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*Gender Roles in Public Accounting and the Absence of
Women in Upper Level Management*

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Accounting Honors Thesis | Advisor: Linda Ragland

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I. Introduction

Women are entering the public accounting profession in increasing numbers each year (McCabe, 2015). Even though the profession is becoming more female dominated, women are still underrepresented in upper level management, leadership, partnership and committee positions. In the current study, I explore whether accounting graduates and undergraduates today feel women are still underrepresented in upper level management positions. Research suggests there have been steps made for women to enter the profession in increasing numbers over the past 20 years (McCabe, 2015). The motivation for my study is to explore reasons for why women may still be underrepresented in upper level management. Some of the reasons considered are: (A) organizational structure (B) women's level of education (C) glass ceiling effects and (D) women are more focused on family commitments than a public accounting career.

As a female, I am graduating with a degree in accounting come May. I will be entering the public accounting profession with plans to become a certified public accountant (CPA) for PricewaterhouseCoopers. I feel personally connected to this issue and I am very interested in learning more about the possible reasons why women are underrepresented in upper level management and other leaderships positions in public accounting firms.

To examine whether accounting students believe women are underrepresented in upper level management positions and possible reasons for the underrepresentation, I researched the topic using online databases. Then I conducted a survey to explore accounting students at the graduate and undergraduate level perspectives on the issues. Based on my initial research, my main question involves exploring how organizations are possibly hindering women's efforts to reach for upper level management positions through lack of mentors. I also explore women being

underrepresented based on stereotypical and biological roles, basic discrimination and the classic glass ceiling. After analyzing the results of my survey, I find a completely different possible reason coming to the forefront. I find an unrecognized reason as to why women are underrepresented in upper level management is simply “choice.” What this argument of choice entails is how women may be choosing to stay in their career, choosing to leave their public accounting career and choosing which management level they aspire to attain. While this may not be the whole reason it seems to be a significant reason that I found through the analysis of the results of my survey. This is not saying that the above said reasons are not contributing to the problem but the results of my survey suggest that in some part women are choosing their own career path.

My thesis touches upon the potential reasons why women are underrepresented in upper level management positions in public accounting but also introduces a new idea, that being having the choice. Some women are choosing to leave public accounting to pursue other interests in their lives. Seemingly women may be treated fairly in their positions at work yet choose to leave their career behind because of individual reasons. Some women are not only choosing to leave; they are choosing not to pursue upper level management positions.

II. Literature Review

As I explore the possible reasons why women are underrepresented in upper level management positions in public accounting, I conducted a literature review on the possible reasons why women choose to leave their public accounting firm and the general problems that still exist in the culture of these public accounting firms. As discussed below, I discuss a brief overview on public accounting firms, women in public accounting and issues for women in public accounting. For public accounting firms, I discuss fast facts, firm size, changes in

organizational structure and education. For women in public accounting, I discuss organizations to support the female CPA and the Family Medical and Leave Act (FMLA). For issues for women in public accounting, I discuss the glass ceiling, discrimination, biological differences and stereotypical roles, Baby Boomers, mentors, job flexibility and turnover.

Public Accounting Firms

Fast Facts

Public accounting used to be a completely male dominated profession along with mostly any other business field and related companies (Scandura, 1993). This dominance has left little room for women in the various levels of management, even if more women are becoming part of the business world. As more women became educated, more women are entering the accounting profession. In fact, over the past 25 years, women and men have been entering the profession in equal numbers (El-Ramly, 2013). Since women were underrepresented in the accounting field for so long, most accounting firms do not have women in partnership positions or leadership roles regardless of the fact that nearly 50% of all accounting undergrads now entering the profession are women (McCabe, 2015). Women are underrepresented on many boards in these firms as well. A study found that gender parity on boards in these accounting firms will not be achieved until 2042 (McGregor, 2014). This shows how much work still needs to be done to better balance the public accounting profession between women and men in important leadership positions.

Firm Size

Smaller accounting firms tend to be more apt of a work environment for women (Keller, 2016). Women also seem to find more success at smaller firms. When a woman leaves a large public accounting firm, there is a good chance she will not be reemployed at that large firm (Single, 2015). The next route for this woman is very likely to be a smaller firm, where she will continue her career pursuits in the career or to leave the public accounting profession. As the size

of the firm increases, the professional staff of females and percentage of female CPA's decreases due to the type of work environment that caters to women's success (Collins, 2016). The larger the firm, the lower percentage of female partners (McCabe, 2015). The American Institute of CPA's (AICPA) ran a CPA Firm Gender Survey in 2015 and the results show women represented 43% of partners in firms that had 2-10 CPAs, they represented 39% of partners at firms with 11-20 CPAs, 27% of partners at firms with 21-99 CPAs and only 20% of partners in firms with over 100 CPAs (Keller, 2016). Overall, women only represent 22% of partners and principals at all public accounting firms even though they represent 63% of all accountants and auditors in the industry in the United States. It has been found that larger firms have a difficult time retaining their female staff and promoting them in a timely manner equivalent to their male colleagues (Collins, 2016). Seemingly, larger accounting firms may be blocking opportunities for their female staff and limiting their power within the organization (Maupin, 1993). Smaller firms have already made changes and are catering to their female staff. Larger firms should try, as discussed below, to make changes to their organizational structure to better retain their female staff as well as appropriately promote their female staff.

Changes in Organizational Structure

Public accounting has gone from a male dominated profession over the past 20 years to being primarily female dominated today (Franzel, 2014). In terms of creating equal representation of males and females in upper level management roles in these firms, changes may be needed in organizational structure to help the advancement of women. Firms may need to start looking at the big picture as to what are some of the reasons female talent is not reaching leadership and management positions. A study was performed on both male and female accountants to figure out reasons why women were not represented in partnership positions (Maupin, 1993). The study shows that male accountants feel the general characteristics of the

female are the reason for their own lack of success while female accountants feel changes in the organization and work environment would be necessary before women would advance to partnership positions (Maupin, 1993). Some studies find that women are better communicators and better managers than men (Bryant, 2015). As such we need to better understand the work environment and the structural barriers in the organization as well as the possible biased opinions of female accountants.

Promoting women at the same rate as men, or even focusing on promoting women at a higher percentage each year, could help organizations develop and grow as a more balance entity. Having women in leadership positions can encourage other women to aspire to reach those levels as well. Another key factor to having women in leadership roles could lead to a competitive advantage by the firm. Many women are leaving public accounting and becoming entrepreneurs and business owners (El-Ramly, 2013). With women in leadership positions in public accounting firms, there is a higher likelihood of connecting with other companies owned and led by other women (El-Ramly, 2013). Firms should also consider focusing on having equal representation in boards and on committees in their companies. This could allow another perspective that could broaden opinions and ideas.

A huge concern for many Millennial CPAs is the work-life balance (El-Ramly, 2013). This was originally only seen as a concern for the female employee at these public accounting firms. This next generation of CPA's are demanding a more family friendly work environment as well as a work environment conducive to a healthy work-life balance (El-Ramly, 2013). Related to addressing the absence of women in upper level accounting positions, firms may want to address things such as flexible work arrangements, career paths that are compatible with the desirable and healthy work-life balance and structural and situational barriers that may be

hindering the advancement of female employees and professional staff (Whiting, 2015).

Seemingly, the Millennial generation cares more about flexibility and work-life balance more than compensation and they are not interested in pursuing the same type of career path as the Baby Boomer generation did before them (El-Ramly, 2013). When a firm addresses these issues, the firm may create a better organization for both females and the whole Millennial generation of CPAs. Without making changes, the public accounting firms risk possibly losing many talented employees especially since both males and females are now receiving higher education to prepare themselves to work in industries like public accounting.

Education

Accounting used to be a male dominated field and is changing to become a female dominated profession (Venessa, 2016). There was very ill representation of women accountants in the 1970s and now women are more than equally represented when considering all professional staff members in accounting (Venessa, 2016). In fact, more than 60% of all employed accountants are women (Venessa, 2016). This can be attributed to more women receiving higher degrees in education than their previous counterparts. Shockingly enough, accounting wasn't even offered to women as a major at some universities (Collins 2016). Today, women are not only receiving these higher degrees; they are becoming more educated than their most men (Venessa, 2016). In 1970, only about 33% of the nation's women had received a high school diploma (Ziman, 2013). Since then, the percent of women graduating college has tripled and by 2010, less than 7% of women have not received a high school diploma (Ziman, 2013).

When women are receiving higher degrees in their education, it is allowing them to enter the workforce in competition with men, especially in previously male dominated professions. Studies have found that the more educated a woman is, the more freedom she has over supervision and decisions regarding her job in the workplace (Kaufman, 1980). It has also been

proven that educational level has a positive effect on a woman's characteristics, which will help to outweigh the fact that she is a woman (Kaufman, 1980).

Women in Public Accounting Organizations to Support the Female CPA

Regardless if women are exercising their right to choose to leave the public accounting profession simply because it's not the career path they wish to pursue anymore, many women are choosing to leave because they have no other choice possibly due to discrimination, biological roles and general lack of advancement in the organization. The public accounting profession, but mostly the CPA firms themselves, needs to try to become even more supportive of the female CPA. There are organizations that are being put into place that provide programs and services that are designed to help women achieve upper level management positions and leadership positions during their career (AICPA, 2017). The Women's Initiatives Executive Committee, founded through the AICPA, has a mission to promote an environment conducive to equal opportunity and engagement of both males and females with the focus of advancing women to leadership positions and having a successful and desirable work life balance (AICPA, 2017).

