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AWSCPA PAST NATIONAL PRESIDENTS

**75<sup>th</sup> Anniversary**  
1933-2008

AWSCPA

*American Woman's Society of  
Certified Public Accountants*

AWSCPA HISTORY

75 YEARS

## Introduction to AWSCPA History

Seventy-five years ago, nine forward-thinking women gathered in Chicago to form an organization to help women certified public accountants (CPAs) gain a foothold in the profession and to go on to succeed in what was then a male-dominated field. Anna G. Francis contacted Grace Schwartz Keats and the two of them invited other women CPAs in the Midwest area to attend a meeting at the Women’s Club in Chicago on January 4, 1933. At this time, in the depths of the Great Depression, women encountered obstacles in gaining entrance to college accounting programs and attaining jobs as public accountants that would provide them with the experience necessary to obtain their public accounting certificates. These early women helped and encouraged each other to achieve success in the accounting profession and beyond. The organization grew quickly and has evolved throughout the years as women entered the accounting profession in greater numbers and as they became more accepted and supported by legislation.

As we celebrate the foresight and great accomplishments of our founders and the many women who have succeeded them in the AWSCPA, we realize that many of the original goals have been met. Women are now able to enter the profession and gain certification with few barriers. However, women are still paid less than men and are proportionally less represented in the upper management ranks of accounting firms and companies. Today’s women are concerned with the issues of balancing their professional and personal lives, gender equity, and the glass ceiling. The AWSCPA is the only organization devoted exclusively to the support and professional development of women CPAs and is a leader in addressing these concerns with in-depth support in four important areas: public awareness, networking, professional growth and advocacy. Its mission statement is:

The American Woman’s Society of Certified Public Accountants (AWSCPA) is a national organization dedicated to serving all women CPAs. The AWSCPA provides a supportive environment and valuable resources for members to achieve their personal and professional goals through various opportunities including leadership, networking and education.

We want to recognize and thank the amazing women who created the AWSCPA, those who led it through the intervening years and worked so hard to keep it vibrant, and the awesome women who lead it today and will guide it into the future. We are in awe of your talents and your dedication!

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and your dedication!



# AWSCPA History – Pre-1930s

Who was the first woman accountant? Some say that English gentlewomen who kept the books for their large estates were the first women accountants. Others cite a woman mentioned in Benjamin Franklin's autobiography. Her husband was Franklin's partner in a Charleston, South Carolina printing firm. Franklin received irregular payments for his share of the profits but could not get a financial statement from the man. After the man's death, his widow took over the business and sent quarterly statements to Franklin prior to purchasing his interest in the business. Franklin recommended an education in accounting as useful for young women and their children, in case they would be widowed.

The first officially listed woman accountant was Florence Crowley. She was listed as an accountant in New York City directories in 1797, 1798 and 1802. Ms. Crowley seems to have been in public practice during that period, moving her office several times. It appears that the next women publicly practicing accounting were Margaret and Viola Waring, who were listed as accountants in New York. However, historical records can be incomplete and sometimes only initials were used instead of first names.

But there's no doubt about who was the first woman certified public accountant (CPA). New York was the first state to enact licensure legislation in 1896 and gave its first CPA exam in December 1896. Christine Ross sat for the exam in June 1898 and scored second or third in her group. Six to 18 months elapsed while state regents delayed her certificate because of her gender. The publication *Bookkeeper* stated in 1900, "The eleven men who passed the examination got their certificates promptly, but the young woman waited." But she had completed the requirements and became the first woman CPA in the United States, receiving certificate no. 143 on Dec. 21, 1899. Ross had actually begun to practice

accounting in 1889. For several years, she worked for Manning's Yacht Agency in New York. Her clients included women's organizations, wealthy women and those in fashion and business.

Of course, a woman did not have to be a CPA to work in accounting. In 1870, the U.S. Department of Labor, Women's Division, reported that women working as bookkeepers, accountants and cashiers totaled 893 or 2.3 percent of the total. By 1900, their number had risen to 74,895 or 29.1 percent of the total. In contrast, by 1910 only 13 women were reported to be CPAs in the U.S.

## The Business World in Change

These women entered a profession that was growing in a business world undergoing massive change. As the U.S. emerged from the Civil War, its economy was primarily agriculture based. But industrialization began to take hold as big oil, steel mills and the railroads began to emerge in the late 1800s and the country experienced enormous economic growth as industry began to overtake agriculture in financial importance.

Along with big business came big issues for stock investors and accountants alike. Fraud, creative accounting and the desire to present companies in their best light caused inconsistencies between financial statements. Over-capitalization and stock speculation caused financial panics in 1873 and 1893. Watered railroad stocks caused a national scandal. Congress passed the Interstate Commerce Act in 1887 and the Sherman Antitrust Act in 1890 in an effort to control the problems, but these acts were often evaded. After another financial panic in 1907, President Theodore Roosevelt and his successor, President William Howard Taft, pushed through legislation to strengthen these acts and government regulation became a fact of business.

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In 1913, the Sixteenth Amendment instituted a graduated federal tax on incomes. Also in 1913, the Federal Reserve Act established the Federal Reserve Board and in 1914 the Clayton Antitrust Act established the Federal Trade Commission. These bodies had an interest in financial reporting and auditing that led to the creation of official standards. A circular issued by the Federal Reserve Board described the essential information required in a balance sheet and profit-and-loss account to be in the credit file for commercial paper to be accepted for rediscount by the Federal Reserve banks. And so accountants became more important in the business world.

## The "War to End All Wars"

World War I began with the June 28, 1914, assassination of Archduke Franz Ferdinand, heir to the Austro-Hungarian throne, and soon much of Europe was in a state of open warfare. The United States initially stayed out of the conflict while trying to broker a peace. After submarines sank seven U.S. merchant ships and the publication of a German telegram outlining plans to join forces with Mexico to bring the U.S. into the war, President Wilson called for war on Germany, which the U.S. Congress declared on April 6, 1917. The United States had a small army, but it drafted four million men and by summer 1918 was sending 10,000 fresh soldiers to France every day. Families were altered by the departure of so many men. With the death or absence of the primary wage earner, women were forced into the workforce in unprecedented numbers. At the same time, industry needed to replace the lost laborers sent to war. This aided the struggle for voting rights for women. After causing 40 million casualties, the war was ended by several treaties, most notably the Treaty of Versailles, signed on June 28, 1919.

## Women's Suffrage

American women were the first to fight for women's suffrage, beginning in 1756 when Lydia Chapin Taft was allowed to vote in three New England town meetings. In 1848, at the first Women's Rights Convention in Seneca Falls, New York, activists including Elizabeth Cady Stanton and Susan B.

Anthony began a seventy-year struggle to secure the right to vote for women. During the Civil War, the war effort and movement for the abolition of slavery overshadowed women's suffrage. At the end of the war, however, the government saw the suffrage of women and that of the Negro as two separate issues and it was decided that the Negro vote could produce the immediate political gain, particularly in the South, that the women's vote could not. Abraham Lincoln declared, "This hour belongs to the Negro." The women's suffrage movement gained momentum during the 1890's and early 1900s. The U.S. involvement in World War I in 1918 slowed down the suffrage campaign as women pitched in for the war effort. President Woodrow Wilson urged Congress to pass what became, when it was ratified in 1920, the Nineteenth Amendment. It states "The right of citizens of the United States to vote shall not be denied or abridged by the United States or by any State on account of sex."

## The Roaring 20's

After World War I, normality returned to politics, jazz music blossomed and the flapper redefined modern womanhood. Flappers cut their hair, wore make-up, smoked, drank, danced, and voted. During the war, while the men were away, women had, out of patriotism, aggressively entered the workforce. Having broken out of society's structure, they found it very difficult to return. Besides, with almost a whole generation of young men having died in the war, almost a whole generation of young women found themselves without possible suitors. Young women were not willing to waste away their lives waiting idly in spinsterhood; they were going to enjoy life. So they threw themselves into amusement, fun and lightness in jazz and dancing, in defiance of the horrors of World War I, which remained present in people's minds. But the fun could not survive the next major phase of American history.

## The Beginning of the Great Depression

The apparent prosperity of the 1920s masked income that was unevenly distributed. The wealthy made large profits, but more and more Americans

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spent more than they earned, and farmers faced low prices and heavy debt. Additionally, many countries experienced economic difficulties in the wake of World War I, as Europe struggled to pay war debts and reparations. These problems contributed to the stock market crash that occurred on October 29, 1929, causing the day to be called “Black Tuesday”, and it signaled the start of the Great Depression. Two months after the original crash in October, stockholders had lost more than \$40 billion dollars. Thousands of investors were ruined and confidence in the economy was destroyed.

## Resistance to Women in Accounting

During the 1920s, women began to be noticed in the accounting profession and the attention generally wasn't positive. Women encountered obstacles in merely getting started in the profession. Colleges and universities acting as gatekeepers to the profession were often reluctant to give openings in their accounting programs to women. Accounting faculties discouraged women from careers in public accounting, knowing the difficulties they would encounter. Women were persistent and began to make inroads into the accounting profession. The U.S. Department of Labor, Women's Division, reported that in 1920 48.9 percent of bookkeepers, accountants and cashiers were women. However, in 1923 only 19 women had earned their accounting certificates. Still, the AICPA published an editorial in the *Journal of Accountancy* in 1923 that stated, “But the fact of the matter is that women are not wanted as accountants on the staff of practicing (sic) public accountants.” The editorial concluded that there might be opportunities for women in accounting in private companies but not in public accounting. The arguments against women given in the editorial endured for many years: difficult conditions, including long hours and heavy travel, that clients would not accept women, and the potential problems

of men and women working closely together (many wives worried about that as well).

Men prominent in the accounting profession also spoke out against women entering the profession. Women had to be tenacious to overcome such resistance. In a 1929 article in *The Certified Public Accountant*, Ellen Libby Eastman (the first woman CPA in Maine) showed that women could handle the challenges, saying “One must be willing and able to endure long and irregular hours, unusual working arrangements and difficult travel conditions. I have worked eighteen out of the twenty-four hours of a day with time for but one meal; I have worked in the office of a bank president with its mahogany furnishings and oriental rugs and I have worked in the corner of a grain mill with a grain bin for a desk and a salt box for a chair; I have been accorded the courtesy of the private car and chauffeur of my client and have also walked two miles over the top of a mountain to a lumber camp inaccessible even with a Ford car. I have ridden from ten to fifteen miles into the country after leaving the railroad, the only conveyance being a horse and traverse runners—and this in the severity of a New England winter. I have done it with a thermometer registering fourteen degrees below zero and a twenty-five mile per hour gale blowing. I have chilled my feet and frozen my nose for the sake of success in a job which I love. I have been snowbound in railroad stations and have been stranded five miles from a garage with both rear tires of my car flat. I have ridden into and out of open culvert ditches with the workmen shouting warnings to me. And always one must keep the appointment; “how” is not the client's concern.” Hers was the attitude that kept women striving to succeed as the worsening economic conditions conspired against their forward progress.

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## Facts and Fads

In the 1930s, the population of the U.S. was 123 million in 48 states. The average salary was \$1,368 and the Great Depression meant that money was scarce. Between 1929 and 1932, the income of the average American family was reduced by 40 percent. Amelia Earhart was an aviation pioneer and the first woman and second person to fly solo across the Atlantic Ocean. Frances Perkins became the first woman in a President's cabinet and as Secretary of Labor advocated the 8-hour workday, stricter factory safety laws, and laws for the protection of women and children in the labor force.

People escaped into movies, books, radio programs, sports, and parlor and board games. The 1930s are often referred to as Hollywood's “Golden Age” because the movie studios turned out movie after movie to help moviegoers forget their troubles for a few hours. They swooned over movie idols such as Clark Gable, Betty Davis, Greta Garbo and Errol Flynn and laughed at W.C. Fields, Bob Hope and the Marx Brothers. Everyone loved curly-headed Shirley Temple as she tap danced and sang. *Gone With the Wind*, one of the all-time top moneymaking movies, debuted in 1937 and Walt Disney produced the first full-length animated movie, *Snow White and the Seven Dwarfs*, in 1939. Many great authors emerged in the 1930s, including Ernest Hemingway, F. Scott Fitzgerald and Thornton Wilder. Some novels explored what was happening in the country, such as John Steinbeck's *Grapes of Wrath* story of an Oklahoma family losing their farm in the drought of the Dust Bowl. Radio reached its zenith of popularity and 80 percent of the population owned radio sets by 1939. They lost themselves in the heroics of “The Green Hornet”, “The Shadow” and “Jack Armstrong, All-American Boy” and laughed at Jack Benny, Fred Allen, George Burns and Gracie Allen, Amos and Andy, and Fibber McGee and Molly. Franklin Roosevelt used radio to influence public opinion with his “Fireside Chats”. Radio brought history into American homes as the German airship Hindenburg burst into flames as it was about to land in Lakehurst, New Jersey. People were glued to their sets to listen to spectator

sports such as baseball and they adored stars like Lou Gehrig and Joe DiMaggio. Board games also entertained people at home. Parker Brothers introduced Monopoly in 1935 and sold 20,000 sets in just one week!

## The Great Depression

The Great Depression that began with the stock market crash in 1929 continued in the 1930s. For a time the economy seemed to be on the upswing, but the market crashed again in 1932.

## Effect on Business and Economy

Unemployment skyrocketed—a quarter of the workforce was without jobs by 1933 and many people became homeless. President Herbert Hoover attempted to handle the crisis but he was unable to improve the situation. Throughout the 1930s over 9,000 banks failed. Bank deposits were uninsured and thus, as banks failed, people simply lost their savings. With the stock market crash and the fears of further economic woes, individuals from all classes stopped purchasing items. This then led to a reduction in the number of items produced and thus a reduction in the workforce. The rising unemployment rate meant even less spending to help alleviate the economic situation. Further, the drought that occurred in the Mississippi Valley in 1930 was of such proportions that many could not even pay their taxes or other debts and had to sell their farms for no profit to themselves, worsening the farm economy that had already been in a depression since 1920.

## Effect on Accounting Profession and Women's Progress in Profession

Accountants suffered along with the businesses they served and stock investors. Accounting firms' revenues declined as business contracted and some business clients failed. Hiring of accountants declined and many lost their jobs or took salary cuts. Not surprisingly, the rate of growth of women in the profession slowed during this time.

Women who did find their way into public accounting firms often had to accept lower level



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accounting positions or even become stenographers in order to get a foot in the door. For instance, Ruth Peabody Waschau, a founder of the AWSCPA, began with the Chicago office of Haskins & Sells not in accounting, but rather doing research work. She then moved into reading reports and doing some bookkeeping. She did not believe she would be promoted there, so she left public accounting for industry and remained there, eventually rising to the positions of assistant secretary, treasurer and director of the National Engineering Company. Margaret E. Lauer, AWSCPA president 1964-65, recalled, "I had received my CPA certificate in 1932; I had been cordially accepted as a member of the Louisiana Society of CPAs shortly after its receipt; I had been politely interviewed by several CPA firms and had received offers from two – each explaining that I could take charge of the office accounting, do some 'write-up work' for clients, but that under no circumstances could they promise anything more, as their clients would be opposed to a 'woman auditor'." Women also had to make their own opportunities by founding their own accounting firms. Mary T. Washington Wiley, the first black woman CPA in America, opened her own firm in her basement in Chicago in 1939 due to lack of opportunity elsewhere.

## Government Response to the Depression

The election of Franklin Delano Roosevelt (FDR) in 1932 brought hope to a nation sorely in need of it and marked a turning point. FDR's New Deal produced a wide variety of programs to reduce unemployment, assist businesses and agriculture, regulate banking and the stock market, and provide security for the needy, elderly, and disabled. The basic idea of early New Deal programs was to lower the supply of goods to the current, depressed level of consumption. Under the Agricultural Adjustment Act of 1933, the government sought to raise farm prices by paying farmers not to grow surplus crops. Parts of the

National Industrial Recovery Act created codes for many industries that regulated competition while guaranteeing minimum wages and maximum hours for workers. The New Deal also tried to increase demand, pumping large amounts of money into the economy through public works programs and relief measures. Public works projects not only provided jobs but built schools, dams, and roads. One of the most far-reaching New Deal measures, the Social Security Act of 1935, guaranteed government help to citizens who were unemployed or disabled, to older Americans, and to mothers and children.

## Government Actions Affected Accounting

Loose accounting practices had contributed to the causes of the Great Depression. *Laissez faire* had prevailed in broad areas of accounting practice as in the rest of the economy. The government and the accounting industry itself took action to prevent the same problems going forward.

In 1933 the government took a step that was to have tremendous effect on the entire accounting profession, women included, and the business community at large. The enactment of the securities acts of 1933 and 1934 required the filing of voluminous reports by companies whose securities were listed on the national stock exchanges. Following the passage of these acts, the Securities and Exchange Commission, The Federal Power Commission and the Bureau of Internal Revenue absorbed accountants by the hundreds and thus eventually created a shortage of accountants. These government agencies offered the greatest opportunity for women rather than the public accounting firms or industry. In government agencies, although the pay was lower, there was a much greater acceptance of women on their staffs.

## Founding of the American Woman's Society of Certified Public Accountants (AWSCPA)

In the difficult early years of the Depression,

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women CPAs began to see a need to organize to help each other gain a toehold and then succeed in the accounting profession. Anna G. Francis contacted Grace Schwartz Keats and the two of them invited other women CPAs in the Midwest area to attend a meeting at the Women's Club in Chicago on January 4, 1933. Eight women, including the original two, attended this meeting and a ninth, Clara Stahl, supported the founding of an organization but was unable to attend. These nine women are considered to be the founding members of what would become the American Woman's Society of Certified Public Accountants (AWSCPA). The other six founders were Georgia E. Davis, Mary C. Gildea, Josephine A. Kroll, Anne M. Lord, Ruth Peabody Waschau and Adriana Van Kooy. Anna G. Francis served as the first president of the AWSCPA from 1933 to 1935.

In six months, the membership grew to 26 women CPAs residing in 12 states, out of a total of 116 women CPAs in the country at that time. In July of 1933 the first annual meeting of the AWSCPA was held in Chicago, with the date and place chosen to coincide with the World's Fair being held in the city. Although some women had become members of the State Societies and of the American Institute of Accountants (now the AICPA), many of them felt that these organizations were worthwhile from a strictly accounting standpoint but that they could not – because of their general membership – help in the particular problems which confront the professional woman, specifically the woman accountant. These early members felt that they could know each other better, discuss mutual problems, and search for solutions to those problems more effectively through an organization of women CPAs.

The early goals of the AWSCPA were:

- (1) To help women get their public accounting experience and certificates,
- (2) To inform others, including the general public, of the woman accountant's abilities and accomplishments and
- (3) To encourage women to actively work in the technical accounting societies.

When asked about her work in organizing AWSCPA, Anna G. Francis replied, "Your first president merely dreamed a good dream and allowed others to make it grow. When we see what it is today, I am content with my role."

Ruth Peabody Waschau, one of the founders and the organization's president from 1935-37, remembered, "In that January in 1933 when the nine of us met in Chicago and founded the AWSCPA, we had high hopes but weren't exactly sure where we would be going. So we immediately started out and began to work as if we were confident – getting in touch with all the other women CPAs and asking them to join us. And how exciting it was that annual meeting when Gertrude Priester came all the way from New York to Chicago. We really felt we were on the way. I can remember all the hours spent writing letters to the various colleges and universities telling the deans of commerce about our new organization. Also, all the letters written to state offices of registration getting the names of women who had passed the CPA exam. Then how interesting it was to hear from these women and find out what they were doing."

In 1934 the AWSCPA made a survey indicating that at January 1 of that year, 105 women held certificates as CPAs. Thirty-five women CPAs were members of the AWSCPA. Thirty-seven women, or 55 percent of those answering the questionnaire, were in public practice: 17 on their own account, eight in partnerships, and 12 employed by others, of which five were seniors, five in various capacities and two reviewed reports.

At their annual meeting in 1937, the AWSCPA members noted that they were "one in a million". Out of an estimated population of 125 to 130 million people in the U.S., there were 125 to 130 women CPAs (and about 15,000 men CPAs). Ruth Peabody Waschau recalled, "In 1937 after I was elected, it was decided that we should have a magazine – as Mary Gildea and I gathered what information we could and the first issue came out shortly after I was married – and that was part of the news in that issue [*The Woman CPA*]. Gradually we were able

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to gather more information and each issue grew.”

Waschau went on, “In 1939 we had our annual meeting in New York City. The World Fair there at that time was an added attraction. Those were still days of the Great Depression and extensive funds could not be claimed by most of us so we – eight or nine of us in Chicago – took the New York Central evening train from Chicago riding in coach over night. That was a big event – having our annual meeting in New York City – and now we really felt that we were on our way. The foundation had been laid and the organization was growing – the new leaders accepting greater and greater responsibility.”

## **Founding of the American Society of Women Accountants (ASWA)**

As Jennie M. Palen, who was the AWSCPA president in 1946-47, noted in an article titled “The Woman CPA – Her Future”, “Prior to about 1938 the participation of women in the field of public accounting was limited to those who had won individual acceptance and recognition in certain firms and those who, finding the public more willing to accept them than were their brother practitioners, had established accounting practices of their own.” Only Chicago and New York had sufficient numbers of women CPAs to form chapters of the AWSCPA. Estimates showed more than 17,000 non-certified women accountants in the U.S. in 1937 and Ida S. Broo, the AWSCPA president 1941-42, felt that these women also needed an organization for mutual support and interaction. The AWSCPA appointed her to chair a planning committee, with the help of Charlotte Liszt and Ruth Peabody Waschau, to create this organization. Broo later recalled that she and the two other women sat on her back porch in May 1938 and laid the plans for what would become the American Society of Women Accountants (ASWA). In June, ten women met in Broo’s city of Indianapolis for the first meeting of

the new organization and 27 others applied for membership the next month. By the end of August, membership totaled 60 and Broo submitted the proposed constitution and bylaws of the ASWA to the AWSCPA board of directors for approval. Chapters in Chicago, New York, Spokane and Detroit quickly followed and soon there were chapters in 120 cities throughout the country.

## **At the Close of the Decade**

Between 1930 and 1940, the total number of women in accounting increased by 1,265 women and in 1940 there were 180 women CPAs in the U.S. Although economic conditions improved by the late 1930s, unemployment in 1939 was still about 15 percent. However, with the outbreak of World War II (WWII) in Europe in September 1939, the U.S. government began expanding the national defense system, spending large amounts of money to produce ships, aircraft, weapons, and other war material. This stimulated industrial growth, and unemployment declined rapidly, a boon to both women and men. As the 1930’s came to a close, FDR tried desperately to keep the U.S. out of the war that was engulfing Europe.

