

7-1982

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### Recommended Citation

Earnest, Kenneth R. and Lampe, James C. (1982) "Attitudinal Differences Between Male And Female Auditors, With Special Emphasis On Turnover Trends," *Woman C.P.A.*: Vol. 44 : Iss. 3 , Article 4.  
Available at: <https://egrove.olemiss.edu/wcpa/vol44/iss3/4>

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# Attitudinal Differences Between Male And Female Auditors

## With Special Emphasis On Turnover Trends

By Kenneth R. Earnest and James C. Lampe

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Numerous changes in collegiate level accounting programs occurred during the decade of the seventies. One of the most obvious changes was an increase in the number and proportion of female accounting majors. The magnitude of this change is illustrated by graduation statistics from the University of Missouri-Columbia, which are likely to reflect nationwide male/female proportions. In the 1969-70 school year a total of eight females represented six percent of all graduating accountancy majors. In 1979-80 the proportion of graduating females had risen to 35 percent with an even greater percentage of female composition within the top quartile of graduates ranked by cumulative grade point average. In addition to an obvious rise in numbers of highly qualified female accounting graduates, it may be hypothesized that their attitudes toward professional auditing careers have become very similar to those of male accounting graduates.

A second and related hypothesis is that because female accountant attitudes have shifted into a pattern more similar to those of males, the turnover differential between males and females should be narrowing. The number and proportion of females entering large CPA firms has risen steadily

along with the rise in female accounting graduates. A comparison of the current 28 percent female composition in entry level auditors with less than a 4 percent female ratio in the audit manager position indicates that the female turnover rate is currently much greater than the male turnover rate. Although some of the composition differential in higher levels is due to a lesser proportion of females entering audit careers five or six years ago, the most dominant reason is clearly that of turnover.

The study reported on here collected attitudinal data from approximately 1000 male and female auditors with special emphasis on the likelihood of turnover. Analysis of these data indicates that there is a strong relationship between worker attitudes and turnover. The data also support the overall hypothesis that female attitudes toward auditing as a professional career are very similar to those of males when the population is restricted to relatively recent (within the last two or three years) hires. The only significant attitudinal difference between recently hired male and female auditors is that females desire more leisure time. More specific analysis indicates, however, that the large differential in male and female turnover rates does not occur in the early years of audit careers but

rather in the more experienced levels of auditors. The enormous shift in the male/female composition of an audit staff occurs when auditors with approximately four to six years experience leave the firm prior to promotion to the management level. Although there is a general similarity between male and female attitudes at this critical level, this study isolates several attitudinal differences not present in the lower levels that may account for some of the turnover differential.

### Auditor Survey Basis

In order to obtain relevant empirical data, an "auditor attitude questionnaire" was distributed to all audit staff below partner level in twenty-three midwest offices selected from seven international public accounting firms. All of these auditors classified themselves into one of four commonly defined levels:

1. Entry level (one to two years duration)
2. Intermediate level (one to three years duration)
3. Experienced level (two to four years duration)
4. Management level (until partnership)

Out of the 1,907 non-partner auditors requested to complete the "auditor attitude questionnaire," the number of respondents was more than adequate to provide a reasonable basis for comparing male/female work attitudes. Table 1 illustrates the numbers and percentages of usable auditor responses upon which subsequent analyses are based:

Both quantity and percentage data are presented so that the reader can better evaluate subsequent analyses in this report. For example, the eighty-seven female Level One respondents represent 51 percent of the 176 total Level One females in the aggregation of twenty-three participating firms. Because responses include more than half of the women in a relatively large group, the data collected may be assumed to reasonably represent the real attitudes of females in entry level audit positions. By comparison, although 100 percent of the management (Level Four) females responded to the questionnaire, the reader is alerted that subsequent analyses in this category are based on the attitudes of only twelve persons. It should also be noted that subsequent analyses may be based on slightly differing

**TABLE 1**  
**Questionnaire Response Rates**

	<u>Level 1</u>	<u>Level 2</u>	<u>Level 3</u>	<u>Level 4</u>	<u>Total</u>
All respondents	271	237	286	202	996
% of all available	42%	48%	65%	61%	52%
Male respondents	184	176	242	190	792
% of males available	39%	46%	62%	60%	51%
Female respondents	87	61	44	12	204
% of females available	51%	58%	83%	100%	59%

numbers of respondents due to a small number of them failing to answer all the questions.

