

Fall 1991

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Recommended Citation

Czaja, Sally and Czaja, Rita (1991) "AWSCPA & ASWA: A 50 Year Perspective," *Woman C.P.A.*: Vol. 53 : Iss. 4 , Article 2.

Available at: <https://egrove.olemiss.edu/wcpa/vol53/iss4/2>

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AWSCPA & ASWA: A 50 Year Perspective

By Sally Czaja and Rita Czaja

For over 50 years, the American Woman's Society of Certified Public Accountants (AWSCPA) and the American Society of Women Accountants (ASWA) have jointly and separately served the needs of women in the accounting profession.

Background

In the 1930s and before, women who wanted a career in accounting faced serious obstacles. Many colleges and universities would not accept women in day classes, forcing them to rely on correspondence courses for their education. Experience was a requirement for certification, but most practitioners were men and most of them did not want women on their professional staff. In 1937, less than one percent of all CPAs were women [*The Woman CPA*, 1983]. Some male accountants said they would go out of business before they employed a woman [Palen, undated, circa 1946]. Ida Broo, an accountant in Indianapolis in the 1920s, finally worked for someone for two years without pay, just to obtain the experience that she needed to become certified. (Broo would go on to be president of the Indiana Board of Accountancy in 1955-56.) Margaret Lauer received her CPA certificate in 1932 in Louisiana but was told by two CPA firms that they could hire her only for "write-up" work and the office's own accounting because clients would be opposed to having a woman auditor. (Lauer would be president of AWSCPA in 1964-65.)

Anna Grace Francis, a CPA practicing in Chicago, thought it would be a good idea to have a professional organization for women accountants so they could meet and help each other. Francis and her friend Grace Schwartz invited other women CPAs in the area to a meeting on January 4, 1933, and founded the American Woman's Society of Certified Public Accountants. The objectives of the new organization were:

- to encourage women accountants in their professional advancement

- to improve knowledge within the accounting profession concerning the ability and achievements of women certified public accountants
- to increase the number of women who are members and active participants in programs of technical accounting organizations.

Francis was the first president and in just six months, the organization had grown to include 26 members in nine states.

Broo believed that much could be gained from having local as well as national meetings of women in the accounting profession. However, such meetings could not be held in most cities unless the 17,000 non-certified women accountants were included. An organization for these women would also be a means of encouraging women to enter the field and to work towards certification. At its 1937 annual meeting, AWSCPA decided to form an auxiliary group. Broo, Charlotte Liszt (Minneapolis), Anne Lord (Aurora, Illinois), and Ruth Peabody Waschau (Chicago) were appointed to finalize plans for the new organization. The proposed name for this group was the American Woman's Society of Junior Accountants. (The word "junior" probably meant entry-level, not "young" – it is the lowest professional level in the typical CPA firm hierarchy.) The original intent was for membership to be open only to women who planned to become CPAs. It was decided, however, that this restriction would limit the group too much and that women who were not working toward certification should also be included. The purpose of the American Society of Women Accountants was:

- to improve the efficiency of its members in their profession,
- to further the opportunities in the profession for women, and
- to establish a good fellowship among women members of the accounting profession.

Broo led the effort by holding an organizational meeting in her own city of Indianapolis in May, 1938. On

September 17, 1938, ASWA was officially instituted at the annual meeting of AWSCPA. Forty women from Indianapolis were the charter members. Broo was the first president.

Overview

It is not unusual for one professional organization, or some of its members, to start another organization. However, AWSCPA and ASWA have had an unusually close relationship over the last 50 years. Jennie M. Palen (AWSCPA President, 1946-47) noted at the 1947 joint annual meeting that the two societies had received compliments from high sources on holding joint meetings, publishing a joint magazine, and otherwise cooperating in the closest harmony. This was at a time when certified and non-certified accountants were clashing all over the country over standards for certification. For this she said, we have been credited with making a unique contribution to accounting history.

Some of the activities referred to by Palen are still performed jointly: holding joint annual meetings, publishing *The Woman CPA*, and sponsoring a variety of educational activities. Due to the growth of ASWA, others are now handled separately by each organization.

The relationship between the two organizations is complex. Because AWSCPA founded ASWA, it had, for many years, a maternal interest in ASWA's development. This was reflected in the way ASWA was structured, in the official actions of the two organizations, and in the sentiments of individual members. Although only five years older as an organization, AWSCPA was seen initially as being in a position to guide and assist ASWA. An underlying attitude for years was that the CPAs were "more accomplished" than non-CPAs.

Like some mothers, AWSCPA sometimes worried that its offspring's actions would reflect unfavorably on itself. After all, ASWA stationery did, through 1961, include the phrase "sponsored by the American Woman's Society of Certified Public Accountants." Any positive – or negative – reaction from the general public was expected to reflect on both organizations.

AWSCPA's need for control was originally a reason for some joint activities – these activities were not simply a pooling of efforts. AWSCPA's involvement in matters of ASWA government clearly indicated an unequal relationship. The Award Program that AWSCPA established for ASWA chapters also showed greater influence from AWSCPA to ASWA than vice versa.

Initially, while ASWA was dependent in some ways on AWSCPA, the latter was dependent in other ways on the former. Because there were so few women CPAs, local meetings of women in accounting needed the participation of non-certified accountants. Also, AWSCPA's own growth depended on encouraging women to become certified – and a group of non-certified accountants was a gold mine for recruiting members! Although when ASWA was founded it was deliberately opened to women who were not seeking certification, an underlying attitude remained for years that non-CPAs ideally aspired to become CPAs. ASWA members, however, pursue a variety of certifications and other forms of professional achievement. Finally, for both organizations, there was strength in numbers for both political action and efficiency in operations.

