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# The Woman CPA: A Question of Job Satisfaction

## Overall Attitude is Extremely Favorable

By Suzanne P. Ward, Owen B. Moseley and Dan R. Ward

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Women have emerged as a vital and increasing segment of the work force with over 60 percent of single women and approximately 50 percent of married women employed. Long a source of industrial and clerical labor, women are now entering into the arena of the professional in accelerating numbers. With over 50 percent of incoming college freshmen being female, the potential impact on traditionally male-dominated fields such as accounting is enormous. In fact, the ranks of recently certified public accountants are comprised of increased numbers of women and the nation's accounting programs are now composed predominantly of female students.

This increased participation of women in accounting highlights a need to understand and evaluate the level of job satisfaction being obtained by female CPAs. Job satisfaction, encompassing the attitudes/feelings that a female CPA has toward her job and work environment, results from her individual assessments, needs, preferences, and expectations. The female CPA's favorable outlook on life in general, satisfaction in and with her work environment, increased productivity, decreased absenteeism and turnover, and positive attitude toward

her profession and employer provide worthwhile goals for the accounting profession. An awareness of the job satisfaction obtained by female accountants provides one possible source of guidance in achieving such goals and recognizes that the ultimate success of the profession is directly related to the attitudes and commitment of its members.

Previous research into job satisfaction focuses primarily on the measurement of job satisfaction obtained by general employees and various predictions based on satisfaction measures. The majority of accounting job satisfaction studies relate to accountants in general, with only limited research conducted relative to the degree of job satisfaction obtained by women Certified Public Accountants. This study examines this neglected area to provide a greater understanding of the dimensions underlying such satisfaction and, hopefully, aid in the improvement of the quality of work life for female CPAs.

### The Measurement of Satisfaction

Job needs/satisfaction cannot be measured by a direct query concerning an individual's degree of fulfill-

ment/satisfaction with a particular situation. The multi-dimensional characteristics affecting/determining satisfaction must be incorporated into the measuring instrument. The instrument must be capable of capturing individual perceptions relating to different facets of need/satisfaction attainment.<sup>1</sup>

The primary research into the measurement of job satisfaction was conducted by Smith, Kendall, and Hulin who developed the Job Descriptive Index (JDI).<sup>2</sup> Based on extensive research, the JDI is designed to elicit and measure employee satisfaction concerning their work environment within five key areas: (1) general nature of work, (2) supervision, (3) co-workers, (4) promotion, and (5) pay. The format of the JDI is that of short descriptive adjective statements designed to elicit responses for specific areas of satisfaction rather than global satisfaction with work-oriented rather than self-oriented responses sought.<sup>3</sup> Because the JDI has been subjected to extensive validation, this instrument was the measurement device utilized in this study.

### Methodology of the Study

The examination of job satisfaction of professional women accountants was conducted via a survey of female CPAs employed in the United States. A questionnaire containing the JDI and related background questions was mailed to a random sample of women accountants as listed in the *Directory of Members* of the American Woman's Society of Certified Public Accountants. Two hundred twenty-nine responses were obtained providing an overall response rate of forty-eight percent.

The JDIs were scored and statistically analyzed resulting in a satisfaction index for each subject in each of the five key dimensions of job satisfaction. Stratification of respondents' scores by income level, geographic region, age, and employment category was performed to determine if these selected background variables were significant to the measures obtained from the JDI. In addition, the five dimensions of job satisfaction measured for the professional woman accountant were compared with those found in previous studies involving male/female management accountants and female general employees.

## The Job Descriptive Index

The five areas covered in the JDI are presented in the accompanying bar charts which allows a comparison of levels of job satisfaction among groups. The data regarding accountants employed by manufacturing firms is from a study by Seiler and Sapp consisting of 1338 male/female respondents from all organizational levels.<sup>4</sup> The female general employee data, from a study conducted by Smith, et al, includes 643 female employees from 21 plants.<sup>5</sup> The data from all studies was converted to a common measurement scale to allow for comparability.