In addition to providing an analytical basis, the preceding table indicates two clear trends. First, the overall response rate obtained from higher levels is greater than that from the lower level auditors. It may be that greater experience and maturity generate increased propensity to answer professional questionnaires. Another alternative is that the higher level auditors are more dissatisfied, more likely to leave the firm for an alternative job and, accordingly, use a form such as this questionnaire to vent some of their job related dissatisfaction. Whether for one of these reasons or some other unstated reason, it is clear that higher level auditors provided significantly greater response rates.

The second noticeable trend is that female response rates are significantly

greater at all levels. It is similarly unclear whether this is due to greater maturity levels, greater dissatisfaction, or some other unknown attribute. What is clear is that a significant difference exists. The questions that remain to be answered are these:

- 1) Is the response rate difference indicative of other work related attitudinal differences?
- 2) If so, in what areas do male and female attitudes differ?
- 3) To what extent do attitudinal differences affect turnover?

### Attitudes Toward Leaving

One of the direct attitude measures collected in the questionnaire is the auditors' self-perceived probabilities of leaving their firms before being promoted out of their current levels. In addition to the group average probabilities of leaving, Table 2 contains the percentages within each group that

are unlikely to leave (less than .4 probability), those undecided (.4 to .6), and those probably leaving (greater than .6).

It can be observed that overall male and female attitudes are identical with regard to the perceived probability of leaving (.34). Furthermore, when looking across the four levels, males and females generate similar trends in terms of consistently decreasing percentages of persons who perceive they probably will stay with their current job. It can also be observed that the percentages of males and females who perceive a high probability of leaving their firms consistently rise as the level increases.

In addition to these similarities in perceived probabilities of leaving, several differences between male and female attitudes can be noted. The female attitude toward leaving changes very little between Level One and Two while the percentage of males who think they will probably leave jumps significantly when moving from Level One to Level Two. The net result is that a greater percentage of Level Two males perceive a high probability of leaving than do Level Two females. In contrast, the data confirm that a significant female turnover problem arises between Levels Two and Three. The percentage of Level Three females who perceive a high probability of leaving nearly triples over the Level Two percentages while the male percent-

**TABLE 2**  
**Male/Female Probabilities of Leaving**

	<u>Level 1</u>	<u>Level 2</u>	<u>Level 3</u>	<u>Level 4</u>	<u>Total</u>
Number of female respondents	81	55	36	7	179
Average probability of leaving	.25	.30	.53	.59	.34
Likelihood of leaving					
< .4 (unlikely)	77%	73%	36%	29%	65%
.4 - .6 (undecided)	11%	13%	25%	29%	15%
> .6 (likely)	12%	14%	39%	42%	20%
Number of male respondents	168	158	211	158	695
Average probability of leaving	.16	.33	.37	.50	.34
Likelihood of leaving					
< .4 (unlikely)	88%	66%	56%	38%	62%
.4 - .6 (undecided)	10%	17%	27%	34%	22%
> .6 (likely)	2%	17%	17%	28%	16%



age remains constant with the net result of a much higher probability for level three females to leave public accounting.

When all the data concerning perceived probabilities of leaving are viewed as a single set, it is obvious that Level Three and Level Four females perceive the greatest probability of leaving. Because these data are consistent with actual turnover rates, it appears meaningful to further investigate male and female job attitudes in order to discover specific reasons for the differential. The investigation of turnover differentials in this study has been restricted to those auditors who voluntarily leave their current audit position in order to take an alternative income earning professional job. Accordingly, attitudinal data were collected from responding auditors about both their current positions and the alternative job they would likely pursue if they were to leave their current position. As would be expected, most auditors feel they do have a specific job alternative available whether or not they choose to accept it. Table three relates the previously presented probability-of-leaving data with the percentages of auditors with or without a specific job alternative in mind:

These differences are sufficiently minor within each of the individual probability groupings and from the combined basis to indicate that there is no significant differential between males and females with respect to whether or not auditors are considering a specific job alternative.

