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AICPA

AMERICAN INSTITUTE OF CERTIFIED PUBLIC ACCOUNTANTS

1997 Survey on Women's Status And Work/Family Issues in Public Accounting

Executive Summary



To further enhance our understanding of family-friendly policies within public accounting firms, and to gather quantitative human resource data on men and women in the accounting profession, the American Institute of Certified Public Accountants (AICPA), under the auspices of the Women and Family Issues Executive Committee (WFIEC) conducted its second nationwide survey of public accounting firms. When the first survey was conducted in 1993, it provided benchmarking data on women's status and work/family issues. It was determined at that time that the WFIEC and the AICPA's Market Research Team would re-survey this population every three years to determine what, if any, significant change had occurred.

Therefore, in 1997, the same questionnaire which had been mailed to 5,300 public accounting firms in December, 1993, was sent to a random sample of 5,383 managing partners of the Institute's non-sole practitioner firms during January, 1997. To insure an adequate base of respondents within each firm size segment, members of firms with more than 20 AICPA members were oversampled. The results, however, were weighted back to the actual number of firms across these segments, so that the oversample did not affect the "All Firms" results as noted in this summary and the survey report. A total of 795 completed questionnaires were included in the analysis of the data recorded, reflecting a total response rate of 15 percent.

The following profile of firms emerged from the surveys returned:

Firm Characteristics

The survey provided the following profile of firms included in this year's survey (Table 1):

	1993	1997
Region		
Northeast	20	20
South	33	34
Midwest	23	22
West	24	25
Type of Firm		
Local	94	96
Regional	5	4
National	*	*
International	*	*
Firm Size¹		
Under 5 members in firm	61	65
5–10	27	25
11–20	9	7
Over 20 members	3	2
Average Number of Professionals by Firm Size¹		
Under 5 members in firm	5	5
5–10	9	10
11–20	18	22
Over 20 members ²	275	305

* Less than .5%.

¹ Firm size is defined by the number of AICPA members in firm.

² There was considerable variability in the number of professionals employed by firms in this category. While most firms reported between 21 and 50 professionals, others reported numbers well into the thousands.

- Twenty percent of the firms are headquartered in the Northeast, 34 percent in the South, 22 percent in the Midwest, with the balance, 25 percent, in the West.
- Ninety-six percent of all firms represented in the survey are local firms and 4 percent can be described as regional firms; fewer than 1 percent are national or international firms.
- Almost two-thirds of all surveyed firms (65 percent) can be classified as small firms with fewer than 5 AICPA members. Of the balance, 25 percent have between 5–10 AICPA members, 7 percent have 11–20 members, and 2 percent have over 20 members.
- Small firms, defined throughout this report as firms with fewer than 5 AICPA members, employ, on average, 5 professionals; those with 5–10 AICPA members employ an average of 10 professionals; firms with between 11–20 AICPA members employ an average of 22 professionals; and, large firms, defined throughout as firms with more than 20 AICPA members, employ an average of 305 professionals.

Professionals, for the purpose of this survey, are defined as client service professionals only—CPAs, prospective CPAs, and others with a similar amount of academic training in a field that is part of the practice of public accounting (e.g., consulting). Partners and others in equivalent positions (such as shareholders) are included in this definition.

The characteristics of firms surveyed in 1997 are comparable to those firms surveyed in 1993.

Gender of Professional Staff

Member firms were asked a number of questions relating to staff gender, starting with the number of male versus female, part-time and full-time professionals in their firm. To reiterate, *professionals* are defined as CPAs, prospective CPAs, and others with similar amounts of training in a field that is a part of the practice of public accounting (e.g., consulting). Partners and others in equivalent positions, e.g., shareholders, are included in this definition. Following is the profile that emerged (Table 2):

- Most full-time professional staff members are male (61 percent versus 39 percent who are female). In contrast, the great majority of part-time professional staff members are female (76 percent versus 24 percent male).
- The proportion of part-time professional staff who are female has increased considerably (up 5 percentage points) since 1993. A similar, although not significant trend (up 3 percentage points) can be observed in the composition of the full-time staff in firms surveyed.

Table 2

GENDER OF PROFESSIONAL STAFF

(All Firms: Percentage Distributions)

	1993	1997
Currently Employed Full-Time		
Male	64	61
Female	36	39
Currently Employed Part-Time		
Male	29	24
Female	71	76

Proportion of Women Professionals in Firms of Varying Size

The proportion of full-time as well as the proportion of part-time positions held by female professionals varies considerably by firm size (Table 2a). More to the point:

- Full-time positions are more likely to be held by female professionals in firms with 10 or fewer AICPA members than in firms with more than 10 members.
- Also of interest is the finding that the number of full-time positions, as well as the number of part-time positions held by women has increased since 1993 in smaller firms, but not in firms with more than 10 AICPA members.

Table 2a

WOMEN IN FIRMS BY FIRM SIZE

(Percentage Female)

	1993	1997
Full-Time Employees	100	100
All Firms	36	39
Under 5 members in firm	39	43
5-10	36	41
11-20	38	39
Over 20 members	35	36
Part-Time Employees	100	100
All Firms	71	76
Under 5 members in firm	66	74
5-10	68	75
11-20	78	77
Over 20 members	80	80

Turnover in Staff as a Function of Gender

Respondents were asked how many male versus female professionals joined the firm within the past three years, as well as the number that left the firm during the same period. As Table 3 shows, females (and males) are being hired in direct proportion to their leaving firms:

- Forty-five percent of all professionals who left firms were female as were 46 percent who joined firms.
- The proportion of women joining as well as leaving firms has remained fairly stable across the last three years.

