

# Education, Employment and Certification: An Oral History of the Entry of Women into the Canadian Accounting Profession

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The success of the accounting profession in claiming social rewards has been attributed to strategies of "closure" which bound its body of knowledge, provide monopoly powers over areas of practice and limit who may have access to the rewards of practice [cf. Murphy, 1984, 1988; Macdonald, 1985; Lee, 1990; Richardson, 1998]. In this paper we examine gender as a criterion for closure in the Canadian accounting profession. We use archival and oral history materials to determine the mechanisms used to control the gender composition of the profession and to explore the subjective experiences of those women who initially breached this aspect of the closure of the profession. Our review is divided into three areas: education, employment, and professional affiliation. We assume that professional status requires sequential movement through these three stages but that the extent and nature of discrimination in each will be independent.

Our analysis of the role of gender in the closure of the accounting profession draws on feminist theories which seek to explain and understand the experience of women in patriarchal societies. What feminist theories share is the assumption that systems of power and resource allocation in society are shaped by masculine values. These theories suggest how these systems negatively affect all people but particularly women psychologically, physically, and socially. One key aspect of a masculine system of power is the allocation of work roles on the basis of gender. Women, for example, are more likely than men to work at unpaid labor (e.g. domestic labor) in the private sphere of society without the protection of labor laws which affect jobs in the public sphere. Where women do enter the paid workforce, they are typically allocated

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to lower paying jobs or they are used as a "reserve army" of labor to buffer surges in demand which male labor cannot accommodate [Bassett, 1975].

The professions represent a particular challenge for women. The professions are distinguished from other occupations by their use of strategies of closure. Thus even within an open (i.e. non-gendered) labor market, the professions represent a carefully screened sub-set of the working population [Collins, 1979]. In accounting, men and women must attain certain educational credentials, gain employment both to meet the experience requirements of professional certification and in order to practice as an accountant, and be accepted into membership of a professional association to claim professional status. The professions are well paid and high status occupations which are likely to be dominated by males in a patriarchal society. It is thus likely that women will face additional barriers to entry to the professions.

These considerations alert us to consider two types of discrimination. First, the criteria used to screen entry to the profession may be biased in terms of their effect on men and women. For example, a profession may set educational requirements which appear to be gender neutral but result in inequity because of differential access to education afforded to men and women in society. These screens may be erected at any point in the process of becoming a professional, therefore we search for evidence of the use of gender as a criterion in the closure of educational, employment, and professional opportunities.

Second, gender may be explicitly used as a criterion for closure either in formal policies or implicitly in the behaviors of the profession's gatekeepers. The use of gender as a criterion of closure need not be reflected in formal policies to be effective. Both men and women in a patriarchal system will be socialized to accept a gendered division of labor resulting in patterns of interaction with family, friends, superiors and peers which constantly reinforce social expectations of "proper" (i.e. gendered) behavior. This expectation leads us to a two-fold search for evidence of the use of gender as a criterion for closure. We examine the archival record to identify the shifts in explicit policies regarding women in the profession and to document the trends in women's entry into the profession. We also use oral history material collected from those women who pioneered membership in the provincial associations of Canada's three national professional associations representing accountants (Certified General Accountants, Certified Management Accountants, and Chartered Accountants). The oral history material allows us to better understand the mechanisms by which gender is used as a criterion for closure and the impact of this on women's lives.

The paper is organized as follows. The next section discusses the archival and oral history methods used in the paper. This is followed by three sections examining the role of gender in education, employment, and professional affiliation respectively. In each section we begin by reviewing the archival record to develop a perspective on formal barriers to the entry of women in the profession and then we turn to the oral history material to better interpret the effect of these formal policies on women and to identify informal

mechanisms by which gender as a criterion for professional closure was implemented. We conclude with a discussion of the implications of this history for understanding the professional project in accounting and the implications for the management of gender issues.

## Method

The paper relies on two types of historical materials: archival and oral. Archival materials were drawn from Census data, the archives of professional associations, practitioners' journals, and secondary sources.<sup>1</sup> These data are used to trace the evolution of formal policies affecting women in the Canadian accounting profession and to track the progress of women through the educational, employment, and professional arenas which must be mastered to claim professional status. We recognize that these data are likely to be biased with regard to the phenomena of interest in this paper [Hammond and Sikka, 1996]. First, archival records tend to be the records of the dominant groups in society. Groups which are not successful in the competition for resources are less likely to leave enduring materials to mark their passage. Second, all census and other archival data is biased by the perspective of those who collect and categorize data. For example, the Census data on the number of accountants relies on the Census designers' and Census takers' definition of an "accountant" (as opposed to a bookkeeper, for example). It is possible that the status of the person affects the use of Census categories as much as the actual work undertaken by the individual [cf. Hindess, 1973]. These concerns lead us to use oral history materials to develop a clearer view of the use of gender in the closure of the accounting profession.

The oral history method has been recommended as the appropriate technique for gathering data on events which are within living memory but concern groups whose coverage in written records is incomplete or missing [Thompson, 1978]. The technique has proven particularly powerful in generating data on "ordinary" events which are not captured in government statistics or official histories [Hammond and Sikka, 1996]. In this paper we focus on those women nominated as the first women members of the three major accounting associations in Canada. This approach is largely one of convenience and provides a sample of women who have successfully gained entry to a definitive professional status. As the first women to overcome institutional barriers to the entry of women in accounting, they are more likely to have seen gender related problems which were ameliorated for later entrants. At the same time, however since they did overcome these barriers, these are success stories and the evidence must be regarded as an optimistic view of gender issues in accounting.<sup>2</sup>

<sup>1</sup> This work draws on Richardson's (unpublished) Reference Chronology of Significant Events in the History of Canadian Accounting Associations. An extract of this chronology was published as Richardson [1993].

<sup>2</sup> For the specific procedures followed, please contact the authors.

Our final sample consisted of 22 surviving women pioneers. This includes 6 Chartered Accountants, 7 Certified Management Accountants, and 9 Certified General Accountants. They achieved their designations between 1930 and 1985 with an average of 1965. Table 1 provides a demographic profile of the sample. We distinguish between early pioneers (pre-1965) and late pioneers (post-1964). The interviews and demographic profiles indicate that the experiences of these two groups were distinct. We will refer to this distinction in discussing the results below.