The reader will recall that the overall response rate to this questionnaire was fifty-two percent. Of these respondents, only about one third provided written reasons for probably leaving. If there is a response bias that prompted more dissatisfied auditors to respond, the reasons given may be representative of only the one fifth or one sixth most dissatisfied auditors.

In addition to recognizing that a relatively small group of respondents provided reasons for probably leaving, it should be noted that each individual respondent provided relatively few reasons. Out of the 340 auditors who responded to this question, 284 (84 percent) listed three or fewer reasons for probably leaving. Less than one percent gave more than five reasons. Furthermore, there was sufficient similarity between most of the reasons

**TABLE 3**  
**Male/Female Alternative Job Attitudes**

	Probability of Leaving						Total	
	<.4	.4 - .5	.5 - .6	> .6				
<b>Females:</b>								
With specific alternative	86	74%	23	86%	34	97%	143	80%
Without alternative	31	26%	4	14%	1	3%	36	20%
	<u>117</u>		<u>27</u>		<u>35</u>		<u>179</u>	
<b>Males:</b>								
With specific alternative	318	73%	137	90%	107	96%	562	81%
Without alternative	113	27%	15	10%	5	4%	133	19%
	<u>431</u>		<u>152</u>		<u>112</u>		<u>695</u>	

### Reasons for Leaving

All of the responding auditors who attached a .5 or greater probability to leaving their firms prior to the next promotion were also requested to provide an open-ended list of the reasons why they thought they were probably going to leave. The numbers and percentages of auditors responding to this question by providing one or more written reasons are illustrated below.

**TABLE 4**  
**Numbers of Male/Female Auditors Giving Reasons for Leaving**

	Female		Male		Total	
	Number	Percentage	Number	Percentage	Number	Percentage
Level 1	11	13%	24	14%	35	13%
Level 2	17	28%	57	32%	74	31%
Level 3	26	59%	103	43%	129	45%
Level 4	5	42%	97	51%	102	51%
Total	<u>59</u>	<u>29%</u>	<u>281</u>	<u>36%</u>	<u>340</u>	<u>34%</u>

given to permit the classification of over 99 percent of all the reasons into fifteen distinct categories.

In quantifying the relative importance of the reasons given, it is assumed that the responding auditors generally listed their reasons in order of importance—i.e., the first reason given was considered most important. Because virtually all the auditors listed five or fewer reasons for leaving, an inverse five point scale was used to assign the ranks within each individual

list. Each first reason was assigned a five, each second reason a four, and so on. When all of these so-ranked reasons are classified into the fifteen categories, the one with the greatest sum of ranks is quantified as the most important reason. If the most important reason is assigned 100 percent status, the relative importance of the other fourteen reasons are easily shown as a percentage of the most important based on each categories sum of ranks as illustrated in Table 5:



**TABLE 5**  
**Male/Female Importance of Reasons for Leaving**

	<u>Female</u>	<u>Male</u>
Inadequate leisure time	100%	97%
Increased compensation	55%	100%
More satisfying job tasks	42%	58%
Lack of advancement	17%	42%
Lack of recognition	20%	23%
Disrespect of superiors'	17%	24%
Too much pressure	18%	20%
Improved location	15%	17%
Lack of stability	17%	16%
Too much travel	17%	13%
Potential entrepreneurship	13%	13%
Something different	10%	14%
Too much political emphasis	9%	10%
Increased individualism	4%	6%
Stepping stone to career goals	10%	4%

