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MAP COMMITTEE SURVEY ON PROFESSIONAL STAFF

JANUARY 1990



AICPA—American Institute of Certified Public Accountants

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MAP COMMITTEE SURVEY ON PROFESSIONAL STAFF

Prepared by

THE PLANNING AND RESEARCH DIVISION
AMERICAN INSTITUTE OF CERTIFIED PUBLIC ACCOUNTANTS

January, 1990

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Foreword

In an effort to better understand the impact on CPA firms of the increase in the number of female professionals in public accounting, the American Institute of Certified Public Accountants - under the auspices of its Management of an Accounting Practice (MAP) Committee - conducted a nationwide survey of its public accounting membership and firms. The results of the survey provide the basis for this report.

A random sample of over 4,800 members in public accounting who are not sole practitioners were sent survey questionnaires in mid-October, 1989. Concurrently, another survey instrument was sent to the managing partners of over 5,000 randomly-selected non-sole practitioner firms. Larger firms were oversampled to ensure enough responses for the cross tabulations in the analysis. The results of this oversample, however, were not included in the "All Firms" responses in the survey. Both members and firms in the sample were sent follow-up questionnaires at the end of October.

The managing partner questionnaire was generally designed to gather information on various firm policies as well as information on firms' male and female professional staff. The staff member questionnaire was generally designed to gather information on the attitudes of male and female professional staff on a multitude of work-related topics. In addition, both questionnaires gathered a variety of demographic information.

The response rates achieved on both portions of the survey were excellent. A total of 2,033 managing partner questionnaires are included in the following analysis. An additional 110 were received subsequent to the survey cut-off date. This translates into a usable response rate of about 40 percent and a total response rate of about 42 percent. For the staff portion of the survey, a total of 2,316 questionnaires were received prior to the survey cut-off date and another 93 after the cut-off date. This translates into a usable response rate of nearly 48 percent and a total response rate of about 50 percent.

Members who responded to the staff survey mirror, as a group, the total public accounting membership excluding sole practitioners. The respondents closely match this portion of the public accounting membership in terms of experience, region of the country in which they work, and the size of the firm with which they are affiliated, and generally match it in terms of position within the firm. Moreover, firms responding to the managing partner survey closely match all non-sole practitioner member firms in terms of firm size and region of the country in which they are headquartered. Importantly, where questions on the two survey questionnaires are comparable, the results show a high degree of consistency with one another. The consistency in results is discussed in more detail in the Executive Summary.

The sampling process, the representative characteristics of respondents to both questionnaires relative to their respective populations, and the strong response rates provide a high degree of confidence that the "All Firms" results in the managing partner survey and the "All Respondents" results in the staff survey are within just a few percentage points of the results that would have been obtained had the entire populations under study been surveyed. While it provides a fairly in-depth analysis of the data gathered, this survey report does not preclude the fact that additional research and analysis of the results may be performed based on additional questions which the report may raise.

EXECUTIVE SUMMARY

RESULTS OF MANAGING PARTNER SURVEY

Profile of Firms

- o Over 9 out of every 10 of the respondents to the managing partner survey are male.
- o Respondents to the survey have a median age of 44 years, with 15% under 36 and 17% over 55.
- o As expected, respondents have a high degree of experience as CPAs - a median of about 18 years. About 19% of the respondents have under 11 years of experience compared to 37% who have over 20 years.
- o Two-thirds of those responding are the managing partners of their firms, 24% are partners, and the balance hold other top positions within the firm.
- o 62% of the respondents are involved primarily in the area of tax, 17% are involved primarily in audit, 12% in consulting, and 9% in other areas not listed in the survey. Respondents from medium-sized and large firms, however, were more likely to indicate audit or consulting as their primary area of involvement.
- o 90% of the respondents are married, 4% are single, 4% are divorced, 1% separated, and 1% widowed.
- o 4 of every 5 respondents earned bachelor's degrees, 16% went on for Master's degrees, 2% earned either PhD, DBA, JD, or LLM degrees, and 2% other advanced degrees.
- o Respondents have spent a median of about 7 years in their current positions, a median of about 11 years with their current firms, and a median of about 18 years in public accounting.
- o Mirroring the breakdown of all non-sole practitioner firms in the Institute, 19% of the responding firms are headquartered in the Northeast, 23% in the Midwest, 33% in the South and 25% the West.
- o The breakdown of firms by the number of AICPA members mirrors that of all non-sole practitioner member firms. 29% of the responding firms have only 2 AICPA members, 33% have 3 or 4 AICPA members, and 14% have 5 or 6 members. Very few firms have more than 50 AICPA members. 94% of the firms described themselves as local firms, 5% as regional firms, and only 1% as national or international firms.

- o When the definition of firm size is expanded to cover total professional staff, 2 out of every 5 firms have under 5 professionals on staff, and about 5% have over 50 professionals on staff.
- o When asked how the proportion of professional staff at their firm who are female has changed over the past 5 years, the results were mixed - 46% of the firms indicated that they had experienced an increase in the proportion of female professionals, 43% indicated the proportion has stayed about the same, and 11% indicated that it has decreased. However, large firms were much more likely than small firms to indicate that the proportion of female professionals on staff has increased in the past 5 years.

Firm Policies

Firms were asked a variety of questions regarding their policies.

- o The vast majority of firms have not taken any formal measures to deal with the management issues raised by the increase in the number of female professional staff, nor do they have any immediate plans to do so. However, it is apparent that larger firms are somewhat more likely than smaller firms to deal with the issues raised. Only 1% of the small firms have established a committee or task force to deal with the management issues raised by the increase in female professional staff compared to 11% of the large firms. Similarly, only 2% of the small firms that have not established a committee or task force intend to compared to 11% of the large firms. Moreover, 29% of the large firms have taken other actions to deal with the issues raised by the increase, whereas only 7% of the small firms have done the same. Other actions taken include the implementation of more flexible work arrangements and enhanced maternity leave, child-care, and leave-of-absence provisions.
- o Respondents were presented a list of possible policy areas and asked to indicate whether their firms had written or unwritten policies in these areas and, if so, whether the policies have changed as a result of the increase in female professional staff. For most of the areas listed at least half of the responding firms do have policies. Without exception, the larger the firm the more likely it is to have a policy in the areas listed. For example, only 43% of the small firms have a policy on recruitment of staff compared to a much larger 94% of the large firms. Large firms are also generally more likely to have changed their policies as a result of the increase in female professional staff. For example, 24% of the small firms have changed their policies

on part-time work compared to 58% of the large firms. For many of the areas listed in the survey, however, only a small proportion of firms have changed their policies as a result of the increase in female professional staff. Firms that described how their policies have changed generally indicated that the policies had either just recently been implemented or expanded or enhanced.

- o Respondents were also asked if their firms' policies in select areas have been liberalized over the past 3 years. The results show that large firms are typically more likely than smaller firms to have liberalized their policies during this period. For instance, about half of the small firms have liberalized their policies on flex-time hours as opposed to over three-quarters of the large firms.
- o Only about 7% of the responding firms have made formal arrangements - that is, instituted different professional staff levels - for male and female professional staff who do not want to move up in the organization. The responses did not vary much by firm size. The same question was posed in the staff survey and a comparable proportion of respondents - 13% - indicated that their firms have made similar formal arrangements. Those firms that have instituted a nonpartnership track generally indicated that few, if any, professional staff have elected to use the track - although females appear more likely to use it. Firms that have established a nonpartnership track indicated they had instituted various staff levels - manager, senior, or supervisor - for professional staff who do not want to move up in the organization.
- o Firms were asked to list the 3 most important management issues that have arisen at their firms as a result of the increase in the number of female professional staff. While a whole host of issues were cited by responding firms, central to most was the need for firms to be more flexible in their personnel policies. This flexibility, it was pointed out, is needed particularly with regard to work hours and maternity leave.

Staff Information

Firms were also asked a variety of questions relating to their professional staff.

- o Firms provided a breakdown by age of both male and female professional staff hired at their firms over the past 3 years. The results show that the firms have hired nearly as many female professionals as male professionals during this time. About three-quarters of the new hires were 20 to 30 years old, about 1 in 5 were 31 to 40, and the balance were over 40. The age distributions did not vary much by firm size.
- o The majority of responding firms indicated that no staff - male or female - had been promoted to partner in the last 3 years. This is not surprising given the preponderance of small firms in the sample. Large firms were more likely to have promoted both males and females to partner than were small firms.
- o Two-thirds of the responding firms indicated that male and female professional staff are equally as interested in upward mobility within the firm, 29% indicated that females are less interested, and 5% indicated that females are more interested. Virtually identical results were garnered on this question in the staff survey. Moreover, both surveys revealed very little difference across firm size in the responses to this question.
- o When asked about the relative extent to which male and female professional staff leave the firm to go into industry accounting, the results show no real difference. 55% of the responding firms indicated that females leave as frequently as males, 24% indicated that females leave more frequently, while 21% indicated that females leave less frequently. The results are generally about the same across firm size.
- o The results were mixed when firms were asked how the turn-over rate - the proportion of those who leave the firm but stay in public accounting - compared between male and female professional staff at their firms. 57% of the responding firms indicated that the turnover rate for male and female professional staff is about equal, 18% stated it is higher for females and one-quarter stated it is lower. The results do not vary much by firm size. Reasons commonly cited for male turn-over included salary, better opportunities, stress, and long hours. The reasons for female turn-over were similar but the most frequently cited reason was more time for parenting.
- o Although the majority of responding firms indicated that the drop-out rate - the proportion of those who leave accounting entirely - is about the same between male and female professional staff, the rest have generally experienced a higher drop-out rate among their female professionals. Moreover, the proportion of firms indicating that the

drop-out rate among females is higher grows as firm size increases. The reasons given for dropout generally coincide with the reasons for turnover.

- o Firms were also asked to indicate if they had encountered any problems with respect to various situations regarding their professional staff. By and large, responding firms indicated that they had never encountered problems with respect to the various situations listed in the survey. For example, 71% of the firms had never encountered any problems with out-of-town travel for male staff and 74% no problems with dating and marriage among staff. On the other hand, 60% of the responding firms had encountered problems with female staff supervising female staff. As could be expected, large firms are invariably more likely than small firms to have encountered problems with the staff situations listed. The primary reason cited for problems with respect to many of the staff situations was personality conflicts.
- o The majority of respondents feel that female professional staff in public accounting are treated the same as their male counterparts in a variety of areas listed in the survey. For example, 84% of those responding feel that females are treated the same as males in terms of advancement and 87% feel that they are treated the same in terms of compensation. 89% of the respondents believe that managers accept females as professionals the same as they do males. However, respondents who feel that females and males are not treated equally generally indicated that females are treated worse. For example, 39% of the respondents feel that client acceptance as professionals of female public accountants at the senior management level was worse than it was for males. Moreover, 35% feel that the promotional opportunities for females to partner are worse than they are for males. By contrast, regarding out-of-town assignments, travel burden, and overtime burden, a larger proportion of respondents believe that females are treated better than males than believe females are treated worse than males. Stratification of the results by firm size yields no major differences in results.

Other Information

- o When asked if they had had a mentor, not quite three-quarters of the respondents indicated that they had not. Of the other 28% who did have a mentor, 93% indicated that their mentors were male. 34% of the respondents are presently acting as a mentor and, of these, 21% indicated that their proteges are male, 24% indicated that their proteges are female, and 55% indicated that their proteges are both male and female. The results do not vary much by firm size, although as firm size increases respondents are somewhat more likely to have had a mentor and are more likely to be acting as a mentor presently.

- o Firms indicated that, on average, about 8% of their female professional staff work part-time and about 2% of their male professional staff work part-time. These results closely match those from the staff survey where 10% of the female respondents and 1% of the male respondents indicated they work part-time. The average percentage of staff working part-time varies little across firm size. The primary reason males work part-time is to attend school for an advanced degree. The primary reason females work part-time is because they have dependent children at home.
- o Firms indicated that, on average, 7% of the female professional staff at their firms have taken maternity leave in the past 3 years compared to less than one-half of one percent of the males who have taken paternity leave. A slightly higher percentage of female staff at large firms have taken maternity leave compared to those at small firms. The average duration of maternity and paternity leave taken at the responding firms was 3 months.
- o Responding firms indicated that female professional staff who had children in the past 3 years while with the firm went on to do a variety of things, but the vast majority returned to the accounting profession in one capacity or another. Over 80% returned to public accounting, 6% went into industry, 1% went into education or government, 9% left accounting, and 3% did something else. Female professionals from large firms were somewhat less likely than others to return to public accounting and were somewhat more likely to drop out of accounting entirely.
- o In the final survey question, respondents provided any other comments they had about their experiences or attitudes regarding the increase in the number of female professional staff at their firms. Many of the firms responding to this question stated that they have experienced no problems as a result of the increase in female professional staff. Moreover, many firms commented that the female professionals at their firms are generally doing a good job, are hard working, and are often better qualified than males. The attitudes and experiences of some of the other responding firms, however, was less sanguine. Many firms noted that it has been their experience that clients are not as accepting of females and that females often have a harder time dealing with clients. It is not surprising, then, that several firms cited a problem in the ability of females to generate new business. Still other firms noted that in their experience females generally are not as committed to the profession as are males because they place greater emphasis on family concerns. This leads to higher turnover among females and the need for special work arrangements, both of which can be disruptive to the firm.

RESULTS OF STAFF SURVEY

Profile of Respondents

- o 3 out of every 4 respondents in the staff survey are male.
- o The geographic distribution of the respondents closely matches that of all members in public accounting excluding sole practitioners. 22% of the respondents work in the Northeast, 27% work in the Midwest, 32% in the South, and 19% in the West.
- o Respondents to the survey have a median age of about 34 years. 29% of the respondents are 30 or younger, while about 18% are over 45.
- o A large majority of respondents - 4 out of every 5 - are currently married, 15% are single, 4% are divorced, and the balance either separated or widowed. 56% reported that they currently have dependent children living at home.
- o Respondents have varying degrees of experience as CPAs with a median of about 9 years of experience - similar to the level of experience of all members in public accounting who are not sole practitioners. 34% of the respondents have under 6 years of experience, while 13% have over 20 years.
- o Regarding position within the firm, 45% of the respondents are partners, 38% are senior staff members, 8% are staff members, and the remaining 9% hold other positions.
- o 47% of the respondents indicated that the majority of the work they do is in tax, 39% indicated the majority is in audit, 8% indicated consulting, and the other 6% indicated other job areas not listed in the survey.
- o The vast majority of respondents - 96% - are full-time employees within their firms. Among the 4% who are part-time employees, half work under 25 hours per week while the other half work 25 or more hours per week.
- o The median firm size of members responding to the survey is 13 AICPA members - matching the median figure for all non-sole practitioner members of the Institute. 24% of the respondents are with firms with under 5 AICPA members, while 22% are with firms that have over 1,000 AICPA members. When the definition of firm size is expanded to cover total professional staff, the median figure rises to 18.

- o 80% of the respondents hold bachelor's degrees only, 16% went on for Master's degrees and 3% for either PhD, DBA, JD, or LL.M degrees. 1% of the respondents hold other advanced degrees not listed in the survey.
- o Respondents have spent a median of about 9 years in public accounting and a median of about 6 years at their current firms.
- o Over 7 out of every 10 respondents indicated that their employment in the accounting profession has always been within public accounting, 18% of the respondents were previously employed in industry, 3% were in government, and 1% education. 5% of the respondents were previously employed in either industry, government, or education but before that were employed in public accounting. The remaining 2% had other backgrounds in the accounting profession prior to their current employment in public accounting. Respondents who were employed in other areas of the accounting profession spent a median of 3 years there prior to switching into public accounting.

Career Plans and Promotional Opportunities

Respondents were asked a series of questions regarding their future employment in public accounting.

- o 72% of those responding indicated that it is likely that they will be with their current firm 5 years from now, 82% indicated it is likely they will be in public accounting 5 years from now, and 80% indicated it is likely that public accounting will be their life's profession. In addition, over 4 out of every 5 respondents below the manager level feel that it is likely that they could be promoted to that level at their firm. 3 out of every 5 respondents below the partner level feel that it is likely that they could be promoted to that level at their firm. When responses are stratified by gender, years as a CPA, and firm size, clear differences in results are evident. For example, males are more upbeat than females about promotional opportunities and are more likely to see themselves staying in public accounting.
- o Over two-thirds of the respondents indicated that, based on their experience, female professional staff appear to be equally as interested in upward mobility within the firm as are their male counterparts. 27% indicated females are less interested, and 5% indicated that they are more interested.

Responses are generally quite uniform across the various segments of the respondents. Moreover, these findings are consistent with the results obtained in the managing partner survey.

Job Satisfaction

- o 96% of the respondents rated public accounting as excellent or good in terms of prestige. Stimulation and self-gratification were rated as excellent or good by 88% and 81% of the respondents, respectively, and earning power as excellent or good by 78%. Not surprisingly, as the level of experience increases, respondents are more inclined to provide more favorable ratings, especially with regard to earning power.
- o Respondents were presented a fairly extensive list of various job attributes and asked to indicate the importance of each to them - both currently and when they entered public accounting. With the exception of just a couple of the job attributes listed, respondents attach more - in some instances much more - importance to each of the attributes currently than they did when they entered public accounting. For example, while only 1 in 4 respondents considered time for personal life to be very important when they entered public accounting, the proportion jumps to two-thirds currently. Employee benefits, same location as spouse, time for parenting, and flexible work hours are also considered much more important by respondents now compared to when they entered public accounting. Generally speaking, stratification of the responses on the importance of job attributes does not show large differences in the results.
- o When asked if these job attributes are satisfactory in their current position, the vast majority of respondents indicated that they are. 95% or more of the respondents indicated that same location as spouse, CPE, professionalism, location, and overnight travel demands are satisfactory in their current positions. Most of the other attributes were rated as satisfactory by at least three-quarters of the respondents. By and large, the results vary only a little across the various stratifications.

Parenting

Respondents were asked a series of questions designed to gauge their attitudes on a variety of issues concerning parenting in public accounting.

- o 89% of the respondents indicated that - should they become a parent, or if already a parent, should they have another child - this would be very or somewhat compatible with a successful career in private industry, 75% indicated it would be very or somewhat compatible with a successful career at their present firm, and 58% said very or somewhat compatible with a successful career in public accounting at another firm. In addition, fully 71% of the respondents feel that they could attain partnership and still have the flexibility necessary to balance this with parenting. Women, however, are less inclined than men to believe that parenting would be compatible with a successful career in either public accounting or private industry. Moreover, they are much less inclined to believe they could successfully balance parenting with a successful career in public accounting at the partner level. As experience increases, respondents are more likely to feel that parenting is compatible with a successful career in public accounting and are more likely to believe they could do it at the partner level.

- o 56% of the respondents indicated that - should they become a parent, or if already a parent, should they have another child - they would take off no time, 23% would take off up to 3 months, 15% would take off 3 months or more, and 6% were not sure. 78% of those who would take time off indicated they would return to public accounting, 17% would move to private industry, 2% would enter another career, and 3% would do something else. 79% of the respondents would prefer to work full-time after becoming a parent or having another child, 17% part-time, and 4% were not sure. Women are much more likely than men to indicate that they would take time off after becoming a parent and would work part-time, but are less likely to go back to public accounting. As the level of experience increases, respondents are less likely to take time off under these circumstances, are less likely to want to work part-time, and are more likely to return to public accounting.

- o 60% of the respondents strongly or moderately agree that their firm should have an arrangement whereby staff could take off a couple of years after having a child in exchange for a slower track to partnership, but only 20% said they are very or moderately likely to take advantage of such an arrangement. 79% of the respondents strongly or moderately agree that their firm should have an arrangement whereby staff could work part-time after having a child in exchange for a slower track to partnership, but only 31% are very or moderately likely to take advantage of such an arrangement. Women are more likely than men to agree with both of these arrangements and are much more likely to take advantage of them. More experienced CPAs are both less inclined to agree with the arrangements and to take advantage of them.

- o When the assumption of parenthood or an additional child is introduced, respondents become more inclined to feel that select job attributes listed in the survey are very important. For example, over three-quarters of the respondents indicated that should they become a parent or have another child that time for personal life and time for parenting would be very important. Female respondents are even more inclined than males to feel that these job attributes would be very important under the parenting assumption. On the other hand, more experienced CPAs are less inclined to feel that these job attributes would be very important.
- o About two-thirds or more of the respondents believe that select job attributes of their current position would still be satisfactory under the scenario of parenthood or an additional child. However, females are less inclined than male respondents to believe that the job attributes would be satisfactory, especially with regard to time for parenting and flexible work hours. Less experienced CPAs are also less inclined to believe that the job attributes would be satisfactory under this assumption.

Other Information

- o When asked if they agree or disagree that female professional staff at their firm socialize with male professional staff to the same extent that male staff socialize with one another 63% of those responding agreed, while 37% disagreed. When asked if they agree or disagree that female professional staff at their firm socialize with one another to the same extent that male staff socialize with one another a higher proportion - 77% - agreed, while 23% disagreed. Stratification of the responses does not produce any large differences in results, although males and more experienced CPAs are somewhat more inclined than others to agree with both statements.
- o In one of the final survey questions, respondents were asked if their firm made any formal arrangements - that is, instituted different professional staff levels - for male and female professional staff who do not want to move up in the organization. A large majority of respondents who knew - 87% - indicated that no such arrangements have been instituted at their firms, while 13% indicated they had. There is virtually no variation in results across the various segments of respondents. When responses are stratified by firm size, however, a difference does emerge - larger firms appear somewhat more likely than smaller firms to have instituted different professional staff levels for male and female professional staff who do not want to move up in the organization. These results coincide with those in the managing partner survey. Many of the respondents who indicated that their firms have established a nonpartnership track indicated that they had instituted the level of manager for such individuals.