Table 3

GENDER OF STAFF TURNOVER

(All Firms: Percentage Distributions)

	1993	1997
Hired Within the Last 3 Years		
Male	52	54
Female	48	46
Left Within the Last 3 Years		
Male	56	55
Female	44	45

Variations in Staff Turnover

Table 3a
TURNOVER OF WOMEN IN FIRM
(Percentage Female)

	1993	1997
Hired Within the Last 3 Years		
All Firms	48	46
Under 5 members in firm	58	61
5-10	58	61
11-20	53	50
Over 20 members	43	41
Left Within the Last 3 Years		
All Firms	44	45
Under 5 members in firm	53	54
5-10	51	51
11-20	49	47
Over 20 members	42	41

Consistent with the findings reported in 1993, substantial differences exist in the turnover of women professionals as a function of firm size (Table 3a). Specifically:

- The proportion of women leaving firms within the past three years is inversely related to firm size, such that 54 percent of the professionals leaving small firms are women compared to 41 percent in larger firms.
- An even more pronounced relationship is apparent with respect to hiring women, with 61 percent of all hires within firms with 10 or less AICPA members being women, compared

to 50 percent in firms with 11-20 AICPA members, and 41 percent in firms with 20 or more members.

- Also to be noted is the finding that the hiring of women is up slightly in smaller firms (10 or fewer AICPA members), and down slightly in larger firms (10+ AICPA members).

Gender of Staff Promoted

Table 4
**GENDER OF STAFF PROMOTED
WITHIN PAST THREE YEARS**
(All Firms: Percentage Distributions)

	1993	1997
Promoted to Supervisor/Senior		
Male	51	52
Female	49	48
Promoted to Manager		
Male	61	62
Female	39	38
Promoted to Senior Manager		
Male	67	62
Female	33	38
Promoted to Director		
Male	73	62
Female	27	38
Promoted to Principal		
Male	62	64
Female	38	36
Admitted to Partner or Shareholder		
Male	74	66
Female	26	33

The survey also included questions related to the promotion of males versus females within the firm (Table 4):

- About half (48 percent) of all promotions to supervisor/senior, 38 percent of all promotions to manager, senior manager and director, 36 percent of all promotions to principal, and 33 percent of all promotions to partner or shareholder have been given to women professionals within the past three years.
- The proportion of women being promoted to senior manager, director and partner/shareholder has increased notably relative to the 1993 survey, with the greatest gains apparent at the director level. More specifically, female promotions to director increased 11 percentage points, to partner/shareholder 6 percentage points and to senior manager 5 percentage points since the last survey.

The Promotion of Women as a Function of Firm Size

The promotion of women to senior level positions within a firm is inversely related to firm size, such that the percentage of promotions who are female is notably greater in smaller firms than in larger firms (Table 4a). Also notable is the finding that the magnitude of the difference observed as a function of firm size increases dramatically with the increase in the seniority of the position under consideration. To illustrate:

- In the largest firms (those with over 20 AICPA members), women claimed 45 percent of all promotions to supervisor/senior; in the smallest firms (those with under 5 members), the comparable number is 63 percent.
- At the next higher level, promotions to manager, women in the largest firms claim 37 percent of all promotions; this compares to 63 percent in the smallest firms, an even wider margin.
- Looking next at the position of senior manager shows that the likelihood of women being promoted to this position within the smallest firms is more than twice that of the largest firms (69 percent versus 29 percent).
- A similar difference is apparent with respect to promotions to director, with 57 percent of those promotions going to women in the smallest firms compared to 23 percent in the largest firms.
- The promotion of women to principal in small firms is also more than twice that observed in larger firms (60 percent versus 24 percent).
- Finally, the admission of women professionals to the ranks of partner or shareholder was found to be three times as great in small firms as large ones (50 percent versus 16 percent).

Some interesting findings by firm size also emerge relative to the 1993 survey. More specifically:

Table 4a

PROMOTION OF WOMEN BY FIRM SIZE

(Percentage Female)

	1993	1997
Promoted to Supervisor/Senior in Last 3 Years		
All Firms	49	48
Under 5 members in firm	61	63
5-10	55	62
11-20	56	45
Over 20 members	47	45
Promoted to Manager in Last 3 Years		
All Firms	39	38
Under 5 members in firm	55	63
5-10	50	49
11-20	45	44
Over 20 members	35	37
Promoted to Senior Manager in Last 3 Years		
All Firms	33	38
Under 5 members in firm	62	69
5-10	45	49
11-20	46	38
Over 20 members	25	29
Promoted to Director in Last 3 Years		
All Firms	27	38
Under 5 members in firm	37	57
5-10	40	50
11-20	31	*
Over 20 members	19	23
Promoted to Principal in Last 3 Years		
All Firms	38	36
Under 5 members in firm	38	60
5-10	50	33
11-20	53	45
Over 20 members	28	24
Admitted to Partner or Shareholder in Last 3 Years		
All Firms	26	33
Under 5 members in firm	39	50
5-10	26	38
11-20	26	30
Over 20 members	13	16

- The smallest firms demonstrated the greatest increases with respect to the promotion of women. Since 1993, the percentage of promotions to supervisor/senior who were female has increased by 2 points. The percentage of promotions to the ranks of manager and senior manager who were female increased 8 and 7 points respectively. The promotion of women to director showed an increase of 20 percentage points and to principal, an increase of 22 percentage points. Last, the percentage of women promoted to partner/shareholder grew by 11 percentage points in these small firms.
- Substantial though smaller year to year increases are also apparent (at most levels) with respect to the promotion of women in firms with 5–10 AICPA members.
- Within larger firms (11+ AICPA members), however, decreases in the proportion of women being promoted compared to men begin to emerge. In these firms, the proportion of female promotions is trending downward. The notable exception is with respect to the admission of women to the ranks of partner/shareholder, where a modest increase can be observed.