The following tables are presented for reader information and comparative purposes; an individual score is neither "passing" nor "failing." For example, a score of 30 for Pay is useful only when compared to the score of another individual or group. The expected JDI scores under various assumptions are presented in Table 1. The reader should keep in mind that a score of 18 represents indifference and a score of 27, a balanced attitude toward job satisfaction.

Table 2 presents the respondents' JDI scale statistics. Overall, female CPAs appear to be satisfied with their job and work environment. This is evidenced by the mean scores for all five dimensions exceeding both the indifference and balanced attitude scores presented in Table 1. However, women accountants are most satisfied with supervision and co-workers and least satisfied with their promotional opportunities and pay.

An examination of Table 3 further highlights the relative areas of satisfaction/dissatisfaction of female CPAs. At the 25th percentile, two dimensions (promotion and pay) present potential areas of job dissatisfaction with promotion being the area of primary concern. Promotion and pay continue to be areas of concern at the 50th percentile, but with a decreasing degree of relative discontent.

While work and supervision appear to be the most satisfying aspects at the 25th percentile, at the 50th and 75th levels supervision and co-workers provide the most satisfaction. The fact that pay and work have the lowest relative scores at the 75th percentile may be an indication that the profession/employers are less effective in equitably integrating female CPAs into the

**TABLE 1**  
**JDI EXPECTED SCORES UNDER VARIOUS ASSUMPTIONS<sup>a</sup>**

Scale	Max Score	Expected Scores Under Assumption of			
		Indifference	Response Set		Balanced Attitude
			Yes	No	
Work	54	18	30	24	27
Supervision	54	18	30	24	27
Co-Workers	54	18	24	30	27
Promotion	54	18	30	24	27
Pay	54	18	24	30	27

<sup>a</sup>Smith, et al, page 81.

**TABLE 2**  
**FEMALE JDI SCALE STATISTICS**

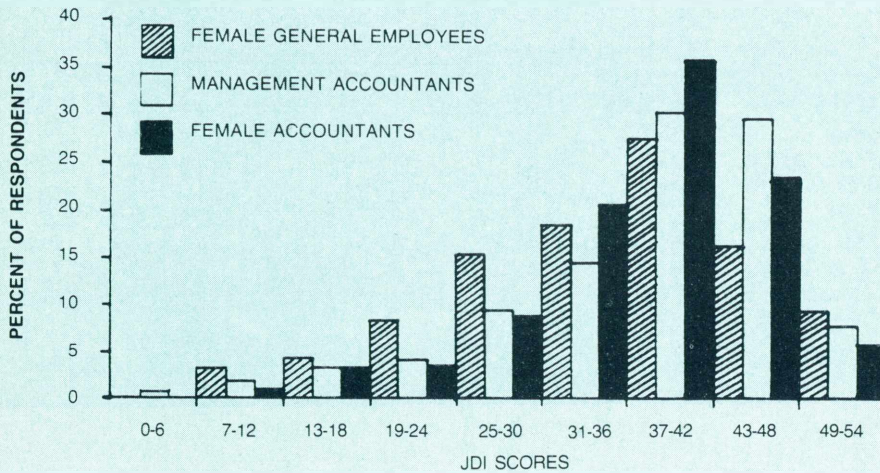
Scale	Mean	Mode	Median	Maximum	Minimum	Std. Dev.
Work	37.7	39.0	39.0	54.0	9.0	8.23
Supervision	40.0	54.0	42.0	54.0	2.0	12.82
Co-Workers	40.2	51.0	43.0	54.0	4.0	12.10
Promotion	29.8	54.0	29.0	54.0	0.0	18.24
Pay	32.7	36.0	36.0	54.0	0.0	13.86

