

Females and Males in Accounting: A Profile

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In recent years, an increasing number of women have entered the workforce, and many have become accountants. Over the past decade, several studies have dealt with women in accounting, but these have been limited in a number of ways. Some have drawn their samples from organizations whose members are primarily females,¹ have included only those in public accounting,² or have been restricted to a particular geographical area.³ This study examines a national cross-section of both females and males in three different accounting settings: government, industrial, and public. It provides a professional profile of accountants, dealing not only with demographic characteristics, but also with their job satisfaction, job related-tension, the effect of the work on their personal lives, and overall life satisfaction.

A nationwide mailing was made to accountants randomly selected from membership lists of the Association of Government Accountants, the National Association of Accountants, the American Institute of Certified Public Accountants, and the American Society of Women Accountants. One thousand eight hundred twenty-one subjects indicated a willingness to participate in the study, returned consent forms and were sent the research materials. By late 1982, useable responses were obtained from 1,080 accountants, including 550 females and 530 males.⁴ Of the females, 100 were employed in government, 222 in industrial, and 228 in public accounting. Of the males, 177 worked in government, 256 in industrial, and 97 in public accounting. For the total sample, the modal age group was 30-39, with a relatively high proportion of women aged 20-29 in industrial and public accounting, perhaps a reflection of recent increased opportunities as well as more aggressive recruiting by employers in those settings. The accountants were predominantly white. Blacks constituted only about one percent of the females and males in industrial and public accounting. However, in government accounting, seven percent of the females and 4.5 percent of the males were black.

Most of the accountants in the sample were married, and the men were more likely to be married than the women (see Table 1). Women were more likely to be either single, divorced, or separated. The women in industrial and public accounting tended to be younger than the man, possibly having postponed marriage for the sake of a career. However, approximately the same

percentage of women in government accounting reported being single, but the women in that setting tended to be older. The higher female divorce/separation rates for all settings may indicate that combining marriage and a professional career places a greater strain on women than on men.

Many accountants maintained memberships in one or more professional organizations. Table 2 provides data about the respondents' certifications and organizational memberships. It is necessary to bear in mind that the subjects were selected from the membership lists of professional organizations. As one might expect, the predominant professional certification was the CPA in all accounting settings. Even in industrial accounting, the CMA was held by only a very small proportion of respondents. Being a CPA is viewed by many non-public accounting employers as highly desirable, and many of the participants who worked in a non-public accounting setting had previously worked in public accounting (and were likely to have been CPAs). In fact, an overall average of 41 percent of the respondents reported that they had worked in an accounting setting other than the one in which they were currently employed. Although it is not unusual for public accountants to leave public accounting, what was unexpected is that 44.3 percent of the women and 47.4 percent of the men in public accounting indicated that they had previously worked in a non-public accounting setting. Some of that work experience may have been obtained during college. A great many of the accountants worked either part time or full time while attending college, with over 40 percent of the females and males who were in public accounting stating that they had worked in a part-time accounting job while in college. The comparable percentages for industrial and government accountants were 36 and 23, respectively.

Education and Choice of Accounting as a Career

Table 3 shows that most accountants had completed college, with many having master's degrees. In the government setting, both the females and males reported a higher proportion of master's degrees than did accountants in other settings. This may result from compensation policies that specifically encourage, recognize, and reward advanced degrees. The category "other" included those who had either doctorates or other advanced

degrees (e.g., LLB). Some educators have noted informally that a disproportionate number of the top accounting students are female. The figures for undergraduate grade point average (GPA) also presented in Table 3 tended to support these observations. For each of the work settings, the women's overall undergraduate GPA and accounting GPA were statistically significantly higher than those of the men.⁵

What are the reasons for selecting accounting as a career? The reasons given by the participants in the study are provided in Table 4. Though similar for both sexes, the reasons were not in the same order. Although it was earlier noted that about the same proportion of females and males had worked in accounting jobs during college, the influence of previous accounting jobs seemed to be greater for women than for men, at least for those in public and industrial accounting. The potential for working at home appeared to be quite attractive to women. Although relatively few will actually work at home during their careers, the possibility of doing so at some point was apparently an inducement at the time the female student made the decision to pursue an accounting course of study.

