

Advocacy and Advancement
A Study by the Women's Initiatives Committee of the AICPA

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By:

Louise E. Single, PhD
Stephen G. Donald, PhD

In July 2012 the Women's Initiatives Executive Committee (WIEC) of the AICPA undertook a survey project aimed at exploring the experience of female accounting professionals with advocacy relationships. The survey was distributed via email link to members of the AICPA's Women in the Profession LinkedIn subgroup, the American Women's Society of CPAs, the Canadian Institute of Chartered Accountants, and several AICPA-sponsored newsletters. A total of 1,408 professionals responded.

In spite of the fact that females make up at least 50% of the entry level accounting professionals, they occupy only 20% or less of the leadership positions in organizations. Among the barriers to advancement for women is a lack of access to career advocates or sponsors. Recent research indicates that female professionals do not benefit from advocacy relationships in their careers to the same extent as their male counterparts (Hewlett 2011, Catalyst 2010, Ibarra et al. 2010). The existing literature in the mentor/advocacy/sponsorship area has shown that women do not seek out such relationships as often as their male counterparts, nor are they offered the opportunity as frequently. Further, the characteristics of the relationships are different depending upon the gender of the advocate and the protégé so that it is not possible to simply advise females to follow the male model of how to be a successful protégé (Tharenou 2005).

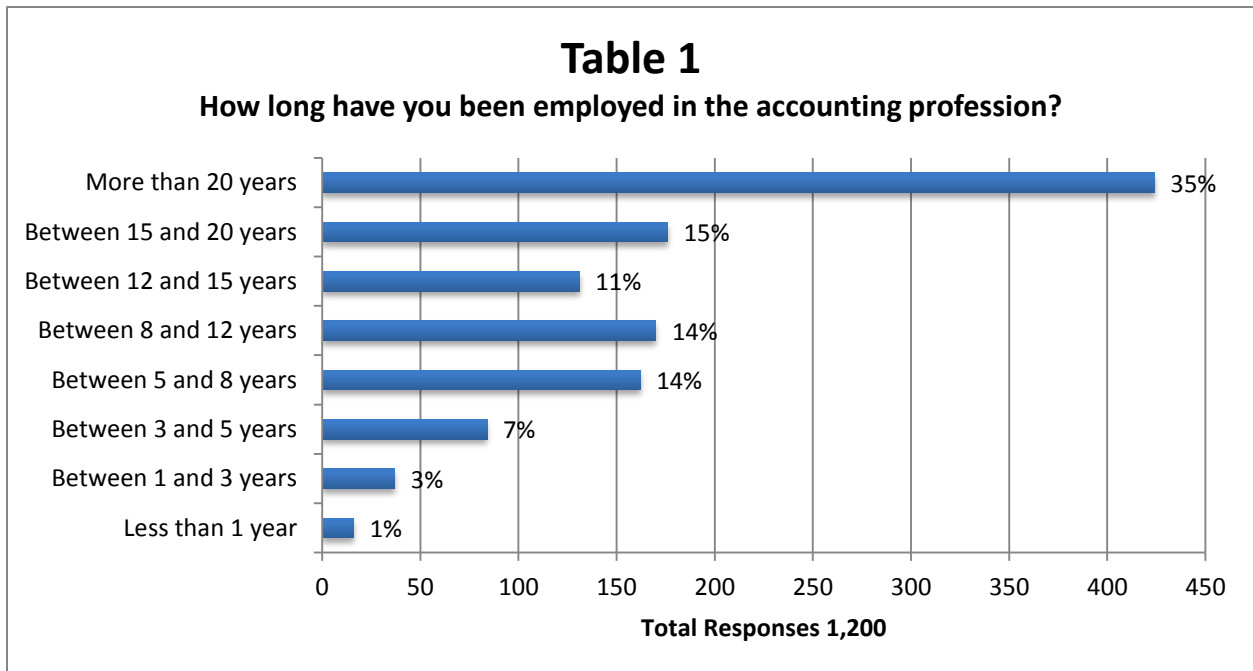
The WIEC survey was designed to gather information about the frequency and nature of advocacy relationships, characteristics of advocates and protégés, and whether the presence of an advocate has an effect on professional advancement. An "advocate", as distinct from a "mentor", is a senior level professional who uses his or her political capital on behalf of a protégé in order to advance the protégé's position within the organization.

Part One of the report discusses the frequency data related to the characteristics of the respondents, divided between protégés and non-protégés; the characteristics of the advocates; and the characteristics of the advocacy relationships. Part Two discusses the findings with regard to the relationship between advocacy and advancement and examines three specific questions:

- 1. Do female accounting professionals who have had an advocate experience greater career advancement than those who have not?*
- 2. Does the nature of the advocacy relationship affect the amount of career advancement achieved?*
- 3. Does the existence of an advocacy relationship affect aspirations to leadership for female accounting professionals?*

Part One

A total of 1,408 female accounting professionals completed the survey¹. Out of the total responses, 65% indicated that they had had at least one advocacy relationship during their careers, although few reported more than two advocates. Because advocates often work behind the scenes in situations in which their protégés cannot observe their actions, it is possible that the respondents had more advocates than they reported, including those who reported not having had any advocates. The following tables contain the demographic data for the full sample. Overall the respondents were experienced management-level professionals employed primarily in public accounting and corporate organizations employing over 100 professionals. Forty-two percent held CPA credentials, and 56% were CAs. Tables 1 through 13 provide the demographic data for the full group.



¹ Although 1,408 individuals completed the survey, not all answered every question which is why some responses in the tables total fewer than 1,408.

Table 2

How long have you been employed in your current organization, or most recent employer if not currently employed?

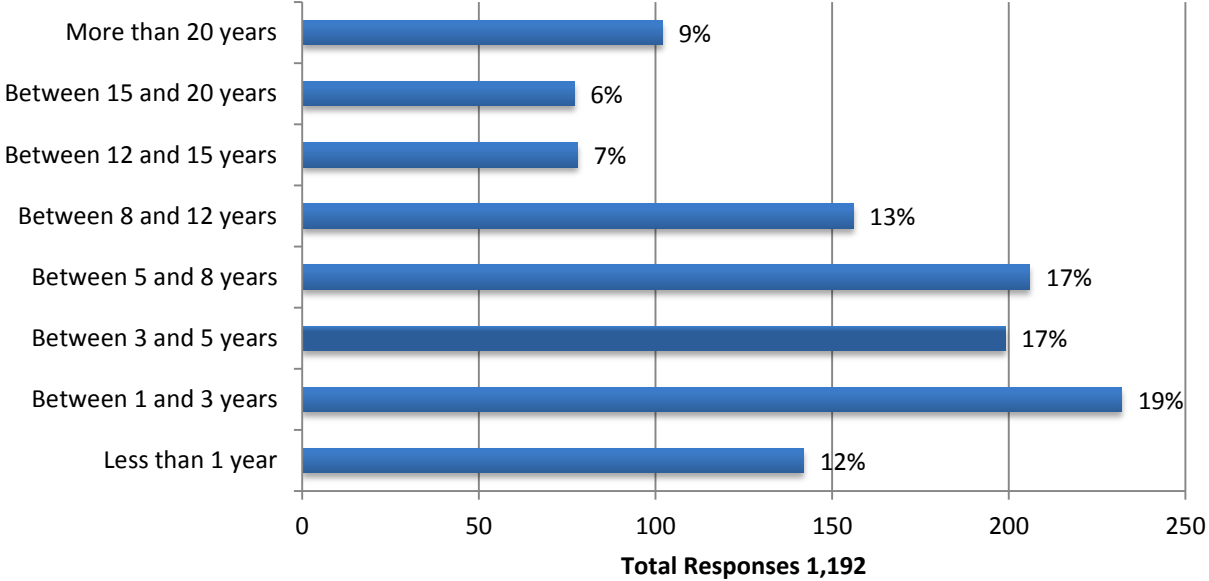


Table 3

What is the category of your current employer, or most recent employer if not currently employed?