**TABLE 3**  
**PERCENTILE POINT SCORES FOR JDI DIMENSIONS**

Percentile Point	Work	Supervision	Co-Workers	Promotion	Pay
25 percent	34.0	33.0	32.0	16.0	24.0
50 percent	39.0	43.0	43.0	28.0	36.0
75 percent	43.0	51.0	51.0	48.0	42.0



**FIGURE 1  
SATISFACTION WITH NATURE OF WORK**

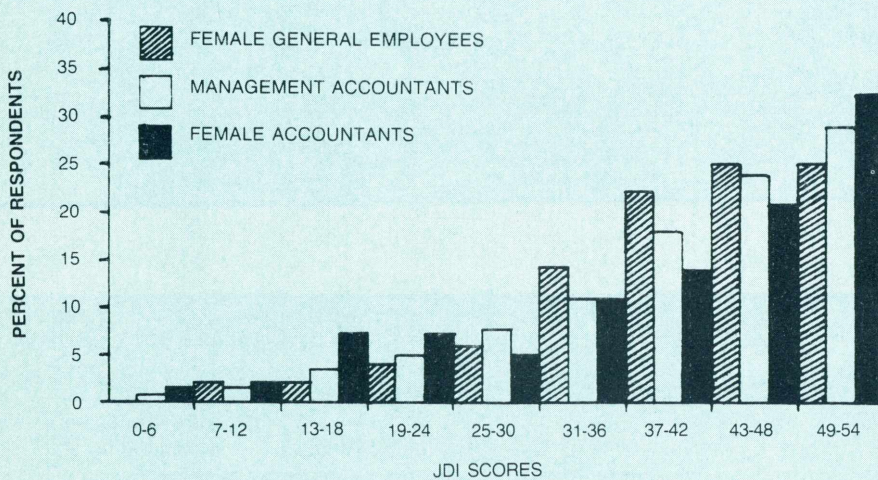


mean JDI score of 37.7 (Table 2) and the fact that over 80 percent of the respondents rated their work satisfaction above 27 (expected balanced attitude score). While all three groups exhibited relatively high work satisfaction (Figure 1), the greater number of female CPAs and management accountants reporting high levels of work satisfaction may be a reflection of the professionalism inherent in accounting as previously suggested by Seiler and Sapp.<sup>6</sup> However, at the extremely high levels of satisfaction with one's work, 43 and above, female CPAs are relatively much less satisfied than their management accountant counterparts.

### Supervision

In general, all three groups appear to be very highly satisfied with their level of supervision and/or type of supervisor. As exhibited in Figure 2, the supervision curve for scores 25 or greater is depicted by an upward sloping curve to the right indicating increasing numbers of highly satisfied individuals. This suggests that satisfaction with one's level/style of supervision is less a function of job classification and more a function of the individual supervisor. However, a disturbing note is indicated by nearly one in four of the female CPAs reporting ratings of indifference or dissatisfaction with supervision as compared to approximately one in seven for general employees and one in five for management accountants.

**FIGURE 2  
SATISFACTION WITH SUPERVISION**



### Co-Workers

Accountants and general employees indicate that they are highly satisfied with the individuals with whom they are working, as presented in Figure 3. The co-workers scores for female CPAs closely parallel their scores for supervision. However, if one accepts a rating of less than 18 (the point of indifference) as being indicative of a high level of dissatisfaction, then almost twice as many of the female accountants are more highly dissatisfied than the management accountants or the female general employees.

field than in achieving other, perhaps less difficult, aspects of job satisfaction. A discussion of each of the five key dimensions of job satisfaction is now presented.

### Nature of Work

Female accountants appear moderately to highly satisfied with the nature of their work. This is evidenced by a

These observations are also reflected by the slopes of the curves for all three groups. The general employees' and the management accountants' curves slope upward to the right indicating increasing levels of



satisfaction, while the curve representing female accountants reflects a moderate number of individuals who are either indifferent or neutral with respect to their feelings toward the people with whom they associate in the work environment. One may speculate that the causal factors underlying the female accountants' lower satisfaction with co-workers may reflect (1) an inability to effectively establish a sense of camaraderie with male counterparts, and/or, (2) an inability or lack of sufficient desire to establish interpersonal relationships with co-workers in a highly competitive professional work environment.