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## **Facts and Fads**

In 1940 the population of the United States was about 132 million. Approximately 8 million were unemployed. The National debt was \$43 billion. Minimum wage was 43¢ an hour with the average salary at about \$1,300. Only about 55 percent of U. S. homes had indoor plumbing. The life expectancy was only in the 60s.

Radio was king during the decade, providing news, music and entertainment. It faded in popularity with the advent of television. Although television made its debut at the 1939 World’s Fair, it wasn’t until 1947 when it became readily available to the public. Movies were also big during the 1940s. At the beginning of the decade, people were dancing to the sound of the “Big Bands” with leaders such as Glenn Miller, Tommy Dorsey, Duke Ellington and Benny Goodman. The jitterbug was in and the “bobby-soxers” were swooning at the sounds of Frank Sinatra and other “crooners”. Frozen dinners were invented when refrigerators became widely owned. Tupperware and aluminum foil also were introduced during this decade. Computers were developed during the early forties. The digital computer, named ENIAC, completed in 1945, weighed 30 tons and stood two stories high. After WWII ended, the economy was booming and Pietro Belluschi designed the Equitable Savings and Loan building, a twelve story “skyscraper”.

## **World War II**

In 1940, most of Europe was at war. World War II began in 1937 in Asia and in 1939 in Europe. The United States entered the war in 1941 after Japan attacked our military bases at Pearl Harbor. U. S. isolationism was no more.

During the war years, many U. S. plants were converted to war use, producing weapons and machinery. Unemployment almost disappeared, as most men were drafted and sent off to war. The government reclassified 55 percent of their jobs, allowing women and blacks to fill them. First, single women were actively recruited to the workforce. In 1943, with virtually all the single women employed, married women were allowed to work.

Women were performing at least 8 of 10 jobs normally done by men. That included women CPAs. Hazel Skog, AWSCPA president 1944-45, remembered, “World War II benefited women CPAs. Accounting firms found it necessary to hire women to replace the men who were called to armed service – not only for strictly office work, but to work in the field. The women made good and broke the ground for the years to follow.” However, the lack of acceptance of women even when needed so badly was reflected by an incident recounted by Lee Ella Costello, AWSCPA president 1957-58. In the mid-1940s an attorney told her that she should not affix “CPA” after her signature. To be able to do so, he said, one had to pass a very, very difficult examination. He was astonished when she replied that she had done just that!

There were also restrictions on travel during the war. Hazel Skog said, “World War II was bringing us all problems – for our organization probably the biggest problem was transportation. Civilians were urged not to travel unless absolutely necessary. Our 1945 convention had to be cancelled.” Grace Dimmer, AWSCPA president from 1942–43, also remembered that there were very few meetings during the war years, although there was one in Chicago with very few attending.

## **The Post-War Years**

The United States became one of the world’s leading powers after the war ended in 1945 and began the greatest period of economic growth in its history. The war production pulled the U. S. out of the Great Depression of the 1930s. Businesses were booming – as well as the population. There was a “baby boom” after the war that is impacting the U. S. even today as those “Boomers” are reaching retirement age. Peace didn’t last long. During the late 1940s, Soviet-controlled communist governments were established and the Cold War began.

Women were accepted in the profession during the war years mainly out of necessity. When the war ended and the men returned, barriers once again



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were put in place and women generally had to turn to industry or open their own firms – a reversal to prewar status.

## Attitudes Toward Women in the Profession

Heloise Brown Canter, AWSCPA president 1947-48, made front-page headlines in 1942 as the first woman in Houston, Texas to pass the CPA exam. She was the fourth in the state. The Houston Chapter of CPAs would not let her attend their meetings during those early war years, but in May 1949 she became an official delegate of the male-dominated AICPA to the First Inter-American Accounting Conference in San Juan, Puerto Rico.

Elizabeth Sterling, AWSCPA president 1956-57, stated, “In the early 1940s the accountancy law [in Georgia] was changed to require at least two years of practice in an accounting firm prior to certification. The change made it difficult to get a CPA certificate, especially for women. One of my friends, who had all of the other qualifications, gave up because she couldn’t find an accounting job and became a teacher of accounting.”

Mary Jo McCann, AWSCPA president 1958-59, also commented on the difficulties in finding employment in the 1940s. “I graduated from the University of Kansas School of Business in June 1941 with a Bachelor of Science in Business degree, major in accounting, despite the fact that I had been discouraged by the Dean of the School about trying to pursue a career in accounting. Although I had the top grades in my class, I was not interviewed on campus by any of the accounting firms who were interviewing those graduating. I was interviewed by an industrial firm and offered a job in the accounting department of its Kansas City, Missouri office. I accepted the offer and began work in July. In May I had taken the CPA exam and in late July members of the Kansas State Board of Accountancy called my

parents’ home (their only address for me) and told them that I had passed the exam. The Board members were quite excited because I was the first woman to pass the exam in Kansas. My parents were very excited also as I was when they called me in Kansas City. So, ever since, I have been a pioneer in Kansas – the first woman to pass the exam in Kansas, and later the first woman to be awarded a certificate by the State of Kansas. On one of my Saturday morning visits [to CPA firms] I had an unusual experience at one of the large national firms. One of the partners talked with me and assured me that he personally would like to consider me for the job on the professional staff, but that he could not do so because the firm had a national policy forbidding the employment of women for the professional staff. [After joining a local firm,] my responsibilities grew and grew as we became short-staffed because of World War II. I was with the local firm until it merged with the firm that became Touche Ross & Co. (later Deloitte & Touche). Eventually I became a partner in Touche Ross & Co., the second woman partner and the first to be promoted from within the firm.”

During the 1940s colleges and universities were not encouraging women to study for the profession. Those who appeared in an accounting class were subtly, but effectively, counseled about the lack of opportunity, especially in public accounting. Dr. Marie E. Dubke, AWSCPA president 1968-69, knew first hand about this issue. “When I was a senior in high school (1946-47), my interest in public accounting was sparked by the suggestion of the mother of two students I was tutoring in algebra. To that point, I had never heard of the accounting profession or a CPA. The library at high school contained some AICPA material about the profession and its requirements. I switched my choice of college from a state teachers’ institution to the University of Buffalo, one of only three universities in New York State whose

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curriculum satisfied the educational qualifications to sit for the examination. Three years later (1950) when I began to job-hunt (there were no placement offices at college then) an accounting professor told me that it was hopeless for a woman to find employment in the Buffalo area in public accounting. This was the same professor who advised me to leave the School of Business and study in the School of Education. (Looking back, he not only was very discouraging, but was the worst accounting teacher I ever had – a retired partner from a Big Eight firm, who reflected the attitudes of his day.)”

## AWSCPA Activities and Milestones

By 1940, AWSCPA had 66 members. In 1945 the Society passed its first major milestone, growing to 120 members, which was about a third of the women CPAs in the United States.

In 1943, the premier publication of AWSCPA and ASWA, *The Woman CPA*, which began as a mimeographed bulletin in 1937, was first issued as a magazine. Articles in the 1940s included “Early Women Accountants” by Norman E Webster, CPA (published February, 1945) and “Some Thoughts About the Future of Public Accounting for Women”, by George D. Bailey, CPA (published December 1948). In 1949, circulation reached more than 2,200 copies.

AWSCPA achieved many “firsts” during the presidency of Jennie Palen, 1946 – 1947.

- At the annual meeting of the AICPA in 1946, she was introduced from the floor as president of AWSCPA – the first time the AICPA had acknowledged an AWSCPA president.
- She remembered a comment had been made at an AICPA board meeting concerning AWSCPA and ASWA that, “the women’s groups had completely avoided the problem of clash between certified and non-certified accountants and, in working together and meeting together in harmony, had made a unique contribution to accounting history.”

- AWSCPA and ASWA for the first time did not hold their annual meeting at the same location and just preceding the AICPA annual meeting, but held it in Grand Rapids, Michigan. According to Jennie Palen, “Not only did Grand Rapids newspapers give us excellent publicity, the mayor provided our two presidents with police escort from the airport into the city.”

- Inspired by the AWSCPA, women accountants in New Zealand organized their own society.

During the post-war years, AWSCPA was very active in legal issues related to the status of women and to the accounting profession. In 1946-47 there were several legislative matters that AWSCPA combated.

- California Health and Welfare legislation was interpreted as excluding women from working more than eight hours in any one day and was therefore a threat to women continuing in public accounting in that state. The AWSCPA and ASWA joined the Business and Professional Women’s Clubs in their campaign against the legislation with a result that, as Jennie Palen said, “Now women in executive and administrative positions and women earning \$350 a month or more are exempted from the provisions of the law.”
- A case in the New York courts concerned AWSCPA, because the matters involved were not technical interpretations of New York statutes but broad principles that would apply to any state in the union. A New York accountant was charged by the New York County Lawyers Association of illegally practicing law because he gave tax advice to a client for whom he had made no audit. As Ms. Palen said, “As you know, ever since tax practice turned out to be so lucrative the lawyers have been trying to capture it all for themselves and there have been many complaints and much attempted legislation in the matter.” Fortunately, a favorable decision was handed down, saying, “Accountants may prepare tax returns and give advice on tax matters even though they perform no audit service for their

# AWSCPA History – 1940s

client and that in doing so it is necessary for them sometimes to interpret the law. So long as their interpretations are confined to matters that relate to taxes, such interpretations come within their province.”

- Women CPAs were also faced with a women’s rights bill that AWSCPA thought was a bill that would make even further discrimination possible. The original Equal Rights Amendment was introduced in 1947 and supported by major women’s groups, including AWSCPA. It was voted down. A second version stated, “It is the declared policy of the United States that in law and its administration no distinctions on the basis of sex shall be made except such as are reasonably justified by differences in physical structure, biological or social functions.” AWSCPA filed a protest against the bill stating its concerns that it might turn out to be a loophole through which discrimination may be sanctioned. This bill also did not pass.

In 1947 the AWSCPA and ASWA established a joint national office in New York City. In 1949, for the first time since AWSCPA and ASWA were organized, the Joint Annual Meeting (JAM) was held on the west coast in Pasadena, California. There were 28 CPAs registered and another 74 ASWA members attending.

In the 1940s, AWSCPA members and presidents wrote articles which were published not only in *The Woman CPA*, but also in other professional journals, including the AICPA *Journal of Accountancy*. Jennie M. Palen, AWSCPA president 1946–47, wrote several articles concerning women’s advancement in the CPA profession including: “The Position of the Woman Accountant in the Post War Era” (*New York Certified Public Accountant*, June, 1945); “Will Women Hold Their Place in Public Accounting” (*New York Certified Public Accountant*, 1946); and “The Woman CPA – Her Future” (1947). Her articles indicated impressive advancements in the attitudes of CPA firms concerning women in public accounting.

# AWSCPA History – 1950s

## Facts and Fads

By 1950 the baby boom had been in full swing and the population had grown by about 20 million since 1940. The war years, which ended the Great Depression, increased jobs and the unemployed numbered just over 3 million in 1950. The average salary had more than doubled to almost \$3,000. That’s per year! Put in perspective, the cost of living was very low. A loaf of bread was only 14 cents.

Radio was replaced by television in many households. By 1951, 17 million TVs had been sold. Disneyland opened in California in 1954. Popular toys also included hula-hoops and the Barbie Doll, both introduced in the late 1950s. Music moved from big bands to rock and roll, the forerunner to today’s rock music. Popular artists were Elvis Presley, Jerry Lee Lewis, Bill Haley and Buddy Holly. “Crooners” like Nat King Cole, Frank Sinatra, Rosemary Clooney and Perry Como were also still in demand. The transistor radio became readily available, making radio portable for the first time.

## Changing Times

During the fifties, American education underwent dramatic changes. Until 1954, an official policy of “separate but equal” educational opportunities for blacks had been determined to be the correct method to insure that all children in America received an adequate and equal education in the public schools of the nation. In 1954, the Supreme Court determined that segregation was unconstitutional and integration was begun across the nation. Then in 1955, Rosa Parks refused to move to the back of a bus in Montgomery, Alabama, beginning the civil rights movement.

Women were coming into their own in sports. Babe Zaharias-Didrikson and other women joined together to create the Ladies Professional Golf Association in 1950, so women were joining men on golf courses all over America. Great women athletes also played in the All-American Girls Professional Baseball League.

Other significant events in the 1950s included the following:

- 1955 – Dr. Jonas Salk developed a vaccine for polio and it was made readily available.
- 1956 – The Federal Highway Act was signed, marking the beginning of the interstate highway system.
- 1958 – Explorer I, the first U.S. satellite, successfully orbited the earth.
- 1958 – The first domestic jet-airline passenger service was begun by National Airlines.
- 1959 – Alaska and Hawaii became the forty-ninth and fiftieth states.

In the 1950s, the United States experienced phenomenal economic growth and consolidated its position as the world’s richest country. Gross national product (GNP), which had jumped from about \$100 billion in 1940 to \$300 billion in 1950, grew to more than \$500 billion in 1960.

## The Cold War, Anti-Communism and Conflicts

The Cold War was the most important political and diplomatic issue of the early postwar period. It grew out of longstanding disagreements between the Soviet Union and the United States. The Soviet Communist Party considered itself the spearhead of an international movement that would replace democracy in the West. The U.S. obviously disagreed with this model of government. These differences flared up after World War II, creating suspicion and distrust between the two countries. In 1949, the U.S. and 11 other countries established the North Atlantic Treaty Organization (NATO). An attack against one was to be considered an attack against all. In 1950, the National Security Council signaled a new direction in American security policy. Based on the assumption that “the Soviet Union was engaged in a fanatical effort to seize control of all governments wherever possible,” it committed America to assist allied nations anywhere in the world that seemed threatened by Soviet aggression. When the communist-controlled North Korea attacked the democratic South Korea, President Truman sent General



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Douglas MacArthur and U.S. troops. A truce was signed in July 1953, returning Korea to its divided state.

During President Truman's term, the atomic bombs were replaced by the new and more powerful hydrogen bomb. President Eisenhower also perceived communism as a monolithic force struggling for world supremacy and increased American reliance on a nuclear shield.

In 1950, Senator Joseph R. McCarthy claimed to know that communists had infiltrated the United States government at the highest levels and said he had a list of 205 known communists in the State Department. Although he failed to substantiate any of his charges, the American people responded. During the next few years, he continued to search for communists among second-level officials in the Eisenhower administration. He held many televised hearings where prominent citizens were accused. This fear of communism led to blackballing of many in the entertainment business. However, when the American people actually saw McCarthy's "savage" tactics live on TV, public support began to wane. The Senate finally condemned him for his conduct.

In the 1950s there was a strong element of conservatism and anticommunist feeling which ran throughout much of society. The conservative frame of mind was exemplified by the addition of the phrase "under God" to the Pledge of Allegiance. Traditional roles for men and women were also reaffirmed. Men were expected to be the breadwinners in each family and many women assumed their proper place was at home. This was reflected in the numerous TV shows, including "Father Knows Best", "Ozzie and Harriet" and "Leave it to Beaver", purporting to epitomize the typical middle class family.

The decade began with President Harry Truman sending troops to South Korea to battle communism. The decade ended with military advisors being sent to South Vietnam, also to attempt to stop the spread of communism.

## Changes in the Accounting Profession

Men and women entering the CPA profession during the 1950s were advised to obtain a four-year college degree. In 1955, New York and New Jersey were the first states to require a bachelor's degree to sit for the CPA exam.

Women wanting to become CPAs had two major disadvantages. First, it was still difficult for them to obtain the required experience to sit for the exam. Most public accounting firms still hesitated to employ women. The reasons they cited were that women were unsuited for out-of-town travel, weren't career-minded and had high turnover. The second disadvantage women had was a lack of female role models or mentors in the predominantly male environment. The AWSCPA helped fill that void.

At the beginning of the decade, all the professional accounting associations had granted women membership with the exception of Beta Alpha Psi, the college accounting fraternity. In 1952 its national charter was finally amended to include women, and 21 of the 31 chapters then admitted women.

According to a survey taken in 1954 by the Women's Bureau of the U.S. Department of Labor in cooperation with the AWSCPA, the typical woman CPA was described as 39 years old, single, college educated, certified since 1946 and employed as an accountant, auditor or controller. Twenty-five percent of those surveyed were in public accounting and the median salary was \$6,185.

# AWSCPA History – 1950s

1950s

During the term of Corinne Childs, AWSCPA president 1955-56, the General Accounting Office (GAO) of the U.S. announced removal of its blanket restrictions against employment of women accountants. This was a direct result of the AWSCPA legislative committee's efforts to eliminate discrimination in federal agencies. Indicators of change included *Charm* magazine's feature article, "Accounting – Making Good in a Man's Field" and Bulletin No. 258 of the U. S. Department of Labor, Women's Bureau, entitled, "Employment Opportunities for Women in Professional Accounting."

## AWSCPA Activities and Milestones

By 1950, there were approximately 600 women CPAs in the United States. The AWSCPA was growing rapidly. Membership hit 300 during 1953-1954 and in 1958, as the AWSCPA celebrated the 25th anniversary of its founding, there were over 400 members living in 40 states, the District of Columbia, Alaska and Hawaii (not yet states), Puerto Rico, Mexico and the Philippines. The Society had become international.

Members of the AWSCPA were active leaders in other professional organizations. The educational

committee of the AWSCPA produced a pamphlet entitled "Women Certified Public Accountants – 1956." It stated that 25 percent of the members responding to the survey reported participating in other professional accounting organizations as committee members, committee chairmen, officers or directors. One of those members, Ida Broo, AWSCPA president 1941-42, became the first woman president of a State Board of Certified Public Accountants in Indiana.

In 1956, the format of *The Woman CPA* changed to focus on technical matters of interest to women CPAs. At the time there were few publications available to members. It grew into a respected professional journal containing articles on current accounting and auditing issues, education, financial statements, international accounting, taxes and women's issues. At about the same time, in September 1955, the AWSCPA reinstated the original newsletter as a monthly publication and the *AWSCPA News* was born. According to Corinne Childs, "the first issue was one sheet; the second issue was two sheets; the third issue was three sheets" and it has grown from there. It is still being published fifty-some years later.

# AWSCPA History – 1960s

The U.S. was on the cusp of major social changes as the 1960s dawned. The Cold War continued, the USSR had started the space race in the late 1950s, and civil rights efforts begun in the 1950s foreshadowed even greater upheaval in race relations. The 1960 census showed that 16.5 percent of all accountants, both certified and non-certified, were women, with most being non-certified.

## Facts and Fads

In the 1960s, the population of the U.S. reached almost 178 million and it was the age of youth, as 70 million post-war baby boomers became teenagers and young adults. The minimum wage was \$1.00 and the average annual salary was \$4,743. Social mores were changing, with the birth control pill becoming widely available and women being allowed to continue to teach while pregnant (and showing). Hairstyles went from crew cuts on men and bouffant hairstyles on women to long hair, with beards and moustaches for men. Fashions went from buttoned-down to miniskirts and hot pants for women and polyesters pants suits for men.

Americans watched the “Andy Griffith Show”, the “Beverly Hillbillies” and “Laugh In” on television. On “American Bandstand” teenagers were introduced to the latest music and dances. In 1960, Elvis Presley returned from the Army and joined other white male vocalists at the top of the charts. Motown came along with groups like the Supremes, Martha and the Vandellas and the Temptations. The Beach Boys’ music made surfing music popular everywhere in the country. Then came the “British Invasion” that began with the Beatles and followed with the Rolling Stones and many other imported artists. In the mid-1960s, the drug scene brought acid rock and psychedelic rock. Radio was still the primary way to listen to music, but was switching from the AM band to FM.

## The Kennedy Presidency

The 1960 presidential race between Republican Vice President Richard M. Nixon and Democratic Senator John F. Kennedy revealed a nation almost evenly divided between visions of government-ensured growth and stability promised by Democrats and Republicans’ hope to cap spending and restore a larger measure of individual initiative. Kennedy won by a narrow margin and was, at 43, the youngest man ever to win the presidency as well as the first Roman Catholic. Television, in a series of debates between the two, was an important factor for the first time, with Kennedy appearing able, articulate, and energetic.

The Cold War was a major factor during Kennedy’s presidency. Kennedy’s attention was drawn to the Soviet Union’s involvement in nearby Cuba and he directed the failed Cuban exile invasion at the Bay of Pigs and successfully stared down the Soviet leader, Khrushchev in the Cuban missile crisis. During this crisis, the world was closer than ever before to nuclear war. The missile crisis made Kennedy the acknowledged leader of the democratic West for the first time.

When Kennedy became president, the “Space Race” with the Soviet Union was on and in his inaugural address Kennedy promised to put Americans on the moon “before this decade is out”. The U.S. fulfilled this promise with the first moon landing in 1969. Kennedy also established the Peace Corps to send men and women overseas to assist developing countries in meeting their own needs. Other initiatives of his presidency were less successful, as Democrats held a narrow majority in Congress and conservative Southern Democrats often sided with the Republicans on issues involving the scope of governmental intervention in the economy.

# AWSCPA History – 1960s

Kennedy’s presidency was cut short by an assassin’s bullet on November 23, 1963, in Dallas Texas. He was succeeded by his vice president, Lyndon Baines Johnson, who went on to win the presidency in 1964.

## Civil Rights

After progressive victories in the 1950s, African Americans became even more committed to nonviolent direct action. They used sit-ins and similar demonstrations throughout the South. In 1961, civil rights workers organized “freedom rides,” in which African Americans and whites boarded buses heading south toward segregated terminals, where confrontations might capture media attention and lead to change. They also organized rallies, the largest of which was the “March on Washington” in 1963. The high point of a day of songs and speeches came with the “I have a dream” address of Martin Luther King Jr., who had emerged as the preeminent spokesman for civil rights.

President Johnson facilitated approval of the sweeping Civil Rights Act of 1964, which outlawed segregation in schools, public places, and employment. The next year’s Voting Rights Act of 1965 authorized the federal government to register voters where local officials had prevented African Americans from doing so. By 1968 a million African Americans were registered in the Deep South. Nationwide, the number of African-American elected officials increased substantially. In 1968, the Congress passed legislation banning discrimination in housing.

