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## Gender And Career Success in Public Accounting

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The University of Southern Mississippi

Gender And Career Success in Public Accounting

by

Jessica L. Rowe

A Thesis  
Submitted to the Honors College of  
The University of Southern Mississippi  
in Partial Fulfillment  
of the Requirement for the Degree of  
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in the School of Accountancy

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## Abstract

Public accountants, students, and others evaluated career success and the effect of specific activities on career success. The results suggest that gender bias is not pervasive in public accounting, at least with respect to overall assessments of success, but male and female accountants do appear to weight differently various activities that contribute to career success. This may explain, in part, why women hold fewer public accounting leadership positions than men even though women appear to have an advantage over men when they begin their careers.

Key terms: gender; public accounting; career success.

Dedication

Terry and Angela Rowe

Thank you for your continued support and love for all of my endeavors.

I am blessed to have you as my parents and number one fans.

All my love.

## Acknowledgements

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## **1. Motivation**

Women accounting majors tend to graduate with better grades than men, a majority of accounting majors are women, and accounting firms hire more entry-level women than entry-level men (Pillsbury, Capozzoli, and Ciampa 1989, pg. 64). This was not always the case, but for many years now, women entering the accounting profession appear to have enjoyed a competitive advantage over men. This advantage is short-lived for most women, however. Women hold a significantly smaller percentage of upper-level accounting positions than men, and are less likely than men to become partners in accounting firms.

This study investigated gender bias in the accounting profession to answer the following research question: is gender bias present in the accounting profession and do women accountants use the same activities as men to advance their public accounting careers? The investigation makes an important contribution to the gender bias literature by focusing on gender differences in Mississippi. It also updates the gender bias literature by focusing on public accounting, a profession with unusually clear markers of professional competence such as the CPA (certified public accountant) designation.

The results of this study suggest that gender bias among Mississippi public accountants is not as pervasive as past studies would suggest. Male and female accountants in Mississippi, however, placed different values on various activities that contribute to career success. Such differences may help explain why women are

underrepresented in public accounting leadership positions in Mississippi and other geographic areas.

## **2. Literature Review**

Differences in professional success for women and men may be the result of real or perceived differences, but in any event, some beliefs and expectations may not be controllable in the short term. Professional success for women, therefore, may turn on the way women manage their careers and take into account perceptions and expectations based on gender. Women political candidates, for example, receive less press coverage than their male opponents, and the coverage women candidates receive is less likely to address candidate qualifications and positions on issues (Falk, 2008; Helman, Carroll, & Olson, 2005; Smooth, 2006). Women candidates who emphasize personal qualities and issues voters associate positively with women, however, enjoy a strategic advantage (Herrnson, Lay, & Stokes, 2003). That is, gender stereotypes may help or hinder women candidates because voters use them to evaluate candidate positions and potential performance.

Just as women political candidates have sometimes found success by emphasizing issues that are positively associated with women candidates (e.g., education), women accountants may benefit professionally by emphasizing characteristics (perhaps, e.g., interpersonal skills) that are positively associated with women accountants.

### **Gender Inequality in Public Accounting**

Despite progress toward a more gender neutral playing field, brought about by, for example, the feminist movement in the 1960s, inequities still exist. Pillsbury analyzed grade performance of female students over an 18-year period and found “female students' grade performance was higher than male students in 13 of the 18 years by an average of 5.5%. In the five years in which male students outperformed the female students there was a random distribution across the time period” (Pillsbury et al., 1989, pg. 64).

Although women enter the job market after graduation on equal, or perhaps better, footing than men, there are more men than women in higher management positions. According to the Human Development Index Report for 2013, the labor force participation rate for women was 57.5% compared to 70% for the male population, and in Australia, for example, “[o]nly three percent of all director positions in Australia’s top 500 companies are held by a woman, ...” (Hoddinott and Jarratt, 1998, p. 60).

Why are women underrepresented in the upper ranks of public accounting firms? Is this the result of self-selection? Do public accounting firms actively discriminate against women? Do women seek different rewards than men and are these rewards absent in public accounting? “[W]orking women today spend less time maintaining the household than they did 30 years ago” (Jacobs and Schain, 2009, pg. 99) and “women are now employed in previously male-dominated fields such as law, professional sports, the military, law enforcement, firefighting and top-level corporate positions” (Jacobs and Schain, 2009, pg. 99). Studies of turnover have found that “women leave the profession for the same reasons as men—restricted achievement,

slow advancement, and a better chance to succeed elsewhere” (Pillsbury et al, 1989, pg. 67).