- o In the final question on the staff survey, respondents were asked to give any other comments they had about their experiences or attitudes regarding the issues raised by the increase in the number of female professional staff at their firm, in addition to any suggestions they have for actions that should be taken by their firm. Many respondents indicated that firms must deal with the increase and adopt policies that allow for a balancing of career and family concerns. Some respondents indicated that small firms have been more flexible in this regard. Respondents frequently recommended that expanded flex-time and part-time arrangements be adopted by firms, as well as increased maternity leave and child care.

RESULTS OF MANAGING PARTNER SURVEY

PROFILE OF FIRMS

Personal Characteristics

The managing partner version of the MAP Committee Survey on Professional Staff - which was completed in most cases by managing partners and to a lesser extent partners and other key firm members - asked respondents a few questions regarding their personal characteristics.

- o Over nine out of every ten of the respondents are male, while only nine percent are female.
- o Respondents to the survey have a median age of 44 years. Fifteen percent of the respondents are under 36, while 17 percent are over 55.
- o The vast majority of respondents - 90 percent - are married, four percent are single, four percent are divorced, one percent are separated, and one percent widowed.

TABLE 1

PERSONAL CHARACTERISTICS
(Percentage Distributions)

Gender

Male	91
Female	9

Age

Under 36 years	15
36-45 years	41
46-55 years	27
56-65 years	13
Over 65 years	4
Median	44 years

Marital Status

Married	90
Single	4
Divorced	4
Separated	1
Widowed	1

Professional Characteristics

The questionnaire also queried respondents about their professional characteristics.

- o Respondents have a high degree of experience as CPAs - a median of about 18 years - as would be expected given their advanced positions within their firms. About 19 percent of the respondents have under 11 years of experience, while 37 percent have over 20 years of experience.
- o Two out of every three respondents are the managing partners of their firms, 24 percent are partners, and the remaining nine percent hold other key positions within the firm.
- o Reflecting the preponderance of small firms in the sample, over three out of every five of the respondents indicated that their primary area of involvement is tax, 17 percent indicated audit, 12 percent consulting, and nine percent other areas not listed in the survey. Respondents from medium-sized and large firms were more likely to indicate audit or consulting as their primary area of involvement.

TABLE 2

PROFESSIONAL CHARACTERISTICS (Percentage Distributions)

Years as a CPA

Under 6 years	4
6-10 years	15
11-15 years	22
16-20 years	22
Over 20 years	37
Median	18 years

Position

Managing Partner	67
Partner	24
Other	9

Primary Job Function

Tax	62
Audit	17
Consulting	12
Other	9

Professional Background

Several other questions regarding the professional background of respondents were also included in the survey.

- o Four out of every five respondents earned bachelor's degrees, 16 percent went on for Master's degrees, two percent for either PhD, DBA, JD, or LLM degrees, and two percent for other advanced degrees not listed in the survey.
- o Respondents were also asked to indicate how long they have been in their current positions, how long they have been with their current firms, and how long they have been in public accounting. The results show that respondents have spent a median of about seven years in their current positions, a median of about 11 years with their current firms, and a median of about 18 years in public accounting.

TABLE 3

PROFESSIONAL BACKGROUND
(Percentage Distributions)

Highest Degree Held

Bachelor's	80
Master's	16
PhD/DBA/JD/LLM	2
Other	2

Years in Current Position

Under 3 years	16
3-5 years	26
6-10 years	28
11-20 years	24
Over 20 years	6
Median	7 years

Years with Current Firm

Under 3 years	7
3-5 years	14
6-10 years	26
11-20 years	34
Over 20 years	19
Median	11 years

Years in Public Accounting

Under 3 years	*
3-5 years	1
6-10 years	13
11-20 years	46
Over 20 years	40
Median	18 years

* Under 0.5%

Firm Characteristics

The survey included a few questions on firm characteristics, yielding a partial profile of firms.

- o Similar to the breakdown of all non-sole practitioner firms in the Institute, nearly one in every five of the responding firms are headquartered in the Northeast, 23 percent are headquartered in the Midwest, 33 percent in the South, and 25 percent in the West.
- o Ninety-four percent of the responding firms were described as local firms, five percent as regional firms, and one percent as national/international firms.
- o The breakdown of firms by the number of AICPA members mirrors that of all non-sole practitioner firms represented in the Institute membership. The breakdown is concentrated at the low end - 29 percent of the responding firms have only two AICPA members, 33 percent have three or four AICPA members, and another 14 percent five or six members. When the definition of firm size is expanded to cover total professional staff, the breakdown changes somewhat - two out of every five firms have under five professionals on staff, and about five percent have over 50 professionals on staff.*

* For purposes of the survey, professional staff members are defined as CPAs, prospective CPAs, and others with a similar amount of academic training in a field that is part of the practice of public accounting.

TABLE 4

FIRM CHARACTERISTICS
(Percentage Distributions)

Region

Northeast	19
Midwest	23
South	33
West	25

Firm Type

Local Firm	94
Regional Firm	5
National/International Firm	1

<u>Firm Size</u>	<u>AICPA Members</u>	<u>Professional Staff</u>
Two	29	12
3-4	33	28
5-6	14	17
7-10	12	18
11-20	6	13
21-50	5	7
51-75	1	2
76-100	*	1
101-200	*	1
201-1,000	*	1
Over 1,000	*	*
	100%	100%

* Under 0.5%

Change in Proportion of Female Professional Staff

When asked how the proportion of professional staff at their firm who are female has changed over the past five years, the responses were somewhat mixed. More often than not, however, firms reported that the proportion has increased. Forty-six percent of the responding firms indicated that over the past five years they have experienced an increase in the proportion of professional staff who are female, 43 percent indicated that the proportion has stayed the same, and only 11 percent indicated that it has decreased.

When the responses are segmented by firm size, a markedly different situation emerges. Indeed, while 38 percent of the small firms - those with two to ten professionals - reported that the proportion of professional staff at their firms who are female has increased in the past five years, the number jumps to 66 percent for medium-sized firms (11 to 50 professionals), and all the way up to 91 percent for large firms (over 50 professionals).

TABLE 5

CHANGE IN PROPORTION OF
FEMALE PROFESSIONAL STAFF
(Percentage Distributions)

Q: Has the proportion of the professional staff at your firm who are female increased, decreased or stayed the same in the past five years?

	<u>Increased</u>	<u>Stayed the Same</u>	<u>Decreased</u>
All Firms	46	43	11
<u>Firm Size*</u>			
Small	38	50	12
Medium	66	25	9
Large	91	6	3

* Small firms - those with 2 to 10 professional staff members.
Medium firms - those with 11 to 50 professional staff members.
Large firms - those with over 50 professional staff members.

FIRM POLICIES

Actions Taken to Deal with the
Increase in Female Professional Staff

Firms were asked a few questions to determine what they have done, or intend to do, in response to the increase in the number of female professional staff.

The results indicate that the vast majority of firms have not taken any formal measures to deal with the issues, nor do they have any immediate plans to do so. When asked if their firm has established a committee or task force to deal with management issues that have been raised by the increase in the number of female professional staff, only two percent of the firms indicated they had. Moreover, of the 98 percent of the firms that have not established such a committee or task force, only three percent intend to establish one in the future. In addition, only nine percent of the responding firms have taken other actions to deal with management issues that have been raised by the increase in the number of female professional staff.

When the results are stratified by firm size, it is apparent that larger firms are somewhat more likely than are smaller firms to deal with the issues raised. Only one percent of the small firms have established a committee or task force compared to 11 percent of the large firms. Moreover, among firms that

have not established a committee or task force, only two percent of the smaller firms intend to do so as opposed to 11 percent of the large firms. Finally, only seven percent of the small firms have taken other actions to deal with management issues that have been raised by the increase in the number of female professional staff, in contrast to 29 percent of the large firms. Given the results established in Table 5 - that smaller firms are much less likely than larger firms to have experienced an increase in the proportion of female professional staff - it is not surprising that larger firms appear to be more active than smaller firms in dealing with the issues raised by the increase in female professional staff.

Firms that have taken other actions to deal with management issues that have been raised by the increase in the number of female professional staff were asked to explain these actions. The predominant response among these firms was that they have implemented some sort of flexible work arrangement for female professionals whose situations require it. Many other firms have enhanced their maternity leave, child-care, or leave-of-absence provisions. A few of the responding firms indicated that they now consider job assignments and out-of-town travel more carefully. Several of the smaller firms noted that they are flexible in dealing with the issues raised and handle situations on a case-by-case basis. Finally, many firms indicated that thus far their actions have consisted of discussing the issues at partner or board meetings.

TABLE 6

ACTIONS TAKEN TO DEAL WITH
THE INCREASE IN
FEMALE PROFESSIONAL STAFF
(Percentage Distributions)

Q: Has your firm established a committee or task force to deal with management issues that have been raised by the increase in the number of female professional staff?

	<u>Yes</u>	<u>No</u>
All firms	2	98
<u>Firm Size</u>		
Small	1	99
Medium	3	97
Large	11	89

Q: If your firm has not established a committee or task force, does it intend to do so?

	<u>Yes</u>	<u>No</u>
All firms	3	97
<u>Firm Size</u>		
Small	2	98
Medium	4	96
Large	11	89

Q: Has your firm taken other actions to deal with management issues that have been raised by the increase in the number of female professional staff?

	<u>Yes</u>	<u>No</u>
All firms	9	91
<u>Firm Size</u>		
Small	7	93
Medium	14	86
Large	29	71

Firm Policies and Female
Professional Staff

Respondents were presented a list of areas in which firms may have policies for professional staff members and asked to indicate whether their firm has a policy - either written or unwritten - in each area and, if so, whether the policy has changed as a result of the increase in female professional staff.

The results were somewhat mixed with respect to whether firms have policies in the areas listed. However, for most of the areas, at least half of the responding firms do have policies. The area in which policies are most prevalent is performance reviews - four out of every five of the responding firms have a policy in this area. Policies on salary administration and training of staff are also common - 74 and 70 percent of the responding firms, respectively, have such policies. On the other hand, only 13 percent or less of the responding firms have policies on paternity leave, child-rearing leaves, informal and formal mentor programs, and elder-care leaves.

Those firms that do have policies in the areas listed were asked to indicate if the policies have changed as a result of the increase in female professional staff. The results show that policies at these firms generally have not been modified in

response to the increase in female professional staff. For example, only three percent or less of the firms with written or unwritten policies indicated that they had changed their policies on performance reviews, salary administration, training of staff, criteria in selecting managers and partners, and formal mentor programs. The policies that have been changed by the greatest proportion of firms were those on part-time hours, flex-time hours, maternity leaves, and child-rearing leaves - 32, 27, 27, and 26 percent of the firms with written or unwritten policies in these areas, respectively, indicated that the policies have been changed as a result of the increase in female professional staff.

Those firms that have changed their policies were asked to indicate how they had been changed. Regarding the policies that the greatest number of firms had changed - policies on flex-time and part-time hours, maternity and paternity leaves, child-rearing leaves and leaves of absence - many of the firms responding indicated that the policies had either just recently been implemented or expanded in response to the increase in female professional staff. Regarding client assignments and out-of-town work, several of the responding firms indicated that they are now more careful in how they assign work to females. For example, they may no longer assign females to out-of-town clients. To better retain staff, some firms indicated that they have liberalized other policies, such as those on flex-time and leaves-of-absence, or that they no longer emphasize the "up-or-out" concept.

TABLE 7

**FIRM POLICIES AND FEMALE
PROFESSIONAL STAFF
(Percentage Distributions)**

<u>Policy on:</u>	<u>Does the firm have a policy (either written or unwritten)?</u>		<u>Has the policy been changed as a result of the increase in female professional staff?</u>	
	<u>Yes</u>	<u>No</u>	<u>Yes</u>	<u>No</u>
Performance reviews	80	20	1	99
Salary administration	74	26	1	99
Training of staff	70	30	1	99
Client assignments	60	40	5	95
Part-time hours	56	44	32	68
Retention of staff	55	45	6	94
Flex-time hours	54	46	27	73
Leaves-of-absence	53	47	16	84
Criteria in selecting managers and partners	53	47	2	98
Recruitment of staff	52	48	4	96
Maternity leaves	50	50	27	73
Out-of-town work	43	57	8	92
Paternity leaves	13	87	18	82
Child-rearing leaves	13	87	26	74
Informal mentor programs	13	87	5	95
Formal mentor programs	8	92	3	97
Elder-care leaves	6	94	7	93

Variations in Firm Policies and Female Professional Staff

A stratification of the results by firm size reveals a clear pattern in the responses on firm policies. Without exception, the larger the firm the more likely it is to have a written or unwritten policy in the areas listed. In several areas, there is a fairly big difference in the proportion of smaller and larger firms that have policies. For example, only 43 percent of the small firms have a policy on recruitment of staff compared to a much larger 94 percent of the large firms. Similarly, 43 percent of the small firms as opposed to 95 percent of the large firms have a criteria for selecting managers and partners.

Not only are larger firms more likely than smaller firms to have policies in the areas listed, but they are also generally more likely to have changed their policies as a result of the increase in female professional staff. For example, when compared to small firms, a much larger proportion of large firms have changed their written or unwritten policies on part-time and flex-time hours as a result of the increase in female professional staff. By contrast, regardless of firm size, very few firms have changed certain policies such as performance reviews and salary administration as a result of the increase in female professional staff.

It is logical that larger firms are generally more likely than are smaller firms to have changed their policies as a result of the increase in female professional staff since, as previously established, they are more likely to have experienced this increase.

TABLE 8

VARIATIONS IN FIRM POLICIES AND FEMALE
PROFESSIONAL STAFF
(Percent Indicating Yes)

Policy on:	Does the firm have a policy (either written or unwritten)?			Has the policy been changed as a result of the increase in female professional staff?			
	All Firms	FIRM SIZE		All Firms	FIRM SIZE		
	80	Small 76	Medium 94	1	Small 1	Medium 1	Large 1
Performance reviews							
Salary administration	74	70	88	94	1	2	1 *
Training of staff	70	65	85	98	1	1	2 *
Client assignments	60	57	68	78	5	5	5 6
Part-time hours	56	54	59	76	32	24	47 58
Retention of staff	55	51	67	77	6	4	10 21
Flex-time hours	54	53	57	61	27	22	35 57
Leaves-of-absence	53	47	65	87	16	12	22 33
Criteria in selecting managers and partners	53	43	82	95	2	1	3 5
Recruitment of staff	52	43	75	94	4	3	4 8
Maternity leaves	50	44	70	80	27	20	38 46
Out-of-town work	43	39	52	73	8	7	9 12
Paternity leaves	13	13	14	23	18	13	26 N/S
Child-rearing leaves	13	13	13	16	26	18	36 N/S
Informal mentor programs	13	9	22	46	5	4	6 N/S
Formal mentor programs	8	5	11	38	3	3	N/S N/S
Elder-care leaves	6	6	5	13	7	5	N/S N/S

* Under 0.5%

N/S Too few firms have a policy in this area to provide a meaningful distribution of responses.

Liberalization of Firm Policies

Firms were also asked if their policies in selected areas have been liberalized over the past three years.

The results were mixed with respect to whether firms with written or unwritten policies in these areas have liberalized them during this period. For example, over half of these firms have liberalized their policies on flex-time and part-time hours over the past three years and 41 percent have liberalized their policies with respect to child-rearing leaves. On the other hand, only 20 percent of the firms that have a written or unwritten policy on elder-care leaves and an even smaller proportion of the firms - 16 percent - that have a written or unwritten policy on out-of-town work have liberalized those policies over the past three years.

A general comparison of the results in Table 9 with those in Table 7 shows that - with the exception of elder-care leaves - the proportion of firms that have liberalized their policies in the past three years in the various areas listed invariably exceeds the proportion of firms indicating they had changed those policies as a result of the increase in female professional staff. This suggests that some but not all of the liberalization of firm policies can be explained by the increase in female professional staff.

TABLE 9

LIBERALIZATION OF FIRM POLICIES
(Percentage Distributions)

<u>Policy on:</u>	Have the firm's policies become more liberal over <u>the past three years?</u>	
	<u>Yes</u>	<u>No</u>
Flex-time hours	55	45
Part-time hours	54	46
Child-rearing leaves	41	59
Maternity leaves	34	66
Leaves-of-absence	34	66
Paternity leaves	30	70
Child-care provisions	24	76
Elder-care leaves	20	80
Out-of-town work	16	84

Variations in Liberalization of Firm Policies

The segmentation of results on liberalization of firm policies shows that larger firms are typically more likely than smaller firms to have liberalized their policies over the past three years.

The difference between small firms and large firms is most apparent with respect to part-time hours and flex-time hours. Under one-half of the small firms indicated that they had liberalized their policies on part-time hours over the past three years as opposed to 78 percent of the large firms. Similarly, while about half of the small firms have liberalized their policies on flex-time hours in the past three years, over three-quarters of the large firms have liberalized theirs.

TABLE 10

VARIATIONS IN LIBERALIZATION OF FIRM POLICIES
(Percent Indicating Yes)

<u>Policy on:</u>	Have the firm's policies become more liberal over the past three years?			
	<u>All Firms</u>	<u>FIRM SIZE</u>		
		<u>Small</u>	<u>Medium</u>	<u>Large</u>
Flex-time hours	55	51	66	76
Part-time hours	54	48	65	78
Child-rearing leaves	41	40	N/S	N/S
Maternity leaves	34	29	44	47
Leaves-of-absence	34	29	45	42
Paternity leaves	30	27	N/S	N/S
Child-care provisions	24	22	29	N/S
Elder-care leaves	20	19	N/S	N/S
Out-of-town work	16	15	17	17

N/S Too few firms have a policy in the area to provide a meaningful distribution of results.

Nonpartnership Track

When asked if their firm has made any formal arrangements - instituted different professional staff levels - for male and female professional staff who do not want to move up in the organization, only a small proportion of respondents answered in the affirmative. Ninety-three percent of the responding firms have not made any such formal arrangements for a nonpartnership track while just seven percent have.

The seven percent of the firms that have instituted a nonpartnership track generally indicated that few, if any, professional staff have elected to use this track - although female professional staff appear more likely to use it than males. Twenty-five percent of the firms that have a nonpartnership track and female professional staff indicated that none of their female professional staff uses it, while 75 percent indicated that one or more female professionals use it. On the other hand, fully 70 percent of the firms that have a nonpartnership track indicated that none of their male professional staff uses it, while 30 percent indicated that one or more male professionals use it.

Firms that have a nonpartnership track were asked to briefly describe their arrangements. Many of the responding firms had instituted particular staff levels - manager, senior, or supervisor - for professional staff who do not want to move up in the organization. Many of the responding firms indicated that they allow those who do not seek partnership to work on a part-time or flex-time basis. Finally, a few firms indicated that they handle on an individual basis those professionals who do not want to advance to partner.

Not much variation exists across firm size with respect to the proportion of firms that offer a nonpartnership track. Five percent of the small firms offer a nonpartnership track compared to 14 and 13 percent of the medium and large firms, respectively. Among firms that have instituted a nonpartnership track, small firms are, not surprisingly, less likely to report that professional staff use this track than are medium-sized firms. Sixty-nine percent of the small firms indicated that one or more female professionals have elected to use the nonpartnership track, but 85 percent of the medium-sized firms reported that one or more female professionals use it. And, twenty-six percent of the small firms indicated that one or more male professionals have elected to use the nonpartnership track, while a somewhat larger 35 percent of the medium-sized firms reported that one or more male professionals use it.

TABLE 11

NONPARTNERSHIP TRACK
(Percentage Distributions)

Q: Has your firm made any formal arrangements - that is, instituted different professional staff levels - for male and female professional staff who do not want to move up in the organization (i.e. nonpartnership track)?

	<u>Yes</u>	<u>No</u>
All firms	7	93
<u>Firm Size</u>		
Small	5	95
Medium	14	86
Large	13	87

Number of Female Professional Staff Who Have Elected to Use This Track

	(Percentage of Firms)* **			
	<u>All Firms</u>	<u>FIRM SIZE</u>		
		<u>Small</u>	<u>Medium</u>	<u>Large</u>
None	25	31	15	N/S
One	47	52	48	
Two	20	13	23	
Three	4	2	8	
Four	3	2	4	
Over four	1	0	2	

Number of Male Professional Staff Who Have Elected to Use This Track

	(Percentage of Firms)*			
	<u>All Firms</u>	<u>FIRM SIZE</u>		
		<u>Small</u>	<u>Medium</u>	<u>Large</u>
None	70	74	65	N/S
One	22	25	21	
Two	7	1	12	
Over two	1	0	2	

* Firms that have instituted a nonpartnership track.

** Firms with female professional staff.

N/S Too few large firms have instituted a nonpartnership track to provide a meaningful distribution of responses.

Management Issues

Firms were asked to list the three most important management issues that have arisen at their firms as a result of the increase in the number of female professional staff.

A whole host of issues haven arisen at the firms that responded to this question. Central to most of the issues mentioned was the need for firms to be more flexible in their personnel policies. Many of the firms responding indicated that the issue of work hours - including flex-time and part-time hours and overtime - has grown in importance due to the increase in female professional staff. Maternity leave and retention or turnover of female professionals are two other issues frequently cited by respondents. A few other common issues relating to children are child-rearing leaves and time off to care for sick children. Client assignments or client acceptance of female professionals as well as out-of-town work are additional issues often faced by firms. Finally, several firms cited the issue of how to handle salary and benefits for nontraditional work schedules.

STAFF INFORMATION

Age of Newly-Hired
Professional Staff

Firms were asked to provide a breakdown by age of both male and female professional staff hired at their firms over the past three years.

