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Women In Accounting Education

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This seems a time when it is popular to survey women in various fields. Women accountants have not been neglected in this respect. Some very fine studies have been done on women CPA's;¹ however, information specifically relating to women in accounting education has not been as vigorously compiled.

In the fall of 1975, a questionnaire containing fifty-five questions relating to faculty salaries, professional rank, teaching load, and other related items was mailed to 1,059 members of the American Accounting Association.² The sample selected was a geographical-ly stratified random sample of the Association's academic members. The response rate was 53%. Among those responding were forty-six women educators. The purpose of this article is to report the results of the segment of this survey regarding women in accounting education. Secondly, these results are contrasted with two studies of women CPA's and with the results of the overall survey of American Accounting Association members.

General Characteristics

The women respondents to this questionnaire were all United States citizens and were predominantly white (95.7%). Most were married (74%) and

many were married to spouses with advanced degrees (65% of those married) or spouses who had attended graduate or professional schools (12%). The women educators lived in towns or cities of various sizes — about half lived in cities of over 100,000 and about half in cities of less than 100,000.

As to age, 28% of the respondents were in their 50's and 28% were in their 30's. For the other age ranges, 13% were below 30, 22% were in their 40's, and 9% were over 59. Politically, the respondents generally characterized themselves as middle-of-the-road (28.3%) or moderately conservative (47.8%).

School Characteristics

Many of the women in accounting education were teaching in smaller schools; twenty (43.5%) were teaching at schools with an enrollment of less than 5,000. However, five were teaching in institutions of over 15,000 enrollment. Approximately 52% were teaching at state or locally supported colleges or universities while about 41% were teaching at state or locally supported junior colleges. Only 7% were teaching at private schools.

The women accounting educators reported 58.7% of their schools offered bachelor degrees in business, 52.2%

offered master's degrees in business and 10.9% offered doctorates in business.

Professional Characteristics

Professionally, fourteen of the women were at the professor level, ten were at the associate professor level, thirteen were at the assistant professor level, eleven were at the instructor level and one had another title. In regard to administrative functions, one respondent was a dean, and five were chairmen. Of the respondents, 58.7% were tenured.

Regarding terminal degrees, 19.6% of the respondents were Ph.D.'s, 4.4% were DBA's, and 6.5% were Ed.D.'s. Thus, overall, 30.5% of the women educators had obtained the doctorate. Since professional certification is considered important for educators, this area was investigated. It was found that none was a CIA, one respondent (2.2%) was a CMA, and twenty-eight (60.9%) were CPA's.

A great deal of attention has been focused by state legislatures on the low teaching loads of professors. Thus, one question in the survey pertained to this area. For the women, teaching loads varied: two taught less than 6 hours, one taught 6-8 hours, eleven taught 9-11 hours, fifteen taught 12-14 hours, and seventeen taught 15 hours or more. One should keep in mind the fact that six of the respondents were administrators who normally receive a reduced load. Generally speaking, it would appear that women professors of accounting teach a full schedule. A breakdown of the women educators' time spent in various activities is given in Table 1. A heavy preponderance of time was spent in undergraduate teaching, preparation and advising.

In regard to years of service, 10.9% reported they had been working less than one year at a college or university (beyond the teaching or research assistant level), 26.1% had been teaching 1-5 years, 34.8% had been teaching 6-10 years, 21.7% had been teaching 11-20 years, and 6.5% had been teaching over 20 years.

