"HERSTORY" IN ACCOUNTING: THE FIRST EIGHTY YEARS*

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Abstract

Practices restricting women's access to the accounting profession have persisted since the early 1900s, yet the accounting literature has generally failed to articulate the nature of these discriminatory practices, and the underlying class and gender conflicts this opposition reveals. Quoting from debates in the early 1900s — "deploring" the admission of women to the profession — I describe the evolution of strategies that restricted certification opportunities, denied participation, and perpetuated alienating social relations. However, description is not the primary aim of this history of female accountants, rather, a theoretical rationale for understanding these stratagems is sought. By contextualizing accounting practice and research within feminist theories of conflict, this research exposed accounting's participation in reconstituting the terrain of struggle for an array of social practices towards women: culturally, educationally, economically and politically.

Rewriting women's history involves reassessing the role of women in our past. This has evoked spirited debates among historians and sociologists in the last two decades (Berkin & Norton, 1979; Coward, 1983; Dex, 1985; Friedan, 1963, 1985; French, 1986; Gilligan, 1982; Illich, 1982; Jagger, 1983; Jaquette, 1984; Kessler-Harris, 1978, 1982; Lerner, 1979; Oakley, 1972; Pateman, 1984; Rowbotham, 1976; Rubin, 1975; Stuchm, 1984). Women in business in the late 1800s and early 1900s have had their experiences documented (Adams, 1921; Bird, 1976; Groneman & Norton, 1987; Rotella, 1977; von Milkos, 1943), but only recently has a critical history of women in business emerged in accounting research (Burrell, 1987; Ciancanelli et al., 1990; Crompton, 1987; Hopwood, 1987; Lehman, 1990; Macintosh, 1985; Pushkin, 1987; Reed & Kratchman, 1990; Shearer, 1989; Thomas, 1991; Tinker & Neimark, 1987).

This article contributes to this research by exploring two interrelated themes regarding women in the accounting profession over the past eight decades. First we consider the mechanisms obstructing entry into the accounting profession and the subsequent obstacles restricting the advancement of women. Second, as different theories have emerged to “explain” the status and stratification of women in social hierarchies, it is important to contextualize the history of female accountants within these theories, because they offer radically different strategies for the future. Adopting a particular theoretical framework is crucial — it reconstitutes the terrain of struggle for an array of social practices towards women: culturally, socially, educationally, economically and politically.

The next section reviews feminist theories and outlines factors instrumental in constructing roles for women and men. Thereafter consideration is given to exploring the entry of women into, primarily, the U.S. accounting profession, il-

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illustrating practices and attitudes that hindered professional status for women. Recognizing that many U.S. accounting firms were offsprings of influential U.K. partnerships, turn of the century U.K. experiences serve as a background to the subsequent U.S. account.¹ Seeking not to compare nor collapse the unique social, political and economic circumstances facing these countries during the century, this approach aims to produce a longitudinal review illustrating a range of social practices, the continuities among them, as well as their diverse origins. The final section focuses on the implications of this study, claiming that positions of power and opportunities for setting accounting policy are restricted for women, reflecting discriminatory practices and alienating work hierarchies characteristic of contemporary society.

VIVE LA DIFFERANCE?

The origins of the sexual division of labor — that is, explaining the early patterns of human existence and the resulting roles established for females and males — are a contested terrain for historians and anthropologists. For some, biology is destiny and thus the sexual division of labor is related to differences in size and strength between early hominid males and females as well as the biological dependency of the young. Other researchers, disputing this as biological reductionism, offer evidence of flexible and fluid work arrangements in earliest human societies, rejecting the deterministic nature of the theory, noting its disregard of behavior variability for females and males, and the variety of roles played by women.² Refuting the inevitability of a sexual division of labor, these theorists view the sexual division of labor as a social construct: social members reproducing their existence through production, and through cultural, institutional and structural configurations by which social relations (and divisions) are sustained.

In contrast to disputes regarding early societies, there is an overall consensus among contemporary historians that currently all human societies have some sort of division of labor along sex lines, although societies differ with respect to how labor is divided between the sexes. There are those communities where anyone, regardless of sex, is expected to do almost but not quite everything that needs to be done, at times alongside members of the opposite sex, at times segregated from them. Women's participation in all spheres of life — farming, fishing, shopkeeping, trading, politics, arts, science, medicine, education, religion and rebellion — throughout history in diverse cultures has been well-documented (Boulding, 1976; Ciancanelli, 1980; Clark, 1968; De Beauvoir, 1949; French, 1986; Illich, 1982; Kaberry, 1939; Kelly, 1982; Kessler-Harris, 1981; Lerner, 1986; Levin, 1969; Malinowski, 1913; McNamara, 1983; Mead, 1935). The record also reveals differences between women and men in status, roles, wages, and expectations. These differences, a sexual division of rigid, constraining, and low status roles in certain social positions for women, that has persisted for centuries in western society, requires conceptualization.

¹ For example, Price Waterhouse, a firm based in London, sent its first representative to the U.S. in 1890, the precursor to the Big Eight firm in the U.S., Price Waterhouse & Co. The Big Eight accounting partnership Peat Marwick Mitchell and Co. derives from James Marwick, of Scotland, who opened an office in Glasgow in 1887 and one in the U.S. in 1896 (see Previrs & Merino, 1979; Manicas, 1989).

² Researchers suggest in early life, from 3.5 million years ago to 800 B.C., most likely earth gatherers and hunters lived in flexible, egalitarian groups, where foraging activities in early life were pursued much in the same way by members of both sexes. The picture previously offered of patriarchy — males with absolute power over women — probably never characterized these groups (Coontz & Henderson, 1986: Lerner, 1986, p. 29; French, 1986). Lerner develops the establishment of patriarchy as not one event but a process developing over a period of nearly 2500 years, from 3100 B.C. to 600 B.C., occurring at a different place and different time in several distinct societies (Lerner, 1986, p. 8). Further details of this debate, beyond the scope of this article, may be found in Leibowitz (1986) and Chevillard & Leconte (1986).
variable leads us to reject a conspiracy-type theory and the inevitability of a particular division of labor, but the underlying question of what caused, affected or stimulated the division and subsequent ranking — they are not the same — remains unanswered. Did an informal division of activity develop very early or later in human experience? Did it develop as an evolutionary process, a peaceful response to changing productive techniques or were there sudden breaks in which women and men resolved conflicts through violent upheavals? Not all these questions will be pursued in this paper; we confine ourselves to more modest objectives of unpacking resultant inequality, illustrating accounting’s record, and considering the following question. As a sexual division of tasks did not inevitably mean unequal status for men and women, nor domination of one by another, why did this oppression occur? What underlying theories can we appeal to in explaining this outcome? Before describing these theories, two concepts need to be elucidated: gender and feminism.

A distinction is made between gender and sex: gender is a socially constructed role which we are taught to play, differing from sex — the biological determination of the female or male body we are born with. Women’s biological sex determines that they are to be child bearers; a gender system assigns women to be child rearers (Lerner, 1986, p. 238; Smirchic, 1985, p. 2; French, 1986, p. 191). Societies give gender roles the status of reality, naturalness, and inevitability, and use gender roles in distributing resources and allocating privileges (Illich, 1982; Jaggar, 1983; Jaquette, 1984; Lerner, 1986; Pateman, 1984; Smirchic, 1985; Stiehm, 1984). Economic crises, world wars and periods of stability affect gender roles, and in some cultures these constructions are less rigid than in others; nevertheless they exist.

Feminism is any form of opposition to social, personal or economic subordination suffered because of sex. The goal of women’s emancipation is freedom from oppressive restrictions imposed by sex and the realization of self determination and autonomy (Lerner, 1986, pp. 236–237; Bouchier, 1983).

**Theories on the origins of inequalities**

Theories exploring women’s unequal share of rights and resources fall into three general classifications: individualist-liberal feminism, socialist feminism and radical feminism.

