

SONDRA KOWALUK
ORAL HISTORY INTERVIEW
BY MICHAEL JURKOVIC AND AUDREY SHORT
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Q. Today I'm here with Sondra Kowaluk. My name is Michael Jurkovic, and I'm here with Audrey Short [co-interviewer] for the Voices of Women interviewing process. Could you describe the positions you've held or the roles you have played at Ohio State?

A. I was a student at Ohio State University; I was married and had a daughter. I was in Beta Alpha Psi, but I was not living on campus at that time, and it limited the amount of extra-curricular things I did on campus. We lived off campus in a home in Columbus.

Q. You said you had a daughter. Can we talk a little bit about your family, like your background and experiences that shaped you prior to coming to The Ohio State University?

A. My dad had taken engineering classes but didn't have a degree, and my mom was a cosmetologist and had that certification, but that was not a college degree. Right after high school I went to Wright State University, got married, had a child, and then moved to Columbus to work for a few years while my husband earned his degree at OSU, and then I went back to college at OSU. When I was at Wright State, I took a business class, which I really enjoyed, but that was my first experience with discrimination, because during the entire trimester, even though I put my hand up numerous times, as did other women in the class, (there weren't a lot of us, it was mostly men), the professor never once called on a woman during the entire trimester. It was as if we weren't there. But I got good grades. He was fair about it, but he just didn't let us participate at all in any discussions. So that's the background prior to me coming to Ohio State. I was married

and had a daughter and had some work experience before I came. And my work experience showed me that if I wanted to get in a position that I was interested in, that I needed to have a college degree. There was a job that I applied for that I thought I was well qualified for. I could do what that position required, but I didn't have a degree and it required a degree. So that's when I decided to go back to college and I started back part-time. I took one class a quarter at that time, at night, and then decided that it was time to go back full-time, which I did.

Q. Do you think that night classes made a difference versus day-time classes?

A. The night classes gave me the confidence that I could do well in school, because I had been out of school for a few years, so I found that yes, I did fine in classes. I was getting good grades and remembered how to study. Two of the three teachers were fine. The one part-time accounting instructor I wasn't very impressed with. He didn't like to take questions. It was accounting and some people were struggling with it. But the teacher I had after that was a grad student and he was good. That was my first statistics class.

Q. You liked him?

A. Yes, I liked the first professor and the grad student I had. The second one was not a very good instructor. It did not dissuade me from coming to class, doing the homework and getting a good grade.

Q. In what ways do you generally identify yourself, both in terms of how you see yourself – you've already spoken on gender – but race, religion, economic class?

A. Well, I guess gender, female, Christian background, Catholic background. So when I went to Ohio State that's how I guess I saw myself. Single mom was kind of an identifying factor. Married – most students weren't married. So those things probably

shaped my experience on campus to some degree. In today's world I see myself as a professional woman, who has had a successful career. I probably came from a middle-income family, and now I'm probably a little bit higher-income level due to the background that I've had and my education at Ohio State and my career through the accounting degree/CPA.

Q. You said you were a single mother.

A. I wasn't a single mom at OSU but I was a mom, with a daughter, and later I was separated, then divorced early in my career.

Q. Did you feel while you attended Ohio State that was any extra bias towards you because you already were having a family of sorts and people felt that that would take away from your studies possibly?

A. No, I didn't feel that at Ohio State as far as the professors' attitude. I don't think that mattered to them. I think as far as socialization with some of the other students, I was older and with a daughter. I wasn't around campus. It probably made my experience on campus a little bit different.

Q. Were there any major differences you saw between men and women on campus? You said there was the discrimination, but were there any specific aspects that stood out?