Women accounting educators appeared to be more oriented toward teaching as opposed to research. A total of 76.1% reported their interests to be exclusively in teaching or very heavily in teaching. Another 15.2% reported interests in both research and teaching but leaning toward teaching. Only 6.7% were leaning toward research (4.3%) or very heavily interested in research (2.2%). The teaching rather than research orientation also showed up in

TABLE 1

HOW WOMEN ACCOUNTING EDUCATORS SPEND THEIR TIME
(Percent Responding in Each Category)

Activity	Percent of Time Spent				
	0-19%	20-39%	40-59%	60-79%	80-100%
Undergraduate teaching	4.3	4.3	17.4	26.1	47.8
Graduate teaching	84.8	8.7	4.3	0	0
Research	84.8	10.9	4.3	0	0
Administration	78.3	10.9	4.3	0	4.3
Professional service	91.3	6.5	0	0	2.2

Job Satisfaction

Job satisfaction was probed in the survey. Respondents were asked to rate several items involved with job satisfaction. The results of these ratings are presented in Table 3. Sources of some dissatisfaction appear to be administra-

tion support of research and publications, legislative support of higher education, the institution's share of the state budget and compensation of educators compared to those outside academia.

TABLE 3

JOB SATISFACTION
Percentage of Respondents

Items	Strongly Agree		Neutral	Strongly Disagree	
	Agree	Disagree		Disagree	Disagree
Satisfied with independence	54.3	39.1	4.3	2.2	0
Administration supports research and publications	8.7	13.0	32.6	21.7	23.9
Student evaluation a part of promotion	4.3	34.8	28.3	19.6	13.0
Influence department decisions	15.2	50.0	6.5	19.6	8.7
Pleased with administration	15.2	39.1	13.0	17.4	13.0
Legislature adequately supports higher education	2.2	28.3	15.2	32.6	19.6
Institution receives fair share of state budget	2.2	28.3	23.9	28.3	17.4
Department receives fair share of university budget	2.2	37.0	21.7	26.1	13.0
Fairly compensated relative to people outside academic with similar training	4.3	30.4	15.2	26.1	23.9
Fairly compensated relative to people in own department	13.0	50.0	10.9	17.4	8.7

the number of professional writings in the past two years — 80.4% reported no writings, 15.2% reported 1-5 writings, 2.2% reported 6-10 writings and 2.2% reported 11-20 writings.

Compensation

The basic institutional salaries of the women accounting educators are given in Table 5. The distribution is somewhat bimodal with ten respondents in the \$12,000-\$13,999 range and nine in the \$20,000-21,999 range. The median salary is \$16,000-17,999. Some of the salaries reported in Table 5 are 11/12 month salaries; however, most respondents (82.6%) were on 9/10 month contracts.

Table 2 presents a breakdown of women's compensation by terminal degree. Salaries of those with doctorates are compared to those without doctorates. This comparison, of course, does not indicate years of service or other related items which affect salaries. As might be expected, those with doctorates were generally receiving better pay. However, there were five women without doctorates at the \$20,000-21,999 level for 9/10 months.

In comparing salaries of women in accounting education by rank instructor's salaries generally ranged from \$10,000-14,000 on a 9/10 month basis, assistant professor's salaries ranged from \$10,000-18,000, associate professors made from \$12,000-22,000 on a 9/10 month basis, and full professors' all made over \$18,000.

Some women in accounting education also indicated they had earnings outside their basic salaries. A few of the respondents (4.3%) had as much as 50% over their basic salary. The same percentage (4.3%) had 30-39% over their basic salary while 15.2% reported additional earnings of 20-29%, 23.9% had 10-19% additional earnings and 42.2% had less than 10% additional earnings. Some of the major sources of outside income were private practice; consulting; and dividends, interest and rent. As might be expected, summer teaching was a source of additional income to many as well as other teaching in night school, or in extension facilities.

Comparison with Studies of Women CPA's

An effort was made to compare this study of women accounting educators with two studies of women CPA's. The studies of women CPA's included a study by Elise Jancura in 1973 on behalf of the AWSCPA and a study by Constance Barcelona and Clara and Thomas

Lelievre at the University of Cincinnati in 1974³. The survey of the American Accounting Association membership was not designed to be compatible with these two studies but some comparisons can be made.