Individualist-liberal theorizing, asserting that inequalities are due to a breakdown in the democratic ideal, attaches significance to western democracy’s pursuit of individual freedom for each citizen. Women’s rights are seen as a natural extension of rights forged in the Bill of Rights, the American Declaration of Independence, and classic statements of liberalism in the mode of John Locke, John Stuart Mill, Harriet Taylor, and Mary Wollstonecraft in the 18th and 19th centuries. The essential distinction between liberal feminists and the others is a belief that liberal ideals can be implemented through political, economic, and social changes necessary to reverse subjugation of women (cf. Bouchier, 1983; Charvet, 1982; Jaggar, 1983; Mitchell & Oakley, 1976; Pateman, 1988; Rossi, 1970; Rowbotham, 1972; Stiehm, 1984).

Socialist feminism contends that inequalities are not malfunctions of an egalitarian system but an inevitable result of a rapacious social order. Women are exploited as a consequence of an economic system based on unequal access to resources under a regime of capital accumulation. Asserting that capitalist institutions perpetuate inequalities between classes, socialist feminism distinguishes women’s exploitation from men’s in at least three ways: women form a reserve army of productive labor (Coontz & Henderson, 1986; Edwards, 1979; Milkman, 1983; Tinker & Neimark, 1987); women perform unpaid work in the family (Ciancanelli & Berch, 1986; Crompton & Mann, 1986; Harrison, 1973; Hartmann, 1976; Neil & Snized 1987); and women are exploited in conspicuous consumption norms and as sexual commodities (Burrell, 1987; Jaggar, 1983; Lerner, 1986; Tinker & Neimark, 1987).

Radical feminism claims that the benefits accruing to male elites are powerful motivators for perpetuating women’s subordination. The institutionalization of male dominance over women, referred to as patriarchy, is manifested
in men's disparate possession of power in important and influential institutions (political, educational, legal, economic)\(^3\) (Coward, 1983; Illich, 1982; Lerner, 1986, p. 238; Jaggar, 1983). Radical feminists argue that the economic system is not a sole cause of female oppression, since this oppression occurs throughout centuries of diverse economic structures. Exploitative and repressive gender roles are considered prior to all other forms of economic and political oppression. Thus, the subjective and ideological milieu of a social order must be changed as well as transformation of the economic system. To these ends, radical feminists recommend abandoning patriarchal thinking, insuring self-determination and autonomy for women in all spheres of life, and critically reappraising values and beliefs (Lerner, 1986; Johnson, 1987; Stiehm, 1984).

The primacy of class vs sex in establishing the rights, roles, and obligations of people distinguishes the radical and socialist theorists.\(^4\) For socialist feminists, the importance of class dominates, thus upper class women are estranged from lower class women, differing in their rights, roles, interests and consciousness. Socialist feminists regard women and men within the lower classes as having common interests, recognizing that these common grounds may be disguised by sexual oppression.

In contrast, for radical feminists, the contradiction is between all women — as a socially dominated group — and men. Thus lower and upper class women never share the socio-economic status of corresponding lower and upper class men; women are always below men in a given economic and professional category. Even upper class women often lack independent access to the means of production, or their access is restricted, since they are artificially attached to the class of their husband or father. Belonging to the dominated group in society, upper women may even be reduced to the lower class if they offend male prerogatives (Coontz & Henderson, 1986, p. 42). The inconclusive evidence makes us cautious in claiming the primacy of one factor over the other, considering instead that sex and class both impact on rights among people. Accepting gender and class as social constructions, as explained by different historical and sociological perspectives, we suspect that the oppression of women was a foundation for the emergence of traditional class society, and that sex and class oppression have developed in ways that render them analytically virtually inseparable (Coontz & Henderson, 1986, p. 37).

All three perspectives recognize the significance of economic crises, media, education, family and work practices in influencing the interactions and role expectations of men and women. However, socialist feminism and radical feminism call for far more substantial changes in the ideological and structural realms. Ideological practices shape individual impressions, desires, sensations and aspirations. These socially constructed practices are incorporated into language, culture and tradition (Arrington & Francis, 1989; Coward & Ellis, 1977; Hawkesworth, 1984; Knights & Willmott, 1985; Lehman & Tinker, 1987). Ideology — our social beliefs and common sense notions — is important because it is the symbolic means by which we conceive, formulate, interpret, and act on the world, and it thereby mediates the allocation of resources, rights and obligations in society (Althusser, 1971, 1976; Derrida, 1976, 1978; Gallohofer & Haslam, 1988; Gramsci, 1971; Hall et al., 1978; Hall, 1980, 1982; Levi-Strauss, 1977; Miller & O'Leary, 1987; Tinker, 1985; Tinker et al., 1988).

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\(^3\) Patriarchy has a narrow technical meaning derived from Greek and Roman law in which the male household had absolute legal and economic power over dependent female and male family members. In its contemporary definition it does not imply that women are either totally powerless or totally deprived of rights, influences, and resources, but that men's domination in important institutions significantly restricts the power of women.

\(^4\) The importance of race as a primary factor in distinguishing among the rights, roles and obligations of social members — prior to and more significant than sex or class — is not denied by our framework. (Although beyond the scope of this current research, see, for example, Bell, 1987; Cronon, 1955; Haley, 1964; Joseph & Lewis, 1981; Moraga & Anzaldua, 1981; Robeson, 1958; Sen & Grown, 1987.)
Socialist and radical researchers contend that 20th century women have been taught to regard marriage as a prime aim in life; this lesson contrasts with the direction given to males who are urged toward a life of public authority and responsibility in powerful economic and political institutions (particularly for elite males; De Beauvoir, 1949; Gilligan, 1982). Cole's report (1985), of a study of over 2000 children (grades 3 through 12), by researcher Alice I. Baumgartner, University of Colorado, underscores some basic differences between boys and girls. "Both boys and girls, it turned out, showed a fundamental contempt for females."

"If I were a girl," said one sixth grade boy, typically "I'd be stupid and weak"..."If I were a boy" said an 11th grade girl, also typically, "people would take my decisions and beliefs more seriously"..."[as a boy I could] drop my typing class and starting taking really hard courses"...Not one girl expressed a negative reaction to male activities", said Baumgartner, "but most of the boys had a critical or hostile reaction to female activities" (Cole, 1985).

As adults females are frequently "silenced" by a disregard of their opinions, advice, expertise, and feelings. This socialization deprives them of access and power in a range of life activities (Borisoff & Merrill, 1985; Friedan, 1985). As Aristotelic quotes Sophocles approvingly, "A modest silence is a woman's crown" since it is associated with modesty, purity, and a woman's virtue (Keohane, 1981, p. 92).

The female is defined in negativity, as "a certain lack of qualities" by Aristotle, as an incomplete subjectivity to be augmented by alien "masculine" attributes (Johnson, 1987, p. 28). Contemporary feminism asserts the legitimacy of the feminine as a positively different subjectivity, not subject to, in contrast with or in addition to patriarchal subjectivity (Jagger, 1983; Jaquette, 1984; Lerner, 1986; Shearer, 1989; Stiehm, 1984).

How do these attitudes manifest in the work place, reinforcing and interacting with structural imperatives? Professions are gendered (dominated by one sex) and barriers prohibiting sexual mixity (integration of females and males) are persistent. Evidence indicates that 70% of male employees and 54% of female employees are in jobs dominated by workers of the same sex (Beno, 1988) and in one study 50% of the jobs were completely job title or occupationally sex segregated (Beno, 1988). Research documenting the extensive nature of discriminatory practices identifies how they are built into work structures through management practices (Beno, 1988; Maruani & Nicole, 1987), initial job assignments (Keller, 1985; Rosenbaum, 1979), job classification schemes (Milkman, 1983; Roos, 1988; U.S. Commission on Civil Rights, 1984), opportunities for training and gendered perceptions of ability and productivity (Ferraro, 1984; Goldin, 1984; Kessler-Harris, 1981, 1982; Nicva & Guteck, 1980; O'Leary & Hansen, 1982), wage fixing differentiation, job design (Kanter, 1980; Cockburn, 1981), and the exercise of authority (Burton, 1987a, b; Cook, 1983).