Different reasons for choosing accounting did appear among the settings, and, for the most part, were consistent between women and men. For example, industrial accountants indicated

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“enjoying working with numbers” and “numerical aptitude.” Public accountants selected “challenging,” “interesting work,” and “provide service to the community” more frequently than other accountants. While female industrial accountants noted “salary” more often than other females, “salary” was cited by male public accountants more frequently than by males in other settings. Since public accounting tends to be externally oriented and visible to outsiders through the certification process, public accountants may have been influenced in their career choice by prestige and community service.

Industrial accounting has more of an internal orientation, with perhaps a greater emphasis on quantitative aptitude. Those working in industrial accounting may have made their career decisions by focusing more on their innate abilities than on external considerations.

Those in government accounting appeared to be influenced by both their quantitative aptitude as well as the ability to serve the community. Also, the males in this setting, more so than the males in other settings, appeared to be influenced by the security that the government setting provides. Overall, it appears that much commonality

TABLE 1
Age and Marital Status

Age Category	Females				Males			
	Government (N = 100)	Industrial (N = 222)	Public (N = 228)	Total (N = 500)	Government (N = 177)	Industrial (N = 256)	Public (N = 97)	Total (N = 530)
20-29	19.0%	34.2%	34.2%	31.5%	12.4%	17.2%	23.7%	16.8%
30-39	38.0	37.9	39.9	38.7	42.4	43.3	39.2	42.2
40-49	26.0	14.4	15.4	16.9	26.0	22.3	21.7	23.4
50-59	14.0	10.8	6.6	9.6	13.6	11.3	11.3	12.1
60 and over	3.0	2.7	3.9	3.3	5.6	5.5	3.1	5.1
Missing	0.0	0.0	0.0	0.0	0.0	0.4	1.0	0.4
Totals	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%
Marital Status	Government (N = 100)	Industrial (N = 222)	Public (N = 228)	Total (N = 550)	Government (N = 177)	Industrial (N = 256)	Public (N = 97)	Total (N = 530)
Single	25.0%	22.5%	21.5%	22.5%	18.6%	11.3%	7.2%	13.0%
Married	60.0	57.7	65.3	61.3	71.8	81.3	86.6	79.1
Divorced/Separated	15.0	18.0	10.1	14.2	9.0	6.6	5.2	7.1
Widowed	0.0	1.8	3.1	2.0	0.0	0.4	1.0	0.4
No Response	0.0	0.0	0.0	0.0	0.6	0.4	0.0	0.4
Totals	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%

TABLE 2
Organizational Membership and Certification

	Females				Males			
	Government (N = 100)	Industrial (N = 222)	Public (N = 228)	Total (N = 550)	Government (N = 177)	Industrial (N = 256)	Public (N = 97)	Total (N = 530)
Organizational Membership								
AGA	44.0%	0.9%	0.4%	8.5%	79.1%	3.1%	9.3%	29.6%
AICPA	20.0	43.7	70.6	50.5	17.5	36.7	89.7	40.0
ASWA	43.0	45.9	47.8	46.2	0.0	0.8	0.0	0.4
AWSCPA	4.0	7.7	25.0	14.2	0.0	0.0	1.0	0.2
NAA	15.0	29.7	15.4	21.1	24.3	78.5	26.8	50.9
Certification								
CPAs	31.0%	48.6%	80.7%	58.7%	27.1%	39.1%	88.7%	44.2%
CMAs	0.0	2.7	0.0	1.1	0.6	3.5	2.1	2.3

Note: The Organizational Membership columns add to more than 100% because of multiple memberships.

exists within a particular accounting setting and that females and males tend to select an accounting career for many of the same reasons.