**Table 1:** *Demographic Characteristics of Women Pioneers*

	Women Receiving Their Designations	
	Pre-1965	Post-1964
Number	11	11
Married	4	10
Number With Children	2	7
Average Age When Designated	33.6	32.5
Number with Career Interruptions	4	7
Number with University Degrees	6	6

There are several groups of women whose status within the history of the profession is slighted by this definition of women pioneers. In 1930, when women were finally granted the status of "person" under Canadian law, the Institute of Chartered Accountants of Ontario announced, with some fanfare, the acceptance of Helen Burpee as their first woman member. Creighton [1986], however, notes in his history of the Ontario Institute that a Headmistress of a commercial business school, had been admitted to membership during the 1890s. In the period between these two events the Ontario Institute had adopted a policy against admitting women to membership, but presumably, this did not entail physically removing existing women members from the meeting room. Helen Burpee's distinction was that she was the first woman to enter the Institute by examination and apprenticeship.

The fact that the lack of women members in accounting associations was due to barriers erected against them means that there were women pioneers who existed on the borders of membership in the association. For example, the Institute of Chartered Accountants of Saskatchewan allowed Edna Perry to write a bookkeeping exam in 1910, but their first woman member was not admitted until 1923. Neville [1985] reports that the Institute of Chartered Accountants of Manitoba had "begrudgingly granted permission [for a woman] to write [the intermediate examination], but warned that an application to write the Final Examination would not be treated as generously." Unfortunately, for the most part, it is impossible to document the extent to which this phenomenon was occurring [one example of the limits of the archival record].

Finally, the statistics to be quoted in this paper demonstrate that there were large numbers of women practicing accounting without benefit of

membership in an accounting association. Over the time period studied, the practice of accountancy was becoming increasingly regulated and organized. These trends closed the opportunities for successful independent training, thus both women and men who wished to pursue an accounting career were streamed through qualifying associations. Our focus on those women who pioneered the path through the modern institutional structure of accountancy is helpful in understanding current gender issues, but clearly there are pioneers who broke the ground sewn by the women represented in our study.

### Accounting Education and Gender: The Archival Record

Accounting [or bookkeeping] has at various times been regarded as an appropriate subject for study at all levels of formal education in Canada. Prior to 1881, bookkeeping was formally part of the curriculum of the elementary public schools [some bookkeeping material was covered in public school education until the passage of the Industrial Education Act of 1911, but after 1881 bookkeeping was more likely to be taught as part of the high school curriculum]. A review of the enrolment in bookkeeping at the public school level from 1867 [Ontario Sessional Reports] revealed that only 2.53% of all public school students studied bookkeeping. Moreland [1977, p. 119] describes these courses as a “minor component of the public educational system” of the time. According to Moreland, teachers were not familiar with the subject and few students stayed for the last 2 years of public education [5<sup>th</sup> and 6<sup>th</sup> form: roughly the equivalent of grade 11 and 12 in present school systems] in which this instruction was offered.

In the public grammar schools of the time, the issue of co-education was a controversial one. “The promiscuous attendance of the sexes in the same school” was described in 1852 “as a great evil” [Moreland, 1977, p. 100]. In 1867, a compromise allowed a girl to count as one-half of a boy for government grant purposes. It seems unlikely, given these indicators, that women were gaining exposure to bookkeeping in the public schools during the period in which it was offered at this level.

The data on enrollment in bookkeeping at the high school level suggests that this may have been a more accessible source of education for those women who continued in school. In Table 2 the participation rates of males and females in the Ontario secondary school system and in bookkeeping courses are summarized. Although enrolment by gender was not available prior to 1882, if we assume that approximately 50% of the students were female (as data for later years suggests, although this probably overstates the participation rate for women during this period), then it is likely that at least some women were enrolled in bookkeeping courses. By 1887, 80% of all secondary students took such courses. Even if all of the male students (50%) studied bookkeeping, then at least 5300 female students were also enrolled. Indeed they were likely encouraged to do so as the following 1887 address by J.E. Farewell to the

Public and High School Trustees Association indicates [Moreland, 1977, p. 122]:

With the greatly increased number of positions connected with commercial pursuits which are fortunately now open to women, and considering the large numbers of young women who desire to fill such positions and so exchange idleness and dependence for work, usefulness and independence, it is clearly the duty of the government to provide them the opportunity to qualify themselves to accept such situations.

This is reinforced by a reference in the preface of a leading accounting text of the period that “[bookkeeping] is a highly important branch of female education and should be ranked next in the course of study, and next in importance, to reading, writing and arithmetic” [Fulton and Eastman, 1868].

**Table 2: Bookkeeping Education in Collegiate and High Schools**

Year	Total Enrollment		Enrollment in Bookkeeping		
	# of Pupils	% Female	# of Pupils	% of Total	% Female
1867	5696	NA*	1283	22	NA
1872	7968	NA	3127	39	NA
1877	9229	NA	3621	39	NA
1882	12348	NA	5642	45	NA
1887	17459	49.6	14064	80	NA
1892	22837	51.6	16700	73	NA
1897	24390	51.1	11647	47	NA
1902	24472	52.5	11334	46	NA
1907	30331	53.8	13468	44	NA
1917	30732	57.5	6495	22	NA
1927	53400	52.7	4111	8	NA
1937	92838*	51.5	17566**	18.9	NA
1946	110105*	51.3	12018§	10.9	NA
1957	202210	48.5	27304†	13.5	86.5
1969	530679	47.6	93889†	17.7	81.5
1972	583013	47.9	784	28	NA
1983	554930	48.1	14874	2.1	52.5
1985	602804	48.8	13777	3.8	50.8
1987	632027	49.1	15226	3.8	51.48

\* High Schools, Collegiate Institute and Vocational Schools

\*\* Vocational Schools Only

† Commercial Program [1957 - 86.5% were female; 1969 - 81.5% were female]