A. As far as just in general, no, I felt that for the most part women and men were treated equally. I didn't see any particular bias in a general sense, but the first intermediate accounting class that I took, there was definitely bias. We came into the room and it was a small classroom that held 24 students or something like that, and there were about 30 of us. There weren't enough seats for everyone, and the professor at the very first class, the very first day said, "All the women in the class can leave because there are no jobs in

accounting for women.” But I didn’t leave. I kept my seat. I didn’t move an inch. I had a seat and I wasn’t going to give it up to anybody. And I stayed the entire quarter. I think I ended up with the highest grade in the class. So it was fair in that regard, but that was pretty off-putting at the start. Later I had to choose a major. I knew I wanted to be in Business, and so I talked to a guidance counselor and he said, “You have taken some general Business classes but now at this point you’ve got to decide which direction you want to go.” From what I had seen at the other places I had worked I wanted to be in production planning. He said, “Well, there are no jobs for women in production planning. You’ll never get a job there. The only two areas for women in Business are accounting and marketing.” And I said, “I don’t have the personality for marketing but I’ve had some accounting classes. They weren’t bad. I thought it was easy. So I’ll go that direction.” In summary the intermediate accounting class was probably one of the bigger discriminations that I faced. It was his comment at the beginning and he didn’t seem to treat me unfairly after that.

Q. He kind of calmed down about it.

A. I don’t know. I wasn’t leaving.

Q. Did you feel almost that you kind of used that comment as fuel for the fire to try to motivate yourself?

A. Probably did. It was like, “Well, I’ll show you.” I did well in the other two introductory classes and this was an intermediate. And I didn’t have any concerns about not being able to do the work. I just figured I’d hang in there and move on.

Q. That kind of started to change how women were seen in business and has changed a lot since then, do you think?

A. Oh absolutely it has. Because when I graduated from Ohio State [in 1976], one of the nice things was, they brought in a lot of public accounting firms and a lot of different companies that you could interview with right on campus, so you didn't have to find them. You signed up if you wanted to interview. You had the opportunity to come in and interview. So through that process OSU helped me get a job at Haskins & Sells. When I started interviewing I didn't think I really wanted to be in public accounting, but the best jobs were in public accounting. The money and challenges in the other jobs were a lot less. In one situation I would have made less than I did when I left work to come back to school. I thought, "I didn't go to college for this. I need to find a different job." So OSU assisted me to land a job with Haskins & Sells, now called Deloitte & Touche. I had a wonderful career there. I learned so much, and the education I had at Ohio State really prepared for me for the CPA exam. I passed all four parts the first time.

Q. You spoke upon your experiences with your professors and your classes, but is there anything you find most memorable about your experiences at Ohio State?

A. I think I had a lot of good professors. The one professor was a jerk the first day of class, but the rest of them were very good and I enjoyed the classes I took at Ohio State. The most memorable things were getting the call that I could, if I was interested, have a job at Haskins & Sells, and [my] graduation [ceremony]. That just blew me away, that all these thousands of graduates were coming out onto the field and they were actually handing you your diploma. It wasn't a fake box with nothing in it. It was your diploma. I've never forgotten that. It was the [spring] graduation, so we were in the stadium. There were thousands of people. You walked down and they handed you your diploma. I thought that

was pretty cool. That was my most memorable moment – graduation. So look forward to it. I assume they still do that.

Q. It may have felt like you were on the field playing football and everyone is cheering you on.

A. Right, I was just there in my cap and gown.

Q. Did you find that some of your male colleagues were pushing towards fair gender equality, not only in the classroom but possibly in the future work places? Like they saw you not necessarily as just as a woman, but as an actual fellow student and possible colleague?