Society tends to view certain professions as masculine or feminine, and “[g]ender stereotyping is a problem that working women must deal with” (Jacobs and Schain, 2009, pg. 99) because “[w]omen constitute 47 percent of the total labor force [and] [m]ost women will remain in the paid labor force for 30 years” (Jacobs and Schain, 2009, pg. 99). The percentage of women in the workforce has continued to increase, and Hoddinott has suggested that “low representation of females at higher levels results from a ... business culture ... [that] perceive[s] problems associated with being female at the highest career level” (Hoddinott and Jarratt, 1998, p. 63). Perhaps as a result, “even controlling for college major, occupation, number of hours worked per week, and economic sector, American women earn less than men just 1 year after college graduation” (Lips, 2012, pg. 223).

Women are similarly situated in other developed countries. “For example, the British Medical Journal reported in 2012 that there remains an average pay gap between men and women doctors of about 25% which is not explainable by factors traditionally invoked as legitimate causes, such as specialty, experience, and administrative duties” (Appleby, 2012) and “[t]he Global Gender Gap report from the World Economic Forum (citation omitted) lists no country in the world as having a ratio higher than 0.82 for female-to-male earnings for similar work” (Lips, 2012, pg. 223-24).

The public accounting environment Pillsbury described decades ago is still largely accurate.

“1. Female accounting majors tend to outperform male accounting majors in the classroom. Thus, female accounting majors are providing a source of high caliber professionals for accounting firms.

2. No significant differences exist in the personality traits of female and male accounting majors; in fact, female accounting majors are more similar to male accounting majors than to their non-accounting female college counterparts” (Pillsbury et al., 1989, pg. 65).

### **Self-selection**

Self-selection is sometimes offered as an explanation for the absence of women in leadership positions. “[O]ne conventional (gender related) reason given for the high turnover rate is that women leave the work force earlier than men because they lack the job commitment necessary for a successful professional career” (Pillsbury et al., 1989, pg. 66). However, “[b]oth family characteristics and job circumstances have been found to have a direct effect on job commitment in women.

Several studies have been conducted concerning women's intentions and realistic expectations to continue working. These studies report, contrary to popular belief, a positive correlation between professional women's length of marriage and work commitment. Indeed, the family sociologist's stereotype that childless married women are more work committed than are working mothers is not applicable to professional workers” (Pillsbury et al., 1989, pg. 66). In a US study of accounting firms by Anderson and Reckers (1994), gender was seen as a significant factor in determining

career success, with female accountants, particularly those married with children, as being least likely to achieve upward mobility.

### **Gender Inequality over time in the Accounting Profession**

Some have suggested that firms have a responsibility to encourage the upward movement of women in the profession. “Accounting firms have a responsibility to prepare women to accept leadership positions. This preparation includes understanding and dealing with the needs of female employees” (Jacobs and Schain, 2009, pg. 106). Others have focused on an economic rationale.

“In fact, a substantial number of women have entered the public accounting profession during the last decade. The problem remains that only 3.7% of the partners in Big Eight accounting firms are women. This lack of upward mobility for women is costly to the accounting firms in terms of lost training dollars, decreased employee morale and high turnover, not to mention the opportunity costs involved with untapped mind power and expertise. Furthermore, the profession is vulnerable to costly litigation from discrimination suits” (Pillsbury, 1989, pg. 63).

Women may have a view of leadership roles that is different from men, in part, because women lack female role models (Hoddinott and Jarratt, p. 61) even though the number of woman majoring in accounting has increased dramatically in recent decades. “The AICPA reported that in 1977 only 28 percent of all accounting students were female; by 1985, 49 percent were female” (Pillsbury et al., 1989, pg. 64). By 2002, “... the American Institute of Certified Public Accountants (AICPA) reported that 57 percent of accounting graduates were women” (Maeglin, 2004). Women have made progress,

but the “[a]dvancement of women to the upper echelons of public accounting has been very slow” (Pillsbury et al., 1989, pg. 68) and “41 percent of [respondents] who had left public accounting felt some form of such discrimination had affected their careers. In contrast, only 28 percent of those still employed in the profession had feelings of discrimination. A clear pattern emerged of greater feelings of discrimination the longer the respondent remained in public accounting” (Pillsbury et al., 1989, pg. 67).