When considering the absence of women in public accounting, it is important to consider that women and men often approach life differently. This fact also applies to women and men when approaching their careers and the workplace. If public accounting firms want to keep their talented female employees and all professional staff, these differences should be considered. Most people believe firms should treat all their employees equally regardless of sex or gender. There are just certain differences between women and men in the public accounting profession that should be better understood. Traditionally, women are not as bold and forward as men when stating their goals and ambitions. Many women believe advancement is based solely on achievements and being recognized for such but a huge factor in advancement is possessing and

showing the desire to move forward and being able to communicate these goals (El-Ramly, 2013). The workplace should be built to embrace the goals and ambitions of every employee along with the value they deliver to the company while offering support using mentors and other colleagues. Many women feel technical skills and developing relationships and interactions with colleagues and superiors is important for promotion (Single, 2007). This may be an issue because many women are taking on the role of being a mother but also trying to pursue new heights in their career. Seemingly, the necessary criteria for promotion should be reformed based on the culture of the company and the changing demand in the work life balance lifestyle.

Public accounting firms should begin accommodating to the advancement of their female professional staff (El-Ramly, 2013). Firms should be aware that flexible work schedules might be beneficial, that mentoring is a huge factor in comfortability in a job especially when women have other women to look up to, that women will see advancement as more of a reality when other women are leaders in their firm and being able to network and develop relationships with leaders is key for beginning to advance women in the workplace (El-Ramly, 2013). Creating a work environment that takes equal advantage of each employee without unintended biases will also contribute to the advancement of women along with the equal access to opportunities and leaders in the firm (El-Ramly, 2013).

There was a study performed through the American Women's Society of CPA's that finds women are better communicators, better at time management, and better at developing and coaching supervisors (Bryant, 2015). This survey was done to show that women are not underrepresented in upper level management and leadership positions because they lack the skill to be successful at such jobs and that men are not simply better at being managers (Bryant, 2015). This illustrates how firms could be performing at a higher level, once they begin

advancing their female staff to these leadership roles and begin to exercise equal opportunity for both the male and female employee.

FMLA

The Family and Medical Leave Act (FMLA) was first passed in January of 1993 after a long and hard fought battle. It is designed to promote equal employment opportunity related to temporary family and medical leave for both men and women. The act provides all employees, male and female, up to 12 weeks of unpaid, job-protected leave within a 12-month period, taken all at once or broken up throughout the year (The Spitz Law Firm, 2016). The act requires that group health benefits must be maintained during the leave and that employers are required to continue employee healthcare during the leave (United States Department of Labor, 2016). Although the act is offered to both males and females, only slightly more than half of American workers are covered and mostly females choose to take advantage of this opportunity (FindLaw, 2017).

To qualify for this leave, the employee must have the birth or care of a newborn child, placement of a child for adoption or foster care, care for an immediate family member with a serious health condition or to take medical leave if the employee is unable to work due to a serious health condition. The employee must satisfy three requirements as well. These requirements are: they worked for the employer for at least 12 months, they have worked at least 1,250 hours over the past 12 months and they work at a location where the company employs 50 or more employees within 75 miles (FindLaw, 2017). If leave is taken, the employee must be restored to their original position with the same terms and conditions or a new position that offers equivalent pay, benefits and terms and conditions of the previous position (FindLaw, 2017).

The act only applies to public agencies, public and private elementary and secondary schools and companies that have 50 or more employees (United States Department of Labor, 2016). Also, if both parents are eligible under the act but work for the same employer, only one full set of 12 weeks can be taken jointly among the two (The Spitz Law Firm, 2016).

FMLA can relate to why women are underrepresented in upper level management positions in public accounting firms. Women may choose to take the leave offered by FMLA while their male spouses may not opt in to this leave. This possibly contributes to how men are progressing to partnership and leadership positions while women are not, since they are choosing to leave the workplace and take care of their family. Employers may be holding some bias in promoting women to leadership roles because of the likelihood of the female staff using the FMLA leave and taking away from their work with their company.

Issues for Women in Public Accounting

Glass Ceiling

The “glass ceiling” is still a possible reason for why women are underrepresented in upper level management positions in public accounting firms. The glass ceiling is unseen but seems unbreakable and symbolizes a variety of different barriers (e.g. barriers such as workplace discrimination, the “mommy track” and lack of leading female mentors to name a few). These barriers often prevent women from rising to the top management positions in their organization, regardless of their experience and qualifications. Although this is a valid argument, firms may still use the “glass ceiling” as an excuse when it is possible the real solution to this problem could exist within the firms themselves and within the hands of the employees at these firms.

Discrimination

Females and males alike can experience discrimination from the career they choose to pursue. Of course, the business world began as male dominated, but more and more women have entered the business world and are making their mark. Although women are entering business

oriented careers and professions, there is a chance they will experience discrimination from the men they are working beside (Aranya, 2016). The discrimination women experience, in what used to be a male dominated profession, in public accounting can possibly be attributed to how women are underrepresented in partnership and leadership roles in public accounting. Public accounting has almost shifted to be more of a female oriented profession, yet the upper level management positions still seem to remain primarily male oriented.

Public accounting firms should shift their perceptions on females from being maternal beings (who will inevitably be focused on raising a family) to being strong women who can reach partnership positions because of their leadership abilities and commitment to their career (Maupin, 1993). Regarding these positions, women almost need to be over qualified and expend more energy to reach the top (Maupin, 1993). Seemingly, women need to work harder at building satisfactory relationships with the males leading at the top, which has been discussed as more difficult since people connect better with similar people i.e. females often connect better with other females and males often connect better with other males (Maupin, 1993). This extra effort might not seem worth it or possible in the eyes of women who are looking to move up the ranks because of the men they see at the top who could possibly discriminate against them or have a lack of faith that women can do their job.

Women have admitted to facing sexual discrimination and sexual harassment in the workplace as well (Bryant, 2015). This could be another key factor that hinders women from advancement in their career (Bryant, 2015). If a woman is a victim in this type of situation, they feel as if they cannot speak up for fear of losing their job or they decide to leave the job altogether (Bryant, 2015). This type of discrimination should be stopped because certain companies are losing their female professional staff due to the behavior of their male

professional staff. When women fail to speak up or choose to leave their job, they are leaving their chances of advancement because of the behavior of their male colleagues and male superiors. Females tend to behave differently than their male counterparts and this can be largely explained by the biological differences and stereotypical roles of men and women (Maupin, 1993).

Biological Differences and Stereotypical Roles

Women are often told that a man is the ideal executive and that leadership positions are a man's job (Bryant, 2015). Women are often told not to possess certain personality traits and characteristics because they align with being masculine (Scandura, 1993). Leadership directly correlates with masculine personality traits and characteristics (Maupin, 1993). Since men are thought to be the ideal executive, many women face certain questions and must decide if they are to adopt more masculine traits to ensure success in their firm, try to move up in the rankings possessing only perceived feminine character traits, or choose another route altogether. Since male and masculine character traits are usually possessed by successful people, many women feel they need to become more masculine if they want to have any chance at holding partnership positions and leadership roles in their firm (Scandura, 1993). Women feel their characteristics, attitudes and behaviors that can be described as feminine make them feel they are ill equipped and ill-suited for certain leadership roles and any potential success at their firm (Maupin, 1993). A study by Scandura (1993) shows that women who described themselves in masculine terms are more successful in a field that is more male dominated. This is related to the greater existence of male versus female partners in public accounting firms. As just mentioned, women who are in upper level management positions see themselves possessing masculine characteristics while women in entry level positions would describe themselves with feminine characteristics

(Scandura, 1993). Women may feel it is necessary to possess male oriented skills and typical characteristics to become better at their jobs and achieve success.

Social construction of gender along with the stereotypical role of gender could also be why women associate achieving success to having masculine characteristics. Women are underrepresented in upper level management jobs, leaving it to be a very male dominated position. If a woman is even to be considered for one of these positions, they might need to possess masculine traits or be even more qualified and fit for the position that their male colleagues.

Women also face the threat of being conceived as weak or as quitters once they become mothers and start a family (Maupin, 1993). Becoming a mother can be a huge setback for a woman in public accounting especially if they aspire to become partner. Accounting firms should be more aware of the natural biological process of childbearing that their female staff and female accountants might experience. Once firms address this natural biological process, it could lead to more women reaching upper level management positions and could help all their employees in balancing work and family life. This could create a new understanding on behalf of the firm, that getting pregnant and starting a family is a natural biological process that will affect many of their employees.

Women and their feminine characteristics, behavior and attitudes may not be the only issue. Another issue could be the connection made that the best leaders are males and they possess masculine characteristics (Scandura, 1993). Firms should realize the talent and potential of female employees and begin to utilize women in partnership positions and leadership roles. The perception of women not being able to be natural born leaders and other stereotypical thoughts should be changed and forgotten if women ever want to be represented in upper level

management. The assumption that the best leaders possess masculine characteristics also relates to the mentor relationship. Mentors are a key component of ensuring success in an organization yet members already in the organization agree that the relationships are based on being assertive and outgoing since this directly aligns with having high potential of success (Scandura, 1993). A potential problem here is that being assertive is directed more as a masculine characteristic rather than feminine (Scandura, 1993).

Throughout history, women have been assumed to be the inferior to men. This dates to the original socially constructed gender role where men are the family breadwinners while women would be the family nurturers (Whiting 2015). Unfortunately, this classification reinforces the promotional prospects of the male employee and the support of having a stay at home wife (Whiting, 2015). These socially constructed gender roles become the basis for the stereotypical roles of men and women in the workplace. Women perform the filing and clerical desk work, being the subordinates to men, while men perform the jobs that held more leadership, skills and accountability (Bryant, 2015). The work placed on women because of the unintended bias that since they were the family nurturers, they could only handle simple work while, assumed to be, taking care of the family in the home (AICPA, 2017). This placement into careers based on stereotypical roles has led to the belief that a woman's success in a non-traditional role, or in a male dominated profession, was unrealistic or even impossible (Maupin, 1993). This contributed to why women were virtually absent from the accounting profession up until 30 years ago.

