

Upward Mobility in Public Accounting: A Gender-Specific Student Perspective

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Abstract

This paper reports the results of a survey of 552 accounting majors from seven colleges and universities. Respondents were asked their opinions in four areas: general interest in entering public accounting, factors influencing progress toward partnership, expected overtime hours and the perceived importance of critical success factors and requisite capabilities necessary for ascendancy to partnership. Given that approximately 50 percent of today's accounting graduates are female, the results were analyzed across gender to discern any significant differences. Among the most notable difference found was that females rated nine of the 11 critical success factors as more important than their male counterparts. The results should be of interest to educators. Although not bound by student perceptions, it is helpful to be aware of them. Where their expectations are unrealistic, educators can provide counsel and a clearer understanding of the requisite skills and capabilities necessary for success in public accounting.

Introduction

Each year, thousands of graduates begin their careers in public accounting. Clearly, it is one of the most popular job choices for accounting students. It requires its own unique set of skills and capabilities for success. Although public accounting appears to be a popular choice for accounting graduates entering the work force,¹ some would argue that the requirements and expectations for success are different for males and females.

This study surveyed 552 accounting majors (221 female and 331 male) at seven colleges and universities. The students were asked their opinions in four areas: general interest in entering the profession, factors influencing progress toward partnership, expected overtime hours, and perceived critical success factors and requi-

site capabilities necessary for ascendancy to partnership.

Forty percent of the respondents reported an extreme level of interest in entering the profession. Ascendancy to partnership was expected to average 12 years. Communication skills, the ability to finish a job and make decisions, accounting skills and interpersonal skills were perceived to be the most important critical factors for success in public accounting. Differences between genders were found. Females appear more interested in entering public accounting than males and rate nine of the 11 success factors higher than males.

The findings of this study can benefit educators in several ways. Although not bound

by students' perceptions, it is worthwhile for educators to be aware of them. By doing so we can compare their perspective to what we are exposing them to throughout their education and their input can be considered as educators structure accounting programs. Student insights about their feelings and expectations of the demands of the profession can help to improve student advising and counseling as advisors gain a clearer understanding of student perceptions.

Background

Success in public accounting can be measured in many ways. One of the most obvious measures is ascendancy to partnership. It comes only after years of preparation, experience and a rigorous screening process. Admission to partnership represents an ownership and decision making position within the firm.

Partners must be capable in numerous areas. Not only must they be technically competent but they must also possess strong communication skills and a sound knowledge of business. In its well-known "White Paper" (1989) the managing partners of the former Big Eight accounting firms expressed concerns about the quantity and quality of accounting graduates and the profession's ability to attract and retain them. Further, the Accounting Education Change Commission has expressed concerns about educators' effectiveness in preparing our students for careers in business (AECC, 1990). The AICPA is concerned enough to have established the Women and Family Issues Executive Committee to help the accounting profession be more effective in addressing the career advancement of female CPAs (AICPA, 1994).

Several recent studies have identified certain skills and characteristics associated with attainment of partnership as identified by practitioners. Bhamornsiri and Guinn (1991) surveyed recently admitted partners in Big Six firms. They found that technical competence, communication skills, interpersonal skills, practice development and administrative skills to be important capabilities that individuals need to develop

to be promoted to partner.² Alford et al. (1990) found that post-baccalaureate education enhances the probability that an individual will make partner, especially in Big Six tax and consulting functions.³ Wright (1988) found that holders of advanced degrees seemed to advance more rapidly than those with baccalaureate degrees.⁴ Cohen and Hanno (1993) used a formal cognitive-based theory of planned behavior to examine students' attitudes and expectations of accounting. They found image of the profession may have a negative impact on those entering the profession.