§ Successful Grade 13 - level candidates

Sources: Ontario Sessional Papers, 1867, No. 2, Table G, “Annual Report of the Normal, Model, Grammar and Common Schools in Ontario for the Year 1867.” Ontario Sessional Papers, 1972, No. 3, Table G, “Annual Report of the Normal, Model, Grammar and Common Schools in Ontario for the Year 1967.” Ontario Sessional Papers, 1887, No. 5, Table M and H, “Annual Report of the Education Department [Ontario] for the Year 1877, Respecting the Public, Separate and High Schools Also, The Normal and Model Schools.” Ontario Sessional Papers, 1867, No. 2, Table G, “Annual Report of the Normal, Model, Grammar and Common Schools in Ontario for the Year 1867.” Ontario Sessional Papers, 1883, No. 14, Table I, “Report of the Ministry of Education [Ontario], for the Year 1883, With Statistics of 1882.” Ontario Sessional Papers, 1989, No. 6, Table L and H, “Report of the Ministry of Education [Ontario], for the Year 1883, With Statistics of 1882.” Ontario Sessional Papers, 1898, No. 2,

Table I, "Report of the Ministry of Education [Ontario], for the Year 1883, With Statistics of 1882." Ontario Sessional Papers, 1904, No. 12, Table I, "Report of the Ministry of Education [Ontario], for the Year 1883, With Statistics of 1882." Ontario Sessional Papers, 1908, Table I, "Report of the Ministry of Education [Ontario], for the Year 1883, With Statistics of 1882." Ontario Sessional Papers, 1918, No. 17, Table M, "Report of the Ministry of Education [Ontario], for the Year 1883, With Statistics of 1882." Ontario Sessional Papers, 1928, No. 11, Table 10, "Report of the Ministry of Education [Ontario], for the Year 1883, With Statistics of 1882." Ontario Sessional Papers, 1938, No. 11, Table 38, "Report of the Ministry of Education [Ontario] for the Year 1930, With Statistics of 1937." Ontario Ministry of Education, 1945, Table 29, "Educational Statistics for Year 1946." Ontario Ministry of Education, 1958, Table 59, "Educational Statistics for year 1957." Ontario Ministry of Education, 1970, Table 3.221, "Educational Statistics for Year 1969." Ontario Ministry of Education, 1973, Table 3.221, 3.54 and 3.55, "Educational Statistics for Year 1972." Ontario Ministry of Education, 1984, Table 4.11 and 6.10, "Educational Statistics for Year 1983."

Ontario Ministry of Education, 1986, Table 4.11 and 6.10, "Educational Statistics for Year 1985." Ontario Ministry of Education, 1988, Table 4.11 and 6.10, "Educational Statistics for Year 1987."

There was a proliferation in the late nineteenth century of private business schools. These schools offset the decline in enrolment in bookkeeping in the public secondary schools after 1888. Both sexes were generally admitted to the courses in these schools, but it was clear that it was a case of 'gentlemen preferred' as a cover page of one 1866 calendar discloses in its statement of purpose [Moreland, 1977, p. 112]: "A school for the times, and one where the study is directly adapted to the exigencies of the age and times. Short, practical, useful and reasonable, training *young men, boys, and middle-aged men* for a successful start in life" [emphasis added].

A later section of the calendar addresses itself specifically to young boys in danger of wasting their lives. It is notable, that one of the early colleges opened in Brantford in 1890 and was operated by a woman, a Mrs. Rattery [Moreland, 1977]. Creighton [1984] also reports a Mrs. M.L. Rattray as Principal of the Shaw Correspondence School in Hamilton in 1885. It is possible that these references are to the same woman, but at the least, they suggest that women were involved in the schools as students and faculty.

The early years of the twentieth century saw increasing attention to commercial education in the secondary schools such that by 1931 a five-year commercial matriculation program was available. As noted in Table 2, from 1957 through 1969, over 80% of those students enrolled in these courses were female. According to [Hewlett, 1986, p. 239], during this period "women increasingly held 'jobs' before childbearing, and after their children entered high school, but they rarely took up 'careers.'" Her assertions are consistent with the enrolment of women in bookkeeping. Such training would prepare these women for short-term "jobs" until marriage, but not long-term "careers." She traces the evolution of economic and social events after World War II which combined to produce a situation in which "for the first time in history educated women were expected and encouraged to devote their prime years and expend their best energies on housework and motherhood" [Hewlett, 1986, p. 237]. She states that during this period women married and had children earlier than ever and thereby cut short their education and work life.

The participation of women in business and accounting education at the College and University level in Canada is shown in Table 3. The first degree

program in accounting was established in 1913 at the University of Saskatchewan. On a wider basis, accounting became the backbone of commerce and business schools established after 1920. The increasing participation of women in undergraduate commerce programs and graduate studies from 1920 through the 1940s was consistent with the characterization of this period by Glazer and Slater [1987, p. 2] as being full of "excitement and ferment," as "rapidly changing and industrialising" and revealing to men and women the possibilities and challenges of professional life. This social milieu coupled with the expanding availability of post-secondary education is reflected in the increased participation of women. Despite the continued increase in availability of post-secondary education in the 1950s through 1970s post-secondary students who were female declined during this period. This decline is also consistent with Sylvia Hewlett's documentation of the "ultra domesticity" and the "cult of motherhood" which arose after World War II and which was previously discussed. According to Hewlett, during this period, the proportion of college and doctoral graduates who were female also declined significantly in the United States [Hewlett, 1986, p. 238].

**Table 3:** *Women in University Business Education in Canada*

Year	Undergraduate Commerce <sup>1</sup>		Graduate Students in all disciplines <sup>1</sup>		Private Business Colleges <sup>2</sup>	
	#	% Female	#	% Female	#	% Female
1920	372	3.0	4232	5.5	18960	61.7
1930	883	14.3	1350	26.07	29120	70.5
1940	1190	14.7	1569	20.8	19356	NA
1950	3424	9.7	4559	15.4	35802	81.1
1960	6538	7.2	6518	15.1	18491	94.6
1970	16747	10.2	3317	22.3	6268	NA
1980	40280	34.8	41445	35.4	NA	NA
1986	49545	43.2	4402*	30.6	NA	NA

\*Business Graduate Students only in this year.

Sources: 1. Historical Statistics of Canada, 1983 [Series: W340-438] for 1980: Education in Canada - A Statistical Review for 1979-80 [Tables 21 & 22].