### **3. Methodology**

Resumes were incorporated into an online survey, and each subject was randomly assigned one of three resumes by online survey software. A convenience sample of public and non-public accountants, accounting students, and accounting educators were asked to evaluate career success to date and potential for future success for a public accountant using the assigned resume. A control group evaluated a resume that contained no mention of gender. A second group of subjects evaluated a resume that indicated that the accountant being evaluated was male. A third group of subjects evaluated a resume that indicated that the accountant being evaluated was female. Subjects were also asked how effective each of a list of activities would be at helping the evaluated person achieve career success. Activities were presented to subjects in random order. Subjects evaluated resumes and activities using a five-point scale. Demographic and other information was collected for each subject. Resumes were constructed with the help of a group of experienced practicing accountants and educators and pretested repeatedly on practicing accountants and educators until a consensus was reached that the credentials on the resumes were adequate for entry



into a large public accounting firm and that the experience on the resumes could reasonably be interpreted as a normal career progression for an accountant with good credentials.

Responses were solicited by email using a list of accountants who had attended continuing professional education seminars offered annually at the University of Southern Mississippi. Student responses were the result of requests sent by the faculty advisors of an honorary accounting fraternity, Beta Alpha Psi, at several Mississippi universities. Educator responses were solicited using faculty lists on Mississippi university websites. Resumes and the list of activities were developed as a result of extensive discussions with practicing accountants and many survey pretests.

#### **4. Results**

Each of 187 subjects evaluated the career success of an accountant based on a resume that did not mention gender (48), indicated that the accountant to be evaluated was a male (68), or indicated that the accountant to be evaluated was a female (71). The small sample size for public accountants and subgroups of public accountants prevented statistical conclusions based on conventional statistical confidence intervals, but as described in a later section, the results can be used to shed light on the nature and extent of gender differences in the accounting profession in Mississippi. Because survey solicitations targeted Mississippi residents, all conclusions are necessarily limited to that geographic area and are limited by the extent to which the sample is representative of the population of interest.

## **Current and Future Success**

Table 1 shows average ratings for career success to date and likely future career success. Success to date and likely future success are labeled current and future, respectively, in Table 1. The overall averages for current and future success were 3.94 and 4.10, respectively.

The average current success rating for the control group (3.83) was lower than the average for current success in both treatment groups that indicated gender. The average rating of current success for male resumes (3.96) and the average rating of current success for female resumes (4.00) were not substantially different.

The average future success rating for the control group (4.15) was higher than the average for future success in both treatment groups that indicated gender. The average rating for future success for male resumes (4.03) was lower than the average rating for female resumes (4.14).

## **Occupation**

Table 1 shows average future career success ratings by subject occupation. A total of 167 subjects indicated an occupation. Occupations indicated were public accounting (80), student (31), educator (16), and other (40). Public accountants gave the lowest average rating (3.98), and students gave the highest average rating (4.26). Educators (4.25) and others (4.17) were between these extremes.

The average rating by public accountants in the control group (4.09) was higher than the average for both groups that indicated gender. The averages for male resumes (3.93) and female resumes (3.93) were identical.

The average rating by students in the control group (4.30) was higher than the average for the male resume group (4.13) and only slightly smaller than the average for the female resume group (4.31). The average for male resumes rated by students was lower than the average for female resumes.

The results for educators followed the same pattern as students. The average rating by educators in the control group (4.25) was greater than the average for the male resume group (4.00) and less than the average for the female resume group (4.38). The average for male resumes rated by educators was less than the average for female resumes.

The average rating by others in the control group (4.00) was less than the average for the male resume group (4.20) and greater than the average for the female resume group (4.23). The average for male resumes rated by educators was about the same as the average for female resumes.

### **Public Accountants**

Table 1 shows average future career success ratings by public accountants based on partner status. A total of 80 public accountants responded, 45 partners, 33 non-partners, and 2 who could not be classified.

The average rating by partners in the control group (4.00) was greater than the average for both groups that indicated gender. The average for male resumes (3.75) was smaller than the average for female resumes (3.87).

The average rating by non-partners in the control group (4.22) was greater than the average for both groups that indicated gender. The average for male resumes (4.20) was greater than the average for female resumes (4.00).