Gender Related Research

In a study conducted by the AICPA (1994) slightly less than half of the professionals hired by all responding firms within the last three years were women (48 percent female). Yet the same study only 39 percent of the professional staff promoted to manager were female. For those promoted to senior manager during the same period, the number declines to 33 percent. Finally, only 26 percent of promotions to partner or shareholder during that time period were female.⁵ To gain insights into managing turnover within female ranks, King and Stockard (1990) surveyed 721 female CPAs. Respondents felt that employers can retain more women CPAs by reducing overtime and stress. By so doing, turnover could be reduced and thereby increase the likelihood of more females remaining in public accounting and reaching partnership. Men and women accountants believe that success in an accounting firm means suppressing or eliminating attitudes and behaviors which would identify them as 'typically female' and therefore as ill-suited for leadership roles (Maupin, 1993). When asked to evaluate 16 hypothetical audit seniors, gender was found to negatively impact future promotional opportunities (Anderson et al., 1994). Hooks and Cheramy (1989) report that only three percent of partners at the largest firms are female and women are moving slowly into the management ranks in significant numbers.⁶

A 1993 survey of the six largest accounting firms in Canada regarding the most recent round of partnership admissions indicated that the proportion of women admitted to partnership ranged from zero percent to 22 percent across the firms. The findings suggest a disparity between the number of females in management positions and those in non-management positions (McKeen and Bujaki, 1994).

Deloitte & Touche recently launched a long-term initiative combining company-wide training in workplace gender dynamics with structured career planning for women. The initiative is intended to lower the rate of turnover among female managers and to encourage the promotion of more women to partnership ranks (Sorohan, 1993). Given the significantly large number of women entering the profession, it should be alarming that females' perceptions of upward mobility are dim. Most of the previous research has surveyed practicing accountants.⁸ The current study is unique in that it gathered the perceptions of accounting students in an attempt to present their perspectives.

Theory Development and Hypotheses

Sociologists have frequently used socialist feminist theories to explain women's disadvantaged position in the labor market. Socialist feminists believe that capitalism and patriarchy are major causes of women's disadvantage. If so, attitudes towards upward mobility for women will have to be changed (French and Meredith, 1994) if women are to make significant progress in attaining equality. Evidence shows that sex-role stereotyping and discrimination in wages and work requirements occur in society (McAuley, 1981; Epstein, 1988). This study indirectly uses socialist feminist theory as its basis. There may well be either a different, self-generated set of expectations for success in public accounting for females which are self-imposed. That is, a different set of expectations for success may exist between genders.⁹

Further, the studies cited above either

failed to investigate differences across genders, or found little or no consensus in their findings. As such, the hypotheses tested in the study stated in the null form, are:

H₀₁: The interest in entering public accounting will not differ between male and female accounting students.

H₀₂: The expectations of accounting students for achieving partnership status will not differ between male and female accounting students.

H₀₃: The importance of critical success factors for achieving partnership status will not differ between male and female accounting students.

The null form of the hypotheses was used since prior research, as mentioned earlier, has found little consistency in whether or not the expectations and requirements are different. Rejection of the null hypothesis would indicate that the expectations were different for success in public accounting between the genders. If the null hypotheses cannot be rejected, then the study provides no evidence to suggest that there is a significant difference in the expectations of the accounting students between the genders.

Research Methodology

Data were gathered via questionnaire. The researcher contacted colleagues at six other schools and solicited their cooperation in administering the research instrument at their respective schools. Each contact person was asked to supply a reasonable number of participants based upon the size of the accounting programs at their institution. Auditing, intermediate and advanced accounting courses were surveyed. Students in these courses were junior and senior accounting majors.

Questionnaires were mailed in bulk to each contact person who then had the responsibility of distributing and administering them. A detailed set of instructions for administering the questionnaire was also enclosed. Completed

questionnaires were then returned in bulk directly to the researcher.

Instrument Design and Pretest

Items for the instrument were accumulated from several sources. Prior literature was reviewed¹⁰ and colleagues at the researcher's school and other schools provided suggestions. Practitioners from Big Six firms and student comments were gathered as well. Finally, the experiences of the researcher added certain items. The instrument was pre-tested for clarity and completeness at the researcher's school using fifteen students. In addition, several department colleagues and practitioners reviewed the questionnaire and commented. Several minor changes were made as a result of pre-testing and review.