The relationship between the two organizations has also been characterized by a desire for distance. Women accountants were often considered to be clerks rather than professionals. In the mid-1940s, an attorney told Lee Ella Costello (AWSCPA president in 1957-1958) that she should not put "CPA" after her signature because, to be able to do that, one had to pass a very, very difficult exam. He was astounded to learn that she had done just that! Accordingly, women CPAs were sometimes reluctant to be too closely associated with non-certified accountants. While those who had "made it" wanted to help other women, their professional reputations were not very well-established despite their certification.

In 1934, the New York State Society asked Gertrude Cohen to start an association for all women accountants, whether they were certified or not. Cohen had been thinking about organizing an Eastern District of AWSCPA, but found

only a handful of women CPAs. Would the broader group, she asked the AWSCPA board, be a good way to start? The reply was "we are eager to promote the interests of all women accountants but do not wish our organization to be weakened by any apparent inclusion of non-certified women in our group."

Still, women accountants apparently found the gap between male and female accountants more salient than the gap between certified and non-certified accountants. As Palen had noted at the 1947 annual meeting, the issue of who could practice public accounting did not divide women as it did men. Women on both sides of the practice issue were more concerned about establishing the place of women in the accounting profession in general.

As ASWA matured as an organization, some distance from AWSCPA became important for it, too. ASWA gained control in areas in which AWSCPA had been providing guidance and became an equal partner in joint activities.

ASWA Government

On September 17, 1938, AWSCPA formally approved ASWA's first constitution and bylaws. Efforts to charter ASWA as a separate legal entity started in 1940. The requirements for chartering in the District of Columbia were the most advantageous. Shirley Moore, a member of the District of Columbia Chapter and national chair of the legislation committee, took charge of the incorporation process. ASWA proceeded carefully in drafting its charter, because this action was not intended to indicate a change in its affiliation with AWSCPA or in the location of ASWA's headquarters. According to the charter, the business of ASWA included subscribing to the purposes, standards and principles of the American Woman's Society of Certified Public Accountants. The charter also stated that "matters pertaining to the government of ASWA" were to be conducted "in cooperation" with AWSCPA. The ASWA Board approved the charter on March 20, 1953 and the AWSCPA Board approved the certificate of incorporation on April 22, 1953.

At first, ASWA chapters were

founded and sponsored by members of AWSCPA, with the latter organization specifying the duties and responsibilities of sponsors. In 1945, some members of the AWSCPA Board favored "allowing ASWA the privilege of the initiative in further development of ASWA chapters." In 1946, Grand Rapids became the first ASWA chapter to sponsor a new chapter by starting Muskegon, the 14th.

From the beginning it had been the practice for the National President and Secretary of AWSCPA to sign charters of new ASWA chapters. In 1954 the ASWA Board considered a resolution dropping this requirement. On the one hand, the requirement seemed inappropriate now that ASWA was separately chartered; on the other hand, dropping it seemed harmful to ASWA's affiliation with AWSCPA. Most leaders of the two organizations were unaware of the purpose of this procedure. Oversight by the older organization was apparently deemed necessary in the early days. Still, there was the question of whether ASWA *could* act on its own in changing this procedure. The AWSCPA Board discussed changing the practice in 1958, but it was 1970 before the requirement for AWSCPA's approval of new chapters was dropped.

The original bylaws included a provision that amendments had to be approved by the AWSCPA Board before they would become effective. This was initially dropped in a 1966 rewrite of the bylaws. However, there was concern about whether AWSCPA's approval or the membership's should be sought first and the sentence was restored. AWSCPA continued to approve amendments to ASWA bylaws until 1970, when they approved the amendment that dropped this requirement.

Award Program

AWSCPA established an award program in 1941 for ASWA chapters. Points were given for convention attendance, scrap books, local bulletins, membership increases, and chapter meeting attendance. Indianapolis received the first award, which was a silver trophy bowl. The following year, Los Angeles was honored for the greatest accomplish-

ments during the year; the award, reflecting the times, was a \$5.00 defense stamp.

The Award Program was formalized in 1945 through the efforts of two AWSCPA presidents, Ethleen Lasseter (1945-1946) and Hazel Skog (1944-1945). The Award Program's purpose was to stimulate the interest of chapters in the full scope of activities within the realm of ASWA and to create a friendly rivalry among the ASWA chapters. Rules and regulations were prescribed by an AWSCPA award committee. Submitting a feature article to *The Woman CPA* (then a joint membership newsletter) that was written by a woman, whether a member or not, was worth 50 points, while one written by a man earned only 25 points. The chapter judged "most outstanding" would receive a traveling silver trophy and a cash award. Any chapter winning the trophy for three consecutive years would be allowed to keep it and AWSCPA would obtain a replacement trophy. Three chapters, Grand Rapids in 1948, Atlanta in 1958, and Los Angeles in 1962, were successful in winning permanent possession of this trophy.

The program continued to be evaluated and revised to try to insure fairness, to be current, and to minimize work – for chapters that prepared reports, for the ASWA national committee that reviewed them, and for the AWSCPA committee that assigned discretionary points and prepared a "month and year-to-date" report for each chapter.

Usually the awards reports were destroyed one year after the end of the administrative year to which they applied. Reports from the 1957-58 and 1958-59 years were returned to the ASWA national advisory chair so she could see what the chapters were doing and where their strengths and weaknesses lay. Fearing second-guessing, it was made clear that the reports were *not* to be used to review the number of points awarded by AWSCPA or the accuracy of the reports! In 1960, AWSCPA authorized ASWA to remove publicity clippings from the Chapter Award Reports for these years for permanent filing in an ASWA scrapbook. AWSCPA asked to be notified when the rest of the

reports were finally destroyed, which was done in 1961.