### **Firms**

Table 1 shows average future career success ratings by public accountants based on firm status. A total of 80 public accountants reported firm status, 39 local and 41 non-local. Overall, accountants with local firms gave higher ratings (4.00) than accountants with non-local firms (3.95).

The average rating by accountants in local firms in the control group (4.06) was greater than the average for both groups that indicated gender. The average for male resumes (4.00) was larger than the average for female resumes (3.90).

The average rating by accountants with non-local firms in the control group (4.14) was greater than the averages for both groups that indicated gender. The average for male resumes (3.86) was smaller than the average for female resumes (3.95).

### **Subject Gender**

Table 1 shows average future career success ratings by public accountants based on subject gender. A total of 80 public accountants reported gender, 49 male and 31 female. Overall, male accountants gave lower ratings (3.90) than female accountants (4.10).

The average rating by male accountants in the control group (3.93) was greater than the average for both groups that indicated gender. The average for male resumes (3.88) was slightly smaller than the average for female resumes (3.89).

The average rating by male accountants in the control group (4.33) was greater than the average for both groups that indicated gender. The average for male resumes (4.00) was identical to the average for female resumes (4.00).

### **Activities**

Table 2 shows average ratings for effectiveness on career success of a list of activities by public accounting partners, public accounting non-partners, and students. Below, average responses from women subjects that vary most from the responses of all public accounting partners are identified and will be discussed in more detail in the Discussion section.

Positive interactions with clients (4.67), new revenue (4.58), and positive interactions with superiors (4.53) received the highest average ratings from all public accounting partners. As shown in Table 2, these three activities also were the top three activities among male partners. Positive interactions with superiors received the highest average rating (4.57) from female partners, and the other top-three activities were tied for second place with a number of other activities that were not among the top three for all partners. Female partner responses varied most from the responses of male partners on professional organization participation/leadership (0.47) and completion of a certificate program offered by a professional organization (-1.29).

Female non-partner responses differed most from male non-partner responses on community organization participation/leadership (.67) and positive interactions with subordinates (-.21). Female non-partner responses differed most from all partner responses on professional organization participation/leadership (.60) and new revenue (-.15).

Female student responses differed most from male student responses on professional certification other than the CPA (.63) and likability (-.38). Female student responses differed most from all partner responses on CPA examination medal (1.16) and new revenue (-.69).

## **5. Discussion**

The results suggest that gender bias is not as pervasive in public accounting as it is in many other professions. Differences do exist, however, and the results indicate that accountants and the accounting profession might benefit from a better understanding of the nature and extent of these differences.

### **Current and Future Success**

Interestingly, as shown in Table 1, subjects in all resume groups rated future success higher than current success. Perhaps this reflects a belief that the first decade or so in public accounting serves as a springboard for future career success and that accomplishments during these early years are compounded in later years. Although there may be little or no practical difference, the resumes of women appear to have been rated more favorably than the resumes of men. This was true for both current and future success. As the primary focus of this study was career success at the partner level

within public accounting firms, this discussion will use future success responses and follow a progression that begins with the overall results just described and end with a more focused look at specific characteristics that might impact the potential of women to succeed within public accounting firms.

### **Occupation**

Overall, public accountants were not generous with their ratings when compared to other occupation groups, as shown in Table 1. This seems intuitively appealing and may reflect an underlying truth about the stereotype of public accountants being a conservative lot. Educator and student ratings probably reflect optimism about accounting as a career. This optimism appears to be moderated somewhat by the grind of actually being an accountant, or perhaps practicing accountants become more accurate in their assessments as they acquire experience. In any event, there appears to be no difference in the evaluations of male resumes by public accountants as a whole when compared to evaluations of female resumes.

Before focusing on public accountant responses in the remainder of this discussion, the results for educators and students in Table 1 may be worth considering. Both students and educators rated female resumes higher than male resumes. This may reflect the reality that women are a disproportionately large portion of top accounting students at many universities. That is, the apparent bias in favor of female resumes may actually reflect knowledge that females are more likely to be among top accounting graduates and, therefore, have greater potential for success.

### **Public Accountants**

Among public accounting subjects, Table 1 shows that partners gave lower ratings overall than non-partners. This is consistent with a moderating effect of experience on ratings. Partners rated female resumes higher than male resumes. Non-partners rated male resumes higher than female resumes. More research is probably in order to further investigate these differences.