It appears that women in accounting education are generally somewhat older than women CPA's. There are fewer women educators in the under 30 bracket and more in the over 50 bracket. This result is not surprising considering the educational requirements for teaching which postpone active employment. Educationally, the women accounting educators had a higher percentage of doctorates. The University of Cincinnati study showed 3.8% of the women CPA's had Ph.D's while Dr. Jancura found a like percentage (3.8%) of doctorates. It was found that 30.5% of women accounting educators had some type of doctorate. This comparison is certainly not surprising in view of the emphasis on the doctorate in the education field.

Dr. Jancura reported 50.7% married and 14.4% divorced, separated or widowed. The study of women educators showed 73.9% married and 10.8% divorced, separated or widowed. The higher percentage of married women among educators may be because of their higher age.

In regard to experience, the median range of full time teaching experience for the women was 6-10 years, as was also the median for the overall group. However, the women had fewer in the over 10 year category (28.2% as opposed to the overall 41.8%) and more in the 0-5 years category (37% of the women vs. 27.1% overall).

The women had not done as well at publishing as the general group. Approximately 80% of the women had not published anything in the last two years while only 52.7% of the overall group had not published. Thirty-nine percent of the general group had published one to five articles in the last two years and 8.3% had published over five articles. Only 15.2% of the women had published one to five articles and 4.4% had published over five.

More of the women were teaching at junior colleges (37.0% as opposed to 13.1% overall) and fewer were teaching at universities (47.8% women as opposed to 65.7% overall). As to rank, the women generally did not possess as high a rank as the overall group. Only 23.9% of the women were full professors whereas 31.7% of the overall group were

TABLE 2
SALARIES OF WOMEN WITH AND WITHOUT DOCTORATES

Amount of Salaries	With Doctorate Type of Contract		Without Doctorate Type of Contract	
	9/10	11/12	9/10	11/12
Under 10,000	0	0	0	0
10,000-11,999	0	0	8	0
12,000-13,999	1	0	8	1
14,000-15,999	1	1	2	0
16,000-17,999	0	1	2	1
18,000-19,999	1	1	3	1
20,000-21,999	1	3	5	0
22,000-23,999	1	1	0	0
24,000-25,999	0	0	0	0
26,000-27,999	1	0	0	1
28,000-29,999	0	1	0	0
Over 30,000	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total	6	8	28	4

Women in accounting education were also asked to respond to the question, "How likely is it that you will be seriously considering the following positions anytime within the next five years?" Responses to this question are presented in Table 4. The most highly likely moves for most of the women appear to be to higher positions at the same school.

Perhaps more to the point, teachers were asked, "Are you now negotiating

for, or have you already found or accepted another position for the fall of 1976?" Forty-four of the women replied no and two did not answer this question. A second question asked, "If NO, are you looking for another position?" Five women answered yes to this question. Finally, the question was asked, "If NO, would you seriously consider a reasonable offer of another position?" Eighteen replied yes to this question.

TABLE 4
LIKELY FUTURE MOVES FOR WOMEN IN ACCOUNTING EDUCATION
(Percentage of Respondents)

	Highly Likely	Somewhat Likely	Somewhat Unlikely	Highly Unlikely
Position in industry	2.2	26.1	8.7	63.0
Higher rank at same institution	19.6	8.7	19.6	52.2
Research position at AACBS	2.2	2.2	8.7	87.0
Faculty position at AACSB school	4.3	21.7	17.4	56.5
Position in government or non-profit organization	2.2	15.2	13.0	69.6
Faculty position at non-AACSB school	4.3	19.6	10.9	65.2
Administrative position in research unit	0	6.5	10.9	82.6
Administration position in university or college	2.2	15.2	10.9	69.6
Will be retired by 1980	8.7	8.7	6.5	76.1

