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Phenomenal Changes of the Female Accountant

Results of a Decade

By Rose Knotts, Traute Phillips-Danielson,
Stephen Replogle and Emelda Williams

During the past few decades perennial shifts in societal attitudes and practices have effected a broadening of the sex-roles of women. As a consequence, the traditional concept of the family and the nature of women's participation in the labor force have been modified considerably. Industrialization, technology, and increased middle-class affluence decreased the burden of domestic tasks. Concurrently, family size progressively dwindled, household work became less arduous and time consuming, and inflation eroded the living standards of families. Consequently a considerable number of women began to seek employment outside the home to fulfill self-expression aspirations and to contribute to the family's economic requirements.

Concurring with the transformation from household work to external work, the average life span of women increased making the probability of outliving a spouse highly likely. Coupled with an increase in the frequency of divorce and single person households, the desire of women to be self-supporting gained impetus. This trend was initially suppressed in women because the skills women acquired as they reared children and managed households were largely discounted as

it was presumed that these skills were not transferrable into the workplace. In addition, women received less encouragement than men to pursue professional positions (Spence & Helmreich, 1978).

Occupational role typing, once established, tends to persist over time and is difficult to reverse. It is only the relatively recent emphasis on equal opportunity that has mitigated previous inhibitions about women in the work force, particularly in jobs/positions traditionally held by men. With the rise of pressure groups and awareness techniques, society has become more accepting of professional women and it is expected that women will continue to increase their numbers as well as their status in professional positions such as accounting (U. S. Department of Labor, 1980).

Studies completed at several universities indicate a trend towards increasing numbers of women entering the field of accounting, a field traditionally occupied by men.¹ In the past half decade, the number of women studying to be accountants increased by 35 percent and it is estimated that in the next five to ten years, an equal number of men and women will be studying accounting (Melcher & Walker, 1980).

The male dominated profession of accounting has been admitting its female entrants primarily at the lower levels, but as these women acquire experience, their promotional opportunities should increase. Traditional views of their co-workers and perhaps even their spouses, however, are factors which must be dealt with in order to be accepted in this professional setting. The traditional views to be overcome have been expressed as follows:

"Women don't seem to be suited for business. Their personalities are different. They may study the same subjects but they have different personalities." (Pfeifer & Shapiro, 1978, pp. 78)

The Literature

In the past, it was assumed that women who were successful in the professional world possessed masculine qualities (Singer, 1976). Masculinity and femininity were considered to be bi-polar opposites, with masculinity indicating a cognitive focus on accomplishing the task and femininity indicating an expressive/instrumental orientation where the welfare of others and harmony within the group is desired (Spence & Helmreich, 1978). The American cultural norm, further, ascribed authority to males, rather than females (O'Leary, 1976).

The career aspirations of female accountants, however, have motivated them to seek role models from which they learn how their role is to be performed. Consequently, composition of the accounting work force reflects primarily male subjects on which to model attitudes and behaviors. Working within such a male role model reference group, it has been hypothesized that female accountants would modify their orientations toward work and become more male-like in their attitudes. Gomez-Mejia (1983) found support for this hypothesis in his study of the effect of occupational socialization and sex differences on work related attitudes among employees at different levels of large organizations. Specifically, he found fewer differences between women who had more tenure on the job and men than women who had less tenure than men. He noted no such discernible changes in men, however.

Other studies concerning women in non-traditional careers have examined

achievement levels, leadership styles, attitudes, and a plethora of other factors. Osman (1973) studied personality factors of male and female accounting clerks and found women to be more sensitive, less self-assured, and less relaxed than their male counterparts. Knotts (1975), using the Edwards Personal Preference Schedule found that women in accounting displayed significantly higher needs for Heterosexuality and Agression than general adult women, but had significantly lower needs for Order, Affiliation, and Nurturance. Frazer, Lytle, and Stolle (1978) using the Edwards Personal Preference Schedule, studied female accounting majors, and

also found that these women had higher needs for Achievement and Order and have more Endurance relative to other college age women. Ernest and Lampe (1982) examined attitudinal differences toward compensation, leisure time, and satisfying job tasks and found that females place more value on leisure time than their male counterparts. Crumpstone, Dixon, and Taylor (1982) concluded that there was little difference between male and female accounting students in terms of psychological characteristics.