### **Firms**

Table 1 shows that, overall, subjects in local firms gave slightly higher ratings than subjects in non-local firms. This difference probably has no practical effect as the difference is so small. Subjects in local firms rated male resumes higher than female resumes. Subjects in non-local firms rated female resumes higher than male resumes. This suggests a slight bias against women in local firms and a slight bias in favor of women at non-local firms. If this is true, women might prosper more at non-local firms than at local firms.

### **Subject Gender**

As shown in Table 1, male subjects gave lower ratings, overall, than female subjects. However, male subjects gave almost identical ratings to male and female resumes, and female subjects gave identical ratings to male and female resumes. This seems to suggest that any gender bias is likely to be the result of subject experience or firm type rather than subject gender.



## Activities

Although there appears to be little if any gender bias in public accounting firms with respect to overall assessments of success, the activities women value for purposes of achieving success, to the extent they differ from the activities men value for that purpose, may account for the lower rates at which women hold top leadership roles in public accounting firms.

Compared to their male counterparts, women partners in public accounting most overvalued and undervalued professional organization participation/leadership and completion of certificate programs offered by professional organizations, respectively. Both male and female partners rank these activities in the bottom half of the activities in Table 2, but the divergence in ratings for these activities might suggest that women are more inclined to view participation in outside organizations as important contributors to career success if such organizations involve professional networking components but not if outside organizations establish individual expertise. This is especially interesting given that both men and women partners tended to value technical expertise. Apparently neither men nor women partners look to outside organizations for proof of technical expertise, including medals on the CPA examination.

Compared to male non-partners, female non-partners most overvalued and undervalued community organization participation/leadership and positive interactions with subordinates, respectively. As with female partners, female non-partners seem more likely than male partners to value outside networking opportunities and undervalue connections within the firm. This is supported by ratings from female non-

partners that suggest that women non-partners tend to over value professional organization participation/leadership when compared to all partners. When compared to all partners, the activity most undervalued by female non-partners was new revenue, arguably also a metric internal to the firm.

Compared to male students, female students most overvalued and undervalued professional certification other than the CPA and likability, respectively. Again, females tended to value external validation more than males and valued internal validation less than males.

## **6. Summary and Conclusions**

This study investigated gender bias in the accounting profession to determine if gender bias was present in the accounting profession and to explore the nature and extent of the differences between men in women with respect to activities used to advance their public accounting careers? The results suggest that gender bias is not pervasive in public accounting, at least with respect to overall assessments of success, but male and female accountants do appear to weight differently various activities that contribute to career success. This may explain, in part, why women hold fewer public accounting leadership positions than men even though women appear to have an advantage over men when they begin their careers.

Conclusions based on the results are necessarily limited by the nature of the subjects used in the study. Mississippi accountants, for example, were used as one purpose of the study was to investigate gender bias in Mississippi. Also, the sample size was too small to allow meaningful statistical testing on subgroups of public accountants

and because of this, the sample results may not be representative of all public accountants or even Mississippi accountants. Even if the number of subjects in subgroups had been larger, the use of a convenience sample prevents conclusions that rely on a truly random sample. This study is a first attempt to understand the nature and extent of gender bias in public accounting in Mississippi and can be used to determine the nature and extent of changes in gender bias by comparing the results of this study to the results obtained in future investigations.

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Table 1. Resume Ratings

Total			Control Resume			Male Resume			Female Resume		
Avg.	#	%	Avg.	#	%	Avg.	#	%	Avg.	#	%

**Current And Future Success Rating**

Current Success	3.94	187	100	3.83	48	100	3.96	68	100	4.00	71	100
Future Success	4.10	187	100	4.15	48	100	4.03	68	100	4.14	71	100

**Future Success Rating By Occupation**

Public Accounting	3.98	80	48	4.09	23	52	3.93	27	46	3.93	30	47
Student	4.26	31	19	4.30	10	23	4.13	8	14	4.31	13	20
Educator	4.25	16	10	4.25	4	9	4.00	4	7	4.38	8	13
Other	4.17	40	24	4.00	7	16	4.20	20	34	4.23	13	20
Total*		167	100		44	100		59	100		64	100

**Future Success Rating By Public Accountants By Partner Status**

Partner	3.87	45	58	4.00	14	61	3.75	16	62	3.87	15	52
Non-partner	4.12	33	42	4.22	9	39	4.20	10	38	4.00	14	48
Total**		78	100		23	100		26	100		29	100

