

# The hiring of women in accounting academia

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## ABSTRACT (ABSTRACT)

Data from Hasselback's "Accounting Faculty Directory" were analyzed to examine issues regarding the hiring of female academic accountants. Women have been most successful in joining the ranks of smaller and medium sized faculties.

## FULL TEXT

Empirical data are presented herein that address a number of questions about the hiring of female academic accountants. Are women fairly represented in the faculty ranks? Which schools are doing well at hiring and promoting women, and which are not? The data presented in this article should be useful to accounting administrators interested in recruiting and retaining female faculty members and to administrators who want to evaluate their progress in the advancement of female faculty. The data should also assist female faculty and doctoral students as they evaluate alternative career strategies.

### Academic Climate for Women

"Chilly climate" is a term that has gained great popularity as the descriptor of the environment women experience in academe (Sandler & Hall, 1986). The literature is replete with studies indicating that women experience discrimination in academe in a variety of ways: hiring, tenure and promotion, rank, salary, and lack of access to administrative positions (Aisenberg & Harrington, 1988; Chamberlain, 1988; Cohen, 1985; Johnsrud, 1991; Menges & Exurn, 1983; Olson & Becker, 1983; Turner Lomperis, 1990; Weiler, 1990; Zuckerman, 1987). The American Association of University Professors (AAUP) annually gathers data on women in the academic profession. Ernst Benjamin, General Secretary of the AAUP, described women's current status as follows: "The data unequivocally demonstrate the continuing and scarcely diminishing disadvantage suffered by women" (Turner Lomperis, 1990, p. 644). Rohter (1987) explained that the AAUP data show that gender disparity transcends distinctions between universities—it is present regardless of size, source of funding, or prestige. Many campuses have initiated self-studies to assess the conditions of employment for women—for example, the Universities of Michigan, Minnesota, Virginia, Arizona, and Nebraska. The conclusions of these self-studies are similar: "Female faculty and staff members are paid less than men who hold jobs of equivalent rank, are more likely to hold lower-level positions, and receive fewer job promotions" (Blum, 1991, p. A1).

Research on the status of female academics in a variety of disciplines mirrors the general-climate results. For example, Grunig (1989, p. 93) researched the field of journalism education and found the "existence of discrimination, perhaps unintentional but structural in nature. The Society of American Law Teachers commissioned studies of the composition of law school faculty in both 1980 and 1985. In reporting the latter study's results, Chused (1988) indicated that large numbers of women are teaching in non-tenure-track positions, that women are underrepresented at all faculty ranks, and that the ability of women to gain tenure was directly related to the absence or presence of tenured women faculty already in the department. He noted, in particular,

that many high-prestige schools are lagging in adding women to their faculties and are denying tenure to women at disproportionate rates.

In a 1991 study of female academic economists commissioned by the American Economic Association (AEA), it was found that the number of female assistant professors has expanded significantly, but that women lag in their progress toward the senior ranks. As in the law schools, the study indicated that female economists are disproportionately located in lower quality departments. The American Historical Society (AHA, 1987) reported that significantly smaller percentages of women have tenure and that women are more than twice as likely to hold non-tenure-track jobs. Although 12.1% of male historians are full professors, only 2.9% of women are. The AHA also indicated that departments are making progress in adding women to their faculties but are lagging in providing tenure to female faculty members. In particular, the AHA recommended that new positions and tenure appointments be used as opportunities to redress historical imbalances. A last example of the status of the women comes from the field of mathematics, which harbors what has been called "one of the last bastions of male exclusivity in U.S. academics" (Selvin, 1991, p. 781). Of the 389 professors employed in the top 10 departments of mathematics, only 5 are women.

