

The Role Of Women In Major Public Accounting Firms In The United States During World War II

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Today, over half of the students receiving degrees in accounting in the United States are women. At major accounting firms, approximately half of new hires are women. However, only thirty years ago several major accounting firms had not hired their first woman accountant.

Although the entry of women into the accounting profession has occurred principally in the last thirty years, there was another period of time in which women had a significant role in the accounting profession. World War II provided many women their first major opportunity to enter the accounting profession. Prior to that time, women were discouraged from majoring in accounting. They found obtaining the practical experience necessary for CPA certification was difficult and being hired by a major accounting firm was nearly impossible.

During World War II, a shortage of men required many accounting firms to reconsider their stand on hiring women and, in many cases, to actively recruit women for accounting positions. Although, many of their gains were lost in the years following the war, the performance of women during the war provided a foundation for their later gains and increased acceptance in the accounting profession.

Employment of Women Before World War II

Women have been hired as "bookkeepers" (*United States Census* terminology until 1950) in the United States since the 1800s. By 1900, women held 29.1 percent of all bookkeeping positions. In 1940, there were 475,685 women bookkeepers which represented 51.1 percent of the bookkeepers then employed [17, p. 79]. During these years, women bookkeepers had "performed with success equal to men" [4, p. 20].

In contrast to the over 475,000 women hired as bookkeepers, only 18,265 women were employed as accountants or auditors [13, p. 2]. In 1940, of the approximately 16,000 CPAs in the United States, only 175 were women. In many states, the number of women CPAs could be counted on one hand. Texas

had three women CPAs, Michigan four, and the leading state, New York, had only forty women CPAs [23].

There were many reasons that women found it difficult to become accountants and especially to become CPAs. One major reason was that many colleges discouraged women from majoring in accounting, and some universities did not even permit women to take courses in accounting [19]. At Temple University, for example, although women could take accounting courses at night, they were not allowed to enroll in day classes [3]. Furthermore, many professional honor societies, such as Beta Alpha Psi, did not allow women accounting majors to join their organizations [36].

Women who graduated with accounting degrees in the 1940s found it very difficult to secure employment with public accounting firms. In 1941, Mary E. Murphy wrote [24, p. 23]: "A perusal of a large number of career books on the market reveals that public accountancy is not considered as a career for women." Grace A. Dimmer, President of the American Society of Woman Accountants, presented a similar picture when she wrote on employment practices before World War II [11, p. 1]: "One of the greatest problems confronting women accountants was the absence of opportunity to secure public practice with the accounting forms (sic, firms)." Obtaining a position with a major accounting firm (e.g., Big Eight firm) was even more difficult and often impossible. For example, Arthur Anderson & Co. hired its first woman staff accountant in 1965 [14]. This lack of access to public firms created a special problem since in many states a person had to work for a CPA firm in order to sit for the CPA examination. Without this opportunity, there was little chance of becoming a CPA. Even when they finally qualified as CPAs, women found that many state professional societies would not grant them admission to the local chapters [29].

Before World War II, the greatest opportunity for women was not with the public accounting firms or with industry but with government agencies such as the Securities and Exchange Commission and the Federal Income Tax Bureau (IRS) [23]. In industry, women who attempted to become accountants usually ended up "becoming stenographers, comptometer operators, and subsidiary ledger posting clerks" [33, p. 265]. However, in government agencies, although the pay was lower, there was a much greater acceptance of women on their staffs [36].

Shortage of Accountants

As the war began, many men in accounting and other professions joined or were drafted into the service. Deferments were allowed only if an individual's work was considered essential to the war effort [21]. This caused two major problems for accounting firms. First, firms faced the immediate loss of many of their current workers. Second, men that normally would have entered college to become accountants were drafted after high school leaving few male replacements for the accounting firms [8].

Shortly after the onset of the war, a shortage of men qualified to conduct audits developed. The *National Roster of Scientific and Specialized Personnel Bulletin No. 7* (Released June 1944), reported that by May 1943, 954 public accounting firms had lost 3,129 permanent staff members to the armed forces. This loss was equivalent to 32.8 percent of the accountants working on this date.