Males and females agree that when work in public accounting firms interferes with family life, they experience reduced levels of job satisfaction (Collins, 2016). This begins to suggest the stereotype that only women experience reduced job satisfaction if their work takes

attention away from their families may also apply to men in the profession. There are assumptions that since the primary role of the woman is to be a mother and raise a family, they will not be as committed and/or as sufficient at their job as their male colleagues (Kaufman, 1993). Both men and women agree that being able to have a flexible work schedule would help to balance family and work lives (El-Ramly, 2013). Although this agreement does exist, many males feel that asking for reduced hours will hurt their chances of advancement in their career and they will be perceived as weak, since mostly women only take advantage of the flexible work schedules (Single, 2015). When only women reach out for this flexibility to balance career and family, the stereotype is being reinforced that women should only focus on being the nurturers in the home. This reinforcement sometimes forces women to opt out of the partnership track because of the inability to handle the demands of work and their family at home, especially if their spouse is not allowing flexibility in their career and offering to help with the family at home, contributing to the scarcity of female partners.

Maupin's (1993) article "How Can Women's Lack of Upward Mobility in Accounting Organizations Be Explained?", introduces the perspectives from males and females as to why and what the scarcity of women partners can be attributed. Men often believe family roles create a conflict for women in the workplace, which leads to the question of whether women are ready to give up being mothers to contribute to equal representation at the partnership level (Maupin, 1993). Some males argue women partners are scarce since women do not participate enough in social activities in or out of the workplace and this is leading to the lack of promotion because technical skills and achievement alone will not help to receive the promotion (Maupin, 1993). The extreme end of the argument includes men believing that scarcity of female partners is not a problem and that it was only a matter of time before it happened, no changes are necessary

within the firms themselves (Maupin, 1993). Women believe that female progress, regarding changes in the workplace, antidiscrimination and general legislation, needs to be improved before women achieve equal representation at the partnership level (Maupin, 1993). They also feel that the necessity to possess male oriented characteristics needs to be changed because the male oriented behavior is treated differently in a woman than it is in a man (Maupin, 1993).

Males and females are often raised differently because of their biological differences and the stereotypical roles reinforced through society. From a young age, men are socially constructed to often believe that they should play on team sports, take risks and expect failure and eventually need to earn a living for their family (Maupin, 1993). Women are typically raised differently and are less likely to have the same experiences and often have a lack of involvement in sports teams and the need for immediate fulfillment. The difference in raising males and females begins at a young age and the social construction for each often influences both genders, either negatively and/or positively. The perception of women needs progress to modern times to create a viable work environment that supports the advancement of female employees (Maupin, 1993).

Baby Boomers

The Baby Boomer generation has a huge impact on how women are underrepresented in upper level management positions in public accounting. Most of the Baby Boomer generation, who are still at work in public accounting firms, are males who hold traditionalistic views on the roles of males and females as well as certain perceptions on females in the workplace (Ziman, 2013). These old-fashioned opinions may possibly deter women from reaching leadership positions and could also limit what women can do within firms. The Baby Boomers should invest in the younger generation CPA's, both male and female, to ensure success in their firms after retirement (AICPA, 2017). Females provide as much talent as male counterparts; both first

year associate male and females can be mentored by the Baby Boomer generation to help to achieve management positions. As more Millennials are replacing the numbers of retiring Baby Boomers, firms should work towards equal advancement opportunities for women and greater representation of women in leadership and upper level management positions (Whiting, 2015). The Baby Boomers generation example holds true to how generational differences are part of the explanation for why women are underrepresented at the partnership level (Kaufman, 1980).

Mentors

Having a mentor or even someone to look up to and to aspire to be is extremely helpful and motivating. In general, a mentor is there to guide you to be your best self for your company. They are there to advocate for you, keep you doing your best work, stress free and provide an example. Mentor relationships are important in developing a younger staff and to essentially get them ready to move up and take on the role of a mentor in the future. It is easier to find a mentor if you can easily relate to that person; find someone who looks most like you.

Relating to public accounting, if there are more mentors for female staff and female accountants, more women may have a better chance at being successful in the profession. If more women have mentors, they would have help in navigating their career paths and they would have an example for how to act in everyday operations. Women could use other women to look up to as role models in their firms. Women mentors can also offer helpful insight on work and family life, especially if the mentors are mothers and can provide information to mothers or women planning on having children (Single, 2007). Having women mentors is also crucial in a male dominated profession. Women need to see other women in these management positions and leadership roles, since women already face barriers because of their gender related to these types of roles. Studies suggest that organizational advancement is more likely if there is a suitable mentor (Maupin, 1993). Many times, men tend to veer away from mentoring women because of

preconceived perceptions about females; instead they tend to mentor younger men (Maupin, 1993). Since most upper level management positions are currently held by men, they typically become mentors to entry level men who will eventually receive the promotions and will achieve advancement in the firm.

The lack of women in leadership positions makes this task slightly difficult to achieve. The underrepresentation of women in upper level management also makes it almost impossible to find women to relate to in the firm who have achieved certain aspirations that entry level females might hold. Mentoring relationships for women with other women can be part of a solution to the high turnover that women face in public accounting. A mentor is helpful to any person, regardless of the mentee being male or female. A study shows that women and men face similar experiences regarding help from their mentor when it comes to career development, advancement, personal support and role modeling (Scandura, 1993). This shows that not only can men and women achieve the same success in public accounting firms, but that women need the same access to mentors as their male counterparts to have the same achievements.

Job Flexibility

Work-life balance and job flexibility is moving to the forefront of the minds of many Millennials entering the public accounting profession. Firms are putting more initiatives in place that support the life of the employee and the health of the employee outside the workplace. A company is only as strong as their most important asset; the employee is the most important asset an accounting firm will invest their time and energy.

Job flexibility has been one of those factors that is mainly associated with females in the workplace but the reality is that both females and males value how much job flexibility their current job will offer them (Kaufman, 1980). Part of the reason why job flexibility has been primarily associated with females is because males view it as a negative necessity (Single, 2015).

If a male asks for flexible work arrangements, he will be perceived as weak or uncommitted to his career but when a female asks, she is easily assumed to be balancing her family and her career. This ties into how many males feel the flexible work schedule is an alternative career track made for females in the workplace who are looking to continue their careers but also raise their children and take care of their families in the home. In general, companies are more likely to penalize male employees if they ask for a flexible work schedule to take care of the family since it's commonly known as the "mommy track" (Single, 2015). This gives work life balance regarding family care a negative connotation.

Studies have shown that both males and females, as married professionals with careers, are concerned with the availability of job flexibility (Kaufman, 1980). This concern from males in the workplace with professional careers raises questions about the changing perceptions regarding job flexibility. Males are realizing that their role in the home being the husband and father, has growing expectations as more females enter the workplaces and begin establishing solid careers and reaching for management level positions (Kaufman, 1980). With more women developing careers, men are realizing that their role in taking care of the family will also develop into something with a higher caliber of responsibility. Many working males might realize the need to take on more responsibility in the home as a husband and father to accommodate their spouse and children but might fail to do so because they do not want to have to restructure their role in the workplace or limit their career pursuits. Likewise, studies have shown that even in dual-earning couples, females are usually the ones who experience more work disruptions and necessity for flexible work arrangements than their male partners (Whiting, 2015). This shows how females tend to be the spouse who puts their career on hold for their partner's and/or family's sake.

There was an interesting example regarding job flexibility for one female CPA I stumbled upon in an article during my research who aspired to become partner in a public accounting firm (Whiting, 2015). She was working for large non-Big 4 firm but still realized the sacrifices she would have to make regarding her family life if she wanted to achieve her career goals (Whiting 2015). She decided she could only have one child, enough to fulfill her needs to become a mother and raise a family, leaving her with the ability to keep her career (Whiting, 2015). Sacrifices like these might rarely cross a man's mind but women are often constantly shuffling in and out of work arrangements and different jobs to keep up with their family life. These situations may lead women to make many unfavorable choices and most of the time are a contributing factor to the increasing turnover rate in public accounting firms.

Turnover

Job turnover in public accounting is also helpful in explaining why women are underrepresented in upper level management positions. More women than men choose to leave the profession early; this is possibly why women do not reach those leadership and partnership positions and why they are mostly male dominated roles. When more women are leaving the profession at a young age, they are not only limiting the opportunities available to them but also to women in the future (Ziman, 2013). When women leave early, they are contributing to the fact that there are a limited number of role models and mentors available to women entering the profession. This is an unfortunate cycle of events because part of the reason why women end up leaving the profession and contributing to the high turnover rate is their perception of success in that career (Aranya, 2016). A major cause for turnover among women is their perception on their limited chance and opportunity for advancement to leadership roles against their male counterparts (Aranya, 2016). Many women feel discriminated against these leadership positions in favor of men (Aranya, 2016).

As mentioned in the job flexibility section of this paper, women are expected to halt their career and make sacrifices in their own jobs to take care of the family in the home. Work family balance and conflicts could be another main reason why turnover exists among female accountants and professionals more so than males along with how motherhood is a leading reason why women partners are scarce in the accounting profession (Whiting, 2015). Many women will face a crossroads in their career, if they decide to have children and start a family, of whether they need to leave the accounting profession or if they have the time and ability to stay in the accounting profession.

Large scale accounting firms struggle the most with retention of their female professional staff and all their female employees (Aranya, 2016). Women tend to be less committed because of structural barriers and discrimination in the workplace that favors their male colleagues (Aranya, 2016). Women choose to leave because of dissatisfaction, overtime demands, quality of job assignments and issues with supervisors (Collins, 2016). All these problems can be directly correlated with and lead back to how women might need flexible work assignments to take care of the family at home, how there are a lack of female role models and mentors to guide other women up the management ladder and simple discrimination towards women from the men they are working beside.