A. Yes, I think the more enlightened people were treating men and women the same. The recruiter for Haskins & Sells was Dave Lauer. I've had some business relationships with him, my entire career now, because when I left Deloitte and came to OCLC, he eventually got on [OCLC's] Board [of Trustees]. So I still would see him. He was very fair. My boss at OCLC is the Executive Vice President and Chief Financial Officer. We started working together probably 30 years ago at Deloitte, and that relationship has continued on. He was always very fair and treated me very well. There was never, "Well you're a woman, you can't work late, or you can't do this or you can't do that." He expected me to do everything anyone else would do. I was willing to do it. But he was also understanding. If you had a child care issue or something like that, or a family issue that you had to take care of, he didn't hesitate to make sure you could be accommodated. So yes, I think that's changed. When I first started at Haskins & Sells, though, in public accounting, there were no women partners. There were no women managers. There were no women on the upper audit staff. I think they could make senior but they couldn't make

manager. So no women allowed on major audits. I was in the Small Business Department, and so I could be sent out on jobs. There were a few clients, not most, but a few, that were like, “You’re a woman? A woman is going to work on this. You’re the manager?” “Yes, I am.” Those tended to be older gentlemen. Men in my age group were much more accepting of women. I think it was just the older men who were not always at ease. And most of them over time got more used to women professionals. One of the partners at Haskins & Sells struggled at first with women in the professional world. The first time I needed to have a conversation with him in his office, because he handled difficult accounting issues, he didn’t know whether to stand up or not. He was like, “What do I do? Should I stand when she comes in the room?” He got over that quickly and just sat like he would do with any of the guys.

Q. It sounds like most of the people your age were pretty accepting.

A. Yes, my colleagues in school and in work were very accepting. It didn’t really matter if you were a man or a woman working on a job. I didn’t feel any discrimination there.

Q. Did you ever encounter anyone who wasn’t like that, that was in your age group?

A. No, I don’t think so. I think it was changing and it really wasn’t an issue. At least in the accounting world it wasn’t an issue. One of the things that I got involved in early after I graduated, was the American Society of Women Accountants or ASWA. It was an opportunity for women accountants to get together and talk about the issues of the day. It also was an opportunity for women to have leadership positions in the organization, so I gained that experience by moving up through the ranks and becoming President of the Columbus Chapter, and then eventually another woman became the national President and I was the national Secretary, so I attained an even higher level. That helped give me

confidence in leadership positions, and also taught me to manage people. It's a lot harder to manage volunteers who aren't being paid, and have other jobs and family obligations, than it is to manage people that are working for you and are being paid a salary and know they need to be there. Every October, we would invite students from Ohio State, Capital, Otterbein, and other colleges to come to an ASWA meeting to engage with other women in accounting, to encourage them and show them some of the careers the women in our group had. So it was a good opportunity for them.

Q. When you left the University and joined the women's accounting group, was it still in its infancy? Was it still starting out or did you kind of get thrown into the midst of things and have to like figure out how to manage all these people? Or did you bring it up from the get-go?

A. The organization was well established by the time I joined it. But after my first year, they were always looking for people who are willing to work on the Board and the various committees on the Board. So I got into it pretty quickly and became the Publicity Chairman. At the time, frankly, I had never taken a speech class and I was not comfortable getting up in front of a group, and I had to get up and say about two sentences at every meeting. My knees shook. But they worked you up through the different committees, so next was Membership Committee and I think I needed to do more outreach to people, and I needed to say a little bit more and do a little bit more. I just kept moving up, until I felt comfortable running a meeting, then I was President. So it took a number of years but it gave me confidence along the way. And then after I was President, I co-chaired some regional conferences. So the experience was great. It did a

lot for me in my professional development, to be a better person and to be able to run a meeting and to manage people. So it was all very good for me.

Q. Do you know what year that started, when you joined?

A. I joined I think right after I started at Deloitte, so that was '76. I had started the job in July, and I think I joined in the fall sometime, October or November. So pretty quickly. Somebody asked if I wanted to come to a meeting and I did. I thought it was a good opportunity to be around other women. At the time there were only a very few women in public accounting.

Q. Was it just a fellow female accountant?

A. Yes. It's all accountants but some of them were in the big firms. Some were in smaller firms. Some were working in accounting in other businesses. So it gave you a broad group. Some were self-employed CPAs doing tax work. Some of them were still going to school or working and going to school to get an accounting degree or CPA certification.