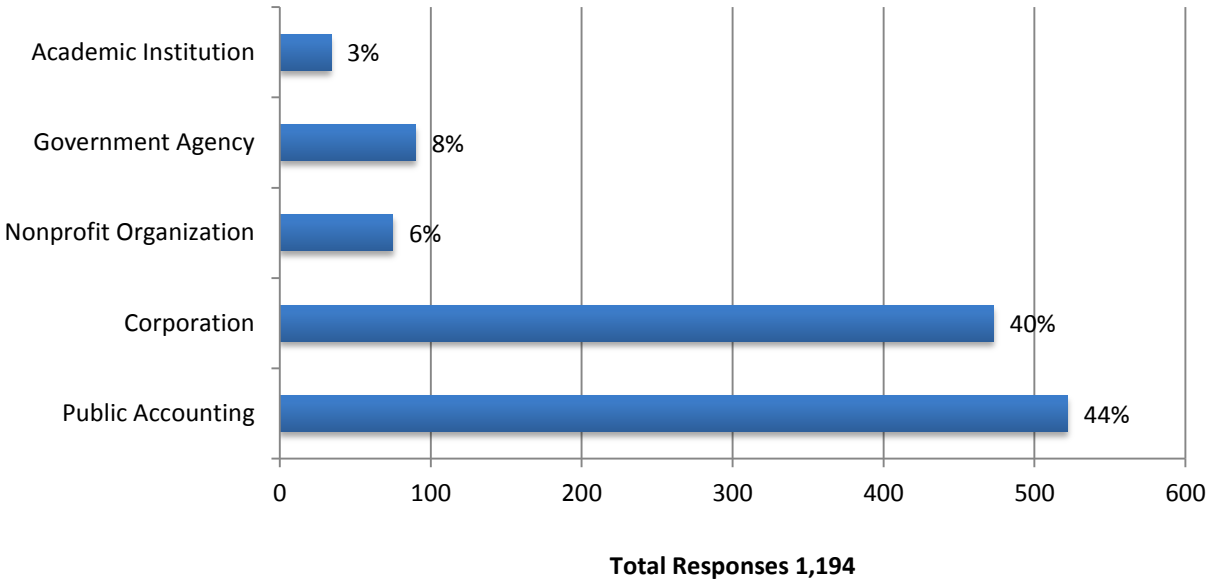


Table 4

What is the size of your current employer? If not employed, enter category of last employer.

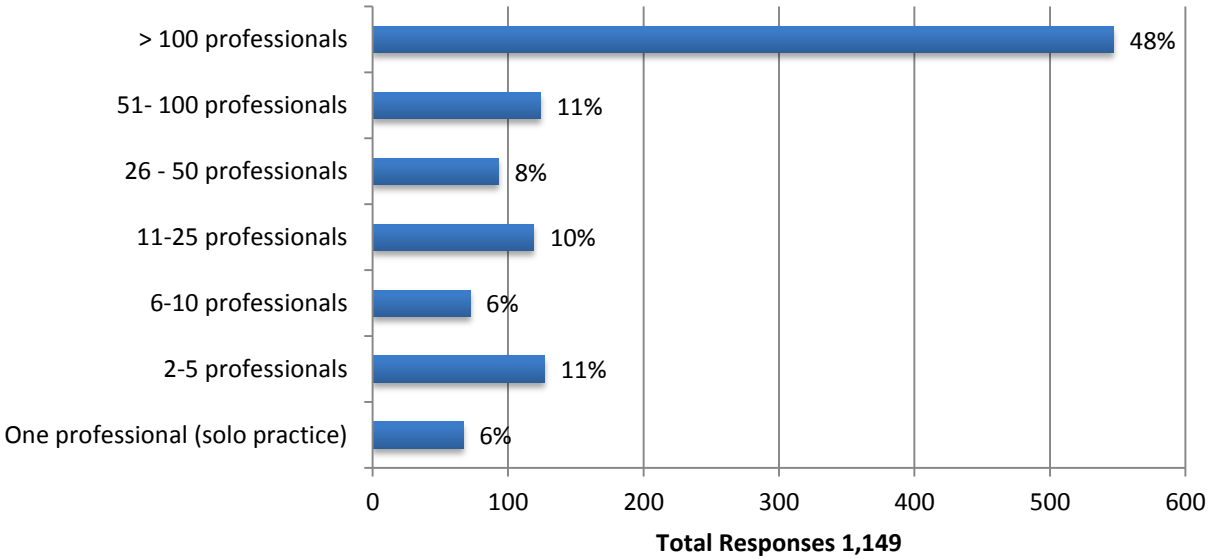


Table 5

Please indicate which of the following professional credentials you hold

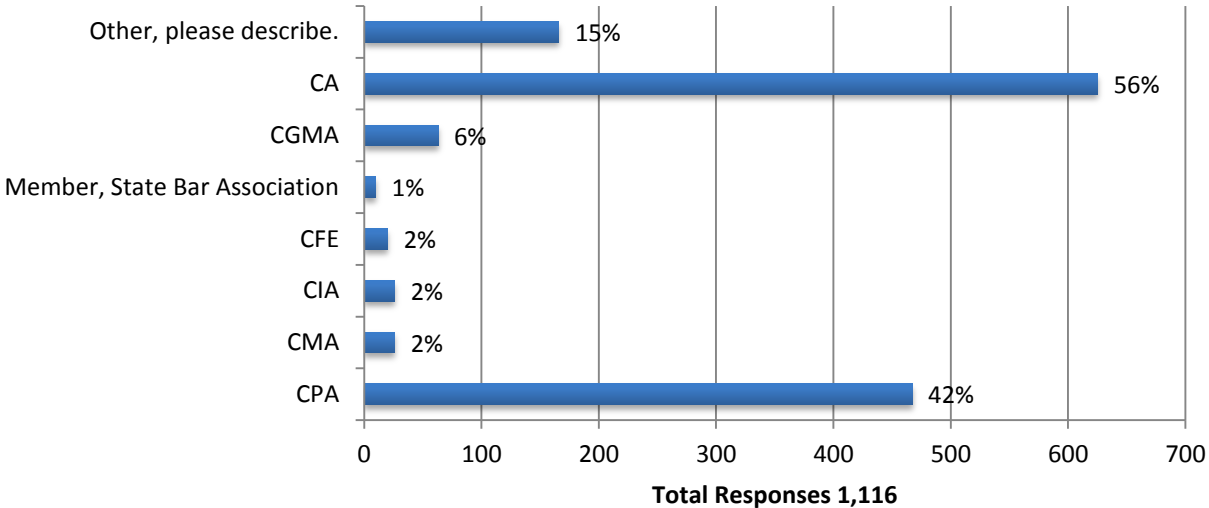


Table 6

What is your current organizational role? If not employed, enter level at which you were most recently employed.

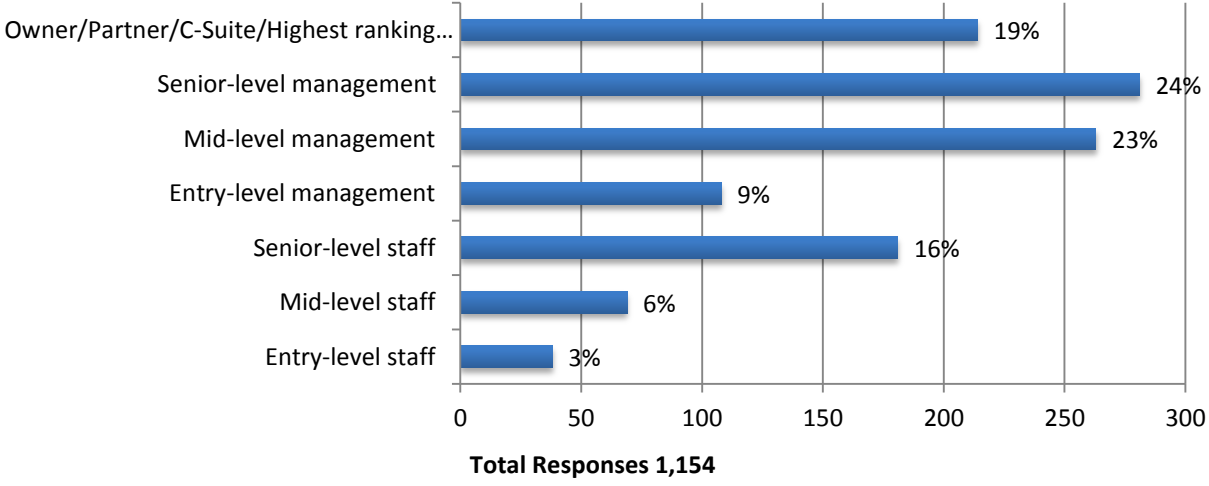


Table 7

What is the approximate size, in terms of employees, of the division or group that you supervise currently?