Gender of Professional Staff by Position in Firm

Table 5

GENDER OF PROFESSIONAL STAFF BY POSITION IN FIRM

(All Firms: Percentage Distributions)

	1993	1997
Partners/Shareholders		
Male	88	84
Female	12	16
Principals		
Male	76	73
Female	24	27
Directors		
Male	77	73
Female	23	27
Senior Managers		
Male	74	68
Female	26	32
Managers		
Male	65	60
Female	35	40
Supervisors/Seniors		
Male	53	53
Female	47	47
Staff Accountants		
Male	48	44
Female	52	56
All Professionals in Firm		
Male	62	60
Female	38	40

Respondents were asked to indicate the number of male and female professionals currently holding a variety of senior level positions within the firm. Responses to this question indicate that the number of females in most positions, while still relatively low compared to males, has increased markedly since the previous survey (Table 5).

More specifically:

- On average, 40 percent of all senior level positions in the firms surveyed are held by women. This represents an increase of 9 percentage points relative to 1993.
- The largest increases can be observed at the senior manager level with 26 percent of such positions in 1993 compared to 32 percent in 1997 (a gain of 6 percentage points), being held by women.
- Other notable increases since 1993 can be seen at the director (23 percent versus 27 percent) and partner/shareholder level (12 percent versus 16 percent).
- The proportion of women at the principal, manager and staff accountant level is also trending upward.

Variations in Number of Women Holding Senior Level Positions by Firm Size

Some very pronounced differences with respect to the proportion of senior level positions held by women in the firms surveyed this year can be observed when the data is stratified by firm size (Table 5a):

- Overall, as firm size increases, the average number of female professionals holding these positions decreases, such that 48 percent of all senior level positions are held by women in small firms compared to only 27 percent in firms with over 20 AICPA members.
- The proportion of these positions held by women in the largest firms has not changed since 1993. This is not the case, however, in other size firms. The proportion of senior level positions held by women has increased 12 percent since 1993 in firms with 11–20 AICPA members, 11 percent in firms with 5–10 members and 5 percent in the smaller firms, those with fewer than 5 AICPA members.
- In the smallest firms, women have made the greatest gains at the manager and senior manager levels (up 11 percentage points).
- In firms with 5–10 AICPA members, the most substantial increases relative to the last survey have been made at the manager and supervisor/senior levels (up 9 percentage points), and at the principal level (up 8 percentage points).
- Women have made the greatest strides, however, in firms with 11–20 members, where 42 percent of all director level positions are currently held by women, compared to 19 percent in 1993, an increase of 23 percentage points in three years. Very substantial gains are also apparent at the senior manager level (up 15 percentage points) within these firms.

The distribution of senior level positions in firms was also analyzed by looking at the total population of males versus females across firms, and determining how many and what type of senior level positions were held by those in each group (Table 6):

Table 5a
FEMALE PROFESSIONALS IN FIRM BY SIZE OF FIRM

(Percentage Female)	1993	1997
Partners/Shareholders		
All Firms	12	16
Under 5 members in firm	18	25
5–10	12	14
11–20	8	10
Over 20 members	5	7
Principals		
All Firms	24	27
Under 5 members in firm	29	34
5–10	29	37
11–20	32	36
Over 20 members	17	17
Directors		
All Firms	23	27
Under 5 members in firm	45	45
5–10	24	30
11–20	19	42
Over 20 members	18	16
Senior Managers		
All Firms	26	32
Under 5 members in firm	46	57
5–10	35	40
11–20	28	43
Over 20 members	21	25
Managers		
All Firms	35	40
Under 5 members in firm	49	60
5–10	43	52
11–20	41	39
Over 20 members	31	34
Supervisors/Seniors		
All Firms	47	47
Under 5 members in firm	57	57
5–10	49	58
11–20	53	45
Over 20 members	44	43
Staff Accountants		
All Firms	52	56
Under 5 members in firm	60	63
5–10	57	60
11–20	53	58
Over 20 members	48	48
All Professionals in Firm		
All Firms	38	40
Under 5 members in firm	42	45
5–10	39	42
11–20	40	40
Over 20 members	36	36

Table 6
**PROFESSIONAL STAFF BY
POSITION IN FIRM**

(All Firms: Percentage Distributions)

	<i>Males</i>	<i>Females</i>
Partners/Shareholders		
1993	34	7
1997	32	8
Principals		
1993	1	*
1997	2	1
Directors		
1993	1	*
1997	1	1
Senior Managers		
1993	7	4
1997	8	5
Managers		
1993	13	12
1997	13	11
Supervisors/Seniors		
1993	17	25
1997	18	23
Staff Accountants		
1993	24	42
1997	23	40
Position Unknown		
1993	3	10
1997	3	11

* Less than .5%.

- This analysis indicates that males tend to weigh in heavily at the uppermost part of the senior level range of positions, i.e., partners/shareholders (32 percent of all males hold these positions), while females cluster at the lowest level position, i.e., staff accountants (40 percent of all females hold this position in firms).
- Among the total population of female professionals in responding firms, the distribution of positions among women in these firms has not changed since 1993.

This pattern of male clustering at the top and female clustering at the bottom is directly related to firm size (Table 6a). More to the point, on a relative basis, women are least apt to be partners/shareholders in the largest firms and most apt to hold these positions in the smallest firms. To illustrate:

- Males in firms with over 20 AICPA members are 9 times as likely as women to be partners/shareholders (17 percent of all men versus 2 percent of all women are at this level).
- In firms with 11–20 members the ratio drops from 9:1 to 7:1.
- A further decline in the relative number of males versus females at this level is apparent in firms with 5–10 members, where the ratio of male to female partners/shareholders is 5:1.
- Women in the smallest firms, firms with under 5 AICPA members, are the most likely to be partners/directors; in these firms the ratio drops to its lowest level, 3:1.

