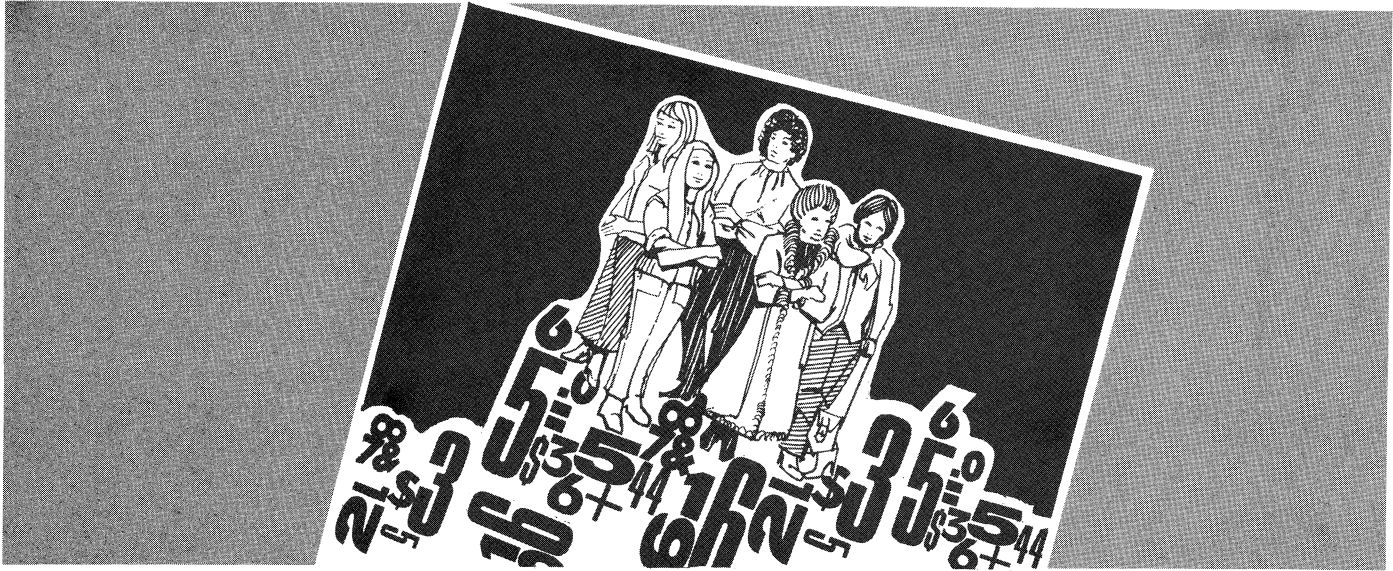


Women in Accountancy

Bettina Russell



Cet article discute les récompenses et les problèmes que peuvent rencontrer les femmes voulant faire une carrière dans la comptabilité.

Women are rapidly proving that they have the know-how and drive to succeed in the male-dominated accounting profession. But they have a tough fight ahead of them if they hope to gain full acceptance by, and equal footing with, men. In a study done in the London area for the Career Resource Centre of the University of Western Ontario,¹ 43 women accountants were interviewed—22 chartered accountants, 10 certified general accountants, 4 registered industrial accountants, and 7 non-designated accountants receiving on-the-job training. This study reveals a number of problems and characteristics common to these women. This article is a synopsis of the report and is intended to help women considering a career in accounting.

Before 1973 there was only a handful of women accountants. However, over the last five years there has been an explosion of women in the field. Out of the 43 women that were interviewed, only 3 received their professional accounting designations in the period between 1949 and 1972. The other 40 received their degrees between 1972 and 1978. The number of young CAs significantly outnumbered the CGAs and RIAs because it is only a recent phenomenon for women to be accepted into business programs and for firms to accept women as CA students. Before the women's movement gathered strength, women were often steered away from even attempting to apply for these programs. RIAs and CGAs generally started at the bottom of the totem pole as bookkeepers when they were young and then worked their way up over the years. Some of the women in this study hold the distinction of being the only non-clerical females in their firms or industries. Many of the others were female 'firsts' of one kind or other—first in London, first on their board of directors, first in their business class, etc. Most of these women were motivated by strong role models and positive parental guidance in seeking their careers. Twenty-three of the forty-three had mothers who worked outside the home. Many had business-oriented parents, or close friends or relatives who were accountants. A surprising number of them (almost half) came from all-female-sibling families or were only children. Their parents, because they had no sons, allowed their daughters to develop career goals and to nurture success aspirations.

