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Women In The Profession: An Appraisal

Women In This Study Are As Well Satisfied With Their Jobs As Men

By Trini U. Melcher
and Robert B. Welker

The emergence of women in the male-dominated public accounting profession may result in men not accepting women in the capacity for which they were hired. The extent to which women are currently being accepted was evaluated by questioning men and women accountants on conditions presently existing in larger firms which favor one sex over the other and on the job satisfaction that men and women accountants have relative to one another in their staff accountant positions. In general, the findings were that women are accepted as public accountants and are at least as well satisfied with their jobs as men.

During the recent years college women have been entering the nation's professional schools in increasing numbers. Indeed, it may be the fast approaching demise of the era when a woman's job interview revolved around the question: "How fast can you type?" One of the popular majors for many of the college women is accounting. Of the events that have impacted the public accounting profession in recent years, the event that would be difficult to ignore is the change in social norms that has allowed women to enter the accounting profession. The long

term benefits provided by the increased expertise and the influx of new ideas and outlooks that women can offer may indeed overshadow all other events.

Women seem to believe that public accounting offers worthwhile opportunities. Increasing numbers are selecting it as their chosen profession, and this trend appears to be continuing at a surprising pace. Colleges and universities are reporting that significant proportions of their accounting majors are now women. At Texas A & M University, for example, women now comprise approximately 50% of the accounting majors, whereas in 1974, the proportion was only 15%. Women comprise 95% of the Beta Alpha Psi (National Accounting Fraternity) membership at California State University, Fullerton. The next five to ten years should find equal numbers of men and women studying to become public accountants at most coeducational institutions.

The larger public accounting firms are making every effort to staff their offices with greater numbers of women. National firms currently employ twenty-five to thirty percent women, a marked increase over the proportions employed just three or

four years ago. In one West Coast office of a "Big Eight" firm 95% of the new hires have been women. The percentage can be expected to continue to rise in correspondence with the still greater numbers of women studying to become accountants.

As greater numbers of women are entering the profession, the usual conception of an accountant as a male in a three piece suit is undergoing change, but until the stereotyped image is fully modified, the male-dominated profession may be wary of the effectiveness of women to perform as accountants. Women may be placed in the difficult position of working with fellow staff members and clients who as yet are unwilling to accept them as full members of the profession.

A condition of less than full acceptance of women in the profession may result from a general lack of confidence in women's ability to carry out effectively their assigned duties and a fear that women do not have the personalities to handle public accounting work. Women may be believed to have neither sufficient aggressiveness nor the personal confidence to enable them to effectively work with clients. Consequently, they may be assigned lesser duties than those normally assigned to men, which would only serve to promote the non-acceptance of women among their male co-workers and their firms' clients. The result would be a general dissatisfaction and a corresponding low morale among women staff members. As more women become public accountants, however, they should experience greater acceptance as both fellow employees and clients have the opportunity to witness the effectiveness with which they fulfill their assigned duties.

Existing Condition of Acceptance

Women now comprise a significant proportion of the staff accountants within the national public accounting firms. The question is whether this proportion has given them the exposure sufficient for gaining acceptance by fellow employees and clients. Some answers were provided from a survey of two groups of 120 public accountants from the twelve largest public accounting firms.¹ One group consisted of all women and the other

consisted of all men. The respondents stated how much they either agreed or disagreed with the existence of ten conditions of acceptance or non-acceptance in their offices. The conditions are listed in Table 1, along with a tabulation of the responses for both groups.²

The men and women groups generally concur that women are being accepted as public accountants. They firmly believe that the status of women has improved in the last five years (No. 1), a time period in which substantial increases in the numbers of women entering the profession have occurred. They also subscribe to the belief that the amount of compensation (No. 2) and the nature of audit assignments (No. 3) are comparable for women

and men, although the low strength of the convictions of both groups implies that room for improvement possibly exists in some offices.