Eventually, the civil rights revolution produced leaders impatient with both the pace of change and the goal of channeling African Americans into mainstream white society. “Black power,” to be achieved by “whatever means necessary,” replaced nonviolence and interracial cooperation. Violence accompanied militant calls for reform. Riots broke out in several big cities in 1966 and 1967. In the spring of 1968, Martin Luther King Jr. fell before an assassin’s bullet. Several months later, Senator Robert Kennedy, a spokesman for the

disadvantaged, an opponent of the Vietnam War, and the brother of the slain president, was also assassinated. To many, these two assassinations marked the end of an era of innocence and idealism. The growing militancy on the left, coupled with an inevitable conservative backlash, opened a rift in the nation’s psyche that took years to heal.

## The Women’s Movement

During the 1950s and 1960s, increasing numbers of married women entered the labor force, but in 1963 the average working woman earned only 63 percent of what a man made. That year Betty Friedan published *The Feminine Mystique*, an explosive critique of middle-class living patterns that articulated a pervasive sense of discontent that Friedan contended was felt by many women. Arguing that women often had no outlets for expression other than “finding a husband and bearing children,” Friedan encouraged her readers to seek new roles and responsibilities and to find their own personal and professional identities, rather than have them defined by a male-dominated society.

The women’s movement drew inspiration from the civil rights movement. It was made up mainly of members of the middle class, and so took on the spirit of rebellion that affected large segments of middle-class youth in the 1960s.

Reform legislation also prompted change. The addition of “sex” to Title VII of the 1964 Civil Rights Act is commonly described as a cynical attempt to defeat the bill by inserting objectionable amendments. The Congressional Record shows that it was greeted by laughter when the amendment was introduced – but the laughter was stilled when the Act was passed, giving women a valuable legal tool.

In 1966, 28 women, including Friedan, established the National Organization for Women (NOW) “to take action to bring American women into full participation in the mainstream of American society now.”



# AWSCPA History – 1960s

## **Vietnam War**

American involvement in what came to be known as the Vietnam War had its roots in 1959 and is considered to have officially begun in 1961 when 900 U.S. military advisors were sent to Saigon. The Vietnam War (or Conflict) was fought between the communist North Vietnam, supported by its communist allies, and South Vietnam, supported by the U. S. The Communist Party of Vietnam wanted to unify the country and formed the National Liberation Front to do so, which the U.S. government called the “Viet Cong”. At the time of President Kennedy’s assassination in 1963, there were 16,000 U.S. military advisers in Vietnam.

After a North Vietnamese raid on two U.S. ships in the Gulf of Tonkin in August 1964, the Johnson administration requested and received from Congress expansive war powers for the president. Retaliatory air attacks by the U.S. followed and in early 1965, the NLF attacked two U.S. army installations in South Vietnam, prompting Johnson to order sustained bombing missions over North Vietnam. In March 1965 President Johnson sent the first combat troops to Vietnam. The Johnson administration intended to fight a limited war in Vietnam, with little disruption in American life, while the North Vietnamese intended to wage a protracted war that would bog down the U.S. and tire its citizens of war.

The Vietnam War became a major issue in America, dividing families between those who supported the military and those who wished for peace. All-volunteer armed forces were drained and the government instituted a draft. Draft dodgers fled to Canada, with no hope of ever returning to their homes. As the deaths mounted and Americans continued to leave for Southeast Asia, the Johnson administration suffered the effects of American anti-war sentiments and in March 1968 President Johnson announced that he would not seek the Democratic Party’s re-

nomination for president. Protests erupted on college campuses and in major cities at first, but by 1968 they had spread around the country. Despite the beginning of secret negotiations to end the war in the spring of 1968, the Democratic Party could not hold onto the presidency and the Republican candidate, Richard M. Nixon, won the 1968 election with promises to end the war.

## **The Counterculture**

Society began a great change in the 1960’s as long-held norms were challenged by mostly young people. Many became activists in the civil rights and antiwar movements, while others simply “dropped out” and separated themselves from mainstream culture through their appearance and lifestyle. Attitudes toward sexuality appeared to loosen, and women began to openly protest their traditional roles. Left-wing politics attracted mainly middle-class college students and included sit-ins and taking over college buildings, draft card burnings, and confrontations with military recruiters to protest college policies, the war, the draft, ROTC programs and companies closely associated with the war effort being allowed to recruit on campuses.

Hippies were mostly middle-class whites but lacked the New Left’s political involvement and drive. They were known for wearing jeans, tie-dyed shirts, sandals, beards, and long hair and for a lifestyle that embraced sexual promiscuity and recreational drugs. Their music reflected their “sex, drugs and rock ‘n roll” attitude. Hippie culture reached its zenith in August 1969 at Woodstock, a three-day music festival in rural New York State.

## **Women’s Progress in the Accounting Profession**

The Civil Rights movement had an impact on the acceptance of women in the workforce and women employees were becoming more widely accepted. Pressures to provide equal

# AWSCPA History – 1960s

opportunities and treatment included Title VII of the Civil Rights Act of 1964. It guaranteed equal opportunities in the work place, making it unlawful for a firm of more than 25 to discriminate on the basis of “race, national origin, religion, or sex”.

However, discrimination did not vanish but rather became subtler and more personal. Companies tried to protect themselves against lawsuits with policies prohibiting discrimination but could not or did not prevent individuals from treating women differently. In many instances, men did not even realize that their treatment of female employees was different or claimed that they were simply trying to protect the women. Lack of client acceptance was often cited and was frequently a valid issue. Travel arrangements also remained a touchy issue, with both peers and their spouses being uncomfortable with a woman traveling with men to out-of-town assignments.

W. Joyce Watson, AWSCPA president 1979-80, remembered the restrictions that were imposed when she went to work for Peat, Marwick, Mitchell & Co. in 1962. “Each client was given the choice of whether or not to have ‘a woman on the audit’. Women didn’t travel on out-of-town jobs. I worked on one audit where the men stayed in a local motel in the smaller town and I drove two hours each way because women were not allowed to go out of town.” She eventually left the firm when she learned that they would not promote her because she was female.

Dr. Marie Dubke, AWSCPA president 1968-69, recalled that as a professor of accountancy at Memphis State University in 1967, “I was appalled that many of the firms would not interview our women accounting students for positions, and although a few national and large local firms hired women, they did not progress upward in the organizations and often were not allowed to work outside the office.”

By the close of the 1960s, women were far more widely accepted in the accounting profession

because they had proven themselves. As Kathryn C. Buckner, AWSCPA president 1983-84 noted, “When I did the work efficiently and effectively, the bottom line was acceptance.” Mary J. McCann, AWSCPA president 1958-59, became the first woman partner of a Big Eight accounting firm, Touche, Ross & Co., by coming up through the ranks and being voted in rather than to attain the position through a merger. Unfortunately, at that time the women often had to work harder and simply be better than the men to achieve their goals.

## **AWSCPA Activities**

During the 1961-62 year, President Winifred D. Owens reported that the AWSCPA created a Central Register of women certificate holders. This Register was a two-part record comprised of a chronological record, by state, of certificates issued to women and a second record set up alphabetically and coordinated with AWSCPA membership files and records. A career promotion booklet, “Which Way Young Lady,” was enthusiastically received and the first printing of 15,000 copies was widely distributed to State Societies of CPAs, ASWA Chapters, libraries, guidance counselors, business schools and colleges, and many individuals. The board authorized a second printing. President Owens represented the AWSCPA at meetings of the AICPA, the National Association of Accountants, and the ASWA. In the early 1960s, Dr. Marie Dubke, AWSCPA president 1968-69, remembered that the AWSCPA pursued international membership and she wrote nearly a hundred letters to chartered accountants in Canada, encouraging them to join.

During the 1964-65 year, Anna Grace Francis (the first president of AWSCPA) died, leaving a bequest to the AWSCPA. The treasury of AWSCPA was increasingly drained by the costs of publishing career literature, curtailing other efforts, so a foundation that could accept tax-deductible donations was created. The initial name in 1965 was The AWSCPA Educational Foundation because the board envisioned that the AWSCPA would eventually fold when women CPAs would be too

# AWSCPA History – 1960s

numerous and the AWSCPA's goals would be accomplished. However, through the Foundation the initials AWSCPA would be preserved as long as women supported scholarships and activities that would promote women in accounting.

In the mid-1960s, there was a concerted effort on the part of the AWSCPA to encourage women to apply to serve on AICPA committees, and the AICPA actively requested the AWSCPA to furnish names. Margaret E. Lauer, AWSCPA president 1964-65, wrote that "A happy recollection of my year as president is the very cordial and harmonious relationship which existed between the two societies" (AWSCPA and ASWA). She recalled attending many events with ASWA President Phyllis Peters and that for the first time, a keynote address was the main feature of the opening session of the 1965 Joint Annual Meeting of the two societies that was held in Dallas, Texas.

The 1969 annual meeting was held in the beautiful Beverly Hills Hilton, where it was partially preempted by a visit of Golda Meir on a bond selling tour. The meeting went on, however, and some members were able to catch glimpses of a number of Hollywood notables who came to the hotel for a dinner for Golda Meir.

By the end of the decade, the number of women accountants had grown to 25 percent of all accountants.

# AWSCPA History – 1970s

## Facts and Fads

In 1970, the population of the U.S. had grown to 205 million and the average salary was around \$7,500 per year. Technology improved during the 1970s: The VCR was introduced, the first email was in 1971, the first retail barcode was scanned in 1974, and the laser printer made its debut in 1975. The Apple computer was invented in 1976, the first widely marketed computer for home use. In movies, new technologies included Panavision and Dolby sound. Other significant developments during the decade included ultrasound diagnostic techniques and the first test tube baby born from an artificially inseminated egg implanted in the mother's womb.

This decade saw the death of Elvis Presley and the breakup of the Beatles. The dance craze of the decade was disco. Polyester leisure suits were popular with men and women were fashionable in everything from ankle-length granny dresses to hot pants and micro-miniskirts. Bellbottom pants, hip-huggers and platform shoes also were popular.

## Changing Times

The women's movement of the 1960s moved into the 1970s with great influence. In 1972, Congress passed an Equal Rights amendment to the U.S. Constitution stating in part, "Equality of rights under the law shall not be denied or abridged by the United States or by any State on account of sex." Many groups, including the AWSCPA, supported the amendment. Some counter-feminist groups argued for more traditional gender roles and opposed it. In the end, only 35 of the necessary 38 states ratified it. The courts were also expanding women's rights during the 1970s. In 1973, the Supreme Court in *Roe v. Wade* sanctioned women's right to obtain abortions during the early months of pregnancy.

A take-off from the women's movement was the much-hyped "Battle of the Sexes" tennis match in 1973 between Billie Jean King and Bobby Riggs, which Billie Jean won, showing women could best men! Two years later the United Nation declared the International Year of the Woman, a sign that the women's movement was making progress.

A carryover from the 1960s was the environmental movement. Earth Day was celebrated for the first time on April 22, 1970. Although many believed the proposed solutions for the pollution problem would reduce the economic growth of the U.S. due to their expense and inconvenience, several laws were passed to combat it. In 1970, Congress amended the Clean Air Act of 1967 to develop uniform national air-quality standards. It also passed the Water Quality Improvement Act and the Environmental Protection Agency was created to bring abuses under control.

## Vietnam

The war in Vietnam continued into the 1970s under President Richard M. Nixon. He slowly withdrew American troops while increasing efforts to equip the South Vietnamese army to continue the fight. At home in the U.S., protests and demonstrations against the war continued. The most notable of these demonstrations took place at Kent State University in Ohio. National Guard troops had been called in to restore order, but instead panicked and began shooting into the crowd of students, killing four. By the fall of 1972, Nixon had removed all but 50,000 of U.S. troops from Vietnam and the military draft ended. A ceasefire was signed in 1973 and all troops departed. Unfortunately, in 1975, when Congress cut off assistance to South Vietnam, North Vietnam took over the entire country. Americans were devastated. The losing effort had cost over \$150 trillion and more than 58,000 American lives.

No longer united by a widely held Cold War consensus, Americans became wary of further foreign entanglements. However, Nixon was successful in a meeting with Soviet leader Leonid Brezhnev in which they agreed to limit stockpiles of missiles, cooperate in space and ease trading restrictions. The Strategic Arms Limitation Talks culminated in 1972 in an arms control agreement limiting the growth of nuclear arsenals and restricting anti-ballistic missile systems.



# AWSCPA History – 1970s

## U.S. Economy

The U.S. economy was a large problem in the 1970s and was in the worst recession in 40 years. As the war in Vietnam was ending, the economy slowed down and inflation surged. In 1971, President Nixon endorsed deficit spending as a way to stimulate the economy and also imposed wage and price controls. In 1973, Saudi Arabia embargoed oil shipments to the U.S. due to our support of Israel during its war with Egypt and Syria. Other member nations of the Organization of the Petroleum Exporting Countries (OPEC) quadrupled their prices. Americans faced shortages and rapidly rising prices at the gas pumps. In 1974, inflation reached 12 percent. The economic boom America had enjoyed since the end of World War II was over.

In addition to the unrest over the economy, President Nixon faced another huge problem. During his campaign for re-election in 1972, his committee broke into the headquarters of the Democratic National Committee at the Watergate building. Although he may not have known in advance of the burglary, he was instrumental in trying to cover it up and lied to the American people about it. Then, in 1973, Vice President Spiro Agnew was forced to resign, pleading “no contest” to a criminal charge of tax evasion. Shortly after, in the summer of 1974, the House Judiciary Committee voted to recommend his impeachment and President Nixon resigned. The economy did not recover throughout the decade.

## Changes in the Accounting Profession

Women in accounting positions more than doubled between 1960 and 1970, growing to almost 200,000, approximately 25 percent of the total. However, in 1970 less than 10 percent of bachelor's degrees in accounting were awarded to females. Women CPAs at the time totaled approximately 2,500. During the 1970s there was rapid growth of women in the profession, exceeding that of most of

the other professions. Women professionals employed by member firms of the AICPA in 1976 totaled about 6,000. By the end of the decade that number had increased to 11,000, more than 30 percent of the total.

By 1977, there were eighteen women partners in the Big Eight accounting firms versus 4,900 male partners. The largest number was found at Touche Ross & Company with six. Ernst and Ernst had none, although they had 800 women on staff and 565 male partners. As reflected in a *New York Times* article by Deborah Ranking in September 1977, “Thousands of accountants converged on Cincinnati this fall for the annual meeting of the American Institute of Certified Public Accountants, and scores among the thousands gathered at cocktail parties given by national firms in the field. However, an informal invitation to a party for female accountants, scrawled on a piece of paper and propped up on a wash basin in the women's restroom, barely drew 10 guests. The sparse attendance reflects the progress that women have made on the conservative and overwhelmingly male profession of public accounting.”

Elizabeth Sterling, AWSCPA President 1956-57, was appointed to the Georgia State Board of Accountancy in 1976, the first woman to be on that board. She said, “People called me a ‘token’. I didn't mind being a token if it opened doors for other women...and it did.”

Legislation taking effect in the 1970s had a bearing on women in the accounting profession. The Pregnancy Discrimination Act enacted in 1978 stated that pregnancy is a disability, qualifying a person to receive benefits for four to six weeks after giving birth. An amendment to this act states that employers can no longer require employees to take leaves of absence or resign because of pregnancy.

# AWSCPA History – 1970s

In 1978, John Malloy wrote a book called *The Woman's Dress for Success Book*. In it, he stated that women professionals should have a “business uniform” consisting of a skirted suit and blouse. Most women CPAs adopted this style. Going on in a special article for Peat, Marwick, Mitchell he stated, “The best uniform for women accountants is a solid medium gray suit with a white blouse.... Women accountants should not carry handbags. They should carry a large, leather, masculine attaché case with a dial lock.” He went on to recommend that women wear glasses and went into minute detail on the styles that were appropriate based on hair color. He stated, “For the same reason that glasses work very well for the business woman, they're a poor idea for the woman who is trying to be appealing. Glasses make her more authoritative, and there is a direct reverse correlation between authority and appeal.”

## AWSCPA Activities and Milestones

The membership committee of the AWSCPA sent letters of congratulation to women who had recently become CPAs and included membership brochures and invitations to join. This was very productive and growth in the organization was tremendous. In 1972, membership passed the 1,000 mark and grew steadily from there to over 3,800 at the end of 1979. At that time the AWSCPA statistical survey showed that over 60 percent of the members had received their certificates since 1974.

To bring its members together for networking purposes and to provide them with continuing education credits, the AWSCPA began holding regional educational seminars. One professional development seminar, “Managing Effective Communications,” was created especially for the AWSCPA and tailored to the needs of women CPAs. It was copyrighted and presented several times by the AWSCPA.

In 1970, the AWSCPA presented its first Public Service Award to Margaret Lauer, AWSCPA president 1964-65. This annual award recognized

members who had made outstanding contributions to their communities. Several other awards were established in the 1970s to increase the visibility of the AWSCPA. They included an award to the woman receiving the highest grade on each CPA examination, an award to recognize the outstanding woman accounting educator and a literary award for the best manuscript, at that time restricted to those written by women in the *Journal of Accountancy* and *The Woman CPA*.

The AWSCPA established its Laurels Fund in 1978 in memory of Sally Self, AWSCPA president 1974-75. The purpose of this fund was to recognize her contributions to the profession and to the organization. The Laurels Fund used its resources to provide scholarships to assist women seeking advanced degrees in accounting.

Also in 1978, the AWSCPA formed its Accounting Standards Coordinating Committee to increase visibility of the organization and to involve its members in preparing formal position papers to respond to authoritative proposals on financial accounting standards, auditing standards, cost accounting standards, tax legislation and SEC proposals.

During this decade, the AWSCPA extended relationships with other groups into various parts of the U.S. and the world to further increase its visibility. Some of the meetings at which the AWSCPA was represented included the following:

- Several conferences of the Business and Professional Women's Clubs
- A luncheon in Washington, D.C. to recognize the Outstanding Young Woman of America
- The Jerusalem Conference on Accounting
- The Interstate Association of Commissions on the Status of Women
- The National Federation of Business and Professional Women's Clubs

# AWSCPA History – 1970s

- The 1974 Symposium on Advancing Women in Industry, held at the Department of State building in Washington, at the invitation of the Counselor to the President on the Economic Role of Women
- The Department of Health, Education and Welfare's briefings on the proposed regulation for Title IX of the Education Amendments of 1972, which prohibits discrimination based upon sex
- The Women in Progress Conference sponsored by *Good Housekeeping* magazine, a congress of 300 women presidents to determine how women felt about the women's movement and provide a platform for presentation of women's views
- The India Cost and Works Conference
- The tenth International Congress of Accountants in Sydney, Australia in 1972 and the eleventh in Munich, Germany in 1977
- The International Women's Year Conference in Mexico City in 1976
- And, the Conference of Asian and Pacific Accountants in Hong Kong in 1976

In 1974, the AWSCPA sent congratulatory messages to *Mujeres Contadores de Panama* (Women Accountants of Panama) who celebrated their twentieth anniversary and to the Japanese Institute of CPAs upon the celebration of its twenty-fifth anniversary.

Prior to 1970, the AWSCPA approved and signed all charters of new ASWA chapters and approved all amendments to the ASWA bylaws. This practice was discontinued in 1970, since it was felt that ASWA was strong enough to stand on its own. In 1974, the two societies established separate national offices. The AWSCPA's new national office

was located in Columbus, Ohio with one of its members serving as the office manager. W. Joyce Watson, AWSCPA president 1979-80, recalled this move. "The year I came on the board was the year we moved to Ohio, and the year I left, we moved out of Ohio, so I got to take part in finding new headquarters twice." That move back to Chicago took place in 1980.

The AWSCPA Educational Foundation changed its name to the Educational Foundation of AWSCPA-ASWA in 1974. Throughout the decade it provided management seminars, career films and brochures. At the end of the decade the AWSCPA adopted a scholarship program for students at selected colleges to be funded through contributions from the Foundation.

A first for the AWSCPA happened at the AICPA annual banquet held in Detroit in 1971. The then-Executive Director asked the AWSCPA to submit recommendations to the AICPA for its committee appointments. Names were first submitted in 1972 and all those recommended by the AWSCPA were appointed. Throughout the decade, many more AWSCPA members served on AICPA committees. The AICPA also appointed Katherine M. West, AWSCPA president 1973-74, to the Editorial Advisory Board of the *Journal of Accountancy*.

One significant boost to women being recruited to accounting was remembered by Doris A. Welch, AWSCPA president 1972-73. She said, "For some years the AICPA had been designing career posters for distribution to interested societies. Our members called to their attention the fact that all posters referred to men. A very attractive poster was then printed aimed at the recruitment of women. It was entitled, 'Who Says Accounting is a Man's World?'"



# AWSCPA History – 1980s

## Facts and Fads

In 1980, the average salary was just less than \$16,000 and minimum wage was \$3.10. Put in perspective, the BMW automobile sold for \$12,000. Technological advances during this decade included the birth of cable TV and by the end of the decade, 60 percent of homes with televisions received cable service. The digital compact disc (CD) was also introduced in this decade. During 1981, VCR sales rose 72 percent in just one year. By the early 1980s, millions of microcomputers were in businesses and homes. In 1982, *Time* magazine called the computer its "Machine of the Year." A 1980 study by UCLA and the American Council on Education indicated that Business Management was the most popular college major.

Population patterns shifted. The percentage of family households dropped in 1980. A quarter of all groups were now classified as "non-family households," in which two or more unrelated persons lived together. Results of the women's movement of prior decades included Roget's Thesaurus banning sexist categories (e.g. mankind became humankind). Also many descriptors that had ended in "man" became "person", such as chairman to chairperson. Airline employees, once called steward or stewardess, became flight attendants. In 1981, Sandra Day O'Connor became the first woman to become a justice on the Supreme Court of the United States and in 1983 Columbia University, the last all-male Ivy League school, began accepting women.

For many Americans, the economic, social and political trends of the previous two decades – crime and racial polarization in many urban centers, challenges to traditional values, the economic downturn and inflation – engendered a mood of disillusionment. It also strengthened a renewed suspicion of government and conservatives rallied. They were for limited government, strong national defense and the protection of traditional values. Efforts to censor books tripled in the eighties. Among the books banned in New York State were *The Adventures of Huckleberry Finn*, *The Grapes of Wrath* and *Catcher in the Rye*.

## U.S. Economy

The U.S. automobile industry faced heavy competition from highly efficient Japanese carmakers. By 1980, they manufactured a fifth of the vehicles sold in the U.S. The giant steel companies also were impacted by foreign competitors who adopted new technologies more readily. Consumers benefited from this competition, but hundreds of thousands of "blue collar" jobs were lost in the cost cutting. The Federal Reserve's draconian increases in interest rates squeezed the runaway inflation that had begun in the late 1970s. The recession hit bottom in 1982, with the prime interest rates approaching 20 percent and the economy falling sharply. Unemployment rose to nearly 10 percent and almost one-third of America's industrial plants lay idle.