Q. What do you think remains undone relative to the progress of women and other diverse groups?

A. I think women are still having difficulty getting to the top positions in a lot of organizations. I guess I see that at OCLC. We've got two female Vice Presidents out of 15. We've never had a woman CEO or CFO there. We've had female Board Chairs. Our Board is made up of a number of librarians and, of course, there are a lot of women in the library field. We have had a woman as General Counsel/Corporate Secretary but not for a long time now.

Q. What's a CFO?

A. Chief Financial Officer, my boss.

Q. Okay.

A. You see that around the world – very few women CEOs at the top corporations. It's a big deal when a woman is CEO, Chief Executive Officer, at an organization. There are more than there used to be but nowhere close to half. And women are still compensated at a lower rate on average. They talk about equal pay for equal jobs, and that's still not the case. There's still work to be done. But it's a whole lot better than it used to be. It is possible for you to get into those positions. When I started at Deloitte, there were no women partners in Columbus. I'm not aware that they have any women partners today, but they have had a few that were promoted and have taken other positions outside of public accounting.

Q. Do you think it's more based on discrimination or more based on length of time that the person has been in a position?

A. I'm not sure. One of the things that when you're in a partner position, especially in public accounting, you need to be bringing in more business. And how do you bring in more business? You play golf with people. You go out to dinner with people. You attend various social events. And as a woman, going out to play golf with a man or going out to dinner with a man, maybe there's a little feeling of discomfort there. The social aspects of attracting new business were challenging for me as a single mom.

Q. What did you typically do in that sort of a situation?

A. I just didn't do much of that. And I was not partner. And as a manager, it was good if you could do some of that but at that point I was a single mom and no, it didn't work very well for me. And I didn't play golf.

Q. Is there anything that we haven't touched upon that maybe, not necessarily in your major classes, but did you take any classes in maybe the sciences or anything along those lines?

A. I did. I truly enjoyed taking an anthropology class. It was totally different than doing all the business classes and the professor was very entertaining. At one point he's up there mimicking the monkeys. I don't know whether it was Costa Rica or wherever it is, but for quite a long time he's up there going, "Yee, yee, yee." I took two art appreciation classes. I especially liked the second class on Asian art and to understand Asian art you've got to understand Asian religions because a lot of the art work is related to the religion of the place. When you see all the Buddhas you need to understand Buddhism. I had two professors in the business school that told me, "Before you leave Ohio State you need to take an insurance class, because if you're in accounting you need to understand insurance. It's not required and it's not part of the core curriculum but we do offer it." And so I took it and they were absolutely right. I understood a lot more about insurance, and when I got into accounting, I needed it. We have insurance policies at OCLC, and I need to understand what the issues are and what the risks are.

Q. Do you think most of the things here teachers recommended to you – besides the one who asked all the women to leave the class – do you think most of their recommendations were good?

A. Yes, I felt the experience and the teachers in and out of the classroom were very helpful, very good. They helped me with my career. I got the information that I needed to do what I needed to do in public accounting, pass the CPA exam, to go out to clients and be knowledgeable, and handle myself well in those situations in answering questions and understanding the business. I know the people that went to Franklin University instead of

Ohio State, probably had more practical knowledge of, what is a general ledger, and how to post a journal entry and things like that, but they really struggled with the CPA exam. If I would have gone into industry I might have been able to apply that Franklin knowledge better. But going into public accounting, I needed the CPA behind my name, and I needed the technical accounting background that I got. I was in Beta Alpha Psi, which is the accounting fraternity, and they brought in different people to speak to us and that was very helpful as well. As a transfer student, I was in the regular classes, not honors, but still got a great education. There was another class that I took that I thought was excellent. It was an accelerated tax class, held one night a week for three or four hours. One of the eight major accounting firms tax partners would come one night each and teach based on case studies. We went to the Law Library and actually did tax research. And that was very interesting and helped me at Deloitte as well. It was also good because you had one of the tax professionals from each one of the Big Eight firms providing practical information and the opportunity to know a little bit about each one of the firms too.