Moderate agreement exists within the groups that women are qualified for public accounting work. The men and women respondents thought that women would be just as confident in women's ability (No. 4) and advice (No. 5) as in men's. The women slightly disagree as a group that superiors have a greater confidence in their men staff members over their women staff members (No. 7). The men, on the other hand, neither agree nor disagree with this condition, indicating a lack of conviction that the condition is absent in many offices. Both groups, however, are convinced that superiors show

no tendency to reprimand women more frequently than men (No. 8).

Women respondents do believe that women lack the aggressiveness of men (No. 9), but apparently this does not hamper their capability for securing audit evidence from clients as both groups believe clients to be no more reluctant to respond to audit requests made by women than by men (No. 6).

The men and women respondents hold opposing views concerning the question of whether superiors have a greater tendency to compliment men rather than women (No. 10). To a slight degree, the women believe that superiors do have this tendency whereas the men are moderately convinced that the condition is not present. A plausible explanation for this difference of opinion might lie in the nature of the informal socializing among staff members. (The socializing is often centered on sports activities.) Superiors are predominately male and, as a consequence, have a greater affinity to gather socially with their male staff members because they share more interests. Women may consider their male co-workers' participation in these informal gatherings as a form of compliment, or more compliments may be given simply because of the increased opportunity to do so. What they may see as a compliment may be in fact overstated. Another possibility may be that during the elementary and high school years males have more opportunity to participate in team sports than girls and thus they may have more proclivity toward social situations that involve team activities.

TABLE 1
Opinions of Staff Accountants on the Acceptance of Women in Public Accounting

Existing Conditions	Women's Opinions	Men's Opinions
1. The status of women in public accounting has improved in the last five years	Strongly agree	Strongly agree
2. Women receive the same compensation as do men (at the same job level)	Slightly agree	Moderately agree
3. Women are given audit assignments that are comparable to those given men	Slightly agree	Moderately agree
4. Women have as much confidence in the ability of their female counterparts as they do in their male counterparts	Moderately agree	Slightly agree
5. Women would find it preferable to seek advice from male counterparts than female counterparts	Slightly agree	Slightly agree
6. Clients are more responsive to audit requests from men than they are from women	Slightly disagree	Slightly disagree
7. My superiors have more confidence in the ability of men to perform than they do in the ability of women	Slightly disagree	Neutral
8. Women receive a greater number of reprimands from superiors than do their male counterparts	Strongly disagree	Moderately disagree
9. Men are more aggressive than women	Slightly agree	Neutral
10. Women must perform at a higher level than men in order to be complimented by superiors	Slightly agree	Moderately disagree
11. Women have the same opportunity to reach the partner level as do men	Slightly disagree	Neutral
12. Women have the same opportunities in public accounting today as men	Slightly disagree	Slightly agree

Satisfaction as a Staff Accountant

If the profession is slow in accepting women or if women lack the personalities required to handle public accounting work, then women should be experiencing less satisfaction and have lower morale than men. Women's relative on-the-job satisfaction was assessed by presenting 235 public accountants from the largest twelve firms with the fourteen characteristics indicative of job satisfaction that are listed in Table 2.³ The characteristics reflect certain human needs that could affect an employee's job satisfaction.

TABLE 2
Amount of Dissatisfaction as Staff Accountants

Human Need Characteristics	Women Evaluating Themselves (WW)	Men Evaluating Themselves (MM)	Women Evaluating Men (WM)	Men Evaluating Women (MW)
Need for security:				
1. The feeling of security in the position.	low	low	low	none
Need for Respect (for one's self and from others):				
2. The feeling of pride associated with the position.	none	low	none	none
3. The feeling of worthwhile accomplishment in the position.	moderate	moderate	low	low
4. The feeling of respect, associated with being a certified public accountant, from those with which I come in contact outside the firm.	none	none	none	none
5. The feeling of respect from the fellow employees.	none	none	none	low
6. Degree of confidence that clients of my office have in the ability to perform as a public accountant.	low	low	none	none
7. Degree of confidence that my fellow employees have in the ability to perform as a public accountant.	low	low	none	low
Need for Group Belonging:				
8. The feeling of belonging to the auditing (or tax) team in the office.	low	low	none	none
9. The feeling of friendship with other members of the office.	none	none	none	none
Need for Self-Actualizing One's Potential:				
10. The feeling of self-fulfillment.	moderate	high	low	low
11. The opportunity for personal growth and development.	low	low	none	none
12. The challenge.	low	low	none	none
13. The opportunity for independent thought and action.	low	low	low	low
14. The opportunity for participation in the setting of goals.	moderate	moderate	moderate	low
15. The opportunity for advancement.	moderate	moderate	none	low