Crompton (1987) observes that male practices for excluding women from professions are so deeply ingrained they hardly give rise to comment, being regarded as "natural". They are institutionalized in the all-male Club, the single sex-prestige schools . . . the old-boy network . . . these practices represent, in a relatively unambiguous fashion, the systematic exclusion of women from the acquisition of much of the organizational knowledge necessary for developing in the firm (Crompton, 1987, p. 108). We explore the applicability of these comments to the accounting profession in the following section.

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5 Discrimination in employment has been manifested in a number of ways, e.g. by barring women from types of work, or by distinguishing the wages paid to women. The Australian situation is illustrative of the latter, where a wage fixing system dictates wages. Prior to 1969, there was institutionalized wage discrimination: between 1904–1907 married women earned 54% for the same work as married men, by classifying women into the single person category; after World War II, and until 1969, this same category restricted women to earning no greater than 75% of a married man's wage. A 1969 ruling of "equal pay for equal work", covering the "same or like nature and of equal value" has been estimated to benefit only 18% of female workers (Burton, 1987c, p. 2).
SINGLE ENTRY ACCOUNTING: WOMEN NEED NOT APPLY

The historical overview below examines the resistance women have encountered in seeking professional equality in accounting since the turn of the century. Situating the profession in an historical context, between 1870 and 1900, the emergence of a substantial and powerful professional group within the British middle class gathered considerable pace (Gourvish, 1988, p. 13). The rise of professions, the debate regarding attributes of professions, and the competition and antagonisms between professions offer a context within which women attempted to enter the accounting profession (Allen, 1988; Armstrong, 1985, 1987). The growing affluence of the middle class in the later Victorian period resulted in a "bourgeois culture emphasizing gentlemanly respectability . . . certain occupations had acquired a fairly high social status" (Gourvish, 1988, pp. 15, 16).

Qualifying associations emerged, as much about restricting entry and expansion in the professions as about raising standards. Yet professional status in accounting was evolving slowly; in 1851 and again in 1911, census reports excluded accountants, including them instead in the category: industrial occupations. Women fared poorly — employment opportunities remained limited in U.K. professional classes, penetration of the major professions was restricted, and within them, attaining the more prestigious posts was rare. By 1901 women "pioneers" included 212 physicians and surgeons, two accountants, and no female barristers (Gourvish, 1988).

1900 to 1920

Attempts to admit women to the U.K. legal and accounting professions began in early 1900. In 1911, a motion debated by the Edinburgh Chartered Accountants Students' Society and the Scots Law Society was entitled "That women should be admitted to the legal and accounting professions" (Accountant, 1911, p. 319).

Advocating the motion, Mr William Lowson held that the matter was a somewhat dull one perhaps, not susceptible to much argument, since women were human beings "with all the human faculties, who were quite capable of adding two and two, which was the essence of accounting work" (Accountant, 1911, p. 319). He drew a distinction between the suffrage question and the accounting debate, noting both were serious, yet the accounting matter was much more limited in scope, since as members of the legal and accounting profession, "no one would be compelled to consult" women (p. 320). Women's admittance to the medical profession in 1879 provided a precedent for women's entry into accounting.6

Mr J. Row Fogo disagreed, arguing the root of the problem was fundamental — women and men were not equal. The difference was that "when they talked about women entering certain professions, they were confronted with the fact that nature had already marked out a profession for which they were pre-eminently fitted" (Accountant, 1911, p. 321). Further, it was argued that as only the British upper classes entered the professions, and upper class British women never had to work, only women from the lower classes would enter the profession. Those of the better class knew perfectly well that the profession "in which their daughters would find most happiness was the profession of matrimony" (p. 321). The entry of women from the poorer class would do two things: lower the status of the profession, and increase competition, thus lowering the remuneration for all (Accountant, 1911, p. 321).

The inference that the "ladies" entering would come from the "class which was least desirable" (p. 322) exposes the period's social and class conflict. The clamoring of women to enter was considered part of the serious contemporary problem that the "haves" had lost their power, and legislation was being dictated entirely by

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6 There is considerable controversy surrounding the appropriation of medicinal practices from the sphere of women's work to a predominantly male medical "profession" (see Ehrenreich & English, 1976).
people who "were not only out of sympathy with, but in actual hostility" (p. 322) to the better class. Power and professional opportunities for the better class would be constrained by allowing women access into professions.

The fear of competition was not a selfish argument, rather, excluding women recognized the requisite need for men to be economically self-sufficient. "It was not absolutely necessary that woman should be provided with a means of earning a livelihood, but it was essential that men should be enabled to do so, and accordingly it was for the benefit of the community that the men, on whom the burden of supporting families must lie, should be given fair scope to earn the wherewithal" (p. 323).

It is curious that one debater was rejecting the entry of women because "they would most likely come from the lower classes", at a time when educational access necessary for accounting would be available, primarily, to upper class women. Thus, it was not a desire to exclude "lower class" people, generally, but a desire to exclude all women, as the accounting profession strived for status as one of the highly regarded professions with "gentlemanly respectability".

Rejecting his colleagues' prejudices against the "have-nots", Lowson contended "unless there was very good reason to the contrary, society was not entitled to say that women should only earn their livings in certain ways. There were only two classes of society, viz. the respectable hard-working people and the wasters, both of which were found in all ranks" (p. 323). He contended society was in a "dangerous state" when citizens assumed professions were threatened by people rising from the ranks. Lowson did not believe that the nation had reached the "stage where the less wealthy classes were so demoralised that they could not be trusted to enter the professions" (p. 324). Those who claimed women would lower wages, or would compete against men, were acting as if women were not part of the community, and that their rights could be denied. He found the arguments that women, if from the have-nots, would prove to be "shady practitioners" was distinctly amusing. "Women, he might say, committed far fewer crimes, and were much more respectable, than men, and to assert they would lower the standard of the professions was perfectly ridiculous" (p. 324).

The motion was rejected by a substantial majority of members of the Scots Law Society, thus barring women from entry.

During this period the issue of women's equality in social and professional life was argued in terms of concepts such as property, rights and personhood. Blacks in the U.S. were denied rights by defining them as property and non-persons prior to the abolition of slavery, and until the late 19th century, females were also property. When Mrs Myra Bradwell, studying law and passing all her examinations was denied admission to practice law in 1869, she invoked the Equal Protection guarantees of the U.S. Constitution which were passed following the abolition of slavery (McIntyre, 1987). She lost, one judge explaining:

> There are many employments in life not unfit for the female character. The profession of law is surely not one of these. The peculiar qualities of womanhood, its gentle graces, its quick sensibilities, its tender susceptibility, its purity, its delicacy, its emotional impulses, its subordination of hard reason to sympathetic feeling are surely not qualifications for forensic strife. Nature has tempered woman as little for the judicial conflicts of the courtroom as for the physical conflicts of the battlehood (McIntyre, 1987, p. 14).

The notion of equality and personhood in the law was the focus of a 1913 Accountant commentary, when Miss Bebb, who had obtained Honours in Jurisprudence from Oxford, sought a declaration that she was "a person" as defined by the Solicitors' Act of 1843, so that she could practise law. The judge ruled that she was not "a person" and that it would take an act of Parliament to make her "a person" (Accountant, 1913a, b). Although legislation would be required to qualify women as persons, the commentary continued, "It is certainly no integral part of the constitution of this country that a woman who had attained her majority should have less individual freedom than a male of the same age" (p. 31).