These data demonstrate basic similarities in attitudes between male and female auditors, but they also isolate a few key differences. Males ranked compensation as the most important reason for leaving with leisure time as the second, nearly as important, reason. Females reversed this order placing most importance on leisure time with compensation in second place, but with much less relative importance. Both males and females ranked unsatisfying job tasks as the third most important reason, but it can be observed that males considered their job tasks more important (58 percent vs. 42 percent) as a reason for leaving. Males ranked the lack of advancement as the next (fourth) most important reason while females considered both lack of recognition and too much pressure to be of greater importance. This differential with respect to the lack of advancement as a reason for leaving is even more critical when the percentage ratings (17 percent female vs. 42 percent male) are considered. When taken as a group, females appear to have three predominant reasons for leaving. Inadequate leisure time is clearly the most important reason to females with increased compensation and dissatisfaction with job tasks as secondary but significant reasons. Males appear to have four predominant reasons for leaving. Increased compensation and inadequate leisure time are almost equally important as the most dominant reasons with unsatisfying job tasks and lack of advancement in a secondary but highly significant grouping.

### Another Approach to Attitudinal Differences

In addition to asking the direct questions — what is your perceived probability of leaving the firm and what are the reasons for which you might leave the firm — attitudinal data were also collected via a behavioral instrument based on expectancy theory. In respect to an individual auditor with a large CPA firm, turnover is thus likely to occur whenever the auditor expects greater total reward value from an alternative job than from his current position. Due to differences in each person's inertia, uncertainty, family ties, and so forth, the amount of perceived value differential required to initiate a career change will vary from person to person. In general, however, as an auditor perceives more and more total reward value coming from an alternative job or less and less value coming from the current position, the greater becomes the probability that the auditor will leave to accept the alternative job. The auditor who places high values on the rewards attainable from his current position, and who also perceives a high probability of attaining those rewards, will work harder and is less likely to leave than another auditor who places low values on those rewards or perceives low probabilities of attaining them.

In this study, the researchers used a small pilot questionnaire to determine the job-related rewards most important to male and female auditors. The ten job-related reward values considered most important in the pilot have been

included in the current study questionnaire. For inclusion in the expectancy theory framework, the attitudinal responses have been dichotomized as attitudes toward extrinsic and intrinsic rewards.

### Attitudes Toward Extrinsic Rewards

One set of rewards that directly affect individual auditor behavior is extrinsic rewards. These are items upon which an individual places value, but which are controlled or mediated by someone else. For the 996 non-partner auditors participating in this study, attitudinal response data have been collected with respect to seven specific extrinsic rewards:

- 1) a salary that permits the auditor to achieve his/her reasonably desired standard of living;
- 2) bonuses, raises, or other specific economic recognition of outstanding performance;
- 3) verbal recognition from superiors;
- 4) verbal recognition from peers;
- 5) adequate leisure time;
- 6) promotion to the next higher level;
- 7) and challenging assignments on the type of work desired.

For each of these seven rewards respondents indicated the following:

- a) how highly they value the reward (on a one-to-seven scale);
- b) given that job tasks are performed well at their current position, the perceived probability of receiving the reward;
- c) and their perceived probability of receiving the reward if they were to leave and perform well at their best alternative job.

Summary averages of the extrinsic reward values multiplied by the related average probabilities of attainment at both the current and alternative job positions indicate either a positive or negative differential for each group. A positive differential for a specific reward value indicates that the members of the group, on average, are motivated to stay at their current positions because of that reward. A negative differential indicates that, although some individual auditors may feel positive, the group on average considers that alternative jobs would better provide that reward value. On this group basis, the larger the amount of negative dif-



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**TABLE 6**  
**Male/Female Extrinsic Reward Differentials**