While women continue to be underrepresented at the higher levels in a firm, the findings compared to 1993 suggest that on a relative basis (only), the prevalence of women partners/shareholders has increased slightly over the past three years.

Table 6a
STAFF BY POSITION IN FIRM AS A FUNCTION OF FIRM SIZE

(Percentage Distributions)

	<i>Under 5</i>		<i>5-10</i>		<i>11-20</i>		<i>Over 20</i>	
	<i>Males</i>	<i>Females</i>	<i>Males</i>	<i>Females</i>	<i>Males</i>	<i>Females</i>	<i>Males</i>	<i>Females</i>
Partners/Shareholders								
1993	59	18	48	10	40	5	20	2
1997	56	20	48	9	37	5	17	2
Principals								
1993	1	1	1	1	1	1	1	*
1997	2	1	1	1	3	2	2	1
Directors								
1993	*	*	1	*	1	*	1	*
1997	*	*	2	1	1	1	1	*
Senior Managers								
1993	3	4	4	4	4	2	9	5
1997	3	5	5	4	3	4	11	6
Managers								
1993	5	6	8	9	11	12	19	15
1997	3	6	7	10	12	10	19	15
Supervisors/Seniors								
1993	7	13	13	19	15	25	23	32
1997	9	14	10	18	17	20	24	31
Staff Accountants								
1993	19	41	20	42	24	39	27	43
1997	21	40	22	41	25	47	24	37
Position Unknown								
1993	6	17	5	15	4	16	*	3
1997	6	14	5	16	2	11	2	8

* Less than .5%.

During the three years since the first survey results were published there had been some discussion of how to capture data which would tell us if there was a difference between the perceptions of the professionals employed by the firms and the Human Resource Managers who answered the questionnaires. There existed a need to determine if questions about awareness of firm policies, their availability to staff at varying levels and their impact on achievement of work/life balance goals, would generate the same answers from professional staff not responsible for Human Resource functions.

The WFIEC decided to develop a second survey to assess the perceptions of “professionals” employed by the firms. The original survey in 1993 and the 1997 mailing were both sent to Human Resource Managers for response to our questions about their “firm’s” policies, practices and gender stratification. The committee developed a separate questionnaire to record the responses of individual “professional” staff members regarding work/life balance and women’s upward mobility at their respective firms. A definition of our use of the term “professional” was *provided on the first page of both the firm and individual survey instruments: Note. – For the purposes of this survey, professionals mean client service professionals: currently employed full-time by your firm, currently employed on a regular basis by your firm, hired (experienced and entry level) by your firm within the last three years, admitted to Partner or as Shareholder within the last three years, and who were promoted (to various levels) within your firm within the last three years.*

A random sample of 249 firms was chosen from the survey database of 5,383 firms (classified by size), which would be sent the “firm” survey. Letters accompanied the surveys sent to Human Resource Managers which contained guidelines for distribution of the “professional” questionnaire (see appendix: **Survey Distribution Instructions**).

Managing Partners, Human Resource Managers, and individual participants were all informed in a “professional” survey cover letter that: “firm and individual responses will be matched up so we may provide results on an aggregated basis. However, we will only be able to group a firm’s responses by number without knowing the identity of the individual firm. The number in the lower right hand corner of the survey instrument is purely to enable us to develop such aggregated information. All responses will be held in **strict confidence**. Our analysis and findings will not identify individual respondents or their respective firms. An example

of the summary form that will be used would be: *“X% of the managing partners in the small firm category report that flexible work options are easy to take advantage of and X% of professionals in those firms do not believe they will be penalized in their career/assignments for utilizing those options.”*

6,055 “professional survey questionnaires were sent to the 249 firms selected for the “matched pair” (matching a specific firm’s response with the responses of the professionals from that firm) analysis.

Approximately 1,000 were returned yielding a response rate of **16%**. The following chart provides a profile of the individuals who returned the survey:

	Female	Male
Gender of Respondents	57%	43%
Percent of Respondents:		
Who are under 35	67%	61%
Who are married	72%	77%
Who have no dependent children	53%	41%
Of respondents who have children, percent who have children:		
Under 6 years	76%	82%
Between 6–12 years	36%	38%
Years of experience in public:		
Under 6 years	45%	39%
Position in firm:		
CPAs	69%	77%
AICPA members	50%	65%
State Society members	64%	73%
Plan to stay in public accounting	60%	65%

Factors Influencing Decisions Related to Work and Family Issues Programs/Policies

Table 21

IMPORTANCE OF FACTORS IN DECISIONS REGARDING PROGRAMS CONCERNING WORK AND FAMILY ISSUES

(All Firms: Percentage Distributions — 1997 Data)

	<i>Very Important</i>	<i>Moderately Important</i>	<i>Not Particularly Important</i>
Morale	64	28	9
Value of individuals	68	25	7
Productivity	56	30	14
Retention	63	26	11
Managing costs or size of workforce	44	32	24
Addressing work/family concerns	45	45	10
Absenteeism	29	38	32
Recruitment	22	41	37

Respondents were presented with a list of eight factors and asked how important each was with respect to decisions related to programs and policies concerning work and family issues — e.g., flexible work options, parental leaves of absence and other programs (Table 21):

- Most important when making these type of decisions is the *value of individuals* (68 percent indicated that this factor was very important), *morale* (64 percent) and *retention* (63 percent).
- Also very important with respect to such decisions are *productivity* (56 percent), *addressing work/family concerns* (45 percent), and *managing costs or size of workforce* (44 percent).
- Less likely to have an impact on these decisions are *absenteeism issues* (29 percent) and *recruitment issues* (22 percent).