There was some concern in 1960 that the Award Program was no longer serving its purpose – some members complained that there was no exchange of information on what other chapters did that qualified for points, points had become an end in themselves, the rigid detailed requirements were unprofessional and reporting on them was a waste of time. ASWA referred the matter to AWSCPA "because the rules were formulated and administered by that Society." ASWA National seemed unwilling either to defend the program or to recommend non-participation in it. As a practical matter, ASWA National spent a lot of time and effort on the program – processing reports, providing input on the rules, and maintaining the Chapter Manual in accordance with the rules. Discussion at the award committee workshops at the regional conferences that year led to a consensus that the program should be continued. AWSCPA did, however, appoint a committee to review the program, recommend changes, and suggest ways to assure a better understanding of the program. One recommendation was that AWSCPA show greater involvement by sending letters of congratulations to the chapters receiving awards under its program. The review also highlighted the fact that the rules provided ASWA chapters with a useful outline of proper procedures to follow and the activities that they should embrace.

In 1967, the ASWA Board was concerned that chapters were not reporting changes in their programs to the national program chair, after having their beginning-of-year plan approved. A suggested solution was to ask AWSCPA to make this a requirement of the Award Program. The AWSCPA Program had become, in part, a mechanism for ASWA to control its chapters. Another concern was that points had become an end in themselves; activity fell off in some chapters when they reached the maximum points in a category.

A joint committee reviewed the program in 1967. As a result, the rules were completely rewritten in 1968 and approved in 1969. The goal was to make the program more like

a budget – a means of attaining goals and evaluating activities. The competition (for points) was cited as reflecting “our American way of life!”

AWSCPA decided to discontinue its participation in the Award Program after 1970-71. In announcing this decision, it was noted that the program had always emphasized high calibre technical programs, continuing education, and preparation of articles for publication. Gradually, however, at the request of ASWA, the rules were expanded to also cover a variety of administrative matters. Beginning in 1971-72, the program was administered by ASWA. The rules continued to be rewritten and updated every few years to streamline reporting requirements.

The Woman CPA

The Woman CPA (TWCPA) has been a joint venture of AWSCPA and ASWA since 1939 – first as a membership bulletin and then as a professional journal.

Membership Bulletin

The first issue of TWCPA was published in December, 1937, as the membership bulletin of AWSCPA. It consisted of three 8½x11 inch mimeographed sheets of paper. By August 1, 1939, it was a joint bi-monthly bulletin; the contents included reports on the annual meetings and on two meetings of the Junior Chapter in Chicago, and a list of the new AWSCPA members.

The bulletin was seen as representing the societies, as a source of reference for members, and as a place to express technical opinions. Members wanted to see personal items about members as well as reports on legislation of interest to women.

The appropriateness of the name, as the official bulletin not only of AWSCPA but also of ASWA, was discussed in 1941 and it was decided to keep the name. (The 1984 manual of procedures for TWCPA stated that its name denotes the professional attainment of members of AWSCPA and a likely aim or the professional attainment of members of ASWA. As noted earlier, ***)

The two societies originally split the costs, with ASWA paying two-

thirds, since that was roughly the proportion of bulletins distributed to each society's members. Later, a portion of dues from members of each society was allocated to a special bulletin fund, with any additional costs being divided between the two societies. In the early 1940s, voluntary contributions to the bulletin fund were also accepted.

The public relations committees of each society sent out complimentary copies as early as 1942. These were part of the bulletin's overall costs and not charged directly to the society requesting them. Since many public relations activities were done jointly, the costs had to be allocated between the two societies anyway. However, this practice meant that a public relations expense was buried in “additional costs of the bulletin.” In 1970, the two societies agreed to fund the cost of these copies. In 1978, the Educational Foundation of AWSCPA-ASWA assumed the funding.

At the 1947 Joint Annual Meeting (JAM), Jennie M. Palen, Editor of TWCPA, reported that compliments on the appearance and content of the Journal had been received from London, New Zealand, the Institute of Chartered Accountants in England and Wales, and many organizations in the United States. Eight articles were reprinted in the *Accountants Digest* during 1947. The International Accountants Society, a correspondence school, was very supportive of the publication in the 1950s, generating almost 1,000 subscriptions in 1949 and advertising regularly until 1972 [Parrish, 1988].

ASWA's first National Membership Bulletin was mailed to all members in August, 1953. Its purpose was to provide a closer relationship among chapters, individual members, and national officers through a less formal means than TWCPA. It was initially bi-monthly, published in months when TWCPA was not. The Coast-to-Coast section of the journal, which featured professional news about members, later became part of the ASWA bulletin. The ASWA bulletin was sent to chapter bulletin chairs, so it could be mailed to members with the chapter's own bulletin. In 1954 this publication was

re-named the *Coordinator*.

In September, 1955, AWSCPA started their own bi-monthly membership newsletter. Its purpose was to bring the membership closer to the Society through knowledge of the activities of the Society and its membership.

Professional Journal

Beginning 1956, TWCPA focused on technical materials of interest to members and non-members alike. The purpose of the journal was reviewed in the mid-1960s. Was it to inform the readers or to display the talents of members? Should it cease publishing “how to do it” articles and focus on theoretical issues instead? Should it fill the technical needs of members who did not belong to other accounting organizations (and, thus, did not receive other accounting literature)? In the 1970s, objectives included printing professional articles authored primarily by members – to assist them in developing this facet of their professional skills and as a public relations vehicle. Education was another goal: providing members with technical and other information about the accounting profession. In 1984, the journal's purpose was expanded to also include publishing articles of interest to, and about, women accountants; publishing articles which are useful, and of interest, to members of both societies on nontechnical, but business-related (management, leadership, marketing, etc.) subjects; and providing important, timely information to its readers about the two societies. In 1987, a joint AWSCPA/ASWA ad hoc committee, chaired by Lillian Parrish (editor), was formed to study TWCPA and recommend changes to it in order to best serve the interests of the members. Recommendations covered style and layout, full-color advertising, and content. The journal's updated objectives include providing members with information on accounting, the profession, and women accountants; serving as a promotional vehicle for women in accounting and for the two organizations; and providing opportunities for membership to publish articles.