Although the economy looked dismal, it turned around beginning in late 1983 as the U.S. entered one of the longest periods of sustained economic growth since World War II. Consumer spending increased due to a federal tax cut and the stock market climbed in response. From 1982 to 1987, more than 13 million new jobs were created. However, a significant percentage of this growth was based on deficit spending. The deficit soared from \$74 trillion in 1980 to \$221 trillion in 1986. This booming economy was struck on October 19, 1987, when the stock market suffered the greatest one-day crash in its history, 22.6 percent. Known as "Black Monday", the crash was not like the crash of 1929. It had little impact and economic growth continued.

## Changes in the Accounting Profession

In 1980, the number of women accountants had grown to almost 400,000. By the mid-1980s close to half of the university graduates receiving accounting degrees were women. There were an estimated 250,000 CPAs in the U.S. by that time. Women, although still in the minority, received approximately 30 to 40 percent of the CPA certificates awarded each year in the early part of the decade and women were being hired by CPA firms in almost the same proportion as men. By





# AWSCPA History – 1980s

1980s

1983, the number of women professionals employed by member firms of the AICPA was over 20,000. Shirley Dahl Cheramy, AWSCPA president 1982-83, said in her AWSCPA *Fiscal Year 1982-83 in Review*, “The number of women passing the CPA exam during 1982-83 was nearly 5,000, which represents an increase of 900 from the year before and exceeds our existing membership in AWSCPA! Obviously women continue to enter the accounting profession in ever-increasing numbers. AWSCPA seemingly does not need to devote its energies to encouraging women to enter the accounting profession.”

Although discrimination had lessened in the hiring process, there was still strong resistance at the top levels of CPA firms. The number of women partners in Big Eight firms only increased by 14 between 1977 and 1981, while the same firms added 639 new male partners. By 1983 that number grew to a total of 62 women partners, only one percent of the total. The argument used in the 1970s, that the scarcity of women partners was due to the small number of women who had sufficient experience, was beginning to lose credibility. Women have been CPAs since 1899 and very few of them have risen to the top. The first national firm to name a woman partner to the managing position was Laventhol and Horwath. Carol Birkholz was named in 1982 to manage its Seattle practice. At that time, Laventhol had 271 partners nationwide.

In 1984, the AICPA recognized the lack of upward mobility by women in public accounting and identified this as one of the 14 major issues facing the profession at that time. The Upward Mobility of Women Special Committee was formed and charged with recommending strategies to strengthen the upward mobility of professional women who were employed in public accounting, industry, government and academia. Its report to the AICPA Board of Directors was issued in March 1988 and recommended eleven strategies.

Marjorie June, AWSCPA president 1970-71, was a member of this AICPA committee.

In a 1986 *Wall Street Journal* report on corporate women by Hymowitz and Schellhardt, the term “glass ceiling” was coined. This term refers to sometimes invisible, covert, gender-based barriers faced by women in their attempts to attain senior positions and has been steadily in use since then. Indicators of the glass ceiling include women’s advancement being hampered by corporate cultures and significant compensation discrepancies between men and women in the same work environment. Since that article in 1986, there have been numerous studies on the glass ceiling.

#### **AWSCPA Activities and Milestones**

The office manager for the AWSCPA retired in 1980 and a professional management company in Chicago, P. M. Haeger, was hired. The main reason for engaging a professional management firm was due to the remarkable growth in membership. The Society benefited from the firm’s expertise in administration, member services, financial systems, communications (including public relations and publications), continuing education and public affairs. In 1987, the AWSCPA again moved its management, continuing with a professional management company, Smith Bucklin and Associates, also in Chicago.

The most significant event in AWSCPA history in this decade was the establishment of its own affiliates, when the bylaws were amended on December 15, 1981. Per Liz Pozzi, AWSCPA president 1986-87, “The membership of AWSCPA was growing and there was a desire on the part of the members to meet and network with other members in their locale.” In fact Carla Russell, AWSCPA president 1981-82, said “When approximately 90 percent of the members voting in the bylaws ballot wanted affiliated groups, the board knew they had headed

# AWSCPA History – 1980s

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in the right direction.” Ten charter groups were formed by June 30, 1982. These first ten were Atlanta, Houston, Baltimore-D.C. Metropolitan Area, Northeastern Ohio – Cleveland, Memphis, Phoenix, Seattle, Portland, Michiana – South Bend and Kansas City. Nine additional affiliates formed by June 1983: Central Illinois, Detroit, Lansing, Los Angeles, Minnesota, New Jersey, San Francisco, Southern California and Spokane. To illustrate the tremendous response to the affiliates, when the Los Angeles affiliate was forming the founders were depending on word of mouth to promote its first meeting. Hoping for a group of 50, they got over 200 to attend. By the end of the decade the AWSCPA had 41 affiliates.

Growth continued with the AWSCPA expanding from 4,100 in 1980 to over 5,200 members by the end of 1987, the peak in membership. A significant number of new members were also members of the local affiliates. In 1983, the AWSCPA completed a study of women CPA partners in the Big Eight firms plus seven others in the next largest firms. According to the study, the average age of these women partners was 39 and they had made partner at an average age of 33. The majority were married, but had no children. Over half of them passed the CPA exam at the first sitting, while only about 20 percent of all candidates are normally successful the first time.

Shirley Dahl Cheramy, AWSCPA president 1982-83 and former partner-in-charge of the Price Waterhouse Century City (California) office, stated the following in an article entitled “Women CPAs: A Status Report” published in 1983 in *Outlook*, the magazine of the California Society of CPAs. “I fought an uphill battle with state societies that were not willing to allow women in leadership roles. Those roles enable women to learn the very valuable skills of public speaking, leading and directing.” The AWSCPA believes it fills that void by providing both technical and non-technical education and leadership training for women at both the national organization and at the local affiliate level.

1983 was a very exciting year as the AWSCPA celebrated its 50th anniversary. There were over 200 in attendance at the gala dinner. Two of the three living founders were there as well as 24 of the 36 living past presidents. Also in 1983, concurrent with the celebration, Shirley Dahl Cheramy called a meeting of all women partners of large international firms and 26 of the 68 women partners at that time attended. It was a networking event based on their perceived need for mutual association, considering their common experience in attaining partnership and their unique set of circumstances.

Women in public accounting during the 1980s faced the same problems of balancing career and family as did women in other professions, compounded by long hours and travel schedules. The AWSCPA began researching these problems and publishing issues papers. Its first publication, issued in 1988, was entitled *Childcare and the Professional Woman*. The second, issued a year later was *Alternative Work Schedules and the Woman CPA*. This was a giant step forward for women in public accounting where it was expected that all employees would work long hours.



# AWSCPA History – 1990s

## Facts and Fads

The 1990s began by changing the entire way the world communicated, invested, bought and sold products and generally conducted their lives. In 1992, the World Wide Web was born and it has had as much, if not more, impact than the invention of aviation. By 1994, three million people were online and by 1998 the figure was 100 million – and everyone had a cell phone. Audio books became the rage (as everyone tried to multitask and not waste time commuting) and many attempted to emulate the *7 Habits of Highly Effective People* or escaped the stress with *Chicken Soup for the Soul* and its successors.

The population of the U.S. exceeded 281 million and the average wage was \$13.37 per hour. In the workplace, dress-down Fridays gradually developed into a more casual work dress code, with 53 percent of companies allowing casual dress in 1998, up from 7 percent in 1992. For the youth, the decade in fashion began with the polar opposites of grunge and preppie, and a hip-hop style became popular, echoing their musical tastes. In the world of television, cable expanded to 74 percent of U.S. households as the average viewer spent seven hours a day watching “the tube”.

The 1990s were a violent period in the U.S. In 1992 four white police officers were acquitted of a videotaped assault on a black motorist and South-Central Los Angeles erupted in riots. In February 1993, terrorists detonated a bomb in the garage beneath the World Trade Center in New York City. In that same month, four agents of the U. S. Bureau of Alcohol, Tobacco and Firearms were killed along with six Davidians when the agents attempted to execute a search warrant at the Branch Davidian ranch near Waco, Texas. A subsequent 51-day siege by the Federal Bureau of Investigation ended on April 19th when fire destroyed the compound, killing 76

people. Exactly two years later, on April 19, 1995, the Alfred P. Murrah Federal building in Oklahoma City, Oklahoma, was bombed, not by foreign terrorists, but by an American, Timothy McVeigh.

## Politics

George H. W. Bush began the decade as president. During his tenure, the U.S. conducted military operations in the Persian Gulf, responding to Saddam Hussein’s invasion of Kuwait with the Gulf War; in the African country of Somalia; in Haiti; and in Bosnia. The republics of the Soviet Union agitated for independence and in 1991 the Soviet Union was dissolved. The Americans with Disabilities Act of 1990 was passed to protect the rights of all Americans with physical or mental disabilities. President William J. Clinton was elected in 1992 and became only the second U.S. President to be impeached by the House of Representatives. He was accused of improprieties with a certain staff member and the lying, cheating and carnage that resulted. The Senate found the offense was not an impeachable offense and he went on to successfully complete his second term. He sought to upgrade education, restrict handguns and strengthen environmental rules. The Family and Medical Leave Act of 1993, which allows an employee to take unpaid leave due to a serious health condition that makes the employee unable to perform his job or to care for a sick family member or to care for a new son or daughter (including by birth, adoption or foster care), fulfilled one of President Clinton’s campaign promises.

## Economics

The U.S. went from a real estate meltdown in the early part of the decade to big business “living large” at the end. Beginning in 1993 and to the end of the decade, the U.S. had the lowest unemployment rate in modern times and more peace and well being than at any time in history. Americans also had the

highest percentage of home ownership ever – but that figure (as history has shown in the next decade) was misleading. Minimum wage went from \$3.10 in the 80’s to \$5.15 in 1997.

## Social Issues

With so many women in the workforce, women’s issues took on a much more public and important place in our society. A woman’s lawful right to have an abortion was heavily debated, with Pro-Life and Pro-Choice forces taking sides. Alternate work arrangements were discussed, as were male/female management styles. Family Leave; Maternity Leave; Adoption Leave and Paternity Leave all became part of the everyday workplace management issues. Mentoring became a very important topic, as in the past decades there were very few mentors and role models for women in accounting.

During this time, upper management generally thought that women were leaving the profession to stay at home. They believed that women were unable or unwilling to adapt to the dual demands of career and family responsibilities – thus it was difficult to justify advancing women to upper management positions. The glass ceiling was the result of this thinking. There were laws that prohibited discrimination – however there were much more subtle ways to impede progress during the 1990s.

In 1997 the AICPA, in its *Survey on Women’s Status and Work/Family Issues in Public Accounting*, found that 16 percent of partners/shareholders and 27 percent of principals were women. The *1998 Catalyst Census of Women Corporate Officers and Top Earners* shows that men hold almost 94 percent of all Fortune 500 line officer positions. Women in the best-paying line positions made only 68 cents for every dollar a male earned during this time period. As a result of the *Catalyst Census of Women Board of Directors of the Fortune 500*, Catalyst predicted at that rate of growth, female directors would not equal male directors until the year 2064. Although these figures seem somewhat grim, they were an advance from the 1970s and 1980s.

# AWSCPA History – 1990s

Women began using the laws afforded to them to support their claims of discrimination and thus began to crack the glass ceiling. On February 6, 1996, a federal court awarded Dr. Elise Jancura, a long-standing member of AWSCPA, \$1.5 million in her lawsuit against Cleveland State University. The jury found that the University had intentionally discriminated against Dr. Jancura when it appointed William Lunderstrom dean of the College of Business Administration in 1992. The jury also found that the university unlawfully retaliated against Jancura by removing her as department chairperson when she filed a lawsuit for discrimination in the dean search process. As Dr. Jancura discussed the case, she pointed out that even though organizations no longer discriminated openly, there were still many situations in which the process was manipulated to create obstacles to career advancement for women and minorities. Therefore, the networking and support mechanisms of organizations such as the AWSCPA remained very important and relevant for professional women.

Women finally began to see some real progress (although small) by the end of the decade. In 1997 Jane Bryant Quinn was quoted in *Working Woman* as saying, “What we have accomplished in the last three decades is nothing short of a miracle”.

## AWSCPA Activities

The AWSCPA was proactive during this decade. Joyce Simon, AWSCPA president 1991-92 stated “the sheer number of women becoming CPAs made us a force to be reckoned with; we were no longer interested in settling for jobs, we wanted leadership development and opportunities. And the AWSCPA was one of the best places to help us achieve our goals.” The AWSCPA provided a place for women CPAs to come together and to provide sufficient numbers and force to push the accounting profession for change. At this time, the AWSCPA had around 4,000 members.

On a national level, women felt that they were not being afforded the same opportunities as their male



# AWSCPA History – 1990s

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counterparts. The AWSCPA recognized the glass ceiling as a crucial issue and began by taking a survey. As Linda Bergen, AWSCPA President 1995-96, pointed out, during the 1970s and 1980s there were actually few women CPAs in the workplace and oftentimes the woman CPA was the only woman in a meeting. However during the 1990s, women accounting graduates were almost equal to men in numbers. So why were women still not getting the recognition needed for advancement? The AWSCPA survey showed that only 43 percent of respondents believed there were equal opportunities and 55 percent indicated they had left because they felt they would not break the glass ceiling. Deloitte & Touche also did a survey of the women who had left their firm and, very much to their surprise, they found that the women were not staying at home but had moved to an environment that was friendlier to a family/work balance. The bottom line was that very talented women were leaving their firms or companies or even the profession because they could meet their goals and expectations elsewhere.

In 1991, the AWSCPA discontinued publication of *The Woman CPA* and in its place published numerous “issues papers. The focus became one of a national image and the AWSCPA became a significant force in shaping policy for the profession. From 1990 through 1997, four issues papers were published – representing the significant challenges for the decade – *Alternate Work Schedules from the Employer’s Perspective*; *Practice Development: The Female Advantage*; *Mentoring: the Key to Career Success and Accountants’ Management Styles & Effectiveness*. Today, flexible work schedules are a very normal part of the work life in a CPA firm. The AWSCPA was one of the leading organizations making this change possible.

In each of the papers, the stereotypes of women as being ineffective as managers and

not being able to develop business and the assumption that flexible work arrangements not working were all disproved. In fact, in the last issue paper, the study pointed out that the natural management style of the majority of women was more in line with the modern management theories that were considered most effective. In addition to the issues papers published during the 1990s, the AWSCPA also put out a “Call for Papers” to bring to light the work of others doing research in the area of women’s issues in the accounting profession.

Patricia M Flynn, John D. Leeth and Elliot S. Levy were winners of the award in 1998 with their paper “Accounting Labor Markets in Transition”. The study addressed changes in the accounting profession from 1960 to 1995. During the 1960’s the accounting world was well respected, salaries were high compared to other graduate degrees and the field was male dominated. During the 1970s and 1980s, things began to change as women entered the profession in growing numbers. Salaries of master’s level graduates began to decline. During this period, the number of males in the profession stabilized and then began to reverse. Blacks and Hispanics both male and female continued to be under represented; however, new hires of minorities in public accounting rose significantly during this period. The salaries of master’s level accounting graduates continued to decline in the 1990s. Finance majors could command higher salaries and they were not subject to the requirement to have 150 semester hours of education as a condition to take the Uniform CPA Examination. This paper concluded that the “analyses of the employment and educational trends in accounting over the past three decades suggest that the accounting profession is at a critical juncture in its long term development”.

In 1999, the AWSCPA Research Excellence Award (Call for Papers) winners, D. Jordan

# AWSCPA History – 1990s

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Lowe, Eric N. Johnson and Philip M.J. Reckers in the study “A New Culture? Evidence of Support for Diversity in Public Accounting Performance Evaluation Judgments”, found that “systematic discrimination against women and racial minorities in employment and career advancements continues to be a major issue facing the public accounting profession.” After Deloitte’s internal survey to determine why women were leaving, the Big Five accounting firms all implemented programs to change their organizational structures as well as the profession as a whole. The study states that “the leaders of the Big Five have acknowledged that their traditional attitudes and policies regarding hiring practices, work vs. family demands and other personnel-related issues are no longer reflective of changing client and employee expectations.”

As Joyce Simon indicated, the women of AWSCPA were not content with just jobs, they wanted leadership responsibilities. Therefore, in addition to the scholarships sponsored by the Educational Foundation for Women in Accounting (EFWA, formerly The Educational Foundation of AWSCPA-ASWA), these dedicated women put together a series of modules to help women receive the leadership training they needed. Some of the topics were: “Effective Mentoring Relationships”; “Effective Delegation Skills”; “Presentation Skills”; “Male/Female Communication”; Building Collaborative Relationships: Collaboration Skills”; and “Building Effective Teams, Personal and Professional Balance”. These modules were either one or two hours and could be presented by the EFWA team or they could be purchased as a “ready-to-present” module complete with text and slides, etc. The AWSCPA presented this series at annual meetings and made them available to members. This is just another example of how the AWSCPA women of the 1990s were able to find a “work around” to the lack of leadership training they might have been experiencing in the work place. Soon after these modules became available to all AWSCPA members, the larger public accounting firms began implementing training along these lines for all staff, another example of how the sheer numbers of the

AWSCPA during the 1990s were able to influence the industry.

While all of the studies and changes were taking place in the workplace, at the AICPA and within the AWSCPA, the national executive board members of the AWSCPA crisscrossed the country to bring the message of the AWSCPA – a national organization, dedicated to serving all women CPAs in a supportive environment. They stressed that the AWSCPA provided a valuable resource for members to achieve their personal and professional goals through various opportunities including networking, education and leadership. They noted that the AWSCPA was the leader in addressing the issues of gender equity, the glass ceiling and work/life issues. And not surprisingly, they found that the members of AWSCPA were becoming very effective and strong members of management teams when given decision-making and leadership responsibilities in the workplace.

How was this happening? First and foremost, women were being given the opportunity to lead at all levels in the AWSCPA – from various sub-committees at the affiliate level to the responsibility of the national president. They were gaining hands-on experience they could use in their everyday work life. The executive board was responsible for over 4,000 members (much larger than the size of many companies where these officers worked). They had a management company to direct that handled the day-to-day administrative functions of the organization. In addition, the executive board oversaw the activities of the local affiliates, much as the officers of a large corporation would oversee its subsidiaries. National board members could gain experience in all aspects (marketing, finance, human relations, and line operations as well as CEO, CFO and COO) of a major corporation. They could also utilize the opportunity to gain first hand experience as a member of a board of directors.

The AICPA recognized the expertise and talent that the AWSCPA had shown as “the voice of women CPAs”. In 1992, the AICPA acknowledged the

# AWSCPA History – 1990s

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impact that the significant influx of women was having on the accounting profession and proposed a merger with the AWSCPA – bringing the AWSCPA into the AICPA as a Section on Women in the Profession. In a 1992 letter to members, then-President Joyce Simon stated that the national board of the AWSCPA responded positively to the AICPA proposal because they felt that “the move will greatly enhance the AWSCPA’s ability to work with the rest of the AICPA, state societies and the business community to effect positive change for women in the profession...and will obviously provide increased leadership opportunities for our members”. The AWSCPA bylaws required the entire membership to vote on the proposal. Strong positions were presented both for and against the proposal and discussion was sometimes heated. In the end, by an overwhelming majority, AWSCPA members decided to retain their independence but to work closely with the AICPA in the promotion of women CPAs. The AICPA’s governing Council also rejected the proposal. The AWSCPA instead helped the AICPA to form what has become the Women’s Initiatives Executive Committee (reporting directly to the president of the AICPA) and it has become tradition for the three immediate past national presidents of the AWSCPA to serve on this committee (some have also chaired it).

Other significant happenings for the AWSCPA in this decade included the following:

- In 1995, the AWSCPA and the ASWA decided to hold separate annual meetings for the first time since the formation of the ASWA.
- The Friends program was started during the 1996-97 year. Under this program, the AWSCPA welcomed two additional non-voting classes of members to affiliate with AWSCPA: students who were pursuing their accounting degrees and individuals currently in the workplace who were pursuing the requirements of a certified

public accountant.

- In 1997-98, a committee under the direction of then-Vice President of Public Relations Mary Behling created an AWSCPA website to reach out to non-members and to enhance the availability of information for members.
- During the year 1998-99, the AWSCPA had a member appointed to serve on the Family Relationships Task Force of the Independence Standards Board.

Many of the work-related issues (flexible work arrangements, management styles, family leave, etc.) that began the decade as women’s issues have been recognized as family and gender neutral issues. Women partners were not an uncommon sight (although nowhere near equal in numbers), women were beginning to be seen as decision makers in industry and women PhD’s were making tenure track.

# AWSCPA History – 2000-2008

2000-2008

## Facts and Fads

As the new millennium began, everyone waited for the world to crash under the Y2K issue. Computer experts warned that computer programs might not accommodate a roll into the next century and everything from personal computers to city water systems would stop operating. But midnight on December 31, 1999, came and went and the world did not end, but rather began the next decade - a decade of transition.

In the 2000s, the U.S. population surpassed 300 million and per capita income by 2007 was \$38,600. Americans were increasingly mobile, computer literate and cell phone dependent. Popular books included the Harry Potter series and reality shows took over television with the advent of “American Idol”. The Baby Boomers born just after World War II began to reach retirement age, which raised a concern about whether there would be enough workers to replace them.

## Politics

George W. Bush began his presidency on a rather quiet note. The U.S. was still in the afterglow of a long period of peace and prosperity from the last two thirds of the 1990s. Then terrorists attacked the U.S. on September 11, 2001, hijacking four commercial airplanes. The terrorists flew two planes into the Twin Towers at the World Trade Center in New York City in full view of millions of television viewers and the towers collapsed. Another plane hit the Pentagon in Washington, D.C. and the fourth plane crashed in a field in Pennsylvania after some of its passengers and flight crew attempted to retake control of the plane. Almost 3,000 people died in the attacks. Words like Homeland Security and Code Red became commonplace. Americans began their own war on terror by attacking Afghanistan, which was suspected of harboring the Al-Qaeda terrorists, who had planned and carried out the September 11th attacks. After routing the Taliban in Afghanistan, the U.S. turned its attention to Iraq, which the Bush administration suspected of having “weapons of mass destruction”, as well as harboring terrorists.

When Iraq refused to cooperate with the United Nations on nuclear inspections, the U.S. declared war on Iraq and finally toppled Saddam Hussein (he was eventually tried for his crimes and executed). At the time of this writing, U.S. troops remain in Iraq.