The results indicate that over the past three years responding firms have hired nearly as many female professional staff as male professional staff and that the age profiles of male and female hires are very similar. Those firms responding reported hiring about 6,600 male professional staff over the past three years. Of these, 76 percent were 20 to 30 years old, 19 percent were 31 to 40 years old, and five percent were over 40 years old. Responding firms also hired nearly 6,100 female professional staff in the past three years - 76 percent were 20 to 30 years old, 18 percent were 31 to 40 years old, and six percent were over 40 years old.

A stratification by firm size of the age profiles of newly-hired male and female professional staff reveals a small degree of variation in the results. Within each of the three firm size groups, the age profiles of male and female hires are quite similar. For example, among small firms, 69 percent of the male professionals hired over the past three years were 20 to 30 years old, 23 percent were 31 to 40 years old, and 8 percent were over 40. Similarly, 66 percent of the female professionals

Similarly, 66 percent of the female professionals hired by small firms over the past three years were 20 to 30 years old, 24 percent were 31 to 40 years old, and 10 percent were over 40. By contrast, medium-sized and large firms differ from small firms in that a greater proportion of both their male and female new hires fall into the 20 to 30 age bracket. For example, while about two-thirds of the female professionals hired by small firms in the past three years were 20 to 30 years old, the proportion that were 20 to 30 years old among medium-sized and large firms was 81 percent.

TABLE 12

AGE OF NEWLY-HIRED PROFESSIONAL STAFF
(Percentage Distributions)

		ALL FIRMS*	
<u>Age</u>	Newly Hired Male Professional Staff	Newly Hired Female Professional Staff	
20-30 years	76	76	
31-40 years	19	18	
Over 40 years	5	6	
	<u>100%</u> = 6647	<u>100%</u> = 6070	Males Females
<hr/>			
		Small Firms	
<u>Age</u>			
20-30 years	69	66	
31-40 years	23	24	
Over 40 years	8	10	
	<u>100%</u>	<u>100%</u>	
<hr/>			
		Medium Firms	
<u>Age</u>			
20-30 years	79	81	
31-40 years	16	16	
Over 40 years	5	3	
	<u>100%</u>	<u>100%</u>	
<hr/>			
		Large Firms	
<u>Age</u>			
20-30 years	78	81	
31-40 years	18	15	
Over 40 years	4	4	
	<u>100%</u>	<u>100%</u>	

* 1,597 firms reported hiring male professional staff over the past three years and 1,620 firms reported hiring female professional staff over the past three years.

Promotions to Partner

Firms were next asked to indicate how many male and female professional staff had been promoted to partner in the past three years at their firms.

The majority of the responding firms indicated that no staff - male or female - had been promoted to partner in the past three years. Because so many of the responding firms are quite small, this result is not surprising. Nearly three-quarters of the responding firms had not promoted any males to partner in the past three years, 18 percent had promoted one, and only two percent had promoted four or more. Among the responding firms with female professional staff, 87 percent had not promoted any females to partner in the past three years, 11 percent had promoted one, and only two percent had promoted two or more.

As expected, when the results are stratified by firm size it is quite apparent that the larger the firm the more likely it is to have promoted both males and females to partner. The difference between small and large firms is most pronounced with the promotion of males. Indeed, while only 17 percent of the small firms indicated that they had promoted one or more males to partner in the past three years, fully 89 percent of the large firms have promoted one or more during this period. Similarly,

only 11 percent of the small firms reported that they had promoted one or more females to partner during the past three years compared to 39 percent of the large firms.

TABLE 13

PROMOTIONS TO PARTNER
(Percentage Distributions)

<u>Number of Females</u> <u>Promoted to Partner</u>	<u>(Percentage of Firms)**</u>			
	<u>All</u> <u>Firms</u>	<u>FIRM SIZE</u>		
		<u>Small</u>	<u>Medium</u>	<u>Large</u>
None	87	89	83	61
One	11	10	13	28
Two	2	1	4	9
Over two	*	*	*	2

<u>Number of Males</u> <u>Promoted to Partner</u>	<u>(Percentage of Firms)</u>			
	<u>All</u> <u>Firms</u>	<u>FIRM SIZE</u>		
		<u>Small</u>	<u>Medium</u>	<u>Large</u>
None	73	83	51	11
One	18	15	27	16
Two	5	1	17	18
Three	2	1	3	24
Four	1	*	1	9
Over four	1	*	1	22

* Under 0.5%

** Firms with female professional staff.

Upward Mobility

Firms were next asked to compare the attitudes of female and male professional staff regarding upward mobility within the firm.

Based on the 61 percent of the firms that were in a position to respond to this question, it appears that a solid majority hold the perception that female and male professional staff are equally as interested in upward mobility. About two-thirds of the responding firms indicated that female professional staff appear to be equally as interested in upward mobility within the firm as are their male counterparts. However, 29 percent of the responding firms indicated that female professional staff appear to be less interested in upward mobility than are males, compared to only five percent who observed the opposite - that female professional staff are more interested in upward mobility.

A stratification of the results (Table 15) reveals that there is no appreciable difference across firm size in the attitudes of female and male professional staff regarding upward mobility.

TABLE 14

UPWARD MOBILITY
(Percentage Distributions)

Q: Based on your experience, which of the statements below best describes the attitude of female professional staff compared to male professional staff regarding upward mobility within your firm?

Don't Know/No Opinion/Not Applicable	39
Did Know/Had an Opinion/Applicable	61

Did Know/Had an Opinion/Applicable

Female professional staff appear to be <u>more</u> interested in upward mobility within the firm than are male professional staff.	5
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Female professional staff appear to be <u>equally</u> as interested in upward mobility within the firm as are male professional staff.	66
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Female professional staff appear to be <u>less</u> interested in upward mobility within the firm than are male professional staff.	29
------------------------------------------------------------------------------------------------------------------------------------	----

TABLE 15

VARIATIONS IN UPWARD MOBILITY
(Percentage Distributions)

	All Firms	FIRM SIZE		
		Small	Medium	Large
Q: Based on your experience, which of the statements below best describes the attitude of female professional staff compared to male professional staff regarding upward mobility within your firm?				
Female professional staff appear to be more interested in upward mobility within the firm than are male professional staff.	5	6	4	0
Female professional staff appear to be equally as interested in upward mobility within the firm as are male professional staff.	66	63	69	76
Female professional staff appear to be less interested in upward mobility within the firm than are male professional staff.	29	31	27	24

Movement of Staff into Industry

Firms were next queried about the relative extent to which male and female professional staff at their firms leave to go into industry accounting.

Only 44 percent of the firms had an opinion on this question. This indicates, among other things, that a number of firms in the sample probably have not experienced a movement of professional staff into industry, or have no female professional staff. The results of the firms that did respond show no real difference in the extent to which male and female professional staff leave the firm to go into industry. Fifty-five percent of the responding firms indicated that female professional staff leave the firm to go into industry as frequently as do males. Twenty-four percent of the firms indicated that female professional staff leave to go into industry more frequently than do males and 21 percent indicated the reverse - that females tend to leave for industry less frequently than do males.

Across firm size the results as shown in Table 17 are generally about the same. That is, the majority of respondents from small, medium, and large firms indicated that female professional staff tend to leave for industry about as

frequently as do male professional staff. However, large firms were somewhat more likely than other firms to indicate that female professional staff tend to leave the firm for industry more frequently than do male professional staff.

TABLE 16

MOVEMENT OF STAFF INTO INDUSTRY
(Percentage Distribution)

Q: Based on your experience, which of the statements below is most accurate?

Don't Know/No Opinion/Not Applicable	56
Did Know/Had an Opinion/Applicable	44

Did Know/Had an Opinion/Applicable

Female professional staff at my firm tend to leave public accounting for industry <u>more frequently</u> than do male professional staff.	24
-------------------------------------------------------------------------------------------------------------------------------------------	----

Female professional staff at my firm tend to leave public accounting for industry <u>about as frequently</u> as male professional staff.	55
------------------------------------------------------------------------------------------------------------------------------------------	----

Female professional staff at my firm tend to leave public accounting for industry <u>less frequently</u> than do male professional staff.	21
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TABLE 17

VARIATIONS IN MOVEMENT OF STAFF INTO INDUSTRY
(Percentage Distributions)

	All Firms	FIRM SIZE		
		Small	Medium	Large
Q: <u>Based on your experience, which of the statements below is most accurate?</u>				
Female professional staff at my firm tend to leave public accounting for industry <u>more frequently</u> than do male professional staff.	24	22	22	31
Female professional staff at my firm tend to leave public accounting for industry <u>about as frequently</u> as male professional staff.	55	54	60	52
Female professional staff at my firm tend to leave public accounting for industry <u>less frequently</u> than do male professional staff.	21	24	18	17

Staff Turn-over Rate

In the next survey question, firms were asked to indicate how the turn-over rate - the proportion of those who leave the firm but stay in public accounting - compared between male and female professional staff at their firms.

Only slightly more than half of the firms had an opinion on this question, reflecting, for example, the fact that many firms probably have no recent experience with turn-over, or have no female professional staff. Among those firms that did respond the results were somewhat mixed. Fifty-seven percent of these firms indicated that the turn-over rate for male and female professional staff is about equal, 18 percent indicated that the turn-over rate is higher for female professional staff than it is for male staff, and 25 percent indicated that the rate is lower for female professional staff.

A stratification of the results, show in Table 19, indicates that the turn-over rate among male professional staff is generally about the same as it is for female professional staff regardless of firm size.

Firms were also asked to indicate what they believe to be the three most common reasons for turnover among male and female professional staff. The most common reasons cited for male

turnover were salary and better opportunities at other firms. Stress and long hours, especially during tax season, were other reasons mentioned by many of the responding firms. Several firms also indicated that location and disagreement with firm policies were reasons why male professionals left for other public accounting firms. The most common reason cited for female turnover was parenting. Apparently many women will move to another firm where they will have more time to devote to family. Consistent with this, many firms also indicated that long hours or overtime were an important reason for females leaving the firm. Finally, salary and transfer of spouse were other reasons frequently cited for females leaving the firm.

TABLE 18

STAFF TURN-OVER RATE
(Percentage Distributions)

Q: Based on your experience, how does the turn-over rate - the proportion of those who leave the firm but stay in public accounting - compare between male and female professional staff at your firm?

Don't Know/No Opinion/Not Applicable	49
Did Know/Had an Opinion/Applicable	51

Did Know/Had an Opinion/Applicable

The turn-over rate among female professional staff is typically <u>higher</u> than it is among male professional staff.	18
-------------------------------------------------------------------------------------------------------------------------	----

The turn-over rate among female professional staff is typically <u>about the same</u> as it is among male professional staff.	57
-------------------------------------------------------------------------------------------------------------------------------	----

The turn-over rate among female professional staff is typically <u>lower</u> than it is among male professional staff.	25
------------------------------------------------------------------------------------------------------------------------	----

TABLE 19

VARIATIONS IN STAFF TURN-OVER RATE
(Percentage Distributions)

	All Firms	FIRM SIZE		
		Small	Medium	Large
Q: Based on your experience, how does the turn-over rate - the proportion of those who leave the firm but stay in public accounting - compare between male and female professional staff at your firm?	18	18	18	11
The turn-over rate among female professional staff is typically higher than it is among male professional staff.	57	58	56	64
The turn-over rate among female professional staff is typically about the same as it is among male professional staff.	25	24	26	25

Staff Drop-out Rate

Firms were next asked how the drop-out rate - the proportion of those who leave accounting entirely - compared between male and female professional staff at their firms.

Again, the base of respondents for this question - only 41 percent - was low, due in part to the fact that many firms probably have no recent experience with staff dropping out, or have no female professional staff. Among those firms that did respond, the results indicate that while the majority of the firms have experienced about the same drop-out rate between male and female professional staff, the rest have generally experienced higher drop-out rates among their female professional staff. Fifty-two percent of the responding firms indicated that the drop-out rate among female professional staff is about the same as it is among male professional staff. On the other hand, 36 percent of the firms indicated that the drop-out rate among female professional staff is higher than it is among male professional staff compared to only 12 percent that indicated that the drop-out rate among female professional staff is lower.

The proportion of firms indicating that the drop-out rate among female professional staff is higher than it is among males grows as firm size increases. In fact, as shown in Table 21, 48 percent of the responding large firms indicated that the drop-out rate among their female professionals exceeds that of their male professionals, 46 percent indicated that the drop-out rates are about the same, and only 6 percent indicated that the drop-out rate of females is lower than that of males.

Firms were also asked to list what they believe to be the three most common reasons why male and female professionals drop out of accounting. According to the firms that responded, the reasons for dropping out generally coincide with the reasons for turnover. Stress, salary, and long hours were most frequently mentioned as the reasons male professionals drop out of accounting. Other reasons mentioned by several firms were lack of promotional opportunities, lack of skills or inability to pass the CPA exam, and the desire to pursue another career. The reasons female professionals leave accounting are largely the same as those that cause males to leave. However, the most commonly cited reason that females drop out of accounting, according to responding firms, was to raise a family.

TABLE 20

STAFF DROP-OUT RATE
(Percentage Distributions)

Q: Based on your experience, how does the drop-out rate - the proportion of those who leave accounting entirely - compare between male and female professional staff at your firm?

Don't Know/No Opinion/Not Applicable	59
Did Know/Had an Opinion/Applicable	41

Did Know/Had an Opinion/Applicable

The drop-out rate among female professional staff is <u>higher</u> than it is among male professional staff.	36
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The drop-out rate among female professional staff is <u>about the same</u> as it is among male professional staff.	52
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The drop-out rate among female professional staff is <u>lower</u> than it is among male professional staff.	12
-------------------------------------------------------------------------------------------------------------	----

TABLE 21

VARIATIONS IN STAFF DROP-OUT RATE
(Percentage Distributions)

	FIRM SIZE		
	Small	Medium	Large
Q: Based on your experience, how does the drop-out rate - the proportion of those who leave accounting entirely - compare between male and female professional staff at your firm?	34	35	48
The drop-out rate among female professional staff is <u>higher</u> than it is among male professional staff.	36		
The drop-out rate among female professional staff is <u>about the same</u> as it among male professional staff.	52	54	46
The drop-out rate among female professional staff is <u>lower</u> than it is among male professional staff.	12	11	6

Problems with Respect to Work
Situations Regarding Staff

Firms were asked to indicate if they had encountered any problems with respect to various situations regarding their professional staff.

With the exception of just two situations, over half of the responding firms indicated that they had never encountered any problems with respect to the various staff situations listed in the survey. For example, 71 percent of the firms indicated that they had never had any problems with out-of-town travel for male staff and 74 percent indicated no problems with dating and marriage among staff. By contrast, the situation in which the greatest proportion of firms encountered problems was with female staff supervising female staff - 12 percent of the responding firms have frequently encountered problems with this situation and another 48 percent have occasionally encountered problems.

Firms that had encountered problems with respect to the various staff situations were asked to explain the problems. Many of the problems described were those that arose in the various staff evaluation and supervisory situations listed in the survey. According to these firms, personality conflicts are the primary reason that problems occur when staff evaluate or supervise one another. Many of these firms indicated that the

conflicts occur in all such situations regardless of the sex of the two parties involved. However, many firms noted problems with respect to females supervising females, indicating that often times they will compete and not work well together or that the subordinate may harbor resentment toward her supervisor. To a lesser extent, firms indicated that they had encountered problems with females supervising or evaluating males because the male resented being the subordinate. A few firms indicated that problems involving supervisory situations occurred simply due to lack of communications between the two parties. Firms mentioning out-of-town travel for female staff often indicated that they had a problem in getting females to accept it, in some instances due to family demands. Dating and marriage among staff was cited as a problem by a few firms, indicating that it caused work quality to suffer or that it led to resentment among other staff who felt that preferential treatment resulted from the relationship. Finally, several firms generally commented that although they had encountered problems with some of the staff situations listed, the problems were generally only very minor.

TABLE 22

PROBLEMS WITH RESPECT TO WORK
SITUATIONS REGARDING STAFF
(Percentage Distributions)

Q: How often has your firm encountered problems with respect to the following situations regarding professional staff?

<u>Situation</u>	<u>Don't Know/ Not Applicable</u>		<u>Did Know/ Applicable</u>	
			<u>Frequently</u>	<u>Occasionally Never</u>
Male staff supervising female staff	30	70	4	56
Female staff supervising male staff	39	61	6	52
Female staff supervising female staff	33	67	12	40
Male staff supervising male staff	21	79	5	48
Male staff evaluating female staff	36	64	5	62
Female staff evaluating male staff	47	53	4	62
Female staff evaluating female staff	43	57	7	54
Male staff evaluating male staff	28	72	4	59
Out-of-town travel for female staff	47	53	6	56
Out-of-town travel for male staff	35	65	2	71
Social interaction between male and female staff	34	66	2	61
Dating and marriage among staff	44	56	1	74

Variations in Problems with Respect to Work Situations Regarding Staff

The "All Firms" responses tend to mask differences - in some instances large differences - in the responses of small and large firms regarding problems with the various staff situations listed.

Large firms are more likely than small firms to have encountered problems with the various staff situations listed. This is not surprising given the large difference in the size of their respective staffs. A few examples illustrate the degree of difference. While only 17 percent of the small firms have frequently or occasionally encountered problems with dating and marriage among staff, the proportion jumps to 65 percent among large firms. Thirty-seven percent of the small firms have frequently or occasionally had problems with out-of-town travel for female staff compared to a much higher 75 percent of the large firms. Out-of-town travel for male staff and social interaction between male and female staff are two other situations in which a sizable difference exists in the proportion of small and large firms that have frequently or occasionally encountered problems.

TABLE 23

VARIATIONS IN PROBLEMS WITH RESPECT
TO WORK SITUATIONS REGARDING STAFF
(Percent Indicating Frequently or Occasionally)

Q: How often has your firm encountered problems with respect to the following situations regarding professional staff?

<u>Situation</u>	<u>All Firms</u>	<u>FIRM SIZE</u>		
		<u>Small</u>	<u>Medium</u>	<u>Large</u>
Male staff supervising female staff	44	41	48	64
Female staff supervising male staff	48	44	51	72
Female staff supervising female staff	60	58	62	72
Male staff supervising male staff	52	49	57	69
Male staff evaluating female staff	38	35	40	59
Female staff evaluating male staff	38	34	42	60
Female staff evaluating female staff	46	43	46	64
Male staff evaluating male staff	41	38	43	63
Out-of-town travel for female staff	44	37	51	75
Out-of-town travel for male staff	29	24	36	60
Social interaction between male and female staff	39	33	46	67
Dating and marriage among staff	26	17	37	65

Female Professional Staff in
Comparison to Male Professional Staff

Firms were also asked to compare the treatment of male and female professional staff in public accounting in a number of different areas. The results show that in each of the areas listed in the survey the majority of respondents feel that female professional staff in public accounting are treated the same as their male counterparts.

Regarding promotional opportunities for females in public accounting, the predominant view was that their opportunities for promotion to partner and manager were the same as the opportunities for males. However, as a group, respondents were less optimistic about females' promotional opportunities to partner. Eighty-five percent of the respondents rated females' promotional opportunities to manager to be the same as males'. The proportion who believe females have the same opportunities as males to be promoted to partner drops to 62 percent, however, and 35 percent believe that the promotional opportunities for females to partner are actually worse than they are for males.

Regarding the treatment of females in the areas of advancement, compensation, client and out-of-town assignments, travel and overtime burden, and career counseling, a solid majority of respondents believe that females and males in public accounting are treated the same. Nonetheless, while the majority hold this

view, the balance of respondents tend to believe that females are treated worse than males in terms of advancement, compensation, and client assignments but, in contrast, believe that females are treated better than males in terms of out-of-town assignments, travel burden, and overtime burden. For example, 87 percent of the respondents think that females are treated the same as males in terms of compensation, while 12 percent feel females are treated worse compared to only 2 percent who feel they are treated better. On the other hand, sixty-five percent of the respondents believe that the travel burden for females is the same as it is for males, yet 24 percent feel it is better for females compared to only 11 percent who feel it is worse for females.

More than four out of every five respondents have the opinion that partners, managers, seniors and staff accept females as professionals the same as they accept males. However, the acceptance of females as professionals by partners, according to respondents, is not quite as extensive as acceptance of females by managers, seniors, and staff. While 81 percent of the respondents indicated that acceptance of females as professionals by partners is the same as it is for males, 17 percent indicated that partners' acceptance of females is worse than it is for males whereas only 2 percent indicated that partners' acceptance of females is better than it is for males.

The situation regarding client acceptance as professionals of female public accountants was rather mixed. Respondents observed that the higher the level of the female CPA the less accepting clients are. However, over half of the respondents indicated that females are accepted as professionals the same as are males regardless of level. Eighty-four percent of the respondents indicated that female public accountants at the staff level are accepted as professionals by clients the same as are male accountants at that level. On the other hand, only 58 percent of the respondents indicated that female public accountants at the senior management level are accepted as professionals by clients the same as are their males counterparts, while nearly two-fifths indicated that client acceptance of females at this level is actually worse than it is for males.

TABLE 24

FEMALE PROFESSIONAL STAFF
 IN COMPARISON TO MALE PROFESSIONAL STAFF
 (Percentage Distributions)

Promotional opportunities for females to:	Don't Know/ No Opinion	Did Know/ Had an Opinion	Did Know/Had an Opinion	
			Worse than for Males	Same as for Males
Partner	20	80	35	62
Manager	18	82	11	85
<u>Treatment of females in terms of:</u>				
Advancement	13	87	14	84
Compensation	13	87	12	87
Client assignment	14	86	12	84
Out-of-town assignments	27	73	12	63
Travel burden	24	76	11	65
Overtime burden	15	85	11	72
Career counseling	25	75	6	90
<u>Acceptance of females as professionals by the:</u>				
Partners	14	86	17	81
Managers	20	80	10	89
Staff	16	84	10	88
Senior	19	79	7	91
<u>Client acceptance as professionals of female public accountants at:</u>				
Senior management level	18	82	39	58
Middle management level	16	84	19	78
Staff level	13	87	11	84

Variations in Female Professional Staff
in Comparison to Male Professional Staff

No major differences in the results are apparent when the responses on the treatment of male and female professional staff are stratified by firm size. In other words, regardless of firm size, the majority of respondents - often times a vast majority - hold the view that female and male professionals in public accounting are treated about the same in the various areas listed. Respondents from small firms, nonetheless, are somewhat more likely than all other respondents to believe that female professionals are treated worse than male professionals. As an example, fully 38 percent of the small firm respondents believe that the promotional opportunities for females to partner are worse than for males. The proportion of respondents from medium-sized and large firms who hold this opinion, however, drops somewhat to 28 percent.