While these studies appear to intimate slight differences between the female entering a non-traditional

professional field and her contemporaries, there appears to be a great deal of similarity between these women and their male colleagues over time as they interact in the work place. If this is a perceptible trend, then sex differences may diminish among men and women as occupational socialization affects women.

The Study

The data collected for over a decade will contribute to a fuller understanding of the relationship between tenure and occupational socialization. The study partially replicated one conducted in the early 1970's by Knotts (1975). It was designed to investigate

TABLE 1
Intertemporal Comparisons of EPPS Scores of Women Accountants with the Normative Groups of Adult Men and Women.

	NORMATIVE GROUPS				TEST				
	Men		Women		Accounting				
	M	SD	M	SD	M	SD	^z men	^z wom	^z Ch
Achievement (M)	14.79	4.14	13.58	3.95	16.97	4.67	2.55 ^b	3.97 ^a	2.28 ^b
					<i>14.43</i>	<i>3.92</i>	<i>-0.50</i>	<i>1.18</i>	
Deference (F)	14.19	3.91	14.72	3.84	10.87	3.49	-5.19 ^a	-6.02 ^a	-2.82 ^a
					<i>13.38</i>	<i>3.40</i>	<i>-1.30</i>	<i>-2.15^b</i>	
Order (F)	14.67	4.87	15.59	4.57	11.30	4.54	-4.05 ^a	-5.16 ^a	-1.39
					<i>13.00</i>	<i>4.92</i>	<i>-1.85^c</i>	<i>-2.87^a</i>	
Exhibition (M)	12.75	3.99	11.48	3.88	13.77	3.18	1.75 ^c	3.92 ^a	2.56 ^b
					<i>11.50</i>	<i>3.66</i>	<i>-1.86^c</i>	<i>0.03</i>	
Autonomy (M)	14.02	4.38	12.10	4.11	12.70	4.18	-1.72 ^c	0.78	-0.10
					<i>12.80</i>	<i>3.81</i>	<i>-1.75^c</i>	<i>1.00</i>	
Affiliation (F)	14.51	4.32	17.76	4.15	13.80	4.71	-0.82	-4.59 ^a	-1.66
					<i>15.73</i>	<i>4.27</i>	<i>1.56</i>	<i>-2.59^b</i>	
Intracception (F)	14.18	4.42	15.28	4.13	15.87	4.36	2.12 ^b	0.74	-0.63
					<i>16.57</i>	<i>4.26</i>	<i>3.06^a</i>	<i>1.65</i>	
Succorance (F)	10.78	4.71	12.86	4.55	11.73	3.89	1.33	-1.58	0.46
					<i>11.27</i>	<i>3.92</i>	<i>0.68</i>	<i>-2.21^b</i>	
Dominance (M)	14.50	5.27	10.24	4.73	17.37	4.63	3.38 ^a	8.40 ^a	4.63 ^a
					<i>11.57</i>	<i>5.06</i>	<i>-3.16^a</i>	<i>1.44</i>	
Abasement (F)	14.59	5.13	16.89	4.88	10.23	5.19	-4.58 ^a	-7.00 ^a	-4.95 ^a
					<i>16.47</i>	<i>4.55</i>	<i>2.25^b</i>	<i>-0.50</i>	
Nurturance (F)	15.67	4.97	18.48	4.43	13.63	5.47	-2.04 ^b	-4.84 ^a	-0.80
					<i>14.63</i>	<i>4.15</i>	<i>-1.37</i>	<i>-5.06^a</i>	
Change (F)	13.87	4.76	15.99	4.73	15.93	4.63	2.43 ^b	-0.07	-0.81
					<i>16.90</i>	<i>4.70</i>	<i>3.52^a</i>	<i>1.06</i>	
Endurance (M)	16.97	4.90	16.50	4.66	15.90	4.20	-1.39	-0.78	-0.94
					<i>16.90</i>	<i>4.06</i>	<i>0.03</i>	<i>0.66</i>	
Heterosexuality (M)	11.21	7.70	8.12	6.59	17.63	5.67	6.16 ^a	9.14 ^a	3.58 ^a
					<i>11.77</i>	<i>6.94</i>	<i>0.44</i>	<i>2.87^a</i>	
Aggression (M)	13.06	4.60	10.16	4.37	12.13	4.71	-1.08	2.28 ^b	0.14
					<i>11.97</i>	<i>4.25</i>	<i>-1.40</i>	<i>2.32^b</i>	