Table 21a

IMPORTANCE OF FACTORS CONCERNING WORK/FAMILY ISSUES BY FIRM SIZE

(All Firms: Percentage Indicating Very/Moderately Important)

	NUMBER OF AICPA MEMBERS:									
	TOTAL		Under 5		5-10		11-20		Over 20	
	1993	1997	1993	1997	1993	1997	1993	1997	1993	1997
Very/Moderately Important:										
Morale	89	91	87	90	91	92	96	98	96	95
Value of individuals	89	93	87	92	92	93	92	98	96	97
Productivity	85	86	83	86	86	86	90	85	86	89
Retention	83	89	79	87	87	90	96	96	98	97
Managing costs or size of workforce	77	76	72	72	81	80	92	87	88	87
Addressing work/family concerns	84	90	82	87	87	93	89	98	93	93
Absenteeism	68	68	68	68	69	67	71	67	62	69
Recruitment	53	63	48	58	57	69	65	75	77	89

Firm size categories were adjusted in the professional staff data tabulations as there were fewer individuals surveyed than firms. Responses therefore encompassed a broader range of size categories than the standards used for identifying firm respondents. Completed questionnaires received from individuals were matched to those returned by their respective firms and then reordered in the appropriate firm size category. The data contained in the following tables represents information supplied by the firms and the corresponding data obtained from individual respondents.

Table 14

EXISTENCE OF FAMILY-RELATED PROGRAMS/POLICIES**

(All Firms: Percentage Distributions)

	<i>Yes, Firm-Wide</i>		<i>Yes, Local Option</i>		<i>No Programs</i>	
	1993	1997	1993	1997	1993	1997
Maternity leave (paid or unpaid)	52	53	8	7	39	39
Sick/emergency child care	25	30	7	7	68	63
Dependent care flexible spending account	18	NA	2	NA	80	NA
Dependent care	NA	13	NA	2	NA	85
Flexible Spending account	NA	20	NA	2	NA	78
Paternity leave (paid or unpaid)	16	20	3	3	81	77
Eldercare leave	8	13	2	2	90	85
Child Care Resource/Referral Program	3	4	1	1	96	95
Adoption assistance	1	1	*	*	98	99
On-site firm-sponsored child care facility	*	1	*	1	99	99
Off-site firm-sponsored child care facility	*	*	*	1	99	99

* Less than .5%.

** Written or unwritten.

NA Due to an oversight in the preparation of the 1997 survey questionnaire, the item "dependent care flexible spending account" was incorrectly separated into two items ("dependent care" and "flexible spending account"). As such, comparisons of the 1993 and 1997 data cannot be made.

Table 14a

THE EXISTENCE OF FAMILY-RELATED PROGRAMS/POLICIES BY FIRM SIZE

(Percentage Distributions)

	<i>NUMBER OF AICPA MEMBERS:</i>									
	<i>TOTAL</i>		<i>Under 5</i>		<i>5-10</i>		<i>11-20</i>		<i>Over 20</i>	
	1993	1997	1993	1997	1993	1997	1993	1997	1993	1997
Yes, Have Program/Policy:										
Maternity leave (paid or unpaid)	61	61	50	51	71	76	91	88	94	91
Sick/emergency child care	32	37	32	35	34	45	28	38	38	33
Dependent care flexible spending account	20	NA	12	NA	20	NA	49	NA	69	NA
Dependent care	NA	15	NA	10	NA	21	NA	26	NA	37
Flexible Spending account	NA	22	NA	10	NA	35	NA	60	NA	76
Paternity leave (paid or unpaid)	19	23	16	19	20	28	24	32	55	50
Eldercare leave	10	15	9	13	9	18	7	16	39	28
Child Care Resource/Referral Program	4	5	4	4	4	7	5	6	11	14
Adoption assistance	1	1	1	1	2	3	1	4	5	9
On-site firm-sponsored child care facility	1	1	1	1	1	2	1	2	6	9
Off-site firm-sponsored child care facility	1	1	1	1	1	1	1	2	2	5

NA Due to an oversight in the preparation of the 1997 survey questionnaire, the item "dependent care flexible spending account" was incorrectly separated into two items ("dependent care" and "flexible spending account"). As such, comparisons of the 1993 and 1997 data cannot be made.

Table 6a (23a)

Responses to Indicate whether Firm offers the following policies/programs

(Percent Responding Yes)

Number of AICPA Members	Under 21		21-200		Over 200	
	Female	Male	Female	Male	Female	Male
Maternity leave	87	90	96	92	98	100
Paternity leave	40	52	56	54	73	71
Child care resource and referral program	4	11	9	19	72	70
On-site firm-sponsored child care facility	0	3	12	18	16	21
Off-site firm-sponsored child care facility	0	3	1	2	10	12
Sick/emergency child care	28	58	28	47	38	48
Elder care leave	28	24	25	27	53	38
Adoption assistance	3	3	4	0	70	52
Dependent care/flexible spending account	43	32	61	61	98	97
Relocation assistance	5	3	21	21	85	91

The responses of females and males are not notably different except for the responses regarding sick/emergency child care in all size firms and elder care leave and adoption assistance in the largest firms (over 200 AICPA members). In all size firms, maternity leave is perceived to be quite prevalent, while paternity leave is less prevalent, especially in the under 200 size firms.