TABLE 25

VARIATIONS IN FEMALE PROFESSIONAL STAFF
IN COMPARISON TO MALE PROFESSIONAL STAFF
(Percentage Distributions)

	Small Firms		Medium Firms		Large Firms	
	Worse than for Males	Same as for Males	Worse than for Males	Same as for Males	Worse than for Males	Same as for Males
Promotional opportunities for females to:						
Partner	38	59	28	70	28	67
Manager	14	82	6	91	10	90
Treatment of females in terms of:						
Advancement	17	80	8	91	8	92
Compensation	15	84	5	94	2	98
Client assignment	13	82	9	88	5	91
Out-of-town assignments	13	60	10	68	7	74
Travel burden	12	63	9	70	9	72
Overtime burden	12	69	8	79	5	84
Career counseling	8	88	2	95	4	94
Acceptance of females as professionals by the:						
Partners	18	80	11	87	24	75
Managers	11	87	6	93	7	93
Staff	11	87	6	93	2	97
Senior	8	90	4	95	5	95
Client acceptance as professionals of female public accountants at:						
Senior management level	40	57	38	59	35	63
Middle management level	21	76	15	81	11	86
Staff level	12	82	7	88	9	89

OTHER INFORMATION

Mentoring

When asked if they had had a mentor, not quite three-quarters of the respondents indicated that they had not. Of the other 28 percent who did have a mentor, 93 percent indicated that their mentor was male while seven percent indicated female. Thirty-four percent of the respondents are presently acting as a mentor and, of these, 21 percent indicated that their proteges are male, 24 percent indicated that their proteges are female, and 55 percent indicated that their proteges are both male and female.

A stratification by firm size does not produce any major differences in the above results, yet a few differences are apparent. As firm size increases, respondents are somewhat more likely to have had a mentor. Moreover, as firm size increases, respondents are more likely to have indicated that they are presently acting as a mentor.

TABLE 26

MENTORING
(Percentage Distributions)

Q: Did you have a mentor?	<u>Yes</u>	<u>No</u>	
All firms	28	72	
<u>Firm Size</u>			
Small	27	73	
Medium	29	71	
Large	35	65	
Q: Was the mentor male or female?	<u>Male</u>	<u>Female</u>	
All firms	93	7	
<u>Firm Size</u>			
Small	93	7	
Medium	95	5	
Large	N/S	N/S	
Q: Are you presently acting as a mentor?	<u>Yes</u>	<u>No</u>	
All firms	34	66	
<u>Firm Size</u>			
Small	32	68	
Medium	40	60	
Large	44	56	
Q: Are your proteges male or female?	<u>Male</u>	<u>Female</u>	<u>Both</u>
All firms	21	24	55
<u>Firm Size</u>			
Small	23	30	47
Medium	17	8	75
Large	N/S	N/S	N/S

N/S Too few respondents answered this question to provide a meaningful distribution of responses.

Professional Staff Working
on a Part-time Basis

Firms were asked to indicate the approximate proportion of their male and female professional staff who currently work on a part-time basis.

The results show that the proportion of both male and female professional staff at responding firms who work part-time is low, but that female professional staff at these firms are somewhat more likely to work part-time than males. Responding firms that have female professional staff indicated that, on average, about eight percent of their female professional staff currently work part-time. Sixty-five percent of these firms reported that none of their female professionals staff work part-time, while 10 percent of the firms indicated that over 25 percent do. Responding firms indicated that, on average, only about two percent of their male professional staff currently work part-time. Fully 90 percent of these firms reported that none of their male professional staff work part-time, while only 2 percent of the firms indicated that over 25 percent do.

When broken down by firm size, the results show that there is virtually no difference in the average percentage of staff who currently work part-time. Small, medium-sized, and large firms that have female professional staff indicated that, on average,

about seven, eight, and nine percent, respectively, of their female professionals currently work part-time. Although the average figures are similar, small firms are much less likely than other firms to report that some portion of their female professional staff work part-time - only 26 percent of the small firms indicated that some of their female professionals work part-time compared to 51 percent and 75 percent of the medium-sized and large firms, respectively. The situation regarding part-time work for male professional staff does not vary much by firm size either. Small firms reported that an average of about two percent of their male professional staff currently work part-time. The comparable figure for both medium-sized and large firms is about one percent.

Firms were also asked to indicate the reasons male and female professional staff work part-time. The most frequently mentioned reason that male professionals work part-time is because they are attending college to get an advanced degree. Many firms also indicated that they have part-time professionals who are retired or semi-retired and that some of these and other part-time professionals may work on a seasonal basis only. In addition, several firms indicated that they have part-time professionals who have other business interests, such as their own practices. On the other hand, the predominant reason that female professionals work part-time is because they have

dependent children at home. Cited much less frequently by firms were female professionals who are pursuing an advanced degree or who do seasonal work only.

TABLE 27

PROFESSIONAL STAFF
WORKING ON A PART-TIME BASIS
(Percentage Distributions)

<u>Percentage of Female Professional Staff Working Part-time</u>	<u>(Percentage of Firms)*</u>			
	<u>All Firms</u>	<u>FIRM SIZE</u>		
		<u>Small</u>	<u>Medium</u>	<u>Large</u>
None	65	74	49	25
1-10%	13	6	26	53
11-25%	12	8	18	17
Over 25%	10	12	7	5
Average=8%		7%	8%	9%

<u>Percentage of Male Professional Staff Working Part-time</u>	<u>*(Percentage of Firms)</u>			
	<u>All Firms</u>	<u>FIRM SIZE</u>		
		<u>Small</u>	<u>Medium</u>	<u>Large</u>
None	90	92	87	83
1-10%	5	3	9	17
11-25%	3	3	3	0
Over 25%	2	2	1	0
Average=2%		2%	1%	1%

* Firms with female professional staff.

Professional Staff Taking
Maternity/Paternity Leave

Firms were next asked to indicate what proportion of their male and female professional staff have taken maternity or paternity leave in the past three years.

As expected, firms indicated that a higher proportion of female professional staff have taken maternity leave than male professional staff have taken paternity leave. Responding firms with female professional staff indicated that, on average, seven percent of their female professional staff have taken maternity leave in the past three years. Two-thirds of these firms indicated that none of their female professional staff have taken maternity leave in the past three years, while 11 percent of the firms indicated that over 25 percent have. By comparison, responding firms indicated that, on average, less than one-half of one percent of their male professional staff have taken paternity leave in the past three years. Virtually all of these firms - 98 percent - indicated that none of their male professional staff have taken paternity leave in the past three years, while only one percent of the firms indicated that over 10 percent have.

A segmentation of the results by firm size shows that, on average, a slightly lower proportion of the female professional

staff at small firms have taken maternity leave in the past three years compared to female professional staff at other firms. Among small firms that have female professional staff, an average of six percent of the female professionals have taken maternity leave in the past three years compared to 10 percent at medium-sized and large firms. Moreover, fully 78 percent of those small firms reported that none of their female professionals took maternity leave during this period whereas four out of every five of the large firms indicated that some portion of their female professional staff had.

No real differences exist across firm size in the proportion of male professional staff taking paternity leave in the past three years. Regardless of firm size, an average of less than one-half of one percent of the male professionals at responding firms have taken paternity leave during this time.

TABLE 28

**PROFESSIONAL STAFF TAKING
MATERNITY/PATERNITY LEAVE
(Percentage Distributions)**

<u>Percentage of Female Professional Staff Working Part-time</u>	<u>(Percentage of Firms)**</u>			
	<u>All Firms</u>	<u>FIRM SIZE</u>		
		<u>Small</u>	<u>Medium</u>	<u>Large</u>
None	67	78	45	20
1-10%	11	4	23	49
11-25%	11	8	20	22
Over 25%	11	10	12	9
	Average=7%	6%	10%	10%

<u>Percentage of Male Professional Staff Working Part-time</u>	<u>(Percentage of Firms)</u>			
	<u>All Firms</u>	<u>FIRM SIZE</u>		
		<u>Small</u>	<u>Medium</u>	<u>Large</u>
None	98	99	96	97
1-10%	1	*	2	3
Over 10%	1	1	2	*
	Average=0.5%	0.5%	0.5%	0.5%

** Firms with female professional staff.

* Under 0.5%

Average Length of
Maternity/Paternity Leave

In addition, firms were asked to give the approximate average length of maternity or paternity leave taken by professional staff at their firms in the past three years.

The results show that the average duration of maternity leave taken by female professional staff at responding firms is similar to the average duration of paternity leave taken. The average length of maternity leave taken by professional staff at responding firms over the past three years was about three months. Eight percent of these firms indicated that the average length of maternity leave taken at their firms was about one month, while 16 percent of the firms indicated an average length of over three months. The average length of paternity leave taken over the past three years by professional staff at responding firms was also about three months. The majority of these firms - 53 percent - indicated that the average length of paternity leave taken at their firms during this period was about one month, while 20 percent of the firms indicated an average length of over three months.

A stratification of the results on length of maternity leave by firm size shows no differences - the average length of maternity leave taken by female professional staff at small, medium, and large firms is about three months. Too few firms indicated that

male professional staff had taken paternity leave to provide statistically meaningful cross-tabulations of these results by firm size.

TABLE 29

AVERAGE LENGTH OF MATERNITY/PATERNITY LEAVE*
(Percentage Distributions)

Average Length of Maternity Leave	(Percentage of Firms)			
	All Firms	FIRM SIZE		
		Small	Medium	Large
One month	8	11	6	2
Two months	43	43	41	41
3-6 months	46	42	51	52
Over 6 months	3	4	2	5
Average number of months=3		3	3	3

Average Length of Paternity Leave	All Firms
One month	53
Two months	27
3-6 months	15
Over 6 months	5
Average number of months=3	

* Responses of the 555 firms that indicated that professional staff had taken maternity leave and the 40 firms that indicated professional staff had taken paternity leave in the past three years.

Career Moves of Female Professional Staff Who Have Had Children

In one of the final survey questions, firms were asked to indicate what became of female professional staff who had a child in the past three years while with their firm.

Firms responding reported that female professional staff who had children went on to do a variety of things, but most returned to the accounting profession in one capacity or another. Firms in the survey indicated that, in the past three years, over 2,000 female professional staff had children while with their firm. Of these, 51 percent returned to the same firm on a full-time basis, 28 percent returned to the same firm on a part-time basis, and two percent took a position with another public accounting firm. Six percent switched to industry, one percent switched to education or government, nine percent left accounting entirely, and the remaining three percent did something else.

When the female professional staff that firms reported had children in the past three years are stratified by firm size, the results are essentially the same. However, female professionals from large firms who had children were somewhat less likely than the others to return to public accounting and were somewhat more likely to drop out of accounting entirely.

TABLE 30

CAREER MOVES OF FEMALE PROFESSIONAL
STAFF WHO HAVE HAD CHILDREN
(Percentage Distributions)

<u>Career Move</u>	<u>All Firms**</u>	<u>FIRM SIZE</u>		
		<u>Small</u>	<u>Medium</u>	<u>Large</u>
Returned to the firm on a full-time basis	51	50	55	47
Returned to the firm on a part-time basis	28	30	26	27
Took a position with another public accounting firm	2	3	3	*
Switched to private accounting (i.e. industry)	6	8	5	4
Switched to education or government	1	1	*	*
Dropped out of accounting entirely	9	6	8	15
Did something else	<u>3</u> 100%	<u>2</u> 100%	<u>3</u> 100%	<u>6</u> 100%

** Distribution of the 2,035 female professional staff that firms reported had children in the past three years while with their firms.

* Under 0.5%

Other Comments

In the final survey question, respondents were asked to provide any other comments they had about their experiences or attitudes regarding the increase in the number of female professional staff at their firms.

Many of the firms responding to this question stated that they have experienced no problems as a result of the increase in female professional staff. Moreover, many firms commented that the female professionals at their firms are generally doing a good job, are hard working, and are often better qualified than males. A few respondents also deem the increase in female professionals to be a positive development for the profession.

The attitudes and experiences of some of the other responding firms, however, was not as sanguine. Many firms noted that it has been their experience that clients are not as accepting of females and that females often have a harder time dealing with clients. It is not surprising, then, that several firms cited a problem in the ability of females to generate new business. Still other firms noted that in their experience females generally are not as committed to the profession as are males because they place greater emphasis on family concerns. This leads to higher turnover among females and the need for special work arrangements, both of which can be disruptive to the firm.

APPENDIX

MAP COMMITTEE SURVEY ON PROFESSIONAL STAFF

Note: Your responses below should cover your **entire** firm—all offices or locations

I. Demographics

1. The state in which you work _____
2. Sex: Male Female
3. How many years have you been a CPA?
 Under 6 years 11–15 years Over 20 years
 6–10 years 16–20 years
4. Your age last birthday:
 Under 36 years 46–55 years Over 65 years
 36–45 years 56–65 years
5. What is the highest degree you have attained?
 Bachelor's PhD/DBA/JD/LLM
 Master's Other _____
(Specify)
- 6a. Which of the following most closely describes your position in your firm? (Check one)
 Managing Partner Other _____
 Partner (Specify)
- b. How long have you held this position? years
7. How long have you been with your current firm? years
8. How long have you been in public accounting? years
9. What is your **primary** area of involvement? (Check one)
 Audit Tax Consulting Other _____
(Specify)
10. What is your current marital status?
 Single Married Divorced Separated Widowed
11. Which of the following most closely describes your firm?
 Local firm National firm
 Regional firm International firm
12. Please indicate below—for your **entire** firm (all offices or locations)—a: the total number of **professional staff** and b: the total number of **AICPA members**. (**Note:** For the purposes of this survey, professional staff are defined as CPAs, prospective CPAs, and others with a similar amount of academic training in a field that is part of the practice of public accounting.)
 - a. Total number of **professional staff**:
 One 3–4 7–10 21–50 76–100 201–1,000
 Two 5–6 11–20 51–75 101–200 Over 1,000
 - b. Total number of **AICPA members**:
 One 3–4 7–10 21–50 76–100 201–1,000
 Two 5–6 11–20 51–75 101–200 Over 1,000

13a. Please indicate below—for your **entire** firm (all offices or locations)—the **approximate total** number of male and female CPAs and the breakdown by years of experience as a CPA. (If **none**, enter 0)

<u>Years of Experience as CPAs</u>	<u>Number of Male CPAs</u>	<u>Number of Female CPAs</u>
Under 6 years	□	□
6-10 years	□	□
11-20 years	□	□
Over 20 years	□	□
TOTAL	□	□

b. Has the **proportion** of the professional staff at your firm who are female increased, decreased, or stayed the same in the **past 5 years**?

1 Increased 2 Decreased 3 Stayed the Same

II. Firm Policies

14. Please indicate below whether your firm has a: **established a committee or task force** or b: **taken other actions** to deal with management issues that have been raised by the increase in the number of female professional staff.

	<u>Yes</u>	<u>No</u>
a. Established a committee or task force	1 <input type="checkbox"/>	2 <input type="checkbox"/>
b. Taken other actions	1 <input type="checkbox"/>	2 <input type="checkbox"/>

If your firm has "taken other actions," please explain below.

15. If your firm has **not** established a committee or task force, does it intend to do so? 1 Yes 2 No

16. Listed below are various areas in which firms often have policies for professional staff members.

Please indicate in **Column A** whether your firm has a policy (either written or unwritten) in each area listed.

If your firm does have a policy in that area, indicate in **Column B** if the policy has been changed as a result of the increase in female professional staff. (Only respond in Column B if you checked **yes** in Column A.)

<u>Policy On:</u>	<u>Column A</u>		<u>Column B</u>	
	Does the firm have a policy? (either written or unwritten)		Has the policy been changed as a result of the increase in female professional staff?	
	<u>Yes</u>	<u>No</u>	<u>Yes</u>	<u>No</u>
a. Recruitment of staff	1 <input type="checkbox"/>	2 <input type="checkbox"/>	1 <input type="checkbox"/>	2 <input type="checkbox"/>
b. Training of staff	1 <input type="checkbox"/>	2 <input type="checkbox"/>	1 <input type="checkbox"/>	2 <input type="checkbox"/>
c. Retention of staff	1 <input type="checkbox"/>	2 <input type="checkbox"/>	1 <input type="checkbox"/>	2 <input type="checkbox"/>
d. Flex-time hours	1 <input type="checkbox"/>	2 <input type="checkbox"/>	1 <input type="checkbox"/>	2 <input type="checkbox"/>
e. Part-time hours	1 <input type="checkbox"/>	2 <input type="checkbox"/>	1 <input type="checkbox"/>	2 <input type="checkbox"/>

Policy On:	Column A		Column B	
	Does the firm have a policy? (either written or unwritten)		Has the policy been changed as a result of the increase in female professional staff?	
	Yes	No	Yes	No
f. Leaves-of-absence	1 <input type="checkbox"/>	2 <input type="checkbox"/>	1 <input type="checkbox"/>	2 <input type="checkbox"/>
g. Maternity leaves	1 <input type="checkbox"/>	2 <input type="checkbox"/>	1 <input type="checkbox"/>	2 <input type="checkbox"/>
h. Paternity leaves	1 <input type="checkbox"/>	2 <input type="checkbox"/>	1 <input type="checkbox"/>	2 <input type="checkbox"/>
i. Child-rearing leaves	1 <input type="checkbox"/>	2 <input type="checkbox"/>	1 <input type="checkbox"/>	2 <input type="checkbox"/>
j. Elder-care leaves	1 <input type="checkbox"/>	2 <input type="checkbox"/>	1 <input type="checkbox"/>	2 <input type="checkbox"/>
k. Informal mentor programs	1 <input type="checkbox"/>	2 <input type="checkbox"/>	1 <input type="checkbox"/>	2 <input type="checkbox"/>
l. Formal mentor programs	1 <input type="checkbox"/>	2 <input type="checkbox"/>	1 <input type="checkbox"/>	2 <input type="checkbox"/>
m. Client assignments	1 <input type="checkbox"/>	2 <input type="checkbox"/>	1 <input type="checkbox"/>	2 <input type="checkbox"/>
n. Out-of-town work	1 <input type="checkbox"/>	2 <input type="checkbox"/>	1 <input type="checkbox"/>	2 <input type="checkbox"/>
o. Performance reviews	1 <input type="checkbox"/>	2 <input type="checkbox"/>	1 <input type="checkbox"/>	2 <input type="checkbox"/>
p. Salary administration	1 <input type="checkbox"/>	2 <input type="checkbox"/>	1 <input type="checkbox"/>	2 <input type="checkbox"/>
q. Criteria in selecting managers and partners	1 <input type="checkbox"/>	2 <input type="checkbox"/>	1 <input type="checkbox"/>	2 <input type="checkbox"/>

17. In those areas where **policies have changed**, please indicate below **how** the policies **have changed**. (Please first write in the letter from above corresponding to the policy that was changed, then briefly describe the change. Use an extra sheet of paper if necessary.)

18. Please indicate whether your firm's policies in the following areas have **become more liberal** over the past 3 years.

	Yes	No	Not Applicable
Leaves-of-absence	1 <input type="checkbox"/>	2 <input type="checkbox"/>	3 <input type="checkbox"/>
Maternity leaves	1 <input type="checkbox"/>	2 <input type="checkbox"/>	3 <input type="checkbox"/>
Paternity leaves	1 <input type="checkbox"/>	2 <input type="checkbox"/>	3 <input type="checkbox"/>
Elder-care leaves	1 <input type="checkbox"/>	2 <input type="checkbox"/>	3 <input type="checkbox"/>
Child-rearing leaves	1 <input type="checkbox"/>	2 <input type="checkbox"/>	3 <input type="checkbox"/>
Child-care provisions	1 <input type="checkbox"/>	2 <input type="checkbox"/>	3 <input type="checkbox"/>
Flex-time hours	1 <input type="checkbox"/>	2 <input type="checkbox"/>	3 <input type="checkbox"/>
Part-time hours	1 <input type="checkbox"/>	2 <input type="checkbox"/>	3 <input type="checkbox"/>
Out-of-town work	1 <input type="checkbox"/>	2 <input type="checkbox"/>	3 <input type="checkbox"/>

19a. Has your firm made any formal arrangements—that is, instituted different professional staff levels—for male and female professional staff who do not want to move up in the organization (i.e. nonpartnership track)?

1 Yes 2 No

b. If **yes**, approximately how many of the male and female professional staff at your firm have used this non-partnership track since it has been instituted? (If **none**, enter 0)

of the **female** professional staff have elected to use this track.

of the **male** professional staff have elected to use this track.

- c. If your firm has made such formal arrangements as described in part a, please briefly describe these arrangements below.

20. Please list the three **most important management issues** that have arisen at your firm as a result of the increase in the number of female professional staff.