2. 1920 Report on Education in Canada 1921 [Table 76]. 1930 Report on Education in Canada 1930-36 [1930 - Table 125]. 1940 Canada Year Book 1943/44 [pg. 948, Table 7]. 1950 Canada Year Book 1952/53 [p. 336, Table 7]. 1960 Survey of Vocational Education & Training 1959/60 - 1969/70 [1959/60 Table 39]. 1970 Survey of Vocational & Technical Training 1970/71 - 1976/77 [1970/71 Table 26].

Concurrent with the increasing participation of women in accounting education and in the profession has been their slowly increasing participation as members of faculty in Canadian Business Schools. By 1986 43% of undergraduate business students were women, while only 13% of their professors were female (Table 4). The recognition of the importance to students of female as well as male role models and of the importance of the potential difference in perspective that women bring to the classroom, has resulted in active attempts to increase the proportion of female faculty in many Canadian Business



Schools. This has met with limited success for a variety of reasons. At the present time, the demand for well qualified business faculty far exceeds the supply for both sexes. In Doctoral programs in management the pool of women is still smaller than the pool of men and there is some evidence that women still face more relocation restraints than men as a result of family and spousal commitments.

**Table 4:** *Sex of Faculty In Commerce And Business Administration In Canadian Universities*

	Total # of Faculty	Female Faculty
1957-58*	123	2
1960-61	131	2
1965-66	287	2
1970-71	825	25
1975-76	1192	78
1979-80	1504	148
1980-81	1707	189
1981-82	1756	209
1982-83	1852	238
1983-84	1933	261
1984-85	2018	287
1985-86	2046	262

Source: *Salaries and Qualifications of Teachers in Universities & Colleges*, Dominion Bureau of Statistics, Education Division.

NB: Data not available prior to 1957/58 or after 1985/86.

Overall, the statistical record suggests that accounting education was available to women but also suggests that the participation rate of women was well below that for men into the 1980s, and was primarily at the lower (i.e. non-university) levels of accounting education. Formal barriers to entry such as gender-biased funding disappeared in Canada very early in the history of education, suggesting that other factors must be identified to explain the pattern noted above.

### **Women Pioneers' Experience of Accounting Education**

The early pioneers in accounting were not rebels seeking to change a male dominated field. In many cases, accounting appears to have been the default option when other ambitions were thwarted. This suggests that accounting was not seen as a high status field compared with other career options. Women were thus lead to believe that their skills could provide them with entry to this field where their gender would prove an absolute barrier in others [cf. Macmurchy, 1919; Carriere, 1946]. This presumption did not always prove valid.

"If I'd known about the reaction to me being a woman I never would have gone in for a CA. I was very good at mathematics, I was going to be a Professor of Mathematics. I asked what I could do when I graduated and they

told me that I could go to teachers' college and teach mathematics to women because men will reject you. I felt there was no future for me" [Elsa Brahm, CA 1931].

"I thought to become an actuary was just the thing...one professor had a very special course for that purpose. He said because he guaranteed every student who completed his course would get a job. He had a previous woman and he had so much trouble, it took him so long that he wouldn't do it again. I accepted it. That's what he said. In those days when people told you, people in charge of you as it were, professors and teachers, you just accepted it" [Marion McTaggart, CA 1946].

In other cases, a career in accounting began at the suggestion of an influential person (typically male) in their lives. These gatekeepers were crucial in setting in motion career paths which would lead to challenges to the gendered closure of accounting. In several cases (all early pioneers), fathers who were accountants were instrumental in directing their daughters into the field, perhaps reflecting the tendency of many of the successful firms to be family businesses.

"I wanted to be a public health nurse or a dentist...it was my father [a CA] you see I just fell right into it" [Helen Burpee, CA 1930].

"It was my dad who put the idea of me trying to become a CA and applying to Clarkson's [Clarkson was his cousin]. I had never even heard of them [CAs] until about my last year in university" [Gertrude Mulcahy, CA 1947].

"In January 1940 I got a job with a CA office...I was the stenographer and was not expected to do any accounting work. Another CA had the office below ours in the building. His name was Fred Johnson and he was a past President of the ICAM [Institute of Chartered Accountants of Manitoba]. He was very interested in student affairs. A girl named Kathryn McLean had approached the Institute asking to be accepted as a student-in-accounts. Fred Johnson thought it would be easier for her if there were two girls in the class. He came up to our office and suggested I join her" [Marion McTaggart, CA 1946].

"...the Sanatorium [where she was working part-time] needed an accountant and offered me a job if I took a course with the International Accounting School by correspondence and studied at night. At the next audit at the end of the year, the CA firm was very pleased with my work and gave a good report to the authorities, so I continued with it..." [Constance Martin, CGA 1957].

Once the decision was made to pursue an accounting career, most women had the support of their families and found the educational opportunities they needed. Many of the early pioneers trained by correspondence and consequently saw no effect on their education due to their gender. For those who did attend lectures, there were a few incidents in which faculty expressed surprise at women being in an accounting or business courses, but generally the education system did not provide systematic obstacles. This experience

changed dramatically when these women attempted to enter the workplace as will be discussed below.

The later pioneers in our sample faced different pressures as they entered the profession. The early pioneers were career women: most did not have children, many did not marry. Although none indicated that they had given these things up for their career, it is likely that the lack of these other pressures facilitated their pioneering efforts. The later pioneers typically attempted to balance family and professional life with mixed results.

"This was towards the end of my classes and I was studying, I was getting really kind of fed up. This one particular night I said to him, that's it I've had it! I'm just not going to pursue this anymore. It's too much work... I threw the books across the wall. He [husband] says to me, 'Oh well I don't blame you. Give up then if you want to. Let's go out and have a drink.' So he took me out, we spent the evening, we came home and the next day after work I came home and he said to the kids, 'Okay kids, get up and do the dishes, your mother has to do her studying,' and that's all there was to it...so he helped me through that" [Merle Pearce, CMA 1971].

"The designation came about [through correspondence studies]... I was married and my husband didn't want me to go to university" [Carol Eaton, CMA 1974].

The educational process, while officially open to women, also continued to present some obstacles to later pioneers.