To eliminate sex distinction in accountancy,
the Institute of Chartered Accountants passed a resolution in 1909 stating that they were not opposed to women practising accountancy. The contention was that the client should have the unfettered choice of a male or female practitioner. Yet the Institute impeded this choice because the vote did not determine whether women were suitable for membership as a Chartered Accountant. Thus, “it is the utter absence of any recognised form of qualification that prevents women accountants as a class from being taken seriously at the present time” (Accountant, 1913, p. 81).

Because the Chartered Accountants restricted admission, the Accountant recommended the temporary solution that serious women accountants should establish their own Society or Association. Women were not being excluded from practice, yet limiting their qualification opportunities was likely to affect the clients and practices they could secure. The Accountant commented, if an Association for qualified women existed, perhaps the gulf existing in the public mind between the male and female accountant would end. Differential treatment was illustrated by this advertisement in the London Daily Telegraph on 28 May 1913:

Required, by wholesale firm in the country, not shop, lady as Clerk. Must be thorough accountant, to pass Auditor, and able to do plain cooking ... Salary £20 per annum, and 2½ per cent of net profits (Accountant, 1913b, p. 81).

Why did this interest in the Bebb case appear in the 1913 Accountant, and why the shift of opinion? (the Accountant was the affiliate publication of the Institute of Chartered Accountants of England and Wales (ICAEW)). Speculating on one possibility, increasing tension and competition was evolving within the profession regarding professional bodies. By 1910, two prestigious bodies of accountants were the Institute of Chartered Accountants of England and Wales (ICAEW, referred to as the Institute) and the Incorporated Society of Accountants (referred to as the Society). One emerging organization, the London Association of Accountants (LAA), had restricted admission to men, yet its founder H. A. G. Lewis, firmly believed in the principle of admitting women, and pressed it strongly (ACCA, 1954).

On 13 May 1909, Mrs Ethel Ayres Purdie was admitted as a member to the LAA, an entry not achieved without difference of opinion on the council. Hostility between the LAA and the ICAEW and the Society now had the added divisive matter — the admission of women members. Mrs Purdie attracted the attention of the national press and “did not hesitate on each and every occasion to give her candid opinion of the other two accountancy bodies” (ACCA, p. 11), the Institute retaliating through the pages of the Accountant and the Society by a combination of methods. The idea of women entering accounting came to the Daily Telegraph in a 1910 article entitled “Lady Accountant — A New Occupation”; the Accountant's 1913 shift may have been a reaction to the profession's competitive environment.

The debates on women's entry into professions continued. A 1915 joint meeting of law and accounting societies discussed the proposition, “That the admission of women into the profession is to be deplored” (Accountant, 1915, p. 127).

Supporting the motion, Mr David refuted the supposed equality of women and men, alleging it was neither obsolete or absurd that men were superior. Wherever the sex was, it would be found that the male was not only physically stronger, but in other respects as well. The strain and stress of the professions could not be borne out so well by women as by men, nor was she fitted intellectually for such positions. Fearful of corrupting women's virtues he referred to the historical precedent that the home was the proper sphere of influence for “the true, virtuous Roman matron” (p. 127). When she secured her independence, they found a reduction in the morals of the State and a loss of dignity, such that the Roman legislature itself sought to counteract the pernicious influence of women's independence. If women entered professional life, “her loss in truly womanly virtues would be irreparable and detrimental to the community, to the professions, and to woman herself” (p. 127).
Agreeing that “the best place for the woman was not in the counting-house or office, but in the home”, the problem in the U.K. was simply that there was “no room in the home for all of them” declared Mr White (Accountant, 1915, p. 128). There was a “surplus of twenty-nine million women outside the marriage returns ... [and] the chance for a woman over the age of 21 to get married was only one in 62” (p. 128).

What they had to ask was “Would the average fool of a woman make a worse accountant than the average fool of a man? He did not think that was possible (Laughter)” (p. 128). Only those competent to pass their articles and examinations would be admitted; women’s entry could increase the usefulness of the profession for the whole community.

Opponents of women accountants argued that there was a danger of females swamping the profession, and that was a “thing to be deplored when they remembered that, by nature, women were impulsive, full of sentiment, and hasty in judgement — failings which condemned her against entry into the professions where justice, stern and unbending, but not sentiments, had a place” (Accountant, p. 128). In addition to women’s entry introducing personal antagonisms due to economic interests, “there would be a serious displacement of male labour” (p. 129).

Perhaps women were unaware what was at stake, but “unless woman was induced to remain in the exalted position which she now occupied in the thought of man, it could not be expected that she could retain his respect and admiration for her” (p. 129). It was argued that “the soul of woman was of greater importance to the community than her material success, and it was the duty of man to protect her against herself” (p. 129) in her desire to enter the professions.

By a vote of nine to eight, it was decided that the admission of women into the professions was not a thing to be deplored.

During this period of World War I, a continuous decrease in attendance at tutorial classes was observed by the Institute of Accountants and Actuaries in Glasgow, Scotland. It was decided that commencing with the Spring Session, the Council would open these classes to women.

To avoid bringing the business of the country to a standstill “it necessarily followed that the shortage must, to some extent at least, be made good by the employment of young women of sufficient education and general intelligence” (Accountant, 1916, p. 545). There were many young women fulfilling these requirements, yet they did not have the training in the highly specialized nature of accounting. The Accountant urged that, in light of current pressing needs, admission as a Chartered Accountant be extended to all, irrespective of sex.

World War I had opened opportunities for women in a number of fields, but at its end, discriminatory practices were re-instituted. In the U.K., the experience for women civil servants, for example, was inextricably bound to the fortunes of ex-servicemen. Contrasting with the opportunities existing throughout World War I, a massive recruitment of men at the war’s end was initiated and sustained at the expense of women “who declined to act in a womanly way by uncomplainingly giving up their jobs to men” (Zimmeck, 1984, p. 911).

Unlike women, ex-servicemen made no case that their employment would increase efficiency, scope, or vigor of the civil service — they demanded and received concessions (granting special examinations, lowering the general pass rate, starting at higher levels of employment), while women’s demands for equality, irrespective of sex, were ignored. After the war, “the return to normalcy meant pushing women out of the myriad of occupations in which they had secured a foothold during the war” (Zimmeck, 1984) through a range of strategies, including reassignment of job tasks, firing, disqualifying women’s previous experience, and marriage restrictions.

In 1918, the Society of Incorporated Accountants and Auditors voted to admit women into their society recognizing that although women had been able to practise accountancy, they had been disadvantaged by exclusion to professional bodics (Accountant, 1918, p. 233). In March 1921, Miss M. S. Neale was the first woman admitted as a fellow of the Institute of Chartered
Accountants in the U.K. In the U.S., professional admittance had occurred in the first decade of the century in states including Colorado, Illinois, Louisiana, New Jersey, New York, and Pennsylvania. Maryland announced in 1909 that the first two women passing the examination to become certified public accountants, would be entering a field in which the “competition for business will be wholly with men” (Journal of Accountancy, 1909, p. 404). Mendelsohn, speculating on women’s future in the profession, asserted that the various qualifications essential to success in any profession — character, integrity, personality, tact, education, ability — are not peculiarly restricted to men, and thus it would be “reasonable to assume that women can measure up to the required standards on these counts” (Mendelsohn, 1919, p. 108).

1920 to 1940

The period which followed was controversial as barriers to entry continued. Although the number of women engaging in preparation for the field was increasing each year, the great majority were becoming bookkeepers or officers of corporations, not public accountants. Women with the ambition to enter public accounting sought the advice of the Journal of Accountancy, the official publication of American Institute of Accountants (AIA) (subsequently the American Institute of Certified Public Accountants [AICPA]). Yet most efforts failed because “the fact of the matter is that women are not wanted as accountants on the staff of practicing public accountants” (Journal of Accountancy, 1923, p. 443). Women’s ability, application, analytic skills, and loyalty to the profession was unquestioned.