Notes: 1972 test results are in italics below 1982 results

(M)—A need significantly higher among normative males

(F)—A need significantly higher among normative females

^a Significant at the .01 level

^b Significant at the .05 level

^c Significant at the .10 level

demographic and personality variables of women accountants to determine if and/or how these women have changed over the past decade. Women accountants were selected because of the increasing proportion in accountancy and because this field in general is a rapidly growing one, offering many opportunities for the advancement of women. The analysis may provide indication of the magnitude of the change experienced by women accountants as well as an indication of the effect of the socialization process that occurs when men and women share the same occupational experiences.

The Edwards Personal Preference Schedule (can be purchased from The Psychological Corporation, 7500 Old Oak Boulevard, Cleveland, Ohio 44130), a standardized personality inventory, was used to measure fifteen personality characteristics. Some fifty female accountants were asked to participate in the study. Thirty EPPS profiles with a consistency score of 11 or better were selected for this study.² Group means were compared statistically by testing null hypotheses of "no difference". Z-values were computed using the sample form:

$$Z = \frac{\bar{x}_1 - \bar{x}_2}{\sqrt{\frac{S_1^2}{n_1} + \frac{S_2^2}{n_2}}}$$

Complete results of the study are presented in Table 1. The mean (M) and standard deviation (SD) are identified for women accountants as well as the normative groups of general adult men and women. The ²Men statistic is a measure of the number of standard errors of the difference between the test group and normative group of men. ²Women is the same measure with respect to the normative group of women. The ²82-72 statistic is the number of standard errors represented by the difference between the means of 1982 and 1972. The sexual designations (Male and Female) indicated that, in normative groups, the mean score of that sex was significantly greater (at the .01 level) than the mean of the other sex. Traditional stereotypical orientations for a need are indicated by its relative strength within the sexes.

Findings

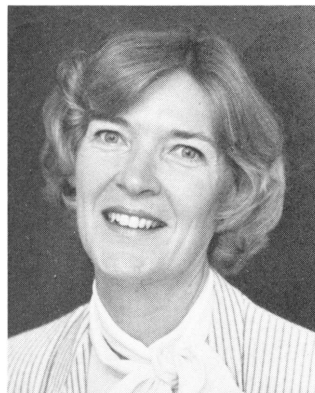
In the original Knotts study conducted in the early 1970's, female accountant's scores were significantly lower on instrumental needs for Deference, Order, Affiliation, Succorance, and Nurturance than the general adult women. However, significantly higher scores were found on the task oriented needs of Heterosexuality and Aggression. Ten years later, this gap widened as female accountants exhibited significantly lower scores on the need for Deference, Order, Affiliation, Abasement, and Nurturance than the general adult women.³ In addition, higher scores were obtained in the 1980's study for the task oriented needs, Achievement, Exhibition, Dominance, Heterosexuality, and Aggression. The changes in Achievement, Exhibition, and Heterosexuality, were significant.

Though men were not compared in the original study, efforts were made to compare them in the replication study. It was found that female accountants had significantly higher needs on the instrumental needs in the 1970's study of Intraception, Abasement, and Change but significantly lower needs of Dominance, and Heterosexuality ten years later. Additionally, they scored lower on the instrumental needs of Intraception, Change, and Abasement.