Job Responsibilities, Salary and Reasons for Working

Accountants work for many different types of employers within the government, industrial and public categories (see Table 5). More than half of the government accountants in the sample worked at the Federal level, with state governments employing almost twice as many as local governmental authorities. For females in industrial accounting, manufacturing was the largest employer, followed by finance and wholesale/

retail. For males, manufacturing was the predominant employer, with 52.7 percent of the respondents. Almost two-thirds of the public accountants worked either in local firms or had their own practices.

Accountants have job titles representing all levels of their respective organizations. However, in government accounting, fewer women reported having the title of either director or supervisor. In industry there was a greater proportion of males at the vice presidential level, but the proportion of both sexes holding the title of controller was about the same. More male public accountants than female were partners, but this disparity will no doubt decrease as more and more women enter public accounting and attain partnership in the coming years (see Table 6).

TABLE 3
Highest Educational Attainment and Grade Point Average

	Females				Males			
	Government (N = 100)	Industrial (N = 222)	Public (N = 228)	Total (N = 550)	Government (N = 177)	Industrial (N = 256)	Public (N = 97)	Total (N = 530)
No Senior College	4.0%	5.4%	5.3%	5.1%	1.7%	3.9%	1.0%	2.6%
Some Senior College	8.0	10.4	5.7	8.0	1.1	4.3	1.0	2.6
Bachelor's Degree	63.0	64.0	73.7	67.8	63.9	63.7	72.2	65.3
Master's Degree	24.0	19.8	15.3	18.7	31.6	27.7	25.8	28.7
Other Advanced Degree	1.0	0.0	0.0	0.2	1.7	0.0	0.0	0.6
Missing	0.0	0.4	0.0	0.2	0.0	0.4	0.0	0.2
Totals	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%
Overall Undergraduate GPA*	3.21	3.36	3.44	3.37	2.89	3.01	3.18	3.00
Accounting GPA*	3.34	3.47	3.65	3.52	3.16	3.32	3.43	3.29

*For GPA, A = 4.0, B = 3.0, C = 2.0, etc.

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TABLE 4
Reasons for Selecting Accounting as a Career

	Government (N = 100)	Industrial (N = 222)	Public (N = 228)	Total (N = 550)	Government (N = 177)	Industrial (N = 256)	Public (N = 97)	Total (N = 530)
Enjoy Working With Numbers	77.0%	77.9%	65.4%	72.6%	62.1%	68.4%	64.9%	65.7%
Have Numerical Aptitude	63.0	75.7	68.0	70.2	55.4	68.0	54.6	61.3
Challenging	60.0	59.9	67.5	63.1	42.9	54.3	63.9	52.2
Interesting Work	56.0	52.7	64.5	58.2	54.8	60.5	72.2	60.7
Salary	43.0	52.3	39.0	45.1	42.9	37.9	55.7	42.8
Opportunity for Professional Status	37.0	44.1	42.5	42.1	31.1	37.5	41.2	36.0
Security	39.0	39.6	35.5	37.8	38.4	26.6	29.9	31.1
Enjoyed Previous Accounting Jobs	19.0	36.0	37.7	33.6	15.3	18.8	16.5	17.2
Prestige	21.0	27.0	29.4	26.9	27.7	24.2	39.2	28.1
Potential for Working at Home	17.0	18.0	19.7	18.5	11.3	5.9	3.1	7.2
Encouraged by Teacher	17.0	19.4	16.2	17.6	22.6	20.7	19.6	21.1
Provide Service to Community	11.0	3.6	14.0	9.3	11.9	6.3	12.4	9.3

Note: The columns may add to more than 100% because of multiple responses.