Although it seemed a paradox that women were excluded from the accounting staff, “the matter is quite simple”, claimed the journal’s editorial. Women cannot stand ready to travel and participate in the functions required of a public accountant. For example,

A staff member may be required to go from one end of the country to another, in company with groups of staff members, working at high pressure and under living conditions not suitable for what might be termed post graduate co-education . . . there are many assignments to which staff members are sent, involving working all night long in places of difficulty and inconvenience . . . any attempt at heterogeneous personnel would hamper progress and lead to infinite embarrassment (Journal of Accountancy, 1923, p. 444).

Difficulty for women was exacerbated by the objections of clients when a woman represented the public accounting firm. “Many of our business men are still living in the age when woman’s place was never outside the home, and to such men it is not only a shock but almost an indication of disregard if a woman is sent to undertake the work of a practitioner” (Journal of Accountancy, 1923, p. 444).

The restricted access to accounting employment made it difficult, if not unlikely, for women to obtain the experience required in many states for certification. “In a word then, the prospects for women in the field of accountancy are not brilliant . . . as to the public field . . . the woman who succeeds is the rare exception” (p. 445). It was not that women refused to work but that women were excluded from professional opportunities. Jones, presenting her survey of women CPAs to the American Society of Certified Public Accountants, verified public accounting firms’ aversion to women auditors, recounting one

A recent example illustrates the form of exclusion. In 1980, the Equal Employment Opportunity Commission (EEOC) began one of the largest class action cases against Sears Roebuck and Company, the largest employer of women outside of the Federal Government. Sears was accused of discriminating against women by failing to hire either new applicants or present employees into commission sales jobs, and were paying managerial women less than men in the same jobs. Sears’ lawyers claimed that statistical evidence revealing this pattern of discrimination could be explained as the result, not of company policy, but that women did not want jobs that conflicted with their domestic commitments and responsibilities. Kessler-Harris, testifying on behalf of the EEOC, contended that women historically have sought the best paying jobs open to them and that the absence of women from the high paying commission jobs at Sears was more likely to be a consequence of discrimination than any other cause (Kessler-Harris, 1986).
woman’s experience, who was “informed that it would be business suicide to send a woman to a client’s office” (Jones, 1927, p. 341). Jones revealed a recurring intra-professional antagonism by male public auditors towards female accountants seeking public experience. The consensus of the survey was that sex was not a serious handicap in establishing their own practice, yet women were excluded from field work by male members of the profession. “Clients are less prejudiced against women in field work than are the men in practice ... Women are welcome in all lines (of accounting) except in the employ as accountants of other public accountants” (p. 341). Despite the women’s unquestionable ability in accounting, larger accounting firms continued to “not place women in positions where they will be sent out on assignments” (p. 342).

A number of women in the survey, attempting to gain professional experience, had entered firms in clerical positions, hoping to eventually access field opportunities. Yet progress for women was impeded. Jones contrasted how young men of ambition and ability were expected to remain in clerical or subordinate positions only long enough to gain experience, and then were advanced. Yet, “It is the rare exception when the executives of a company even consider such a course of training for their young women employees” (p. 342).

In 1929, Eastman, observing the paucity of women CPAs because most firms of public accountants would not employ women as field accountants, suggested women would have to gain exposure and publicity through service well done:

And always a woman must deliver the goods a little more definitely, a little more carefully, a little more perfectly than her male competitors. She must learn to take the hardships with a smile. She must learn to see herself disparaged by some of the men of the profession and even by some of the workers in the offices where she is employed, and she must have a sense of humor and an understanding which sees only the real reason back of this. She must have confidence in her own ability and always give the service for which she would be willing to pay the fee she is charging (Eastman, 1929, p. 140).

Some of this advice implies that women should collude in perpetuating discrimination by turning the other cheek. Feminist theory recognizes that self-censorship sustains differential expectations and attitudes, and reinforces the conditions contributing towards inequalities.

Priester (1940) characterized the inability to secure certification experience as sometimes an insurmountable object (p. 35). Eastman’s advice was severe, that women should offer their services “for a very low fee, barely covering expenses, for the sake of the experience” (Eastman, 1929, p. 140). By the end of the 1930s, there were few female CPAs.

To advance the interests and acceptance of women accountants, in 1933 a number of women formed the American Woman’s Society of Certified Public Accountants (AWSCPA). The society “grew slowly, and so did the number of women in accounting. In 1937, the rather wistful slogan was “one in a million”—130 women CPAs in a population of 130,000,000” (Gibb, 1945, p. 502). AWSCPA members, seeking to enhance opportunities for women, sponsored the formation of a second organization, the American Society of Women Accountants (ASWA). The objective of the ASWA was to stimulate discussion of common problems, and it developed into chapters offering technical education and vocational guidance programs, thus providing women with the prerequisites needed for attaining field experience.

1940 to 1960

Twenty years after the Journal of Accountancy’s 1923 editorial, explaining women’s exclusion from accounting staffs, a 1942 Journal of Accountancy editorial re-examined the matter. Prominent women accountants disputed the claims that it would be inappropriate for women to travel and assume public accountant responsibilities, and that clients objected to women as representatives. The women “have given these prejudices a slightly “Life with Father” tinge. The rigors of nursing, of factory work, and of other occupations, these writers maintain, prove the fitness of women for the more strenuous areas of
the accounting field" (Journal of Accountancy, April 1942, p. 295).

The 1942 editorial did not resolve the previous objections, rather it commented that given the shortage of men due to World War II, it would be advisable for women to be employed in staff work in the audit offices. Relieving men for audit work, women accountants could perform statistical analysis and office management, since “The feminine virtues of patience, perseverance, attention to detail and accuracy, on top of sound training in accountancy, would fit them admirably for such career” (Journal of Accountancy, April 1942, p. 296).

Accountants were increasing participation in government operations, yet the progress of women in the Federal civil service up to 1941 was insignificant (Liszt, 1942). Studies by the U.S. Department of Labor for the year ended 1938 indicated that women were 10.7% of the accountants and auditors employed in the Federal service, and 23.5% of the accounting, fiscal and payroll clerks. The latter group, in which women were a greater percentage, had a median salary that was 62% of that of the former group ($1640 compared to $2638) (Liszt, 1942, p. 64). Women’s inability to qualify for civil service jobs, because they failed to pass the examination, was considered “by no means proof that they cannot handle accounting positions. It is rather an indication... [women] do not possess adequate experience and training. Women hesitate to study accounting because they know in advance that they may face hardship in obtaining employment... It will be far from an easy task to overcome the prejudice” (Liszt, 1942, pp. 65–66). Women continued to hear complaints that “a client would not like to have a women messing around his office, and would not accept the results of her audit” (Quire, 1947, p. 75).

Yet many believed opportunities were beginning to emerge. John L. Carey (editor, Journal of Accountancy) noted “the last war provided women with opportunities to enter many vocations previously closed to them, and this war undoubtedly is opening wide to women the door to professional accountancy” (Carey, 1942, p. 67). One practising woman accountant wrote “I have been... wondering what imponderable would eventually widen the crack through which some of us have crawled. And here it is—war!—man power!” (Journal of Accountancy, July 1942, p. 67). She appealed to the profession to recognize the ability of women and encourage their entry.

Many accounting firms began employing women as staff accountants for the first time in their history, and the U.S. government was similarly breaking precedence, by employing a limited number of women certified public accountants as revenue agents to replace men enlisted in the war. It was expected that women’s participation would eliminate prejudice and establish women’s credentials (Dimmer, 1942, 1943; Doerr, 1942). Past prejudices were noted. Dr Herman Feldman, Dean of the City College School of Business and Civic Administration asserted that until the war “women were virtually excluded from the profession because of the preference of employers for the numerically superior male accountant” (The Woman C.P.A., 1942, p. 53). Anna Stockder, secretary of the Faculty Committee on Employment in Columbia University School of Business, claimed “this field has been virtually closed to women in the past because... of its clients, who are usually prejudiced against women going through their books” (The Certified Public Accountant, 1943, p. 7).