Q. How did you balance having your daughter and having all of the workload?

A. I'm very good at focusing. I worked really hard at doing all the studying anytime I had free time. I managed to never have an 8:00 class. And then I tried to have classes that were during the school day, so that I could be home by the time she was. We had some neighbors who would watch her if I could not make it back home for one reason or another. And then one of the statistics courses had a recitation in the evening. It was not in the normal classes but would be an extra recitation that you could attend and he would do some more problems on the board and help you understand some of the statistics. I'd

bring my daughter along and we would climb all the way to the back, in the very top row. She would sit and draw pictures of him and other people and keep herself occupied while the class was going on. I'd study on the weekends. I was taking probably on average 20 hours on the quarter system, because I wanted to get through as fast as I could. So I was taking a pretty heavy load and I was really working hard to keep up with it. I was doing my homework. In accounting, it seems easy until you try to do it, and if you don't do your homework, you can get lost because it seems so intuitive. There was one woman in the class – we had been in classes together before – and she thought, "It's just obvious. I don't need to do the homework." The professor would go over the homework during the class, then he'd collect it at the end of the class. She'd just write it down as he talked, and she'd turn it in. The first test came up and she was blown away because she had never really had to do the thinking to get to the answers. It taught me a lesson. Keep up that homework. Taught her one, too.

Q. Were there a lot of people who fell into that trap?

A. I don't know about all the others. We had been in other classes so she told me what she did.

Q. To you or to the professor?

A. To me. Not to the professor. She learned her lesson.

Q. I think lastly, is there anyone during your college experience who you felt was going out of their way to try to be a mentor towards you of any sorts?

A. No, I do not recall that. And I think part of that was because I was married and a mom and I wasn't on campus that much. When I was done with class, I was onto the next class or someplace to study. So I wasn't one to hang about with the professors. I think

ultimately they helped me get a job at Deloitte, because I'm sure their input benefited me, but I don't know which one in particular provided comments. I liked the professors I had, all of them.

Q. One more thing. On that note, do you care to elaborate on the differences between your previous institution and Ohio State, if there was any more bias at Wright State?

A. Obviously, that business professor at Wright State didn't think women should be in business. There was a lot of healing after that. That would have been the late '60s. I took other classes at Wright State and I didn't feel discriminated against, including two physics classes, which was a male-oriented subject. I never had any feeling of bias at all. The only class that I felt the bias was that business class. Everything else was fine. And everything else at Ohio State was fine. I didn't feel bias anywhere other than that one professor of Intermediate Accounting on the first day of class, and he treated me fairly after that.

Q. Did you have a lot of female professors?

A. No, I really didn't. I don't think there were any women in the accounting department. Money and Banking had an elderly woman professor. I took a marketing class, insurance class. Those were all men. It might have been a woman in Art History class. No, I didn't have a lot of women professors.

Q. Do you know anyone else that you think would be willing to be interviewed if our plans were to interview more people?

A. I'm sure I could find some people that would be willing to be interviewed that are Ohio State graduates, if that's what you're looking for. Because I'm retiring in three weeks, the woman that is replacing me was an MBA student. I don't know if you're interested in

that. I'm sure she wouldn't have lived on campus by that time. She had already worked professionally. The General Accounting Manager at OCLC would have lived in the dorms at Ohio State. She and her sister both went to Ohio State. Her sister works for Ohio State Medical Center.

Q. Okay, is there anything else?

A. I graduated with a BSBA (Bachelor of Science degree in Business Administration) with a major in Accounting.

Q. Is there anything else that you wanted to talk about that we didn't cover?

A. I just was going to comment that it was more challenging for me, a single mom in a professional career. I didn't have a wife to help with the cooking and the cleaning and all that sort of thing. I often worked overtime all day Saturday and evenings. Then Sunday was for the grocery shopping, cleaning, laundry, and other chores.

Q. That concludes our interview. Thank you very much for coming in.

A. Thank you. Thanks for asking.