The fact that one is an accountant says little about the work one actually does. For example, many accountants spend much of their time in managerial tasks. Even the term "accounting" represents a multitude of sub-tasks. Table 7 separates activities into management and accounting. Accounting is broken down further into specific functions. Males, particularly those in industrial accounting, spent more time in managerial tasks than females. For both sexes, the least amount of time spent in managerial activities was reported by those in public accounting. In government accounting, women devoted a greater proportion of their time to budgeting, tax and internal and external reporting, while men devoted more time to internal audit and systems. Compared with their colleagues in industrial accounting, government accountants spend less time in internal reporting and more time in exter-

nal reporting and internal audit. In public accounting, men appeared to spend a greater proportion of their time in audit and MAS compared with women. Women, on the other hand, typically devoted more time to the areas of tax and write-up. These proportions may be a partial reflection of the number of women who reported having their own firms in which the primary tasks were tax and write-up. In industrial accounting, women spent a greater proportion of their time in tax and internal and external reporting than did the men, who spent more time in budgeting, special studies, systems, and EDP. In none of the accounting settings does it appear that sex bias exists in the allocation of accounting tasks. It generally seems that both women and men equitably share the responsibilities of the three accounting work settings.

Salary data are provided in Table 8. For all

TABLE 5
Employers

Government	Females (N=100)	Males (N=177)	Industrial	Females (N=222)	Males (N=256)	Public	Females (N=228)	Males (N=97)
Federal	53.0%	64.4%	Manufacturing	32.0%	52.7%	Big 8	22.8%	17.5%
State	30.0	22.1	Finance	17.1	9.4	National	4.8	7.2
Local	15.0	12.4	Wholesale/Retail	13.5	8.6	Regional	8.4	8.3
Other	2.0	1.1	Services	9.9	7.0	Local	39.9	41.2
	100.0%	100.0%	Oil, Gas/Mining	8.1	9.0	Other	24.1	25.8
			Utilities	6.3	3.9		100.0%	100.0%
			Construction	5.0	3.1			
			Transportation	3.6	2.0			
			Other	4.5	4.3			
				100.0%	100.0%			

TABLE 6
Job Titles

Government	Industrial		Public					
	Females (N=100)	Males (N=177)	Females (N=222)	Males (N=256)	Females (N=228)	Males (N=97)		
Director	7.0%	13.6%	President	1.4%	1.2%	Partner/Principal	31.6%	53.6%
Administrator	6.0	3.9	Vice-President	3.6	13.6	Manager	21.0	16.5
Chief	8.0	5.1	Treasurer	3.6	4.3	Supervisor	16.7	15.5
Treasurer	1.0	0.0	Controller	18.4	21.5	Senior	16.7	7.2
Controller	3.0	1.1	Manager	17.1	18.7	Staff	13.6	4.1
Manager	9.0	9.0	Supervisor	9.9	9.8	Other	0.4	3.1
Supervisor	6.0	14.7	Accountant	26.1	12.5		100.0%	100.0%
Accountant	43.0	42.4	Analyst	8.1	3.5			
Analyst	6.0	2.3	Director	2.2	4.7			
Other	11.0	7.9	Administrator	1.4	0.8			
	100.0%	100.0%	Chief	0.5	1.6			
			Other	7.3	7.8			
				100.0%	100.0%			

"status" and "security" as reasons for choosing accounting, but relatively few indicated those as reasons for working. The status and security provided by accounting make it an attractive career choice. Yet, these two reasons were of relatively lesser importance in terms of motives for working. Similarly, although earning a living is the primary reason for working (Table 9), the salary levels provided by accounting (Table 8), certainly an important factor, were not overwhelming reasons for a career choice.

Job and Life Satisfaction

Job satisfaction was measured with an instrument consisting of 20 work satisfaction items and using a five-point scale (e.g., "the chance to work alone on the job," "the way my job provides for steady improvement," "the working conditions," etc.).⁶ Response alternatives are (1) "not

satisfied" to (5) "extremely satisfied." For both women and men, there were statistically significant differences in job satisfaction in the various accounting settings. Public accountants had a higher level of job satisfaction than did either industrial or government accountants. Moreover, industrial accountants appeared to be more satisfied with their jobs than the government accountants, but these differences were not statistically significant. Males scored higher in job satisfaction than females, but this difference was significant only for public accountants.