1. _____

2. _____

3. _____

III. Staff at Your Firm

21. Please indicate below—both for male and female professional staff—the number of new hires at your firm in the **last 3 years** that (at the time they were hired) fell into the following age groups. (If **none**, enter 0)

Newly Hired Male Professional Staff		Newly Hired Female Professional Staff	
Number of 20–30-year-olds	<input style="width: 100%; height: 20px;" type="text"/>	Number of 20–30-year-olds	<input style="width: 100%; height: 20px;" type="text"/>
Number of 31–40-year-olds	<input style="width: 100%; height: 20px;" type="text"/>	Number of 31–40-year-olds	<input style="width: 100%; height: 20px;" type="text"/>
Number over 40-years-old	<input style="width: 100%; height: 20px;" type="text"/>	Number over 40-years-old	<input style="width: 100%; height: 20px;" type="text"/>

22. Please indicate below both the number of males and females promoted to partner at your firm in the **last 3 years**. (If **none**, enter 0)

males promoted to partner

females promoted to partner

23. Based on your experience, which of the statements below best describes the attitude of female professional staff compared to male professional staff regarding **upward mobility within your firm**?

- 1 Female professional staff appear to be **more** interested in upward mobility within the firm than are male professional staff.
- 2 Female professional staff appear to be **equally** as interested in upward mobility within the firm as are male professional staff.
- 3 Female professional staff appear to be **less** interested in upward mobility within the firm than are male professional staff.
- 4 Don't know/No opinion/Not applicable

24. Based on your experience, which of the statements below is most accurate?

- 1 Female professional staff at my firm tend to leave public accounting for industry **more** frequently than do male professional staff.
- 2 Female professional staff at my firm tend to leave public accounting for industry **about as** frequently as male professional staff.
- 3 Female professional staff at my firm tend to leave public accounting for industry **less** frequently than do male professional staff.
- 4 Don't know/No opinion/Not applicable

- 25a. Based on your experience, how does the **turnover rate**—the proportion of those who **leave the firm but stay in public accounting**—compare between male and female professional staff at your firm?
- 1 The turnover rate among female professional staff is typically **higher** than it is among male professional staff.
 - 2 The turnover rate among female professional staff is typically **about the same** as it is among male professional staff.
 - 3 The turnover rate among female professional staff is typically **lower** than it is among male professional staff.
 - 4 Don't know/No opinion/Not applicable

b. Please list below—in order of importance—what your firm believes to be the three **most common reasons for turnover** among male and female professional staff.

Reasons for Male Turnover

- 1. _____
- 2. _____
- 3. _____

Reasons for Female Turnover

- 1. _____
- 2. _____
- 3. _____

26a. Based on your experience, how does the **drop-out rate**—the proportion of those who **leave accounting entirely**—compare between male and female professional staff at your firm?

- 1 The drop-out rate among female professional staff is **higher** than it is among male professional staff.
- 2 The drop-out rate among female professional staff is **about the same** as it is among male professional staff.
- 3 The drop-out rate among female professional staff is **lower** than it is among male professional staff.
- 4 Don't know/No opinion/Not applicable

b. Please list below—in order of importance—what your firm believes to be the three **most common reasons** why male and female professional staff **drop out**.

Reasons Males Drop out

- 1. _____
- 2. _____
- 3. _____

Reasons Females Drop out

- 1. _____
- 2. _____
- 3. _____

27. Please indicate how often your firm has **encountered problems** with respect to the following situations regarding **professional staff**.

<u>Situation</u>	<u>Frequently</u>	<u>Occasionally</u>	<u>Never</u>	<u>Don't Know/ Not Applicable</u>
a. Male staff supervising female staff	1 <input type="checkbox"/>	2 <input type="checkbox"/>	3 <input type="checkbox"/>	4 <input type="checkbox"/>
b. Female staff supervising male staff	1 <input type="checkbox"/>	2 <input type="checkbox"/>	3 <input type="checkbox"/>	4 <input type="checkbox"/>
c. Female staff supervising female staff	1 <input type="checkbox"/>	2 <input type="checkbox"/>	3 <input type="checkbox"/>	4 <input type="checkbox"/>
d. Male staff supervising male staff	1 <input type="checkbox"/>	2 <input type="checkbox"/>	3 <input type="checkbox"/>	4 <input type="checkbox"/>
e. Male staff evaluating female staff	1 <input type="checkbox"/>	2 <input type="checkbox"/>	3 <input type="checkbox"/>	4 <input type="checkbox"/>
f. Female staff evaluating male staff	1 <input type="checkbox"/>	2 <input type="checkbox"/>	3 <input type="checkbox"/>	4 <input type="checkbox"/>
g. Female staff evaluating female staff	1 <input type="checkbox"/>	2 <input type="checkbox"/>	3 <input type="checkbox"/>	4 <input type="checkbox"/>
h. Male staff evaluating male staff	1 <input type="checkbox"/>	2 <input type="checkbox"/>	3 <input type="checkbox"/>	4 <input type="checkbox"/>
i. Out-of-town travel for female staff	1 <input type="checkbox"/>	2 <input type="checkbox"/>	3 <input type="checkbox"/>	4 <input type="checkbox"/>
j. Out-of-town travel for male staff	1 <input type="checkbox"/>	2 <input type="checkbox"/>	3 <input type="checkbox"/>	4 <input type="checkbox"/>
k. Social interaction between male and female staff	1 <input type="checkbox"/>	2 <input type="checkbox"/>	3 <input type="checkbox"/>	4 <input type="checkbox"/>
l. Dating and marriage among staff	1 <input type="checkbox"/>	2 <input type="checkbox"/>	3 <input type="checkbox"/>	4 <input type="checkbox"/>

28. If your firm has encountered problems with respect to any of the above situations, please explain the problem. (Please first write in the letter from above corresponding to the situation, then briefly describe the problem encountered. Use an extra sheet of paper if necessary.)

29. How would you rate each of the following for **female professional staff in comparison to their male counterparts** in public accounting?

	<u>Worse than for men</u>	<u>Same as for men</u>	<u>Better than for men</u>	<u>Don't Know/ No Opinion</u>
Promotional opportunities for females:				
To manager level	1 <input type="checkbox"/>	2 <input type="checkbox"/>	3 <input type="checkbox"/>	4 <input type="checkbox"/>
To partner	1 <input type="checkbox"/>	2 <input type="checkbox"/>	3 <input type="checkbox"/>	4 <input type="checkbox"/>
Treatment of females in the following areas:				
Compensation	1 <input type="checkbox"/>	2 <input type="checkbox"/>	3 <input type="checkbox"/>	4 <input type="checkbox"/>
Advancement	1 <input type="checkbox"/>	2 <input type="checkbox"/>	3 <input type="checkbox"/>	4 <input type="checkbox"/>
Client assignment	1 <input type="checkbox"/>	2 <input type="checkbox"/>	3 <input type="checkbox"/>	4 <input type="checkbox"/>
Career Counseling	1 <input type="checkbox"/>	2 <input type="checkbox"/>	3 <input type="checkbox"/>	4 <input type="checkbox"/>
Overtime burden	1 <input type="checkbox"/>	2 <input type="checkbox"/>	3 <input type="checkbox"/>	4 <input type="checkbox"/>
Travel burden	1 <input type="checkbox"/>	2 <input type="checkbox"/>	3 <input type="checkbox"/>	4 <input type="checkbox"/>
Out-of-town assignments	1 <input type="checkbox"/>	2 <input type="checkbox"/>	3 <input type="checkbox"/>	4 <input type="checkbox"/>
Acceptance of females as professionals:				
By the partners	1 <input type="checkbox"/>	2 <input type="checkbox"/>	3 <input type="checkbox"/>	4 <input type="checkbox"/>
By the managers	1 <input type="checkbox"/>	2 <input type="checkbox"/>	3 <input type="checkbox"/>	4 <input type="checkbox"/>
By the senior	1 <input type="checkbox"/>	2 <input type="checkbox"/>	3 <input type="checkbox"/>	4 <input type="checkbox"/>
By the staff	1 <input type="checkbox"/>	2 <input type="checkbox"/>	3 <input type="checkbox"/>	4 <input type="checkbox"/>
Client acceptance as professionals of female public accountants:				
At senior management level	1 <input type="checkbox"/>	2 <input type="checkbox"/>	3 <input type="checkbox"/>	4 <input type="checkbox"/>
At middle management level	1 <input type="checkbox"/>	2 <input type="checkbox"/>	3 <input type="checkbox"/>	4 <input type="checkbox"/>
At staff level	1 <input type="checkbox"/>	2 <input type="checkbox"/>	3 <input type="checkbox"/>	4 <input type="checkbox"/>

IV. Other Information

- 30a. Did you have a mentor? 1 Yes 2 No
- b. If **yes**, is your mentor male or female? 1 Male 2 Female
- 31a. Are you presently acting as a mentor? 1 Yes 2 No
- b. If **yes**, are your proteges male or female? 1 Male 2 Female 3 Both

32a. Please indicate below the approximate proportion of male and female professional staff at your firm who currently work on a **part-time** basis. (If **none**, enter 0)

% of the **female** professional staff currently work part-time.

% of the **male** professional staff currently work part-time.

b. Please indicate below the **reasons** (e.g. dependent children living at home, disability, etc.) that male and female professional staff, if any, work part-time.

Females: _____

Males: _____

33a. In the **past three years**, what **proportion** of the female professional staff at your firm have taken maternity leave? (If **none**, enter 0) %

b. In the **past three years**, what **proportion** of the male professional staff at your firm have taken paternity leave? (If **none**, enter 0) %

34a. What is the approximate **average length** of maternity leave taken by female professional staff at your firm in the **past three years**? (If **no one** has taken maternity leave, enter 0.)

months

b. What is the approximate **average length** of paternity leave taken by male professional staff at your firm in the **past three years**? (If **no one** has taken paternity leave, enter 0.)

months

35. Of the female professional staff who have had a child in the **past three years** while with your firm, please indicate below the **approximate number** that: (If **none**, enter 0)

returned to the firm on a **full-time** basis

returned to the firm on a **part-time** basis

took a position with another public accounting firm

switched to private accounting (i.e. industry)

switched to education or government accounting

dropped out of accounting entirely

did something else

36. Please provide any other comments you may have about your experiences or attitudes regarding the increase in the number of female professional staff at your firm.

THANK YOU FOR YOUR COOPERATION

October 1989

RESULTS OF STAFF SURVEY

PROFILE OF RESPONDENTS

Personal Characteristics

The survey yielded a partial profile of respondents regarding their personal background.

- o Three out of every four respondents in the survey are male, while one in four are female.
- o The geographic distribution of the respondents closely matches that of all members in public accounting excluding sole practitioners. Twenty-two percent of the respondents work in the Northeast, 27 percent work in the Midwest, 32 percent in the South, and 19 percent in the West.
- o Respondents to the survey have a median age of about 34 years. Twenty-nine percent of the respondents are 30 years-old or younger, while about 18 percent are over 45.
- o A large majority of respondents - four out of every five - are currently married, 15 percent are single, four percent are divorced, and the balance either separated or widowed. Fifty-six percent reported that they currently have dependent children living at home.

TABLE 1

PERSONAL CHARACTERISTICS
(Percentage Distributions)

Gender

Male	75
Female	25

Region

Northeast	22
Midwest	27
South	32
West	19

Age

Under 26 years	5
26-30 years	24
31-35 years	24
36-40 years	16
41-45 years	13
46-55 years	12
56-65 years	4
Over 65 years	2

Median	34 years
--------	----------

Marital Status

Married	80
Single	15
Divorced	4
Separated	1
Widowed	*

Dependent Children at Home

Yes	56
No	44

* Under 0.5%

Professional Characteristics

The survey also queried public accounting members about their professional characteristics.

- o Respondents have varying degrees of experience as CPAs with a median of about nine years of experience - similar to the level of experience of all members in public accounting who are not sole practitioners. Thirty-four percent of the respondents have under six years of experience, while 13 percent have over 20 years of experience.
- o Regarding position within the firm, 45 percent of the respondents are partners, 38 percent are senior staff members, eight percent are staff members, and the remaining nine percent hold other positions.
- o Forty-seven percent of the respondents indicated that the majority of the work they do is in tax, 39 percent indicated the majority is in audit, eight percent indicated consulting, and the other six percent indicated other job functions not listed in the survey.
- o The vast majority of respondents - 96 percent - are full-time employees within their firms. Among the four percent who are part-time employees, half work under 25 hours per week while the other half work 25 or more hours per week.
- o Respondents were asked to indicate their firm size, both in terms of AICPA members and total professional staff.* The median figure of 13 AICPA members per firm means that half of the respondents are with firms that have 13 or fewer AICPA members and the other half are with firms that have over 13 AICPA members. This matches the median figure for all non-sole practitioner members of the Institute. The diversity in firm size is illustrated by the fact that 24 percent of the respondents are with firms that have under five AICPA members, while at the other end of the spectrum 22 percent are with firms that have over 1,000 AICPA members. When the definition of firm size is expanded to cover total professional staff, the median figure for the firms with which the respondents are affiliated increases to 18.

* For purposes of the survey, professional staff members are defined as CPAs, prospective CPAs, and others with a similar amount of academic training in a field that is part of the practice of public accounting.

TABLE 2

PROFESSIONAL CHARACTERISTICS
(Percentage Distributions)

Years as a CPA

Under 1 year	3
1-2 years	10
3-5 years	21
6-10 years	26
11-15 years	17
16-20 years	10
Over 20 years	13
Median	9 years

Position

Partner	45
Senior Staff Member	38
Staff Member	8
Other	9

Primary Job Function

Tax	47
Audit	39
Consulting	8
Other	6

Employment Status

Full-time	96
Part-time*	4

* Among those respondents working part-time, half indicated that they work under 25 hours per week and the other half 25 or more hours per week.

TABLE 2
(Cont'd.)

<u>Firm Size</u>	<u>AICPA Members</u>	<u>Professional Staff</u>
Two	9	4
3-4	15	10
5-6	10	9
7-10	12	13
11-20	13	16
21-50	10	13
51-75	2	4
76-100	2	2
101-200	2	3
201-1,000	3	3
Over 1,000	22	23
	<u>100%</u>	<u>100%</u>
 Median	 13 AICPA Members	 18 professionals

Professional Background

The remaining profile questions covered various attributes of respondents' professional backgrounds.

- o Eighty percent of the respondents hold bachelor's degrees, 16 percent went on for Master's degrees and three percent for either PhD, DBA, JD, or LLM degrees. One percent of the respondents hold other advanced degrees not listed in the survey.
- o Respondents have spent a median of about nine years in public accounting, with 25 percent working in this capacity for under six years and 15 percent for over 20 years. Furthermore, respondents have spent a median of about six years at their current firms.
- o Over seven out of every 10 respondents indicated that their employment in the accounting profession has always been within public accounting. Eighteen percent of the respondents were previously employed in industry, three percent were in government, and 1 percent education. Five percent of the respondents were previously employed in either industry, government, or education but before that were employed in public accounting. The remaining two percent had other backgrounds in the accounting profession prior to their current employment in public accounting.
- o Respondents who were employed in other areas of the accounting profession spent a median of three years there prior to switching into public accounting.

TABLE 3

PROFESSIONAL BACKGROUND
(Percentage Distributions)

Highest Degree Held

Bachelor's	80
Master's	16
PhD/DBA/JD/LLM	3
Other	1

Years in Public Accounting

Under 3 years	4
3-5 years	21
6-10 years	30
11-15 years	19
16-20 years	11
Over 20 years	15
Median	9 years

Years with Current Firm

Under 3 years	18
3-5 years	27
6-10 years	26
11-15 years	13
16-20 years	7
Over 20 years	9
Median	6 years

Employment Prior to Public Accounting

Always in Public Accounting	71
Industry	18
Government	3
Education	1
Ind/Govt/Ed and Public Accounting*	5
Other	2

* Respondents who were previously employed in either industry, government, or education but before that were employed in public accounting.

TABLE 3
(Cont'd.)

Years in Employment
Prior to Public Accounting*

Under 2 years	15
2 years	22
3-5 years	33
6-10 years	20
Over 10 years	10
Median	3 years

* Respondents who have not always been
in public accounting.

CAREER PLANS AND PROMOTIONAL OPPORTUNITIES

Career Plans and Promotional Opportunities

Respondents were asked a series of questions regarding their future employment in public accounting. Members in public accounting are generally upbeat about promotional opportunities and see themselves remaining in public accounting for some time.

- o When asked if it is likely or unlikely that they will be with their current firm five years from now, 72 percent of the respondents who expressed an opinion indicated that this is likely whereas 28 percent indicated it was unlikely.
- o Of those respondents who expressed an opinion, 82 percent reported that it is likely that they will be in public accounting five years from now, while only 18 percent deemed it unlikely.
- o Regarding the longer term, four out of every five respondents feel that it is likely that public accounting will be their life's profession compared to one-fifth who feel that this is unlikely.
- o Respondents who are below manager level were asked if they feel it was likely that they could be promoted to that level at their firm. Over four out of every five of those respondents who gave a response saw promotion to the manager level as likely and only 19 percent saw it as unlikely.
- o In a related question, respondents who are below partner level were asked if they feel it was likely that they could be promoted to that level at their firm. Respondents who offered a response were less optimistic about their chances of promotion to partner. Nonetheless, three out of every five of these respondents feel that it is likely that they could be promoted to partner at their firm.

TABLE 4
 CAREER PLANS AND PROMOTIONAL OPPORTUNITIES
 (Percentage Distributions)

	Did Not <u>Know</u>	Did <u>Know</u>	<u>Did Know</u>	
			<u>Likely</u>	<u>Unlikely</u>
Q: Is it likely or unlikely that you will be with your current firm five years from now?	15	85	72	28
Q: Is it likely or unlikely that you will still be in public accounting five years from now?	13	87	82	18
Q: At this stage, do you feel it is likely or unlikely that public accounting will be your life's profession?	13	87	80	20
Q: If you are currently below manager level, is it likely or unlikely that you could be promoted to that level at your firm?	9	91	81	19
Q: If you are currently below partner level, is it likely or unlikely that you could be promoted to that level at your firm?	23	77	60	40

Variations in Career Plans and Promotional Opportunities

When responses to the questions on future employment in public accounting are stratified across various segments of staff members, significant differences in responses are evident.

- o When responses are stratified by gender, it is apparent that males are more upbeat than females about promotional opportunities and are more likely to see themselves staying at their current firm or in public accounting. For example, 69 percent of the responding males who are currently under the partner level feel that it is likely that they could be promoted to that level at their firm compared to only 45 percent of the females below the partner level. It is not surprising, therefore, that only 56 percent of the female respondents consider it likely that they will be with their current firm five years from now compared to a much higher 77 percent of the males.
- o As the level of the experience increases, respondents are generally more likely to see themselves settled in public accounting. For example, the proportion of respondents who indicated that it is likely that public accounting will be their life's profession grows from 62 percent of those with under six years of experience to 98 percent of those with over 20 years of experience. The same relationship holds true regarding the likelihood of respondents being with their current firms or in public accounting five years from now. An exception lies in the over 20 years group, where the proportion who indicated that this is likely decreases, reflecting the retirement plans of a portion of this group. Moreover, as the level of experience increases, respondents are generally more optimistic about promotional opportunities. This is illustrated by the fact that 68 percent of those respondents currently below the partner level with 11 to 20 years of experience consider promotion to this level likely at their firm, while only 54 percent of the nonpartners with under six years of experience hold the same expectation.
- o As firm size increases, respondents are less likely to see themselves staying at their current firm or in public accounting. For example, while nine out of every ten respondents from small firms see public accounting as their life's profession, the proportion drops significantly to 66 percent among respondents from large firms. However, as firm size increases, respondents below the manager level become more optimistic about their chances of promotion to

this level - 68 percent of these respondents from small firms feel that it is likely they could be promoted to manager at their firm, whereas a greater proportion - 88 percent - of the respondents from large firms feel they could be promoted to this level.

TABLE 5

VARIATIONS IN CAREER PLANS AND PROMOTIONAL OPPORTUNITIES (Percent Indicating Likely)

	All Respondents	GENDER		YEARS AS CPA			FIRM SIZE **			
		Male	Female	Under 6 years	6-10 years	11-20 years	Over 20 years	Small	Medium	Large
Q: Is it likely or unlikely that you will be with your current firm five years from now?	72	77	56	51	74	90	77	81	76	59
Q: Is it likely or unlikely that you will still be in public accounting five years from now?	82	84	75	69	86	93	78	90	85	68
Q: At this stage, do you feel it is likely or unlikely that public accounting will be your life's profession?	80	84	68	62	82	91	98	90	84	66
Q: If you are currently below manager level, is it likely or unlikely that you could be promoted to that level at your firm?	81	87	73	82	70	*	*	68	81	88
Q: If you are currently below partner level, is it likely or unlikely that you could be promoted to that level at your firm?	60	69	45	54	66	68	*	62	60	58

* Too few respondents in this category answered the question to provide a meaningful number.

** Small firms - those with 2 to 10 professional staff members.
 Medium firms - those with 11 to 50 professional staff members.
 Large firms - those with over 50 professional staff members.

Upward Mobility

Based on their experience at their firm, respondents were next asked to describe the attitude of female professional staff compared to male professional staff regarding upward mobility within the firm.

Just over one-fifth of the respondents were not included in the base for this question because they either did not know, had no opinion, or the question was not applicable (respondents, for example, whose firms have no female professional staff). Among those who did respond, the greatest proportion of respondents - 68 percent - perceive that female professional staff are as interested as males in upward mobility within their firms. On the other hand, 27 percent of the respondents perceived that females are less interested in upward mobility than are males, while only 5 percent indicated the reverse - that females are more interested in upward mobility.

Responses were generally quite uniform across the various segments of the respondents. However, a somewhat greater proportion of the male respondents feel that female professional staff are less interested in upward mobility within the firm than are male professional staff. Similarly, respondents from small firms were somewhat more inclined than those from large firms to feel that female professional staff are less interested in upward mobility within the firm.

TABLE 6

UPWARD MOBILITY
(Percentage Distributions)

Q: Based on your experience at your firm, which of the statements below best describes the attitude of female professional staff compared to male professional staff regarding upward mobility within the firm?