#### Research on Academic Female Accountants

Research on academic female accountants has been limited. Norgaard's (1989) status report provides the most extensive information about academic female accountants. She reported a significant influx of women into academe between 1980 and 1988. As expected, most women were added to the assistant professor or instructor rank. Norgaard found that women are lightly represented in higher academic ranks and that only slight gains were achieved in advancing to the associate and full ranks over the 8-year period (2.1% and 0.6% increases, respectively). She reported salary data that suggest gender disparity, a lack of women in administrative positions, and a distinct difficulty for women hoping to achieve leadership positions in national professional organizations.

Survey data reported by Norgaard (1989) are also noteworthy. A large number of women responded (446) and generally indicated a high degree of satisfaction with being accounting professors and a belief that academic accounting was an excellent career choice for women. Paradoxically, large numbers of women believed that they had encountered discrimination in their careers, most often in the areas of salary increases, promotions, and teaching assignments. An alarming 77% of full professors, 65% of associate professors, and 49% of assistant professors reported personally experiencing discrimination. The majority of women believed in the existence of an old boy network that makes it more difficult for women to be treated on a parity with men. The data presented below address issues of parity regarding hiring and promotion patterns in accounting academe.

#### Method

Hasselback's (1979-1994) computerized Accounting Faculty Directory provided the database used in this study. Hasselback's directory gives a nearly comprehensive listing of all doctorally qualified accounting faculty in North American institutions. Only accounting faculty with doctoral degrees in accounting at the assistant, associate, and full professorial ranks were considered for purposes of this study. Gender was determined either from Hasselback's Database of Accounting Faculty (which includes information obtained by surveys that is not included in the published directory) or by phone. As is true for other studies in which this database was used, we considered Hasselback's database to more closely represent a population than a sample (Greenwalt & Saftner, 1991; Saftner 1988; Schroeder & Saftner, 1989). As such, the sample statistics generally used to approximate population parameters are not appropriate. The data reported herein reveal the actual (not estimated) extent of any real differences between groups.

## Results

### Patterns in Hiring Women

The number of terminally qualified faculty by rank and gender for 5-year periods between 1979 and 1993 are shown in Table 1 (all Tables omitted). The number of women in the assistant and associate professor ranks has increased significantly. However, the proportional increase of female full professors is notably small. The growth in the proportion of women in tenured or tenure track positions from 6.7% to 19.8% is an improvement of 196% within 15 years. Women have been receiving approximately 30% of all accounting PhDs in the last 6 years and presently hold 30% of tenure track positions. The rising numbers and proportions of assistant and associate female professors indicate that there is a growing pool of women available for future promotion to higher ranks.

These numbers are certainly encouraging for female faculty members and for accounting administrators seeking faculty diversity. Appropriate recognition should go to the many schools that have achieved significant strides in making their faculties more representative of the over 50% female accounting student body (Schultz, 1989). Schools that had 30% or more terminally qualified female faculty members in 1993 are listed in Table 2. Because large accounting programs (those with 10 or more faculty members) are frequently active in the accounting job market, one might expect larger schools to dominate the list. However, large programs constitute only 18 of the 100 schools, or 18% of those schools having 30% female faculty members. The majority of the listed schools are smaller and medium-sized accounting programs. Thus, the expected relationship between the size of the program and the number of women may not exist. In fact, when one considers the proportion of women in the larger programs, the results are interesting. As depicted in Table 3, only 29 of 111 schools (or 25%) had faculty that included 25% or more female members. A large number of programs, 49 out of 111 (or 44%), had accounting faculty that included 15% or fewer female members. Given the greater resources, ability, and opportunity of larger schools to change the composition of their faculty, it is somewhat surprising that women have not joined their faculties in greater numbers.

Table 4 contains a breakdown of the number of women in faculty positions by type of institution. Accounting programs are divided into three categories—high-prestige programs, other doctoral programs, and nondoctoral programs—according to Saftner's (1988) classification scheme (see Appendix). Only those schools awarding at least one doctorate in accounting were included in the computations. As indicated in the table, a disturbing 37% of the schools listed in Hasselback's (1979-1990) Accounting Faculty Directory have either hired no female faculty members or have not retained any female faculty members they have hired. An additional third of the schools have only one female faculty member. In total, over 69% of the schools listed in Hasselback's directory have no or only one terminally qualified female faculty member in their accounting department. To put this number in perspective, only 14% of the law schools in the United States had none or only one female faculty member in 1986 or 1997 (Chused, 1988). Certainly some of the difference can be accounted for by the larger size of law faculties, but not all.