For each characteristic, the participants circled the answer to the following three questions as it relates to their positions:

	None	Much			
1. How much of the characteristic is there now?	1	2	3	4	5
2. How much should there be?	1	2	3	4	5
3. How important is this characteristic?	1	2	3	4	5

The answers to the above three questions were used to calculate the degree to which a characteristic is

being satisfied. For example, if the numerical answer to the first question was lower than to the second question, a general dissatisfaction was noted. The amount of dissatisfaction was related to the difference in the answers between the first two questions, weighted by the answer provided in question number three concerning the importance of that particular characteristic.

The men and women participants were separated into the following four groups:

1. MM group: 66 *men* answering the questions in terms of the existence of the characteristics *for themselves*.
2. WW group: 64 *women* answering the questions in terms of the existence of the characteristics *for themselves*.
3. MW group: 49 *men* answering the questions in terms of the believed existence of the characteristics *for their female counterparts*.
4. WM group: 56 *women* answering the questions in terms of the believed existence of the characteristics *for their male counterparts*.

A summary of how fully each characteristic is being realized for themselves or thought to be realized for their sex counterparts, based on the participants' responses to the three questions, is provided in Table 2. Five assessments of the relative job satisfaction between men and women accountants are made by comparing the results reported in Table 2 among the four groups.

1. Comparing between the MM and WW groups: How much more or less do women derive from the job than men?

If women have not as yet been totally accepted as staff accountants, they should display more dissatisfaction than men. A comparison of the responses between the WW and MM groups in Table 2 does not bear this out. Women are at least as satisfied and possibly even slightly more satisfied in being staff accountants. A possible explanation for women being more satisfied is that to some extent they have been an oppressed minority. An analogy would be the immigrants that have come to this country. The satisfaction may really come from the status of the job rather than from acceptance itself.

The characteristics representing security, respect, and group belonging needs are mostly at or only slightly below satisfactory levels for both men and women. The only characteristic representing these needs over which men and women disagree is that the feeling of pride from being a public accountant in that women feel more pride associated with their position than do men. The most dissatisfaction reported for the three types of needs is a moderate dissatisfaction by both men and women with their worthwhile accomplishments as staff accountants. The fact that most of the respondents are either junior or senior staff members may explain the feeling of dissatisfaction. In many cases, these staff members are given the more routine tasks which they might view as minor contributions to an engagement. Also, many of these individuals have not been out of college too long and the stimulation they may have received from college courses may be a contrast with some of the tasks in public accounting during the first few years.

A comprehensive indication of an employee's job satisfaction is the

The male-dominated profession may be wary of the effectiveness of women to perform as accountants

degree to which s/he is able to self-fulfill his/her believed potential. In effect, the satisfaction of this desire is the culmination of the realization of all human needs and should be representative of the level of enjoyment and enthusiasm that the respondents have with their jobs. Women report a moderate dissatisfaction with their self-fulfillment from their staff positions, whereas men indicate a high dissatisfaction.

Some improvement in the motivation of both men and women might materialize if firms could reduce this level of dissatisfaction. Characteristics eleven through fourteen reflect broad areas in which firms provide their employees with opportunities to self-actualize their potential. Both of the men and women groups expressed dissatisfaction for all four areas. A firm might be able to increase the motivation of their employees by expanding the opportunities described by the characteristics. In light of the moderate dissatisfaction with characteristic fourteen, the most potential improvement in motivation should result by allowing staff members more opportunity to set their own goals. Superiors should make an effort to meet individually with their staff members and to jointly set the level of performance expected for an engagement.⁴ In this way, staff members can set goals in line with their believed potentials and be more apt to work harder to reach them. Interestingly enough in the study by Barcelona, *et al*, the average response was different in that respondents appeared to be satisfied in the area of setting their own goals. One explanation could be that in the last few years with added time pressures, organizations have tended toward more authoritarian structures.