"The guidance counseling I got in high school was 'well, if you were a boy we'd suggest you go into engineering but since you are a girl we really don't know what to do'" [Marlene Epp, CMA 1974].

"I went to the Registrar [University of Regina] but the remark was made that I would be welcome into the college but women did not get jobs with admin degrees. Those were the exact words. So I decided not to go into that and then I went into the RIA"<sup>3</sup> [Carol Eaton, CMA 1974].

These cases fortunately were isolated and most later pioneers were encouraged to continue their education. In particular, employers appear as a major source of encouragement, often subsidizing later pioneers' course work.

"I enrolled in the [CGA] program because it was an opportunity made available to me by my employer [a CA firm]... I was tired of working for minimum wage and under bad conditions...I had probably voiced my dissatisfaction to anybody within a ten-mile radius. The CAs were in the process of dismantling their correspondence program" [Linda Engles, CGA 1976].

"When I was working at the University the Controller encouraged us to take part-time courses, he didn't necessarily encourage business courses but that's what I was interested in. Then when I started working for the Province, the man who was my supervisor was a CGA...and there were RIA's in the office too" [Eileen Callaghan, CGA 1981].

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<sup>3</sup> The RIA designation (Registered Industrial Accountant) is the forerunner of the current CMA (Certified Management Accountant) designation.

"Holland College [employer] paid for all the courses. They have a policy of fifty percent on registration and balance on success" [Heather Magee, CGA 1983].

### Accounting Employment and Gender: The Archival Record

The increasing opportunities for women to gain an education in accounting and bookkeeping in the late nineteenth and early twentieth centuries and the conclusion that women were, in fact, taking advantage of those opportunities, at least in the public school system, does not necessarily imply that women were gaining employment in this field. A review of data in Table 5 on the entrance of women to the accounting workplace reveals that in 1891, 14.7% of accountants and bookkeepers were identified as female. This is the first year for which these data were included in the Canadian census. By 1901 this had increased to 19.6%, but other data available at that time suggest that it was this high because a large proportion of the women were bookkeepers and not actually accountants. When the definition of the categories later changed to exclude bookkeepers from the accountants' category, the participation rates of women in "accounting" were very low [3%] through 1931. These data suggest that women were becoming increasingly involved in the field but only at the more clerical end of the bookkeeping-accounting continuum.<sup>4</sup>

Table 5: *Women in the Accounting and Other Professions in Canada*

Year	# Women Accountants	% Women Accountants	% Women Bookkeepers	% Women Dentists	% Women Physicians & Surgeons	% Women Lawyers & Notaries	% Women Engineers
1890*	1	12.76	N/A	1.50	1.70	0.55	0
1900	37	1.12	24.95	2.78	0	0	0
1910	97	3.6	N/A	7.65	2.72	.13	0
1920	36	2.45	N/A	1.01	1.75	.89	0
1930	571	3.24	42.02	.79	2.03	.67	0
1940	2092	8.7	58.81	1.06	3.23	1.50	0
1950	1525	4.94	61.64	10.08	8.66	4.12	0
1960	1549	5.05	62.59	4.30	6.83	2.50	0.09
1970	15655	15.2	67.60	4.75	10.11	4.80	0.27
1980	47175	31.1	82.06	7.90	17.15	15.13	1.56
1985	76315	40.37	86.04	13.26	21.11	21.78	3.44

Sources: Census of Canada, 1891, Volume 2, Table 12. Census & Statistics 1901, Bulletin 1, Table 2. Census of Canada 1911, Volume 6, Table 3. Census of Canada 1921, Volume 4, Table 4. Census of

<sup>4</sup> Hindness [1973] has warned against taking categorical data such as these at face value. The fact the women were allocated to the bookkeeping role during the census may reflect the general appreciation of women's labor as much as any real differences in responsibilities or competence. Qualitative information from the period notes that "women of late years have replaced men [in stenography, typewriting, bookkeeping and other office work]" and it is probably in part the result of this that the standard of wages for men in this kind of work has been perceptibly lowered [from a report by Jean Scott Thomas on "Conditions of Female Labour in Ontario," 1889, reprinted in Cook and Mitchinson, 1976, pp. 172-182].

Canada 1931, Volume 7, Table 49. Census of Canada 1941, Volume 7, Table 4. Census of Canada 1951, Volume 5, Table 21. Census of Canada 1961, Series SL1-2, Table 2. Census of Canada 1971, Volume 3, Table 8 [part 2]. Census of Canada 1981, Volume 1, Table 1, 92-917 to 92-921. Census of Canada 1986, Volume 1, 93-112 and 93-113.

NB: Prior to 1890 occupational data did not specify gender.

N/A: Accountants and Bookkeepers were not separated in this year.

After 1930, the participation of women in the accounting profession increased at a slow rate until 1970. During the past decade, women have begun for the first time in history to enter the business world in numbers approximately equal to those of men and with equal technical competence. Women are not only enrolling in Canadian Business Schools in numbers nearly equal to men at the undergraduate level [Table 3], they are also graduating and being recruited into organizations in the same proportions. The proportion of women at entry-level positions in the major public accounting firms was approximately 50% in 1988.

The legal status of women in the workplace had also undergone significant changes during this period. The first laws setting minimum wages for women were enacted in 1917, but this merely set limits on the degree of discrimination between male and female salary scales. In 1952, legislation was enacted specifically requiring equal pay for men and women doing the same job. More recently, employment equity legislation has required equal pay for *equivalent* jobs. The creation of human rights codes in the early 1960s has had significant effects on the hiring policies of firms.

### Women Pioneers' Experience of the Accounting Workplace

The official record of women's participation in the accounting labor market suggests that their participation has been constrained until very recently. The nature of these constraints, however, is not evident from these data. The oral history data provides some indication of the mechanisms by which discrimination operated and the way in which pioneers dealt with these problems.

"I was rejected [applying for articling positions], they didn't want to hear about me...they didn't want a woman account auditor. Then I met Morris Goodman. He was the first Jewish accountant in Canada. He decided to give me a chance... I couldn't write my final exams until I had worked for a year with a CA. I was chased out of so many jobs when they saw he had sent a woman to audit" [Elsa Brahm, CA 1931].