III. Research Question

I am researching possible reasons why women are underrepresented in upper level management positions in public accounting. To address my question, I conduct exploratory research. The survey I created touches upon many of the potential reasons why women may be absent in upper level management positions. I examine discrimination, aspirations, importance of certain factors in a job and work family conflict. The survey addresses these reasons and will

possibly help us better understand why there is a lack of women partners, leaders, managers and board and committee members in public accounting firms.

IV. Method of Study

Survey

As part of the research for my thesis I conducted survey research. Students in the Paul College of Business and Economics at the University of New Hampshire participated in my study. I chose to perform survey research to explore accounting student's perceptions on why women may be absent in upper level management public accounting positions. These participants will be entering the workforce after May of 2017. My initial survey was about 10 questions mostly about management aspirations, general concern about women being underrepresented in upper level management positions, gender and what they most valued when choosing a job. After discussion and collaboration with my advisor we created a 34-question survey that expanded to include specific questions about possible discrimination based on gender, parent's careers and roles in the family, parent's income, work life balance, plans to raise children and plans regarding longevity of career in public accounting. The addition of these questions allowed more insight on the potential reasons why women are underrepresented in upper level management positions in public accounting.

The survey begins with question 1 asking the gender of each participant. The next set of questions, specifically questions 2-14 ask each participant about their socioeconomic and family backgrounds. This provides important information on factors (such as parental education, parental career paths, family finances and parental roles) that could influence perceptions of women related to level of education to receive and what role they may take in the workplace versus in the home.

The next set of questions, 15-17 addressed future career plans and career paths of each survey participant. This gives important insight into goals and paths (in terms of salary and firm size) for each, male or female aspiring CPA. Women tend to move towards small scale accounting firms in their careers (Keller, 2016). This is where women tend to find more success in attaining leadership roles during their careers. The AICPA published a CPA Firm Gender Survey in November 2015 (Keller, 2016). The survey results include the percentage of female partners related to firm size but specially related to the number of CPA's at a firm where women held partnership positions. The results suggest that the smaller the firm, the more likely a woman was to be partner of the firm. However, even in the smallest accounting firms, women only represented 43% of partners (Keller, 2016). As firm size grew (e.g. over 100 CPA's) women only represent 20% of partners (Keller, 2016).

For my next set of questions (i.e. Questions 18-20) I ask each participant their specific career aspirations. These questions will hopefully provide more information on which levels of management each gender seem to aspire. Based on my research beforehand, literature suggests that women are earning more than half of all college degrees in accounting in the United States (Venessa, 2016). Women are entering the profession in increasing numbers, yet upper level management positions continue to be male-dominated. Of all the accountants and auditors in the United States, 63% are women (Venessa, 2016)). This source also states that 47% of all professional staff at CPA firms are women yet only represent 22% of principals and partners and 23% of members on management committees at these firms (Venessa, 2016)). Moving up in the ranks though, women do represent 47% of senior managers (Venessa, 2016). With more time and effort to help promote women, numbers could be increasing for partnership positions as well.

For these reasons, I chose to include a question on what management level each student aspired to attain in their public accounting firm.

In my next set of questions (i.e. questions 21, 23-30) I focus on the perception of women in public accounting. These questions specifically ask if the participants feel women are underrepresented in the public accounting profession. These questions also include asking about possible discrimination based on gender. Possible discrimination includes gender bias in promotion, salary and experiences in the workplace.

Related, I wanted to include an open-ended question on what mattered to each person when choosing the right job for them, leading into question 22. Question 22 asks each participant to rank 8 different job factors in order of importance, 1 being the most important and 8 being the least important. Factors include compensation, work life balance, opportunity for promotion, location, relationships with colleagues, unique experiences, satisfaction with your work and mentors in the workplace. These could possibly help explain why women are leaving their jobs in public accounting other than for taking care of a family at home while still developing their careers in the workplace. It has been suggested that men favor factors such as salary and opportunity for promotion more frequently than women (Collins, 2016). It seems that women less likely chose attaining any position of power (e.g. upper level management positions) during their career. Women tend to choose work life balance much more frequently than men (Collins, 2016). This can be due to thoughts on how to manage a family and career later in life, natural female biological maternal instincts, lack of female mentors pursuing positions of power in the workplace or simply deciding this for themselves for fear of failure in surpassing the glass ceiling.

The last set of questions in my survey, (i.e. questions 31-34) address future family plans and thoughts on work life balance for each gender. This will hopefully provide more information on how both males and females plan to balance a family and the choice they will make to do so. These questions also will hopefully provide information on how each gender feels about their current work life balance.

Table 1
Outline of Survey Questions

Question 1	Gender
Questions 2-14	Socioeconomic Demographics/Family Background
Questions 15-17	Future Career Plans
Questions 18-20	Aspirations and Career
Questions 21, 23-30	Perception of Women in Public Accounting
Question 22	Important Job Factors
Questions 31-34	Family Plans and Work Life Balance

For this study, I am specifically researching and focusing on how women do not stay in the public accounting profession as long as their male colleagues do. The survey was written to examine why this may be the case among female professional staff and CPA's at public accounting firms. Much of the upper level management positions are held by men because women are newer and/or do not maintain the competitive years of experience as men do in this profession and their careers. I wanted to research why upper level management positions in public accounting firms are still male dominated to better understanding and opening up dialogue in the workplace between male and female staff and provide better insights as to why women are underrepresented in these specific positions as well as provide support to women for these positions. The expected contributions of the survey are to provide information to the growing population of women in the public accounting profession as to why women choose to stay or leave public accounting and what factors of their job and lives may lead to this decision. Results

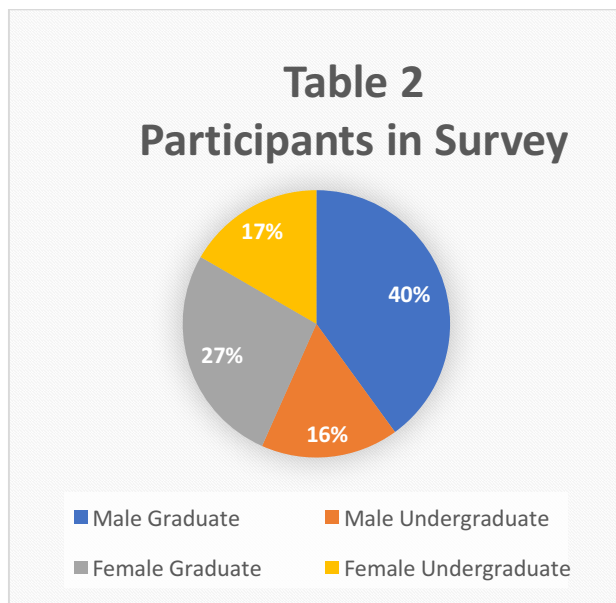
from this thesis will hopefully provide useful information to first year associates going into public accounting, and the labor market in general, on the differences between women's and men's perceptions related to the underrepresentation of women in upper level management, partnership and most other leadership roles in the public accounting profession.

Sample

The sample of the survey consisted of 30 participants, 20 being graduate students in the University Masters of Science in Accountancy program at the Paul College of Business and Economics with the remaining 10 participants being undergraduate students studying Business Administration with a concentration in accounting also at Paul College. The graduate students are entering public accounting as first-year associates following graduation and will provide a perception on the public accounting profession when thinking about gender and their success in the career. They will also provide a point of view of those embarking on a career in public accounting after graduation in May of 2017. The undergraduate students will hopefully provide a different point of view, as they are not as educated as the graduate students and may not be embarking on careers in public accounting after graduation.

V. Findings

Survey results from question 1 show that of the 20 graduate students that participated in the survey, 8 of them were males and 12 of them were females and of the 10 undergraduate students that participated in the survey, 5 were males and 5 were females. Overall, 43% of the sample is male and 57% of the sample is female.



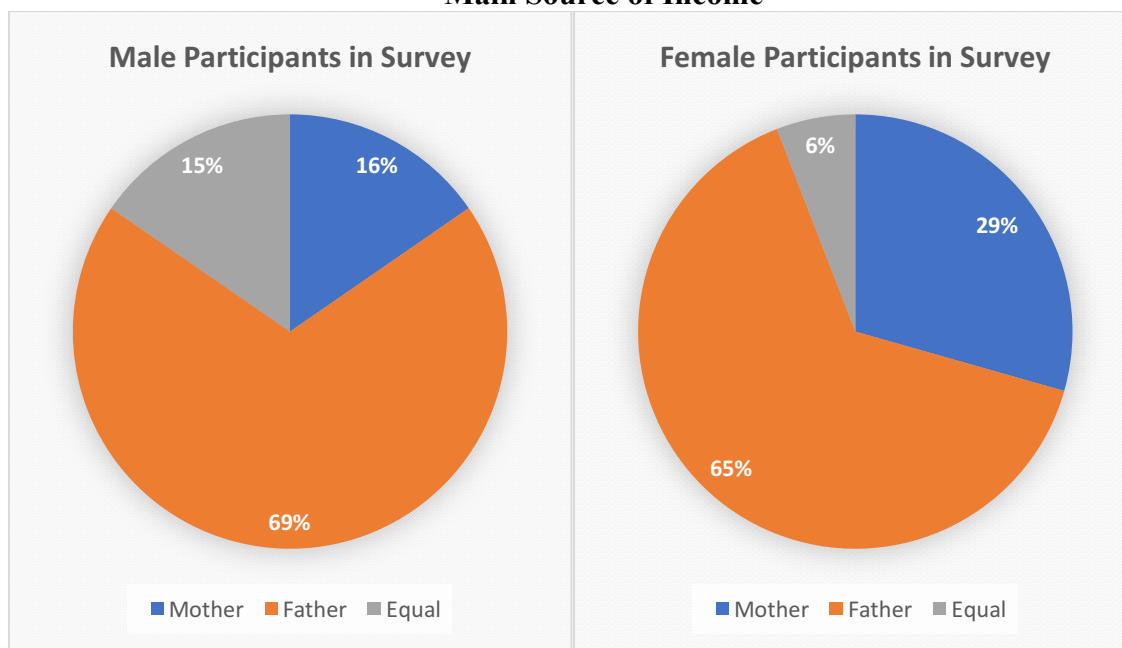
Turning to socioeconomic and family background questions and the results from questions 2-14, results from questions 2 and 3 show that the most common degree that each parent earned was the Bachelor's degree, but the field of study for each parent is unknown as it is not part of the survey. The survey shows that more men than women earn higher degrees while more women than men earn only Associates degrees or a high school equivalent.