Discussion of Results

The results of the study are reported in the same four categories used in the questionnaire and are preceded by a demographic profile of the respondents. In each of the four categories, responses are presented for the total respondent group and either by gender and academic standing (i.e. junior or senior status). Analyses of all categories were performed for gender, academic standing and school attended. However, those groupings not presented in the results did not provide any additional explanation of the differences in responses.¹¹

Demographic Profile of the Participants

Students from seven different colleges and universities in the eastern part of the country participated in the study. Three of the schools were AACSB-accredited and the other four were currently seeking accreditation. A total of 576 responses were received. Of these, 24 were eliminated either because they were non-accounting majors or failed to indicate a major or gender, thus reducing the sample to 552. The response rate was 100 percent since the questionnaire was administered during regular class

time. Slightly less than 60 percent of the respondents were male and 40 percent were female. Over 93 percent of the respondents were between 20 and 22 years of age. Within that group, 328 were 21 years old. See Table 1 for a complete profile. Seventy-five percent of the respondents were seniors and 23 percent were juniors. Females reported a 3.25 overall GPA, males, 3.09. Within the major, females were slightly higher (3.27) than males (3.22). Only the overall GPA was statistically different ($p > .05$). Females reported a higher overall SAT score than males (1,136 versus 1,115). Males surpassed females in math (608 versus 603). Females outscored males in the verbal section (532 versus 519). None of the differences were statistically different ($p > .05$).

General Interest in Public Accounting H₀₁

The students were asked their interest in entering public accounting upon graduation. A response of one indicated no interest. A response of five indicated an extreme interest. Overall, females were slightly more interested (3.83) than their male counterparts (3.73), although the difference was not significant. In total, 39 percent of all respondents expressed extreme interest with 27 percent reporting moderate interest in entering the profession. Only nine percent expressed no interest in entering public accounting. Table 2 presents the overall interest in public accounting as well as interest classified by gender. When further classified by gender, females indicated a higher "extreme interest" than males (48 versus 33). Males indicated a higher "moderate interest" than females (32 versus 21). Fewer females were undecided than males (10 versus 15). The other two levels (i.e. slight interest and no interest) were rather close.

When stratified by year, interest in entering the profession declined slightly. Seventy-one percent of the juniors reported either moderate or extreme interest. The same interest levels declined to 67 percent for the seniors. Twenty-seven percent of the juniors were undecided while only nine percent of the seniors were un-

**Table 1
Demographic Profiles**

Gender		Percent	Total		
Female		40.1	221		
Male		<u>59.9</u>	<u>331</u>		
Total		100.0	552		
Age					
	Female	Male	Percent	Total	
19	1	1	.4	2	
20	47	43	16.4	90	
21	130	198	59.4	328	
22	31	65	17.4	96	
23	4	14	3.2	18	
Over 23	6	6	2.1	12	
No response	<u>2</u>	<u>4</u>	<u>1.1</u>	<u>6</u>	
Total	221	331	100.0	552	
Year					
	Female	Male	Percent	Total	
Senior	166	253	75.9	419	
Junior	52	73	22.7	125	
Sophomore	1	2	.5	3	
No response	<u>2</u>	<u>3</u>	<u>.9</u>	<u>5</u>	
Total	221	331	100.0	552	
SAT					
	Female	Male	Significance		
Verbal	532	519	.20		
Math	<u>603</u>	<u>608</u>	.69		
Overall	1,136	1,115	.16		
GPA					
	Female	Male	Significance		
Major	3.27	3.22	.43		
Overall	3.25	3.09	.00		

decided. Eleven percent of the seniors reported no interest and three percent of the juniors expressed no interest. Table 3 presents the interest in entering public accounting by year. The results were further analyzed by year by gender. The results are not presented as there were no significant differences found.

Progress Timetable H₀₂

Respondents were asked to quantify the expected time to be spent at various organizational levels, specifically, the expected number

of years required at the staff, senior and manager levels. Both females and males estimated slightly over three years (3.08) at the staff level. Males reported an expected 4.13 years at the senior level with females reporting a corresponding 3.89 years. Time spent at the manager level was expected to be higher. Respondents estimated 4.88 and 4.96 years for females and males, respectively. None of the differences were significant (p > .05). See Table 4 for the results.