The *National Roster* [35] further stated that demand for the services of accountants had greatly increased in this same period of time. This increase was in part related to the auditing of the war industries and the involvement of accountants in efficiency studies of the war plants. In May 1943, the report estimated that only 51.1 percent of the demand for accountants was being met [35].

Accounting firms considered various responses to this staffing shortage. Consideration was given to reducing the number of confirmations, changing fiscal year ends to slack periods, increasing internal control in the companies, curtailing inventory counts, reducing the number of financial reports, and providing other changes that would not materially reduce the quality of the audit [34; 12]. It was suggested that firms that employed women whose backgrounds could be adapted to accounting work retrain them for this work [7]. In addition, several firms that had never before employed women accountants began to recruit women as staff accountants [29].

While several major accounting firms had hired women as secretaries, it was the shortage of male accountants that caused many professional societies to recognize the need to attract women to accounting. For example, the New York Society of CPAs established a Committee on Wartime Problems "to foster the employment of women as staff members as a wartime measure and develop client acceptance of this practice" [26, p. 27]. It is important to notice the provision, "as a wartime measure." Thus, it was the economic necessity caused by the war that prompted major accounting firms to recruit women.

Hiring of Women During the War

As the war progressed, women began to fill more of the demand for accountants. The increase in the number of women in public accounting is presented in Table 1. In the twenty months, from September 1941 to May 1943, the number of women in 954 public accounting firms more than doubled, from 341 to 821 accountants. Furthermore, as a percentage of public accountants, by May 1943, women constituted 8.4 percent; up from 4 percent when the war started. However, this increase occurred principally at the entry and senior accountant level. In the classification of CPAs, there was little change numerically, 17 to 26.

The major reason for this small increase in women CPAs was the experience requirement in many states to sit for the CPA examination and the experience requirement in nearly all states to become a CPA. Before the war, many firms would not hire women; therefore, women could not gain the two or three years experience needed for certification. Near the end of the war, women who were hired early in the war had gained the work experience needed for certification. Only then, was there a noticeable increase in the number of women CPAs.

Table 1. Employment of Women in 954 Public Accounting Firms

Classification	Sept 1 1941	Feb 1 1942	Sept 1 1942	Feb 1 1943	May 1 1943
CPAs	17	17	17	23	26
Non-CPAs, 3 or more years experience	189	210	207	263	250
Non-CPAs, less than 3 years experience	135	230	279	593	545
Total	341	457	505*	879	821
Per cent of all accountants	4.0	4.1	5.6	7.9	8.4

*Total as presented in Bulletin No. 7., actual total is 503.

Source: "The Professional Personnel Situation in Public Accounting Firms as of May, 1943," *Bulletin No. 7 National Roster of Scientific and Specialized Personnel*, (Washington, D.C.: U.S. Government Printing Office, Released June 6, 1944).

As the shortage of male accountants increased, the hiring patterns of accounting firms changed. In one large accounting firm, women hires with strong business or accounting experience started professional work immediately. Otherwise, they were given an intensive three week retraining course before they started work. One firm that had hired its first woman accountant in 1942 reported in August of 1943 that women now constituted 10 percent of its accounting staff. Other public firms began hiring women accountants away from banks, department stores, and other companies where women had been able to gain employment before the war [12]. Toward the war's end, a large public firm reported that women comprised 26 percent of its accounting staff [27].

Price Waterhouse & Co., one of the most active firms in recruiting women, began in the spring of 1943 to recruit recent female college graduates for a special eleven-week course in accounting and auditing at Northwestern University. Upon completion of this course, women recruits were assigned to the Chicago office. The following year training courses for women were held at Connecticut College for Women and Northwestern University and these women were assigned principally to offices in Chicago and New York [1]. In addition to this special recruitment, many individual Price Waterhouse offices recruited women as accountants, so that in several offices 30 to 40 percent of the accounting staff during the war were women [9].