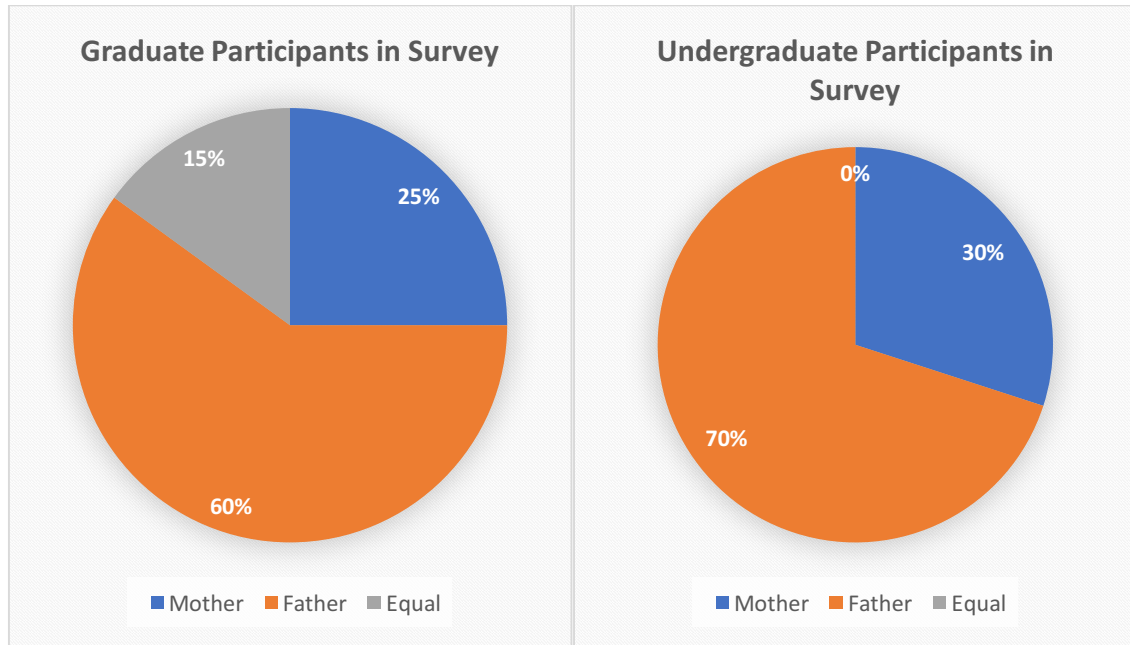
Table 3
Socioeconomic and Family Background

Demographics	Education: <i>Most Common Degree</i>	Provides Main Income	Works for Financial Reasons
Male Participants (13 out of 30)			
<i>Mother</i>	Masters (38%)	15.4%	15.4%
<i>Father</i>	Bachelors (69%)	69.2%	84.6%
<i>Both (Equal)</i>	N/A	15.4%	N/A
Female Participants (17 out of 30)			
<i>Mother</i>	Bachelors (59%)	35.3%	11.8%
<i>Father</i>	Masters (41%)	58.8%	88.2%
<i>Both (Equal)</i>	N/A	5.9%	N/A

Of the 20 Master level students, 60% of them lived in a family where the father provided the main source of income, provided in questions 4 and 7. Of the 10 undergraduate level students, 70% of them lived in a family where the father provided the main source of income. This is an important factor to study in regards to how the participant plans to balance career and family in deciding which spouse will provide the main source of income, husband or wife. This decision could be based off how the participant was raised. An interesting difference between the males and females in the sample came from whether the mother or father had developed their careers before or after establishing their families, answered in questions 12 and 13. The graduate participants' results show that 50% of women developed a career after establishing a family while 75% of men developed their careers afterwards. This can possibly be linked to how women leave their careers or put their careers on hold to balance life in the workplace and life at home. This also suggests that males are pursuing a career while the female may be taking on the larger role in the home.

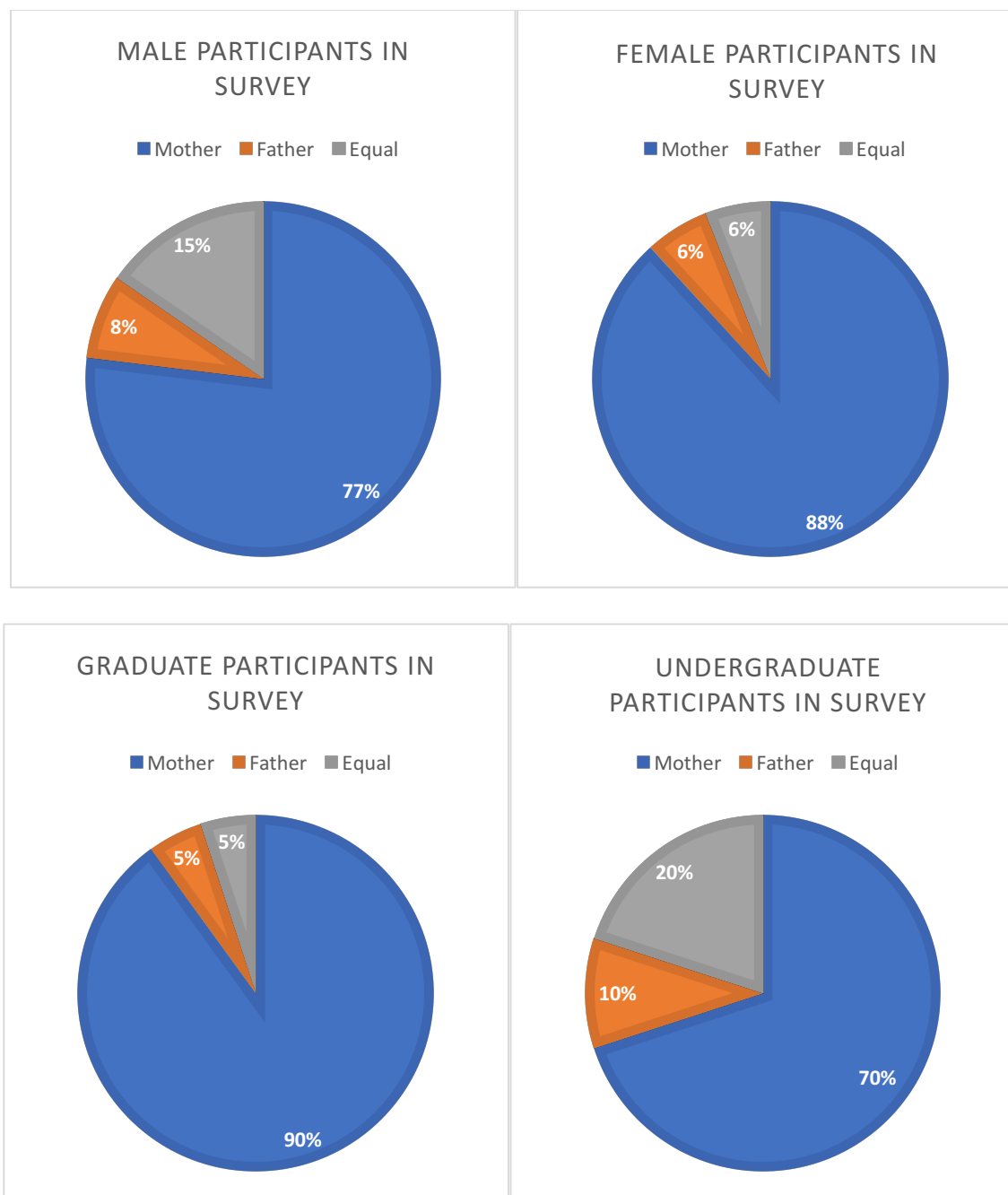
Table 4
Main Source of Income





Question 14 in the survey asked the participants which parent played a larger role in raising the family in the home. This gives a person first-hand experience at who could possibly play a larger role in raising children and could give insight on how a person plans to balance career and family in the future. Results from the tables below suggest that more females than males overall played a larger role in raising the family, regardless of the participant being male or female.

Table 5
Role in Raising the Family



Results from questions 15-17 includes questions about career plans and career path (including the size of the firm they will be working for following graduation). Questions 15 was answered unanimously as 100% by the graduate students that they plan on taking the CPA exams

while only 50% of the undergraduate students plan on taking the exams. Of the 20 graduate responses, about 27% will be working at a small firm. Looking further into this response, I find that 100% of those going to work for a small firm are women. This suggests that women may feel they are more likely to find success in their public accounting careers at small firms over the choice of a large firm. Only one of the respondents answered question 17 different from the majority. One female graduate student negotiated with her employer and asked for a higher salary. Of the undergraduate responses, only one participant negotiated and asked for a higher salary but he was a male.