It is easy to understand why more women today are flooding the accounting markets. They are searching for security, opportunity, and good salaries. In these days of mass unemployment and economic instability, accountants are in demand. Opportunities are good: in accountancy there are plenty of stimulating and challenging jobs to move into—public accounting firms, government, industry, financial institutions, law firms, hospitals, marketing, education, or private, small businesses.

Women are unwilling to accept the low salaries that have been traditionally doled out to them. In London, salaries for CAs range from \$9,600 for students up to \$56,000 for certificated CAs working in industry. Most of the women interviewed were earning \$15-25,000 per year. Salaries in Toronto average about \$3,000 higher than this.

Is it possible to pursue a career successfully and still maintain a meaningful husband-wife relationship? The consensus of these women was yes—but only if you are blessed with a supportive, consenting mate, willing to share the housework equally in a nontraditional household. Is it possible to take time off to have children and keep a responsible, high-paying job? Here, the overwhelming response was negative. Unless one is free-lancing or running one's own practice around flexible hours, one is usually left to the benevolence of individual employers.

Legally, Ontario employers are required to give 17 weeks maternity leave, but because management work cannot be done on a part-time basis, if a woman leaves a managerial position for four months, it is difficult to get the same job back when she returns. Generally, she has to start at a lower position and work her way back up. In smaller firms where each employee is crucial to the entire operation, it is virtually impossible to take time off. It is hoped that as more women enter the scene employers will begin to cater to the changing needs of their women employees by making greater concessions and by adapting to more flexible work methods such as job-sharing, flexible work hours, and reduced work weeks.

The most disturbing information to emerge from this study concerns the prevailing discriminatory attitudes towards women accountants. Thirty-four of the women interviewed have experienced discrimination in their work. Although

none of them consider themselves to be feminists, they worry about the glaring inequalities they face. Promotions are hard to come by, especially at senior accounting levels. Shut out from men's social groups, women cannot make the proper connections necessary for their advancement and are rarely promoted beyond a certain level. The situation is worse in industry where men are hired before women and the pay differential is most substantial.

Within the profession, women are subjected to constant ribbing and jokes about their sex and age. With clients, they often have to cope with embarrassing situations when they are mistaken for secretaries, and they have to work twice as hard as men in order to prove their competence.

How have these women survived in a chauvinistic climate? Like women in other traditionally male professions who are shouldering responsibility for all women, they have learned to ignore sexist remarks and to find the inner strength to go about their work. It helps, however, if they know clearly what the profession demands: desire for responsibility, the ability to work hard, aggressiveness, willingness to travel, mathematical sense, organization, supervisory skills and, in turn, the ability to accept supervision, and commitment.

In public and industrial accounting, a person does not file for promotion, but is automatically assessed as manager and 'partner' material. Promotions from the more junior positions tend to be automatic. However, if one is not promoted from each level after one or two years it should be taken as a strong hint to leave. Because the number of managers and partners needed in a given firm is far smaller than the numbers required in the lower ranks, if one is not good enough to be promoted, one is easily replaced by those moving up from the ranks below.

In federal accounting operations, individuals must apply for promotion in open competitions announced when there is

a vacancy. Applicants are interviewed by a board and tested on their knowledge of accounting and taxation. For women who are good accountants, the best opportunities are in small firms where it is possible to receive a greater degree of responsibility in a shorter time.

Few of the women interviewed are bitter that they are often passed over for promotion, or have to work harder than men to prove their competence and commitment. They accept the situation, hoping that things will change for the better as more women enter the field and serve as role models for the younger women accountants. Some are taking an active role in this change by building their own 'new girls' network'. In firms where there are a number of female accountants, women are very supportive of each other. They rejoice when one of their female co-workers is promoted because she is paving the way for them and other women who wish to be treated as serious professionals. In general, the women surveyed are very optimistic. They believe no barriers are insurmountable and that time will produce the changes necessary for their continued advancement.²

Footnotes

- 1 Bettina Russell, *Women in Accounting in London and Area: A Study of Women CAs, CGAs, RIAs and Non-designated Accountants in Southwestern Ontario*. Funded by the Ontario Women's Bureau. Sponsored by and available from the Careers Resource Centre, Counselling and Career Development, University of Western Ontario, London, Ont.
- 2 Making a career decision is easier when we have someone to talk to who is already in the field. For this reason, information is on file for the forty-three women who were interviewed for this study. They have all agreed to serve as contact people for anyone who is seriously interested in going into accounting. For more information the resource person is: Nancy Kendall, the Co-ordinator of the Careers Resource Centre, Room 32, University Community College, University of Western Ontario (519-679-6117).

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