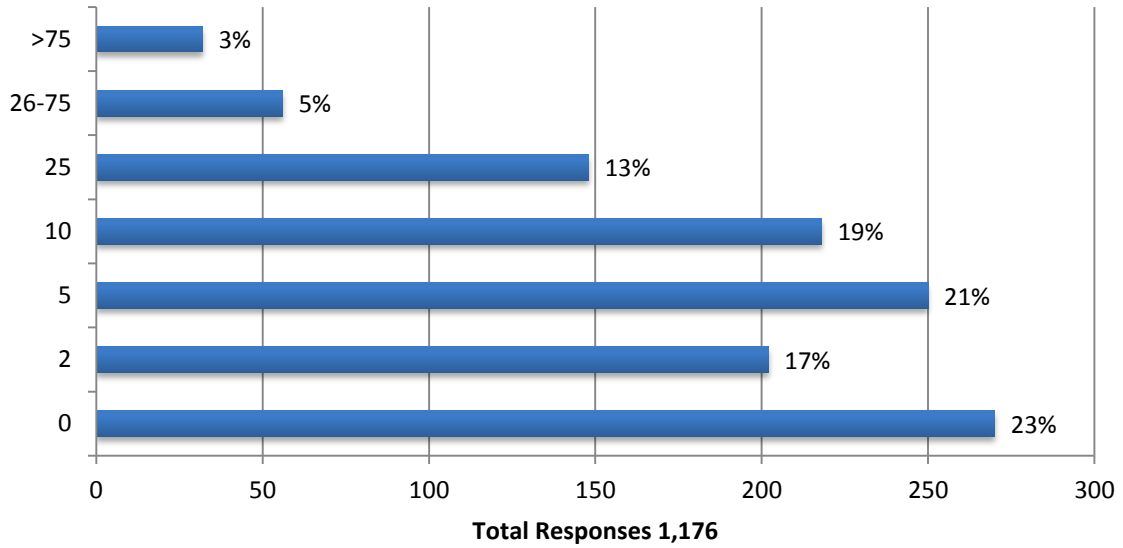


Table 8

Please indicate the highest level of education you have completed

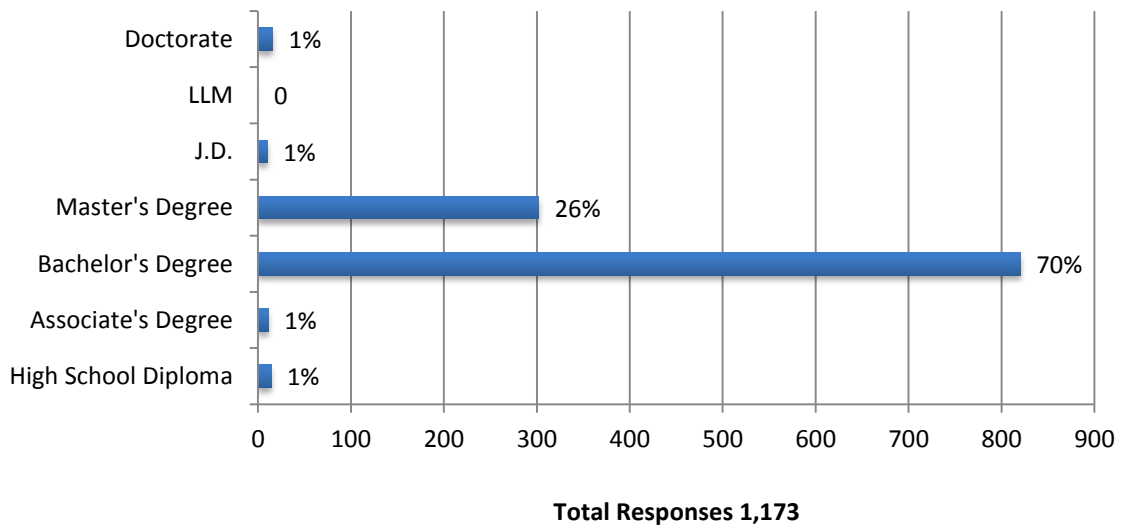
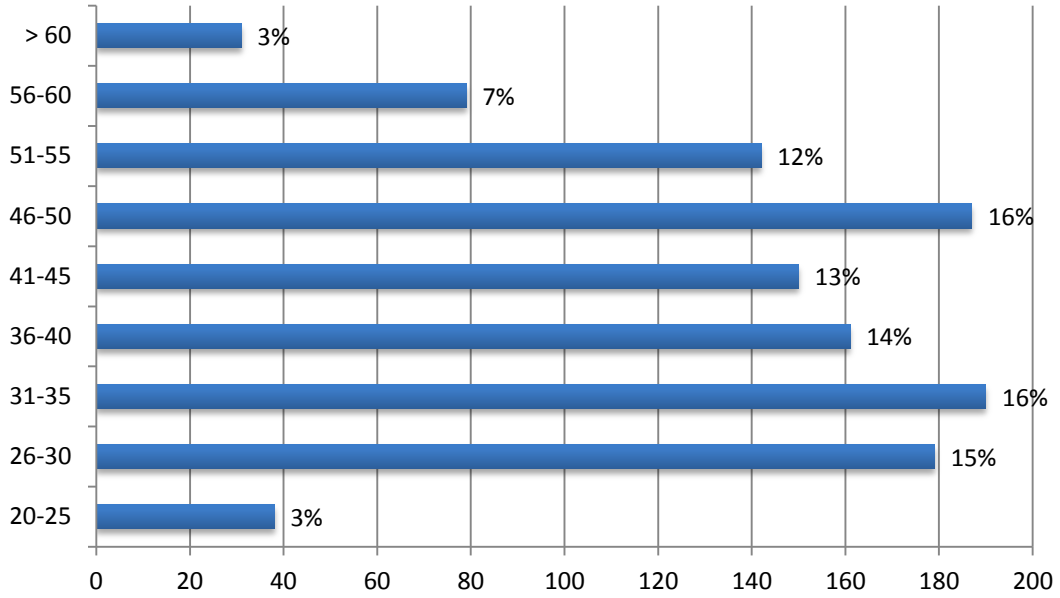


Table 9
What is your age?



Total Responses 1,157

Table 10
What is your ethnicity?

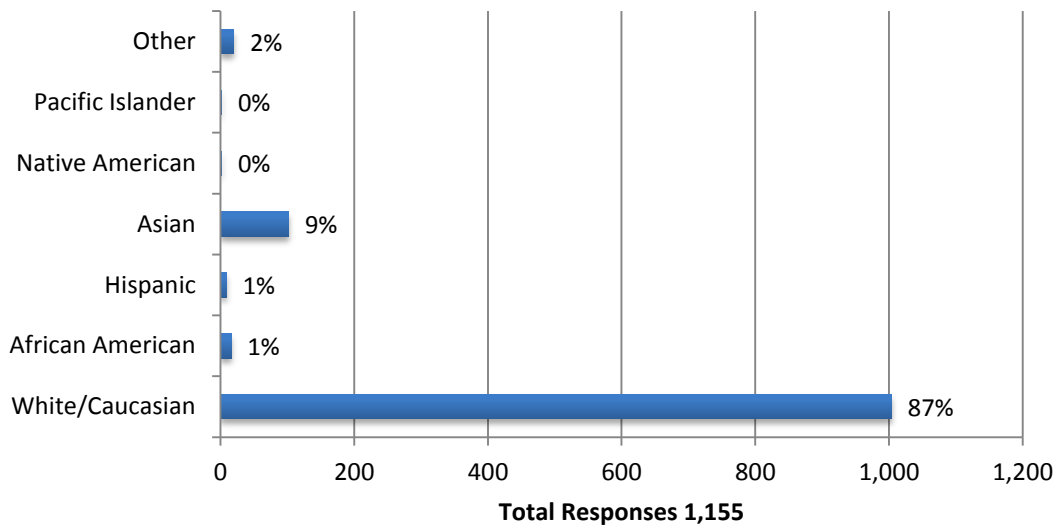


Table 11
Please indicate your current family structure

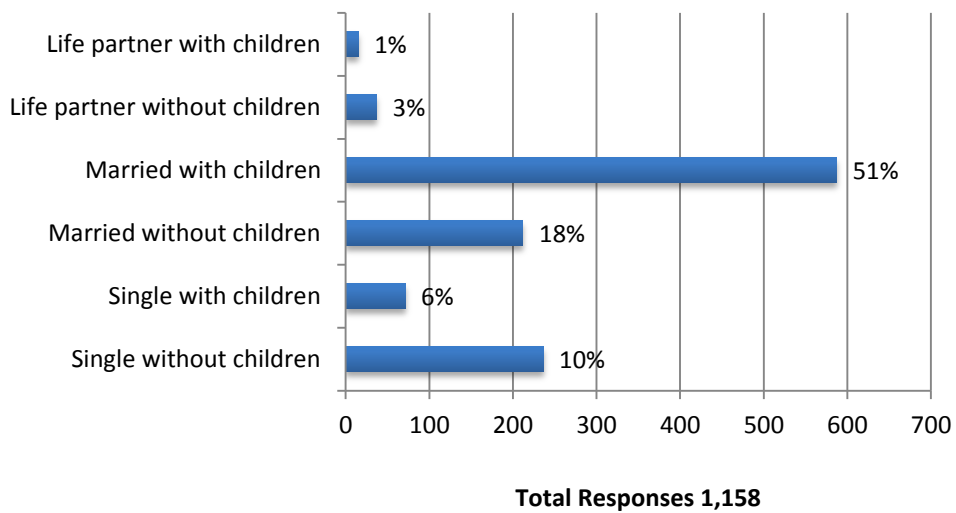
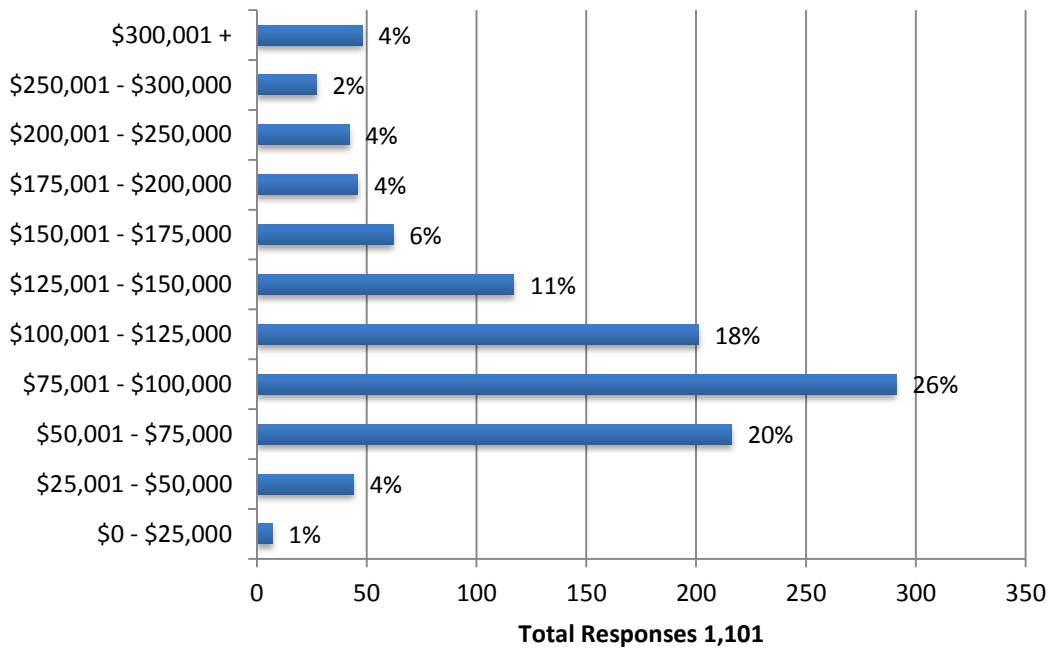