Job-related tension was measured by a nine-item scale.⁷ The items, with response categories ranging from (1) "very rarely" to (7) "continually," determine the frequency with which subjects report feeling bothered by work-related factors (e.g., "being unclear on just what the scope and responsibilities of your job are," "thinking that you'll not be able to satisfy the conflicting

TABLE 9
Reasons for Working

	Females				Males			
	Government (N=100)	Industrial (N=222)	Public (N=228)	Total (N=550)	Government (N=177)	Industrial (N=256)	Public (N=97)	Total (N=530)
Money	73.0%	81.1%	71.1%	75.5%	84.2%	79.3%	78.4%	80.8%
Fulfillment	33.0	40.1	40.4	38.9	19.2	30.9	15.5	24.2
Enjoyment	15.0	13.1	18.0	15.5	9.6	12.1	15.5	11.9
Challenge	8.0	10.4	12.3	10.8	4.0	7.0	5.2	5.7
Prestige/Status	5.0	4.1	6.1	5.1	2.3	3.9	6.2	3.8
Keep Busy	3.0	5.0	5.3	4.8	4.0	4.3	5.2	4.4
Growth	1.0	5.9	3.1	3.8	1.1	3.9	1.3	2.5
Social Interaction	5.0	2.3	3.5	3.3	2.3	5.5	2.1	3.8
Accomplishment	4.0	2.7	3.1	3.1	2.3	5.5	2.1	3.8
Security	4.0	2.3	3.1	2.9	3.4	5.1	2.1	4.0
Provide Contribution	2.0	0.5	2.2	1.5	3.4	3.1	5.2	3.6

Note: The columns may add to more than 100% because of multiple responses.

TABLE 10
Mean Scores for Job and Life Satisfaction Measures

	Range of Possible Scores	Females			Males		
		Government	Industrial	Public	Government	Industrial	Public
Job Satisfaction	(5 to 100)	63.8*	65.8*	69.2*	65.2*	66.9*	72.2*
Job Related Tension	(9 to 63)	22.6	21.9	20.7	21.5*	20.9*	18.6*
Impact on Personal Life	(8 to 40)	24.6	25.0	24.6	25.0	25.1	25.4
Life Satisfaction	(12 to 80)	61.5	60.7	61.1	60.3	61.3	63.4

*Indicates score differences for a given sex across the work settings were statistically significant at the .05 level.

demands of various people over you," "not knowing what your immediate supervisor thinks of you, how he/she evaluates your performance," etc.). Women in the three accounting work settings reported no significant differences in job-related tension. On the other hand, differences are significant for men, with public accountants reporting less job-related tension than counterparts in other accounting settings. Women scored significantly higher in job-related tension than men only in public accounting. It should also be noted that regardless of sex, government accountants reported a higher level of job tension than did the other accountants.

Impact of work on one's personal life was gauged by an eight-item index in which the accountants indicate the degree to which their job affects their personal lives (e.g., "requirements to relocate for sake of career," "your mental and physical state at home," "your weekend, vacation time, and social life," etc.).⁸ Response alternatives, coded one to five, range from "strong negative impact" to "strong positive impact." For both sexes and across settings, the differences in scores were not statistically significant.

The same lack of statistically significant differences between the sexes and among the settings also applied to overall life satisfaction as assessed by the Quality of Life Scale.⁹ This 12-item instrument examines life satisfaction using ten adjectives describing moods or affective states arranged in a seven-point bipolar format (e.g., "boring-interesting," "empty-full," "disappointing-rewarding," etc.) and two global items asking about feelings in general.