**Future Success Rating By Public Accountants By Firm Type**

Local	4.00	39	49	4.06	16	70	4.00	13	48	3.90	10	33
Non-local	3.95	41	51	4.14	7	30	3.86	14	52	3.95	20	67
Total		80	100		23	100		27	100		30	100

**Future Success Rating By Public Accountants By Gender**

Male	3.90	49	61	3.93	14	61	3.88	16	59	3.89	19	63
Female	4.10	31	39	4.33	9	39	4.00	11	41	4.00	11	37
Total		80	100		23	100		27	100		30	100

\*Occupation for 20 subjects could not be determined from subjects' responses.

\*\*Partner status for 2 subjects could not be determined from subjects' responses.

Table 2. Activity Ratings

How effective do you believe each item below would be at helping this person achieve career success?														
Activity	Partners				Non-partners					Students				
	All	Men	Women	Gender Gap	All	Men	Women	Gender Gap	All Partner Gap	All	Men	Women	Gender Gap	All Partner Gap
Positive interactions with clients	4.67	4.71	4.43	-0.28	4.70	4.80	4.65	-0.15	-0.02	4.55	4.54	4.56	0.02	-0.11
New revenue	4.58	4.61	4.43	-0.18	4.45	4.50	4.43	-0.07	-0.15	3.87	3.85	3.89	0.04	-0.69
Positive interactions with superiors	4.53	4.53	4.57	0.04	4.33	4.20	4.39	0.19	-0.14	4.58	4.46	4.67	0.21	0.14
Positive professional reputation	4.47	4.47	4.43	-0.04	4.39	4.40	4.39	-0.01	-0.08	4.48	4.46	4.50	0.04	0.03
Ethical behavior	4.27	4.26	4.29	0.03	4.30	4.30	4.30	0.00	0.03	4.29	4.38	4.22	-0.16	-0.05
Likability	4.22	4.18	4.43	0.25	4.21	4.20	4.22	0.02	0.00	4.16	4.38	4.00	-0.38	-0.22
Technical expertise	4.16	4.11	4.43	0.32	4.21	4.30	4.17	-0.13	0.01	4.10	4.08	4.11	0.03	-0.05
Managed revenue	4.02	4.08	3.71	-0.37	3.97	3.80	4.04	0.24	0.02	4.06	4.00	4.11	0.11	0.09
Positive interactions with subordinates	4.00	3.97	4.14	0.17	4.15	4.30	4.09	-0.21	0.09	4.26	4.15	4.33	0.18	0.33
Chargeable hours	3.91	3.89	4.00	0.11	4.00	4.00	4.00	0.00	0.09	3.52	3.38	3.61	0.23	-0.30
Positive interactions with support staff	3.67	3.68	3.57	-0.11	3.88	3.80	3.91	0.11	0.24	4.32	4.31	4.33	0.02	0.66
Community organization participation/leadership	3.60	3.55	3.86	0.31	3.67	3.20	3.87	0.67	0.27	3.32	3.08	3.50	0.42	-0.10
Attractive personal appearance	3.42	3.39	3.57	0.18	3.52	3.30	3.61	0.31	0.19	3.13	3.08	3.17	0.09	-0.25
Professional certification other than the CPA	3.38	3.50	2.71	-0.79	3.55	3.50	3.57	0.07	0.19	3.68	3.31	3.94	0.63	0.56
Engagement staffing Coordinator/Director	3.33	3.42	2.86	-0.56	3.45	3.50	3.43	-0.07	0.10	3.65	3.85	3.50	-0.35	0.17
Professional organization participation/leadership	3.31	3.24	3.71	0.47	3.79	3.50	3.91	0.41	0.60	3.90	3.92	3.89	-0.03	0.58
Completion of a certificate program offered by a professional organization	3.09	3.29	2.00	-1.29	3.27	3.30	3.26	-0.04	0.17	3.35	3.23	3.44	0.21	0.35
Continuing professional education Coordinator/Director	2.87	2.92	2.57	-0.35	2.97	2.60	3.13	0.53	0.26	3.87	3.85	3.89	0.04	1.02
Completion of a certificate program offered by an educational institution	2.84	3.00	2.00	-1.00	2.94	2.90	2.96	0.06	0.12	3.29	3.15	3.39	0.24	0.55
Graduation with honors	2.71	2.74	2.57	-0.17	2.61	2.70	2.57	-0.13	-0.14	3.13	2.85	3.33	0.48	0.62
Completion of a certificate program offered by a business	2.67	2.82	1.86	-0.96	2.64	2.20	2.83	0.63	0.16	3.19	3.00	3.33	0.33	0.66
CPA examination medal	2.62	2.68	2.29	-0.39	2.55	2.60	2.52	-0.08	-0.10	3.74	3.69	3.78	0.09	1.16
Human resources Coordinator/Director	2.42	2.53	1.86	-0.67	2.55	2.10	2.74	0.64	0.32	3.52	3.62	3.44	-0.18	1.02