Originally, all matters pertaining to TWCPA required action by the presidents of AWSCPA and ASWA

and/or the two boards. This included finances, advertising contracts, and subscription campaigns, as well as the appointment of the editor, editorial staff, editorial board, and the business manager. In 1979, a new business manager position was created to handle advertising, circulation, and accounting duties, in accordance with a procedures manual approved by the two boards. Up to this point, the two presidents had still been responsible for approving all expenditures and signing all correspondence, as well as making appointments and determining compensation. A joint executive committee was formed in 1989, consisting of a national director from both ASWA and AWSCPA and the TWCPA editor, associate editor, treasurer, and business manager. It was charged with management and oversight of all aspects of the journal, including setting and implementing policy.

Financial arrangements changed over the years. Starting in 1956, AWSCPA and ASWA allocated part of the national office costs to TWCPA because the office supervisor also served as business manager of the journal. AWSCPA billed the journal for 15% of this amount and ASWA billed 85%. (ASWA paid a greater percentage of national office costs and thus was reimbursed for more.) Any deficit incurred by TWCPA would be split between the two societies based on the proportion of their paid subscriptions to total paid subscriptions. In 1972, the capital of the journal was established at \$3,000, with AWSCPA contributing 20% and ASWA, 80%; this represented the approximate ratio of the membership of the two societies. Additional contributions in subsequent years would be in proportion to the membership ratio. While splitting the journal's costs based on membership made sense (at least to the extent they were driven by volume), there was some dissatisfaction over each society having an equal say in the journal's operations. In 1976, AWSCPA agreed to 50% responsibility for complimentary subscriptions, 50% sharing in operating expenses, and 50% share of equity. The annual subscription rate for members was increased from \$1.00 to \$1.25 in 1958, \$1.50 in 1966,

and \$3.00 in 1975, \$3.40 in 1986, and \$4.00 in 1990.

Roster

At the 1939 JAM, a joint publications committee was formed to handle publications, bulletins to members, yearbooks (rosters), and similar matters. The September 1940 National Yearbook contained a complete history of both societies, the national constitution of each, abridged minutes of the 1940 annual meeting, and a complete list of the memberships at year-end, with their names and addresses. Each society paid half of the cost because, while ASWA needed more copies for its members, AWSCPA sent copies to state and other professional societies. Titles (Miss or Mrs.) were included in the 1941 book (covering September, 1940, to September, 1941) "to avoid embarrassment in addressing members." Starting in 1947, the cost was split based on the number of pages used by each society. In 1950, ASWA paid for 75% of the book's cost.

New technology was used for the joint 1952 book. It was "planographed," a process by which typed pages were photographed and then reduced in size to a 5½" by 8½" page. This process eliminated verifying a printer's proof – no small savings on a 216 page document! (Xerox's first copier with reduction capabilities was not available until 1974 [Xerox, 1988].)

Headquarters

In 1947, ASWA and AWSCPA established a national office in New York City, with dual member Helen Lord as office manager. The overlap in membership between the two organizations and the joint publication, TWCPA, made a joint office very practical. During Lord's tenure, ASWA and AWSCPA split the charges for office space, the office manager's services, and, initially, out of pocket expenses. Since ASWA had the larger membership, it paid two-thirds of the costs in 1948 and three-fourths of the rent charge and two-thirds of service charges for hours spent on TWCPA. Each organization then paid for hours spent on their work and for their own expenses.

Lord resigned in 1953 as office

manager for both societies, as business manager for TWCPA, and as a member of AWSCPA. The two organizations hired the firm Secretarial Assistance, headed by Beatrice Langley, to provide administrative services for them and TWCPA. Langley contracted separately with each organization.

In 1974, AWSCPA established its own national office in Columbus because Langley had indicated a desire to concentrate on ASWA activities. Member Barbara Rausch became the office manager.

At the 1974 annual meeting, both organizations authorized committees to assess the feasibility of reuniting the national offices. Aside from operating efficiencies, AWSCPA and dual members were concerned about a proposed ASWA dues increase. Dual members had "paid" for national office services through their AWSCPA dues; now that the office was separate, they would have to pay full dues to both organizations (an increase from \$3.00 to \$14.00 or, if the increase passed, \$15.50). In 1977, the committees and boards recommended that the freedom and flexibility of having separate offices, and the efficiencies of management allowed by the growth of both societies, outweighed any advantages of reuniting the offices.

When Langley retired in October, 1975, ASWA moved its office to Wacker Drive in Chicago and hired its own personnel.

AWSCPA moved its national office to Chicago in July, 1980, contracting with P.M. Haeger & Associates to provide these services. In 1987, Smith, Bucklin & Associates assumed these duties, with Bonnie Sweetman serving as executive director.

Membership

"Helping" has worked both ways in the relationship between ASWA and AWSCPA. While AWSCPA has helped ASWA through the Awards Program, ASWA has helped AWSCPA with membership.