## Economics

Between October 2001 and January 2002 a company called Enron became front-page news for using some “creative and aggressive” accounting in off-balance-sheet partnerships to hide debt. Enron’s audit firm, Arthur Andersen, was convicted of obstruction of justice for shredding documents related to its audit of Enron. By the time the dust settled, the 89-year-old accounting firm no longer existed and the Big Five accounting firms became the Big Four. The subsequent bankruptcy of WorldCom, which quickly surpassed Enron as the biggest bankruptcy in history, led to a domino effect of accounting and similar corporate scandals that tarnished American business practices.

The accounting and auditing profession was chastised for its failure to police rogue corporations and many other businesses had their practices questioned. Some such as Tyco and HealthSouth had their management indicted. Fortunately no other accounting firm expired, but the industry was in turmoil.

The real estate bubble burst. Subprime lending practices and foreclosures were common in the second half of the decade. The price of energy began to skyrocket. “Going Green” finally made sense and numerous tax saving incentives were passed by both federal and local governments. New laws were passed to shore up Freddie Mac and Fannie Mae, both government-sponsored mortgage loan enterprises. The Housing and Economic Recovery Act of 2008 was passed in July of 2008, the most sweeping real estate change in 20 years. Also in 2008, the IRS began issuing rebate checks to a large percentage of the population of the U.S. in order to jump-start the economy.



# AWSCPA History – 2000-2008

## Work/Life Balance

As the 1990s came to an end, there were some promising advances for women. It seemed that the “glass ceiling” was rising. Entry-level women saw few differences in the way they were treated vs. their male counterparts.

Work/life balance was still the buzzword. However, it was no longer just a women’s issue – it was a generational issue as well. Because time is a scarce and valuable resource, maintaining work/life balance has been recognized as a crucial factor in maintaining employee job satisfaction, particularly among women and younger workers. Many employees struggle to cope with the growing stress and demands within and outside of the workplace. Employers in the accounting profession have become more aware of the work/life issues that face their professionals and many have developed innovative and creative arrangements that can help employees balance work with their particular life situation. Some of the misunderstanding in this area comes from the different perceptions each generation brings to the table. Younger generations in the workforce focus more on leisure and family time and are willing to sacrifice higher pay and prestigious titles in exchange for more flexible schedules and more vacation time. Moving forward in the 21st century, the old theory of face time may be phased out. For women, this ability to be flexible is very important.

Additionally, the way Americans work has changed as technology has advanced. Cell phones, personal digital assistants (handheld computers, e.g. Blackberries), and home computers have allowed workers to take their work with them, whether it’s to a home office or a child’s school event. Some offices, recognizing employees’ needs to be mobile, have gone so far as to eliminate permanent workspaces for them and have found resulting cost savings.

This is not to say that acceptance of flexible work schedules and other arrangements have come about without obstacles. Many employers have been uncomfortable about accepting the changes, finding it more difficult to manage several different flexible schedules; however, the new processes require managers to truly manage the process and not merely pass out work. As more women entered the accounting world and as the newer generations began asking for more flexibility, the business case for different types of work arrangements began to make inroads with employers. Flexible work arrangements are becoming more the norm in the last half of the 2000s decade. The AWSCPA continues to work closely with the AICPA Women’s Initiatives Executive Committee to show the business case for this flexibility.

## AWSCPA History

In the early 2000s, the AWSCPA membership was declining. Due to the advances made by women in the late 1990s and early 2000s, some members did not see a need for the organization. In addition, the AWSCPA national board was finding that the present management company of Smith Bucklin was no longer suited to or adequately serving its needs. Consequently, in June 1999 the board decided to change management companies and initiated a national search for new management. The national board voted in October 1999 to hire Advanced Management Concepts and its president Kim Fantaci to take over the administrative management of AWSCPA.

The national board began shoring up the infrastructure and reaching out to members and potential members. The national board sent a letter to all members explaining “what National does for you”; updated the bylaws to reflect the way business needed to be done in the current environment, including electronic means (these bylaws were ratified in June 2001); updated the policy and procedures

# AWSCPA History – 2000-2008

manual as well as the various other manuals for marketing, etc.; began the Affinity Program to give discounts to AWSCPA members on the AWSCPA website; and created a PowerPoint presentation showcasing AWSCPA, its mission, goals and accomplishments. More national board meetings were held via conference call with in-person meetings twice a year.

In May 2001, the national board met in McLean, Virginia with a professional facilitator to create a strategic plan for the future of the AWSCPA. They looked at long-term and short-term goals and came away with a plan for the future to keep the AWSCPA a vibrant and successful organization.

In 2001-02, one of the goals was to make the AWSCPA more visible on a national platform. At its members’ request, the national board sent comments to the President of the FASB on the FASB 9/11 ruling and President Marianne Heard was quoted on “Golden Parachute Payments” in the October 2001 Issue of the *Journal of Accountancy* and had the “Last Word”, a full-page article in the *Practical Accountant* about the glass ceiling and the progress made by the AWSCPA on behalf of women in the accounting profession. The AWSCPA submitted a “white paper” - the second for this board - with comments on the Global/XYZ Credential to the AICPA. The credential was ultimately rejected by AICPA members.

In May of 2002, as the national board prepared for the annual meeting, they had some concern that a quorum might not be present at the conference in San Antonio. In the wake of 9/11, many people were still reluctant to travel and companies were trying to cut expenses. But the revised bylaws allowed for electronic communication, so the national board decided to have the first-ever virtual meeting. By doing so it allows all members, (whether they can make the annual meeting in person or not) to have the ability to vote for all items presented at the annual meeting. The AWSCPA was fortunate to have former Texas Governor Ann Richards as the keynote speaker for

the June 2002 conference in San Antonio.

The AWSCPA enhanced the searchable database on its website in December 2002, which made it possible for members to search for other members by industry segment, function and specialty. The updated tool made it even easier to network and find peers with answers to perplexing questions. The conference in June 2003 was the first to be held outside the U.S. and was in Montreal, Canada.

The 2003-04 board made a special commitment to students, seeing this group as the future leaders of the AWSCPA. The AWSCPA had long been represented at Beta Alpha Psi – the leading national accounting fraternity. The AWSCPA has a seat on the Advisory Forum for this national fraternity along with representatives of the major accounting firms, trade associations, various corporations and the AICPA. In the fall of 2004, the AWSCPA sponsored the first student affiliate in South Bend, Indiana at St. Mary’s College.

During the 2003-04 year, the AWSCPA came full circle and again decided to have joint annual meetings with the American Society of Women Accountants. The first joint conference was held in Chicago in November 2004.

During the 2004-05 year, the AWSCPA updated its branding with a new logo and logo products, and a new tag line, “making opportunities count”. The new logo represented a woman in balance – professional, yet personal. The symbol is clearly female – representing the core of the organization. It used dark pink to be both bold and feminine. The national board also began to work more closely with corporate sponsors such as Mass Mutual. This initiative came as a result of the very successful model from the South Florida affiliate.

During the 2005-06 year, the AWSCPA added Tech Casts to its arsenal of educational opportunities. Tech Casts are live interactive 60-minute conferences presented over the telephone and Internet lines that cost \$25 for members (unlimited

participants on the firm end) and \$45 for non-members. The topics were also cutting edge. Some of the topics for 2006 were “Risk Management for Your Accounting Practice”, “Auditing – A Risk Based Approach with an Emphasis on Fraud”, and “Creating Your Document Management Plan.”

In the 2006-07 year, the AWSCPA began the process to charter a new affiliate – New Jersey. That affiliate was formally recognized by the AWSCPA on July 18, 2007. Kathy Hannan, an AWSCPA member, was recognized as a “Woman to Watch” in the Experienced Leader category by the AICPA’s Work/Life & Women’s Initiatives Executive Committee. The national board also introduced emails called *E-Counters* that send breaking news to members and developed new list serves, which focus on member questions about audit and accounting, tax and consulting, management, mentoring and leadership.

In 2007, the AWSCPA was the first supporting organization of the 2007 Forum for Women in Accounting – “Becoming All You Can Be” that was held by the AICPA’s Women’s Initiatives Executive Committee.

As the AWSCPA has done in the past 75 years, it continues to reinvent itself and remain relevant and necessary. Recent national boards have looked at new needs and targeted new issues. They have implemented new ways to network and participate in leadership. In addition to the annual conference and affiliate meetings, the AWSCPA has regular “Tech Casts” on up-to-the-minute subjects, is affiliated with the Women in Accounting Forum, and its members continue to support each other in an environment where they continue to make a difference - leadership, education and networking.

Jennifer Laudermilch, AWSCPA president 2007-08 had a wonderful quote when she said she had “grown up” in AWSCPA. It is

marvelous that the young women now leading the organization – those young enough to be daughters and granddaughters of the early members - feel such a strong passion for this organization. It proves that our members have kept it strong, vital and ever changing to fit the needs of each new generation. Many businesses do not survive for three generations. The first generation struggles to get started, the second generation moves the business into profitability and the third generation spends the profits. The AWSCPA is in its third generation and going into the fourth and that makes it very special indeed.

In the words of Elizabeth Sterling, AWSCPA president 1956-57, “AWSCPA has made a big difference in the recognition of women accountants...All women CPAs owe a debt of gratitude to the nine women CPAs who founded AWSCPA in 1933.”

#### Acknowledgements for AWSCPA History

There are many people to thank for their invaluable assistance during the preparation of this history of the AWSCPA and we appreciate everyone who helped us. We would especially like to thank the staff at the AWSCPA’s national office, Past President Marianne Heard, and all the other past presidents who have shared their memories, materials and time with us.

Barbara B. Guerra  
Marilyn J. Huset

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# Past Presidents 1933-2008

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## 1933 – 1935 – Anna G. Francis

Anna G. Francis, CPA, practiced public accounting in Chicago, Illinois. She also taught bookkeeping, accounting and commercial law. After retiring, Miss Francis lived in Daytona Beach, Florida. When asked about her work in organizing AWSCPA, she replied, "Your first president merely dreamed a good dream and allowed others to make it grow. When we see what it is today, I am content with my role." We know that she did much more than merely to dream a good dream. Her hard work and helpful cooperation with others had a large part in making her dream come true.

## 1935 – 1937 – Anne M. Lord

Anne M. Lord, CPA, had her own practice in Aurora, Illinois. She was a graduate of Smith College, with a BA degree in mathematics, and studied accounting at the suggestion of her husband, Maurice F. Lord, a lawyer. Mrs. Lord not only participated actively in the progress of her profession and of women in accounting, but also for many years served her community as a board member, officer, and trustee of philanthropic organizations such as the Family Service Association, Child Welfare Society and Sunnymere Old People's Home. Her primary interests, other than accounting and civic service, were her home and travel.

## 1937 – 1939 – Ruth Peabody Waschau

Ruth Peabody Waschau, CPA, who was Mrs. Royal W. Waschau in private life, was Treasurer and Director of National Engineering Company in Chicago, Illinois. She received the degrees of BS and MS in accountancy from the University of Illinois, where she became a member of Beta Gamma Sigma and Phi Kappa Phi, honorary fraternities. Her aptitude for accounting was evidenced by the fact that she passed the CPA examination before graduating from the University. She obtained public accounting experience on the staff of Haskins & Sells, Chicago. Mrs. Waschau was a member of the Illinois Society of CPAs and served as a director of the Chicago Chapter of ASWA. During her term as president of AWSCPA, the American Society of Women Accountants was organized. In December 1937, the first issue of *The Woman CPA* was published by AWSCPA, which later became the joint official publication of AWSCPA and ASWA. Ruth Waschau's active interest in civic work was

reflected in her service to the Illinois Pioneer Heritage Center where she served as Treasurer and Director. Her hobbies were gardening, reading and golf.

## 1939 – 1941 – Gertrude Priester

Gertrude Priester, CPA, a graduate of New York University with a BCS degree in accounting, was a supervising accountant for the firm of Hackeling, Oberkirch, Corbin & Co., CPAs in New York City. She was a member of the AICPA, served on several committees of the New York State Society of CPAs, was a director of the Committee on Women in World Affairs and was an organizer of the New York Chapter of ASWA. Miss Priester was employed as an officer and director of The Dramatist Play Service, Inc., Auto-Ordinance Corporation and the Washington Institute of Technology, Inc.; and an officer of the Authors' League of America, Inc. Her hobbies were swimming and dancing.

## 1941 – 1942 – Ida S. Broo

Ida S. Broo, CPA practiced public accounting in her own name in Indianapolis, Indiana. She was the founder and first president of ASWA. Recalling her own difficulties in obtaining the necessary experience to qualify for the CPA examination, Mrs. Broo was desirous of forming a companion organization to AWSCPA to encourage and aid women accountants in advancing the profession. She was a member of the Indiana State Board of Accountancy for six years, serving as president for two years. Mrs. Broo was president of AWSCPA in 1941-42 and was an active member of the Indiana Association of CPAs, the AICPA and the Association of Certified Public Accountant Examiners. In addition to her many activities in accounting organizations, she served as president of the Indianapolis Club of Pilot International and as district governor for that organization, and held various offices in Mutual Service Association and an American Legion Auxiliary. Her husband, Gustav M. Broo, always accompanied her to conventions and regional conferences until his death in 1956. Her hobby was music and she was an accomplished pianist and organist.

## 1942 – 1943 – Grace A. Dimmer

Grace A. Dimmer, CPA, who was Mrs. Frank J. Dimmer in private life, was associated with

the firm of Linton, Shafer Co., CPAs in Boca Raton, Florida. She served as treasurer, auditor and committee chairman for the Michigan Association of CPAs, was active in committee work for the AICPA, and was president of ASWA in 1950-51. She attended Walsh Institute and Wayne University. In 1957, Mrs. Dimmer was selected as one of the "Top Ten Women Who Work" in the Detroit area. As treasurer and director of the Women's Cancer Detection Center, she contributed much toward the welfare of her community. Despite her many professional and civic activities, Mrs. Dimmer managed to find time to enjoy her three grandchildren and her hobbies of gardening and swimming.

## 1943 – 1944 – Grace S. Keats

Grace Schwartz Keats, CPA, joined her father in the practice of public accounting soon after her graduation from Northwestern University. After his death she continued to practice in Chicago under the name of G. W. Schwartz and Daughter, CPAs, and later under her own name in Glenview and Evanston. She retired from active practice in 1973. Her professional and civic activities included committee work for ASWA, the American Association of University Women and the P.T.A.; service on the board of The Associate Alumnae of Northwestern University; leadership in the Girl Scouts; and membership in the League of Women Voters and the Republican Women's Organization. Mrs. Keats was the first secretary-treasurer for the AWSCPA. Aside from accounting her primary interests were her daughter Rosemary and her grandchildren.

## 1944 – 1945 – Hazel J. Skog

Hazel J. Skog, CPA, practiced in her own name in Spokane, Washington. She was a graduate of Kinman Business College, with a BCS degree in accounting and was a member of the AICPA. For eight years, she was secretary-treasurer of the Spokane Chapter, Washington Society of CPAs, and then served as vice-president, as president, and as its representative on the Washington State Board of Accountancy. Mrs. Skog was the widow of Carl E. Skog. She wanted to be an accountant but for several years after completing high school was unable to locate a college in her area that would accept women who wished to study accounting. Apart from accounting, her primary interest was in world peace and in sharing with the rest of the world the privileges that we in this country enjoy. For over twelve years, Mrs. Skog worked toward this goal as an officer in the women's missionary organizations of the Lutheran Church. She was awarded the AWSCPA National Community Service Award in 1974.

## 1945 – 1946 – Ethleen Lasseter

Ethleen Lasseter, CPA was assistant trust officer of the First National Bank of Atlanta in Atlanta, Georgia. Miss Lasseter was a former editor of *The Woman CPA* and a frequent contributor of articles on banking, accounting and related subjects to various national publications. For many years, she was prominently identified with national and local activities of the American Institute of Banking, including service as president of the Atlanta Chapter and chairman of the Institute's National Women's Committee. Other professional activities have included organizing the Atlanta Chapter of ASWA, serving as a director of the Atlanta Chapter of the National Association of Accountants and as bulletin editor and trustee for the Georgia Society of CPAs, membership in the AICPA and honorary membership in Phi Chi Theta. Her hobbies were music, color photography and travel.

## 1946 – 1947 – Jennie M. Palen

Jennie M. Palen, CPA, formerly a principal in the New York office of Haskins & Sells, CPAs, and instructor in accountancy at Baruch College of City University of New York, became a distinguished author, poet, editor, poetry critic, and ghostwriter. She was graduated summa cum laude from New York University with a degree of BCS in accountancy. She was a member and served for several years as chairman of the History Committee of the New York State Society of CPAs and also served on several others of its committees as well as on the History Committee of the AICPA. Numerous magazines have published her articles on accounting and writing techniques and she collaborated on several accounting books. Her book *Report Writing for Accountants*, published by Prentice-Hall, Inc. in 1955, was adopted by many colleges as a text and was widely used by practicing accountants. She also wrote Volume 1 of an *Encyclopedia of Accounting Forms and Reports* and compiled, edited and contributed to a 2-volume *Encyclopedia of Auditing Techniques*, all published by Prentice-Hall, Inc. She was a member of The Pen and Brush (president 1970-72), Poetry Society of America, National League of American Pen Women (former member National Advisory Board, national poetry editor, New York State poetry chairman), Brooklyn Poetry Circle (president 1960-68), Pennsylvania Poetry Society, Women's Press Club of New York City (club poet 2 years), and Query Club. Her poems have appeared in such places as *Saturday Evening Post*, *Good Housekeeping*, *New York Herald Tribune*, many other newspapers and magazines, and numerous anthologies, including *Best Poems of 1956*. Her poetry won more

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than 300 prizes in national and international competition. Three collections of her poetry have been published: *Moon Over Manhattan* in 1949, *Good Morning, Sweet Prince* published in 1957 as a prize-winning manuscript, and *Stranger, Let Me Speak* in 1964. Her poems have been read on many television and radio stations and she has given poetry readings and talks on writing techniques on many platforms throughout the country. She was profiled in the August 1971 issue of the *Journal of Accountancy*.

## 1947 – 1948 – Heloise Brown Canter

Heloise Brown Canter, CPA, widow of Dr. Joseph M. Canter, practiced in her own name in Houston, Texas. She was graduated from Mary Hardin Baylor College in Belton, Texas with a BBA degree in accounting and studied advanced accounting with International Accountants Society, Inc. Mrs. Canter was an official delegate of the AICPA at the First Inter-American Conference on Accounting held in San Juan in 1949. She served as vice chairman of several committees of the Texas Society of CPAs; as vice president, secretary and committee chairman for the Houston Chapter of that society; as director, secretary and treasurer of Altrusa Club of Houston; and as finance chairman and auditor for the Business & Professional Women's Club in Houston. She was an organizer and first president of the Houston Chapter of ASWA. Her participation in civic activities included work as a group chief for the United Fund and with The Mary Burnett School for Girls. Mrs. Canter was honored in 1947 by being selected as Houston's "Business Woman of the Year."

## 1948 – 1949 – Ruth A. Clark

Ruth A. Clark, CPA was treasurer and assistant secretary of Lyon Van & Storage Co. in Los Angeles, California until her retirement on May 1, 1972. Her duties included testifying at rate hearings before state public utility commissions. A native of Greensburg, Pennsylvania, Miss Clark attended Indiana State Teachers College at Indiana, Pennsylvania. Her interest in accounting as a career resulted from employment by a CPA firm in Los Angeles. She was a member of the AICPA, served as chairman of several committees of Los Angeles Chapter of the California Society of CPAs, is a past president of Los Angeles Chapter of ASWA, and contributed many articles to *The*

*Woman CPA*. For many years Miss Clark was active in the Hollywood Business & Professional Women's Club. She was also a member of the Los Angeles Chamber of Commerce – Women's Division; an Honorary Member of Los Angeles Alumnae Chapter of Phi Chi Theta; a member of Ebell of Los Angeles and the Committee of Professional Women for the Southern California Symphony. Her other interests included the theater, music, bridge and reading.

## 1949 – 1950 – Marion A. Frye

Marion A. Frye, CPA, (Mrs. Andrew Doelker in private life) practiced public accounting under her own name in Cleveland and had branch offices in several other Ohio cities. She attended Cleveland College and studied with International Accountants Society, Inc. She was president of AWSCPA in 1949-50 and first president of the Cleveland Chapter of ASWA, president of ASWA in 1948-49, and served both societies in many capacities. Miss Frye was an official delegate of the AICPA to the Third Inter-American Conference on Accounting held at Sao Paulo in 1954. Her other activities included membership in the AICPA, National Association of Accountants, Ohio Society of CPAs and the Zonta Club. Her favorite pastimes were cooking and reading at her home – Winding Creek Farm, North Ridgeville, Ohio.

## 1950 – 1951 – Edith Moore

Edith Moore, CPA, was associated with the firm of J. H. Hardy & Associates, CPAs in Chattanooga, Tennessee. She majored in accounting at the University of Chattanooga and studied with LaSalle Extension University and International Accountants Society, Inc. Miss Moore was a member of the AICPA, served as chairman of various committees and as secretary of Chattanooga Chapter of the Tennessee Society of CPAs, and was an organizer and first president of the Chattanooga Chapter of ASWA. She was active in Quota Club International, Inc. and served in many offices, including two terms as president of its Chattanooga Chapter and a term as its district lieutenant governor.

## 1951 – 1952 – Jean Colavecchio

Jean D. Colavecchio, CPA was manager of the tax department of Ernst & Ernst, CPAs in Providence, Rhode Island when she left in 1964 to pursue a college degree. She received a Bachelor of

Science with a major in Business Administration degree with high distinction from the University of Rhode Island. While attending the university, she had her own CPA practice in East Greenwich, Rhode Island. She retired in 1972. Mrs. Colavecchio received honorable mention in the Elijah Watt Sells award for excellence in the completion of the November 1946 CPA examination and was elected to Omicron Delta Epsilon, Beta Gamma Sigma and Phi Kappa Phi at the University of Rhode Island. She was a member of Council of the AICPA in 1961-62, president of the Rhode Island Society of CPAs in 1961-62, a member of the ASWA, and of the Providence Preservation Society.