## Exhibit 1. Survey

Resume					
Please review the information below about an accountant at Large Public Accounting Firm LLP.					
-----					
Experience					
-Large Public Accounting Firm LLP					
...Manager, 2011-2013					
...Senior Accountant, 2008-2011					
...Staff Accountant, 2006-2008					
-Regional Public Accounting Firm LLP					
...Intern, 2004					
Education					
-BBA Accounting, 2005					
-MAcc, 2006					
Certified Public Accountant					
-License since 2008					
-----					
<b>*Which of the following best describes this person's career success so far and likely future success?</b>					
	Not at all successful	Slightly successful	Moderately successful	Quite successful	Extremely successful
Success so far	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Likely future success	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>



## James Smith

Please review the information below about James Smith, an accountant at Large Public Accounting Firm LLP.

-----James Smith-----

### Experience

- Large Public Accounting Firm LLP
  - ...Manager, 2011-2013
  - ...Senior Accountant, 2008-2011
  - ...Staff Accountant, 2006-2008
- Regional Public Accounting Firm LLP
  - ...Intern, 2004

### Education

- BBA Accounting, 2005
- MAcc, 2006

### Certified Public Accountant

- License since 2008

-----

**\* Which of the following best describes James Smith's career success so far and likely future success?**

	Not at all successful	Slightly successful	Moderately successful	Quite successful	Extremely successful
Success so far	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Likely future success	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>

## Mary Smith

Please review the information below about Mary Smith, an accountant at Large Public Accounting Firm LLP.

-----Mary Smith-----

### Experience

-Large Public Accounting Firm LLP

...Manager, 2011-2013

...Senior Accountant, 2008-2011

...Staff Accountant, 2006-2008

-Regional Public Accounting Firm LLP

...Intern, 2004

### Education

-BBA Accounting, 2005

-MAcc, 2006

### Certified Public Accountant

-License since 2008

-----  
**\* Which of the following best describes Mary Smith's career success so far and likely future success?**

	Not at all successful	Slightly successful	Moderately successful	Quite successful	Extremely successful
Success so far	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Likely future success	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>

## Activities

**\*How effective do you believe each item below would be at helping this person achieve career success?**

	Not at all effective	Slightly effective	Moderately effective	Quite effective	Extremely effective
Community organization participation/leadership	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Managed revenue	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Positive professional reputation	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Engagement staffing Coordinator/Director	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Completion of a certificate program offered by a professional organization	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Completion of a certificate program offered by a business	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Positive interactions with subordinates	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Positive interactions with support staff	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Human resources Coordinator/Director	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Positive interactions with superiors	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Graduation with honors	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Chargeable hours	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Completion of a certificate program offered by an educational institution	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
CPA examination medal	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Ethical behavior	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Likability	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Professional certification other than the CPA	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
New revenue	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Technical expertise	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Attractive personal appearance	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Professional organization participation/leadership	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Continuing professional education Coordinator/Director	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Positive interactions with clients	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>

**Would you like to suggest additional items?**

Item 1	<input type="text"/>
Item 2	<input type="text"/>
Item 3	<input type="text"/>
Item 4	<input type="text"/>

**Occupation/Employer**

**\*Which of the following best describes your current occupation or employer?**

Public Accounting

Industry

Student

Educator

Other (please specify)

## Public Accounting Information

**\*Which of the following best describes your primary area of professional activity?**

- Audit
- Tax
- Advisory
- Other (please specify)

**\*Which of the following best describes your current position?**

- Staff or senior accountant
- Manager or senior manager
- Partner
- Other (please specify)

## Industry Information

**\*Which of the following best describes your primary area of professional activity?**

- Internal audit
- Tax
- Cost accounting
- Financial reporting
- Other (please specify)