Level 1	Value	Females (88)			Males (184)			
		Probability of Attainment		Differ- ential	Probability of Attainment		Differ- ential	
		Current Job	Alt. Job		Value	Current Job		Alt. Job
Leisure time	6.47	.46	.83	-2.39	6.24	.49	.73	-1.50
Bonuses	5.61	.65	.74	-.50	5.62	.61	.76	-.84
Salary	5.88	.73	.80	-.40	5.87	.73	.80	-.41
Superior recognition	6.34	.68	.70	-.12	6.16	.69	.69	-0-
Peer recognition	5.42	.52	.59	-.41	5.76	.53	.62	-.52
Challenging assignments	5.78	.85	.75	+.58	5.89	.86	.79	+.41
Promotion	6.07	.92	.78	+.85	6.32	.93	.77	+1.01
<b>Level 2</b>		<b>Females (62)</b>			<b>Males (176)</b>			
Leisure time	6.29	.42	.82	-2.52	6.43	.39	.72	-2.12
Bonuses	5.82	.61	.81	-1.16	5.73	.57	.76	-1.09
Salary	5.77	.74	.81	-.52	5.72	.68	.81	-.74
Superior recognition	6.21	.65	.70	-.31	6.05	.64	.70	-.36
Peer recognition	5.66	.51	.62	-.62	5.47	.52	.61	-.49
Challenging assignments	5.52	.89	.82	+.39	5.89	.87	.76	+.65
Promotion	6.14	.91	.82	+.55	6.04	.92	.79	+.79
<b>Level 3</b>		<b>Females (43)</b>			<b>Males (242)</b>			
Leisure time	6.43	.40	.85	-2.89	6.16	.44	.76	-1.97
Bonuses	5.88	.58	.79	-1.23	5.89	.56	.80	-1.41
Salary	5.78	.70	.83	-.75	5.75	.72	.3	-.63
Superior recognition	6.32	.65	.78	-.82	6.15	.65	.70	-.31
Peer recognition	5.77	.49	.64	-.86	5.49	.50	.61	-.60
Challenging assignments	5.78	.84	.78	+.35	6.04	.85	.79	+.36
Promotion	5.95	.91	.82	+.54	6.13	.90	.79	+.67
<b>Level 4</b>		<b>Females (11)</b>			<b>Males (190)</b>			
Leisure time	5.82	.49	.74	-1.46	6.22	.48	.77	-1.80
Bonuses	5.91	.79	.89	-.59	5.92	.56	.79	-1.36
Salary	5.82	.78	.83	-.29	5.74	.76	.81	-.29
Superior recognition	6.82	.56	.81	-1.71	6.03	.57	.68	-.66
Peer recognition	5.36	.57	.62	-.27	5.28	.46	.60	-.74
Challenging assignments	6.27	.90	.80	+.63	5.79	.82	.78	+.23
Promotion	6.20	.88	.80	+.50	5.82	.74	.76	-.12
<b>All Levels</b>		<b>Females (204)</b>			<b>Males (792)</b>			
Leisure time	6.37	.44	.82	-2.42	6.25	.45	.75	-1.88
Bonuses	5.75	.63	.78	-.86	5.80	.57	.78	-1.22
Salary	5.82	.73	.82	-.52	5.77	.72	.82	-.58
Peer recognition	5.57	.51	.62	-.61	5.49	.50	.61	-.60
Challenging assignments	5.73	.86	.79	+.40	5.91	.85	.78	+.41
Promotion	6.07	.91	.81	+.61	6.09	.87	.78	+.55

**Note:** The reward differential is computed by multiplying the reward value times the difference in perceived probability of attainment at the current and alternative job. For example, the level one female leisure time differential is computed as follows:

$$\text{Differential} = 6.47 * (.46 - .83) = -2.39$$

ferential, the greater is the average motivation for auditors to leave their current positions. Table 6 illustrates the extrinsic value and differential data for comparisons between levels and sexes. The numbers of respondents within the various comparison groups are shown parenthetically as a reminder of the quantitative basis for group averages.