Another major accounting firm that began to hire women as accountants during World War II was F. W. Lafrentz & Co. When Lafrentz started losing men to the draft, the firm recruited women to replace them. And, like many other firms, F. W. Lafrentz sought women who were currently employed in bookkeeping positions. In most cases, this meant private accounting [18]. Up

to this time, the greatest opportunity for women in accounting had been with the federal government or in private accounting, especially department stores.

At the peak of the war, demand for women accountants became intense. Women who had faced closed doors at public accounting firms only a year before; now were actively recruited for accounting positions. Pace Institute (now University) reported that in one ten-week period, it had 827 requests for women accountants in New York alone. Since, the typical woman accounting student at this time was between twenty-one and thirty-five years of age and had some business training or experience, the public accounting firms were gaining mature employees with previous work experience [6].

Performance During the War

A 1923 *The Journal of Accountancy* [37, p. 443] editorial stated: "But the fact of the matter is that women are not wanted as accountants on the staff of practising (sic) public accountants." During World War II, *The Journal of Accountancy* often reported on the shortage of accountants, but its only comment on the employment of women or their performance was in a 1942 editorial [38, pp. 295-296]:

In 1923 *The Journal* had strong editorial misgivings about women in accountancy Recent writings by prominent women accountants on these points have given these prejudices a slightly "Life with Father" tinge. . . . Some clients, it is true, may object to women auditors, but it is logical to believe that some types of enterprises might actually prefer them. . . . To relieve men for audit work, women accountants might well do such tasks as report reviewing, statistical analysis, and office management. The feminine virtues of patience, perseverance, attention to detail, and accuracy, on top of sound training in accounting, would fit them admirably for such career,

As the preceding statement indicates, *The Journal's* new position was that women had a role to play in accounting, however, this role probably should not be in the auditing area.

Early in the war, Gertrude Priester (President of the American Woman's Society of Certified Public Accountants) wrote about the changing attitude of firms toward hiring women and the response of clients to women accountants:

During the last few months several firms that never before employed women accountants have offered positions to women as staff accountants. . . . The women accountants have found no objection on the part of clients, because the client is primarily concerned with the fact that he wants his books audited by someone qualified to do the work [29, p. 466].

In a paper presented at the 1943 Annual Meeting of The American Institute of Accountants (later AICPA), Harold R. Caffyn [5] discussed his firm's

hiring of women and their performance on the job. The firm began to hire women in February, 1942. Most of the first women hired had majored in accounting and had several years of private accounting experience. Later, women who had practical bookkeeping or accounting experience but no degree in accounting were hired. Unlike many firms, Caffyn reported that his firm sent women on out-of-town audits, however, they tried to send women in pairs when possible. On the performance of the women, Caffyn [5, pp. 134-135] stated:

Generally speaking, this group has done as well as a group of men with similar training or experience would have done. . . . In short, we are well pleased with our experiment.

During and after World War II, few formal surveys were actually conducted of accounting firms and clients' reactions to the entry of women into these accounting positions. One of the few surveys was conducted by the journal, *Accounting Forum*. After Ida S. Broo (founder and President of the American Society of Women Accountants) wrote that "Women make excellent accountants" [2, p. 22], *Accounting Forum* instructed its staff to conduct a survey of public accounting firms to determine whether accounting firms shared Broo's view of women accountants. The survey [16] found that few women had been employed as public accountants before the war, however, by 1943, firms that had never employed women as accountants were hiring women. Accounting firms found women accountants very satisfactory. In regard to their clients attitudes, the report [16, p. 22] stated: "The average client's reaction (to women) is better than the accountants had dared to hope." In contrast, although several firms expected women to work nights and to take "short" (fifty miles or less) out-of-town assignments, only one firm assigned women to "long" (overnight) out-of-town assignments [16].

Jennie M. Palen [26] conducted one of the few other surveys designed to measure the reactions of men and clients to the entry of women into the accounting profession and the performance of these women during the war. Although her study, conducted in March 1945, was not a scientific survey and the related article, contained only selected opinions, it still is a revealing report. Palen questioned several partners in major firms about their experience with women accountants. Overall, she stated the partners reactions were quite favorable and that they had reported:

. . . . that women on public accountants' staffs have been highly satisfactory, that clients have not objected to them, that the seniors whom they were assigned to assist liked them, that they are to be kept on after the war, and that they will be advanced in rating as they merit such advancement [26, p. 29].