Don't Know/No Opinion/Not Applicable	21
Did Know/Had an Opinion/Applicable	79

Did Know/Had an Opinion/Applicable

Female professional staff appear to be <u>more</u> interested in upward mobility within the firm than do male professional staff.	5
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Female professional staff appear to be <u>equally</u> as interested in upward mobility within the firm as are male professional staff.	68
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Female professional staff appear to be <u>less</u> interested in upward mobility within the firm than do male professional staff.	27
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TABLE 7

VARIATIONS IN UPWARD MOBILITY
(Percent Distributions)

Based on your experience at your firm, which of the statements below best describes the attitude of female professional staff compared to male professional staff regarding upward mobility within the firm?

Female professional staff appear to be more interested in upward mobility within the firm than do male professional staff.

Female professional staff appear to be equally as interested in upward mobility within the firm as are male professional staff.

Female professional staff appear to be less interested in upward mobility within the firm than do male professional staff.

	All Respondents	GENDER		YEARS AS CPA			FIRM SIZE			
		Male	Female	Under 6 years	6-10 years	11-20 years	Over 20 years	Small	Medium	Large
Based on your experience at your firm, which of the statements below best describes the attitude of female professional staff compared to male professional staff regarding upward mobility within the firm?										
Female professional staff appear to be more interested in upward mobility within the firm than do male professional staff.	5	4	7	6	6	4	3	7	5	4
Female professional staff appear to be equally as interested in upward mobility within the firm as are male professional staff.	68	64	76	67	70	67	68	60	65	74
Female professional staff appear to be less interested in upward mobility within the firm than do male professional staff.	27	32	17	27	24	29	29	33	30	22

JOB SATISFACTION

Rating of Public Accounting

Respondents were also asked to rate the practice of public accounting in four different areas - prestige, stimulation, self-gratification, and earning power.

As a group, the four areas received very favorable ratings from respondents. Topping the list was prestige - 96 percent of the respondents rated public accounting as excellent or good in this area. Stimulation and self-gratification placed second and third, garnering excellent or good ratings from 88 to 81 percent of the respondents, respectively. Although it received the lowest rating in the group, fully 78 percent of the respondents view the earning power in public accounting as excellent or good.

There is very little variation when responses are stratified by gender and firm size. However, when responses are stratified by years as a CPA, the proportion of respondents providing more favorable ratings for self-gratification and earning power increases as the level of experience increases. For example, 69 percent of the respondents with under six years of experience as a CPA rated the earning power of public accounting as excellent or good, but the proportion jumps to 89 percent of those with over 20 years of experience - reflecting the preponderance of partners in this category.

TABLE 8
 RATING OF PUBLIC ACCOUNTING
(Percentage Distributions)

	<u>Excellent</u>	<u>Good</u>	<u>Fair</u>	<u>Poor</u>
Prestige	46	50	4	*
Stimulation	36	52	11	1
Self-gratification	28	53	16	3
Earning power	20	58	20	2

* Under 0.5%

TABLE 9

VARIATIONS IN RATING OF PUBLIC ACCOUNTING
 (Percent Indicating Excellent or Good)

	All Respondents	GENDER		YEARS AS CPA			FIRM SIZE			
		Male	Female	Under 6 years	6-10 years	11-20 years	Over 20 years	Small	Medium	Large
Prestige	96	96	95	96	95	95	95	95	95	95
Stimulation	88	87	88	85	87	89	89	87	86	89
Self-gratification	81	83	78	74	81	86	92	86	80	78
Earning power	78	79	73	69	75	85	89	77	77	78

Importance of Job Attributes

Respondents were presented a fairly extensive list of various job attributes and asked to indicate the importance of each to them - both currently and when they entered public accounting.

Regarding job attributes that are currently important to members in public accounting, professionalism topped the list as over three-fourths of the respondents consider this attribute very important. Quality of work assignments and time for personal life placed second and third as 68 and 66 percent of the respondents, respectively, indicated that they currently consider these attributes very important. A whole host of other attributes - partnership potential, compensation, promotional opportunities, same location as spouse, job diversity, personal recognition, job security and location - are currently considered by half or more of the respondents to be very important. At the opposite end of the spectrum, 61 percent of the respondents currently consider career counseling offered by the firm to be not particularly important.

Regarding the job attributes that were important to members when they entered public accounting, promotional opportunities placed first as over three-fifths of the respondents deemed this attribute very important at that time. Professionalism was a close second as 59 percent of the respondents considered this

very important when they entered public accounting. Placing third, quality of work assignments was deemed very important by 46 percent of the respondents when they entered public accounting. On the other hand, over two-thirds of the respondents considered time for parenting to be not particularly important at the time they entered public accounting - compared to 30 percent currently.

With the exception of just a couple of the job attributes listed, respondents attach more - in some instances much more - importance to each of the attributes currently than they did when they entered public accounting. For example, while only one in four respondents considered time for personal life to be very important when they entered public accounting, the proportion who currently consider it very important jumps to two-thirds. Forty-one percent of the respondents currently see employee benefits as very important whereas only 18 percent attached this level of importance to that job attribute upon entering public accounting. Not surprisingly, same location as spouse, time for parenting, and flexible work hours are considered much more important by respondents now compared to when they entered public accounting.

TABLE 10

IMPORTANCE OF JOB ATTRIBUTES
(Percentage Distributions)

<u>Job Attribute</u>	<u>Currently:</u>			<u>When Entering Public Accounting:</u>		
	<u>Very Important</u>	<u>Moderately Important</u>	<u>Not Particularly Important</u>	<u>Very Important</u>	<u>Moderately Important</u>	<u>Not Particularly Important</u>
Professionalism	76	22	2	59	35	6
Quality of work assignments	68	29	3	46	42	12
Time for personal life	66	31	3	25	53	22
Partnership potential	57	24	19	45	32	23
Compensation	56	43	1	41	45	14
Promotional opportunities	55	29	16	61	31	8
Same location as spouse	53	17	30	31	16	53
Job diversity	52	43	5	41	46	13
Personal recognition	52	41	7	44	47	9
Job security	51	37	12	37	43	20
Location	50	38	12	30	41	29
Individualism	48	42	10	28	47	25
Time for parenting	45	25	30	12	20	68
Flexible work hours	42	35	23	12	38	50
Employee benefits	41	49	10	18	50	32
Opportunity to take continuing professional education (CPE)	33	46	21	20	37	43
Overtime burden	33	48	19	13	45	42
Travel demands	27	37	36	14	34	52
Firm size	26	49	25	23	44	33
System of reporting to superiors	21	51	28	16	50	34
Career counseling offered by the firm	9	30	61	12	31	57

Variations in Importance
of Job Attributes

Generally speaking, stratification of the responses on the importance of job attributes does not show big differences in the results. There are, however, a few exceptions.

- o Generally, females place somewhat more importance than do males on many of the job attributes listed - both currently and when they entered public accounting. For instance, over half of the female respondents currently consider overtime burden very important, as opposed to only about a quarter of the male respondents. Typically, however, the differences in responses between males and females are much smaller.
- o Promotional opportunities are currently considered much more important by less experienced respondents than they are by more experienced respondents - reflecting in part the fact that some of the more experienced CPAs have already risen to the top. In contrast, more experienced CPAs attached a higher degree of importance to promotional opportunities when they entered public accounting than did less experienced CPAs when they entered public accounting.
- o Respondents from large firms consider promotional opportunities and quality of work assignments more important than do their counterparts from small firms - both currently and when they entered public accounting.

TABLE 11

VARIATIONS IN IMPORTANCE OF JOB ATTRIBUTES
(Percent Indicating Very Important)

A: Currently
B: When Entering Public Accounting

<u>Job Attribute</u>	<u>All Respondents</u>	<u>GENDER</u>		<u>YEARS AS CPA</u>				<u>FIRM SIZE</u>		
		<u>Male</u>	<u>Female</u>	<u>Under 6 years</u>	<u>6-10 years</u>	<u>11-20 years</u>	<u>Over 20 years</u>	<u>Small</u>	<u>Medium</u>	<u>Large</u>
Professionalism										
A:	76	76	77	73	75	77	85	81	75	73
B:	59	58	62	56	59	60	68	60	58	59
Quality of work assignments										
A:	68	64	81	79	71	56	63	60	68	76
B:	46	46	49	41	45	48	61	43	46	51
Time for personal life										
A:	66	63	78	70	71	63	56	66	69	65
B:	25	23	31	32	24	19	21	27	27	22
Partnership potential										
A:	57	62	41	44	64	63	59	55	60	55
B:	45	50	29	28	43	57	57	48	46	39
Compensation										
A:	56	58	51	58	54	56	53	55	59	55
B:	41	43	36	40	35	47	43	44	41	37
Promotional opportunities										
A:	55	52	60	68	57	42	38	42	56	66
B:	61	64	54	55	60	65	73	55	61	68
Same location as spouse										
A:	53	52	58	52	52	53	55	51	49	59
B:	31	33	38	35	29	33	47	35	34	34
Job diversity										
A:	52	50	57	51	52	51	57	49	54	52
B:	41	41	40	34	40	43	55	37	40	44
Personal recognition										
A:	52	50	60	54	51	49	57	49	55	53
B:	44	43	46	40	43	44	56	44	44	42
Job security										
A:	51	50	55	55	53	47	46	52	57	45
B:	37	35	43	44	38	31	31	40	41	30

TABLE 11
(Cont'd.)

Job Attribute	All Respondents	GENDER		YEARS AS CPA				FIRM SIZE		
		Male	Female	Under 6 years	6-10 years	11-20 years	Over 20 years	Small	Medium	Large
Location										
A:	50	49	51	45	52	53	51	53	49	46
B:	30	30	31	29	30	30	34	32	30	30
Individualism										
A:	48	47	51	45	46	50	57	51	49	43
B:	28	28	30	26	27	28	37	31	28	26
Time for parenting										
A:	45	41	57	45	53	46	26	47	46	43
B:	12	10	15	12	9	12	16	14	13	8
Flexible work hours										
A:	42	35	62	44	46	39	34	45	43	37
B:	12	10	17	15	12	9	10	14	13	10
Employee benefits										
A:	41	38	47	48	45	30	32	38	43	41
B:	18	18	18	22	15	15	17	22	17	14
Opportunity to take CPE										
A:	33	28	48	41	30	26	30	37	37	26
B:	20	18	26	19	20	19	25	22	18	19
Overtime burden										
A:	33	26	52	38	34	29	24	31	37	31
B:	13	12	17	16	11	13	11	15	14	11
Travel demands										
A:	27	22	41	32	28	21	22	27	28	25
B:	14	13	20	18	11	15	11	16	16	12
Firm size										
A:	26	26	24	22	26	30	25	23	25	29
B:	23	23	22	20	24	27	20	18	22	28
System of reporting to superiors										
A:	21	19	28	27	21	15	21	20	22	23
B:	16	16	16	14	17	16	24	19	14	15
Career counseling offered by the firm										
A:	9	7	16	13	11	5	6	6	9	14
B:	12	13	12	11	12	13	14	11	11	15

Satisfaction with Job Attributes

Respondents were next asked to indicate if in their current position each of the job attributes listed in Table 12 were satisfactory or unsatisfactory.

By and large, the proportion of respondents who provided an opinion for each attribute was quite high. However, in some instances the proportion of respondents who indicated "Don't Know/No Opinion/Not Applicable" was relatively high. For example, 44 percent of the respondents indicated "Don't Know/No Opinion/Not Applicable" for career counseling offered by the firm.

The vast majority of respondents are satisfied in their current positions with most of the job attributes listed. Ninety-five percent or more of the respondents indicated that same location as spouse, location, CPE, professionalism, and overnight travel demands are satisfactory in their current positions. Most of the other job attributes were rated as satisfactory by at least three-quarters of the respondents. The job attribute for which respondents are least satisfied is career counseling offered by the firm - 45 percent found this to be unsatisfactory in their current position.

TABLE 12

SATISFACTION WITH JOB ATTRIBUTES
(Percentage Distributions)

<u>Job Attribute</u>	<u>Don't Know/ No Opinion/ Not Applicable</u>	<u>Did Know/ Had an Opinion/ Applicable</u>	<u>Did Know/Had an Opinion/Applicable</u>	
			<u>Satisfactory</u>	<u>Unsatisfactory</u>
Same location as spouse	36	64	98	2
Location	3	97	96	4
Opportunity to take continuing professional education (CPE)	3	97	96	4
Professionalism	1	99	95	5
Overnight travel demands	21	79	95	5
Firm size	4	96	94	6
Job diversity	3	97	92	8
Individualism	3	97	92	8
Quality of work assignments	4	96	89	11
Job security	7	93	88	12
Flexible work hours	12	88	85	15
Personal recognition	4	96	82	18
Compensation	1	99	80	20
System of accountability to superiors	24	76	77	23
Promotional opportunities	25	75	76	24
Partnership potential	35	65	74	26
Time for parenting	32	68	72	28
Overtime burden	3	97	71	29
Employee benefits	4	96	71	29
Time for personal life	2	98	70	30
Career counseling offered by the firm	44	56	55	45

Variations in Satisfaction with Job Attributes

By and large, there is little variation in the results on job satisfaction when the respondents are stratified by gender, experience and firm size. Nonetheless, some variations exist and these are discussed below.

- o Without exception, the proportion of females rating the job attributes as satisfactory is the same as or lower than the proportion of males. The difference in male and female responses is most pronounced for the following job attributes: promotional opportunities, partnership potential, time for parenting, and career counseling offered by the firm. For example, 80 percent of the males rated the partnership potential of their current position as satisfactory compared to only 60 percent of the females. Apart from these job attributes, though, the responses of males and females are quite similar indicating that females are generally about as satisfied as males in their current positions with the job attributes listed.
- o When responses are stratified by years as a CPA, the proportion of respondents rating the job attributes as satisfactory typically increases somewhat as the level of experience increases. For example, about two-thirds of the respondents with under six years of experience rated the partnership potential of their current positions as satisfactory and, not surprisingly, the proportion rises to 92 percent of those with over 20 years of experience. Sixty-one percent of the respondents with under six years of experience rated their employee benefits as satisfactory compared to 89 percent of those with over 20 years of experience.
- o Respondents from large firms are much less inclined than those from small firms to rate as satisfactory time for parenting and time for personal life. Indeed, while fully 84 percent of the respondents from small firms rated time for parenting as satisfactory, a much smaller proportion - 56 percent - of the respondents from large firms are satisfied with this job attribute in their current position.

TABLE 13

VARIATIONS IN SATISFACTION WITH JOB ATTRIBUTES
(Percent Indicating Satisfactory)

Job Attribute	All Respondents	GENDER		YEARS AS CPA				FIRM SIZE		
		Male	Female	Under 6 years	6-10 years	11-20 years	Over 20 years	Small	Medium	Large
Same location as spouse	98	98	96	96	98	99	99	97	99	98
Location	96	96	94	94	96	97	98	96	97	94
Opportunity to take continuing professional education (CPE)	96	96	95	92	96	97	100	94	95	97
Professionalism	95	96	94	93	96	97	97	94	95	96
Overnight travel demands	95	95	94	92	95	97	97	98	97	90
Firm size	94	94	94	95	93	94	93	89	97	96
Job diversity	92	93	90	88	91	95	97	94	92	90
Individualism	92	93	90	90	92	95	97	95	94	89
Quality of work assignments	89	91	84	84	88	93	98	91	89	89
Job security	88	90	85	86	89	90	94	93	92	81
Flexible work hours	85	87	78	79	84	89	94	90	83	80
Personal recognition	82	84	76	75	79	88	94	87	84	75
Compensation	80	81	78	74	79	85	88	78	80	82
System of accountability to superiors	77	78	75	76	76	76	85	77	74	79
Promotional opportunities	76	80	65	71	73	86	88	75	74	79
Partnership potential	74	80	60	66	71	88	92	78	73	71
Time for parenting	72	76	61	67	67	75	88	84	75	56
Overtime burden	71	73	68	73	69	69	77	75	73	66
Employee benefits	71	73	63	61	64	79	89	72	73	68
Time for personal life	70	72	66	68	67	70	82	81	72	57
Career counseling offered by the firm	55	60	44	48	51	66	78	56	51	58

PARENTING

Parenting and Successful Careers in Accounting

Respondents were asked a few questions designed to gauge how compatible they feel parenting would be with a successful career in the accounting profession. The results indicate that respondents generally feel the two would be compatible and, moreover, a large majority feel that they could balance parenting with a successful career even at the higher levels of public accounting.

Respondents generally feel that parenting would be compatible with a successful career in accounting - particularly within private industry. Eighty-nine percent of the respondents feel that if they should become a parent or if they should have another child that this would be very or somewhat compatible with a successful career in private industry. Three-quarters of the respondents feel that if they should become a parent or if they should have another child that this would be very or somewhat compatible with a successful career in public accounting at their present firm. A somewhat smaller 58 percent of the respondents feel that parenting would be very or somewhat compatible with a successful career at other public accounting firms, but only 15 percent indicated very compatible.

Respondents were very optimistic about their ability to balance parenting with a successful career at the higher levels of

public accounting. When posed with the following question - For you to gain the necessary flexibility to balance parenting with a successful career in public accounting, what is the highest level you feel you could attain? - over seven out of every ten respondents indicated partner and 16 percent indicated manager, while only five percent indicated senior and two percent staff. At the opposite end of the spectrum, six percent of the respondents feel it would be impossible at any level.

TABLE 14

PARENTING AND
SUCCESSFUL CAREERS IN ACCOUNTING
(Percentage Distributions)

Q: Should you become a parent - or, if already a parent, should you have another child - how compatible do you feel this would be with a successful career in:

	<u>Don't Know/ No Opinion</u>	<u>Did Know/ Had an Opinion</u>	<u>Very Compatible</u>	<u>Somewhat Compatible</u>	<u>Somewhat Incompatible</u>	<u>Very Incompatible</u>
Private industry?	17	83	40	49	8	3
Public accounting at your present firm?	3	97	39	36	17	8
Public accounting at other public accounting firms?	21	79	15	43	31	11

Q: For you to gain the necessary flexibility to balance parenting with a successful career in public accounting, what is the highest level you feel you could attain?

Partner	71
Manager	16
Senior	5
Staff	2
Impossible at any level	6

Variations in Parenting and Successful Careers in Accounting

The questions about the compatibility of parenting with a successful career in accounting tended to elicit different responses across the various segments of respondents.

- o Women are less inclined than men to feel that parenting would be compatible with a successful career in accounting - whether it be at their current firm, at another public accounting firm, or in private industry. For example, while two out of every three of the male respondents feel that should they become a parent or have another child that this would be very or somewhat compatible with a successful career at another public accounting firm, only 36 percent of the female respondents offered the same response. It is not surprising, therefore, that only 41 percent of the female respondents - versus a much larger 81 percent of the males - feel that they could balance parenting with a successful career in public accounting at the partner level.
- o The greater the level of experience, the more likely respondents are to believe that parenting is compatible with a successful career in public accounting. For example, 62 percent of the respondents with under six years of experience as a CPA feel that should they become a parent or have another child that this would be very or somewhat compatible with a successful career at their present firm. The proportion of respondents with over 20 years of experience who gave the same response rises to 89 percent, however. Respondents with over 10 years of experience are also more inclined than less experienced CPAs to believe that they could balance parenting with a successful career in public accounting at the partner level. For example, only 56 percent of the respondents with under six years of experience feel they could be successful at the partner level and still balance this with parenting, compared to 85 percent of the respondents with over 20 years of experience.
- o As firm size increases, respondents are somewhat less inclined to see parenting as compatible with a successful career in public accounting at their present firm and, similarly, are somewhat less inclined to believe that they could be successful at the partner level and still balance this with parenting. Eighty-four percent of the respondents from small firms think that if they become a parent or have another child that this would be very or somewhat compatible with a successful career in public accounting at their present firm.

The proportion of of respondents from large firms who feel the same way drops to 62 percent. Seventy-seven percent of the respondents from small firms feel that they could balance parenting with a successful career in public accounting at the partner level versus a somewhat lower 64 percent of the respondents from large firms.

TABLE 15

VARIATIONS IN PARENTING AND SUCCESSFUL CAREERS IN ACCOUNTING

Q: Should you become a parent - or, if already a parent, should you have another child - how compatible do you feel this would be with a successful career in:

	(Percent Indicating Very or Somewhat Compatible)										
	All Respondents	GENDER		YEARS AS CPA						FIRM SIZE	
		Male	Female	Under 6 years	6-10 years	11-20 years	Over 20 years	Small	Medium	Large	
Private industry?	89	92	80	89	89	89	92	83	91	94	
Public accounting at your firm?	75	81	57	62	74	85	89	84	79	62	
Public accounting at other public accounting firms?	58	67	36	49	57	67	75	58	62	58	

Q: For you to gain the necessary flexibility to balance parenting with a successful career in public accounting, what is the highest level you feel you could attain?

	(Percentage Distributions)									
Partner	71	81	41	56	71	83	85	77	72	64
Manger	16	8	36	26	15	8	6	10	16	21
Senior	5	3	12	7	6	2	3	6	6	4
Staff	2	2	3	3	1	2	1	2	1	2
Impossible at any level	6	6	8	8	7	5	5	5	5	9

Anticipated Plans Upon Becoming a Parent

In the next set of questions on parenting, respondents were asked how much maternity or paternity leave they would take if they became a parent or had another child and what they would anticipate regarding their career after such an event.

Reflecting the preponderance of males in the sample, fully 56 percent of the respondents anticipated taking off no time after becoming a parent or having another child. The next greatest proportion - 23 percent - would take off under three months, nine percent would take off three to just under six months, and six percent would take off six months or more. Only a few respondents - under one-half of one percent - indicated that they would not resume work and six percent were unsure of their plans should they become a parent or have another child.

Of the respondents who indicated that they would take off some time after becoming a parent or having another child, 78 percent anticipate that they would return to public accounting, 17 percent anticipate moving into private industry, two percent would enter another (non-accounting) career, and three percent would pursue other interests.