Results from questions 18-20 included the management level aspiration question, where there were only 19 responses from the Master level students. Of the responses, 16% chose senior, 58% chose manager while 26% chose partner. For those who chose senior, 100% of the responses were women. For those who chose manager, 73% of the responses were from women and for those who chose partner, only 20% represented the female participants. Seemingly, many women are possibly aspiring for the roles that other women are achieving, being mostly manager positions in today's professional world. Of the 8 Master level, male students that participated in this survey, only 7 responded to question 18 and 57% chose partner. The lowest management level that these men aspired to attain was manager of their public accounting firm. Leading off from this question, based on aspiration levels, the survey results show that females plan on having a shorter work horizon in public accounting. This was interesting because both males and females anticipate working the same number of hours on a weekly basis as a first-year associate and there is no statistically significant difference in terms of how many hours they anticipate to work on a typical weekly basis in their first few years. This indicates there may be a bump in the road with women anticipating their work week to be the same as their male colleagues but are

choosing to leave the profession at a lower management level. Only 3 responses were recorded by the undergraduate participants that will add value to the findings of this survey i.e. they are working for a public accounting firm following graduation. Of the 3 responses, 2 participants are female, 1 is male. One female is working for a small-scale accounting firm while the other female and the male are working for a large-scale accounting firm. Both females aspire to attain manager in a public accounting firm while the male participant aspires to attain partner, all participants aware of the expected time frame necessary to attain their aspired levels of management.

Table 6

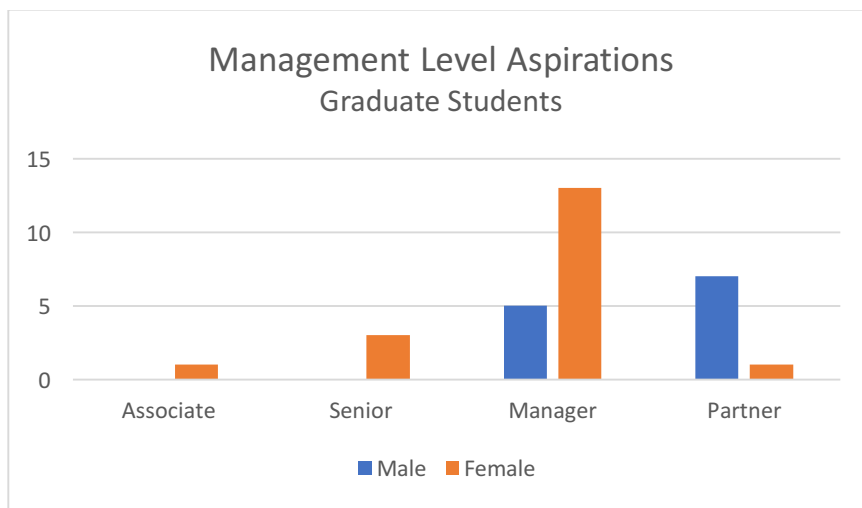
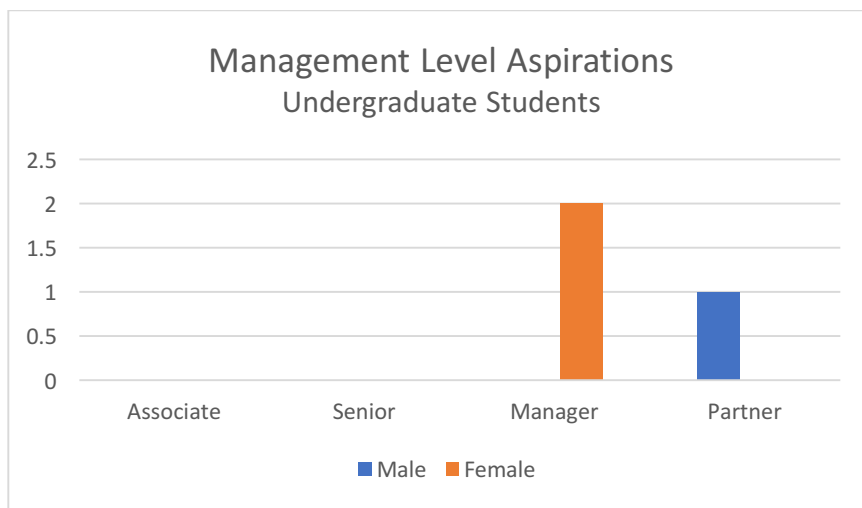
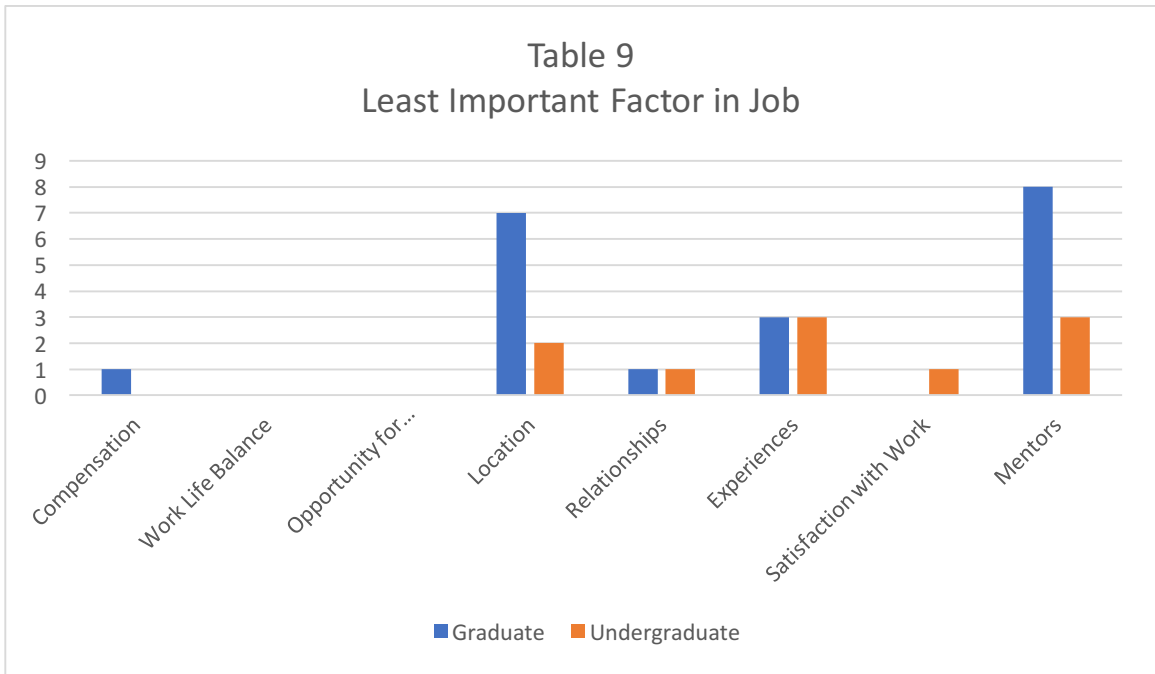
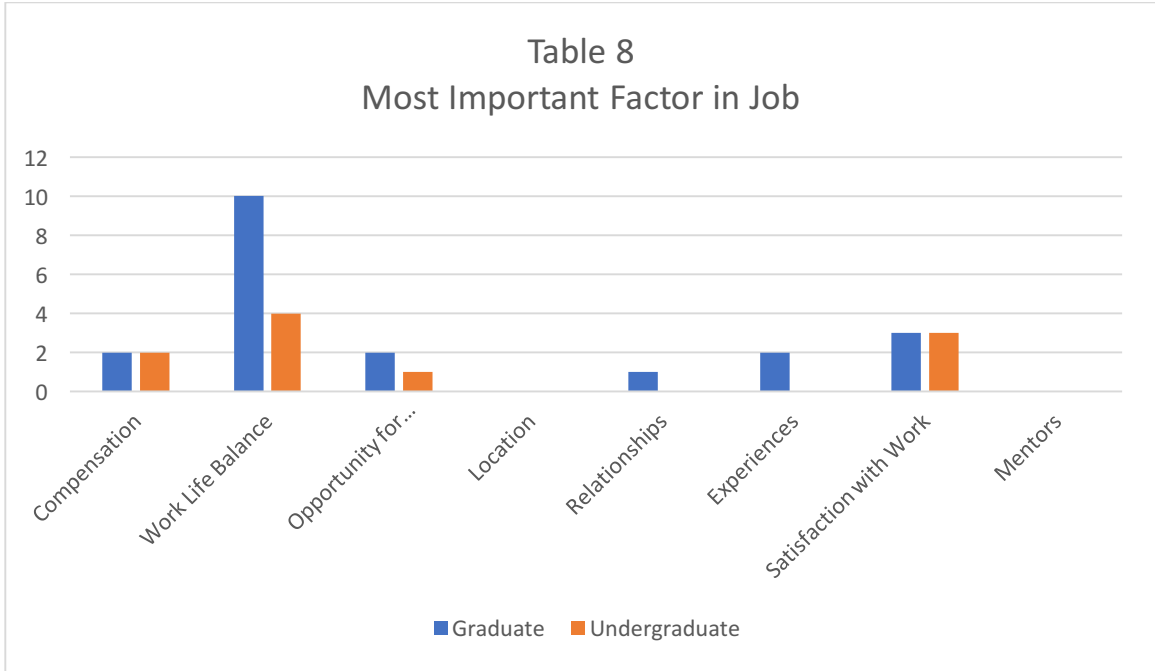
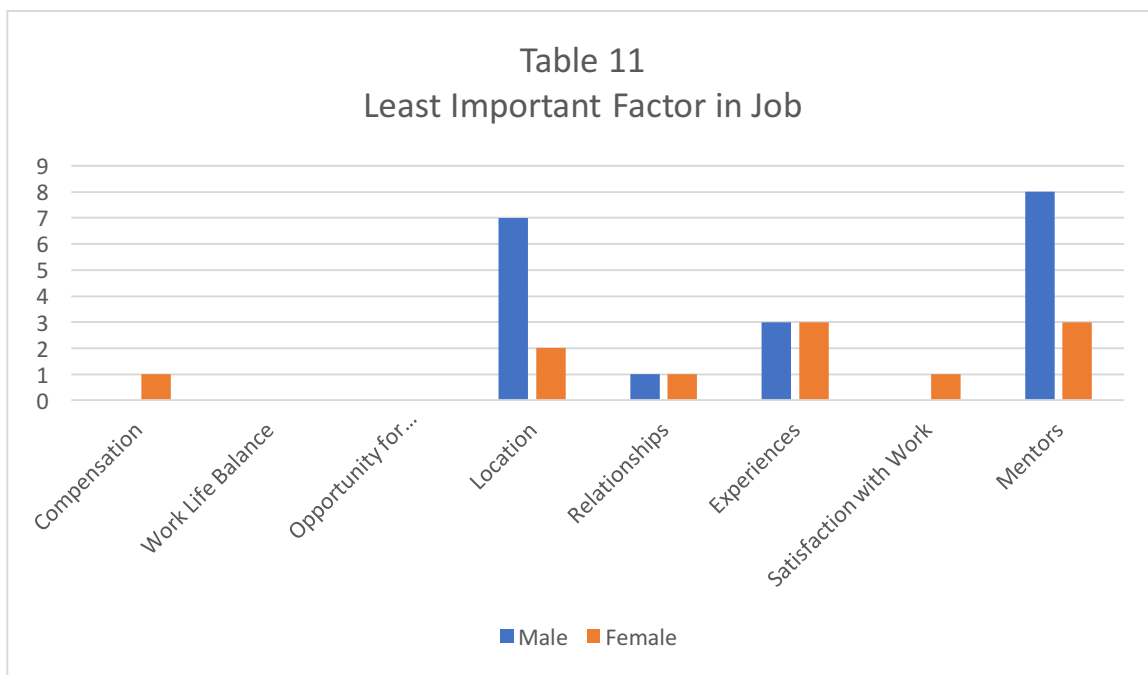
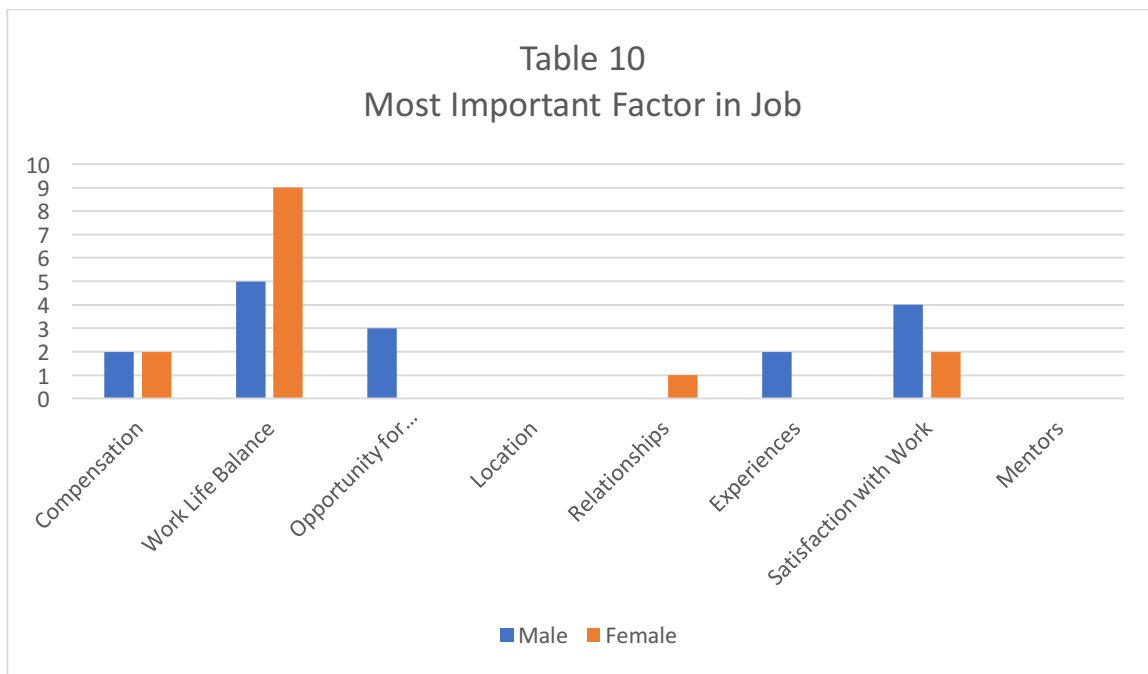