It is not surprising that in the smaller (under 21 AICPA members) firms, the percentage of respondents indicating that child care facilities (either on-site or off-site) are not provided is negligible. The percentage of respondents indicating that child care facilities are provided in any size categories is small. However, the percentage of the largest firms (over 200 AICPA members) providing a child care resource and referral program is much greater than for firms with fewer than 200 AICPA members. Respondents in the largest firms (over 200 AICPA members) indicated a much greater prevalence of adoption assistance than in firms with fewer than 200 AICPA members.

Another item of interest is that the prevalence of dependent care/flexible spending accounts appears to increase with the size of the firm. It is not surprising, however, that relocation assistance is more prevalent in larger firms which may require employees to relocate.

The results of the matched pairs (matching a specific firm's response with the responses of professionals from that firm) comparison indicates that there is a statistically significant (at the .05 level) difference between firm and professional responses regarding the presence of a maternity leave policy and dependent care/flexible spending accounts for the largest firms (over 200 AICPA members). The results also indicate that there is a statistically significant difference between firm and professional responses regarding the presence of relocation assistance for firms with 21 to 200 AICPA members.

Table 6b (23d)

Responses to the Question: "How easy or difficult is it to take advantage of these options in your office?"

(Percent Responding Difficult to Very Difficult)

Number of AICPA Members	Under 21		21-200		Over 200	
	VE/E*	D/VD**	VE/E*	D/VD**	VE/E*	D/VD**
Females	79	4	68	8	70	5
Males	100	0	93	0	80	1

*Very easy/Easy

**Difficult/Very difficult

The majority of the females and males responded that it is either very easy or easy to take advantage of the family-friendly policies their firms offer. This would indicate that these policies/programs are more than just "on the books."

Table 6c (23e)

Responses to the Question: "Of the policies/programs that your firm offers, do you believe they are operating effectively in your office?"

(Percent Responding Yes)

Number of AICPA Members	Under 21	21-200	Over 200
Females	79	79	77
Males	100	93	81

Flexible Work Options Offered by Firms

Table 18

FLEXIBLE WORK OPTIONS CURRENTLY OFFERED

(All Firms: Percentage Distributions)

	<i>Yes, Firm-Wide</i>		<i>Yes, Local Option</i>		<i>No Programs</i>	
	1993	1997	1993	1997	1993	1997
Flex-time hours	46	57	10	10	43	34
Part-time hours	53	59	12	10	35	31
Job sharing	5	9	2	1	93	89
Work-at-home options	19	28	5	5	76	67
Special summer or holiday hours	36	42	8	8	56	50

Included in the survey was a list of five flexible work options. Respondents were asked to indicate which, if any of these options, were offered by their firm. As Table 18 shows:

- Part-time and flex-time hours are the options most often offered by firms (69 percent and 66 percent respectively). Part-time options are especially prevalent in the Midwest (74 percent).
- Also frequently offered by firms are special summer or holiday hours (50 percent). One-third of all firms also offer work-at-home options (33 percent). Firms in the Northeast (39 percent) and South (37 percent) are more likely than other firms (26 percent overall) to offer work-at-home options. Special summer hours or holiday hours are especially popular in the Midwest (61 percent).
- Relatively few firms currently offer the option of job sharing (11 percent).
- The prevalence of each of these options in the firms surveyed has increased markedly over the past three years, with the greatest gains evidenced in the number of firms offering flex-time hours and work-at-home options, both of which are up 9 percentage points since 1993.

Stratifying responses by firm size indicates that flexible work options are more apt to be offered by larger firms than by smaller firms (Table 18a).

Table 18a

EXISTENCE OF FLEXIBLE WORK OPTIONS BY FIRM SIZE

	<i>NUMBER OF AICPA MEMBERS:</i>									
	<i>TOTAL</i>		<i>Under 5</i>		<i>5-10</i>		<i>11-20</i>		<i>Over 20</i>	
	1993	1997	1993	1997	1993	1997	1993	1997	1993	1997
Yes, Have Option:										
Flex-time hours	57	66	55	65	59	67	61	72	73	76
Part-time hours	65	69	60	64	68	76	77	84	91	91
Job sharing	7	11	8	11	7	12	2	4	11	15
Work-at-home options	24	33	24	30	21	37	20	34	28	48
Special summer or holiday hours	44	50	43	48	45	53	53	54	47	53

Table 7a (24a)

Responses to Indicate whether Firm offers the following flexible work options

(Percent Responding Yes)

Number of AICPA Members	Under 21		21-200		Over 200	
	Female	Male	Female	Male	Female	Male
Flexible Work Options						
Flex-time hours	78	78	71	60	89	87
Part-time hours	93	90	89	91	96	94
Job sharing	12	15	10	18	28	34
Work at home options	55	42	49	50	76	70
Special summer or holiday hours	62	54	58	49	45	45

Flex-time and part-time hours seem to be the most prevalent in all three size categories. There do not appear to be notable differences between female and male responses within size categories. Interestingly, special summer or holiday hours is perceived to be the third most prevalent option by firms with 200 or fewer AICPA members, while work-at-home options are the third most prevalent option for respondents from the largest firms (over 200 AICPA members).

The results of the matched pairs (matching a specific firm's response with the responses of professionals from that firm) comparison indicates that there is a statistically significant (at the .05 level) difference between firm and professional responses regarding all of these options except part time hours for firms with fewer than 21 AICPA members. There are also statistically significant differences between firm and professional responses regarding all of these options except summer or holiday hours for firms with greater than 200 AICPA members. There appears to be more agreement between firm and professional responses for firms with 21 to 200 AICPA members; the statistical tests indicate a significant difference only for part-time hours for this size firm.

Table 7b (24d)

Responses to the Question: "How easy or difficult is it to take advantage of these options in your office?"