### Implications and Discussion of Hiring Patterns

These findings indicate that the doors to accounting's ivory tower are certainly being opened to female faculty members. At the same time, there are a number of schools in which women are either not present at all or are the lone faculty member. Historically, the lack of diversity may have been explained by the small pool of qualified women. Certainly there is still some truth to that explanation. However, 30% of all new accounting PhDs in the last 6 years have gone to women. Likewise, a significant number of accounting faculties have been successful in

attracting two or more female members. At some point the continued validity of the "lack of availability excuse" must be questioned, particularly for larger programs that have frequent access to the accounting PhD market.

Research in other academic fields has shown that the absence of women on the faculty is often perceived by position candidates as an indicator of climate problems for women (Grunig, 1989). Grunig reported that these perceptions often translate into an unwillingness of women to join the faculty of such schools. She also found that the sense of isolation a lone woman experiences is a significant factor in the departure of women before achieving tenure. Thus, there can easily be a perpetuation of the continued lack of women on a faculty unless a concerted effort and commitment to diversity is made by the dean and faculty. Schools that have no female faculty members may wish to evaluate whether departmental climate is a factor in the lack of women. The University of Wisconsin's (1990) report *Retaining and Promoting Women and Minority Faculty Members: Problems and Possibilities* contains excellent anatomies of supportive and nonsupportive environments. Among the many attributes noted for departments with reputations for improving diversity efforts are

- \* an encouragement of collaborative research projects between senior faculty and junior women,
- \* a willingness to consider new methodologies or gender,
- \* related topics as acceptable research,
- \* policies that assist faculty with conflicts of family and work, written performance evaluations,
- \* clearly defined tenure expectations, and
- \* a balance between committee assignments, teaching loads, and research expectations.

According to the University of Wisconsin's report, supportive environments reflect the philosophy that diversity is indispensable to achieving excellence in the production of scholarship, teaching, and service. The schools in which we found that over 30% of the terminally qualified faculty were women can be characterized as supportive. The academic culture within these supportive environments apparently provides structures that encourage women to join and possibly advance.

Schools without women in the accounting department may want to involve senior women from other departments in their targeting and recruitment of women. Those schools wanting to increase the likelihood of retaining these new recruits might consider asking senior women from other departments and interested senior male faculty within the department to serve as mentors for the junior faculty throughout the probationary period. Research has shown that the availability of appropriate mentors provides an important support system for the lone female faculty member of a department (Grunig, 1989; University of Wisconsin, 1990).

## Conclusion

This article provides both encouraging and disturbing results regarding the hiring of women in accounting academe. On the positive side, a significant growth in the number of women in tenured and tenure track positions has occurred. A large proportion of these women will soon be in positions to be promoted to the associate and full professor ranks. It also appears that, unlike in some other disciplines, women are able to gain access to the more prestigious accounting programs. Although some progress has been made in reaching parity with men, women are still underrepresented at all academic ranks.

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## APPENDIX

### CLASSIFICATION OF INSTITUTIONS

The following institutions with doctoral programs were classified as "high prestige" schools for the purposes of this study. They were included in Saftner's (1988) top 10 rankings of academic research productivity or top 10 rankings of quality graduate institutions.

Stanford University

University of Chicago

Carnegie Mellon University

New York University

University of Minnesota

Harvard University

University of Michigan

University of Illinois

University of Wisconsin

University of Rochester

Cornell University

University of Iowa

University of Pittsburgh

Northwestern University

University of California at Berkeley

Yale University

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