Table 7

Turning to perceptions of women in accounting, results from question 21 are that only 47% of all the participants felt women are underrepresented in the accounting profession with 71% of respondents being women. Question 22 asks the participants to rate the importance of different factors in your job (with 1 being the most important and 8 being the least important). After running a series of regression models, results suggest there are no statistical significant difference between male and female when ranking these different factors. The factors being analyzed included compensation, work-life balance, opportunity for promotion, location, relationships with colleagues, unique experiences, satisfaction with work and mentors in the workplace. Just from initial analysis of the results, both men and women agree the most important factor in their job is work-life balance while the least important factors are location and mentors in the workplace. The results suggest that men and women generally agree on what factors are most important when considering a job.





Questions 23-28 was a series of six different questions regarding expected discrimination in the workplace based on own gender and the opposite gender. None of the males, who participated, expect to experience discrimination across the board nor do they expect females to

experience discrimination in the workplace. There was a difference response from the female participants. All the females agreed that they did not expect their male counterparts to experience discrimination in the workplace. Regarding themselves though, 35% expect to experience discrimination regarding promotion, 53% expect to experience discrimination regarding salary and 35% expect to experience discrimination regarding experiences in the workplace.

Moving on to questions 29 and 30 about upper level management underrepresentation, 87% of the respondents felt the glass ceiling was related to why women are seemingly underrepresented when it comes to leadership and partnership positions in the public accounting profession. This suggests that even accounting graduate and undergraduate students who will be entering the profession as first year associates agree that women are seemingly underrepresented in the profession when it comes to leadership and upper level management roles. Time has not seemed to change this fact; moving forward, we need to seek ways to open doors to increase women representation in these management positions.

Question 32 in the survey asked the participants how they planned to balance their career and their family, if they chose to have children and start a family, which was asked in question 31. Graduate students who plan to have children total 75%, with 40% being males and 60% being females. Undergraduate students who plan to have children total 70%, with 29% being males and 71% being females. Of the participants, 90% responded to question 32, 41% being men and 59% being women. What was extremely interesting was that 100% of the male responded that they plan on “balancing the work of the family with my spouse and keeping my job in public accounting.” The women did not respond the same to this question. Of the female responses, 38% decided they would leave their job in public accounting while the other 62% decided they would balance the work with their spouse and keep their job in public accounting.

This question suggests that men are less likely to make changes to their career path for their spouse and their family when it comes to balancing their career in the workplace and family in the home. Women are more likely to make these changes, whether it be purely from stereotypical expectations or simply from not having enough time to do both. Seemingly, women are more compelled to prioritize their families over their careers and first year associates entering the workforce this year still agree. This can be inferred although there was no statistical difference regarding how males and females, graduates and undergraduates, plan to balance their career and family.

Table 12
Plans to Balance Career and Family

<i>Plans to Balance Career and Family</i>	Leave Public Accounting	Balance and Keep Job
<i>Female</i>	6	10
<i>Male</i>	0	11

There was one survey response that stood out to me. The reason being, that one female participant responded that her mother provides the main source of family income of the two parents who both have developed careers. What was especially surprising (regardless of the mother financially supporting the family more than her spouse,) was that she still played a larger role in raising the family in the home. This helps to reaffirm how the stereotypical roles of males and females often still exists in the workplace today.

The survey specifically addresses some of the potential reasons why women may be underrepresented in public accounting. The key takeaways I find from analyzing the survey results are that there is a statistical significant difference in females believing they are more underrepresented than males believe women are underrepresented in upper level management in public accounting. I find that all male participants did not anticipate discrimination because of their gender while there was a statistically significant difference that females anticipated

discrimination because of their gender whether it be regarding promotion, salary and experiences. The survey shows that there are no perceived differences in terms of how many hours first year associates anticipate working on a weekly basis but females do plan on having a shorter work horizon in public accounting while males aspired for higher levels of management. Lastly, I find that there seemed to be no statistically significant differences when ranking compensation, location, relationships with colleagues, unique experiences, satisfaction with work and mentors in the workplace when participants were asked to rank these factors in order of importance.

The results of the survey also suggest a new explanation for why women may be underrepresented in upper level management positions. It might be a simple matter of women exercising their right to choose. Women may be choosing to leave because of discrimination or it might be they are choosing not to aspire to become partner. Women may be choosing to leave the public accounting profession, for reasons specific to the individual. Seemingly, on the one hand, women are beginning to receive equal employment opportunities and are turning public accounting into a female dominated profession. On the other hand, women are sometimes choosing to leave their careers in public accounting and are choosing not to pursue upper level management and leadership positions for a possible variety of reasons.

VI. Conclusion

So, why are women underrepresented in upper level management positions in the public accounting profession? Women are becoming a more prominent population in the public accounting sphere yet lack the representation when it comes to partner, leadership positions, board and committee members. Females seem to be equally as qualified as males for these positions but have yet to grasp those leadership roles. The motivation for this thesis study was to

explore deeper into the possible reasons why women may still be underrepresented in upper level management. These reasons that initially motivated the study being: (A) organizational structure (B) women's level of education (C) glass ceiling effects and (D) women are more focused on family commitments than to their public accounting career.