Finally, after becoming a parent or having another child, nearly four out of every five respondents indicated that they would prefer to work full-time, 17 percent would prefer to work part-time, and four percent were not sure.

TABLE 16

ANTICIPATED PLANS UPON BECOMING A PARENT
(Percentage Distributions)

Q: Should you become a parent - or, if already a parent, should you have another child - how much time do you think you would take off before resuming work?

None	56
Under 3 months	23
3 months, but under 6 months	9
6 months, but under 1 year	2
1 year, but under 2 years	2
2 years or more	2
Would not resume work	*
Not sure	6

Q: Upon resuming work, do you project yourself:

Returning to public accounting	78
Moving to private industry	17
Entering another (non-accounting) career	2
Other	3

Q: After becoming a parent - or, if already a parent, after having another child - would you prefer to work full-time or part-time?

Full-time	79
Part-time	17
Not sure	4

* Under 0.5%

Variations in Anticipated Plans
Upon Becoming a Parent

Stratification of the results across the various segments of respondents shows some differences in responses, especially with regard to gender.

- o Nearly three-quarters of the male respondents indicated that they would take off no time should they become a parent or have another child, whereas 97 percent of the female respondents would take off some time. Among those who would take time off, a larger proportion of male respondents - 88 percent versus 72 percent of the female respondents - indicated they would return to public accounting. Conversely, a greater proportion of females would move into private industry. Only three percent of the male respondents would prefer to work part-time after becoming a parent or having another child, while a much greater 58 percent of the female respondents would prefer to work part-time.
- o More than three-quarters of the respondents with over 20 years of experience indicated they would take off no time should they become a parent or have another child. In contrast, only two out of every five of the respondents with under six years of experience indicated that they would take off no time under these circumstances. Among those who would take time off, about one in five respondents with under six years of experience project themselves moving into private industry compared to only four percent of those with over 20 years of experience. In addition, only two percent of the more experienced CPAs would prefer to work part-time after becoming a parent or having another child while a much higher 27 percent of the less experienced CPAs would prefer to work part-time.
- o Among those respondents who would take time off after becoming a parent or having another child, a somewhat higher proportion of those from large firms - 22 percent compared to only 11 percent from small firms - foresee themselves switching to private industry.

TABLE 17

VARIATIONS IN ANTICIPATED PLANS UPON BECOMING A PARENT
(Percentage Distributions)

Q: Should you become a parent - or, if already a parent, should you have another child - how much time do you think you would take off before resuming work?	All Respondents	GENDER		YEARS AS CPA			FIRM SIZE			
		Male	Female	Under 6 years	6-10 years	11-20 years	Over 20 years	Small	Medium	Large
None	56	74	3	40	54	70	78	60	56	53
Under 3 months	23	18	38	30	26	18	8	23	21	25
3 months, but under 6 months	9	2	28	13	9	5	3	6	9	11
6 months or more	6	1	*	10	6	2	3	5	6	7
Would not resume work	*	1	1	*	*	*	*	*	1	*
Not sure	6	4	10	7	5	5	8	6	7	4
Q: Upon resuming work, do you project yourself:										
Returning to public accounting	78	88	72	74	82	85	84	87	80	71
Moving to private industry	17	9	21	21	11	13	4	11	15	22
Entering another career	2	1	3	3	3	*	4	*	4	2
Other	3	2	4	2	4	2	8	2	1	5
Q: After becoming a parent - or, if already a parent, after having another child - would you prefer to work full-time or part-time?										
Full-time	79	95	31	67	77	90	94	81	77	79
Part-time	17	3	58	27	19	8	2	16	18	17
Not sure	4	2	11	6	4	2	4	3	5	4

* Under 0.5%

Parenting and Flexible Work Arrangements

Respondents were asked to give their opinions on whether firms should offer certain flexible work arrangements in which one would accept a slower track to the partnership level in exchange for more time for parenting. While respondents generally support the flexible work arrangements, the proportion who indicated that they would be likely to take advantage of such arrangements was relatively low.

Under one arrangement, staff could take off a couple of years after having a child, but would accept a slower track to the partnership level as a result. Three out of every five respondents who had an opinion on the matter agree that this arrangement should be available at their firm. In contrast, 23 percent strongly disagree with the arrangement. While one in five respondents indicated that it is very or moderately likely that they would take advantage of this arrangement, 70 percent said it is very unlikely that they would take advantage of it.

Under the second arrangement - which garnered a higher degree of support - staff would work part-time after having a child and in return would accept a slower track to the partnership level. Nearly four out of every five respondents who had an opinion agree that this arrangement should be available at their firm.

However, only 31 percent of the respondents indicated it was very or moderately likely that they would take advantage of this arrangement. Fifty-nine percent, on the other hand, indicated that it was very unlikely that they would take advantage of it.

PARENTING AND FLEXIBLE WORK ARRANGEMENTS
(Percentage Distributions)

Q: In order to balance parenting with a successful career in public accounting, some have advocated an arrangement whereby staff could take off a couple of years after having a child. In exchange for this flexible work arrangement, staff would accept a slower track to the partnership level. Do you agree or disagree that such an arrangement should be available at your firm?

<u>Don't Know/ No Opinion</u>	<u>Did Know/ Had an Opinion</u>	<u>Did Know/Had an Opinion</u>			
		<u>Strongly Agree</u>	<u>Moderately Agree</u>	<u>Moderately Disagree</u>	<u>Strongly Disagree</u>
9	91	22	38	17	23

Q: How likely is it that you would take advantage of this arrangement?

<u>Don't Know/ No Opinion</u>	<u>Did Know/ Had an Opinion</u>	<u>Did Know/Had an Opinion</u>			
		<u>Very Likely</u>	<u>Moderately Likely</u>	<u>Moderately Unlikely</u>	<u>Very Unlikely</u>
10	90	7	13	10	70

Q: In order to balance parenting with a successful career in public accounting, some have advocated an arrangement whereby staff could work part-time after having a child. In exchange for this flexible work arrangement, staff would accept a slower track to the partnership level. Do you agree or disagree that such an arrangement should be available at your firm?

<u>Don't Know/ No Opinion</u>	<u>Did Know/ Had an Opinion</u>	<u>Did Know/Had an Opinion</u>			
		<u>Strongly Agree</u>	<u>Moderately Agree</u>	<u>Moderately Disagree</u>	<u>Strongly Disagree</u>
6	94	36	43	10	11

Q: How likely is it that you would take advantage of this arrangement?

<u>Don't Know/ No Opinion</u>	<u>Did Know/ Had an Opinion</u>	<u>Did Know/Had an Opinion</u>			
		<u>Very Likely</u>	<u>Moderately Likely</u>	<u>Moderately Unlikely</u>	<u>Very Unlikely</u>
9	91	16	15	10	59

Variations in Parenting and Flexible Work Arrangements

When responses to the questions on flexible work arrangements are stratified by gender and years as a CPA, some large differences in results emerge.

- o Seventy-two percent of the female respondents who had an opinion strongly or moderately agree that an arrangement should be available at their firms whereby staff would accept a slower track to the partnership level in exchange for taking off a couple of years after having a child. Only 56 percent of the responding males strongly or moderately agree that this arrangement should be available. Not surprisingly, only 9 percent of the males responding indicated that they would be very or moderately likely to take advantage of this arrangement compared to a much higher 47 percent of the females.
- o While female respondents are only somewhat more inclined than males to agree that firms should allow staff to work part-time after having a child in exchange for a slower track to the partnership level, they are much more likely to take advantage of such an arrangement. Eighty-eight percent of the females and 76 percent of the males responding strongly or moderately agree that this arrangement should be available at their firms. However, only 15 percent of the responding males indicated that they would be very or moderately likely to take advantage of this arrangement. By contrast, fully 60 percent of the females responding indicated that they would be very or moderately likely to take advantage of this arrangement.
- o For both of the flexible work arrangements described above, as the respondents level of experience increases they become both less inclined to agree that the arrangements should be offered and less likely to take advantage of them. For example, only 41 percent of the respondents with over 20 years of experience strongly or moderately agree that their firms should offer staff a couple of years off after having children in exchange for slower track to the partnership level, whereas 68 percent of those respondents under six years of experience strongly or moderately agree. Furthermore, 30 percent of the less experienced CPAs would be very or moderately likely to take advantage of this flexible work arrangement, while only nine percent of the more experienced CPAs would do the same.

TABLE 19

VARIATIONS IN PARENTING AND FLEXIBLE WORK ARRANGEMENTS

Q: In order to balance parenting with a successful career in public accounting, some have advocated an arrangement whereby staff could take off a couple of years after having a child. In exchange for this flexible work arrangement, staff would accept a slower track to the partnership level. Do you agree or disagree that such an arrangement should be available at your firm?

All Respondents	GENDER		YEARS AS CPA			FIRM SIZE			
	Male	Female	Under 6 years	6-10 years	11-20 years	2-10	11-50	Over 50	
			6 years	years	years	years	years	years	years
60	56	72	68	60	53	41	49	55	73

(Percent Indicating Strongly or Moderately Agree)

Q: How likely is it that you would take advantage of this arrangement?

All Respondents	(Percent Indicating Very or Moderately Likely)								
20	9	47	30	17	13	9	19	18	20

Q: In order to balance parenting with a successful career in public accounting, some have advocated an arrangement whereby staff could work part-time after having a child. In exchange for this flexible work arrangement, staff would accept a slower track to the partnership level. Do you agree or disagree that such an arrangement should be available at your firm?

All Respondents	GENDER		YEARS AS CPA			FIRM SIZE			
	Male	Female	Under 6 years	6-10 years	11-20 years	2-10	11-50	Over 50	
			6 years	years	years	years	years	years	years
79	76	88	86	79	76	70	77	80	80

(Percent Indicating Strongly or Moderately Agree)

Q: How likely is it that you would take advantage of this arrangement?

All Respondents	(Percent Indicating Very or Moderately Likely)								
31	15	60	42	29	24	17	34	32	28

Importance of Job Attributes to Parents and Potential Parents

Respondents were next presented a portion of the list of job attributes they had been asked to rate earlier in the survey. This time, however, they were asked to rate the importance of each assuming they had become a parent or had another child.

The results - when compared with the corresponding results from Table 10 - show that the level of importance that respondents attach to each of these job attributes becomes quite high when the assumption of parenthood or an additional child is introduced. Indeed, for all seven of the attributes listed, at least three out of every five of the respondents indicated very important. Not surprisingly, time for personal life and time for parenting topped the list - 76 percent of the respondents indicated that these two attributes would be very important should they become a parent or have another child.

TABLE 20

IMPORTANCE OF JOB ATTRIBUTES
TO PARENTS AND POTENTIAL PARENTS
(Percentage Distributions)

Q: Should you become a parent - or, if already a parent, should you have another child - please indicate how important each of the following job attributes would be to you.

<u>Job Attribute</u>	<u>Did Know/Had an Opinion</u>		Not
	<u>Don't Know/ No Opinion</u>	<u>Did Know/ Had an Opinion</u>	
Time for personal life	3	97	2
Time for parenting	4	96	3
Overtime burden	4	96	5
Travel demands	5	95	8
Compensation	3	97	2
Flexible work hours	4	96	10
Promotional opportunities	6	94	9

Variations in Importance of Job
Attributes to Parents and Potential Parents

When the responses are stratified by gender and years as a CPA, variations in the results are evident.

- o There is a difference - in some instances, quite large - between the level of importance that male and female respondents attach to each of the job attributes when the assumption of parenthood or an additional child is introduced. Females deem time for personal life, time for parenting, overtime burden, travel demands, and, in particular, flexible work hours more important than do males. Indeed, fully 91 percent of the female respondents would consider flexible work hours very important should they become a parent or have another child compared to only 53 percent of the males. On the other hand, males deem compensation and promotional opportunities more important than do females. For example, 68 percent of the male respondents - as opposed to only 40 percent of the females - would consider promotional opportunities very important should they become a parent or have another child.
- o With the exception of promotional opportunities, respondents attach less importance to each of the job attributes listed as their level of experience increases. This relationship is best illustrated by time for parenting - under the assumption of parenthood or an additional child, 87 percent of the respondents with under six years of experience would consider this job attribute to be very important, yet only 52 percent of those with over 20 years of experience would consider it very important.

TABLE 21

VARIATIONS IN IMPORTANCE OF JOB ATTRIBUTES
TO PARENTS AND POTENTIAL PARENTS
(Percent Indicating Very Important)

Q: Should you become a parent - or, if already a parent, should you have another child - please indicate how important each of the following job attributes would be to you.

Job Attribute	All Respondents	GENDER		YEARS AS CPA			FIRM SIZE			
		Male	Female	Under 6 years	6-10 years	11-20 years	Over 20 years	Small	Medium	Large
Time for personal life	76	71	91	84	81	69	62	77	75	77
Time parenting	76	70	94	87	83	67	52	77	73	79
Overtime burden	71	65	90	80	73	63	55	69	71	73
Travel demands	68	62	87	76	68	61	54	67	67	69
Compensation	67	70	53	69	65	65	66	68	67	65
Flexible work hours	63	53	91	72	66	55	45	65	63	61
Promotional opportunities	60	68	40	59	61	58	68	57	59	66

Satisfaction with Job Attributes of
Parents and Potential Parents

Respondents were also asked - if they were to become a parent or have another child - whether the job attributes listed in Table 22 would be satisfactory or unsatisfactory in their current position.

The results - when compared with the corresponding results from Table 12 - show that when the assumption of parenthood or an additional child is introduced the proportion of respondents who rated the job attributes of their current position as satisfactory generally drops only slightly. Nonetheless, roughly two-thirds or more of the respondents believe that the job attributes of their current position would still be satisfactory under the scenario of parenthood or an additional child.

TABLE 22

SATISFACTION WITH JOB ATTRIBUTES
OF PARENTS AND POTENTIAL PARENTS
(Percentage Distributions)

Q: Should you become a parent - or, if already a parent, should you have another child - please rate the following job attributes as they relate to your current position.

<u>Job Attribute</u>	<u>Don't Know/ No Opinion</u>	<u>Did Know/ Had an Opinion</u>	<u>Did Know/Had an Opinion</u>	
			<u>Satisfactory</u>	<u>Unsatisfactory</u>
Overnight travel demands	12	88	90	10
Promotional opportunities	11	89	83	17
Compensation	5	95	79	21
Flexible work hours	10	90	78	22
Time for personal life	6	94	66	34
Time for parenting	8	92	65	35
Overtime burden	6	94	64	36

**Variations in Satisfaction with Job
Attributes of Parents and Potential Parents**

Some clear patterns in the results emerge when responses are stratified across the various segments of the members.

- o Under the assumption of parenthood or an additional parent, female respondents are invariably less inclined than males to rate the job attributes as satisfactory. The difference is most apparent with time for parenting - 71 percent of the male respondents compared to only 49 percent of the female respondents would rate this job attribute as satisfactory in their current position should they become a parent or have another child.
- o The less experienced the respondent, the less likely they would be to consider as satisfactory each of the various job attributes under the parenting assumption. For example, should they become a parent or have an additional child, 55 percent of the respondents with under six years of experience would consider time for parenting in their current position as satisfactory, in contrast to a much higher 84 percent of those with over 20 years of experience.
- o Without exception, the larger the firm size of the respondent the less inclined they are to consider as satisfactory the job attributes under the parenting assumption. As with the gender and years as CPA stratifications, the biggest difference in results under the firm size stratification occurs with time for parenting. Although 78 percent of the respondents from small firms feel that time for parenting would be satisfactory in their current position should they become a parent or have another child, less than half of the respondents from large firms hold the same view. Practically the same relationship holds for time for personal life.

TABLE 23

VARIATIONS IN SATISFACTION WITH JOB ATTRIBUTES
OF PARENTS AND POTENTIAL PARENTS
(Percent Indicating Satisfactory)

Q: Should you become a parent - or, if already a parent, should you have another child - please indicate how important each of the following job attributes would be to you.

Job Attribute	All Respondents	GENDER		YEARS AS CPA			FIRM SIZE			
		Male	Female	Under 6 years	6-10 years	11-20 years	Over 20 years	Small	Medium	Large
Overnight travel demands	90	92	86	83	92	95	92	95	94	83
Promotional opportunities	83	89	67	76	79	93	96	86	83	80
Compensation	79	81	76	71	78	88	92	78	81	80
Flexible work hours	78	84	65	68	79	88	88	86	78	71
Time for personal life	66	70	53	59	63	71	83	78	71	50
Time for parenting	65	71	49	55	64	74	84	78	71	49
Overtime burden	64	69	50	58	63	68	80	72	67	54

OTHER INFORMATION

Interaction Among Professional Staff

Respondents were asked two questions regarding the extent to which female professional staff at their firms socialize with each other and with male professional staff. When asked "Do you agree or disagree that female professional staff at your firm socialize with male professional staff to the same extent that male staff socialize with one another?" 63 percent of those responding agreed, while 37 percent disagreed. When asked "Do you agree or disagree that female professional staff at your firm socialize with one another to the same extent that male staff socialize with one another?" a higher proportion - 77 percent - agreed, while 23 percent disagreed.

Stratification of the responses does not produce any large differences in results, although male and more experienced CPAs are somewhat more inclined than others to agree with both statements.

TABLE 24

INTERACTION AMONG PROFESSIONAL STAFF
(Percentage Distributions)

	<u>Don't Know/ No Opinion/ Not Applicable</u>	<u>Did Know/ Had an Opinion/ Applicable</u>	<u>Did Know/Had an Opinion/Applicable</u>			
			<u>Strongly Agree</u>	<u>Moderately Agree</u>	<u>Moderately Disagree</u>	<u>Strongly Disagree</u>
Q: Do you agree or disagree that female professional staff at your firm socialize with male professional staff to the same extent that male staff socialize with one another?	18	82	23	40	23	14
Q: Do you agree or disagree that female professional staff at your firm socialize with one another to the same extent that male staff socialize with one another?	20	80	30	47	17	6

TABLE 25

VARIATIONS IN INTERACTION AMONG PROFESSIONAL STAFF
 (Percent Indicating Strongly or Moderately Agree)

	All Respondents	GENDER		YEARS AS CPA			FIRM SIZE			
		Male	Female	Under 6 years	6-10 years	11-20 years	Over 20 years	Small	Medium	Large
Q: Do you agree or disagree that female professional staff at your firm socialize with male professional staff to the same extent that male staff socialize with one another?	63	65	55	61	62	61	71	64	62	63
Q: Do you agree or disagree that female professional staff at your firm socialize with one another to the same extent that male staff socialize with one another?	77	81	68	73	79	77	86	75	79	77

Nonpartnership Track

In one of the final survey questions, respondents were asked the following: "Has your firm made any formal arrangements - that is, instituted different professional staff levels - for male and female professional staff who do not want to move up in the organization (i.e. nonpartnership track)?" A large majority of respondents who knew - 87 percent - indicated that no such arrangements have been instituted at their firms, while 13 percent indicated they had.

There is virtually no variation in results across the various segments of respondents except for firm size. Larger firms appear somewhat more likely than smaller firms to have instituted different professional staff levels for male and female professional staff who do not want to move up in the organization - consistent with the findings of the managing partner survey.

Respondents who indicated that their firm has established formal arrangements for professionals who do not wish to advance in the organization were asked to briefly explain these arrangements. Many of these respondents indicated that their firms have established various professional staff levels for such individuals. The level most often mentioned was manager and to a lesser extent senior and principal. Some of the respondents

pointed out that these non-partnership tracks still allow for increasing responsibility and compensation. Another frequently mentioned arrangement was part-time and flex-time work. Such arrangements appear to be used primarily by female professionals who desire more time for raising a family. For example, if a female CPA's specialty is tax she would work only during tax season. Still other respondents simply said that their firm has no "up-or-out" policy - partnership is not expected of some professionals and professionals who do not desire partnership are not expected to pursue it. Finally, a few respondents indicated that their firms' arrangements are less formal and that those seeking a nonpartnership track are handled on a case-by-case basis.

TABLE 26

NONPARTNERSHIP TRACK
(Percentage Distributions)

Q: Has your firm made any formal arrangements - that is, instituted different professional staff levels - for male and female professional staff who do not want to move up in the organization (i.e. nonpartnership track)?

Don't know	14	
Did know	86	
<u>Did Know</u>	<u>Yes</u>	<u>No</u>
All respondents	13	87
<u>Gender</u>		
Male	13	87
Female	10	90
<u>Years as CPA</u>		
Under 6 years	11	89
6-10 years	12	88
11-20 years	15	85
Over 20 years	10	90
<u>Firm Size</u>		
2-10	6	94
11-50	13	87
Over 50	19	81

Other Comments

In the final question on the staff survey, respondents were asked to give any other comments they had about their experiences or attitudes regarding the issues raised by the increase in the number of female professional staff at their firm, in addition to any suggestions they have for actions that should be taken by their firm.

As expected, the comments and suggestions garnered were fairly diverse. However, a few general themes in the responses were apparent. Many respondents noted that public accounting is a demanding career that is difficult, if not impossible, to successfully balance with parenting. These respondents indicated that - given the increase in the number of women entering public accounting - firms must deal with the increase and adopt policies that allow for a balance between a career and family. Firms that do not, respondents argued, will be faced with costly staff turnover and find it difficult to attract and retain talented professionals who also desire a family. A few respondents indicated that in their experience small firms have been more flexible or adaptable than large firms to the parenting issue and other issues raised by the increase in females in the profession.

Among the recommendations for policies or actions offered by

respondents, expanded flex-time and part-time arrangements were frequently mentioned, as were child care and increased maternity leave. In addition, a few respondents observed that there are differences between male and female professionals in terms of salaries and promotional opportunities and these differences need to be addressed. On the other hand, a few respondents indicated that the promotional opportunities for females are the same as for males.