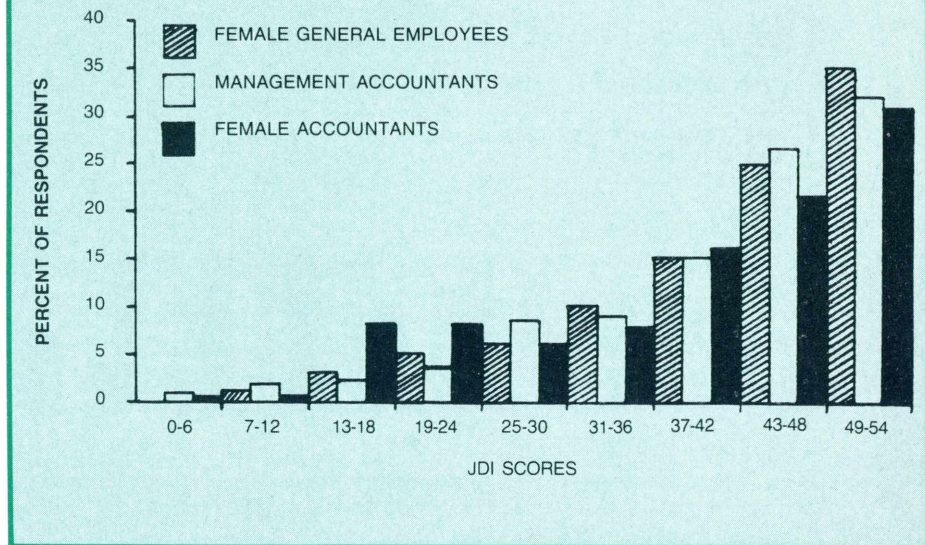
### Promotion

Professional female accountants and management accountants expressed a much higher level of satisfaction with perceived promotional opportunities than did general employees. This is not surprising in that career advancement possibilities in the professions tend to be more numerous and attainable than in non-skilled or blue-collar fields. However, as presented in Figure 4, female accountants and management accountants tend to be either highly satisfied or highly dissatisfied with their promotional possibilities with female accountants exhibiting the greatest degree of polarity. The area of promotion provided the least satisfaction of all five dimensions to the female CPAs as evidenced by a mean score of 29.8, only slightly better than a balanced attitude (Table 2). Satisfaction with promotion also ranked lowest at the 25th and 50th percentile points (Table 3). Thus, female CPAs, while perceiving more favorable promotional opportunities than general employees, still profess to feel less positively toward their ability to achieve professional advancement than management accountants.

