

## Regarding Women's Advancement in Public Accounting and Business, adapted from Research on Women's Advancement in Accounting

Compiled by: Louise E. Single, Ph.D., CPA

	Authors	Publication	Title	Key findings
'93	AICPA Survey on Workforce Trends	AICPA	Survey on women's status and work/family issues in public accounting	Women are <b>19%</b> of partners/ <b>12%</b> larger firms/ <b>27%</b> smallest firms/ <b>36%</b> of professionals
	Collins	<i>Accounting Horizons</i>	Stress and departures from the public accounting profession: a study of gender differences	Work-home conflict has a greater impact on women's public accounting career paths than men's
'94	Maupin and Lehman	<i>Accounting Organizations, and Society</i>	Talking heads: Stereotypes, status, sex-roles and satisfaction of female and male auditors	Women who advanced in the Big 6 tend to have more "masculine" attributes in their attitudes and behaviors
'97	Dalton, Hill and Ramsey	<i>Auditing: A Journal of Practice and Theory</i>	Women as managers and partners: Context specific predictors of turnover in international public accounting firms	Women who off-ramp are less likely to return to be reemployed in public/those reemployed tend to go to smaller firms
	Hooks, Thomas and Stout	<i>Advances in Accounting</i>	Retention of women in public accounting	Turnover in public accounting predicted by availability of household help and family events' impact on career plans
'98	Bernardi	<i>Advances in Accounting Behavioral Research</i>	The relationship among lifestyle preference, attrition and career orientation: A three-year longitudinal study	<b>41%</b> of female accountants expressed a preference for staying at home until youngest child enters school
	Cao, Lynn and Horn	<i>Advances in Public Interest Accounting</i>	The earnings gap between male and female accounting professionals: empirical evidence and explanations	Evidence of a wage gap between male and female public accounting professionals
	Almer and Kaplan	<i>Behavioral Research in Accounting</i>	The effects of flexible work arrangements on stressors, burnout and behavioral job outcomes	Flexible work arrangements (FWAs) result in lower burnout and intended turnover
'01	Wooten	<i>Sex Roles</i>	What makes women-friendly public accounting firms tick? The diffusion of human resource management knowledge through institutional and resource pressures	Female partners were slightly more likely than male partners to believe technical skills and political positioning affected the promotion process
	Cohen and Single	<i>Journal of Business Ethics</i>	An examination of the perceived impact of flexible work arrangements on professional opportunities in public accounting	FWAs professionals are viewed as less likely to be promoted
'02	Hooks and Thomas	<i>Advances in Accounting</i>	Retention of women in public accounting	Public accounting employees feel they are giving more than they are getting
'03	Almer, Cohen and Single	<i>Auditing: A Journal of Practice and Theory</i>	Behavioral determinants that affect perceived career success of flexible work arrangement participants: the non-Big Five experience	Attitudes of superiors are pivotal in the willingness of women to adopt FWAs
'04	Fels	<i>Harvard Business Review</i>	Do women lack ambition?	Women's ambition fueled by "mastery" and "recognition"
	Catalyst	Catalyst	Men and women in U.S. corporate leadership: Same workplace, different realities?	Women in management tailor their style so that it is comfortable to men  Women in corporate aspire to CEO position in equal numbers to men

	Authors	Publication	Title	Key findings
'04	Almer, Cohen and Single	<i>Journal of Business Ethics</i>	Is it the kids or the schedule?: The incremental effect of families and flexible scheduling on perceived career success	FWAs professionals are viewed as less committed to careers and less likely to succeed
	Almer and Single	<i>The CPA Journal</i>	Flexible work arrangements: The daddy track	Men are even more heavily penalized than women for FWAs—stereotype that it is “mommy track”
	Almer, Higgs and Hooks	<i>Behavioral Research in Accounting</i>	A theoretical framework of the relationship between public accounting firms and their professionals	Non-monetary compensation such as training, opportunities to work for clients are important to professionals’ choice to be in public accounting
'05	Hewlett and Luce	<i>Harvard Business Review</i>	Off-Ramps and On-Ramps: Keeping talented women on the road to success	Women’s career goals are “impact” oriented rather than “power” oriented; women need to have ambition nurtured through mentoring and other targeted programs
'06	AICPA Survey on Workforce Trends	AICPA	AICPA Work/Life and Women’s Initiatives 2004 Research. A decade of changes in the accounting profession: Workforce trends and human capital practices	Lower proportion of female public accountants do not aspire to partnership/ <b>41%</b> of female senior managers vs. <b>65%</b> of male senior managers  Increase in turnover due to work-life balance and “working condition” issues  <b>1/3</b> of professionals leave due to dissatisfaction with monetary compensation  Women make up the majority of part-time, FWAs or non-partner track professionals
	Catalyst	Catalyst		Women view mentors differently from men
	Pasawark and Viator	<i>Behavioral Research in Accounting</i>	Sources of work-family conflict in the accounting profession	Turnover of females in public accounting most heavily impacted by “family interfering with work” rather than “work interfering with family”  Having a mentor who has experienced same kind of work/family juggling act is important
'08	Johnson, Lowe and Reckers	<i>Accounting, Organizations, and Society</i>	Alternative work arrangements (AWAs) and perceived career success: Evidence from international public accounting firms	Big 4 senior professionals do not view alternative work arrangements (AWAs) as “fitting into the culture” and males on AWAs are viewed more negatively
'09	Lightbody	<i>Accounting History</i>	Turnover decisions of women accountants: using oral histories to understand the relative influence of domestic obligations	Female public accountants’ careers are affected by needs of older children
'10	Catalyst	Catalyst	Maximizing mentoring and securing sponsorship	The importance for women to secure a “sponsor” who will use their influence to advocate for their advancement
'11	Almer, Lightbody, Single and Vigilante	<i>Current Issues in Auditing</i>	New leadership tracks in accounting firms: An alternative to the partnership	Non-equity partner/Director positions are destination positions
'12	Almer, Lightbody and Single	Accounting Forum	Stalled progression of women into the partnership? An examination of the “Post-Senior Manager” position in public accounting	Non-equity partner/Director positions perpetuate gender inequity/women are often over-represented and don’t move higher