Alleviating the shortage by employing women accountants, large firms found women accountants to be “very satisfactory, some doing extremely well and making a mark for themselves” (Ellis, 1943, p. 138). Previous rationalizations for excluding women were being proven false. “Women can keep up on hours... (they) want to be treated the same as male members of the staff... Women accountants have been accepted by clients without difficulty... Women have been sent on out-of-town assignments” (pp. 128–129). Would this be sufficient to resolve the previous objections raised in the Journal of Accountancy? Would the profession retain its growing acceptance of women, experienced during the war, in peacetime?

Doerr speculated in 1942 that in the post-war
period women would not be competing with men for jobs, because "Few, if any, of the returning men will have the necessary skills and training to perform the various tasks of office positions. It would in all probability be unwise for women to relinquish office positions ... because the skilled and experienced office staff will be indispensable to management in the post-war period" (Doerr, 1942, p. 54).

Palen's appraisal of post-war prospects cited several excellent reasons for believing that "women had gained a permanent place in accountancy" (Palen, 1945, p. 28). These included the shortage of accountants, the increasing need for accounting services, and women's established position in well paid and important posts in industry and government.

The most important reason, outweighing all the others, was the attestation by those employing women accountants. Partners in the larger accounting firms overwhelmingly endorsed women accountants, presenting "unimpeachable testimony that women on public accountants' staffs have been highly satisfactory. [and] that clients have not objected to them" (Palen, 1945, p. 29). These men stated, "There will never again be any question about client acceptance of the women accountant ... No client has offered a single objection to them ... They like to go out of town and we send them out in groups of two or more ... Prejudice against women in accounting is dead" (Palen, 1945, pp. 30–31).

Women's membership in professional societies also increased during the period. In 1943 the national charter of Beta Alpha Psi was amended to include women; however, two chapters voted to exclude women. Gibb reflected at the end of 1945 that "the usual objections to women in professions have unfortunately persisted to some extent" (Gibb, 1945, p. 502).

Subsequent to World War II women did not fare well, and were forced to relinquish their prominence and achievements in the profession. "It must be admitted, [it] was the shortage of competent men" that principally accounted for increasing women in accounting during World War II, stated the Journal of Accountancy (1951, p. 675). "When the soldiers came back they were re-employed of course, and some of the women accountants had to give way. This undoubtedly caused a measure of disappointment and disillusionment (Journal of Accountancy, 1951, p. 675).

The editorial suggested that as men were being recalled to active duty in the 1950s, it seemed inevitable that opportunities for women in public accountancy would increase. Characterizing the prospects, the journal noted, "Some prejudices against them yet remain ... and there can be no guarantee that the jobs would be permanent" (p. 675). The American Institute of Accountants suggested colleges encourage women to enter accounting, and although "no promises can be made to them opportunities available ... will soon be much greater than those of the recent past" (p. 675).

Gildea summarized, in 1952, the four main arguments the profession used for not allowing women within the profession.

1) It is a waste of time and money to train a woman for this work since she will probably marry and quit working just when she becomes of some value to her employer; and if she does continue to work for a while, she will leave when her babies start to arrive.
2) The value of women in public accounting work is limited because of the restrictions on the kind and amount of work they can do (including arguments against the feasibility of using women for inventory work, out-of-town assignments, etc.).
3) Women accountants are unacceptable to clients who will not believe that women are capable of doing auditing, accounting, and tax work.
4) Women accountants are unacceptable to their men co-workers on public accounting staffs, particularly when women seniors and supervisors direct the work of men accountants (Gildea, 1952, p. 50).

Prejudices such as these perpetuate gender roles and obstruct women's desire to enter all spheres of employment (French, 1986; Kessler-Harris, 1978, 1982; Langland & Grove, 1981; Milkman, 1983; Stiehm, 1984). The economic and social pressures of the post-war economy and class struggles — not women's lack of commitment, abilities and desire for work — are the more likely reasons as to why women were denied employment and promotion in the 1950s.
(Burton, 1987a, b; Crompton & Mann, 1986; Dex, 1985; French, 1986; Kessler-Harris, 1981, 1986; McIntyre, 1987; Roos, 1988; Steinberg, 1984; Tinker & Neimark, 1987).

Summarizing the status of women at this time, the 1959 Occupational Outlook handbook reported “Increasing numbers of women will be engaged in professional accounting though most public accounting firms still hesitate to employ them — because of tradition, objections from clients, or because women are considered unsuited for travel or factory assignments” (p. 180, in Brandon, 1964, p. 6). The prejudices Palen had optimistically predicted “were dead” in 1945, had resurfaced.

1960 to 1980

Brandon recognized that a woman who was considering entry into public accountancy in the 1960s would have to weigh the resistance she might encounter in securing the experience requirement for certification validation, as well as resistance in establishing herself in the profession (Brandon, 1964). Most public accounting firms were reluctant to hire women because firms believed women were not committed to the profession as a long term career. This argument, that women would leave when they married, was refuted. Researchers claimed there was also no guarantee that men would not leave, and since women workers were employed out of economic necessity, they would not present personnel turnover problems (Brandon, 1964; Barcelona et al., 1975; Rayburn, 1971).

Public accounting firms continued to believe that women accountants would be unacceptable to clients. Although for the “most part clients’ reactions to women have been favorable after women have proved themselves” (Brandon, 1964, p. 6), there was resistance to providing the initial opportunities.

Results of a 1964 survey, interviewing partners and personnel managers of accounting firms, men and women CPAs and college placement directors, indicated that the placement directors were the least optimistic about public accounting for women. Although they had opportunities for men accounting graduates, they experienced difficulty in placing women accounting graduates. However, they expressed no difficulty in placing women in secretarial positions and “they recommended secretarial skills to women” (Brandon, 1964, p. 6). In contrast to the supportive outlook of partners interviewed in 1945, the 1964 study noted “None of the partners nor personnel interviewers of national and local public accounting firms were overly enthusiastic about women in public accounting” (p. 6). The view most frequently expressed was that “so long as they could obtain men accountants, they were reluctant to engage women accountants. They cited the limited usefulness of women to them in out-of-town travel and inventory work and the personnel turnover problem which women often create” (p. 7).

Men and women CPAs who were interviewed held largely divergent opinions, with most of the men believing that the strains of the profession were not suited for women. Some of the women who had been successful in passing the CPA examination reported rebuffs by public accounting firms and resistance in obtaining the practical experience requirement. In Rayburn’s 1971 survey, 41% of the women did not feel completely accepted in their assignments, noting that most of the opposition came from the profession itself, not clients (Rayburn, 1971, pp. 55–56).

Due to the difficulty in attaining public experience in CPA firms, it was suggested that women pursue government field auditing as some states accepted this work for fulfilling the experience requirement. Yet opportunities for women were restricted in this sphere as well, as certain governmental agencies had the legal right to specify the sex desired, and agencies stated a preference for men in the majority of army audit, air force audit and navy audit positions, including national offices. The U.S. General Accounting Office also permitted departments or offices the legal right to specify the sex desired, and Internal Revenue Service announcements were directed solely to men (Brandon, 1964).

Sandstrom warned that women had made little progress in the 1950s and early 1960s in pro-
fessional supervisory and executive positions. Although women had increasingly been admitted to accounting, law and medical professions, their status was decreasing. Hiring practices for positions such as principals of schools, hospital administrators and hospital accountants were replacing women with men (Sandstrom, 1963). Salaries for these positions were previously unattractive to men, yet recent increases in compensation in these fields motivated men's entry. Sandstrom criticized women for not updating themselves professionally and for an "ailment" termed "temporaryitis". This did not refer to the turnover among women or job hopping, but an attitude that might only be subconscious, that employment is secondary to family (p. 4). Sandstrom asserted women should act responsibly by enrolling in continuing education programs and by maintaining professional credentials in order to be qualified to compete with men.