Number of AICPA Members	Under 21		21-200		Over 200	
	VE/E*	D/VD**	VE/E*	D/VD**	VE/E*	D/VD**
Females	79	7	48	30	34	16
Males	100	0	75	21	75	4

*Very easy/Easy

**Difficult/Very difficult

There seems to be more agreement between female and male respondents in firms with fewer than 21 AICPA members than in firms with 21 or more AICPA members about how easy it is to take advantage of these flexible work options. As a matter of fact, as firm size increases the percentage of females who believe it is easy to take advantage of these options decreases. However, the highest percentage who believe it is difficult/very difficult to take advantage of these options come from firms with 21-200 AICPA members.

Table 7c (24e)

Responses to the Question: "Of the flexible work options present at your firm, do you believe they are operating effectively?"

Number of AICPA Members	Under 21		21-200		Over 200	
	Yes	DK*	Yes	DK*	Yes	DK*
Females	86	12	81	2	62	20
Males	79	21	25	75	79	12

*Don't Know

This table presents information regarding perceptions about how effectively the flexible work options described in Table 7a are operating. It is interesting to note that while the males in firms with fewer than 21 AICPA members who believe it is easy to take advantage of these options is 100%, only 79% believe they are operating effectively. The responses of females to these two questions move in the opposite direction of the responses by males for respondents from firms with fewer than 21 AICPA members.

Professionals responding to the survey were given space on the questionnaire to write any comments they chose to make about women and/or family issues in the accounting profession. Over 200 "professionals" gave their perspective on the issues impacting the accounting workplace today. The respondents are identified only by gender which was necessary to insure the confidentiality promised in the survey cover letter. A sample of the comments received (Female, Male) are listed below:

"Difficult to take advantage of part-time, flex-time due to the nature of our work, i.e., client service; what the client wants, when the client wants." F

"I think they work well for the people who are on the program, but they tend to make things very difficult for the others who have to accommodate those on the flexible schedules." M

"I have never seen a part-time/flex-time manager succeed in our office." F

"Flex hours and work-at-home options give a morale boost to the office and add to productivity." M

"A key, valuable, specialized manager invested substantial funds and set up a more sophisticated home office than available at work. This person works in an outstanding and efficient manner occasionally at home. He was told this is not acceptable. Demotivator for others." F

"The partner-in-charge sets the tone for each of our offices. He is not big into 'flex-time' but prefers a strict 8-5 schedule." M

"I don't pay attention to them." M

“Flex-time tends to work too much to the benefit of the employee and less to the need of the company.” M

“Flexible time may work effectively for support staff and for tax compliance work. However, it’s very difficult to work into audit schedules and still meet client demands. Clients require flexible time at their request and not at reduced fixed daily schedules.” F

“Those that work flex-time and a reduced work schedule of 32 hours during non-busy season times and take a pay cut for this option seem to work just as much as the rest of us.” F

“People using these options are on the ‘mommy track’ not a career track.” F

“Summer hours, 7.5 a day, 37.5 a week, works well. I would like four ten-hour days actually.” M

“By allowing staff to take time off during slow season times, it cuts down on overtime and comp pay.” M

Finally, respondents were given the opportunity to provide additional comments about women and/or family issues in the accounting profession. Some representative comments and the gender of each respondent (Female or Male) are provided below:

“The firms must treat their professionals with more courtesy or they’ll keep losing them rapidly. We must move toward less overtime, less structured hours/locations and working smarter. Substance over form should be emphasized. I’ve seen a lot of improvement in the past four years, but the profession still has a long way to go.” M

“The accounting profession, now about half female, is still a male-dominated culture holding traditional male expectations. We need to mirror the clients we serve, who have been able to successfully implement work/family programs. Also, the way we work should be focused upon which definitely relates back to the workload compression issue.” F

“Professional women are generally a risk in as much as they almost always leave the workforce in our office after having a child or shortly thereafter. Only if they financially have to work do they continue. There is a lot of time in training and developing staff and the high turnover in child bearing women is a problem. I am not hanging on to old ways. It is simply a fact in our national firms.” M

“The majority of partners in my office, who by the way are all male, have non-working spouses. Their attitudes and behavior generally lead me to believe they are clueless as to how laundry/cooking/housework/birthday-holiday preparation/and finances still needs to get done in dual income households. I strongly believe it’s detrimental to have special women/family focus or committee—it’s a ‘whole person’ basic work issue.” F

“All of these family and work/life surveys make me want to have a family; not because I want a family, but so I don’t have to work so hard. I hate how these work/life programs have ruined what little life I have.” M

“It is much easier and accepted for women to take advantage of the alternative career path programs. Many men resent having to pick up the slack for others working non-traditional schedules.” M

“The acceptability of women in public accounting has improved dramatically in the 11 years I have been in the industry. As women have made up a larger portion of the pool of available college candidates and have proven they can balance career/family, the way has been paved for more liberal/flexible career paths for both men and women in public accounting.” M

“The demands of busy season, long hours, and lack of flexibility have caused many staff to leave our firm (women and men who have had small children). The ‘face time’ in the office is viewed as more important than work done from home or other off-hours.” F

“If people make a choice that will prohibit them from working full-time, they must realize that it is a choice that may have consequences. If someone else is doing equally well in that position and working full-time, the part-time person may not be promoted. The choice they made has consequences.” M

“The only women that seem to advance are women who don’t have any children. This is discrimination in every sense of the word and is totally unacceptable and unfair.” F

“Men in our firm do not understand the women issues because their wives do ‘wifely’ things and don’t allow us to do what we need to do. One example is last Winter when my pipes froze and my husband was out of town and I had to go home to meet the plumber and one of the partners made a comment, ‘Where is her husband?’ One more example — I was talking to a manager and a partner (same one referenced before) and the manager made a comment about having to wash clothes and clean house, etc. and the partner said, ‘Oh yeah, because you are single. How do you get it done with all the hours you work?’ I said, ‘What about me? I put in a lot of hours also and have to go home and do the same things.’ No comment from either.” F