On the hiring and promotion of women in the firm, she quoted another partner as writing:

We have had women on our professional staff since February 1942. Most of them have major degrees in accounting. Some had

the advantage of some years practical (but not public accounting) experience. . . . They now occupy junior, semi-senior and light senior positions. We see no reason why they should not continue this progress in even higher fields... [26, p. 29].

In a 1943 article in *The Wall Street Journal*, F. B. Dezendorf [10] examined the shortage of accountants and the problems this shortage caused both companies and accounting firms. He cited one estimate that accounting firms had lost 50 percent of their young male accountants and reported that firms had offset this loss with the hiring of women. On the job performance of women accountants, Dezendorf wrote:

Experiences vary in the employment of women. Some auditors report they are better than men at the same stage of training; others place them on par, while still others shake their heads doleful when discussing women accountants [10, p. 7].

George Ellis [12] writing in *The Journal of Accountancy* on "Auditing under War Conditions," summarized the performance of women during World War II. He stated their overall performance had been equal to men's performance, they had been accepted by clients without difficulty, they had accepted the long hours inherent in accounting, and they wanted to be treated the same as male members of the staff. They were not always treated the same as men, however. Certain accounting jobs, usually inventory related, were not assigned to women [12].

One of the traditional reasons that major firms gave for not hiring women was the perceived problem of out of town audit assignments. However, during the war, Ellis found some women were given out of town audit assignments. Ellis [12, p. 143] added, "preferably in pairs."

Employment After the War

Immediately after World War II ended, most women retained their positions in major accounting firms. In many cases, their numbers and responsibilities actually increased in the year following the war's end. The reason for this was that men returning from the service and of the proper age to obtain an entry level accounting position did not have the necessary college degrees. Therefore, even when firms wanted to replace women with men, few qualified men were readily available. So, some firms continued hiring women with special qualifications [28].

However, over the next few years, tens of thousands of men took advantage of the GI training program and entered college--many majoring in accounting. By the late 1940s, instead of a shortage, there was an oversupply of accountants [30]. Without the necessity to hire women, many firms returned to their traditional male only hiring practices. Other firms continued to hire women, however, men became their first choice as new hires. As the oversupply of accountants increased and the demand for accounting services temporarily

declined, many major firms elected to eliminate women when cut backs in personnel were needed.

Ruth Milkman [22] wrote that World War II did not end occupational sex segregation in the United States, but merely shifted it for the duration of the war. As in past crises, women served as a "reserve" labor pool to temporarily fill the labor needs of a profession. With the end of the war, women were expected to return to the home. Moreover, when a firm's economic need for workers could again be filled by men, management had little economic incentive to hire women. Yet, Milkman [22, p. 100] writes "a permanent shift had occurred for women as a social group." For as early as 1948, the percentage of married women working was actually greater than in the peak war years.

Milkman's statement, "a permanent shift had occurred," makes a very important point. Sometimes, there is a belief that after the war the number of women in accounting decreased. Although there was much less acceptance of women by accounting firms in the late 1940s and 1950s than during the war, the number of women employed as accountants increased. Even in the late 1940s, when the surplus of accountants was at its peak, the number of women employed in accounting was greater than in the pre-war years. In 1930, there were 17,000 women accountants [24] in the United States. In 1940, there were 18,265 women accountants, however, by 1950 the number of women accountants had increased to 55,660 [13]. The number of women working in accounting had tripled in ten years. In 1950, of the 376,459 accountants in the United States, 14.8 percent were women.

Since many states required two or three years practice before awarding CPA certification, the increase in the number of women CPAs was slower to occur. When World War II started, it was estimated there were 180 women CPAs in the United States [29]. At the end of the war, the number of women CPAs had increased to 250 [26], and by 1950 to 600 [32]. Still a small number of CPAs, but an increase of over 200 percent from the start of the war.