Expected Overtime H₀₂

When asked to estimate the expected annual amount of overtime required, at all three organizational levels, males estimated more required overtime hours. However, none of the differences were statistically significantly different (p > .05). Respondents reported 226 (female) and 267 (male) hours for staff. Students thought seniors were expected to work an average of 258 overtime hours for the females and 284 for the males. Finally, males expected managers to work, on average, 303 hours overtime with females reporting only 284 hours. See Table 4 for the results.

Critical Success Factors H₀₃

The participants were asked their perceptions about 11 skills or talents which are generally considered to be essential for success in business, in general, and public accounting in particular. A scale of 1 (not important) to 7 (very important) was used. Communication skills were considered the most important with an average score of 6.52 followed by the ability to finish a job and make decisions (6.40). Accounting skills and interpersonal skills were considered equally important with a mean response of 6.29. Of least importance were creativity (5.27) followed by persuasive ability (5.38) and strategic formulation skills (5.79). Table 5 presents the complete set of critical success factors.

When stratified by gender, females rated nine of the 11 factors as more important. Of the nine, eight were statistically significantly differ-

Table 2
Interest in Entering Public Accounting By Gender

	Female	%	Male	%	Total	%
No interest	22	(10)	27	(8)	49	(9)
Slight interest	22	(10)	38	(11)	60	(11)
Undecided	23	(10)	48	(15)	71	(13)
Moderate interest	45	(21)	105	(32)	150	(27)
Extreme interest	107	(48)	109	(33)	216	(39)
No response	2	(1)	4	(1)	6	(1)
Total	221	(100)	331	(100)	552	(100)

Mean 3.83 3.73

Scale: 1 = No interest
5 = Extreme interest

Table 3
Interest in Entering Public Accounting By Year*

	Junior	%	Senior	%	Total	%
No interest	4	(3)	46	(11)	50	(9)
Slight interest	6	(5)	54	(13)	60	(11)
Undecided	27	(21)	38	(9)	65	(12)
Moderate interest	46	(37)	108	(26)	154	(28)
Extreme interest	42	(34)	173	(41)	215	(40)
Total	125	(100)	419	(100)	544	(100)
	(23)		(77)		(100)	

*The totals do not include three sophomore respondents and five non-respondents. Omitting them from the analysis is insignificant.

ent at the .05 level. See Table 6 for the results by gender. The top four overall items (communication skills, ability to finish a job and

make decisions, accounting skills and interpersonal skills) were rated higher by the females and all were significantly different. Adaptability was the only dimension rated higher by the females that was not significantly different (.09).

Interest (H₀₁) and Progression and Overtime (H₀₂)

It appears that many students both male and female are interested in entering or at least learning more about public accounting. This is refreshing news, considering the recent and frequent negative media coverage of the profession. Apparently, students can still see the benefits which can accrue with public accounting experience. Females are somewhat more interested in entering the profession than males. Almost half (48 percent) indicated "extreme interest." Perhaps they are more focused than their male counterparts. Or, females may be aware that their superior academic performance, as evidenced by higher GPAs, can help to open the doors for entry into public accounting. However, H₀₁ cannot be rejected and the results fail to provide

evidence that there is a difference in the levels of interest in entering public accounting between genders.

Table 4
Progress Towards Partnership

	Female	Male	Significance
<i>Progression Timetable (in years)</i>			
Average expected years at staff level	3.08	3.08	.98
Average expected years at senior level	3.89	4.13	.14
Average expected years at manager level	4.88	4.96	.67
<i>Expected Annual Overtime (in hours)</i>			
Staff level	226	267	.06
Senior level	258	284	.25
Manager level	284	303	.47

The results suggest that learning occurred between the junior and senior years. Students seem to be more focused and have clearly made a decision of either pursuing the public accounting profession or looking elsewhere. From junior to senior years, "extreme interest" rose from 38