After analyzing the results of my survey, I find that organizational structure, discrimination and glass ceiling effects could all be part of the reason why women are underrepresented in upper level management but I also find that individual aspirations could become a valid reason as well. I find that many women do not aspire to become partner or to hold a high leadership position in a public accounting firm, regardless of firm size. I also find that females are more likely to choose to leave their career in public accounting than their male counterparts. My contribution to the argument is the reason of choice. Women are choosing to stay in their career just as simply as they are choosing to leave their public accounting careers. Women are choosing to aspire (not to aspire) to attain to the partner level in public accounting just as much as they are choosing to stay (leave) their career to better balance their work life and family life.

Limitations do exist in this research study. Some of the limitations are that the participants came from a homogenous pool of students. All the students were of the same race (being white) and all attend the University of New Hampshire, which limits generalizability. Limitations also include how many of the undergraduate accounting students are choosing not to pursue careers in public accounting, not being able to add their opinions and perceptions on being a first-year associate as a public accounting firm.

Moving forward into the future, the results that I find can be studied even further. The perception of choice and exercising a choice is an individual decision based on each person's life

experiences, opinions and thoughts. Studying the reason of choice can lead further into a study possibly regarding psychology and the brain and why we decide the things we do. The reason of choice can be applied to the gender roles in public accounting and the absence of women in upper level management. Many different factors lead into a person's decision to make a choice. Public accounting firms could almost try to predict and create models to examine the desired choice of their employees through different initiatives and actions. Overall, having a choice and pursuing your own choice can be a very powerful tool for those who are embarking on a career in the public accounting profession.

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VIII. Appendix

Survey

Women in Public Accounting

Please choose the most accurate answer based on your own knowledge of women in the accounting profession and what you expect going into public accounting. Please note that your responses to the questions will remain anonymous.

1. What is your gender?
 - a. Male
 - b. Female
 - c. Other

2. If applicable, what is the highest level of education your father received?
 - a. Less than high school
 - b. High school (or equivalent)
 - c. Associates Degree
 - d. Bachelor's Degree
 - e. Master's Degree
 - f. Other; Please explain: _____

3. If applicable, what is the highest level of education your mother received?
 - a. Less than high school
 - b. High school (or equivalent)
 - c. Associates Degree
 - d. Bachelor's Degree
 - e. Master's Degree
 - f. Other; Please explain: _____

4. Does your father provide the main source of family income?
 - a. Yes
 - b. No
 - c. Other; Please explain: _____

5. Does your father have a career?
 - a. Yes; Please list: _____
 - b. No

6. Does your father work mainly for financial reasons?
- a. Yes
 - b. No
7. Does your mother provide the main source of family income?
- a. Yes
 - b. No
 - c. Other; Please explain: _____
8. Does your mother have a career?
- a. Yes; Please list: _____
 - b. No
9. Does your mother work mainly for financial reasons?
- a. Yes
 - b. No
10. If applicable, how old was your father when he first started raising children?
- a. 20-23
 - b. 24-27
 - c. 28-32
 - d. 33-36
 - e. 37-40
 - f. 40+
11. If applicable, how old was your mother when she first started raising children?
- a. 20-23
 - b. 24-27
 - c. 28-32
 - d. 33-36
 - e. 37-40
 - f. 40+
12. If your father has a career, did he develop a family before or after the career was established?
- a. Before
 - b. After
 - c. My father did not (does not) have a career.

13. If your mother has a career, did she develop a family before or after the career was established?
- Before
 - After
 - My mother did not (does not) have a career.
14. Which of your parents played a larger role in raising the family in the home?
- Father
 - Mother
 - Other; Please explain: _____
15. Do you plan on taking the CPA exams?
- Yes
 - No
16. Do you have a job after graduation? If so, is the firm a:
- Large scale accounting firm
 - Small scale accounting firm
 - I do not have a job for after graduation
 - Other; Please list: _____
17. Did you accept or negotiate your starting salary?
- Accepted initial offer
 - Negotiated and asked for a higher salary
 - I don't have a job
18. What level of management do you aspire to attain in your public accounting firm?
- Associate
 - Senior
 - Manager
 - Partner
19. Based on your aspired level of management, how long do you plan to be employed by your public accounting firm?
- 1-3 years
 - 3-6 years
 - 6+ years
 - 10-12 years

20. How many hours do you anticipate to work on a typical weekly basis in your first few years while employed by your public accounting firm?

- a. 40-45 hours
- b. 46-50 hours
- c. 51-55 hours
- d. 56-60 hours
- e. 61-65 hours
- f. 65+ hours

21. Do you think women are underrepresented in the public accounting profession?

- a. Yes
- b. No

22. Please rate in order from 1-8 the importance of each factor in your job (1 being the most important, 8 being the least important)

- _____ a. Compensation (Salary and Benefits)
- _____ b. Work-Life balance
- _____ c. Opportunity for promotion
- _____ d. Location
- _____ e. Relationships with colleagues
- _____ f. Unique experiences
- _____ g. Satisfaction with your work
- _____ h. Mentors in the workplace

23. Do you anticipate discrimination because of your gender regarding promotion in the workplace?

- a. Yes
- b. No

24. Do you anticipate discrimination because of your gender regarding salary in the workplace?

- a. Yes
- b. No

25. Do you anticipate discrimination because of your gender regarding experiences in the workplace?

- a. Yes
- b. No

26. Do you anticipate discrimination of the opposite gender regarding promotion in the workplace?
- a. Yes
 - b. No
27. Do you anticipate discrimination of the opposite gender regarding salary in the workplace?
- a. Yes
 - b. No
28. Do you anticipate discrimination of the opposite gender regarding experiences in the workplace?
- a. Yes
 - b. No
29. Are you aware of the concept of the glass ceiling?
- a. Yes
 - b. No
30. If answered yes to question 29, do you think this is related to how women are seemingly underrepresented in upper level management in public accounting?
- a. Yes
 - b. No
 - c. Other reasons, please explain: _____
31. Do you plan on having children?
- a. Yes
 - b. No
 - c. Undecided
32. If answered yes to question 31, how do you plan on balancing your career and family?
- a. Leaving public accounting
 - b. Balancing the work of the family with my spouse and keeping my job in public accounting
 - c. I don't plan on having children
 - d. Other, please explain: _____

33. On a scale of 1-10, how much work-life balance do you think men have? (1 being the least and 10 being the most balance)

1 2 3 4 5 6 7 8 9 10

34. On a scale of 1-10, how much work-life balance do you think women have? (1 being the least and 10 being the most balance)

1 2 3 4 5 6 7 8 9 10

Consent Form



University of New Hampshire

INSTITUTIONAL REVIEW BOARD FOR THE PROTECTION OF HUMAN SUBJECTS IN RESEARCH

CONSENT FORM FOR PARTICIPATION IN A RESEARCH STUDY

RESEARCHER AND TITLE OF STUDY

My name is Sarah Keiran and I am an undergraduate student at the University of New Hampshire. I am conducting a study as part of my honors thesis to be presented at the poster presentation in the URC. The title of this study is Women in Public Accounting.

WHAT IS THE PURPOSE OF THIS FORM?

This consent form describes the research study and helps you to decide if you want to participate. It provides important information about what you will be asked to do in the study, about the risks and benefits of participating in the study, and about your rights as a research participant. You should:

- Read the information in this document carefully.
- Ask the research personnel any questions, particularly if you do not understand something.
- Not agree to participate until all your questions have been answered, or until you are sure that you want to.
- Understand that your participation in this study involves you taking a survey that will last about *20 minutes*.

WHAT IS THE PURPOSE OF THIS STUDY?

The purpose of this research is to give useful information to first year public accounting firm associates and the labor market on the roles of genders in public accounting.

The anticipated number of participants who will be involved in the study are 35 students.

Participants must be enrolled in the Accounting Program at UNH.

WHAT DOES YOUR PARTICIPATION IN THIS STUDY INVOLVE?

Reading and answering basic questions about gender roles in public accounting.

Participation in this study involves the agreement to complete a survey.

- *The survey consists of 34 questions to be answered by the participant to the best of their ability.*
- *Expected length of time to complete the survey is 20 minutes.*

WHAT ARE THE POSSIBLE RISKS OF PARTICIPATING IN THIS STUDY?

Participation in this study is expected to present minimal risk (i.e. the risk in everyday life) to you.

WHAT ARE THE POSSIBLE BENEFITS OF PARTICIPATING IN THIS STUDY?

There are no direct benefits to participants from participating in this research study. However, the results of this study may provide useful information towards our understanding of gender roles in public accounting.

WILL YOU RECEIVE ANY COMPENSATION FOR PARTICIPATING IN THIS STUDY?

Compensation will not be provided for participating in this study.

DO YOU HAVE TO TAKE PART IN THIS STUDY?

Taking part in this study is completely voluntary. You may choose not to take part at all. If you agree to participate, you may refuse to answer any question. If you decide not to participate, you will not be penalized or lose any benefits for which you would otherwise qualify.

CAN YOU WITHDRAW FROM THIS STUDY?

If you agree to participate in this study and you then change your mind, you may stop participating at any time. Any data collected as part of your participation will remain part of the study records. If you decide to stop participating at any time, you will not be penalized or lose any benefits for which you would otherwise qualify.

HOW WILL THE CONFIDENTIALITY OF YOUR RECORDS BE PROTECTED?

I plan to maintain the confidentiality of all data and records associated with your participation in this research.

To help protect the confidentiality of your information, you will remain anonymous. My thesis advisor and I will be the only ones who have access to the survey data. I will report the data in aggregate in my thesis. The results will be used as part of my thesis research and will be included in my poster presentation at the URC.

WHOM TO CONTACT IF YOU HAVE QUESTIONS ABOUT THIS STUDY

If you have any questions pertaining to the research you can contact Sarah Keiran through email at set226@wildcats.unh.edu or Linda Ragland at linda.ragland@unh.edu to discuss them.

If you have questions about your rights as a research subject you can contact Dr. Julie Simpson in UNH Research Integrity Services, 603/862-2003 or Julie.simpson@unh.edu to discuss them.