TABLE 5
BASIC ANNUAL COMPENSATION OF ACCOUNTING EDUCATORS
AND WOMEN ACCOUNTING EDUCATORS

Percentage of Respondents

Amount of Salaries	Accounting Educators	Women Accounting Educators
Less than 10,000	1.6	0
10,000-11,999	5.0	17.4
12,000-13,999	8.0	21.7
14,000-15,999	10.1	8.7
16,000-17,999	18.1	8.7
18,000-19,999	15.9	13.0
20,000-21,999	13.5	19.6
22,000-23,999	4.8	4.3
24,000-25,999	9.7	0
26,000-27,999	5.3	4.3
28,000-29,999	3.2	2.2
30,000-31,999	2.7	0
Over 32,000	2.1	0

full professors. At the associate rank, there were 21.7% of the women and 30.3% of the overall group. At the lower range, 23.9% of the women were at the instructor level whereas only 9.2% of the overall group were at that level.

From a personal standpoint, the women were slightly older than the general group. The median age range for the women was 45-49 whereas the median age range for the general group was 40-44. There were, however, more women under 30 teaching (13.0% vs. the overall 7.1%). Slightly fewer of the women were married (73.9% vs. the overall 76.4%). One interesting difference was that far more of the women were married to spouses with advanced degrees. Among the women 65% of those married were married to spouses with advanced degrees but in the general group only 23% were married to spouses with advanced degrees.

Profile of the Woman in Accounting Education

The profile of the woman in accounting education is that she is white, married, ranging in age between 30 and 60. She may live in a town of almost any size and is likely to be politically middle-of-the-road or moderate.

The woman in accounting education probably teaches at a relatively small, state-supported school. She has about

equal changes of being at the professor, associate, assistant or instructor level. She is probably a CPA but does not hold a doctorate. It is unlikely that she is a dean or department chairman. She spends most of her time in undergraduate teaching, preparation and advising and has less interest in research than in teaching.

Regarding salary, the woman in accounting education may be paid from \$10,000 to \$30,000, but with more chance of either being in the \$12,000-13,999, range or the \$20,000-21,999 range. She may earn income outside her basic salary from summer teaching; night school or extension teaching; private practice; consulting; or dividends, interest and rent. Her school generally provides financial help for supplies and equipment, dues for professional organizations, travel to professional meetings, and long distance calls.

Sources of discontent for some women in accounting education are poor administration support of higher education, their institution's share of the state budget, and compensation of educators compared to those outside the academic field. Yet the women seemed reasonably well satisfied overall in regard to salaries when compared to their colleagues. When they were asked if they contemplated leaving their pre-

sent jobs for another in the fall of 1976, none responded affirmatively although 50% said they would consider a reasonable offer.

Compared to women CPA's, the woman in accounting education is somewhat older, more likely to be a CPA but less likely to have a doctorate. She is less likely to be publishing and more apt to be teaching at a small school. Her rank is slightly lower than accounting educators in general, and she is paid somewhat less.

¹ See Elise G. Jancura, "The Woman CPA: A Professional Profile," *The Woman CPA*, Vol. 26, No. 3 (July 1974), pp. 2-5 and also Constance T. Barcelona, Clara C. Lelievre and Thomas W. Lelievre, "The Profession's Underutilized Resource, The Woman CPA," *Journal of Accountancy*, Vol. 140, No. 5 (Nov. 1975), pp. 58-64.

² The questionnaire was prompted by a survey of all teaching faculty at all state supported schools in Ohio by Louis Imundo and Michael Cleary of Wright State University. Because of numerous differences in goals, the questionnaire will only vaguely resemble the aforementioned survey.

³ Elise G. Jancura, "The Woman CPA: A Professional Profile," *The Woman CPA*, Vol. 26, No. 3 (July 1974), pp. 2-5 and Constance T. Barcelona, Clara C. Lelievre, and Thomas W. Lelievre, "The Profession's Underutilized Resource, The Woman CPA," *Journal of Accountancy*, Vol. 140, No. 5 (Nov. 1975), pp. 58-64.