Table 12

**What is your approximate annual compensation in U.S. dollars?
If not currently employed, enter the amount when last employed.**



Characteristics of the protégés

A total of 916 respondents indicated that they had had at least one advocate during their careers. This group is described as “the protégés”. Most of the protégés began the relationship with their advocates very early on in their careers. Although the respondents were fairly evenly employed in the public accounting and corporate sector at the time of the survey, 70% of those who reported having at least one advocate were in the Public Accounting sector at the inception of the advocacy relationship. Only 22% were employed in the corporate sector at the start of the advocacy relationship. Most protégés were in staff level positions at the start of the advocacy relationships.

Table 13

During your career in accounting how many advocates have you had?

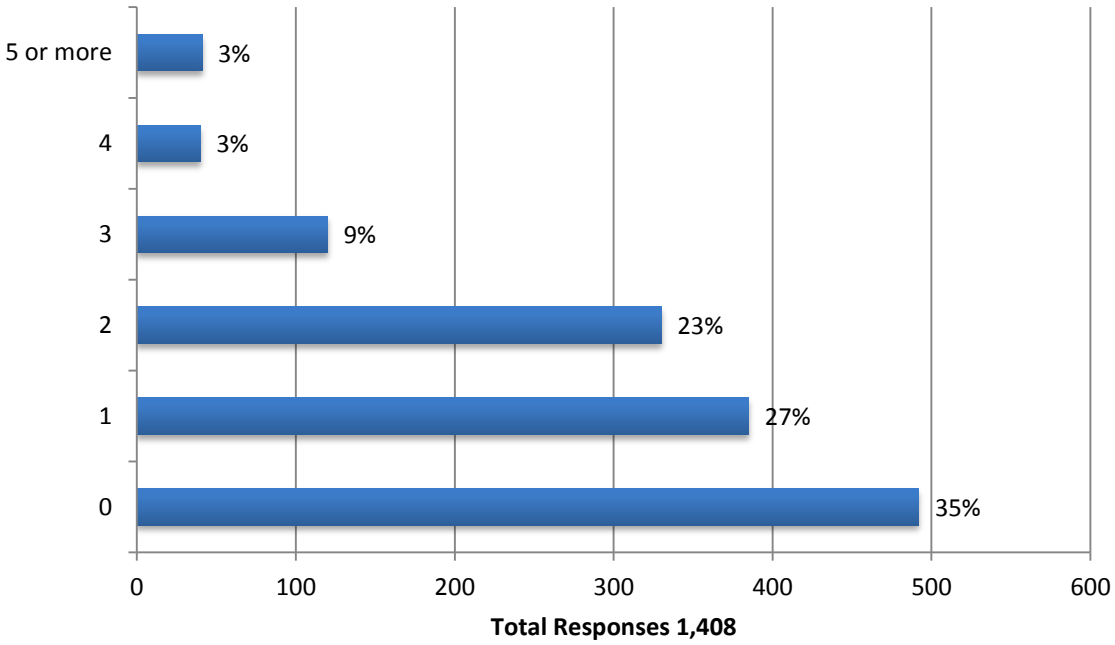
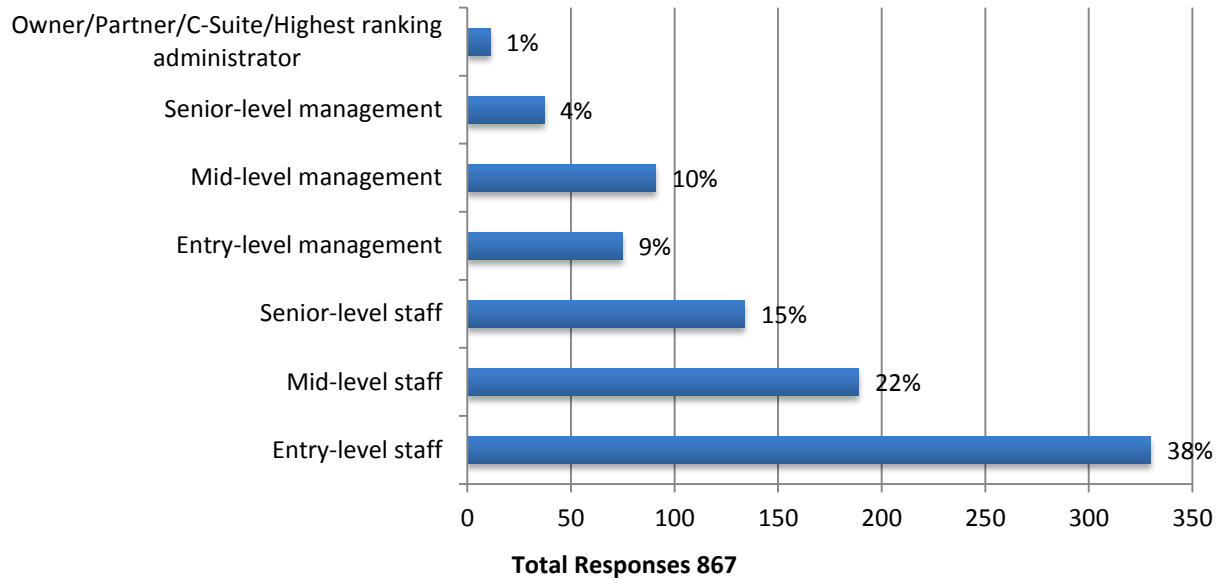


Table 14

What was your organizational role when you began working with your most influential advocate?



Characteristics of the advocates

Most advocates were the protégés' immediate supervisors. The advocates were primarily male and were older than their protégés and 91% were Caucasian. The next largest advocate ethnicity group is Asian at 4%.

Table 15

Please think of the advocate who was most influential in your career development

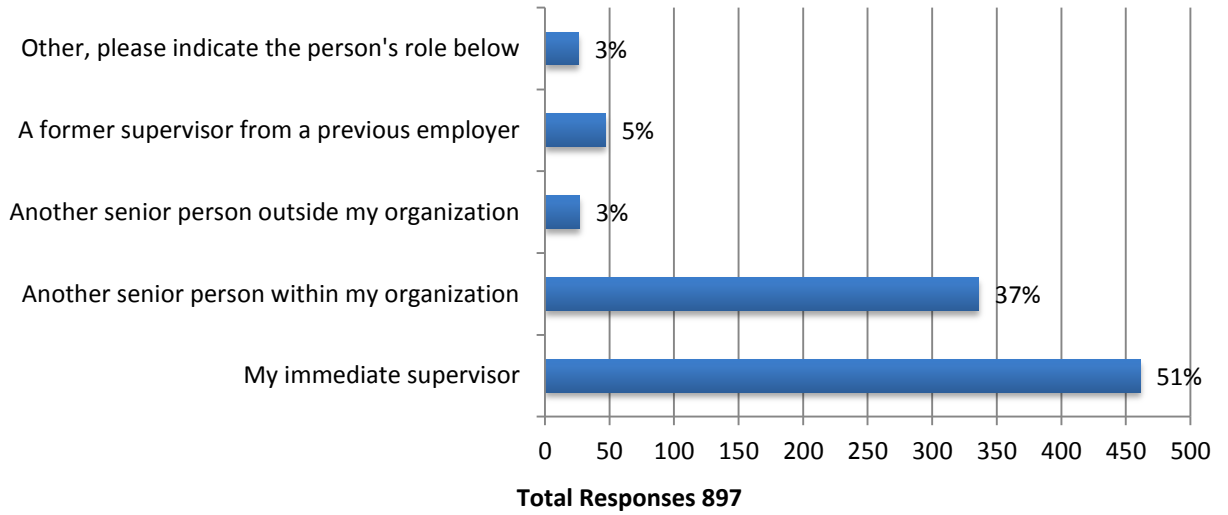


Table 16

Was your most influential advocate a:

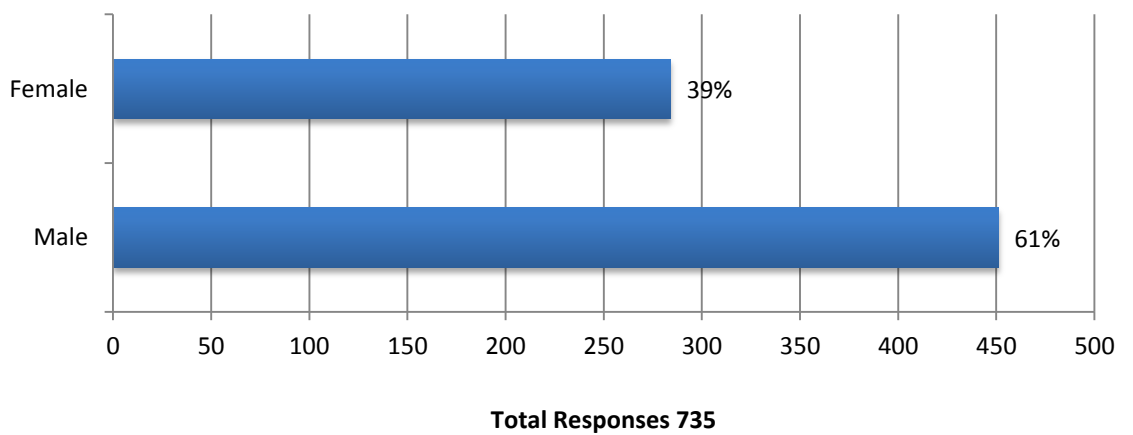
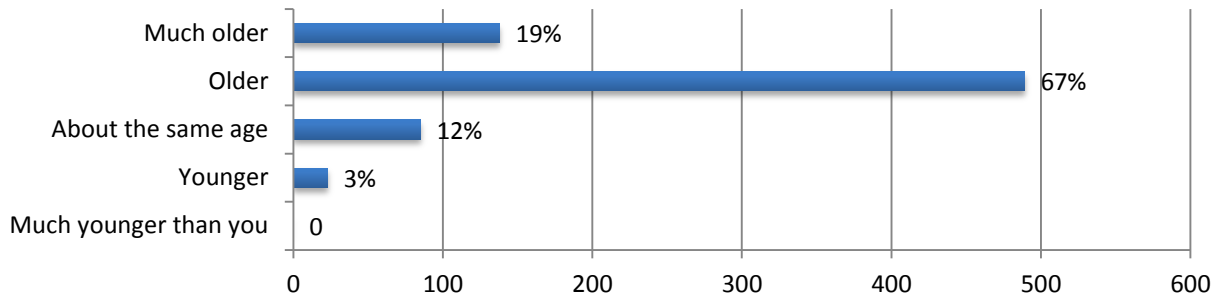


Table 17

Relative to your age at the start of your working relationship with your advocate, was your most influential advocate:



	Much younger than you	Younger	About the same age	Older	Much older
Frequency	0	23	85	489	138

Mean 4.01
Standard Deviation .66
Total Responses 735

Characteristics of the advocacy relationship

The majority of the advocacy relationships evolved naturally rather than resulting from a formal pairing through an employer program. In fact, only 31% of the protégés stated that their employers had mentoring programs in place and only 18% stated that their advocacy relationship resulted from a formal employer-sponsored program. This data reinforces the importance of recognizing the difference between a mentor and an advocate. Employer-sponsored programs typically focus on establishing mentoring relationships which are very important but accomplish different goals from the advocacy relationship. Successful advocacy relationships require more proactive work on the part of the protégé in the effort to identify potential advocates and cultivate the relationships.

Table 18

When your most influential advocacy relationship began, did your organization provide a formal program designed to pair advocates with junior professionals?

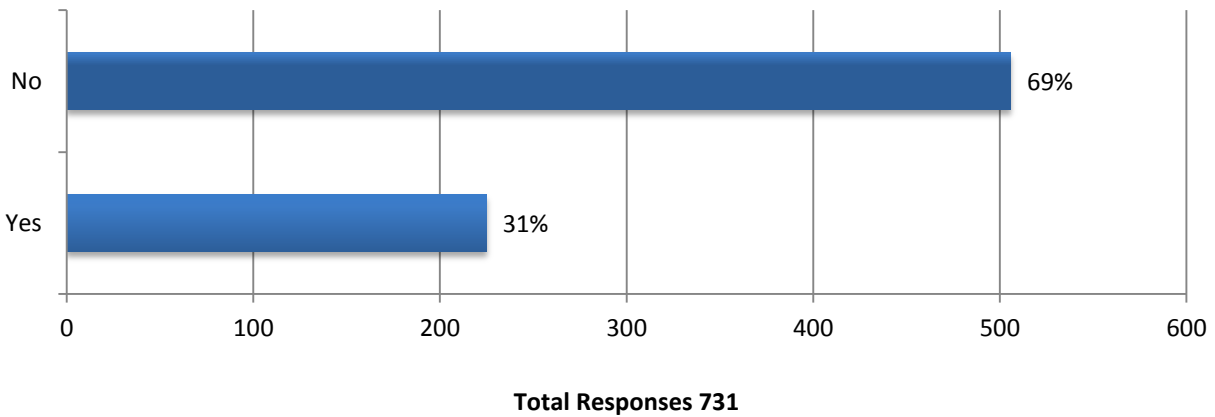
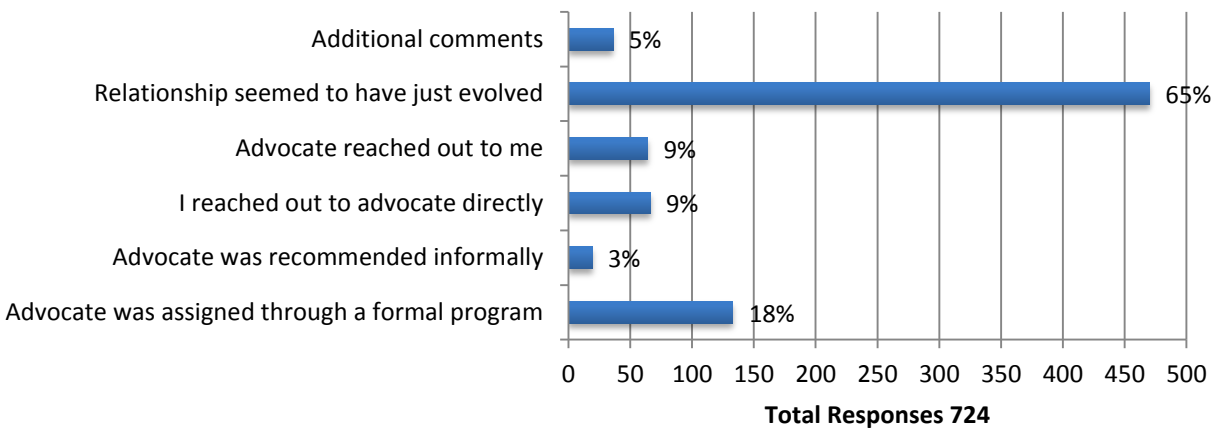
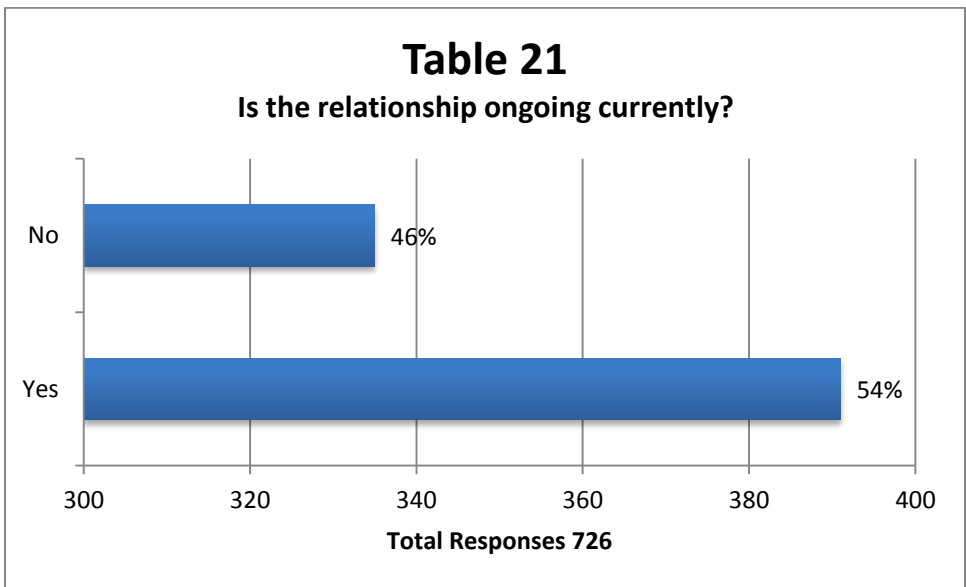
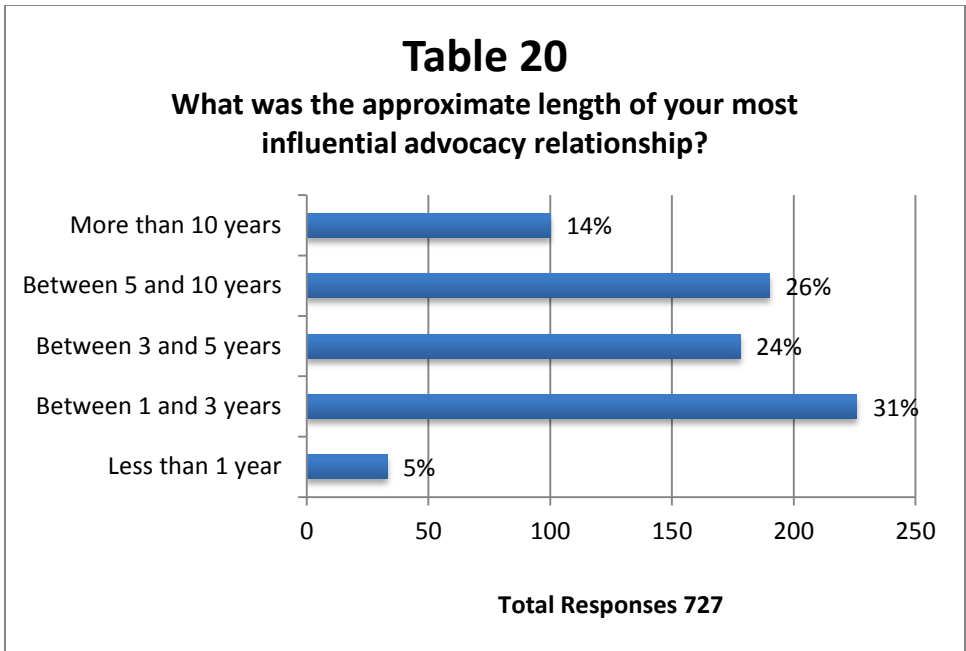