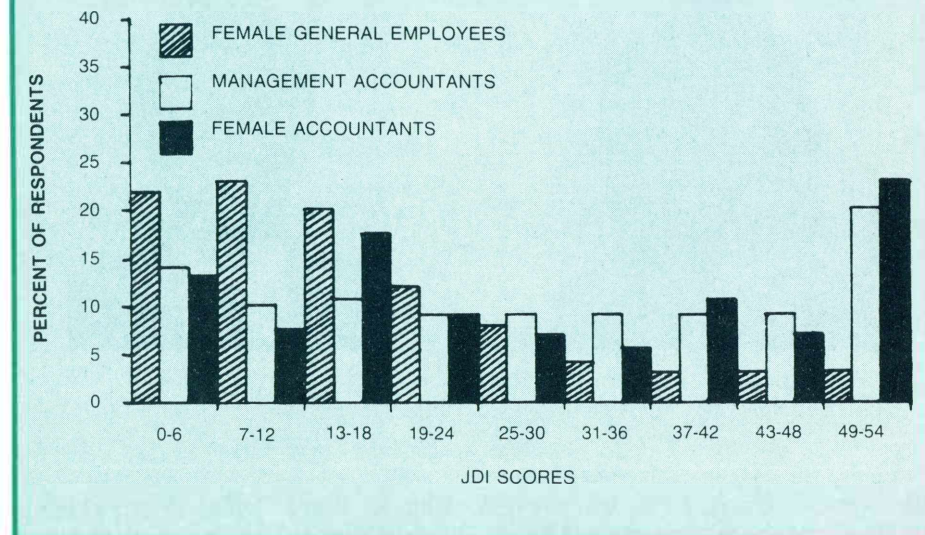
### Pay

In general, all groups appear to be relatively less satisfied with their pay than any of the other four dimensions of job satisfaction. The curves in Figure 5 are similar for female accountants and female general employees and exhibit the properties of the bell-shaped, normal distribution curve. The majority of both groups are generally satisfied with pay with female accountants being slightly more satisfied, possibly reflecting the higher salary potential in the professions. However,

**FIGURE 3  
SATISFACTION WITH CO-WORKERS**



**FIGURE 4  
SATISFACTION WITH PROMOTION**

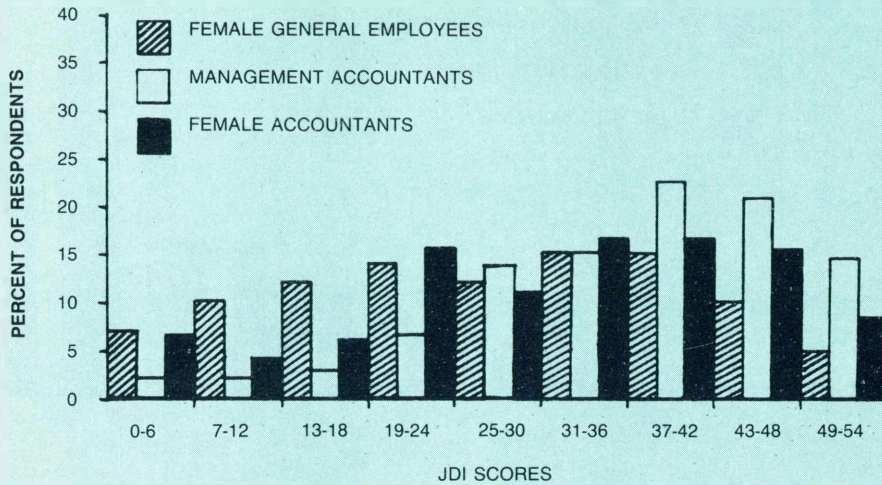


the curve for management accountants is skewed to the right, indicating higher levels of satisfaction than for the other two groups. This result suggests

that females across a wide range of occupations may be less satisfied with their salary level and potential than their male counterparts.



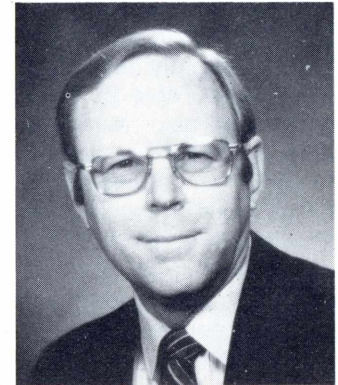
**FIGURE 5  
SATISFACTION WITH PAY**



### Statistical Analysis

To determine the relationship between the background data supplied by the female accountants and their JDI scores, an analysis was undertaken utilizing the appropriate one-way analysis of variance (ANOVA) or students t-test technique. A significance level of 0.05 and, where appropriate, two-tailed test of the hypothesis was used. Table 4 presents the results of the analysis.

Stratification of JDI scores by age indicated that three dimensions of job satisfaction (nature of work, supervision, promotion) were significant. Younger respondents (below age 30) reported the lowest satisfaction ratings for the nature of work. This finding is not unexpected in that at the onset of one's career a drastic change in lifestyle occurs (relatively unstructured college life vs. highly structured job scenario) coupled with the anxiety of the job selection process. The satisfaction scores for work increase, again as



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expected, with job familiarity and career advancements and begin to decrease slightly toward the end of the work years.