The results summarized in Table 10 indicated that accountants, regardless of sex and setting, were fairly well satisfied with their jobs, experienced relatively low levels of job-related tension, reported that the impact of their work on their personal lives was essentially neutral, and were generally satisfied with their lives. Many people still view public accounting as the most presti-

geous of the accounting settings, and this may contribute to the greater job satisfaction and less job-related tension found in public accountants. Accounting in general and public accounting in particular are often seen as creating pressures that interfere with one's personal life. However, the results failed to support this perception. Accountants did not seem to be discouraged with their lives, but there were no comparable data from other groups to determine whether accountants were more or less satisfied with their lives than are other professionals.

Summary

This study investigated accountants of both sexes in various work settings. Its primary contribution was its inclusion of both women and men in the three major accounting settings and its national scope. There were both similarities and dissimilarities among those who selected accounting as a career. Generally speaking, male and female accountants appeared to be similar in their reasons for selecting accounting as a career, their motivation for working, their levels of job satisfaction and job-related tension, the extent to which their work impacted on their personal lives, and overall life satisfaction. There were some differences both between sexes and across work settings. These included the greater influence on career choice of an accounting job while in college for females and more frequent references to "fulfillment" and "challenge" by women when citing reasons for working. Within a given work setting, females and males tended to differ in college grade point average, predominant employers, job titles held, job functions, and salary. Government accountants reported greater job-related tension than accountants in other work settings. Finally, both women and men in public accounting seemed to be more satisfied with their jobs than other accountants.

1. Constance T. Barcelona, Clara C. Lelievre, and Thomas W. Lelievre, "Women in Accounting: Eddies and Midstream Currents," *The Woman CPA*, January 1975, pp. 3-6.

Elise G. Jancura, "The Woman CPA: A Professional Profile," *The Woman CPA*, July 1974, pp. 2-5.

Elise G. Jancura, "Women in Accounting—A 1977 Profile," *The Woman CPA*, April 1977, pp. 8-12.

2. Trini U. Melcher and Robert B. Welker, "Women in the Profession: An Appraisal," *The Woman CPA*, October 1980, pp. 18-23.

3. Patricia L. Johnson and Paul A. Dierks, "What Are Women Accountants Really Like?" *Management Accounting*, March 1982, pp. 25-28.

4. An intentional effort was made to include a substantial number of females in the study in order to obtain an adequate number of responses. The proportion of males and females who responded does not correspond to the proportion in which males and females are actually employed in the various accounting settings.

5. Some possibility exists that a greater proportion of subjects with higher GPAs responded than did those with lower GPAs. It is also possible that some of the accountants may not have accurately recalled their GPAs.

6. D. J. Weiss, R. V. Davis, G. W. England, and L. H. Lofquist. *Manual for the Minnesota Satisfaction Questionnaire*. Minneapolis: Industrial Relations Center, University of Minnesota, 1967.

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8. R. J. Burke, T. Weir, and R. E. DuWors, "Work Demands on Administrators and Spouse Well-being," *Human Relations*, Vol. 33, 1980, pp. 253-278.

9. R. P. Quinn and L. J. Shepard, *The 1972-73 Employment Survey*. Ann Arbor: Institute for Social Research, University of Michigan, 1974.

LETTER TO THE EDITOR

This is to thank my friends and colleagues in AGA for all the advice, cooperation, and support they provided me during my years with the Federal Government.

Leaving government service is a difficult thing to do. Its rewards—in terms of personal satisfaction and ability to make a difference—are enormous. With your help, OMB has been able to make major improvements in financial management in the last few years.

- Audit standards have been strengthened, audit followup systems established, and single audits of state and local governments begun.
- Grant programs have been streamlined and simplified.
- Internal controls have been tightened up and new standards established.
- Cash management has been modernized and

brought into line with state and local practices.

- Credit management and debt collection practices have been brought up to date.
- Payment systems have been made more efficient and fairer to recipients.
- A good start has been made on modernizing accounting systems—including development of a Standard General Ledger—and integrating them with the budget.

All this could not have been done without your help. There is, of course, much more that needs to be done before we can be satisfied with the state of government financial management. I will continue to watch your progress from my new post at Johns Hopkins University and to cheer you on.

Thank you again.

John J. Lordan