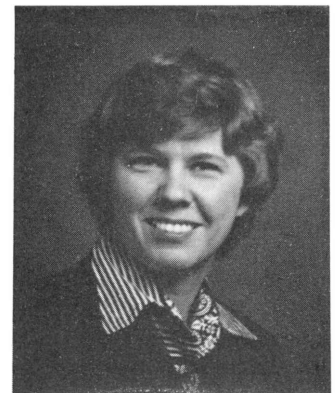
In examining some of the specific needs, one of the first observations to be made concerns the instrumental needs of Deference and Abasement. These changed significantly, increased over the decade, in contrast to other instrumental needs as these women began to assimilate more task oriented characteristics. Other areas in which task needs changed significantly were Achievement, Exhibition, Dominance, and Heterosexuality. These findings suggest that the biggest changes are taking place in the personality factors related to task orientation. However, it also appears that these women are retaining some of their instrumental orientation also.

Summary and Conclusions

Traditionally, working women, regardless of occupation, have been portrayed as being passive, supportive, and fearful of success. Consequently, profiles of women in both studies indicated that women in these nontraditional occupations had strong needs for Achievement, Dominance, and Heterosexuality, or task relevant characteristics. Lower needs were evidenced in the instrumental needs of Deference, Order, Abasement, and Nurturance. An exception to this trend occurred in the variables Intraception, Change, Endurance, and Aggression,



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with the first three being attributed more to females and the later being attributed to males. Additionally, these differences were not nearly so marked as the trend toward the overall transition of the female accountants toward more task oriented behavior as they gain experience in this professional field.

Results of this study compliment the Gomez-Mejia study (1983) in which it was found that women tend to internalize the job norms or attitudes associated with their male counterparts. As a result there appeared to be a convergence of work related attitudes of females to males over time. If convergence is becoming a conspicuous trend, rather than showing weakness as some might imply, it would indicate flexibility on the part of female accountants in the workplace. As indicated by the Gomez-Mejia study (1983) men did not exhibit the same trend toward reciprocal behaviors as they work with female colleagues in the workplace. In the modern, complex workplace adaptability is an important attribute.

While it appears that women's attributes are changing more in the workplace than men's, one might question the trend of abandoning stereotypically instrumental variables such as



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Intrception, Succorance, Nurturance, and Change. As society gravitates toward showing more concern for social rights and quality of life, it is highly feasible that these same variables are desirable in workers.

Another issue of concern would be whether women recognize the value of being more androgynous as the work situation requires, or do they subconsciously adopt characteristics of male role models. Though numerous studies speculate on the causes of the differences and attitudes between men and women in the work force, few resolute answers are provided. As Gomez-Mejia (1983, p. 497) indicates, "The interaction and relative effects of these factors are still unclear."

Though little research exists on how the American male worker has changed as a result of women entering the work force in greater numbers, some possible areas of investigation are implicit. Specifically, what are the differences between men and women in the same occupational roles, and what demographic, contextual or task variables affect these differences? As more studies concerning relationships and characteristics of male and female workers are completed, it may be that the differences lie in the internal orientations of individuals rather than a sex



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role, occupational role, or some other characteristic. Ω

NOTES

1 For a fuller discussion of these trends, see Fraser, Adlyn M., Lytle Richard, and Stolle, Carlton, "Profile of Female Accounting Majors," *The Woman CPA* 40 (October 1978):18-21. Earnest, Kenneth R, and Lampe James C., "Attitudinal Differences Between Male and Female Auditors," *The Woman CPA* 44 (July, 1982):13-20. Crumpstone, E.A., Dixon, Bruce R., and Taylor David B., "Female and Male Accounting Students," *The Woman CPA* 44 (April, 1982):8-11.

2 The EPPS was constructed with a consistency score to detect the possibility of random guessing. The manual recommends a minimum score (8) before considering a profile invalid. (unusable)

3 It might be noted that there was a significant change (at the .10 level) in Deference, Affiliation, and Abasement, with Abasement being significant only in the second study.

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