1933-1960

AWSCPA bylaws originally provided for local chapters. A Chicago chapter of AWSCPA was formed in November, 1933. Presi-

dents of the Chicago group included Clara Stahl (1939), Josephine Kroll (1940, 1941), Maxie Bryan (1943) and Alma Rasmussen (also 1943). There was also a group in New York, whose presidents included Vera Edelstein (1939), Phyllis O'Hara (1940, 1941) and Helen Lord (1943, 1945). These groups had regular meetings, sometimes jointly with the local ASWA chapter. In 1944, AWSCPA completely rewrote its bylaws and dropped the provision for chapters. Broo chaired the committee that drafted these bylaws. While the minutes of meetings at this time do not describe the discussion that took place, it is possible that AWSCPA wanted to avoid competing with ASWA on a local level.

The close relationship between the two organizations is also shown in a change made at this time in ASWA's bylaws. Starting in 1945, ASWA's bylaws provided that a woman CPA had to join AWSCPA (and remain a member of that organization) in order to be a member of ASWA. This applied to women who were already certified when they applied for ASWA membership and to those who became certified after they joined ASWA. The change may have been made because previously many members of ASWA had not chosen to join AWSCPA after they became certified. ASWA was obviously seen not only as a means of encouraging women accountants to become certified, but as a means of increasing AWSCPA's membership.

Most AWSCPA members qualified for membership in ASWA. At this time, if they were "actively engaged in accounting work" and had two years of accounting experience, they qualified for regular membership. With less experience, they could be junior members of ASWA. AWSCPA members were never, however, required to join ASWA.

ASWA grew rapidly in the early 1950s, leading to greater differences in the needs of the two organizations and to meeting those needs separately. Rosters became a separate expense for each society – the last joint roster was for the year ending June 30, 1952. In 1953, ASWA started its own national membership bulletin, the *Coordinator*. (Not until 1959, though, were dual members as-

essed a subscription fee (50 cents) for a national expense that was not jointly incurred with AWSCPA.)

Effective July 1, 1948, dual members only had to pay chapter dues to ASWA. National dues were waived on the grounds that they primarily covered joint functions, such as the national office and membership bulletin. In prorating expenses, these members were counted as AWSCPA members since they paid national dues to AWSCPA. The waiver was instituted to encourage new CPAs to join ASWA chapters.

In 1951, the requirement was changed so that a woman CPA had to join AWSCPA only to *become* a member of ASWA. If an ASWA member became certified, membership in AWSCPA was optional. Of course, if she did not pay national dues through AWSCPA, she had to pay ASWA national dues.

The Chicago group of CPAs apparently continued to meet informally through the 1940s. At the 1951 annual meeting, Grace Schwartz Keats, a member from Chicago and AWSCPA national president in 1943-1944 moved that the provision for local chapters be reinstated so that the Chicago group of CPAs might be officially recognized as a chapter of AWSCPA. The question was referred to committee. In 1952, the committee moved that the resolution be rejected, but a motion was passed which required that a proposal for chapters be presented to the membership accompanied by one page of arguments for and against. The membership, however, rejected the idea. Still, in 1957, the Chicago members of AWSCPA and the Chicago Chapter of ASWA sponsored a *joint* public relations dinner.

In 1952, there were over 1,600 ASWA members and approximately 300 AWSCPA members; both of these figures include the 100 dual members.

In 1955, at AWSCPA's suggestion, application blanks for both AWSCPA and ASWA were included in ASWA's chapter development kits and provided to its chapter membership chairs. This procedure was intended to assist chapters in complying with the membership requirement in the bylaws, although there were mixed feelings about the provision. This practice was reaffirmed in 1970.

1961-1962

In 1961, there was some concern that dual members were receiving national services directly from ASWA without paying for them. Approaching the 1961 JAM, ASWA had incurred small but growing deficits for three years. It was suspected that dual members contributed to the deficits because, over the years, some national services that had been done jointly (such as the roster) had been separated and new national services had been added. Yet dual members continued to pay national dues only to AWSCPA, which covered their share of the remaining joint national expenses. There were over 300 dual members now, representing almost 10% of ASWA's membership but over half of AWSCPA's membership.

There were undercurrents of resentment among ASWA members, who perhaps felt that AWSCPA dictated to ASWA and who did not particularly want to be affiliated any longer. Some AWSCPA members thought that ASWA members should appreciate what had been done for them by the CPAs (i.e., the dual members and the other members of AWSCPA) and not quibble over the division of costs; the situation was compared to "a child who takes care of the mother" later in life. Some CPAs (including dual members) pointed out that it was ASWA's own bylaws that waived national dues for dual members – perhaps overlooking the fact that their organization still had the right to approve or disapprove changes in ASWA's bylaws. Also, the dues may have been waived, in part, because of the requirement (also in ASWA's bylaws) that CPAs who wanted to belong to ASWA had to join AWSCPA.

There was a suggestion that ASWA dues could be held down by making the subscription to *The Woman CPA* optional. It was thought, though, that many ASWA members would not subscribe and – if this happened – it would be detrimental to the publication which would then no longer be a joint venture. Some chapters were worried about losing members (certified or not) if the dues increase passed. AWSCPA members thought dual members might drop out of ASWA if their dues were dispropor-

tionately raised and that ASWA chapters would thus lose many of their leaders. A dues increase, from \$8 to \$12, was proposed but was defeated by the ASWA membership in 1961.

Ida Broo proposed a committee to survey the joint operating expenses, to make recommendations as to an equitable division, and to prepare balanced forecasts of realistic, expected income and desirable expenditures for the coming year for consideration prior to the 1962 annual meeting. Committees were elected by both organizations to determine if the existing financial arrangement was still equitable. The AWSCPA committee consisted of Broo; Grace Hinds (ASWA president 1955-56); and Elizabeth Sterling (AWSCPA president 1956-57 and dual member). The ASWA committee consisted of Hazel Brooks Scott (1951-52 secretary); Zosia Edwards Stege (ASWA president 1956-57); and Leatrice Harpster (ASWA treasurer 1960-62).