**\*Which of the following best describes your current position?**

- Staff
- Middle management
- Upper management
- Other (please specify)

## Student Information

**\*Which of the following best describes your current student status?**

- Freshman or sophomore
- Junior or senior
- Post-undergraduate
- Graduate student
- Other (please specify)

**\*What is your major?**

- Accounting
- Finance
- Marketing
- General Business
- Other (please specify)



## Educator Information

**\*Which of the following best describes your primary area of professional activity?**

- Audit
- Tax
- Managerial or cost
- Financial
- Other (please specify)

## Other Information

**\*Which of the following best describes your primary area of professional activity?**

- Audit or internal audit related
- Tax
- Cost accounting
- Financial reporting
- Other (please specify)

**\*Which of the following best describes your current position?**

- Staff
- Middle management
- Upper management
- Other (please specify)

## Size Information

**\*Which of the following best describes your organization's operations within the U.S.?**

- Local
- Regional
- Multiple regions
- National

**\*How many people work at the location where you are based?**

- 10 or less
- 11 - 25
- 26 - 50
- 51 - 100
- 101 or more

## All Information

**\*What is your age?**

- 25 or under  
 26 - 35  
 36 - 45  
 46 - 55  
 56 or over

**\*Are you male or female?**

- Male  
 Female

**\*Approximately how many full-time-equivalent years of work experience do you have?**

- 5 or less  
 6 - 10  
 11 - 15  
 16 - 20  
 21 or more

**\*Are you a CPA?**

- Yes  
 No

**\*What is the highest level of school you have completed or the highest degree you have received?**

- High school or GED  
 Undergraduate degree  
 Graduate degree  
 Law degree  
 Other (please specify)

**\* In which state or U.S. territory are you based (e.g., the office from which you work if you are employed or your school location if you are a student or educator)?**

- |   |   |                                      |
|---|---|--------------------------------------|
| <input type="radio"/> Alabama                   | <input type="radio"/> Kentucky                  | <input type="radio"/> Ohio           |
| <input type="radio"/> Alaska                    | <input type="radio"/> Louisiana                 | <input type="radio"/> Oklahoma       |
| <input type="radio"/> American Samoa            | <input type="radio"/> Maine                     | <input type="radio"/> Oregon         |
| <input type="radio"/> Arizona                   | <input type="radio"/> Maryland                  | <input type="radio"/> Pennsylvania   |
| <input type="radio"/> Arkansas                  | <input type="radio"/> Massachusetts             | <input type="radio"/> Puerto Rico    |
| <input type="radio"/> California                | <input type="radio"/> Michigan                  | <input type="radio"/> Rhode Island   |
| <input type="radio"/> Colorado                  | <input type="radio"/> Minnesota                 | <input type="radio"/> South Carolina |
| <input type="radio"/> Connecticut               | <input type="radio"/> Mississippi               | <input type="radio"/> South Dakota   |
| <input type="radio"/> Delaware                  | <input type="radio"/> Missouri                  | <input type="radio"/> Tennessee      |
| <input type="radio"/> District of Columbia (DC) | <input type="radio"/> Montana                   | <input type="radio"/> Texas          |
| <input type="radio"/> Florida                   | <input type="radio"/> Nebraska                  | <input type="radio"/> Utah           |
| <input type="radio"/> Georgia                   | <input type="radio"/> Nevada                    | <input type="radio"/> Vermont        |
| <input type="radio"/> Guam                      | <input type="radio"/> New Hampshire             | <input type="radio"/> Virginia       |
| <input type="radio"/> Hawaii                    | <input type="radio"/> New Jersey                | <input type="radio"/> Virgin Islands |
| <input type="radio"/> Idaho                     | <input type="radio"/> New Mexico                | <input type="radio"/> Washington     |
| <input type="radio"/> Illinois                  | <input type="radio"/> New York                  | <input type="radio"/> West Virginia  |
| <input type="radio"/> Indiana                   | <input type="radio"/> North Carolina            | <input type="radio"/> Wisconsin      |
| <input type="radio"/> Iowa                      | <input type="radio"/> North Dakota              | <input type="radio"/> Wyoming        |
| <input type="radio"/> Kansas                    | <input type="radio"/> Northern Marianas Islands |                                      |
| <input type="radio"/> Other (please specify)    |   |                                      |