Older female accountants exhibited significantly less satisfaction with their supervision and promotion possibilities than did their younger counterparts. This is plausible if one accepts a desire for less supervision (detailed control) and a declining range of opportunities for promotion after professional and/or individual maturation. The satisfaction scores for pay, while significant at  $\alpha=0.10$ , tend to follow the same general pattern as those of supervision and promotion.

In summary, while age affect four of the five measured dimensions of job satisfaction, all age groups reported moderate to extremely high satisfaction with all five dimensions. The results reported tend to follow the normal job satisfaction curve.

Respondents' JDI scores from the six geographic regions within the United States were compared to determine if differences existed due to geographical location. Only satisfaction with nature of work exhibited a significant variation with female accountants in the Southeast, West, and Midwest reporting higher levels of satisfaction than those in the other three regions.

Significant differences were indicated as a result of income stratification. First, satisfaction ratings with promotion and pay appear to be directly related to income levels. At the lowest income level, this may be a reflection of the disappointment resulting from undue salary and/or entry-level position optimism common to recent graduates/additions to the profession. At the upper end of the income strata, these high JDI scores may reflect either (1) satisfaction with having achieved the highest remuneration possible and the ultimate status position, partner in a CPA firm, or (2) a significant downward adjustment of career potential and a realistic assessment of abilities, desires, and real possibilities existing within the firm/profession.

Secondly, indifference and/or dissatisfaction with pay and promotion do not reflect a similar dissatisfaction with work (i.e., chosen profession). Female CPAs earning less than \$15,000 reported the highest JDI scores with

**TABLE 4**  
**COMPARISON OF STRATIFIED JDI SCORES**

AGE (YEARS)	MEAN JDI SCORES				
	NATURE OF WORK <sup>a</sup>	SUPERVISION <sup>b</sup>	CO-WORKERS	PROMOTION <sup>c</sup>	PAY <sup>d</sup>
Below 30	37.8	43.2	41.5	32.9	35.7
30 - 39	35.9	40.1	39.6	31.2	32.8
40 - 49	40.7	37.0	42.7	23.4	27.8
50 - 59	40.5	33.4	37.7	13.8	29.8
60 and over	39.4	28.5	33.0	26.4	34.2

<sup>a</sup> significant at  $\alpha = 0.017$

<sup>c</sup> significant at  $\alpha = 0.016$

<sup>b</sup> significant at  $\alpha = 0.010$

<sup>d</sup> significant at  $\alpha = 0.061$

REGION	MEAN JDI SCORES				
	NATURE OF WORK <sup>e</sup>	SUPERVISION	CO-WORKERS	PROMOTION	PAY
Northwest	35.9	41.7	35.9	29.6	30.7
Mid-Atlantic	35.9	39.4	39.9	29.2	35.1
Southeast	40.1	40.4	41.5	28.8	33.8
Midwest	37.9	37.8	41.5	27.2	33.6
Southwest	35.7	39.5	37.1	29.2	32.1
West	38.6	43.1	43.4	36.0	31.0

<sup>e</sup> significant at  $\alpha = 0.073$

ANNUAL INCOME	MEAN JDI SCORES				
	NATURE OF WORK	SUPERVISION	CO-WORKERS <sup>f</sup>	PROMOTION <sup>g</sup>	PAY <sup>h</sup>
Less than \$15,000	40.5	47.0	35.3	18.0	19.0
\$15,000 - 19,999	38.8	37.3	38.4	26.0	27.8
\$20,000 - 29,999	36.9	40.5	38.8	26.8	29.2
\$30,000 - 39,999	37.9	39.8	40.3	29.4	37.2
\$40,000 - 49,999	37.6	42.0	46.3	37.2	36.9
\$50,000 and over	38.7	37.0	45.0	39.8	41.6