## 1952 – 1953 – Helen F. McGillicuddy

Helen F. McGillicuddy, CPA and LLB practiced law in Chicago, specializing in federal taxation and estate planning. She was a Lecturer in Accounting at Northwestern University and formerly was on the staff of David Himmelblau & Co., CPAs. Miss McGillicuddy was a former editor of *The Woman CPA* and was a member of ASWA, AICPA, Illinois Society of CPAs, Chicago Bar Association and National Association of Women Lawyers. She served as secretary of the Women's Bar Association of Illinois, on the Board of Directors of the Girl Scouts of Chicago and as an officer of Soroptimist International of Chicago. She received the silver medal for placing second in the Illinois CPA examination of November 1944 and was awarded an honorary membership by the Lake Shore Chapter of the National Secretaries Association (International).

## 1953 – 1954 – Rosemary Hoban

Rosemary Hoban, CPA was a manager in the Tax Department of Touche, Ross & Co, CPAs in Detroit, Michigan until her retirement on August 31, 1976. She served on the membership committee of the AICPA and as chairman of the membership committee of the Michigan Association of CPAs. She also served as president of the Detroit Chapter of ASWA. Miss Hoban earned a BS degree in accounting from the University of Detroit and served for three years as national treasurer of Phi Gamma Nu sorority. While president of the AWSCPA, she worked with the U. S. Department of Labor in securing material for its publication entitled, *Opportunities for Women in Accounting*. Aside from accounting, her primary interests were gardening and travel.

## 1954 – 1955 – Elinor Hill

Elinor Hill, CPA was a partner in the firm of H. B. Richardson & Co., CPAs in Passaic, New Jersey. At

Rutgers University, she majored in finance and received the degree of BS in Business Administration. Miss Hill was a member of the AICPA and New Jersey Society of CPAs and served as national secretary of ASWA and as president of the New York Chapter of ASWA. While president of AWSCPA, she attended a conference on "The Effective Use of Womanpower" conducted by the Women's Bureau of the Department of Labor and assisted in furnishing data to *Charm* magazine for an article relating to careers for women in accounting. An active participant in civic and philanthropic organizations, Miss Hill served as auditor for the Passaic Council of the Girl Scouts and in committee work for St. John's Episcopal Church. Her other interests included gardening, dressmaking and travel.

## 1955 – 1956 – Corinne Childs

Corinne Childs, CPA and LLB practiced law in her own name in Tulsa, Oklahoma. She studied accounting at Baylor University, the University of Texas and New York University, and received her law degree from the University of Tulsa. She was admitted to practice before the U. S. Supreme Court in October 1955. Miss Childs served four years on the editorial advisory board for *The Journal of Accountancy*, an official publication of the AICPA. She also served for four years as secretary-treasurer of the Oklahoma Society of CPAs. She was a member of the Texas Society of CPAs, the American Bar Association, the Oklahoma Bar Association, Phi Alpha Delta and Phi Gamma Kappa. Her community service included three years as secretary and a director of the Tulsa County Legal Aid Society, the Tulsa Public Health Association and the budget committee of the Tulsa Community Chest. While she was president of AWSCPA, the General Accounting Office of the United States announced removal of its blanket restrictions against employment of women accountants; *Charm Magazine* published a feature article entitled "Accounting, Making Good in a Man's Field" and AWSCPA published *Women Certified Public Accountants-1956*. She represented AWSCPA at the Women's Conference on the Second Hoover Report in New York City and was editor of *The Woman CPA*. For relaxation, Miss Childs enjoys cooking and reading. Although she practiced as "Miss Childs", she is married to Fred C. Dennis who is also a CPA.

## 1956 – 1957 – Elizabeth A. Sterling

Elizabeth A. Sterling, CPA was a partner for many years with her husband, A. Martin Sterling, in the firm Sterling and Sterling, CPAs in Atlanta, Georgia. She and her husband were the first couple in the United States



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to pass the CPA examination at the same time and to receive their certificates together. They became partners in accounting practice in 1945. Mrs. Sterling has a BCS degree in accounting from the Atlanta Division of the University of Georgia (now Georgia State College). Mrs. Sterling was a member of the Atlanta Chapter, National Association of Accountants; the Georgia Society of CPAs; the Atlanta Chapter, ASWA; and the AWSCPA. In all of these organizations she held elective office. In 1976, she was the first woman appointed to the Georgia State Board of Accountancy. She also served as a trustee for the Georgia State Society of CPAs and as editor of its bulletin, served as corresponding secretary for Soroptimist International of Atlanta, was on the board of directors of the Atlanta YWCA, was its Budget and Finance Chairman, and was an active member of The Cathedral of St. Philip Episcopal Church. When she was named "1957 Business Woman of the Year" for Atlanta, the committee selecting her for this honor said: "Mrs. Sterling has marked executive ability and is a person of highest integrity. Feeling keenly the responsibilities of her profession, she gives generously of her time and talents to various business, civic and professional organizations." She is currently living in a retirement complex in Columbus, NC.

## **1957 – 1958 – Lee Ella Costello**

Lee Ella Costello, CPA was a partner in the accounting firm of Bernard Rosmarin & Co. in Houston, Texas. Her education included a BBA degree in accounting from South Texas College. She was a member of the AICPA, the Texas Society of CPAs, National Association of Accountants, American Accounting Association and ASWA. After growing up on a ranch, she taught school prior to beginning her career in accounting. Her hobbies included cooking and riding.

## **1958 – 1959 – Mary J. McCann**

Mary J. McCann, CPA graduated from the University of Kansas School of Business with a Bachelor of Science in Business degree with a major in accounting. She was the top student in her class and later became the first woman to pass the CPA exam in Kansas and the first woman to be awarded a CPA certificate by the State of Kansas. In 1969, she became a partner in Touche

Ross & Co., the second woman partner and the first to be promoted from within the firm. She is now a retired partner of Deloitte & Touche, now known as Deloitte, and is living in Kansas City, Missouri.

## **1959 – 1960 – Katherine E. Pfeifer** Deceased.

## **1960 – 1961 – Gertrude Hindelang** Deceased.

## **1961 – 1962 – Winifred D. Owens**

Mrs. Henry S. Owens, CPA served AWSCPA as first and second vice president, treasurer, and as chairman of the public relations and legislative committees prior to becoming its president. She was a partner in the firm of Henry S. Owens and Company, earned a BCS degree from Southeastern University in Washington, D.C. and an MCS degree from Benjamin Franklin University, and was a CPA in the District of Columbia. Her affiliations included membership in the AICPA, the District of Columbia Institute of CPAs, the National Federation of Business and Professional Women's Clubs and the General Federation of Women's Clubs.

## **1962 – 1963 – Mary F. Hall**

Miss Mary F. Hall, CPA was a vice president and director of the professional accounting corporation of Clark, Schaefer, Hackett & Co. in Cincinnati, Ohio. Formerly a staff accountant with firms in Washington, D.C. and Boston, Massachusetts, Miss Hall established her own practice in Cincinnati in 1964 and ten years later merged her practice with the larger firm. Miss Hall was a former editor of *The Woman CPA* and a former member of the Editorial Advisory Committee of *The Journal of Accountancy*. She served as president of the Cincinnati Chapter of the Ohio Society of CPAs; as director, vice president and member of the Executive Committee of the Ohio Society of CPAs; was a Trustee of the Ohio Society of CPAs Educational Foundation; and General Vice Chairman for the 1977 AICPA Annual Meeting in Cincinnati. A past national secretary of ASWA, Miss Hall was also a past president of the D.C. Chapter of ASWA, a founding member of the Boston Chapter and a member of the Cincinnati Chapter. She was a member of the National Association of

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Accountants, an honorary member of Beta Alpha Psi Fraternity and received a Distinguished Alumni Award from Benjamin Franklin University in 1963. Miss Hall's other interests included reading, writing and travel.

## **1963 – 1964 – Grace S. Highfield** Deceased.

## **1964 – 1965 – Margaret E. Lauer**

Margaret E. Lauer, CPA retired from practice as a CPA in 1971. She can be classified as an "early" woman accountant, having passed the CPA examination in 1932, becoming the third woman CPA in Louisiana. She attended Loyola University and received an honorary Doctor of Laws degree from that university in 1967. She was a member of the Board of Directors of Loyola University and also served on its President's Council. During her term as president, she represented the AWSCPA at the Third Congress of Women Leaders held in Washington, D.C. She was a past president of the New Orleans Chapter of the ASWA and in 1965 was awarded a plaque by the Chapter for her contribution to the accounting profession and to the women employed in this field. That same year she received a similar award from the Louisiana State Society of CPAs. In 1971, she was awarded the Public Service Award by the AWSCPA. She was a member of the AICPA and the Louisiana State Society of CPAs. She was an honorary member of the Beta Zeta Chapter of Beta Alpha Psi, a National Honorary Accounting Fraternity; an honorary member of Cardinal Key, a National Honor Society; a national honorary member of Phi Chi Theta, a National Fraternity for Women in Business & Economics; and an honorary member of Beta Gamma Chapter of Phi Chi Theta. Miss Lauer received an honorary Doctor of Laws degree from Notre Dame Seminary in New Orleans, and was a member of the Board of Trustees of both Saint Joseph's Seminary in St. Benedict, Louisiana and Notre Dame Seminary in New Orleans. She was the first woman to be elected to the Board of Directors of a national bank in New Orleans, serving on the Board of Directors of the National American Bank of New Orleans until her retirement. She also served for many years as an officer and director of life insurance companies in Louisiana, Colorado and Alabama. Miss Lauer participated in many civic activities in New Orleans. She served as a member of the Steering Committee of the Central Business District Growth Management Program and as a member of the Implementation Committee of the Mayor's Task Force on Aging. She also served as a Commissioner and as Secretary-Treasurer of the

Central Area Development District, as a member of the Governor's Special Committee to establish guidelines for a revised management program of the Superdome in New Orleans, and was active in New Orleans Historic Preservation. She acquired a series of buildings known as "Factors Row" built prior to the Civil War, and was active for a number of years in restoration and renovation work on these historic buildings. She served on the Board of Trustees of the Louisiana Landmarks Society and was a member of many other civic and cultural organizations.

## **1965 – 1966 – Lucille R. Preston** Deceased.

## **1966 – 1967 – Beth M. Thompson**

Beth M. Thompson, CPA worked as the office manager in the Kentucky Automobile Agency she and her husband, Charles R. Thompson, owned. After closing the car business, they moved to Florida, where she worked for an accounting firm. She passed the CPA exam in 1951 with the encouragement of her husband and opened her own accounting business in Miami. In 1955, Thompson was one of only 900 women CPAs and the only female president of a state association chapter—the Dade County chapter of the Florida Institute of CPAs. She was also president of the Estate Planning Council of Greater Miami in 1960-61.

## **1967 – 1968 – Frances D. Britt**

"If you have a job to be done, a problem that needs solving, 'Ask Frances' for top results." This was the closing line on a biographical sketch of Frances D. Britt, CPA appearing in the *Journal Entries*, October 1961. Ms. Britt was enthusiastic about women in accounting and, in addition to serving the AWSCPA in many offices, she served the ASWA in many ways. At the Joint Annual Meeting in Seattle, she was co-chairperson for registration. She was elected Seattle Chapter President for 1962-63. During her term, the first recipient of the Chapter's Scholarship Fund, Darlene Bohlen, earned the Elijah Watts Sells silver medal for placing second in the May 1962 CPA examination. Ms. Britt was a native of Washington and received a Bachelor of Commercial Science degree from Auerswalds Accounting and Secretarial School. In 1968, she became a partner in the firm Costello and Marshbank, CPAs. Later this firm became Frances D. Britt, CPA, which then merged with Tremper and Slater, CPAs. Ms. Britt was a member of the AICPA and the Washington



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State Society of CPAs. She was also a member of the Accounting Personnel Committee of the Washington Society. Her associates regarded her as one who could take on a job or solve a problem and achieve professional results. Her theme might be said to be "Enthusiasm" for which she found this definition: "That certain something that makes us great – that pulls us out of the mediocre and commonplace – that builds us into power." She was one of the three incorporators of the Educational Foundation, one of its first five directors and served as a director through October 1974. She also was the Educational Foundation's first secretary and first vice-president.

#### 1968 – 1969 – Marie E. Dubke

Marie E. Dubke, CPA (married name: Racz) holds a Doctor of Philosophy degree from Michigan State University with a major in accounting and minors in economics, finance, and marketing. She received a Masters of Business Administration with a major in accounting and minors in economics and finance and a Bachelor of Business Administration from the State University of New York at Buffalo. She holds CPA certificates from Michigan and Tennessee. She had six years of public accounting experience, four with Deloitte & Touche, CPAs. She was Professor of Accountancy at Central Michigan University and at the University of Memphis. She also owned her own business, Fall Accounting and Auditing Seminars, Inc. In addition to serving as president of AWSCPA, Dr. Dubke was president of The Educational Foundation of AWSCPA/ASWA from 1972 to 1975. She was one of the organizers of the Memphis chapter of ASWA and formed the Memphis affiliate of the AWSCPA, twice serving as its president. She served as president of the Memphis chapter of the National Association of Accountants and also on four committees of the AICPA. Dr. Dubke also served on the national board of the Institute of Management Accountants, as president of its Tennessee Valley Region and president of its Memphis Chapter. With the Tennessee Society of CPAs, she served on its Council and on various state committees and was president of its Memphis Chapter. Her community service includes serving as vice president of the United Way of Greater Memphis, as a special financial consultant to the Opera Memphis and

the Memphis Arts Council, as president of the Community Day Care & Comprehensive Social Services Association, and on a committee of the State of Tennessee Department of Human Resources. She has also presented professional papers at 230 forums in 42 cities in 16 states. Dr. Dubke has been honored with three Alpha Gamma Delta service awards, a Lifetime Education Award from the Tennessee Society of CPAs, the Harry Cannon Distinguished Service Award from the Memphis Chapter of the IMA, the Distinguished Service award from the Memphis Chapter of the ASWA and the A.T. Cross Woman of Achievement Award from the ASWA. Since she retired to the Baltimore, Maryland area in 2002, she has been an elder, a board member and a Bible study leader in Christian Temple, Christian Church (Disciples of Christ) in Catonsville, Maryland and active in the Red Hat Society.

#### 1969 – 1970 – Dorothea E. Watson

Dorothea E. Watson, CPA was valedictorian at Durant High School in Durant Oklahoma and graduated from Blackwood College in Oklahoma City with the Higher Accounting and Business Administration Course. In addition to serving the AWSCPA, she was a member of the AICPA, president of the Educational Foundation of AWSCPA/ASWA, secretary-treasurer of the Oklahoma Society of CPAs, president of the Oklahoma City Chapter of the ASWA, district treasurer for District Eight Altrusa International, president of Altrusa Club of Oklahoma City, chairman of the Accounting Careers Committee of the Oklahoma Society of CPAs. She was also treasurer of the United Methodist Women at the Linwood United Methodist Church. When she retired in 1970, she had worked in public accounting for 25 years. She volunteered more of her time to SCORE (The Service Corps of Retired Executives), served on the Archives Committee of the Oklahoma Heritage Association and maintained the accounting records for her church.

#### 1970 – 1971 – Marjorie June

Marjorie June, CPA earned her bachelor's degree from Miami University in Ohio and her master's degree from Indiana University. She spent over 30 years in public accounting prior to her retirement in 1996. Her experience included 14 years with Touche Ross in Chicago and her remaining career with Glenn Ingram & Company,

a small regional firm in Chicago. In addition to her service to AWSCPA, Marjorie was on the board of the Illinois Society of CPAs, holding the offices of secretary and vice president; was on the Illinois State Board of Accountancy for six years, two of them as chair; and she just completed a three-year term as trustee for the ASWA Chicago Chapter Margaret Keldie Scholarship Fund, where she was treasurer, secretary and chair. In addition to her professional activities, Marjorie was chair of the advisory board for the Levy Senior Center in Evanston, Indiana while they were building their \$9 million senior center. She enjoys reading mysteries and the company of her two pug dogs.

#### 1971 – 1972 – Mary B. Sommer

Mary B. Sommer, CPA, who is Mrs. Alan R. Sommer in private life, is a Vice President of Marine Midland Bank in Buffalo, NY. She is a graduate of the University of Buffalo with a BS degree in accounting, with distinction. She is a member of the AICPA and serves on the Banking Committee. She has served on several committees of the New York State Society of CPAs and is a past president of the Buffalo Chapter of ASWA. She is active in Zonta International and serves as officer. Her hobbies include golfing.

#### 1972 – 1973 – Doris A. Welch

Doris A. Welch, CPA, practiced under her own name in California for several years prior to retiring. Miss Welch earned an AB degree from Stanford University and took many accounting and related business courses at various California colleges and universities. She began her career as a Stock and Bond Analyst for the Bank of America in San Francisco, California. She then took a position with the State of California. She worked in several departments before she joined the California Community Colleges in 1965 as Staff Accountant, Office of the Chancellor. In that position, she handled the state's capital outlay appropriation to the college districts, and advised the districts on accounting matters and, during 1971-72, assisted in the implementation of a new accounting system of the 95 community colleges existing at that time. She represented AWSCPA at the International Women's Year meeting in Mexico City in 1975 and received a resolution from The White House commending her for her work on behalf of the Women's Movement. She followed the aims of the International Congress of Accountants and attended conferences in New York (1962), Paris, France (1967), Sydney Australia (1972) and Munich, Germany (1977). She also attended the

Conference of Asian and Pacific Accountants in Hong Kong in 1976. Along with foreign travel, this fourth generation Californian finds following the stock market fascinating and believes *Barron's*, *Forbes* and *The Wall Street Journal* are her favorite "paperbacks". She was a member of the California Society of CPAs, the AICPA, and ASWA. While an officer of the California Society of CPAs, she served on the State Committee on Auditing. In this capacity, she updated a *Governmental Accounting and Auditing Selected Bibliography* that was distributed by the Society to governmental auditors. Since retirement, Miss Welch was active in the National Women's Political Caucus. She also participated in a food program sponsored by one of the parishes of the Catholic Church. In 1977, she worked on a committee that observed the school classrooms to see that no sex discrimination existed in the primary and secondary schools. This was done under Title IX (HEW).

#### 1973 – 1974 – Katherine M. West

After a diversified accounting career in public and private accounting, i.e., Haskins & Sells and Burroughs Corporation, Katherine M. West, CPA accepted professorial appointment to the faculty of the Department of Economics in Brooklyn College of the City University of New York where she coordinated the Intermediate Accounting program and taught several courses. In 1974, she attained the rank of Professor of Economics. At Brooklyn College she served on senior faculty committees. Her election to office in accounting professional societies began in 1951, when she was elected President of the New York Chapter of the American Society of Women Accountants. She was a member of numerous committees, the Board of Directors, and the Executive Committee of the AWSCPA. After years of service as a member or chairperson of various committees of the New York State Society of CPAs, she was elected in 1969 to the Board of Directors. In 1970, she became the first woman member of the Executive Committee. She served on the Board of Directors for four years and on the Executive Committee for three years. In 1976, she was elected a Vice-President, the first woman officer of the Society. From 1969 through 1972, she was a member of the Editorial Advisory Board of *The Journal of Accountancy*. In 1972, the Regents of the University of the State of New York unanimously approved her appointment (the first woman) to the New York State Board for Public Accountancy and she chaired its Continuing Education Committee. Also in 1972, she was the first woman to be invited to membership in the Accountants Club of



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America. She was elected in 1975 to a three-year term on The Council of the AICPA, and in 1976 the Board of Directors of the National Association of State Boards of Accountancy appointed her a member of the first audit team (nine-member) to conduct an audit of the Uniform CPA Examination process. Her other memberships include the American Accounting Association, The Metropolitan Economic Association, the Association of University Professors, and the Woman's Press Club of New York City. In 1954, ten years after graduation from Hunter College with an AB degree (cum laude), she received Hunter's "Outstanding Achievement Since Graduation Award." She also earned an MS degree from Columbia University Graduate School of Business and took accounting and related graduate courses at New York University. Scaling mountains was a past favorite sport engaged in during her childhood when she lived in the beautiful Pocono Mountains of Pennsylvania and later as a member of the Adirondack Mountain Club. An acknowledged baseball, football and tennis fan, she also enjoyed attending opera, concerts and theater.

## 1974 – 1975 – Sally J. Self

Sally J. Self, CPA was born in Leavenworth, Kansas and grew up in Nevada, Missouri. She received her degree in Business Administration with an Accounting major at the University of Missouri. She earned her first CPA certificate in Texas and Alaska. Sally started her career with a local practitioner in St. Louis. After she moved to Dallas, she went to work for Nieman-Marcus where she progressed to the position of Assistant Controller. She served as the first Controller of the Texas Society of CPAs before she moved to Anchorage with RCA Alaska Communications, Inc. In addition to activities in AWSCPA, Sally was involved in numerous professional and service organizations. She was a charter member of the Dallas Chapter of ASWA and served as President soon after the chapter was organized. She was active in both the Texas and Alaska Societies of CPAs and frequently attended the meetings of the American Institute. In Anchorage she served a term as president of the local chapter of the National Organization for Women and was active in the Soroptimist Club. Sally was an inspiration to many younger women entering the profession.

She believed in women helping other women before the concept became "generally accepted principle" through the development and progress of women.

## 1975 – 1976 – Lois Mottonen

Lois Mottonen, CPA, who holds the third CPA certificate granted to a woman in Wyoming, was Chief of Collection and Taxpayer Service Division, Cheyenne District Office, Internal Revenue Service. She managed a staff of 40 employees who carried on the activities of her Division statewide. Lois also is a Certified Senior Manager and a Certified Grapho Analyst. Among Lois' achievements are: being the first woman in the Federal Government to serve as president of AWSCPA; being nominated for the U.S. Treasury Department Annual Federal Woman's Award, 1969-1973; being awarded the Regional Commissioner's Award in 1973 for chairing a Southwest Region Internal Revenue Service Federal Women's Program on behalf of 4,000 women; serving as Chairman of the University of Wyoming Advisory Council, College of Commerce and Industry; receiving Outstanding Alumni Awards from both the University of Wyoming and its College of Commerce and Industry in 1976; organizing the Cheyenne Chapter of ASWA in 1970; and being awarded a Ford Foundation Fellowship for Graduate Study in Public Administration and Public Affairs, University of Virginia, 1964-65. She was a member of the Advisory Editorial Board, Institute of Policy Research, University of Wyoming and a member of the board of the Educational Foundation of AWSCPA – ASWA. Lois was an Honor Graduate of the University of Wyoming. She is currently the President of the Wyoming State Historical Society – Laramie County Chapter. While president of AWSCPA she attended the 75th anniversary of the Women's Bureau of the U.S. Department of Labor and was invited to tea on the White House lawn where she met President and Mrs. Clinton. During that same year, one of the speakers at the annual meeting was Helvi Sippila, Assistant Secretary General of the United Nations for Social Development and Human Affairs. In the 1960s, Lois appeared on the TV quiz show "What's My Line" and won \$50. Lois is a lifelong tennis player and has numerous trophies to show for it. She is retired and is currently writing a novel.