"When I went in to commerce [U of T] that was not a course with very many women. When I graduated I tried to get into the CA field and I applied to Clarkson's and got back an answer that there was absolutely nothing a girl could do there. That was fine. Then I had to find another job. So I pounded the pavements in Toronto and it came as a real shock, nobody was the least bit interested in me. Like everybody else if you couldn't get a job you applied to government. So I got a job with the Bank of Canada. I went there in 1940 and Clarkson's just happened to be the auditors...eventually they offered me a job" [Gertrude Mulcahy, CA 1947].

Gertrude Mulcahy's experience is particularly revealing since her initial rejection by the CA firm of Clarkson Gordon occurred in spite of the intervention of her father who was Clarkson's cousin. Clarkson Gordon's subsequent change of mind in her case was a reflection of the unusual conditions of war which forced CA firms to broaden their recruitment policies. In Elsa Brahm's case, her entry to the profession was brought about by a mentor who had experienced discrimination and was willing to bear the social and economic costs of violating a social norm against hiring women.

"The first real break for women came with the outbreak of World War II, when the firms were forced to employ women as audit clerks to fill the void left by the hundreds of young men entering the armed forces and to help cope with the tremendous increase in special work which accompanied war time conditions. It was at this time that I was hired by Clarkson Gordon in their Toronto Office. At Clarkson there were about 50 LAC's [lady audit clerks] on staff during the war. This was typical of most of the firms" [Gertrude Mulcahy, CA 1947].

Mulcahy was able to complete the CA program during this period but was soon made to realize that the return to peace meant a return to the previous policies.

"I left Clarkson's in 1949... You know, you'd sit down every once in awhile and have a chat about how you are doing and where you are going and everything else and they [Pete Little] made it very clear to me that I had gone as far as I could go at Clarkson's. I could stay around if I wanted but I would never advance up... I don't think that I was surprised. I think I was disappointed... The door wasn't shut for them [men]. I think I probably did just as well as they did... It wasn't me as a person, it was the women" [Gertrude Mulcahy, CA 1947].

In the public accounting firms, the "up-or-out" philosophy coupled with the "glass ceiling" for women meant that opportunities were limited. In other settings women pioneers were experiencing similar problems.

"At that time [1959-62] they [BC Electric] had all jobs categorized as male or female...not only were there different salary scales but there were also different job descriptions and different job titles. There was a job posted in one of the accounting departments that I thought I had the qualifications for and I thought I would apply for it. I went to the personnel department to pick up an application and they said well you can't apply for that job. And I said why not? Well because it's a male job. You can't apply for it...I just decided I'd look for another job...I was not really angry I was saying to myself well that's their loss" [Catherine Briscall, CMA 1964].

"I got my CA and I did some auditing on my own. I got measly money because I was a girl and I thought, 'I'm crazy wasting my time on this. I'd rather help my father develop his business'" [Elsa Brahm, CA 1931].

The problems in gaining responsible employment in an accounting position was the key obstacle to women's advancement in the profession. The workplace continues to be the major source of frustration for later pioneers. In

general, the public sector provided the most congenial environment for women while the private sector resisted the incursion of women into managerial ranks. Even in the public sector, however, examples of discrimination are easy to find.

"I approached Saskatchewan Government Insurance, they allowed me to fill out the application form and then while I was standing there the fellow tore it up and said, "We don't have women in accounting." I was angry, I said this is really rotten treatment. I think what I did is I caved. I went back to my old job. By this time there was a different accounting supervisor and what he did with me was put my on this bookkeeping machine and left me there. I cried for a week. I resigned and cried for a week" [Carol Eaton, CMA 1974].

There is also concern that the public sector's rush to hire women is changing the nature of the jobs.

"We've got the pink collar ghetto which is quite interesting [at Government of Yukon]. It's not just in terms of the senior jobs as well is that women are getting concentrated in administrative jobs and now they're being seen as soft as opposed to hard jobs, when ten years ago when they were guys it was never a question" [Virginia Labelle, CA 1971].

The most consistent problems remain in the private sector. Obvious problems of wage and hiring discrimination persist but even where these issues have been overcome, there remain more subtle social problems of integrating into a male culture.

"At one point they hired a man and he sort of took over my job...but then I discovered this man was making quite a bit more money than I was... I got quite miserable with him and I nailed him to the wall. The poor kid was getting pretty frustrated and finally he just blew up and pounded the desk and he said, 'Merle you just simply have to realize that women just can't earn the same kind of money as men! Maybe it isn't fair but that's how it is and the sooner you get used to the idea the better off you will be!'

"I have a position now where I am on the same level as two other men and our boss is a man...sometimes you're not included in things that you think you ought to be... We have a general meeting where they have their board meetings, the general managers are invited, I'm not. The board meeting includes golf...I don't golf a lot" [Merle Pearce, CMA 1971].

"I think that you certainly don't have the same kind of network in the sense that men do because you're always working harder to be accepted in the management group. Quite often there is reluctance on the part of other people to welcome a woman manager with open arms because they haven't been accustomed to working with one, they don't know what its going to be like, they have some reservations about whether it might inhibit them in some respect or whether that person is someone they can get along with. They just simply are accustomed to working in a male environment" [Margaret Noble, CGA 1976].

"I have found the whole environment [in a large CA firm] dehumanising, but I think that must have been the case for the guys as well

except they were willing obviously to sacrifice more than I was willing to do” [Virginia Labelle, CA 1979].

“A gentleman at the local newspaper said come in for an interview. I saw him and he said, ‘You don’t have any kids do ya?’, and I said, ‘No, why?’ He said, ‘Well that’s good. We had a woman who worked here with gangs of kids calling and I can’t stand that. Well I don’t know, I’m thinking of hiring a man after that’” [Heather Magee, CGA 1983].

The later pioneers have experienced early success in their careers and many report little or no explicit discrimination. There is concern, however, that this experience will change as women reach upper management. The process of closure in accounting may involve the creation of a two-tier system. The upper tier retains for itself the areas in which judgement is required and the rewards are greatest while the lower tier of the profession is restricted to routine work and moderate rewards.