The report of the ASWA committee in 1962 recognized AWSCPA's ongoing support of ASWA and its role in assisting ASWA in becoming a recognized professional organization. It also noted that the dual member benefited from her membership in ASWA and that AWSCPA gained many new members from ASWA members who passed the CPA exam. It was determined that services to dual members cost each non-dual ASWA member 68 cents. The committee recommended that, if dual members were charged national dues, dual member dues be set at 25% of regular member dues. It does not appear that dual dues at this rate would have eliminated the non-dual subsidy. Nearly half of ASWA's expenses at this time were not allocations from joint operations; these expenses included administrative and travel expenses of officers, committee expenses, stationery, postage, *Coordinator*, and the roster.

The report of the AWSCPA committee attempted to present a balanced view but nevertheless reflected a maternal attitude. It was noted that the dual member provided "leadership, inspiration, opportunity, and a definite status to the Society which otherwise could scarcely attain professional status."

At the same time, the dual member received "unexpected dividends – fellowship and inspiration ... a more influential voice in the community; and a wider recognition of her place in the profession." The report also noted the unique relationship between the two societies – "where one who has reached a certain milestone attempts to chart a path and offer help to others struggling on that path." The committee recommended that the AWSCPA board approve any change in ASWA bylaws that provided reasonable dues to be paid by dual members.

ASWA did approve a four dollar dues increase for regular members (with corresponding increases for junior and partial year dues) at ASWA's 1962 annual meeting. A proposal for dual member dues of 25% of the regular member amount was made at the 1963 annual meeting; it failed. Opinions were mixed, ranging from requiring dual members to pay equal dues, to feeling that the good that ASWA received from AWSCPA's association was worth too much to risk losing their assistance over a relatively small amount of money, to wanting to hear what the AWSCPA board thought first. Requiring dues from dual members would probably also mean dropping the requirement that CPAs join AWSCPA before they could join ASWA.

AWSCPA had been sending a congratulatory letter to women when they passed the CPA exam, along with a brochure about the two societies and an application for AWSCPA membership. In 1962, AWSCPA offered to send copies of these letters to ASWA chapters so that they could also contact these prospective members.

1963-1988

In 1970, ASWA approved a five dollar dues increase for regular members, with corresponding increases for junior members and partial year dues. Dual members were assessed three dollars (including one dollar for the *Coordinator*). Not only had ASWA's membership growth tapered off (instead of 229 per year, as projected in 1963, it was 105 per year), but more members were passing the CPA exam – meaning a decrease in regular members.

In 1972, ASWA decided that all applicants, including CPAs, should have three reference letters with their ASWA membership application. However, in 1976, ASWA decided to rely more on the AWSCPA membership chair and to require only one character reference for AWSCPA members who were applying for ASWA membership.

When AWSCPA moved its national office to Columbus in 1974-75, ASWA considered instituting full ASWA national dues for dual members. However, it was not until July 1, 1978 that dues for dual members were raised to the amount of regular dues (less the subscription to TWCPA). The requirement that CPAs join AWSCPA was also dropped at this time. The AWSCPA board discussed this change in ASWA's bylaws but had no official position on it.

In 1978, ASWA obtained mailing labels from AWSCPA in order to invite its members to join ASWA.

In the 1970s, a growing number of woman CPAs expressed interest in having local organization that would provide them with more contact with other women CPAs than a national society could provide. Unlike the situation in the 1930s, there were enough women CPAs in enough cities for this idea to be implemented. A 1977 survey showed widespread support for local affiliates, and AWSCPA responded by amending its bylaws in December, 1981, to provide for the formulation of local affiliate groups. These groups were separately incorporated but met standards set by AWSCPA and shared in the benefits of a national organization. By 1988, there were 38 affiliate groups of AWSCPA throughout the country.

ASWA's "new chapter organization kits" subsequently stopped including membership applications for AWSCPA.

In 1988, the provision that AWSCPA membership qualified a person for ASWA membership was clarified to state that holding a CPA certificate qualified a person for regular membership. CPAs who were not members of AWSCPA could more easily be approved for membership this way than under education provisions.

Joint Annual Meetings

Annual business meetings are part of most organizations and ASWA and AWSCPA have always held theirs as part of a single conference. The meetings not only bring members together within each organization, but also facilitate cooperation between the two societies. Educational sessions, board meetings, and social events round out the programs.

Traditions

From ASWA's first annual meeting in 1939, the meetings have been held jointly every year that either organization held an annual meeting. (Meetings were not held in 1943 and 1945 because of travel restrictions due to World War II.) Meetings were generally held in September or October.

The 1945 JAM was scheduled for a Sunday and Monday. In 1945 and most years starting with 1948, the JAM was held immediately prior to the American Institute of Accountants' (AIA) annual meeting (this was the predecessor organization to the American Institute of Certified Public Accountants). In 1955, the policy was changed to "a place and time that will make it convenient for members to also attend the AIA meeting."

In 1969 and 1970, there were discussions on separating the JAM and the AICPA meeting. Advantages included greater flexibility in dates, cities, and hotels. It was also less of a burden on chapters in cities favored by the AICPA. Disadvantages included breaking a tradition and not having some AICPA officers at the JAM. There was also some motivation to avoid the AICPA because of remarks that members overheard or were confronted with at AICPA meetings. It was felt that separation from a predominately male organization would enhance the professionalism of women accountants. On the other hand, the AICPA had, in 1966, changed the wording on its meeting tickets from "Men's Tickets" to "Members' Tickets" – after prompting by AWSCPA. In 1972, citing member service on AICPA committees and the excellent cooperation that the two organizations were now receiving from the AICPA, the two boards decided to continue holding the JAM

prior to the AICPA meeting.