2. Women's beliefs for men.

- a. Comparing between the WM and WW groups: Do women believe that men are more or less satisfied on the job than they are?

The findings from the previous comparison between the WW and MW groups indicate that women staff members are at least equally satisfied as men in being staff accountants. This condition would be unlikely unless women as a group have gained general acceptance as public accountants. Women may not feel accepted, if they believe that their male co-workers are deriving more satisfaction from their jobs.

The women in the WM group, believe men have slightly more job satisfaction for half of the characteristics than women in the WW group have. The satisfaction was the same for the other half of the characteristics. Since women believe that they are either as satisfied or more dissatisfied than men for the listed characteristic, they likely hold some feelings of non-acceptance. But the perceived difference in satisfaction is slight, suggesting that women's feelings of being more dissatisfied with their jobs would also be slight.

As suggested earlier in the comparison between the MM and WW groups, women appear to be less dissatisfied with their feeling of self-fulfilling their potentials than men. They apparently believe the reverse to be true, however. Women view men as being only slightly dissatisfied with their self-fulfillment in contrast to the moderate dissatisfaction that women hold for the characteristic. Many women may have the mistaken opinion that men are better suited for public accounting work in terms of being able to self-actualize their potential.

The most potential improvement should result by allowing staff members to set their own goals

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b. Comparing between the WM and MM groups: How accurately do women perceive the extent that men are satisfied from the job?

For seven characteristics, the women in the WM group credit men with slightly less dissatisfaction than the men in the MM group feel they have. The women accurately perceive men's dissatisfaction for six other characteristics. The largest disparity occurs for the self-fulfillment characteristic (No. 12). Men in the MM groups are highly dissatisfied with their self-fulfillment, whereas women in the WM group believe them to be only slightly dissatisfied. From the general viewpoint of women, accounting apparently is seen to offer men far more rewarding opportunities in self-fulfillment than it actually does.

3. Men's beliefs for women.

a. Comparing between the MW and WW groups: How accurately do men perceive the extent that women are satisfied from the job?

In general, men in the MW group are unable to identify the characteristics with which women in the WW group are dissatisfied. Proper levels of satisfaction or dissatisfaction are attached to only four characteristics. Moreover, women are considered no more than slightly dissatisfied for all fourteen characteristics. Men's general inability to detect the satisfaction levels of women probably results from the low numbers of women still in many offices. Men do not have the opportunity to work or socialize with women accountants in order to learn how satisfied they are with their jobs.

b. Comparing between the MW and MM groups: Do men believe that women are more or less satisfied on the job than they are?

Men seem to consider themselves much less satisfied on the job than their women co-workers. The MM group of men evidence much more dissatisfaction with the characteristics in general than the dissatisfaction levels assigned to women co-workers by the men in the MW group. Men believe that they have slightly more dissatisfaction in terms of eight characteristics and are equally satisfied in terms of only four others. The greatest disparity again exists for the self-fulfillment need. While men are highly dissatisfied with their self-fulfillment, they believe women to have a mere

slight dissatisfaction with the characteristic. The only characteristic with which men believe they are more satisfied is the feeling of respect from fellow employees (No. 5).

If men use women as a standard for assessing the propriety of their dissatisfaction, the relatively higher satisfactions associated with women might heighten any discontentment men have with their jobs and possibly cause some men to view themselves as much less suited for public accounting work. In response, they may be more inclined to leave public accounting than they otherwise would be, producing a higher employee turnover within certain offices. Moreover, some men may feel threatened by the introduction of a new group of employees who can derive more satisfaction from being staff accountants and react by being curt and uncooperative with their fellow women employees. To abate these possibilities, firms should make every effort to have as many male staff members as possible work with their women public accountants. The increased interaction will give men a chance to acquaint themselves with women's likes and dislikes and to ascertain that the much higher job satisfaction associated with women is only imagined.