**Table 5
Critical Success Factors For
Success in Public Accounting**

<i>Factor</i>	
Communication skills	6.52
Ability to finish a job and make decisions	6.40
Accounting skills	6.29
Interpersonal skills	6.29
Computer literacy	6.18
Quantitative or analytical ability	5.90
Adaptability	5.81
Negotiation skills	5.81
Strategic formulation skills	5.79
Persuasive ability	5.38
Creativity	5.27

Scale: 1 = not important
7 = very important

percent to 41 percent. "Undecided" respondents declined from 21 percent to only nine percent. "No interest" rose from three percent to 11 percent. These changes can be explained, in part,

**Table 6
Critical Success Factors For Success
in Public Accounting By Gender**

<i>Factor</i>	Female	Male	Significance
Communication skills	6.64*	6.44	.00
Ability to finish a job and make decisions	6.57*	6.28	.00
Accounting skills	6.42*	6.19	.00
Interpersonal skills	6.47*	6.17	.00
Computer literacy	6.29*	6.10	.00
Quantitative or analytical ability	6.02*	5.81	.00
Adaptability	5.89*	5.75	.09
Negotiation skills	5.93*	5.73	.01
Strategic formulation skills	5.94*	5.69	.00
Persuasive ability	5.28	5.44*	.06
Creativity	5.21	5.32*	.30

Scale: 1 = not important
7 = very important

* indicates higher rating

by students' experiences from junior to senior years. During that time, students are exposed to many sources of information. Classmates, both current and former, professors and practitioners all provide information. Course work, the media and work experience also help in the process. Academic performance could also be a factor. It is common knowledge that accounting firms, in general, and the Big Six in particular, are very grade conscious. Therefore, as students progress through their academic careers, they realize that low or average grades may preclude entrance into the public accounting profession.

At the same time, they seem to have realistic expectations of the demands. Their expectations of promotion are reasonable based upon industry norms and are similar to results of prior research. The average expected time to become partner is approximately 12 years which is a fair expectation for Big Six firms. Bhamornsiri and Guinn (1991) in their survey of newly admitted partners, reported an average of 11 years tenure until partnership. Expected overtime seems realistic, as well. Males expect more

overtime at all three levels, although only at the staff level is the difference significant. Annual overtime estimates of between 10 and 15 percent are probably close to actual figures although it may be higher at some firms. Again, it seems that somewhere in the educational process, students are gaining accurate information about the demands of the profession.¹² Despite the realistic expectations, H₀₂ cannot be rejected since the evidence does not suggest that there are differences in expectations between genders.

Critical Success Factors (H₀₃)

The third hypothesis can be supported in that the study provides evidence to suggest that there are significant differences in students' perceptions of critical success fac-

tors for success in public accounting. In fact, females rated nine of the eleven factors higher than their male counterparts. The message seems to have reached the audience - that is - communication skills are of paramount importance for success in public accounting. Students realize that the image of accountants with green eyeshades is outdated. They realize that accountants are businesspersons who must not only be technically competent but also capable of communicating information to others. Although the results of the current study support previous research (see Bhamornsiri and Guinn, 1991), the gender differences are not as easily explained. As mentioned above, females rated nine of the eleven factors as more important than their male counterparts. Perhaps an explanation lies in the psychological profiles of the respondents.¹³ The findings seem to support the basic premise of socialist feminist theory. That is, females may well perceive a different set of expectations than males. Females may feel disadvantaged in that they expect to have to work even harder than their male counterparts just to progress with them.

Educators' Responses

Few would argue that student perceptions should drive accounting education, but educators should, at least, consider the perceptions and interests of their students when designing curricula. Given the high levels of student interest in entering public accounting, we should be certain to expose them to the challenges and opportunities available to them upon graduation. This can be achieved in several ways. Educators could consider endorsing office visits to accounting firms, in-class speakers or research projects focusing on the profession and the issues confronting it. Public accounting firms are often mentioned in the business and professional literature. Educators could increase student awareness by including these articles as part of normal class discussions.