The tradition of joint meetings was almost broken in 1978. AWSCPA passed a resolution to boycott cities that had not passed the Equal Rights Amendment, starting with Chicago in 1981. ASWA did not pass such a resolution, but the Chicago chapter withdrew its invitation and Memphis was chosen for the JAM that year.

The issue came up again in the 1980s, as JAMs in 1982, 1983 and 1985 were held away from the AICPA location due to lack of invitations by chapters in the AICPA cities. The 1988 JAM was also planned to be in a different city – Indianapolis – to celebrate ASWA's 50th anniversary. While some members felt they could not attend both meetings unless they were back to back and in the same city, others felt having to spend such a large block of time away from the office was a problem. In any case, the proportion of members for whom this scheduling was relevant was (and is) very different for AWSCPA and ASWA. The 1991 JAM in Chicago will be the first to follow the new resolution whereby JAM will not be held in conjunction with the AICPA annual meeting.

Program

Activities at the annual meetings as well as regional conferences reflect stages in the development of the Societies. As the societies matured, the relative importance given to social, administrative, and educational activities shifted.

- **1940s.** Conferences in the 1940s were primarily devoted to social functions and organizational matters.

- **1950s.** In the 1950s, the length of the conferences increased to accommodate more technical sessions, allowing members to feel justified in taking time away from their offices.

ASWA workshops covering different committees were held concurrently with the AWSCPA business meeting, which forced dual members to choose between activities of the two Societies. National board meetings had their own time slots (rather than being held before the convention officially starts, as they are today). The two boards had concurrent meetings on one day and

consecutive meetings on another day. Tours were arranged for other members during this time, although, in general, social activities were playing less of a role at meetings.

In 1956, less time was allotted to the joint annual business meeting – two hours vs. all afternoon, as in 1955 – and the two national boards met simultaneously for both of their sessions. There were also two concurrent technical sessions. Members continued to stress the need for technical programs to convince their companies to pay their expenses and to avoid charging the time against their vacation. A different school of thought was to "not get carried away" with technical sessions at the ASWA/AWSCPA meeting because the AICPA program was available the following week. Of course, this only applied to members who were CPAs.

The joint annual business meeting was Thursday afternoon in the mid-1950s. Unlike today's Thursday morning opening session, it included reports of joint committees and discussions of common issues which the two Societies would later vote on in their respective business meetings.

- **1960s.** Annual meetings in the 1960s divided time evenly among organizational activities (such as business meetings and workshops), social events, and technical programs. At the 1961 JAM, a technical session was held at 9 p.m., following the AWSCPA dinner. For the 1969 JAM, changes were made in the programming and scheduling, with the objective of having more members participate as speakers and to increase attendance.

- **1970s.** In the 1970s, business meetings of the two Societies and chapter officer workshops began to be scheduled concurrently with other activities, requiring dual members and organization leaders to make choices as to what to attend.

Coordination

At various times, the two boards had joint meetings (1940s) and exchanged minutes (1950s and mid-1970s), rosters (mid 1970s), and newsletters (early 1980s). Officers from each society met regularly (1980s) to improve and maintain good relations.

Legislation and Public Relations

The joint public relations committee issued its first pamphlets in 1946. One was entitled "Women's Accounting Societies" and the other was a reprint of two articles, "The Position of the Woman Accountant in the Postwar Era" and "Will Women Hold Their Place in Public Accounting." Subsequent editions of "Women's Accounting Societies" were produced every few years. Statistics on the total number of CPA certificates and the number issued to women were updated each time. The numbers were 26,000 CPAs and 400 women in 1946 and 84,000 CPAs and 1,900 women in 1965.

AWSCPA and ASWA national legislation committees have worked together on researching and supporting or opposing laws that affected employment opportunities for women and for accountants. This activity peaked during the 1950s.

National public relations committees worked together on career literature and other projects in the 1960s and 1970s.

In 1963, AWSCPA initiated a project to create a speakers bureau for members who were available to speak on various accounting topics. ASWA was invited to participate. Information about the speakers and their topics would be distributed to organizations such as chambers of commerce, state CPA societies, and ASWA chapters. Collecting the information, writing it up, and classifying it for easy reference took four years. Printing costs were almost prohibitive, but the two organizations continued the project. ASWA paid for the printing and sold copies to AWSCPA at cost as needed. AWSCPA decided in 1969 to pay for half of the printing and discontinue its involvement in the project. Although public relations value was received through distribution of the packets, few, if any, speaking engagements resulted from them. ASWA dropped the project in 1970.

In 1964, AWSCPA developed a handbook for treasurers of not-for-profit organizations. In 1965, AWSCPA asked ASWA to join in distributing it. AWSCPA sold the handbook to ASWA at cost; participants in workshops sponsored by chapters would pay slightly more for

the handbooks. By 1974 the project was ASWA's; AWSCPA was no longer involved in revising and distributing the handbook. A new manual, "How to be a Good Treasurer" by Lucille Terry Morris from the Ventura-Santa Barbara chapter, was made available starting in 1976.

In 1972, a new joint membership brochure was developed, "An Introduction to the American Woman's Society of Certified Public Accountants and the American Society of Women Accountants." ASWA printed 15,000 copies and AWSCPA bought 3,000 of them. In 1976 and 1977, the brochure was reprinted (10,000 copies each time).

The Educational Foundation of AWSCPA-ASWA

ASWA and AWSCPA have always believed it was important to disseminate information about women in the accounting profession. Related activities included statistical surveys on women in accounting, career literature, and complimentary subscriptions to TWCPA. Scholarships were awarded to encourage women to enter the profession. Many of these activities were initiated by the public relations committees as a way to gain visibility for women accountants as well as to provide a service.