## 1976 – 1977 – Myra A. Swick

Myra Swick, CPA is Manager of Finance & Administration for Robert Schwake Stone Co., Inc. She was previously a principal in the CPA firm of Ahlbeck & Company, starting in July 2004, following a merger with her former firm, Walton, Joplin, Langer & Co. She had been a partner in WJL since 1982. Her previous experience includes eight years with a local CPA firm, one year as controller of a paper products distributor and five years with an international CPA firm. She received a Bachelor of Business Administration, cum laude, from Loyola University Chicago with a major in Accounting. She became an Illinois CPA in 1967 and continues to be licensed to practice in Illinois. Ms. Swick is the current vice-chair (and a former chair) of the Board of Examiners for the State of Illinois. She was the 1995-96 president of the Illinois CPA Society, the first woman to hold that position. She previously served six years on the board of ICPAS and went on to serve as a founding member and first president of the CPA Endowment Fund of Illinois. She served on the Advisory Forum of Beta Alpha Psi, representing the ASWA. She is a past board member of the Chicago Finance Exchange (1984-86). She has also served as a member of the Accounting Department Advisory Committee, School of Business Administration, Loyola University Chicago. She is a past president of the Chicago Chapter of ASWA, and a founder of the Chicago Society of Women CPAs. Other memberships include the Institute of Management Accountants, Beta Alpha Psi and Beta Gamma Sigma. Ms. Swick has a variety of other interests including travel, reading, gardening and watching the Cubs and the Bears.

## 1977 – 1978 – Helen W. Adelman

Helen W. Adelman, CPA earned her BS degree (Magna cum laude) at the University of Illinois. She served on its Alumni Association as director. She became a director on the AWSCPA board in 1971 and was the first "President-Elect" of the Society. She was president of the Miami Chapter of ASWA and held the offices of trustee, secretary and vice-president of the Educational Foundation of AWSCPA-ASWA. She was president of the Greater Miami Tax Institute and held several offices on the Estate Planning Council of Greater Miami. Ms. Adelman was also on the Advisory Committee to IRS Commissioner Jerome Kurtz in 1979. She was a member of the AICPA, the Florida Institute of CPAs, the Dade County Chapter of FICPA and the Greater Miami Chamber of Commerce.

## 1978 – 1979 – Ruth McClellan Nowicky

Ruth McClellan Nowicky, CPA graduated from Bowling Green State University in 1954 with a Bachelor of Science degree and a major in accounting. She was a member of the original Alumnae Advisory Council for the College of Business Administration and served for many years. Her first job was with Marion A. Frye, CPA - one of the earlier past presidents of AWSCPA. It was a wonderful opportunity to obtain experience in all areas of accounting and to qualify to take the CPA examination. She was the 46th woman in Ohio and the 16th in Cleveland to become certified. Mrs. Nowicky worked for West Side Pontiac, The Higbee Co. and Jay F. Zook, Inc before beginning a 28-year employment with Thompson, Hine and Flory, LLP, now Thompson Hine, LLP. She affiliated with the ASWA and served as President of the Cleveland Chapter and as National Secretary. She is also a member of the AICPA and the Ohio Society of CPAs where she served on the local and state Boards of Directors. She is an Honorary or Lifetime member of all accounting organizations. During the year 1982-83 Ruth served as President of the Tax Club of Cleveland. In 1988 Ruth married Victor Nowicky and has four stepchildren and six grandchildren. She retired in 1994 and has enjoyed membership in the Beach Cliff Women's Club where she served as Second Vice-President (Membership) and Treasurer. She is currently Treasurer of the Rocky River Public Library Women's Committee.

## 1979 – 1980 – W. Joyce Watson

Joyce Watson, CPA graduated With Highest Distinction from Arizona State University in 1962 where she was number one in the School of Accounting. She joined a Big Eight CPA firm in Los Angeles, California in the auditing department, which was followed in due course by a transfer to the Tax Department. After a few years, she went to work at MCA, Inc., parent of Universal Studios, where she was a vice president in the Tax Department. As a result of the 1970's affirmative action, Joyce was approached to reenter the public accounting field as a manager. She moved up the ranks to become a partner at Coopers & Lybrand, where she worked in both the Dallas, Texas and Los Angeles offices. She served on the Advisory Council to the IRS Commissioner and numerous non-profit boards of directors. In 1979 she was named Woman of the Year by the Business and Professional Women Dallas Inc., Club. She also served as treasurer of the Leukemia Society of Los Angeles, was a member of Zonta, a member of the Texas Tax Institute and the Texas Estate



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Planning Conference Committees. She retired to Phoenix, Arizona in 1990 and worked both part time and full time for non-profit organizations. She has recently moved to Carlsbad, California, where she lives with two cats and a dog. She makes jewelry as a hobby and grew roses in her large yard in Phoenix.

## **1980 – 1981 – Florence L. Haggis**

Florence L. Haggis, CPA earned an MBA in Accounting (Magna Cum Laude) from Seton Hall University and a BS in Accounting (Magna Cum Laude) from Fairleigh Dickinson University, second in a class of 16,000. When she started her undergraduate studies, she had been married 15 years and had six children. In addition to serving AWSCPA, she was past president and founder of the North Jersey Chapter of ASWA, chairman of the Practice Review Committee of the New Jersey Society of CPAs, a member of the AICPA, a national board member of Accountants for Public Interest, and a member of the board of trustees for the Educational Foundation of AWSCPA-ASWA. Mrs. Haggis was also a member of the Executive Board of the Seton Hall University Alumni Association and chairman of the Businessmen's Luncheon Committee. She was appointed to the Budget Committee of former Governor Cahill's State Commission of Women. Her professional articles include: "Accountant's Independence" for the *CPA Journal* (April 1978 issue), a chapter for Touche Ross & Co.'s *Accountant's Handbook* (Warren, Gorham and Lamont), and revised the *Accountants SEC Practice Manual* (Commerce Clearing House – 1977). In the 1970s, she was invited to the White House four times for discussions with other women regarding national problems concerning women.

## **1981 – 1982 – Carla A. Russell**

Carla A. Russell (Mrs. Tom R. Jones), CPA earned a Bachelor of Business Administration from the University of Houston in Houston, Texas. She received her CPA certificate in July 1955 in Texas and was an individual practitioner until her death in 1988. She served two terms as president of the Houston Chapter of the ASWA and was president, trustee of the Houston ASWA Memorial Fund and a trustee of the Educational Foundation of AWSCPA-ASWA. She was also a member of the AICPA, the Texas Society of CPAs, and the

Houston Chapter of the Texas Society of CPAs. Her community service included being a member of St. Andrews Episcopal Church in Houston, Texas; Goose Creek Chapter of the DAR; Magna Charta Dames, Daughter of the Republic of Texas; and Colonial Dames of War of 1812. Her hobbies included photography and travel.

## **1982 – 1983 – Shirley Dahl Cheramy**

Shirley Dahl Cheramy, CPA is a retired partner of PriceWaterhouseCoopers. After receiving a BA degree in Accounting from the University of Washington, Shirley joined the Seattle office of Price Waterhouse. She was admitted to partnership in Price Waterhouse in 1982. At the same time, she was transferred to its Los Angeles office, where there were no other women partners or senior managers. In 1990, she was named office managing partner of the Century City (in Los Angeles), California office. She was the first woman in any of the Big Eight CPA firms to serve as office managing partner. In addition to her service to AWSCPA, Shirley served as president of the Seattle Chapter of the ASWA in 1978-79 and was the AWSCPA National Media Chairman in 1979-80. She has served on numerous state society and AICPA committees including a term as Chair of the AICPA Executive Committee on Women and Family Issues. She was also a member of the California Society of CPAs and the Washington Society of CPAs. In addition to her society and committee activities, Shirley co-authored several surveys (and related articles) of women partners of the Big Eight firms to obtain information about career path, etc. Through this work and with help from the AWSCPA, the AICPA was finally convinced to form the "Women and Family Issues Executive Committee" so that the entire profession would consider women's issues.

## **1983 – 1984 – Kathryn Current Buckner**

Kathryn C. Buckner, CPA received a Bachelor of Business Administration, a Master of Business Administration and a Doctorate of Business Administration, all from Georgia State University. She started her career in 1949 in Automotive Accounting, was in public accounting from 1956-66 and taught at Georgia State University from 1966 through 1988 when she retired as Professor Emerita. Dr. Buckner was an active member of the American Accounting Association for over 15 years, served for more than 20 years

on several committees of the ASWA and was president of its Atlanta Chapter. She was a charter member of the American Woman's Society of CPAs of Georgia, Inc. (an affiliate of AWSCPA) and a charter member of Beta Mu Chapter of Beta Alpha Psi at Georgia State University. She also served as secretary of the Beta Gamma Sigma Alumni Group and participated on numerous committees of the Georgia Society of CPAs. Dr. Buckner was the first woman president of the Atlanta Chapter of the National Association of Accountants and also the first woman president of the NAA's Dixie Council. She served on the AICPA's Upward Mobility of Women Committee and its Tax Planning and Policy Committee. She has written numerous articles and has received numerous honors and awards, as well. During her term as president, Dr. Buckner represented AWSCPA at the White House Executive Office briefing for women's groups.

## **1984 – 1985 – Larzette G. Hale-Wilson**

Larzette G. Hale, CPA earned her BS degree in Business Administration and Education from Langston University in Oklahoma, and her MS degree in Accounting and Ph.D. in Accounting from the University of Wisconsin in Madison. She holds CPA certificates in Oklahoma, Utah and Georgia. Dr. Hale's career included: eighteen years as professor of accounting, Utah State University (USU)- 13 of which were served as Head of the School of Accountancy; serving as Chairman, Department of Business Administration, at three traditionally Black Colleges – Clark College in Atlanta, Bethune-Cookman College in Daytona Beach, Florida and Langston University in Oklahoma; and ten years practicing accounting in her own office in Atlanta, Georgia. After retiring from USU in 1990, Dr. Hale taught at Brigham Young University for two years. She then returned to USU as Interim Dean of the School of Business before fully retiring. In addition to her service to AWSCPA, she was a member of the National Association of Black Accountants, a member of the Council of the AICPA, the chairman of the Academic and Career Development Executive Committee of the AICPA, national president of Beta Alpha Psi, and national president of Alpha Kappa Alpha sorority (the first black service sorority, founded in 1908). Dr. Hale was the second black woman in the U.S. to pass the CPA examination and the first black woman in the U.S. to hold both a Ph.D. and a CPA certificate. Langston University established the Hale Chair in Accounting in her honor and Utah State University established the Hale Professorship in Accounting. She was honored by the Georgia

White Distinguished Professorship at Brigham Young University for two years. Dr. Hale was awarded the USU "Nicholas and Katherine Leone Leadership Award" in 1990, the Outstanding CPA Award from the Utah Association of CPAs in 1983, was named Accountant of the Year in Education by Beta Alpha Psi in 1986 and Educator of the Year by the Utah Association of CPAs in 1990. She also has honorary doctorates from Weaver State University and Utah State University.

## **1985 – 1986 – Linda L. Jardine**

Linda L. Jardine, CPA, is a partner in the Washington, D.C. office of Calibre CPA Group. Linda has been in public accounting since 1971. Her prior experience includes over 23 years with KPMG where she was an audit partner in their not-for-profit practice. Linda received her Bachelor of Business Administration with a major in Accounting from the George Washington University in Washington, D.C. She is a CPA in the District of Columbia and in Maryland, a member of the Greater Washington Society of CPAs, the AWSCPA, the ASWA and the AICPA and was a member of the Baltimore/Washington affiliate of AWSCPA. In addition to her service to AWSCPA, she has served on and chaired both the Accounting Advisory Committee of the Northern Virginia Community College and the Scholarship Committee of the D.C. Chapter of the ASWA. She is a past president of the D.C. Chapter of the ASWA and of the Educational Foundation of AWSCPA-ASWA. Linda has been a frequent speaker at a number of functions hosted by tax-exempt organizations and at firm-sponsored seminars, and authors many articles and client releases.

## **1986 – 1987 – Elizabeth Marie Pozzi**

Elizabeth M. Pozzi, CPA earned an AA in Accounting at Victoria College and a BBA in Accounting at the University of Texas at Austin. Controller at Service Inc. in Houston, Texas since 1990, her employment beginning in 1966 includes Texas Instruments, Pennzoil Company and Subsidiaries, and American General Corporation, all in Houston. In addition to her service to AWSCPA, she was a director on the board of AWSCPA of Houston (an affiliate of AWSCPA), president of the Houston Chapter of ASWA, Vice-chairperson on the MIGI Committee of the Houston Chapter of the Texas Society of CPAs and a member of the AICPA, the Texas Society of CPAs and The Professional Group of Houston, Texas. In 1985, she was honored as an "Outstanding Houston Professional Woman" by The Federation of Houston Professional Women.



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## 1987 – 1988 – Varley M. Simons

Varley M. Simons, CPA passed the CPA examination in November 1967 without any college or high school courses in accounting. She worked with her husband (also a CPA) in his firm and studied on her own. It took her two tries to pass the exam – two parts each exam. She began her accounting career in 1951 as an accountant in Corporate Reports of Southern Bell. She followed that with becoming a partner in Cutcliffe & Simons, CPAs and then a principal in Gorbandt and Simons, PC. She has been active in the AICPA, the Georgia Society of CPAs, the ASWA, the Woman's Chamber of Commerce of Atlanta and the Parkwood Garden Club. During her term as president of AWSCPA, the first issues paper was begun. She also was invited to represent AWSCPA at the 100th anniversary celebration of AICPA. Varley has four children, four grandchildren, one great granddaughter and one great grandchild on the way. She has been a church organist and pianist and sang in a church choir for many years. She loves music and is an avid reader. Even though retired as a CPA, she still does a few tax returns for clients of very long standing who won't let her quit and one company's financial records for which she started as their accountant when they opened their doors in the 1960s. In her words, "I was born the same year as AWSCPA, so I am now also 75."

## 1988 – 1989 – Diana L. Scott

Diana L. Scott, CPA is the Chief Financial Officer at Detroit Edison Credit Union in Detroit, Michigan. She previously spent 15 years at Kennametal Inc. in many positions and locations and 10 years at Ernst & Whinney (now Ernst & Young) in Cleveland, Ohio. She holds a Bachelor of Business Administration with dual majors in Accounting and Mathematics from Ashland College, Ashland, Ohio and an MBA from University of Phoenix in Detroit. In addition to her service to the AWSCPA, Diana is a member of the AICPA and the Michigan Association of CPAs. She also has served as both president and treasurer of the Hickory Creek Homeowners Association. Diana enjoys traveling and has traveled extensively throughout Europe and North America, including working and living in Germany from 1993 through 1996. She also enjoys singing and does so in the Northville Concert Chorale as well as the Northville First Presbyterian Church

Chancel Choir. When she has time she also enjoys walking, reading and doing cross-stitch.

## 1989 – 1990 – Nancy O'Rourke Tang

Nancy O'Rourke Tang, CPA earned her BS in Business Administration and her Master of Business Administration from Portland State University. She attained post-baccalaureate in Accounting and passed all parts of the CPA examination in one sitting. She retired as Associate Professor Emerita from Portland State University in 1993, where she was also Vice Provost for Academic Programs. She was president of the Oregon Society of CPAs in 1992-93, was on the board of directors and treasurer of the Portland affiliate of AWSCPA, was president of the Portland State University Faculty Senate and chaired many committees of Portland State University. She served as a public member for the Appraiser Certification and Licensure Board for the State of Oregon, President of the Oregon State System of Higher Education – Inter-institutional Faculty Senate, and member of the State of Oregon Chancellor Search Committee of the Oregon State Board of Higher Education. Her community activities included serving as a board member and treasurer for the Portland Civic Theater for six years, a board member and treasurer of the Portland Woman's Union for seven years, and a member of the Standing Committee on Education of the City Club of Portland. She was honored as "Accounting Educator of the Year" by the Oregon Society of CPAs in 1993 and as "Accountant of the Year" by Epsilon Alpha Chapter of Beta Alpha Psi in 1991. She received the "Award for Excellence in Teaching and Service" by Burlington-Northern in 1987 and was awarded a Curriculum Development Grant by Coopers & Lybrand in 1985. She has written numerous articles and publications. Her interests in retirement included reading and travel. She had six children, four stepchildren and 20 grandchildren. She fought breast cancer from 1980 until her death in 1994 and took many opportunities to speak on this topic. She was concerned that professional women be aware of the risk and the need for screening and regular examination that is necessary.

## 1990 – 1991 – Maryann R. Correnti

Maryann Correnti, CPA is a Senior Financial Executive with extensive business acumen

in manufacturing, distribution, retail, and service businesses. She is currently the Chief Financial Officer for Heinen's, Inc., a private grocery store chain serving the greater Cleveland, Ohio area. At Heinen's, Maryann is responsible for developing and directing a 50-person team in the areas of finance, information technology, loss prevention, marketing, and corporate human resources. Prior to joining Heinen's (2003-2005) she provided consulting to various public companies establishing policies and procedures to comply with Sarbanes-Oxley Regulations. The majority of Maryann's career (26 years) was spent with the professional services firm of Arthur Andersen, which after 89 years disbanded in the wake of the Enron scandal. At Arthur Andersen, Maryann was an audit partner primarily working with public companies specializing in acquisitions, restructuring, strategic business planning, and customer satisfaction. She also spent time developing and teaching leadership training to other Andersen associates. She spent time in Andersen's Chicago, Illinois, Dallas, Texas, and Cleveland, Ohio offices. She earned a Bachelor of Business Administration degree from St. Bonaventure University in Olean, New York.

## 1991 – 1992 – Joyce M. Simon

Joyce M. Simon, CPA joined the John G. Shedd Aquarium in Chicago in 1992 as its first Chief Financial Officer; she also serves as the Secretary-Treasurer of the Shedd Aquarium Society, the not-for-profit corporation that owns and operates the Aquarium. The Aquarium, which opened in 1930, is one of the largest indoor aquariums in the world and the most visited cultural attraction in the city of Chicago. Before joining the Aquarium, Joyce was an audit partner with Ernst & Young, one of the Big Four international public accounting firms. At E&Y she worked with clients in a variety of industries ranging from securities broker-dealers to aerospace and defense contractors to financial holding companies. In a previous life, she was a social worker, working at Cook County Hospital and the North Lawndale area of Chicago. She has both an MBA, Finance and Accounting (specialization in Industrial Relations), and an AB, Political Science, degree from The University of Chicago. In addition to having served as president of AWSCPA, Joyce has been an active participant in various professional and non-profit organizations such as the AICPA, the Illinois CPA Society, the Chicago Finance Exchange and the YWCA of Metropolitan Chicago. She currently sits on the board of a publicly held community

bank-holding company, where she serves on the Audit and Compensation Committees. Joyce and her husband Doug Emde live in Chicago nearby their two children and four grandchildren.

## 1992 – 1993 – Teresa D. Thamer

Teresa D. Thamer, CPA is an Associate Professor at Brenau University and teaches graduate and undergraduate accounting courses. She has worked in both industry and public accounting for over 25 years, specializing in small business planning, auditing and taxes. In addition to teaching at Brenau, she also teaches continuing education courses for the AICPA and GSCPA to CPAs across the nation and is the co-author a several courses for the AICPA, including Fair Value Accounting and Business Combinations. Her undergraduate degree is from the University of Georgia and her masters in Professional Accountancy is from Georgia State University. Terrie is a licensed CPA in both Georgia and Florida, as well as a CFE (Certified Fraud Examiner). She is a graduate of the AACSB Bridge Program where she obtained the credential of Professionally Qualified Faculty. In service to the profession, Terrie is a past member of the Advisory Board of Accounting Today, a Past President of the NE Georgia Chapter of the GSCPA, and past President of the Georgia Association of Accounting Educators (GAEE) and the Florida Association of Accounting Educators (FAAE). She received the Accounting Educator of the Year Award from the Educational Foundation of the Georgia Society of CPAs in 2007. Currently, she is a Technical Reviewer for the GSCPA's Peer Review Committee, a member of GSCPA Council and a director for the Educational Foundation of GSCPA. During her term as President of the AWSCPA, the Society voted down the proposal to merge with the AICPA, had the first year without a deficit since 1988, obtained representation on the AICPA's Women and Family Issues Executive committee, and published the issues paper on mentoring.

## 1993 – 1994 – Nancy M. Heimer

Nancy M. Heimer, CPA is a shareholder and co-founder of Ocel Heimer & Lindsey, Ltd., a Minneapolis-based public accounting firm of eight professionals. She has over 30 years of experience working with privately held and family-owned businesses. The majority of the firm's clients are in the construction industry and the balance of the practice is a wide variety of businesses including manufacturing, printing, and professional services. In addition to providing audit, accounting,



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tax and consulting services to her clients, Ms. Heimer is the firm administrative partner and handles human resources and employee benefits administration. Before her association with Ocel Heimer & Lindsey, Ltd., Ms. Heimer spent four years as a sole practitioner and also taught accounting classes at the College of St. Catherine in St. Paul, MN on a part-time basis. In addition to her service to AWSCPA, Ms. Heimer has been very actively involved in professional activities including: seven years on the AICPA Work/Life and Women's Initiatives Executive Committee, three years as chair; three years as a trustee on the AICPA Benevolent Fund; chair of the Board of the Minnesota Society of CPAs; former member of the AICPA Council; member of the AICPA Group of 100; treasurer of the Minnesota Society of CPAs Education Fund and various board positions for the Minnesota chapter of the National Association of Women Business Owners. Ms. Heimer has been married to her husband Tom for over 40 years. They have two daughters and two grandchildren. They enjoy spending time at their second home in Arizona and at their family lake home in Northern Minnesota.

#### **1994 – 1995 – Lois B. May**

Lois B. May, CPA retired in 2004 after a long career in accounting. Having spent five years in public accounting, she focused on bringing custom financial and educational services to four family wealth management offices. Following a move to Florida, she founded the Florida Family Office Forum, a non-profit organization for executives from family offices throughout the state to exchange ideas. In addition to her service to AWSCPA on the national level, Lois served on the Women & Family Issues Committee of the AICPA and was president of the Chicago Society of Women CPAs, an affiliate of AWSCPA.