Table 19

Which of the following best characterizes how your most influential advocacy relationship began (select all that apply)?





Two qualitative questions about the advocacy relationship were included:

1. *What was the most important way in which your advocate helped with your advancement?*
2. *What stands out as something that could have improved the relationship?*

Five hundred and eighty-eight protégés responded to the former question and four hundred and seventy-nine to the latter. The responses were content-coded and general categories were developed to capture the major themes. The categories and themes are break down as follows:

Benefits:

Support: Recognized my achievements and provided encouragement, support, and confidence

Guidance: Offered strategic advice and guidance for my career development and business/political development

Challenge: Providing challenging work opportunities and responsibilities

Role Model: Served as a role model and sounding board to my development

Advancement: Promoted my skills by providing references and recommendations for job opportunities

Areas for improvement:

Ask for more: Proactive to meet more frequently, ask questions, and discuss goal aspirations and career development

Show appreciation: Understood the relationship and expressed gratitude and appreciation

Cultivate social side: Took the time to create a relationship outside of work/office

Keep in touch: Continued the relationship and kept in touch after

Communicate needs: More transparent in requesting specific jobs or challenging work

In the area of benefits the answers were fairly evenly spread over the five themes. However, the “ask for more” theme was expressed far more frequently than any of the other areas for improvement. It seems that many protégés may not have realized the full potential of the advocacy relationship until they had an opportunity to reflect on it in hindsight.

Part Two

The Link Between Advocacy and Advancement

The link between advocacy and advancement is examined by measuring the effect of having had advocacy relationships (measured in terms of the presence of an advocate) on professional advancement measured in terms of compensation level, number of promotions, current organizational level, likelihood of future promotion, and length of time since most recent promotion. Other factors that could affect advancement were controlled for in the analysis. These control variables include: the number of advocates, employer type, length of accounting career, tenure with current employer, size of current employer, educational level, professional credentials, age, ethnicity, family structure and geographic location. Descriptive data for advancement measure items is shown in the following tables. The current professional level and compensation data for the full sample are shown in Tables 6 and 12.

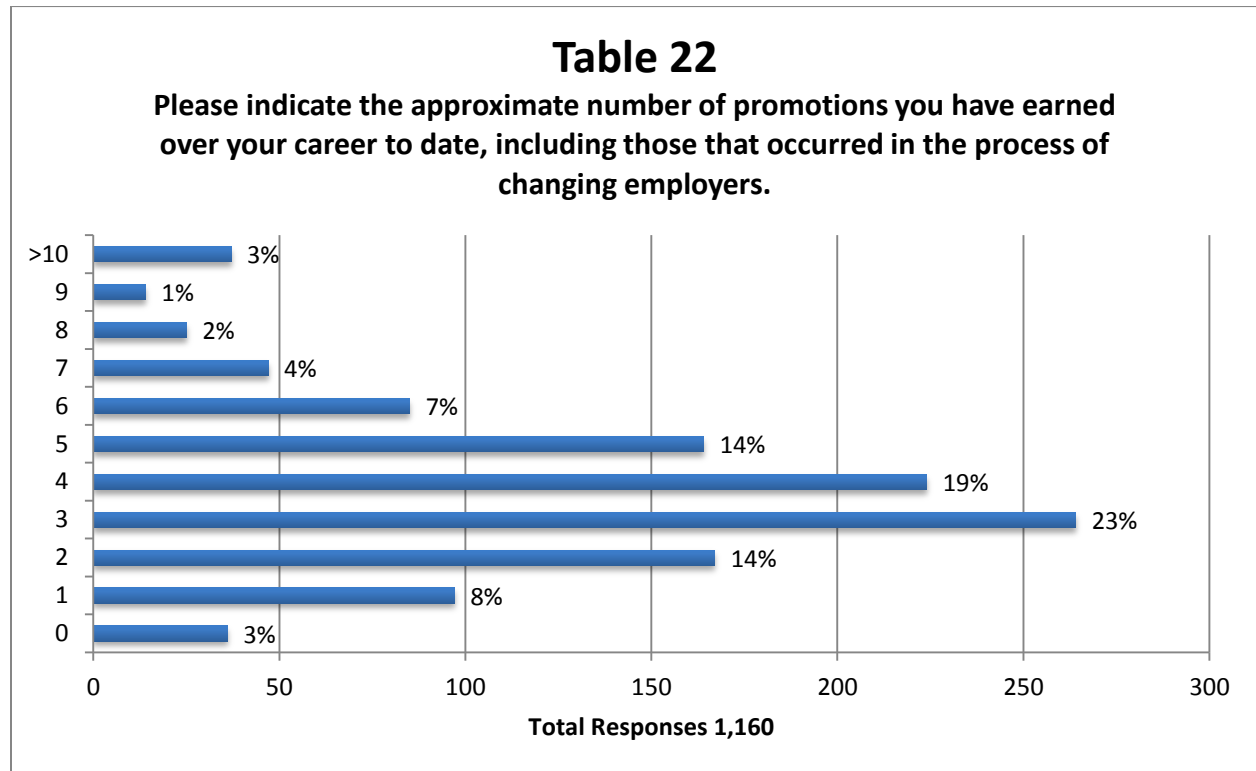


Table 23

Please indicate the number of years that have passed since your most recent promotion.