The ten different segments of Table 6 contain a large amount of data and the reader is encouraged to peruse the

many comparisons made available. Although some differences can be noted, the researchers first emphasize a surprisingly high degree of similarity between male and female attitudes toward extrinsic values. For example, when the differential values are ranked from high to low on a one to seven basis, identical male/female rankings are obtained for levels one and two as well as the combined overall basis. These identical male/female rankings are surprising because while other

group comparisons provided similar rankings, no other group comparisons were identical. In addition to sex classifications, the questionnaire also collected data with respect to age, length of time in the firm, position level, and educational degree (bachelor's vs. master's). Analyses of extrinsic reward values by all of these other classifications indicate more significant attitudinal differences. Accordingly, the identical male/female ranking of extrinsic reward values by both level one and level

**TABLE 7**  
**Male/Female Intrinsic Reward Differentials**

	Female			Male		
	Current Job	Alternative Job	Differ- ential	Current Job	Alternative Job	Differ- ential
<b>Level 1:</b>						
Job tasks	4.85	5.42	- .57	4.96	5.40	- .44
Coworker association	5.66	5.35	+ .29	5.50	5.19	+ .31
Professional interaction	5.15	5.41	- .26	5.28	5.11	+ .17
<b>Level 2:</b>						
Job tasks	5.27	5.55	- .28	5.04	5.46	- .42
Coworker association	5.43	5.25	+ .18	5.33	5.13	+ .20
Professional interaction	5.29	5.27	+ .02	4.93	4.95	- .02
<b>Level 3:</b>						
Job tasks	5.51	5.73	- .22	5.45	5.56	- .11
Coworker association	5.44	5.46	- .02	5.40	5.10	+ .30
Professional interaction	5.30	5.51	- .21	5.15	5.07	+ .08
<b>Level 4:</b>						
Job tasks	5.82	5.60	+ .22	5.50	5.41	+ .11
Coworker association	5.64	4.60	+1.04	5.56	4.87	+ .29
Professional interaction	6.27	5.70	+ .57	5.28	4.73	+ .55
<b>Combined levels:</b>						
Job tasks	5.17	5.55	- .38	5.26	5.47	- .21
Coworker association	5.54	5.30	+ .24	5.45	5.07	+ .38
Professional interaction	5.29	5.40	- .11	5.16	4.97	+ .19

two presents a strong argument for similarity of work attitudes held by auditors hired within the past three or four years. It is expected that turnover rates should be similar as well.

Although the first and most obvious observation of the data in Table 6 is that of similarity between male and female attitudes toward extrinsic rewards, several differences also should be noted. While both males and females perceive leisure time to cause the greatest amount of negative differential, females display consistently more negative differentials than do males. In levels three and four, where the male/female turnover differential is greatest, other attitudinal differences can also be observed. The most significant appears to be related to recognition from superiors. Female auditors in Levels Three and Four place more value on recognition from superiors and generate significantly greater

negative differentials, primarily due to higher expectations of recognition from alternative careers. When specific attention is placed on Level Three where female turnover is most critical, it should be noted that the negative differentials are greater for the females and the positive differentials are greater for males. When all seven differentials are combined, the net negative differential for females (-5.66) is much greater than that for males (-3.89). Accordingly, the extrinsic reward value data predict continued greater turnover rates for the Level Three females.

### Attitudes Toward Intrinsic Rewards

Another group of rewards affecting auditor motivation is referred to as intrinsic rewards. If a person enjoys various aspects of the audit environment and receives positive feelings from being involved with them, motivation to

perform well and stay with the firm is increased. These rewards are not dependent upon someone else providing the rewards and, accordingly, do not have varying probabilities of attainment. The values do, however, vary across individuals. This study concentrates on three auditing related intrinsic rewards:

1) *Job tasks* — An auditor experiences positive feelings from working with numbers, performing audit procedures, and providing the attest function for society;

2) *Coworker association* — An auditor experiences positive feelings from the contact with the set(s) of peers and superiors with whom he/she is often working;

3) *Professional interaction* — An auditor experiences positive feelings from opportunities and responsibilities for professional interaction that will



maintain and expand the quality of professional service locally and to society in general.

Analysis of the intrinsic reward value data collected in this study is similar to that for the extrinsic reward value data. Participating auditors recorded (on a scale of one to seven) values for the intrinsic rewards currently being attained and the perceived reward values that could be attained if they were to accept an alternative job. A negative differential between the current position and the potential alternative job quantifies the average tendency for members in that group to accept alternative jobs. Intrinsic reward values and the related differential values are illustrated in Table 7.