In 1966, a bequest made by Anna Grace Francis, the first president of AWSCPA, was used to establish a tax-exempt organization called the AWSCPA Educational Foundation. The Foundation's purpose is to enable women to reach their true potential in accounting through education of themselves and others. Contributions from members of ASWA and AWSCPA are the primary sources of funds for Foundation projects. In 1974, the Foundation was renamed "The Educational Foundation of AWSCPA-ASWA" to reflect the participation of both societies in Foundation activities.

The relationship between the two Societies and the Foundation is complex. The Societies and the Foundation have separate boards which sometimes have different priorities and yet their operations are interdependent. The Foundation needs mailing lists and other assistance from the two organizations in promoting contributions. The two

organizations benefit from having a tax-exempt vehicle for achieving some of their own objectives – the Foundation assumed funding of many educational activities that were previously included in the two organizations' operating budgets. Expenditures on Foundation projects in 1990 totaled over \$43,000.

In the beginning, the Foundation was active not only in raising funds, but also in suggesting projects that could be funded. In 1973, AWSCPA and ASWA were asked to approve the addition of the management workshop to the JAM schedule. Marjorie June (who would be the Foundation president in 1979-80) developed the idea of a seminar that stressed the management skills that members would need to advance in the profession at a time when the focus was on technical skills. The seminar would be all-day, in contrast to the one and two hour sessions during the JAM itself.

Foundation goals in 1976 were to increase both its visibility and the participation of members. The Foundation asked the two societies for suggestions for new projects and encouraged them to think ahead five years. Gradually, the role of initiating projects shifted to ASWA and AWSCPA. Also, other projects were repeated annually, leaving less funding for new ones. Setting funding priorities and managing cash flow became a task for the Foundation, with the two societies providing input on their priorities and plans. Projects such as the statistical survey and career literature were occasionally done jointly, but more often each society had its own publications and scholarships.

Bylaws changes in 1981 brought more balance to the Foundation's structure. A requirement that a minimum of 70% of the board be members of AWSCPA was replaced by a provision that a minimum of 50% of the board be members of AWSCPA and a minimum of 50% be members of ASWA; dual members could count for either. The requirement that members of the executive committee be members of AWSCPA was deleted.

The Foundation now asks both organizations to submit names of potential trustees to its nominating committee. They often suggest

people who are members of their respective boards, thus enhancing communication between the two organizations.

Spring Conference

From 1945-1948, ASWA and AWSCPA held Regional District Meetings that were separate from the annual meeting. Beginning in 1949 on, the spring meetings were sponsored solely by ASWA.

In 1970, the ASWA Board approved having *one* spring conference, instead of eastern and western regionals, effective in 1975. They hoped this would encourage more members to attend the remaining meeting and to make it easier for the national board to attend national meetings. (In 1990, the spring conference would be eliminated after 1992 to reduce competition for members' educational dollars, allow more attention to be paid to area meetings and the JAM, and continue the association with AWSCPA at the annual meeting.)

In 1974, AWSCPA expressed some interest in jointly sponsoring the Spring Conference. Because of the change to a single conference, action was deferred. Also, ASWA chapters had already begun plans for future years and it would not have been fair to change the rules on authorization. Finally, it was felt that the conferences were, and should remain, a valuable chapter activity. (The Board was viewed as only advising the host chapter, not as responsible for the conference – although it did approve the city, hotel, dates, budget and general chair.) In 1976, ASWA gave AWSCPA the option to review the program and add the words "Endorsed by AWSCPA for xx hours of CPE" if they desired. (In 1976, AWSCPA also expressed interest in attending ASWA Area Days and offered to provide mailing labels for its members if non-dual members would be invited.) In 1978, AWSCPA attendance at the conferences was supported by providing their board the option to approve the technical program. (1978 was also the first year that AWSCPA sponsored regional seminars for its members.) In 1985, AWSCPA non-dual members were exempted from a Spring Conference fee schedule that charged non-members a higher rate.

Merger

The discussions about reuniting the national offices and suggestions that AWSCPA establish chapters prompted a much broader proposal in 1978: to form a joint committee to investigate merging the two societies. Proposed advantages included having a greater impact on the accounting profession and business world and eliminating duplication of effort in programs and operations. On the other hand, AWSCPA's ability to focus on the concerns of women CPAs was important and activities such as publicity were already shared where possible. Finally, although both organizations had programs in the same areas (e.g., education, public relations, membership), ASWA worked through its chapters while AWSCPA used national committees. The resolution was passed at ASWA's annual meeting, but narrowly defeated at AWSCPA's.

Conclusion

Affection, dependence, and autonomy have characterized the relationship between AWSCPA and ASWA from 1938 to 1988. As AWSCPA past president Marie Dubke put it, there were "the usual years of peace and harmony, and the usual years of conflict between the two boards." Due to changing needs of the two organizations, some previously joint functions are now done separately (government, awards bulletins, roster, headquarters). In other areas, the two organizations continue to work together to achieve common goals.

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Note: We wish to thank Rita Hull, Ph.D., CPA for her valuable comments on this article. We also gratefully acknowledge suggestions and assistance on earlier drafts of this article from Tonya Flesher, Alice Gorman, and Theodora Sherman.

This history was prepared primarily from minutes of: ASWA Board of Directors meetings, 1938-88; ASWA annual business meetings, 1938-88; AWSCPA Board of Directors meetings, 1933-83; joint board meetings, 1940-42; joint annual membership meetings, 1940-74; and ASWA Chapter Presidents meetings, 1949-53. Other sources included: *Milestones and Memories: A History of American Society of Woman Accountants, 1938-1962* (Hill, Harriette Ann (Ed.), 1963); The Educational Foundation of AWSCPA-ASWA 1990 brochure; and correspondence, annual reports, and other material in AWSCPA and ASWA national files and personal files.