“I feel like I’m old now because women that are in there [association workshops] are in their early thirties. The world’s their oyster. They haven’t even thought of the word discrimination. I don’t think they’ve seen it yet really. It’s very much there but they haven’t reached a point where they’ve hit the barricade yet. They aren’t aware of it. It’s really nice to see that positive attitude, that ‘can do’ and that they haven’t been hurt. Maybe by the time they get to that point it won’t exist so much for them because there are more of them” [Carol Eaton, CMA 1974].

### Accounting Associations and Gender: The Archival Record

The entry of women into accounting associations appears to have been closely related to the ebbs and flows of the suffragette movement in Canada. The policies of associations with regard to the admission of women and the frequency with which women presented themselves for examination or pressed for membership mirrored the social attitudes of the day [Richardson, 1989]. The activity of the suffragettes between 1870 and 1890 which resulted in gaining for women the right to vote in municipal elections is consistent with the Ontario Institute of Chartered Accountants’ voting in favor of accepting women to membership in 1885 and 1894. In 1885, Mrs. M.L. Rattray became the first woman to be accepted into membership by the Chartered Accountants of Ontario. Her acceptance into membership may have reflected the interdependence at that time of the Institute and business schools.

In 1894, Julia Manning wrote the Institute’s examinations and “came close” to passing. The council of the day felt that her efforts should be rewarded and so made her an ‘associate’ of the Institute. Creighton [1984, p. 44] reported that she was married at the time but suppressed this fact and, subsequently, ceased to practice when she bore her first child. In 1886, when three women applied to the Ontario Institute to write their examinations, the council formally considered the desirability of accepting women into membership and ruled:



that, while not denying to women the right to practice as accountants or their ability in accountancy in certain special businesses, and there being no precedent of their being admitted as members in the older institutions of Great Britain upon which this Institute has been modelled and with which it would seem expedient to act in harmony – it is the opinion of the Institute that women should not be admitted to membership [quoted in Creighton, 1984].

The ebb of the suffragette movement between 1890 and 1910 was consistent with the Institutes' of Ontario, Manitoba, British Columbia, and Alberta and Canadian Institute of Chartered Accountants' voting against accepting women during approximately that time period. The nature of the public discussion of whether or not women should be admitted to the profession highlights the conflict between society's traditional expectations of women's lives and women's expanding sense of their own participation in the burgeoning world of commerce. For example it was argued that: women's abilities were limited to 'certain special businesses' and therefore lacked the well-rounded qualities of an auditor; their presence in the profession was feared to decrease the social standing of the profession as a whole and therefore the value of male Labor; the nature of accountants' duties in factory and arbitration work was unsuitable for ladies [Edwards, 1954, p. 358]; "delaying or rejecting marriage in favour of career...was deviant...an unnatural set of priorities" [Glazer and Slater, 1984, p. 7].

Between 1914 and 1919, the Institutes of Saskatchewan, British Columbia, Manitoba, Quebec and Alberta all voted in favor of accepting women into membership and there are individual records of the first women to avail themselves of this. During this period the remaining formal obstacle to women's participation in the profession was the legal definition of "person" used in legislation. In a much quoted legal decision women were ruled to be persons in terms of pains and penalties but not to be persons in terms of rights and responsibilities. The government of Quebec used this argument in rejecting the Institute's attempt to amend its Charter to explicitly allow women members. Finally, in 1929, due to a challenge by the "Alberta Five" to allow women to be named to the Senate, the Privy Council ruled that under the British North America Act "person" refers equally to both genders. Although this marked the end of formal barriers to entry, the increasing participation of women in the profession began in the 1970s (Table 5). Today, women are entering the profession in approximately the same numbers as men and with the same level of technical competence.

### **Women Pioneers' Experience of Entering Accounting Associations**

The official history indicates that after 1929 there were no formal barriers to the entry of women into accounting associations but associations

apparently made no efforts to overcome the informal problems of gaining practical experience.

"They [ICAM] had a previous applicant some years before so they hadn't ever refused women...well maybe individual companies but the institute itself had never refused women" [Marion McTaggart, CA 1946].

"The Institute wasn't blocking you. The Institute didn't block you at all. They would treat women and men the same way in my day, in the early days they did... To become a registered student you had to be employed by a CA firm. So if you were employed by a CA firm they couldn't refuse to let you take the courses" [Gertrude Mulcahy, CA 1947].

The professional associations did not officially attempt to exclude women from membership or participation. This result occurred, however, due to the link between membership in the profession and the need to gain experience in an accounting firm. Although some problems remained to be overcome in the policies and procedures of accounting associations, the workplace was clearly the major source of difficulty.

"There was a change needed when I got my certificate, the certificates had him/he/his. I tried to get it changed but I gave up... I was Secretary of the CMA. In those days the men were looking for ways to further their career and it was important on their resume to put that they had got to be treasurer or president or whatever and the girls just weren't accepted into it" [Jessie Lyons, CMA 1953].

"They asked me on to the Council of the Institute. Naturally, I was secretary-treasurer because I had to take the minutes, you know, and do the books" [Janet Gardiner, CA 1956].

"When you come out of a meeting with their husbands, wives look at you as if to ask what were you doing in there and keep away as you feel out of place" [Constance Martin, CGA 1957].

The early pioneers were aware of being "different" in this context but overall our interviews give a sense that the discrimination which existed was accepted as a reflection of society's values. In those instances where the discrimination was enough to raise tempers, anger was internalized. The early pioneers did not rebel against the constraints they found in accounting, they worked within them and quietly established their presence.

There is a photograph in the official history of the Institute of Chartered Accountants of Manitoba [Neville, 1986] showing the 1958 Annual Meeting. The room was so packed that six men had to sit on tables at the back of the room or lean against the walls. As you scan the picture from left to right, there are conservatively dressed men sitting shoulder-to-shoulder, row-after-row until, finally you come to the bottom right-hand corner of the picture. There sits Marion McTaggart, the Institute's only woman member, surrounded by empty chairs. This photograph captures, more than words can say, the social context of women pioneers in accounting. Like Marion McTaggart, these women established a presence but they had not achieved integration.

"I looked to be recognised and to be given the positions. I didn't fight for them, I didn't say, 'Look here I am, why can't I have that position?...' You went in at the bottom and you worked your way up. You were recognised for your ability. This is the way the men worked. This is the way I expected the women to work too" [Elsa Carlson, CGA 1964].