Conclusion

Vacancies in offices of the larger public accounting firms are being filled with qualified persons without consideration to sex, especially at the entry level. Women as a result are ever-increasingly becoming commonplace on their accounting staffs. Most smaller regional and local firms, on the other hand, have not yet employed or are just beginning to employ women accountants in any meaningful numbers.

Increased interaction (between male and female accountants) will give all a chance to better understand that aspirations and satisfactions are similar

Based on the experience of the larger firms, both men and women in these firms consider women to be qualified staff accountants and to have gained acceptance as accountants by both fellow employees and clients. These views have been formed in the relatively short period over which women have been introduced in any significant numbers. In addition, women appear to be as well satisfied with their jobs as their male counterparts. If women lacked any personality qualities or had not gained acceptance by either the profession or clients, they should have evidenced more dissatisfaction from their jobs.

The only continuing problem which might exist would be men's anxiety originating from their misconception that women are much more satisfied as staff accountants than they are. In order to insure against the possibility that such anxiety exists and lowers the performance of an office, a firm should do everything possible to give men greater opportunities to be with women accountants so that they can correct their misbeliefs. Two ways are suggested: Firms should organize staff assignments so that all male staff members have an opportunity to work with their fellow women employees and firms should encourage men to include women in informal gathering on or off the job.

Based on the results of this study, women appear to have made strides in the accounting profession. However, most of the respondents queried in this study were either junior or senior staff members. To determine the overall success of women in the profession would require an assessment of the situation sometime in the future — when the women in the lower echelons have had the requisite time to reach partner level. This usually takes ten to twelve years. Only then can a determination be made as to whether revolutionary progress has been attained in the accounting profession. Ω

FOOTNOTES

¹For an earlier study of women in accounting the reader is referred to the article by Constance T. Barcelona, Clara C. Lelievre and Thomas W. Lelievre in the November 1975 issue of the *Journal of Accountancy*. The Barcelona, et al study analyzed only the attitudes of women in the profession.

²A respondent stated agreement or disagreement to each condition on a five-point scale ranging from strongly disagree (1) to strongly agree (5). The responses of all respondents in a group were composited into an average point score for the condition. The findings reported in Table 1 were determined according to where the average point score fell within the following ranges: Strong disagreement (1.00-1.70); Moderate disagreement (1.70-2.30); Slight disagreement (2.30-2.80); Neutral (2.80-3.20); Slight agreement (3.20-3.70); Moderate agreement (3.70-4.30); and Strong agreement (4.30-5.00). A student's t-test was used to examine for statistically significant differences between the average point scores of the men and women groups. Statistical significance at 95% reliability was found for all conditions in which a difference in the agreement-disagreement levels is reported in Table 1; no statistically significant differences in the average point scores were uncovered for the conditions which are reported at the same level in the Table.

³The strength of dissatisfaction that a respondent had with the existence of a characteristic reported in Table 2 was calculated by subtracting the response to question number two from the response to question number one and multiplying this difference by the response to question number three. The resulting value was averaged with values from other respondents in a group, and the amount of dissatisfaction for the group was determined according to the location of the average value within the following ranges: none (less than 1.00); low (1.00 to 2.00); moderate (2.00 to 3.00); and high (3.00 and above). Again, a student's t-test was employed to test each characteristic for statistically significant differences between groups. Statistical significance at 95% reliability was found only when two groups differed by more than one level in Table 2. For example, the differences in the dissatisfaction scores for Characteristic 10 when comparing the MM group with the other three groups were statistically significant. However, the other three groups (WW, MW, and WM) were not significantly different from one another for this characteristic to be able to draw any strong conclusions that the three groups have differing levels of dissatisfaction.

⁴This is one of the basic ideas of management by objective.

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