Placing blame solely on women ignores the complexities of social relationships, and the socialization and normal role assumed for women during this period. Among the difficulties confronting women at this time it was argued, "business women must attempt to overcome the stereotype of the emotional woman... 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... 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" (Sandstrom, 1963, p. 13).

Changing roles and reshaping images would be difficult. A New York Times article during the period recognized, "Women are not by nature denied the ability to think creatively and abstractly. It is rather that this ability is unpopular with women because [women with these abilities are]... unpopular with men" (Sandstrom, 1963, p. 13). Discrimination against women included society's negative attitude towards women who strived for supervisory positions, who wished to create in abstract terms, and who believed in equal access for employment and earnings. Women colluded in their own oppression by preferring the advice of men, by preferring to work for a man, and believing even if women were executives that they were responsible to a man (p. 13).

Tyra placed blame on the profession, not individual women, for the limited opportunities for women. Although the 1960s marked "a feeling of social responsibility, particularly the need for bringing more black people in the profession... Discrimination against women in public accounting has prevailed for a long time... equal opportunities do not truly exist at this time" (Tyra, 1969, p. 28).

Regardless of capabilities, cautioned Tyra, the female accounting undergraduate discovered early in her career that her professional qualifications were frequently less important than her sex, with many accounting firms not hiring women with excellent qualifications because of their sex. When women were hired, monthly starting salaries were often $100 or more below that of a male with the same background, and over the years of employment the difference in pay was likely to increase. "Woman accountants are sometimes told at the time of their employment that they will never be promoted to supervisor or manager and that their sex makes them unsuitable for a partnership" (Tyra, 1969, p. 28; Rayburn, 1971). Work experience and job satisfaction was restrained for women as female CPAs tended to receive less challenging assignments than male counterparts.

During the 1960s struggle for racial equality there were frequently bitter controversies regarding equal opportunities, resulting in legislative activity by the U.S. Congress. Between 1960 and 1980 a number of these acts impacted on women's employment opportunities. The Civil Rights Act of 1964, was passed with Title VII as an amendment, to include sex as an additional prohibited category on which employment discrimination could be based.

Title VII prohibits employers with 15 or more employees from discriminating against a person in a hiring, promotion, or termination decisions on the basis of race, color, sex or national origin. The law prohibits, for example, an employer who does not hire women accoun-
nants because clients feel uncomfortable dealing with women, or an employer who pays women accountants lower salaries than men doing the same job for the same period of time (Weisel, 198X). The courts extended the sphere of the statute beyond this type of discrimination, labeled disparate treatment (intentional discrimination) to disparate impact. A qualification which appeared neutral (height, weight) having a greater impact on eliminating women from employment opportunities is also prohibited. A 1972 amendment to Title VII strengthened its implementation by providing jurisdiction for the Equal Employment Opportunity Commission (EEOC) to bring action for women. In 1978, Title VII was amended by the Pregnancy Act, prohibiting discrimination based on pregnancy. It should be noted that the largest single employer of women — the Federal Government — is not subject to the discrimination legislation set by Title VII (however, state statutes and other legislative acts offer some protection for these female employees).

Despite statutes prohibiting discrimination, Dubke’s study in 1969 of 3093 members of the AWSCPA/AWSA, examining employment, earnings, education, and demography, found wage discrimination between male and female employees of equal rank (Dubke, 1969). A 1974 survey of women accountants, undertaken in order to assess the impact of the Fair Employment Practices Act (FEPA) of 1964, noted that women were making slow inroads into the supervisory level of accounting. Of the 411 responses, 46% affirmed that sexist discrimination existed within their firms regarding initial hiring salaries and 45% noted job assignment discrimination. Relating to seniority salaries and promotional opportunities, 49% responded there was salary discrimination after five years with a firm, and 56% responded that their firms discriminated in favor of men when it came time for promotion (Barcelona et al., 1975). Age of the respondent was not a relevant factor in ranking discrimination, and a recurrent expression of dissatisfaction was that women needed to prove superior ability day after day, while “Men are still completely accepted even if average” (p. 5).

Another assessment of the status of women in relation to affirmative action programs revealed little evidence of any major progress (Paperman & Aumiller, 1978). Discrimination in supervisory positions and in earnings was widespread in both industry and governmental positions, with 38% of respondents attributing lack of advancement to the stereotyped role of women or prejudice (Paperman & Aumiller, 1978, p. 10).

By 1979, 34% of all accountants and auditors were women, yet the earnings ratio, female to male, was 0.60, as reported by the Census Bureau (Pear, 1987). Although women were increasingly hired, discrimination had shifted to the area of promotion. One firm responded there were no women partners because “it was waiting for the right one to come along” (Rankin, 1978, p. 59). Throughout the late 1960s and 1970s, numerous questionnaires and surveys confirmed the existence of discrimination, but failed to isolate its causes (Paperman & Aumiller, 1978; Rayburn, 1971; Walkup & Fenzau, 1980; Melcher & Welker, 1980).

The 1980s

By 1980, women represented between 35% and 50% of all new employees in public accounting, but promotions, training, responsibilities, influence, and wages were allocated disproportionately between women and men. Few women held the position of partner. In one Big Eight accounting firm, only 2%, 44 out of 2125, were women (Fisher, 1987). In 1983, the Big Eight Accounting Firms had about 6000 partners, and only 62 women partners (Gould, 1983, p. 160). A Census Bureau report indicating that in 1986 women represented 45% of all accountants and auditors, also revealed that the earnings ratio of female to male was 72% (Pear, 1987). Although advances had been achieved, the Census Bureau found “large differences” in the earnings of men and women. Women with a continuous work history earned, on average, 69% of what men received (over a range of occupations) (Pear, 1987).

During the first year of employment, the turnover rate for female and male auditors is approx-
approximately the same; however, by the third year the rate for women is nearly twice what it is for men (Konstans & Ferris, 1981, p. 14). Evidence suggests females leave because of job dissatisfaction (at various levels) and not personal reasons, such as marriage or children (Walkup & Fenzau, 1980; Konstans & Ferris, 1981; Reed & Kratchman, 1990; Wescott & Seiler, 1986). A study by the American Women's Society of CPAs reported the three reasons given most frequently by women for leaving public accounting were: long overtime hours, inadequate training for future responsibilities, and better professional opportunities elsewhere. In contrast, three reasons frequently used to argue against hiring women — to have children, husband transferred, and marriage, appeared last on the list — 7%, 3%, and 2%, respectively (Wescott & Seiler, 1986, pp. 75–76).

The speculation that women are not willing to work long hours, in unpleasant circumstances, and suffer the separation from friends and family, has been countered in a study by Reed & Kratchman (1990), who assert that female accountants “reported no less work involvement than did males with similar personal circumstances” (p. 26). Job dissatisfaction arises because of continued prejudices (subtle or overt) or antiquated attitudes about females traveling with males, and client hostility to female auditors (Siberski, 1981). Thus, high turnover becomes a self-fulfilling prophecy as women leave accounting firms to seek better opportunities and more challenging work environments (Wescott & Seiler, 1986, p. 76).

A growing recognition of the institutionalized nature of discrimination has led to calls for compensation to be based on comparable worth (“equal pay for equal work”) (Maahs et al., 1985). Other researchers question the ability of women to compete equally, due to the differential preparation that women pursuing accounting careers receive, in comparison to their male counterparts (Marquette & Lieberman, 1988).

However, the overall assessment by Dahl & Hooks is “the obvious fact that women accountants are here to stay” (Dahl & Hooks, 1984, p. 108). Based on the previous historical account, and the theories presented earlier, how are we to interpret the current status of women in relation to past failures in overcoming discrimination in order to assess the future?

