasize those changes that have to be made by women... both men and women must accept responsibility for resolving this issue which has such a wide-ranging effect on our social and economic lives. So men, as well as women, have to be receptive to some change."

"... [upward mobility of women] should be given a high priority in AICPA's total program. Mr. Cook mentioned fifty percent of accountants are or are going to be women. And certainly [this issue] does need to be a high priority."