As with extrinsic values, the intrinsic reward value data indicate essentially similar attitudes between male and female auditors. As could be expected, the amount of satisfaction (positive feelings) derived purely from working on the job tasks rises as the position level rises. Another trend common to males and females across all levels is that coworker association provides the greatest amount of current job satisfaction in terms of reward differentials.

The first noticeable difference is that Level One females perceive better opportunities for professional interaction in alternative jobs. In contrast, Level One males demonstrate a positive differential on this reward. More critical contrasts are again evident in the attitudes of Level Three auditors. Third level females yield negative differentials for all three intrinsic reward measures while their male colleagues demonstrate positive satisfaction with coworker association and with professional interaction. When all three values are combined, level three females demonstrate a net negative differential (-.45) while their male counterparts display a positive differential (+.27). Combined with the previously discussed extrinsic differentials, these data further predict continued higher turnover rates for level three females.

### Confirmed Attitudinal Differences

The single significant attitudinal difference between males and females across all four below-partner levels of auditors relates to leisure time. Females place more value on leisure time and perceive a greater probability

of receiving adequate leisure time if they were to take an alternative job. For Level One and Level Two auditors, the data collected do not confirm any other male/female attitude differentials.

The third level of auditors is most critical to the greater turnover rate of females experienced by large CPA firms. In addition to a large exodus of females at level three, several male/female attitudinal differences have been confirmed.

1. The percentage of females who perceive a high probability of leaving is more than double that of males.
2. The percentage of females stating reasons for probably leaving is greater.
3. The relative importance of leisure time is greater for females.
4. The females' perceived probabilities of obtaining adequate leisure time is lower for the current job and greater for the alternative job in mind.
5. The value and negative differential related to recognition from superiors is greater for females.
6. The intrinsic value differentials for both coworker association and professional interaction are negative for females but positive for males.
7. Females attach less significance to several job tasks including locating and developing new clients, expanding client services, developing audit specialty expertise, practice management, and administrative services.

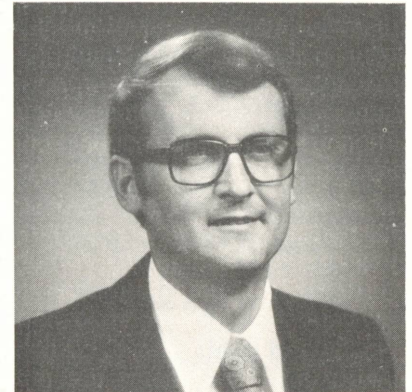
### Conclusions

First, the trend toward earlier departure from auditing careers has not been caused by the influx of female auditors. In recent years, the greatest exodus of audit staff from large CPA firms is in the intermediate level identified in this report as Level Two. The increase in the Level Two turnover is the major cause of reduced auditor retention spans and has resulted from almost equal male and female turnover rates. In addition to the actual turnover rates provided by the participating offices, the attitudinal data in this study project that currently similar male/female turnover rates in both Levels One and Two should continue because of amazingly similar work attitudes.

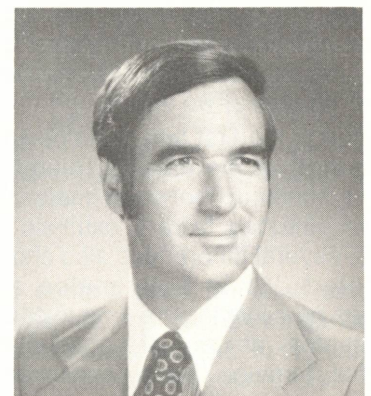
Second, the turnover rate for female Level Three and Four auditors is signifi-

cantly greater than that for the corresponding males. This differential in Level Three male/female turnover is further confirmed by differences in the attitudinal data collected in this study and presented in the previous sections of this report.

These researchers further conclude that female attitudes toward a professional auditing career have changed during the decade of the seventies to the point that there are now very few attitudinal differences between male/female accounting graduates entering large CPA firms. It is hypothesized that this attitudinal change will reduce the future male/female turnover differential in level three as the current group of level one and two auditors are promoted.



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