Lasting Effects of the War

Although most public accounting firms returned to pre-war hiring and retention patterns and women relinquished most of their professional gains [20], the hiring of women during the war did have an effect on the future role of women in accounting. However, significant social and economic changes were required before the number of women in the accounting profession became significant. Even today, women constitute only 4.9 percent of the 10,000 partners at largest accounting firms in the United States [39].

One major impact the war had upon accounting was to increase the sheer number of women working in accounting. Between 1930 and 1940, the total number of women in accounting increased by 1,265 women, but between 1940 and 1950, the number of women in accounting increased by 37,395. This trend continued and by 1970 there were 182,900 women accountants [15], a ten fold increase in thirty years.

Ruth Milkman [22, p. 155] referred to colleges as the "gatekeepers" for entry into the "credentialed professions (such as law, medicine, and accounting)." Consequently, in order to enter the profession (accounting) and gain employment

at major accounting firms, women had to be able to obtain a college degree in accounting. Therefore, a major and lasting effect of the war in regard to women entering the accounting was the beginning of a change in attitudes toward women as accounting majors. In referring to the attitudes of colleges before the war, Ethleen Lasseter, President of the American Woman's Society of Certified Public Accountants, wrote [19, p. 270]:

Unfortunately, until a few short years ago public opinion was so strong against women in the field of accounting that schools of commerce and business administration throughout the country admittedly discouraged women in studying accounting, or in many instances actually denied them the privilege. . . .

Although during the war many colleges still did not welcome women with open arms, most colleges no longer constantly discouraged women from majoring in accounting. Both of these views are reflected in a statement by Hiram T. Scovill, Head of the Department of Business Organization and Operations at the University of Illinois, in a 1943 address to the Illinois Society of CPAs. Scovill stated [31, p. 13]: "University accounting professors in general are urging women students who are mathematically inclined to major in accountancy with a view of alleviating the shortage." Quite a change from before the war. Although it should be noted that the reason for this encouragement was economic necessity, there was the beginning of a change in attitudes toward educating women. By the end of the war, the attitude of several colleges had changed to the extent that Jennie M. Palen [26] wrote that changes in colleges' attitudes would be the major reason that women would gain a permanent role in accounting.

The long range impact of wars for opportunities of women in the work place was examined by Janet M. Hooks in *Women's Occupations Through Seven Decades*. Hooks [17, p. 10] wrote:

The emergence of war sweep [sic] aside established traditions and customary ways of doing things. . . . Even more important, it offered to women the opportunity to under take occupations of a more skilled nature than they had previously been permitted to do.

In her book, Hooks [17] pointed out the effects of major wars on the employment of women and she noted there often is a long time lag between the war ends and significant employment opportunities resulting from the war. The Civil War in the United States resulted in women replacing men in the classrooms and resulted in their entry into the nursing profession. World War I greatly advanced the opportunity of women to gain factory employment. World War II provided women with more opportunities to gain manufacturing jobs and it provided them the first major opportunity to enter some previously restricted professions.

Although the Civil War provided many women an opportunity to enter the teaching profession, decades passed before women became a significant percentage of primary and secondary teachers in the United States. A similar

situation occurred after World War II in accounting. The war gave many women an opportunity to enter the accounting profession that they otherwise would not have had. However, since this opportunity was due to economic necessity and not a change in attitudes, once the economic necessity was eliminated; many firms reverted to their pre-war hiring practices. Therefore, as with the Civil War and education, the real change for women would be slow and difficult. Three decades and many social changes had to occur before women would constitute a significant number of new hires at most major accounting firms.

Concluding Comment

In 1944, *The Canadian Chartered Accountant* conducted an essay contest for women accounting students. The winner, Jean Nettle [25, p. 44] began her essay as follows:

The women of the world have begun to walk in step with the male population. With a shortage of manpower in industries and professions, women have stepped forward to fill the shoes of men, not only for the duration, but for all time.

As Nettle stated, the real change was not for the war but for all time. During the war, the job performance of women, the increased contact between men and women accountants, the acceptance of women by many clients, the opening of membership to women by some state professional societies, and the changing attitude of colleges toward women accounting students, laid the framework for the advances that women would achieve over the next four decades.

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