"Six or seven years ago, one of our bulletins locally came out with a picture of a girl saying that they had the first CMA in Manitoba. I objected to that tremendously but no mention has ever been made [of the correct history]. I was sad in a way but your conditioning is that you just accept the world the way it is and don't try to create a whole new one" [Jessie Lyons, CMA 1953].

The later pioneers have found professional associations more welcoming to women. In several cases these pioneers have served on the executive of associations or have been awarded fellowship in recognition of their service. The residual problem is one of stereotypes of women which frame the way in which women are regarded in the association.

"Last summer we [Carol and another senior female CMA] were at the national conference and we were just walking back from the evening, there had been a ball, and our national president was walking beside us so we introduced ourselves and so on. He turned to me and said, 'How do you like the *guests* program?' I guess some things never change" [Carol Eaton, CMA 1974].

## Discussion

The statistics and associated commentary presented above show a shifting pattern of gender-based closure in the accounting profession. We can identify three distinct phases. Prior to 1930 gender discrimination was sanctioned by the state as a result of the legal interpretation of "person" to mean "man." Under this legal regime women were explicitly marginalised and legally could be excluded from the workplace or professional associations without penalty. Between roughly 1930 and 1960, the law had changed to allow women equal rights under law but the law was largely silent on sexual discrimination issues. During this period, there was widespread gender discrimination in employment both in terms of access to employment and the terms and conditions of employment. The period around World War II provides evidence that women were used as a reserve army of Labor and were not integrated into the profession in a permanent and meaningful way. The period from 1960 to the present has been marked by significant changes in legal protection of minorities and women in the workplace and a gradual increase in the rate of entry of women into the profession to match their proportion in the population. These promising indicators however are offset by evidence that female Labor in accounting is being ghettoized and that women are still experiencing difficulty in breaking the "glass ceiling." For example, although women have been entering the accounting firms at the same rates as men and with the same credentials for over fifteen years, representation at the upper levels of the firms is less than their male colleagues. In 1995 women represented only 10% of the

new partners admissions in Canada by the Big 6 firms [McKeen and Bujaki, 1995]. In essence the discrimination against women evident at the level of the entire profession in earlier periods has been translated into a gendered division of Labor within the profession.

Although the legal environment and specific manifestations of gender discrimination have changed over the period examined, there is a constancy in underlying beliefs which are used to justify exclusion. First, it was assumed that the "normal" career path for women involved temporary incursions into the workforce as a secondary role to that of managing a home and family. This presumed career path was used to justify a lower investment in female education and discrimination in hiring and wages. Second, it was believed that occupational status was negatively related to the proportion of women in the field. This, in part, reflects the wage differential between male and female employees but also reflects the status of each gender in a patriarchal society. This belief was used to justify exclusionary practices in employment and professional membership. Third, it was believed that women, as dependent beings, should not enjoy full citizenship rights. These beliefs were the final obstacle to the entry of women into the membership of accounting associations.

These beliefs are reflected in the career guidance given to women, the differential investment in educational opportunities for men and women, the treatment of women in the workplace, and the way in which women are treated within professional associations. Women thus faced a "co-ordinated discourse" [Lehman and Tinker, 1987] which provided a series of apparently independent signals of the inappropriateness of accounting as a career for women. The closure of the profession on the basis of gender was thus only partially a matter of formal restrictions and explicit strategy. Rather, gender-based closure was a result of the infusion of all cultural institutions with patriarchal values and the reflection of these values by gate keepers at various points along the route to professional status.

In the most recent period women are increasingly succeeding in entering the accounting profession. In public accounting, women were most successful entering the smaller firms and in non-urban locations. Management accounting, the public sector, and particularly tax departments, provided opportunities for women. The structural changes in job opportunities, however, were not coupled with commensurately rapid changes in social expectations. In the 1940s, Gertrude Mulcahy had sent out job applications as G. Mulcahy to hide her gender; in the 1970s Joan Parkin made a point of using her first name on letters notifying people of an impending tax audit to ensure that a woman was expected. Although the circumstances had changed, gender remained an issue.

The gradual entry of women into all areas of accounting was fueled by the rapid growth in demand for accounting services. The large public accounting firms were aggressively building national networks of offices by merging with smaller local and regional firms. In many cases, the national firm would have inadvertently increased their proportion of women accountants in the process. The 1970s also saw the rise of a vocal and successful women's

movement which succeeded in raising women's consciousness of their potential and, as importantly, providing the necessary infrastructure through legislation, affirmative action programs, taxation and funding for day care, and other elements of a support system. The 1970s, thus, saw changes in both the demand and supply characteristics which gave rise to a startling increase in the proportion of women in accounting.

As the problem of entry of women to the profession has been ameliorated, new issues are arising. There is concern about the upward mobility of women within the profession [AICPA, 1988; McKeen and Bujaki, 1995]. For example, forty-eight percent of the chief executives of professional firms believe that increasing the number of women in leadership positions is very or crucially important [Gerkovich Griffith et al, 1997]. The low numbers of women in the highest levels of accounting firms despite their intellectual capital and experience suggests that gender is still operating as a criterion for closure in the profession. In essence the issue of closure has shifted from the entry level of the profession to decision-making ranks of the "hidden hierarchy" of the profession [Gilb, 1966].

The "glass ceiling" phenomenon has been well documented [Morrison, White, and van Velsor, 1987]. Several theories have been offered to explain it including the idea that women lack the necessary intellectual capital and experience. Despite the lack of evidence to support this [Morrison et al, 1987], 32% of Canadian executives still believe it to be true [Gerkovich Griffith et al, 1997]. There is support for other theories including bias and discrimination against women and the operation of corporate structures, policies, and procedures designed by men and more accommodating to them than to women [Morrison and von Glinow, 1990; McKeen and Burke, 1991].

Some of the pioneers also expressed concern that once in a position of responsibility, women may become defensive of their positions and fail to adequately mentor later entrants and that the historical separation of genders may become institutionalized in the workplace through women's organizations which parallel the "old boys" network. Anticipating these issues, the pioneers are worried that the early success and naiveté of current entrants to the profession will leave them unprepared for the problems which await them as they progress in their careers.

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