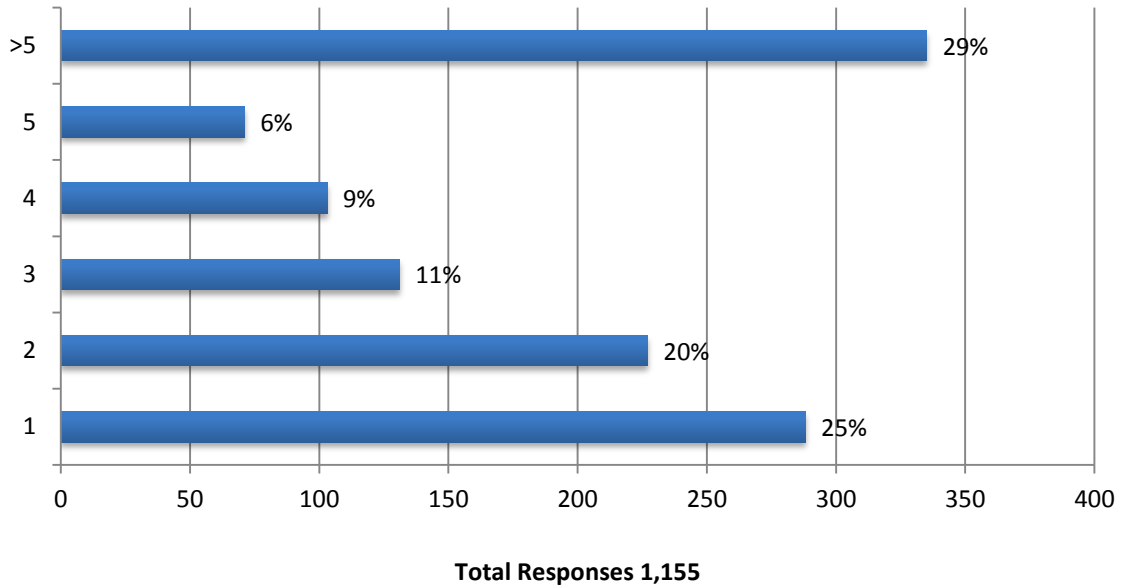
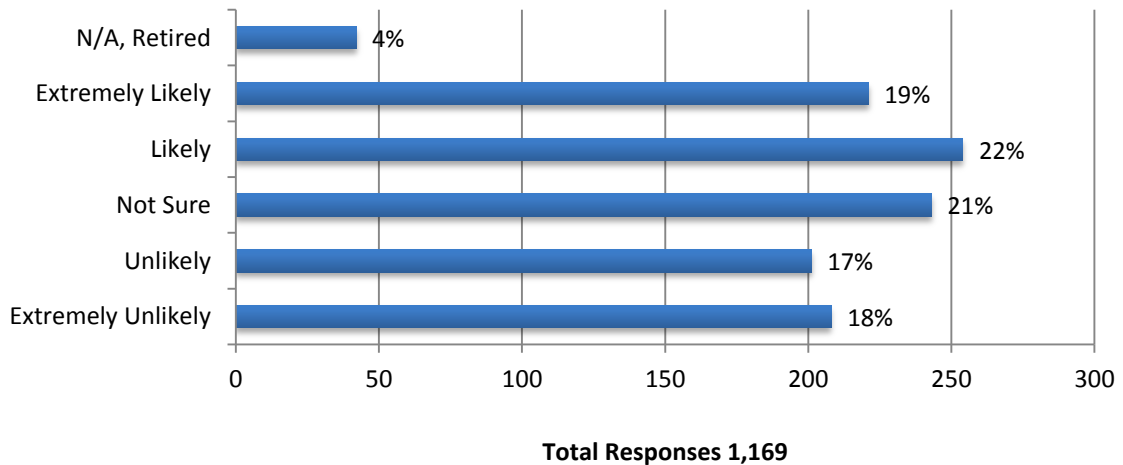
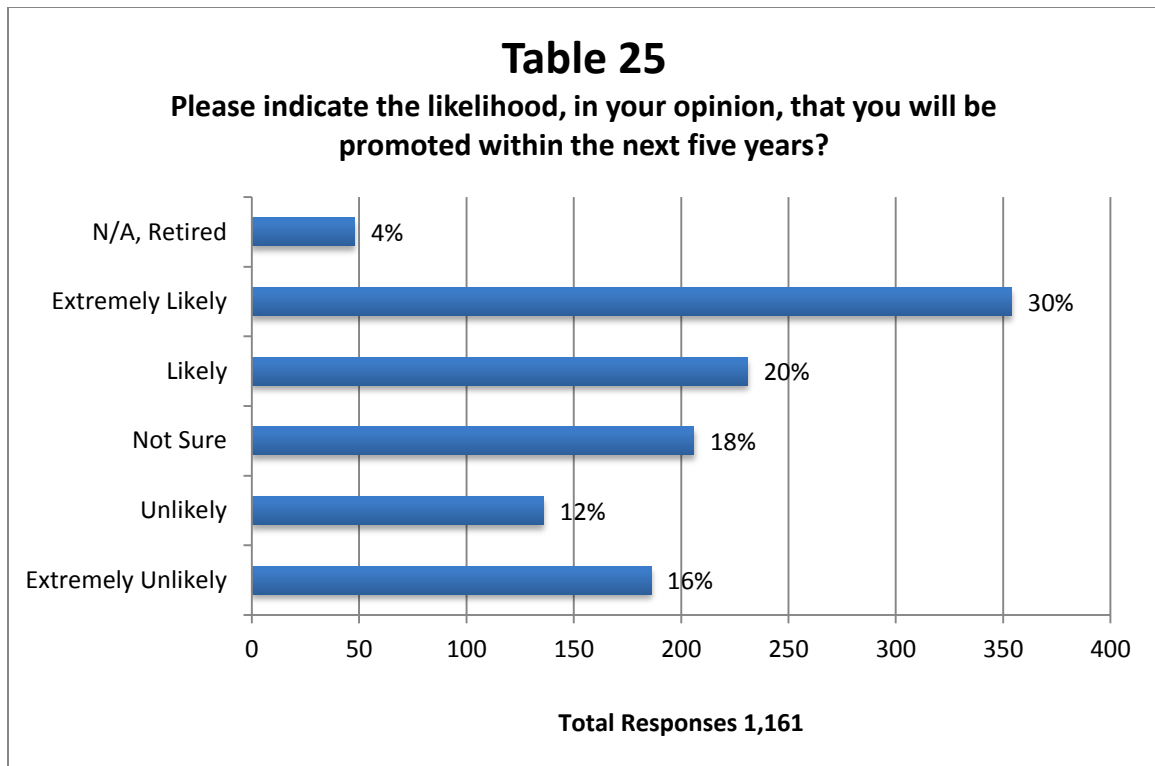


Table 24

Please indicate the likelihood, in your opinion, that you will be promoted within the next three years?





Regression results indicate that the presence of an advocate is positively related to advancement measured in terms of current organizational level ($p < .001$), compensation ($p = .001$), number of promotions ($p < .001$), likelihood of promotion in five years ($p = .082$) and time since last promotion ($p = .069$).

Characteristics of the Advocacy Relationships and Advancement

The advocacy relationship can be divided into distinct categories. There are “career mentoring functions” which include activities that support the protégé’s progress and “psychosocial functions” that support the protégé’s self-esteem and sense of competency. The survey included a series of questions designed to capture these different aspects of the advocacy relationship. The questions were divided into two major categories, the career advocacy category and the psychosocial category (questions related to the categories are shown in Table 26). Within the two categories the advocate roles are characterized as follows:

Career Advocacy: Sponsorship, Coaching, Protection, Challenge, Exposure

Psychosocial: Friendship, Social interaction, Parental role, Counseling and Acceptance

A further set of questions measures the extent to which the protégé considered the advocate a role model and the degree to which the protégé felt that they were similar to their advocate in terms of family and personal history circumstances. The extent of agreement with the statements was measured on a 1 (Strongly disagree) to 7 (Strongly agree) scale and the mean responses are shown in Table 26.

Table 26
Characteristics of Advocacy Relationships
n = 329

	<i>My Advocate:</i>	<i>Mean Level of Agreement</i>
ACCEPTANCE	accepts me as a competent professional	6.33
	sees me as being competent	6.37
	thinks highly of me	6.21
FRIENDSHIP	is someone I can confide in	5.68
	provides support and encouragement	6.12
	is someone I can trust	6.20
CHALLENGE	gives me tasks that require me to learn new skills	5.84
	provides me with challenging assignments	5.82
	assigns me tasks that push me into developing new skills	5.87
ROLE MODEL**	serves as a role-model for me	5.94
	is someone I identify with	5.38
	represents who I want to be	5.29
COUNSELING	serves as a sounding board for me to develop and understand myself	5.60
	guides my professional development	5.66
	guides my personal development	5.33
EXPOSURE	helps me be more visible in the organization	5.54
	creates opportunities for me to impress important people in the organization	5.27
	brings my accomplishments to the attention of important people in the organization	5.69
SPONSOR	helps me attain desirable assignments	5.49
	uses his/her influence in the organization for my benefit	5.38
	uses his/her influence to support my advancement in the organization	5.59
COACH	helps me learn about other parts of the organization	5.46
	gives me advice on how to attain recognition in the organization	5.29
	suggests specific strategies for achieving career aspirations	5.51
	helps me to recover from failure*	5.29
	helps me to understand what my priorities should be at this stage of my career*	5.56
PROTECT	protects me from those who may be out to get me	4.68
	"runs interference" for me in the organization	4.63
	shields me from damaging contact with important people in the organization	4.43
	encourages me to take risks but stops me from making major mistakes *	5.39
AFFINITY	and I come from similar personal backgrounds*	3.81
	and I have similar family situations*	3.33
	and I share similar hobbies and interests*	3.73
SOCIAL	and I frequently get together informally after work by ourselves	2.88
	and I frequently socialize one-on-one outside the work setting	3.09
	and I frequently have one-on-one, informal social interactions	4.33
PARENT	is like a father/mother to me	3.00
	reminds me of one of my parents	2.86
	treats me like a son/daughter	3.27

Items above taken from Ragins and McFarlin's (1990) Mentor Role Instrument unless otherwise indicated.