With the students recognizing the importance of communication skills, a fact well


known among educators, we can continue to offer course work emphasizing or expanding the development of these capabilities. Group presentations, case analyses and written assignments could be considered and/or expanded. It is likely that most accounting educators have already included many if not all of these suggestions into their courses. However, it is reassuring to see that today's students appear to have realistic expectations of what it takes for successful performance in public accounting. Educators should not take lightly the female students' perceptions that they may have to work even harder in order to stand on an equal footing with their male counterparts. Given the stiff competition for attracting and retaining the best and brightest students, we cannot afford to ignore these findings. As educators, we must be sensitive to females' perceptions and react accordingly.

Implications For Further Research

There are several questions raised by the current study. Notably, why do females find the majority of important skills and characteristics to be more important than their male counterparts? Can these differences be explained through personality or sociological theories? Or, does it highlight a systematic bias against women in the business world? Is the education process partially accountable for this phenomenon? Second, a follow-up study could address the perceived deficiencies or possible areas for improvement as identified by the students in their academic training. Is accounting education addressing the needs of the marketplace? Admittedly, the selection of critical success factors is, in part, subjective. There may be additional skills and characteristics which are necessary for upward mobility in the profession. Subsequent studies could attempt to identify these items.

Summary

This study has gathered the perceptions of current accounting majors in several areas. General interest in the profession, the progression timetable and time demands and factors critical to success have all been addressed.

Overall, students seem generally interested in entering the profession, have realistic expectations of career progression and have identified the most crucial factors for success. Significant differences in students' perceptions across genders have been identified. In these current times, it is especially important to tailor accounting education to address the needs of the profession and to educate current and prospective students, both male and female, about the demands and requirements of the profession. 

Endnotes

1. See the AICPA report, *The Supply of Accounting Graduates and the Demand for Public Accounting Recruits* (1993), New York: AICPA.
2. Bhamornsiri and Guinn surveyed 494 partners of "Big Six" firms admitted in 1988.
3. Alford et al. surveyed the "Big Eight" firms analyzing the total number of partnership admissions and the number of partnership admissions that held one or more graduate degrees for the years 1978-1987.
4. Wright examined the progression of 110 entry level BAs and MBAs; MBAs generally advanced more rapidly in the firm.
5. For further discussions of the profession's reactions to retention of females and their upward mobility, see Hooks and Cheramy (1994), AICPA Upward Mobility of Women Committee (1992), Child (1992), Alter (1991), Meredith and Brown (1988), Ried et al. (1987) and Barkman et al. (1986/87).
6. See also, Borgia and Dwyer (1994), Heaton and Simmons (1994), Hignam and Libby (1994), Schaefer and Peluchette (1994), Clolery (1993), Hooks (1992), Pillsbury et al. (1989).
7. Cook (1995) provides an update of Deloitte & Touche's reactions to their initiative. Kramer (1995) responds in a positive fashion to Cook's comments.
8. See Barclay et al. (1994) and Naff (1994) for similar studies conducted in another

- country and profession.
9. For other studies dealing with gender issues see: Ciancanelli et al. (1990), Hooks and Cheramy (1989), Lehman (1990a, and 1990b), Robson et al. (1990) and Wescott and Seiler (1992).
10. The following studies were considered in developing the questionnaire: Alford et al. (1990), Bhamornsiri and Guinn (1991), Larkin and Ragan (1991), Larkin and Pennington (1991) and Pillsbury et al. (1989).
11. A five-point Likert-type response scale was used to measure respondents' interest in entering public accounting. A seven-point Likert-type response scale was used to measure respondents' perceptions of the importance of the critical success factors. Under the assumption that this scale provides interval data, means and standard deviations were computed and t-tests were applied to measure differences. There has been some concern in the literature that this scale may not provide interval data. As such, the frequency data were also examined. For each question where a t-test result is presented, a Chi-Square test of difference in frequency distributions was also computed. In all cases, the results of the t-tests and Chi-Square tests were consistent. Standard deviations are omitted from the presentation as they provide no additional insights.
12. The averages reported in the current study fall within the range of those reported in Bhamornsiri and Guinn (1991).
13. Piccoli et al. (1988), Senatra (1988) and Breinlinger and Kelly (1994) deal with stress and social inequality issues of female accountants and businesspersons.

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