#### **1995 – 1996 – Linda B. Bergen**

Linda B. Bergen, CPA has been a Vice President and Head of Research and Reporting in Citigroup's Corporate Accounting Policy department since 1997. She leads Citigroup's efforts to implement new accounting standards for consolidation of special purpose entities, sales of financial assets, pensions, investment companies, guarantees, and liabilities and equities. Previously, she was at J.P. Morgan & Co. for 8 years, where she was the head of the

Accounting Policies Department and also of the Public and Regulatory Reporting Departments. She was responsible for SEC and Federal Reserve filings, as well as risk-based capital and analysis of consolidated financial results. Linda previously spent eleven years at Coopers & Lybrand, specializing in financial institutions. Linda is a member of the Committee on Bank Accounting and Reporting, and the Clearing House's Financial Reporting Committee. She was chairman of the New York Clearing House's FIN 46 Implementation Committee. Linda was chair of the AICPA's Work/Life and Women's Initiatives Executive Committee. She is also a member of other AICPA committees, including the Depository Institutions Expert Panel, the Stockbrokerage and Investment Banking Expert Panel, and the FAS 140 Audit Issues Task Force. Linda was vice chair of The Bond Market Association's Accounting Policy Committee. She was formerly chair of the New York Clearing House's Derivatives Disclosure Task Force. She also worked with the AICPA's Financial Instruments Task Force to develop an abstract on derivatives accounting and auditing. Linda has been an adjunct professor of accounting, financial management and mathematics for the City University of New York (formerly Cornell University's School of Industrial and Labor Relations) since 1980. Linda has a B.A. in Mathematics and an M.B.A. in Accounting from New York University, where she was graduated with distinction. Linda also pursued graduate studies in mathematics. Linda is a member of the American Institute of Certified Public Accountants and the New York State Society of Certified Public Accountants.

#### **1996 – 1997 – Cynthia H. Echols**

Cynthia H. Echols, CPA retired in 2004 from Epstein, Weber and Conover in Scottsdale, Arizona where she was an Audit Manager. Her prior experience includes ten years with Bank of America with the last several years as Vice President and Senior Manager of Accounting/Retail Financial Accounting. Prior to that, she worked as a loan accounting manager for Western Savings and Loan Association and for two years as a staff accountant with Deloitte Haskins & Sells in Phoenix, Arizona. She received a BS in Accounting at Arizona State University in Tempe, Arizona and received her CPA certificate in Arizona in 1984. She was a member of the

AICPA Work/Life and Women's Initiatives Executive Committee, a trustee for the Arizona Foundation for Research and Innovation and president of the Women Certified Public Accountants of Phoenix, an affiliate of AWSCPA.

#### **1997 – 1998 – Karen Rockvam Christenson**

Karen S. Rockvam Christenson, CPA is the controller for MicroStar Keg Management, an asset management company providing kegs for microbreweries across the United States and in Europe. Her prior work experience includes controller of the Denver division of D.R. Horton, America's Homebuilder and Controller of U.S. Medical in the Denver, Colorado area. She also worked with businesses and individuals in the areas of financial reporting, tax planning and reporting, accounting systems and financial consulting since 1979 and ran her own firm, Karen S. Rockvam Ltd. from 1991 until 2000. Her firm was based in Minnesota and served clients in Minnesota, Wyoming and Colorado. In addition to her service to AWSCPA, Karen was president of the Minnesota affiliate of AWSCPA.

#### **1998 – 1999 – Graciela L. Miller**

Graciela L. Miller, CPA is the principal of Graciela L. Miller, P.A., CPAs in Pembroke Pines, Florida. Graciela has been affiliated with AWSCPA since 1977, having served at the national level as president, vice president – public relations and national director. She was the recipient of 1993/1994 AWSCPA's Public Service Award. She has also held several affiliate board positions, including president. Graciela has served on one of the advisory boards for the Federal Reserve Bank of Atlanta and was the 1993 US Small Business Administration Accounting Advocate of the Year. She has also served as president of the Miami chapter of the National Association of Women Business Owners. She is a member of the Florida Institute of CPAs and has served on the Work/Life and Women's Initiatives Executive Committee of the AICPA. Graciela continues to serve her community through her involvement in non-for-profit boards. She enjoys traveling, dancing and the company of her daughter and two grandchildren.

#### **1999 – 2000 – Rita A. Meouchy**

Rita Meouchy, CPA is currently the Senior Manager, International HR Operations in the International Services organization of Lockheed Martin. In this capacity, Rita coordinates the implementation of a centralized payroll for local nationals at Lockheed Martin locations outside the United States, as well as being part

of the team that implements an HRIS application concurrently. In addition to overseeing the Regional HR Operations for local nationals outside the US, Rita's responsibilities include overseeing the Expatriate Tax and the International Assignment Cost Estimating Teams. Prior to this assignment, Rita had been the Expatriate Tax Team Lead at Lockheed Martin, providing advice and consultation on U.S. and foreign individual income taxes to LM business units with international projects, as well as to LM international assignees. Her responsibilities included vendor management for the expatriate tax services provider. Rita received her MBA from New York University and her undergraduate degree from Simmons College. As part of her MBA program, she participated in the International Management Programme at the London Business School. Rita has served on the Board of the Lehigh and Northampton Transit Authority and on the Work/Life and Women's Issues Executive Committee of the AICPA.

#### **2000 – 2001 – Marilyn J. Huset**

Marilyn J. Huset, CPA retired from TDS Telecom as Manager - Financial Communications in 2006. She was with TDS for more than 32 years, holding other accounting positions of increasing responsibility, and previously worked for a printing and publishing company. Marilyn has been an AWSCPA member since the Madison, Wisconsin affiliate's inception in 1991 and has served as a director, treasurer, president-elect and president of that affiliate. On the national level, she has served the AWSCPA as national director, vice president – publications, president-elect, president for the year 2000-2001, and past president. She also served for three years on the AICPA Work/Life and Women's Initiatives Executive Committee. She is also a member of the Wisconsin Institute of CPAs, was previously a chair of its Public Utilities Committee, and served on its Task Force for the 21st Century. Marilyn holds an associate degree and a Bachelor of Science degree, both in accounting. In retirement, she serves as treasurer of her church, is active in the Lions Club, and is the Princess of Propaganda for the Mazo Railroadin' Reds chapter of the National Red Hat Society, doing its newsletter and public relations and organizing events. She's happy to have more time to devote to her family (especially her "grand-niece") and her hobbies, including needlework, scrapbooking, writing and reading.



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### 2001 – 2002 – Marianne Heard

Marianne Heard, CPA is a Director in the tax department of Kevin P. Martin & Associates, P.C., the largest firm headquartered in Massachusetts specializing in real estate syndication and development. Ms. Heard, a practicing CPA with graduate training in taxation, has extensive knowledge of the Internal Revenue Code and specializes in the review and analysis of client tax positions related to IRC Section 42 (Low Income Housing Tax Credits), Section 47 (Historic Tax Credit) and Section 45 (New Markets Tax Credit) real estate transactions for properties located throughout the United States. She has participated as a presenter or panelist at numerous tax credit seminars across the country, and writes and speaks on the topic frequently. Prior to joining KPM, Ms Heard was a Tax Director for American Express Tax & Business Services – now RSM McGladrey. She also served as an Assistant Vice President at the Boston Financial Group, now MMA Financial LLC, one of the largest real estate investment firms in the United States. Marianne received her initial training while working at Ernst & Young, LLP one of the Big Four accounting firms. Ms. Heard received a Bachelor of Business Administration in Accounting at Pittsburg State University and an MS degree in Taxation from Bentley College. She was honored as Woman of the Year in 2004 by the American Biographical Institute, Inc. She was a member of the AICPA's Work/Life and Women's Initiatives Executive Committee from 2002 to 2005 and was a member of the Technical Advisory Board of the Massachusetts Society of CPAs and chairperson of its Real Estate Committee. She is a member of the New England Women in Real Estate and is listed in Strathmore's Who's Who (2002-05).

### 2002– 2003 – Barbara B. Guerra

Barbara B. Guerra, CPA earned a Bachelor of Business Administration in Accounting at Eastern Kentucky University in Richmond, Kentucky and a Master of Business Administration with an Emphasis in Accounting at Morehead State University in Morehead, Kentucky. She obtained her CPA certificate in Kentucky, Texas and California. She was also a Certified Internal Auditor. Barbara retired in 2003 as a program manager in the Audit Services Department of Edison International in Rosemead, California. Prior to her 10 years at Edison, she had 18 years

in public accounting. In addition to her terms on the AWSCPA board, she served as national chairman of its Financial Accounting Standards sub-committee, its Governmental Accounting Standards sub-committee and its SEC Reporting sub-committee. Barbara was president of the Los Angeles affiliate of the AWSCPA in 1992, served on the state board of directors of the California Society of CPAs (CalCPA), and was vice president and secretary of the Los Angeles Chapter of the CalCPA. She represented the CalCPA in 1992 at then-Governor Pete Wilson's Call to Action Conference for Women. She also served a term on the AICPA Work/Life and Women's Initiatives Executive Committee. She was a member of the AICPA and the Institute of Internal Auditors. Her community service included several terms on the board of the Eastern Orange County Alumnae Chapter of Delta Delta Delta fraternity, as trustee for the Orange Coast Community Church, and a volunteer for Working Wardrobes for a New Start. She was honored as Member of the Year of the AWSCPA of Los Angeles in 1996, recognized by the Los Angeles Chapter of the National Association of Women Business Owners for excellence in the Los Angeles women's business community in 1996, was awarded a Certificate of Achievement for Community Service and Professional Activities by the Greater Los Angeles YWCA in 1993 and by the San Gabriel Valley YWCA in 2000. In 2003, Barbara was inducted into the Hall of Distinguished Alumni at Eastern Kentucky University and also recognized as Alumna of the Year by its Department of Accounting, Finance and Information Systems. Barbara is married with three stepsons and seven grandchildren.

### 2003– 2004– Alexandra L. Miller

Alexandra L. Miller, CPA is the owner of her own accounting firm in Tucson, Arizona – Alexandra L. Miller, CPA, PC. Her tax and accounting practice specializes in individuals, estates, trusts, small businesses and the construction industry. Alex graduated from the University of Arizona with degrees in accounting and management. Alex has served AWSCPA at the national level in many positions, including president in 2003-04. A member of AWSCPA since 1991, she is a past president of the Tucson affiliate. Alex is a member of the AICPA, the Arizona Society of CPAs (ASCPA), the ASWA, the National

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Association of Women in Construction (NAWIC), and the International Advisory Forum of Beta Alpha Psi. She recently completed a term on the AICPA Work/Life and Women's Initiatives Executive Committee.

### 2004– 2005 – Jenifer Goforth Kimbrough

Jenifer M. Goforth Kimbrough, CPA is Vice President, Internal Audit, at Surgical Care Affiliates in Birmingham, Alabama. Her previous experience includes directing the investor relations function at Regions Financial Corporation and serving as an audit senior manager for Ernst & Young, LLP. Throughout her career, she has maintained leadership roles in recruiting, mentoring and activities related to women's issues. Jenifer graduated from the University of Alabama in 1993 with a Bachelor of Science in Commerce and Business Administration, receiving her CPA certificate soon after. Jenifer has just completed three years of service on the AICPA's Women's Initiatives Executive Committee (WIEC). Jenifer enjoys contributing to her community of Birmingham, Alabama, through such means as serving her church on the Board of Stewards and serving on the Finance Council of the Junior League of Birmingham, which supports women and families in the greater Birmingham area. She is also a member of the AICPA, the Alabama Society of CPA's and the Institute of Internal Auditors. Jenifer's greatest joy is her family. She is married to William (III) and enjoys spending as much time as possible with William (IV) (8) and Henry (1).

### 2005– 2006 – Kendra L. Hutchison

Kendra L. Hutchison, CPA is the Director of Accounting at Affiliated Managers Group, Inc. (AMG) in Prides Crossing, Massachusetts. Prior to joining AMG, Kendra was an audit manager in the Boston office of Ernst & Young, LLP, specializing in financial services. Kendra graduated from Boston College in 1994 with a Bachelor of Science in Accounting. Kendra previously served on the national board as treasurer and national director for the eastern region. She is a member of the Boston Affiliate, and previously served on its Board of Directors. Kendra is a member of the AICPA and currently serves on the AICPA Women's Issues Executive Committee. She is also a member of the Massachusetts Society of CPAs and Financial Executives International.

### 2006 – 2007 – Mary B. Riley

Mary B. Riley, CPA is the president of her own public accounting firm in Atlanta, Georgia. Prior to establishing her firm in 1994, she was a tax manager at Arthur Andersen & Co and for a large Atlanta public accounting firm. Her areas of expertise are tax, compilations, healthcare and service professionals, and real estate professionals. Mary graduated Magna Cum Laude from the University of West Florida with a Bachelor of Arts degree in Accounting. She has been a member of AWSCPA since 1994 and served on the national board from 1998 to 2002, and again from 2004 to 2008. She is the current (and a past) president of the Georgia affiliate of AWSCPA, and of the Atlanta chapter of the National Association of Women Business Owners (NAWBO). Mary also currently serves as a member of the Women's Issues Executive Committee of the AICPA and is a member of the AICPA and the Georgia Society of CPAs. She is also a volunteer with the Small Business Development Center and with SCORE, teaching tax classes for newly formed and for closely held businesses.

### 2007 – 2008 – Jennifer C. Laudermitch

Jennifer Laudermitch, CPA is a Senior Manager at PricewaterhouseCoopers LLP (PwC) in the Miami, Florida office and leads the PwC internal control practice (Systems and Process Assurance or SPA) for the Florida market. Prior to her relocation to Miami in January 2008, Jennifer was the SPA site leader for the PwC Birmingham office. She also spent three years in the PwC National office developing the Firm's approach to Section 404 of the Sarbanes-Oxley Act of 2002. As a result, she is frequently asked to speak on the topic of internal control to local organizations. Jennifer graduated from the University of Central Florida with a Bachelor of Business Administration in Accounting, and from the University of Georgia with a Master's of Accountancy. Jennifer has been an AWSCPA national board member for several years. On a local level, Jennifer served as the president of the AWSCPA Georgia affiliate and served on the board of the Georgia affiliate as President Elect, Treasurer and Member at Large.



# Affiliated Groups

## History

For many years, members of the AWSCPA had expressed an interest in meeting with other women CPAs at the local level. In fact, 10-15 groups had organized in informal ways to fulfill that desire.

The AWSCPA was precluded from officially sanctioning these groups until January, 1982, when the membership approved a bylaws amendment allowing the organization of affiliated groups.

During the ensuing six months, ten groups organized as affiliates. These ten were designated

Charter Affiliates. They were: Georgia, Houston, Northeastern Ohio, Greater Kansas City, Baltimore-Washington Metropolitan Area, Michiana, Greater Memphis, Portland, Phoenix and Seattle.

Each affiliated group is individually incorporated within its own state and, therefore, has its own charter, federal non-profit exemption, federal identification number and annual tax return filings.

The following is a listing of all affiliated groups, both those that have disbanded and those still affiliated with the AWSCPA (shown in bold type).

## AWSCPA LISTING OF AFFILIATED GROUPS

NAME OF AFFILIATE	DATE OF AFFILIATION	NAME OF AFFILIATE	DATE OF AFFILIATION
1. <b>AWSCPA of Georgia</b> .....	April 26, 1982	27. <b>AWSCPA of Utah</b> .....	May 20, 1984
2. <b>AWSCPA of Houston</b> .....	May 7, 1982	28. AWSCPA of Austin .....	October 10, 1984
3. AWSCPA of Northeastern Ohio .....	May 16, 1982	29. <b>AWSCPA of San Diego</b> .....	May 31, 1985
4. AWSCPA of Greater Kansas City .....	May 16, 1982	30. AWSCPA of Waterloo .....	October 2, 1985
5. AWSCPA of Baltimore-Washington Metropolitan Area .....	May 16, 1982	31. <b>AWSCPA of Alabama</b> .....	January 10, 1986
6. AWSCPA of Michiana .....	May 16, 1982	32. AWSCPA of West Palm Beach.....	January 10, 1986
7. AWSCPA of Greater Memphis .....	June 10, 1982	33. Chicago Society of Women CPAs .....	June 4, 1986
8. AWSCPA of Portland .....	June 30, 1982	34. Lubbock Area AWSCPA.....	June 4, 1986
9. Women CPAs of Phoenix .....	June 30, 1982	35. <b>AWSCPA of Boston</b> .....	October 15, 1987
10. Women CPAs of Seattle .....	June 30, 1982	36. <b>AWSCPA of New York City</b> .....	October 15, 1987
11. AWSCPA of Inland Counties.....	September 27, 1982	37. <b>AWSCPA of Oklahoma Green</b> .....	January 9, 1987
12. AWSCPA of Lansing.....	September 27, 1982	38. AWSCPA of Metropolitan Philadelphia.....	January 9, 1987
13. AWSCPA of Central Illinois.....	September 27, 1982	39. <b>Denver Women's Society of CPAs</b> .....	April 20, 1987
14. AWSCPA of New Jersey .....	January 8, 1983	40. South Bay/Long Beach Woman's Society of CPAs.....	January 8, 1988
15. AWSCPA of San Francisco Bay Area...	April 18, 1983	41. <b>San Antonio Society of Women CPAs</b> .....	April 25, 1988
16. AWSCPA of Minnesota.....	April 18, 1983	42. Tarrant County AWSCPA .....	June 3, 1988
17. AWSCPA of Detroit.....	April 18, 1983	43. AWSCPA of the Greater Pittsburgh Area.....	August 18, 1988
18. <b>AWSCPA of Los Angeles</b> .....	June 6, 1983	44. <b>AWSCPA of Tucson</b> .....	October 18, 1988
19. AWSCPA of Spokane.....	June 30, 1983	45. AWSCPA of Eugene/Springfield .....	January 7, 1989
20. AWSCPA of Dallas.....	October 13, 1983	46. Orange County Woman's Society of CPAs.....	January 7, 1989
21. <b>AWSCPA of South Florida</b> .....	December 23, 1983	47. <b>AWSCPA of Madison</b> .....	November 3, 1991
22. AWSCPA of Central Pennsylvania ..	January 10, 1984	48. <b>AWSCPA of New Jersey</b> .....	May 23, 2007
23. AWSCPA of Southwest Virginia .....	January 13, 1984		
24. AWSCPA of Fargo-Moorhead.....	April 9, 1984		
25. <b>AWSCPA of Tampa Bay Area</b> .....	May 9, 1984		
26. AWSCPA of Shreveport-Bossier City .....	May 9, 1984		

# Individual Accomplishment Awards

The AWSCPA recognizes the individual achievements of its members and non-members with the following awards. The awards are presented at the AWSCPA Annual Meeting each year.

**The Woman CPA of the Year Award** recognizes an individual for outstanding contributions to the accounting profession. Criteria for this award are professional accomplishments, demonstrated leadership, and contributions which further the advancement of women in the profession. Such contributions may include but are not limited to participating in successful mentoring relationships, implementing flexible work schedules or other family-friendly arrangements, advocating programs that promote women within a company, and supporting diversity programs.

## Woman CPA of the Year Award Winners

2008 Kristi Biondo  
2007 Leslie Murphy  
2006 Kim Wallin  
2005 Linda Bergen\*  
2004 Olivia Kirtley  
2003 Kathy Hannan  
2001 Deborah Sessions  
2000 Shelly S. Stein  
1998 Nancy M. Heimer\*  
1997 Carrie L. Clay  
1996 Nancy J. Fuhr  
1995 Theresa J. Drew  
1994 Shirley Dahl Cheramy\*

**The Educator of the Year Award** recognizes excellence in teaching in the accounting field by a faculty member of a two- or four-year college.

## Educator of the Year Award Winners

2007 Dr. Sharon Lightner  
2006 Dr. Susan Sorensen

2005 Dr. Sharon Lassar  
2004 Claude Renshaw  
2002 Deborah Turner  
2001 Dr. Lucretia Mattson  
1999 Linda M. Nichols  
1998 Barbara G. Pierce  
1997 Teresa D. Thamer\*  
1996 Dr. Marie E. Dubke\*  
1996 Trini U. Melcher  
1995 Dr. Karen Hooks  
1994 Kathryn Buckner\*  
1993 Nancy Tang\*  
1992 Karen Pincus

## The Public Service Award

recognizes a member who provides a significant contribution of time and talent to public services outside of the accounting profession.

## Public Service Award Winners

2007 Lori A. Greenawalt  
2006 Bonnie Mackey  
2004 Corinne Pleger  
2000 Lori Ann Kuntz  
1999 Mary F. Cheaney\*  
1998 Karen L. Katzbeck  
1997 Terry Santini  
1996 Sandi Smith  
1995 Kathryn J. Whitmire  
1994 Kim A. Lamplough  
1993 Graciela L. Miller\*  
1992 Melinda M. Harper  
1991 Peg Cartier  
1990 Cynthia Pain Morris  
1989 Trini U. Melcher  
1988 Ellen Pearre Cason  
1987 Mary Scout  
1986 Dr. Elise G. Jancura  
1985 Marilynne Keyser  
1984 Kathryn N. Whitmire  
1983 Dorothea Watson\*  
1982 Marguerite Reimers  
1981 Carole Ann Gibbs

1980 Shirley B. Schleimer  
1979 Mary Craig  
1978 Glenda M. Bayless  
1977 Johnnie L. Clark  
1976 Helen F. McGillicuddy\*  
1975 Mary Jo McCann\*  
1974 Hazel J. Skog\*  
1973 Geraldine A. Bennett  
1972 Mary Louise Jonst  
1971 Margaret E. Lauer\*

## The Woman of Courage Award

recognizes a member for achievement under difficult conditions.

## Woman of Courage Award Winners

2008 Mary Ross  
2007 Sandra Weiner  
2006 Donna Finch  
2004 Brenda Banks  
2000 Lourdes Farinas  
2000 Celida Hernandez

Individual awards presented in the past have also included the following:

## Literary Award


1993 Sarah A. Reed  
1992 Deborah Turner  
1991 Sarah A. Reed  
1990 Dr. Karen Hooks  
1989 Kay W. Tatum  
1988 Deborah Turner  
1987 Dr. Sylvia Madeo  
1985 Dr. Sylvia Madeo  
1984 Wanda Wallace

## Award of Honor

1995 J. Michael Cook

\* Past president of AWSCPA





*The American Woman's Society of Certified Public Accountants (AWSCPA) is a national organization dedicated to serving all women CPAs. The AWSCPA provides a supportive environment and valuable resources for members to achieve their personal and professional goals through various opportunities including leadership, networking and education.*