APPENDIX

MAP COMMITTEE SURVEY ON PROFESSIONAL STAFF

If you are the **managing partner** of your firm, please check the box to the right and return the questionnaire in the enclosed envelope.

I. Demographics

1. The state in which you work _____
2. Sex: Male Female
3. How many years have you been a CPA?
 - Under 1 year
 - 1-2 years
 - 3-5 years
 - 6-10 years
 - 11-15 years
 - 16-20 years
 - Over 20 years
4. Your age last birthday:
 - Under 26 years
 - 26-30 years
 - 31-35 years
 - 36-40 years
 - 41-45 years
 - 46-55 years
 - 56-65 years
 - Over 65 years
5. What is the highest degree you have attained?
 - Bachelor's
 - Master's
 - PhD/DBA/JD/LLM
 - Other _____
(Specify)
6. Which of the following most closely describes your position in your firm? (Check one)
 - Partner
 - Senior Staff Member
 - Staff Member
 - Other _____
(Specify)
7. In which of the following areas do you do most of your work? (Check one)
 - Audit
 - Tax
 - Consulting
 - Other _____
(Specify)
8. How long have you been with your current firm? years
9. How long have you been in public accounting? years
- 10a. Do you work full-time or part-time? Full-time Part-time
- b. If **part-time**, how many hours per week? hours per week
11. Please indicate below—for your **entire** firm (all offices or locations)—a: the total number of **professional staff** and b: the total number of **AICPA members**. (Note: For the purposes of this survey, professional staff are defined as CPAs, prospective CPAs, and others with a similar amount of academic training in a field that is part of the practice of public accounting.)
 - a. Total number of **professional staff**:
 - One
 - Two
 - 3-4
 - 5-6
 - 7-10
 - 11-20
 - 21-50
 - 51-75
 - 76-100
 - 101-200
 - 201-1,000
 - Over 1,000
 - b. Total number of **AICPA members**:
 - One
 - Two
 - 3-4
 - 5-6
 - 7-10
 - 11-20
 - 21-50
 - 51-75
 - 76-100
 - 101-200
 - 201-1,000
 - Over 1,000

12. Please indicate below the **approximate total** number of both male and female **CPAs** within your entire firm.
(Include all offices or locations)

Number of
Male CPAs

Number of
Female CPAs

13a. What is your **current** marital status?

- 1 Single 2 Married 3 Divorced 4 Separated 5 Widowed

b. Do you have any **dependent children living at home**?

- 1 Yes 2 No

14a. Please check below **all** the statements which apply to you regarding your employment in the accounting profession.

- 1 I have always been employed in public accounting
 2 I was previously employed in industry
 3 I was previously employed in government
 4 I was previously employed in education
 5 I was previously employed in either industry, government, or education but before that I was employed in public accounting
 6 Other _____
 (Specify)

b. If you were employed in another area(s) of accounting prior to your current employment in public accounting, please indicate (in total) how long.

years

II. Career Plans and Promotional Opportunities

- | | Likely | Unlikely | Don't Know |
|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------|----------------------------|----------------------------|
| 15. Is it likely or unlikely that you will still be with your current firm five years from now? | 1 <input type="checkbox"/> | 2 <input type="checkbox"/> | 3 <input type="checkbox"/> |
| 16. Is it likely or unlikely that you will still be in public accounting five years from now? | 1 <input type="checkbox"/> | 2 <input type="checkbox"/> | 3 <input type="checkbox"/> |
| 17. At this stage, do you feel it is likely or unlikely that public accounting will be your life's profession? | 1 <input type="checkbox"/> | 2 <input type="checkbox"/> | 3 <input type="checkbox"/> |
| 18. If you are currently below manager level, is it likely or unlikely that you could be promoted to that level at your firm?
(Check here <input type="checkbox"/> if not applicable) | 1 <input type="checkbox"/> | 2 <input type="checkbox"/> | 3 <input type="checkbox"/> |
| 19. If you are currently below partner level, is it likely or unlikely that you could be promoted to that level at your firm?
(Check here <input type="checkbox"/> if not applicable) | 1 <input type="checkbox"/> | 2 <input type="checkbox"/> | 3 <input type="checkbox"/> |
| 20. Based on your experience at your firm, which of the statements below best describes the attitude of female professional staff compared to male professional staff regarding upward mobility within the firm? | | | |
| 1 <input type="checkbox"/> Female professional staff appear to be more interested in upward mobility within the firm than do male professional staff. | | | |
| 2 <input type="checkbox"/> Female professional staff appear to be equally as interested in upward mobility within the firm as are male professional staff. | | | |
| 3 <input type="checkbox"/> Females appear to be less interested in upward mobility within the firm than do male professional staff. | | | |
| 4 <input type="checkbox"/> Don't know/No opinion/Not applicable | | | |

III. Job Satisfaction

21. Please rate the practice of **public accounting** in the following areas.

	<u>Excellent</u>	<u>Good</u>	<u>Fair</u>	<u>Poor</u>
Prestige	1 <input type="checkbox"/>	2 <input type="checkbox"/>	3 <input type="checkbox"/>	4 <input type="checkbox"/>
Stimulation	1 <input type="checkbox"/>	2 <input type="checkbox"/>	3 <input type="checkbox"/>	4 <input type="checkbox"/>
Self-gratification	1 <input type="checkbox"/>	2 <input type="checkbox"/>	3 <input type="checkbox"/>	4 <input type="checkbox"/>
Earning power	1 <input type="checkbox"/>	2 <input type="checkbox"/>	3 <input type="checkbox"/>	4 <input type="checkbox"/>

22. Please indicate below how important each of the following job attributes are to you—both **currently** and **when you entered public accounting**.

<u>Job Attribute</u>	<u>Currently</u>			<u>When You Entered Public Accounting</u>		
	<u>Very Important</u>	<u>Moderately Important</u>	<u>Not Particularly Important</u>	<u>Very Important</u>	<u>Moderately Important</u>	<u>Not Particularly Important</u>
Compensation	1 <input type="checkbox"/>	2 <input type="checkbox"/>	3 <input type="checkbox"/>	1 <input type="checkbox"/>	2 <input type="checkbox"/>	3 <input type="checkbox"/>
Employee benefits	1 <input type="checkbox"/>	2 <input type="checkbox"/>	3 <input type="checkbox"/>	1 <input type="checkbox"/>	2 <input type="checkbox"/>	3 <input type="checkbox"/>
Opportunity to take continuing professional education (CPE)	1 <input type="checkbox"/>	2 <input type="checkbox"/>	3 <input type="checkbox"/>	1 <input type="checkbox"/>	2 <input type="checkbox"/>	3 <input type="checkbox"/>
Overtime burden	1 <input type="checkbox"/>	2 <input type="checkbox"/>	3 <input type="checkbox"/>	1 <input type="checkbox"/>	2 <input type="checkbox"/>	3 <input type="checkbox"/>
Travel demands	1 <input type="checkbox"/>	2 <input type="checkbox"/>	3 <input type="checkbox"/>	1 <input type="checkbox"/>	2 <input type="checkbox"/>	3 <input type="checkbox"/>
Individualism	1 <input type="checkbox"/>	2 <input type="checkbox"/>	3 <input type="checkbox"/>	1 <input type="checkbox"/>	2 <input type="checkbox"/>	3 <input type="checkbox"/>
Professionalism	1 <input type="checkbox"/>	2 <input type="checkbox"/>	3 <input type="checkbox"/>	1 <input type="checkbox"/>	2 <input type="checkbox"/>	3 <input type="checkbox"/>
Career counseling offered by the firm	1 <input type="checkbox"/>	2 <input type="checkbox"/>	3 <input type="checkbox"/>	1 <input type="checkbox"/>	2 <input type="checkbox"/>	3 <input type="checkbox"/>
Promotional opportunities	1 <input type="checkbox"/>	2 <input type="checkbox"/>	3 <input type="checkbox"/>	1 <input type="checkbox"/>	2 <input type="checkbox"/>	3 <input type="checkbox"/>
Quality of work assignments	1 <input type="checkbox"/>	2 <input type="checkbox"/>	3 <input type="checkbox"/>	1 <input type="checkbox"/>	2 <input type="checkbox"/>	3 <input type="checkbox"/>
Job security	1 <input type="checkbox"/>	2 <input type="checkbox"/>	3 <input type="checkbox"/>	1 <input type="checkbox"/>	2 <input type="checkbox"/>	3 <input type="checkbox"/>
Personal recognition	1 <input type="checkbox"/>	2 <input type="checkbox"/>	3 <input type="checkbox"/>	1 <input type="checkbox"/>	2 <input type="checkbox"/>	3 <input type="checkbox"/>
Time for personal life	1 <input type="checkbox"/>	2 <input type="checkbox"/>	3 <input type="checkbox"/>	1 <input type="checkbox"/>	2 <input type="checkbox"/>	3 <input type="checkbox"/>
Partnership potential	1 <input type="checkbox"/>	2 <input type="checkbox"/>	3 <input type="checkbox"/>	1 <input type="checkbox"/>	2 <input type="checkbox"/>	3 <input type="checkbox"/>
Job diversity	1 <input type="checkbox"/>	2 <input type="checkbox"/>	3 <input type="checkbox"/>	1 <input type="checkbox"/>	2 <input type="checkbox"/>	3 <input type="checkbox"/>
System of reporting to superiors	1 <input type="checkbox"/>	2 <input type="checkbox"/>	3 <input type="checkbox"/>	1 <input type="checkbox"/>	2 <input type="checkbox"/>	3 <input type="checkbox"/>
Flexible work hours	1 <input type="checkbox"/>	2 <input type="checkbox"/>	3 <input type="checkbox"/>	1 <input type="checkbox"/>	2 <input type="checkbox"/>	3 <input type="checkbox"/>
Time for parenting	1 <input type="checkbox"/>	2 <input type="checkbox"/>	3 <input type="checkbox"/>	1 <input type="checkbox"/>	2 <input type="checkbox"/>	3 <input type="checkbox"/>
Location	1 <input type="checkbox"/>	2 <input type="checkbox"/>	3 <input type="checkbox"/>	1 <input type="checkbox"/>	2 <input type="checkbox"/>	3 <input type="checkbox"/>
Same location as spouse	1 <input type="checkbox"/>	2 <input type="checkbox"/>	3 <input type="checkbox"/>	1 <input type="checkbox"/>	2 <input type="checkbox"/>	3 <input type="checkbox"/>
Firm size	1 <input type="checkbox"/>	2 <input type="checkbox"/>	3 <input type="checkbox"/>	1 <input type="checkbox"/>	2 <input type="checkbox"/>	3 <input type="checkbox"/>
Other _____	1 <input type="checkbox"/>	2 <input type="checkbox"/>	3 <input type="checkbox"/>	1 <input type="checkbox"/>	2 <input type="checkbox"/>	3 <input type="checkbox"/>
(Specify)						

23. Please rate the following job attributes as they relate to **your current position**.

<u>Job Attribute</u>	<u>Satisfactory</u>	<u>Unsatisfactory</u>	<u>Don't Know/ No Opinion</u>	<u>Not Applicable</u>
Compensation	1 <input type="checkbox"/>	2 <input type="checkbox"/>	3 <input type="checkbox"/>	4 <input type="checkbox"/>
Employee benefits	1 <input type="checkbox"/>	2 <input type="checkbox"/>	3 <input type="checkbox"/>	4 <input type="checkbox"/>
Opportunity to take continuing professional education (CPE)	1 <input type="checkbox"/>	2 <input type="checkbox"/>	3 <input type="checkbox"/>	4 <input type="checkbox"/>
Overtime burden	1 <input type="checkbox"/>	2 <input type="checkbox"/>	3 <input type="checkbox"/>	4 <input type="checkbox"/>
Overnight travel demands	1 <input type="checkbox"/>	2 <input type="checkbox"/>	3 <input type="checkbox"/>	4 <input type="checkbox"/>
Individualism	1 <input type="checkbox"/>	2 <input type="checkbox"/>	3 <input type="checkbox"/>	4 <input type="checkbox"/>
Professionalism	1 <input type="checkbox"/>	2 <input type="checkbox"/>	3 <input type="checkbox"/>	4 <input type="checkbox"/>
Career counseling offered by the firm	1 <input type="checkbox"/>	2 <input type="checkbox"/>	3 <input type="checkbox"/>	4 <input type="checkbox"/>
Promotional opportunities	1 <input type="checkbox"/>	2 <input type="checkbox"/>	3 <input type="checkbox"/>	4 <input type="checkbox"/>
Quality of work assignments	1 <input type="checkbox"/>	2 <input type="checkbox"/>	3 <input type="checkbox"/>	4 <input type="checkbox"/>
Job security	1 <input type="checkbox"/>	2 <input type="checkbox"/>	3 <input type="checkbox"/>	4 <input type="checkbox"/>
Personal recognition	1 <input type="checkbox"/>	2 <input type="checkbox"/>	3 <input type="checkbox"/>	4 <input type="checkbox"/>
Time for personal life	1 <input type="checkbox"/>	2 <input type="checkbox"/>	3 <input type="checkbox"/>	4 <input type="checkbox"/>
Partnership potential	1 <input type="checkbox"/>	2 <input type="checkbox"/>	3 <input type="checkbox"/>	4 <input type="checkbox"/>
Job diversity	1 <input type="checkbox"/>	2 <input type="checkbox"/>	3 <input type="checkbox"/>	4 <input type="checkbox"/>
System of accountability to superiors	1 <input type="checkbox"/>	2 <input type="checkbox"/>	3 <input type="checkbox"/>	4 <input type="checkbox"/>
Flexible work hours	1 <input type="checkbox"/>	2 <input type="checkbox"/>	3 <input type="checkbox"/>	4 <input type="checkbox"/>
Time for parenting	1 <input type="checkbox"/>	2 <input type="checkbox"/>	3 <input type="checkbox"/>	4 <input type="checkbox"/>
Location	1 <input type="checkbox"/>	2 <input type="checkbox"/>	3 <input type="checkbox"/>	4 <input type="checkbox"/>
Same location as spouse	1 <input type="checkbox"/>	2 <input type="checkbox"/>	3 <input type="checkbox"/>	4 <input type="checkbox"/>
Firm size	1 <input type="checkbox"/>	2 <input type="checkbox"/>	3 <input type="checkbox"/>	4 <input type="checkbox"/>
Other _____	1 <input type="checkbox"/>	2 <input type="checkbox"/>	3 <input type="checkbox"/>	4 <input type="checkbox"/>

(Specify)

IV. Parenting

Note: This section is to be completed by both males and females.

24. Should you become a parent—or, if already a parent, should you have another child—how compatible do you feel this would be with a successful career in:

	<u>Very Compatible</u>	<u>Somewhat Compatible</u>	<u>Somewhat Incompatible</u>	<u>Very Incompatible</u>	<u>Don't Know/ No Opinion</u>
public accounting at your present firm	1 <input type="checkbox"/>	2 <input type="checkbox"/>	3 <input type="checkbox"/>	4 <input type="checkbox"/>	5 <input type="checkbox"/>
public accounting at other public accounting firms	1 <input type="checkbox"/>	2 <input type="checkbox"/>	3 <input type="checkbox"/>	4 <input type="checkbox"/>	5 <input type="checkbox"/>
private industry	1 <input type="checkbox"/>	2 <input type="checkbox"/>	3 <input type="checkbox"/>	4 <input type="checkbox"/>	5 <input type="checkbox"/>

25a. Should you become a parent—or, if already a parent, should you have another child—how much time do you think you would take off before **resuming work**? (Check one)

- | | |
|---------------------------------------------------------|-------------------------------------------------------|
| 1 <input type="checkbox"/> None | 6 <input type="checkbox"/> 2 years, but under 5 years |
| 2 <input type="checkbox"/> Under 3 months | 7 <input type="checkbox"/> 5 years or more |
| 3 <input type="checkbox"/> 3 months, but under 6 months | 8 <input type="checkbox"/> Would not resume work |
| 4 <input type="checkbox"/> 6 months, but under 1 year | 9 <input type="checkbox"/> Not sure |
| 5 <input type="checkbox"/> 1 year, but under 2 years | |

(If you checked "none," "would not resume work" or "not sure," skip to question 26.)

b. Upon **resuming work**, do you project yourself: (Check one)

- 1 Returning to public accounting 3 Entering another (non accounting) career
 2 Moving to private industry 4 Other _____
(Specify)

26. After becoming a parent—or, if already a parent, after having another child—would you prefer to work **full-time** or **part-time**?

- 1 Full-time 2 Part-time 3 Not sure

27. For you to gain the necessary flexibility to balance parenting with a successful career in public accounting, what is the **highest level** you feel you could attain?

- 1 Staff 2 Senior 3 Manager 4 Partner 5 Impossible at any level

28a. In order to balance parenting with a successful career in public accounting, some have advocated an arrangement whereby staff could **take off a couple of years after having a child**. In exchange for this flexible work arrangement, staff would accept a slower track to the partnership level. Do you agree or disagree that such an arrangement should be available at your firm?

- 1 Strongly Agree 2 Moderately Agree 3 Moderately Disagree 4 Strongly Disagree 5 Don't Know/No Opinion

b. How likely is it that you would take advantage of the above arrangement?

- 1 Very Likely 2 Moderately Likely 3 Moderately Unlikely 4 Very Unlikely 5 Don't Know/No Opinion

c. In order to balance parenting with a successful career in public accounting, some have advocated an arrangement whereby staff could **work part-time after having a child**. In exchange for this flexible work arrangement, staff would accept a slower track to the partnership level. Do you agree or disagree that such an arrangement should be available at your firm?

- 1 Strongly Agree 2 Moderately Agree 3 Moderately Disagree 4 Strongly Disagree 5 Don't Know/No Opinion

d. How likely is it that you would take advantage of the above arrangement?

- 1 Very Likely 2 Moderately Likely 3 Moderately Unlikely 4 Very Unlikely 5 Don't Know/No Opinion

29. Should you become a parent—or, if already a parent, should you have another child—please indicate how important each of the following job attributes would be to you.

<u>Job Attribute</u>	<u>Very Important</u>	<u>Moderately Important</u>	<u>Not Particularly Important</u>	<u>Don't Know/No Opinion</u>
Promotional opportunities	1 <input type="checkbox"/>	2 <input type="checkbox"/>	3 <input type="checkbox"/>	4 <input type="checkbox"/>
Overtime burden	1 <input type="checkbox"/>	2 <input type="checkbox"/>	3 <input type="checkbox"/>	4 <input type="checkbox"/>
Travel demands	1 <input type="checkbox"/>	2 <input type="checkbox"/>	3 <input type="checkbox"/>	4 <input type="checkbox"/>
Compensation	1 <input type="checkbox"/>	2 <input type="checkbox"/>	3 <input type="checkbox"/>	4 <input type="checkbox"/>
Time for parenting	1 <input type="checkbox"/>	2 <input type="checkbox"/>	3 <input type="checkbox"/>	4 <input type="checkbox"/>
Time for personal life	1 <input type="checkbox"/>	2 <input type="checkbox"/>	3 <input type="checkbox"/>	4 <input type="checkbox"/>
Flexible work hours	1 <input type="checkbox"/>	2 <input type="checkbox"/>	3 <input type="checkbox"/>	4 <input type="checkbox"/>

30. Should you become a parent—or, if already a parent, should you have another child—please rate the following job attributes as they relate to **your current position**.

<u>Job Attribute</u>	<u>Satisfactory</u>	<u>Unsatisfactory</u>	<u>Don't Know/ No Opinion</u>
Promotional opportunities	1 <input type="checkbox"/>	2 <input type="checkbox"/>	3 <input type="checkbox"/>
Overtime burden	1 <input type="checkbox"/>	2 <input type="checkbox"/>	3 <input type="checkbox"/>
Overnight travel demands	1 <input type="checkbox"/>	2 <input type="checkbox"/>	3 <input type="checkbox"/>
Compensation	1 <input type="checkbox"/>	2 <input type="checkbox"/>	3 <input type="checkbox"/>
Time for parenting	1 <input type="checkbox"/>	2 <input type="checkbox"/>	3 <input type="checkbox"/>
Time for personal life	1 <input type="checkbox"/>	2 <input type="checkbox"/>	3 <input type="checkbox"/>
Flexible work hours	1 <input type="checkbox"/>	2 <input type="checkbox"/>	3 <input type="checkbox"/>

V. Other Information

- | | <u>Strongly
Agree</u> | <u>Moderately
Agree</u> | <u>Moderately
Disagree</u> | <u>Strongly
Disagree</u> | <u>Don't Know/
No Opinion</u> |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------|-----------------------------|--------------------------------|------------------------------|-----------------------------------|
| 31a. Do you agree or disagree that female professional staff at your firm socialize with male professional staff to the same extent that male staff socialize with one another? | 1 <input type="checkbox"/> | 2 <input type="checkbox"/> | 3 <input type="checkbox"/> | 4 <input type="checkbox"/> | 5 <input type="checkbox"/> |
| b. Do you agree or disagree that female professional staff at your firm socialize with one another to the same extent that male staff socialize with one another? | 1 <input type="checkbox"/> | 2 <input type="checkbox"/> | 3 <input type="checkbox"/> | 4 <input type="checkbox"/> | 5 <input type="checkbox"/> |
| 32a. Has your firm made any formal arrangements—that is, instituted different professional staff levels—for male and female professional staff who do not want to move up in the organization (i.e. nonpartnership track)? | 1 <input type="checkbox"/> Yes 2 <input type="checkbox"/> No 3 <input type="checkbox"/> Don't Know | | | | |

b. If **yes**, please briefly explain these arrangements.

33. Please provide any other comments you may have about your experiences or attitudes regarding the issues raised by the increase in the number of female professional staff at your firm. Please include any suggestions of recommendations you may have for actions your firm should take in response to these issues.

THANK YOU FOR YOUR COOPERATION

October 1989