*Items added based on round table discussions with senior accounting professionals from all employment sectors represented in the survey.

**Scandura (1992)

Regression results of the relationship between the characteristics of the advocacy relationships, *career advocate* vs. *psychosocial*, and the various measures of advancement are shown in Table 27.

Table 27			
Relationship Between Characteristics of Advocacy Relationship and Advancement			
<i>Advancement Measure</i>	<i>Relationship Characteristics</i>	<i>Direction of effect</i>	<i>p-value</i>
Compensation	Career advocate	(+)	.046
	Psychosocial support	(+)	.029
	Affinity	(-)	.028
Current organizational level	Psychosocial support	(+)	.060
	Affinity	(-)	.005
Likelihood of promotion within in five years	Career advocate	(+)	.020
	Psychosocial support	(-)	.010
	Role model	(+)	.041
Likelihood of promotion within three years	Career advocate	(+)	.017
	Psychosocial support	(-)	.035
Number of promotions	Career advocate	(+)	.018
	Affinity	(-)	.045
Time since last promotion	Career advocate	(-)	.045

The protégés whose advocates provided career advocate type support indicated the highest levels of advancement in terms of compensation and all promotion measures². The negative relationship between psychosocial support and advancement in terms of the perceived likelihood of promotion suggests a link between a need for this type of support by those who are less confident of future success. Affinity is negatively associated with three of the advancement measures. In other words, having an advocate who is similar to the protégé is not helpful in advancement. This may in part result from a discounting of the advocates' representations regarding the protégé under the assumption that the advocate and protégé are friends, or that the advocate is biased because their protégé “looks like them”. Gender of the advocate is also significant in explaining advancement in terms of

² The negative relationship between time since last promotion and the career advocate variable indicates that those with career advocates indicated the fewest years since their last promotion.

compensation level ($p = .028$) and current organizational level ($p < .001$). In both cases, having a male advocate has a stronger positive effect on advancement than having a female advocate.

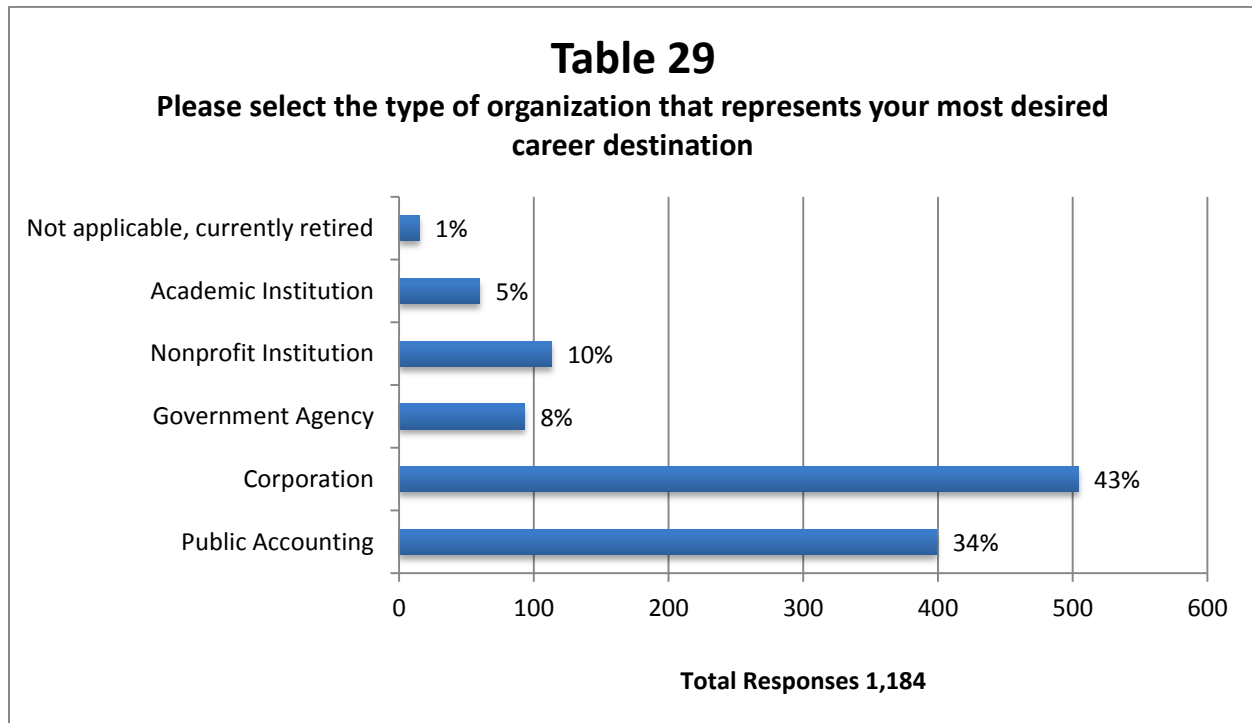
Other studies have shown that there are gender differences in the type of support provided by advocates (Tharenou 2005). The gender differences for the different categories of support are shown in Table 28. Male advocates serve more frequently as career development type advocates for the group of protégés in this study and they also are seen as more of a parental figure. In spite of this, there is not a significant relationship between relative age of the advocate and advocate gender. Female advocates, on the other hand, serve as coaches, counselors and role models more frequently and have a stronger social and affinity relationship with protégés than male advocates.

Table 28
Means: Type of Advocate Role by Gender of Advocate

Role	Gender of Advocate		Direction and Significance
	Female (283) <u>Mean</u>	Male (451) <u>Mean</u>	
<i>Career Development</i>			
Sponsor	5.421	5.531	F < M*
Coach	5.551	5.413	F > M**
Protect	4.749	4.759	ns
Challenge	5.696	5.750	ns
Exposure	5.472	5.514	ns
<i>Psychosocial</i>			
Friendship	6.049	5.968	ns
Social	3.702	3.267	F > M****
Parent	2.862	3.154	F < M***
Counseling	5.641	5.455	F > M***
Acceptance	6.249	6.337	F < M**
Other:			
Role Model	5.723	5.417	F > M****
Affinity	3.782	3.519	F > M***
Significance levels: * $p < .10$, ** $p < .05$, *** $p < .01$, **** $p < .001$			

Advocacy and Aspiration to Leadership

Overall the survey participants indicate high aspirations. Forty-eight percent indicate that they aspire to a senior management position and an additional 32% aspire to C-suite/partner/owner level. The ultimate career destinations in terms of organization type are shown below.



Among the three-hundred sixty-three respondents whose ultimate career goal is to work in public accounting, 61% aspire to the partner/owner level and an additional 15% aspire to a higher level, including 4% who aspire to national level leadership. Among the five hundred and fifty-one who aspire to the corporate sector, 56% aspire to senior management and an additional 34% aspire to the C-suite. A regression of the relationship between advocacy and aspirations to leadership within the public accounting and corporate sectors indicates a positive relationship between advocacy and aspirations within public accounting ($p = .004$) and within corporate ($p = .064$).

Leadership aspiration is also expressed in terms of the number of leadership roles an individual has fulfilled over the course of one's career. One thousand and twenty-two individuals identified the leadership roles that they had held over the course of their careers. Eighty-one percent of these indicated that they have served as a team or project leader, 24% have served as officers of a community organization, and 17% as officers of a professional organization. Although 50% have served on a non-profit board, only 6% have served on a corporate board.

There is a significant positive relationship between the number of leadership roles and the presence of advocacy ($p = .0001$). In addition, the number of leadership roles and aspiration in public accounting and the corporate sector are positively related ($p = .001$). Advancement is also related to leadership roles when measured in terms of current organizational level ($p = .0001$), compensation ($p = .0001$) and number of promotions ($p = .0001$). Those who have experienced advocacy in their careers are more likely to become advocates themselves. A comparison of the protégé and non-protégé groups indicates that 70% of the protégé group has served as an advocate for a junior professional, whereas only 40% of the non-protégé group has done so.

Conclusions

The survey was designed to address three major questions as follows:

- 1. Do female accounting professionals who have had an advocate experience greater career advancement than those who have not?*
- 2. Does the nature of the advocacy relationship affect the amount of career advancement achieved?*
- 3. Does the existence of an advocacy relationship affect aspirations to leadership for female accounting professionals?*

The evidence from the data provides the following answers:

- 1. The presence of one or more advocates is associated with greater levels of advancement in terms of organizational level, compensation, number of promotions, self-assessed likelihood of promotion in five years and time since last promotion.*
- 2. Advocacy relationships in which the advocate is seen as a role model and/or is seen as a career advocate type sponsor are important in advancement. Relationships characterized by psychosocial support and a high degree of affinity are negatively associated with advancement. Male advocates were more commonly seen as playing the career advocate roles than female advocates, although they also play a larger role in the psychosocial support domain as accepting parental figures. Females are more commonly seen as counsellors and role models.*
- 3. The majority of respondents aspire to senior leadership roles in their organizations and there is a positive relationship between advocacy and leadership potential both in terms of past leadership roles and aspirations for future leadership.*

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