**Linking theory and history**

Individualist-liberal theorizing would see the current prominence of women in professions as the inevitable outcome of the struggle to right previous injustices, consistent with their faith in the social structure. A pluralist society does not allow one class or group to dominate its interest for any extended period. Women have asserted their democratic rights, and have achieved their rightful place in equal access to accountancy. Legislation prohibiting discrimination illustrates the system's capability of correcting moral wrongs. The future struggles for women will be those of fine tuning the system, e.g. access to managerial and partnership positions, the implementation of day care programs, more part-time and flexible time work schedules for women. In the next decade the needs of women — balancing career and family — will be attended to.

Socialist feminists would interpret the entry and exit of women into wage labor as part of the particular historical juncture of capitalist society. The influx of women during war and other periods, and the subsequent shrinkage, confirms labor process theories that women serve as an.

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*a Equal pay for work of equal value has not been a panacea against discrimination, in part because of the use of job evaluation reports. These formal job evaluation schemes contain features resulting in “gender bias”. In design (in the writing of the position description) and implementation (the evaluation process itself) there is a systematic undervaluing of the work that women traditionally perform relative to that which men traditionally perform (Burton, 1987c, 1987a, p. 31 listing numerous studies). Indirect discrimination is the outcome of non-neutral evaluation schemes which give higher evaluation to looking after material assets than looking after people; more attention is given to physical than mental effort; and when formal credentials are evaluated more highly than qualifications developed outside formal educational institutions (Burton, 1987a, p. 115, 1987b; Hartmann & Trieman, 1983; Hawkesworth, 1984).*
"industrial reserve army", facilitating the appropriation of surplus value. In contrast to necessity of employing women (in all spheres of work) during the 1940s, the 1950s represented a crisis of overproduction and underconsumption for advanced capitalist society. Part of the solution was a new role for women. Disenfranchized from the labor market, women could serve as consumers advancing a consumptive social ideology, lubricating the booming economy in the 1950s and 1960s, and expanding productive capacity. The competitive environment confronting accounting firms in the 1980s (Bernstein, 1978; Klott, 1984; Ricks & Berton, 1988) and other economic pressures have resulted in a redeployment of women — at lower wages, (72% of men's wages) and as a means of extracting greater profits for the firms.

Contrasting the individualist-liberal view that women's rights have been sanctioned in equal employment legislative, socialist feminists recognize that laws do not change the nature of class struggle, nor the institutions and structures of society maintaining this struggle. The legal system, created to protect private property rights and a mechanism for expressing and legitimizing capitalist ideology cannot change the alienating and oppressive nature of society (although laws may serve to expose and even promote potential ideological shifts).

Socialist feminists recognize the class and international issues characteristic of the current competitive environment, asserting that increasingly impoverished underdeveloped countries and global interdependencies have been particularly harsh and exploitative of women. The increasing deployment of women is not predicated on humanitarian enlightenment as liberal individualists might assert. Rather, it illustrates accounting firm's attempt to appropriate surplus value by reducing wage costs. Women's entry into the market also illustrates the crises in family income. Capital's failure to sustain male income, which has been reduced in real wage terms, pushes women into the labor market in order to maintain family income (Kessler Harris, 1986; Milkman, 1983; Cook, 1988).

Some of these views would be shared with radical feminists. They would agree that the current distribution of wages exemplifies how women are exploited, noting the distribution perpetuates economic and social dependencies for women. Contemporary work patterns confirm that women's rights over resources are subordinate to those of men. By restricting access to decision making positions, the work place and social structure continue to be reconstituted along patriarchal values. Females aspiring towards powerful roles in organizations must accept and perpetuate roles, values and hierarchies conceived without female input, i.e. a role model "to be like men". Success continues to be defined in patriarchal terms within and outside the firm, and important decisions (educational, distributional) are rarely delegated to women. Thus, opportunities for changing work structures, redefining work (housework, child care, wage labor) and critically reappraising beliefs, remain limited. The perpetuation of repressive gender roles at work, in the home and in other spheres of life reveals the superficiality of claims that women have "made it" in the 1980s.

CONCLUSIONS

Three levels of discrimination against women persist today, and in the past century the accounting profession has contributed in degrees to each of these forms of oppression. Economic deprivation, in which women are denied access to means of subsistence, is the most severe of these forms. Economic deprivation is more prevalent in less developed and developing countries today, although studies reveal that alarming proportions of women and children in the U.S. are near the poverty level (Cook, 1988). This study reveals that the accounting profession, since the early 1900s, contributed to economic hardships for U.S. women by denying them the right of entry.

Socio-economic hierarchies are a second category of discrimination enacted through an array of differential treatment and practices. Job assignments, career development programs and job classification schemes in which female domi-
nated professions earn lower wages than male-dominated professions are illustrative. Research indicates these differences exist despite equal job demands (level of skill, education, responsibility, and technical proficiency). Estimates that 80% of work activity is sex-segregated, meaning women working with women, and men working with men, indicates that a significant proportion of the workplace precludes sexual “mixity” (integration).

Included in this second category of discrimination are practices discouraging or preventing women’s access to work: lack of child support and family planning by businesses and accounting firms, and the absence of paternity leave provisions (the U.S. remains the only industrialized country not having institutionalized paternity leave and child care programs). Recent studies indicate that when women enter the workforce, the amount of time men contribute to household responsibilities increases by only minutes per week (Cook, 1988).

The last level is ideological — the institutionalized set of norms and social practices sustaining class struggles and repressive gender roles. These alienating social relationships prevent women and men from achieving full roles and potentials. The proliferation of books guiding women on how to be more like men to succeed in corporate America — how to dress, speak, and act in a "sexless" manner to insure advancement — debases both men and women, and ascribes responsibility for change solely to the individual. By ignoring the prior setting of gender roles and the institutionalized origins of role models, individualist-feminists fail to address the broader changes that will be necessary for women to participate on new terms within organizations.9 Unless notions of work value and role expectations are reassessed and altered, discrimination will persist.

To socially impose on women low expectations and to narrowly and repressively define the role of women according to sex, not ability, aptitude, or curiosity, debilitates a person’s visions and skills. Socialist and radical feminists, recognizing that individual aspirations are rooted in the ideology and consciousness in everyday experience, acknowledge the need for far reaching changes in ideological positions. Legislation prohibiting discriminatory practices, requiring pay equity, and implementing federal child care policies, are desirable economically as well as ideologically — as an expression of public policy they may serve as a collective stance and commitment to new values, extending beyond individualist solutions.

This review of women in accounting complements the socialist feminist prescription that factors such as class, alienation, ideology, and economic crises explain women’s changing role in society (in professions, in the media, at home, as consumers, and at “work” — recognizing disputes regarding payment for labor in the home). Socialist feminism makes a major contribution regarding female employment patterns by analysing and disputing the assertion, time and again, that women have succeeded in the workplace i.e. they have “made it”. As the theory asserts, and as this study reveals, practices that are detrimental to women are periodically re-established at junctures of economic and social crises in order to preserve the interests of other groups. As with wage labor, women are granted temporary concessions yet without securing the means of production, without access to powerful ideological structures and without political influence, these concessions can be easily withdrawn.

Although the present study is unable to assert the radical feminist claim that sex is primary over social structure, the study supports recommendations by these researchers (and socialist feminists), that critically appraising and redefin-

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9 An example of stereotypes and discriminatory practices is the recent lawsuit between Price Waterhouse & Co. and Ann Hopkins, a manager at the firm. Ms Hopkins claimed her client base and performance for the firm would have secured her a partnership position if she was a man, but she had been the victim of sex discrimination. Her behavior was considered too masculine, thus members of her review committee offered suggestions to improve her chances at the firm: she should go to charm school, wear jewelry and make up, and walk like a lady. These standards would be considered disparate treatment under the law (Weisel, 1988).
ing roles and values is necessary for insuring emancipation for women. The lack of any significant change in the contemporary social structure of society during the current expanded entry of women into the profession forbodes future hardships for females seeking professional opportunities. For many women and men opportunity includes redefining work values and hierarchies, not short term individual advances, imposing a far greater challenge to the profession than it currently aspires to.

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