“I think your question on flexible work options is worded in a misleading manner. The premise of your question suggests that if someone chooses a different career path and then does not achieve equality of outcome, then that person has been ‘penalized’ in some way. No one is or should be guaranteed equality of outcome, only equality of opportunity. Most firms bend over backwards to provide options to its employees. Choosing those options is just that — a choice.” M

“The women in the South aren’t so hung up with all this ‘women’s issues’ propaganda espoused to us by so-called women’s groups and the liberal media. I realize that is a very generalized statement and I am by no means a repressed female. I simply feel than many women get far too hung up on things that aren’t worth making such an issue over. I would much rather the AICPA focus on accounting issues and stay out of my personal affairs.” F

“I do feel that a woman who gets married at the manager level is no longer considered to be on the partner track. There are some female partners within the firm. However, most have no kids or elected to have children later in their lives. This speaks poorly of our firm and industry.” M

“Managers should be more sensitive to child care issues and work on helping staff cope during long tax season hours. Historically, women are paid less than men. I’d like to see equal pay. Women must work twice as hard to achieve in this profession.” F

“Women receive preferential treatment in our firm over male coworkers in order to get them to stay because there are few women partners and managers in our firm. It is extremely unfair and discriminating. Promotion should be based on performance, not gender.” M

“Intentional or not, men that are in charge of jobs have a tendency to select men on their audit team. It may be because they feel more comfortable working with a man. It seems to be a gender selection versus skill selection.” F

“It is my opinion that too much emphasis is/has been placed upon such issues. I believe that recent legislative developments in this area have further expanded the federal government’s ability to exercise undue influence into the management and operations of private businesses and institutions.” M

“Women make better accountants than men and are easier to work with. They will be the majority of accountants in twenty years. Women will almost always be the primary caregiver of children in a marriage, and this will make it difficult for them to balance family and career.” M

“My desire is that whatever insights are learned from this survey are brought forward for all to learn about. Please present whatever is discovered in an open and non-threatening manner. I don’t want to see women presented as the oppressed or the victimized but as a group who are setting a new standard in the accounting profession.” F

“When I first started auditing, most clients had never seen or worked with a woman auditor/accountant. It was not universally believed that a woman was capable. It has been wonderful to watch women evolve into the profession through the years.” F

“Accounting has become a battle of attrition as clients view the accounting services we provide as merely a commodity. Building networks and value added services are time consuming, but necessary activities that will cause further work versus home conflicts.” M

“Divorced fathers who actively participate in the joint custody of infant/ minor children are not treated the same as mothers. Fellow employees don’t understand or respect a divorced father’s need for flexibility to spend time with children when he has custody time; or the need to attend to children’s education and medical needs during normal business hours, thinking this is the mother’s responsibility. Being a divorced father and a partner/shareholder in a public accounting firm results in the man working very unorthodox hours and work schedules to try to satisfy work obligations and childrens’ needs, which staff and other partners/ shareholders don’t understand and have negative things to say about.” M

Appendix

SURVEY DISTRIBUTION INSTRUCTIONS

Please distribute the enclosed questionnaires to a variety of your firm's offices in your region. Try to include all geographic areas. Larger offices should receive a proportionately larger number of questionnaires. The following instructions are for the individuals in the local offices who will actually distribute the survey instruments, and should accompany the questionnaires that you send to each office:

“The AICPA Women & Family Issues Executive Committee has asked our firm to participate in a survey to gather data on men and women in the accounting profession, as well as data on CPA firms' women and family initiatives. We have agreed to participate in this important study. One part of the study is to have individual professionals from a variety of offices and from various levels within the firm respond to the enclosed questionnaires. Please assist the Women & Family Issues Executive Committee by distributing the enclosed surveys to a sample of individuals from the various areas (auditing, consulting, tax, etc.) and from various levels (staff, senior, manager, partner/shareholder, etc.) in your office. Participants are to return their completed surveys directly to the AICPA.”

Appendix

The American Institute of Certified Public Accountants' Women & Family Issues Executive Committee (WFIEC) strongly believes that in order to attract and retain the best and the brightest to the accounting workplace of today and the future, the profession has to seek solutions to many of the work/life balance issues that affect productivity, recruitment, and retention.

We have, therefore, undertaken research and other activities which provide information that can be utilized to formulate strategies for balancing the needs of the profession for a highly skilled and accessible workforce with the needs of the men and women CPAs who require time to attend to life/family issues. It is well documented that meeting the needs of both has many bottom-line benefits. Not only is less money being spent on training new staff and related turnover costs, but the skyrocketing costs of health care due to stress-related illness can also be contained when firms allow flexibility in shifting, when, where, and how the work gets done.

The WFIEC has published a resource guide which addresses the needs of those trying to create a more productive work environment. These publications are available through the AICPA Order Department reaffirm that the upward mobility of women and work/life balance or family issues are a business imperative. Our most recent efforts include:

Flexible Work Arrangements in Small CPA Firms which provides detailed information on how to implement and manage FWAs. The book contains sample contracts, definitions of commonly used terms and case studies of CPA firms currently utilizing FWAs to increase productivity and retain valued professionals in a competitive marketplace.

Experiences and Views of CPAs in Industry: Industry vs. Public Accounting: Is the Grass Really Greener the published report of a focus group held with members currently in industry who had formerly worked in public accounting. CPAs give candid insights regarding the many differences and sometimes surprising similarities of careers in industry and public accounting.