<sup>f</sup> significant at  $\alpha = 0.070$

<sup>h</sup> significant at  $\alpha = 0.000$

<sup>g</sup> significant at  $\alpha = 0.039$

EMPLOYMENT TYPE	MEAN JDI SCORES				
	NATURE OF WORK	SUPERVISION	CO-WORKERS	PROMOTION <sup>i</sup>	PAY
Public	37.6	39.5	41.4	34.4	31.6
Non-Public	37.9	40.6	38.6	24.7	34.2

<sup>i</sup> significant at  $\alpha = 0.000$

respect to nature of work. The decrease in work scores reported by the next two income levels followed by increases over remaining levels may indicate an expected adjustment to incorporate the realities of the workplace.

Satisfaction with co-workers (significant at  $\alpha = 0.10$ ) also tends to increase as income levels rise. This may result from a closer working relationship with peers having similar outlooks, aspirations, and career goals.

When the respondents were divided into public and non-public categories, the only significant difference was for promotion. The female public accountants tended to exhibit higher levels of satisfaction for promotions than their nonpublic counterparts. This may be attributed to a greater number of promotional levels available in public accounting combined with a high degree of turnover yielding a greater incidence of promotional possibilities than in non-public accounting.

## Conclusion

The world of the female accountant remains relatively unexplored. Accounting, a mentally stimulating and challenging profession, should assess the female accountant and her contributions to the field. With female accountants often perceiving male accountants as being more satisfied with and more rewarded by the profession,<sup>7</sup> the assessment of the job satisfaction attained by women accountants is of vital importance.

Female accountants appear to be relatively satisfied with all aspects of the work environment surveyed in this study. They indicated a very high level of satisfaction with co-workers and supervision and a moderately high level of satisfaction with the nature of their work. They were least satisfied with the pay and promotional opportunities available to them.

All stratification variables affected the female accountant's satisfaction with her work environment to some degree. First, younger female accountants reported the highest JDI scores for supervision, promotion, and pay. Thus women appear to enter the profession with an air of optimism and hope which is gradually eroded when faced with the realities of professional accounting. Secondly, female accountants in all regions of the United States appear highly satisfied with the nature of work, supervision, and co-workers. However, the JDI scores for each region reflect only moderate satisfaction with promotion and pay. Thirdly, female accountants in the lower income categories are less satisfied with their co-workers, promotion possibilities, and pay. This, perhaps, reflects the competition inherent in entry-level positions. Lastly, the higher scores for non-public accountants in the areas of nature of work, supervision, and pay may be attributable to the perceived or actual association of less stress and responsibilities in private accounting. Female public accountants tended to exhibit higher

levels of satisfaction for promotion, thus reflecting an increased coincidence of promotional expectations with actual career realities.

With more females challenging the traditional role structure in accounting, the females' overall attitude toward this previously male-dominated field is extremely favorable. The perception that a demanding career equates to satisfaction with one's job perhaps impels women not only to enter accounting, but also to recommend the profession to other females. This study has attempted to provide guidance toward the goal of attaining the highest level of job satisfaction possible for female accountants. The analysis of areas implying high/low levels of job satisfaction hopefully provides a basis which accounting firms may use to adjust those factors under their control. $\Omega$

## NOTES

<sup>1</sup>P. Smith, L. Kendall, and C. Hulin, *The Measurement of Satisfaction in Work and Retirement: A Strategy for the Study of Attitudes* (Rand McNally and Company, 1969).

<sup>2</sup>Smith, et al.

<sup>3</sup>Smith, et al.

<sup>4</sup>R. Seiler and R. Sapp, "Just How Satisfied Are Accountants with Their Jobs?," *Management Accounting* (March, 1979), p. 18-21.

<sup>5</sup>Smith, et al.

<sup>6</sup>Seiler and Sapp.

<sup>7</sup>T. Melcher and R. Welker, "Women in the Profession: An Appraisal," *The Woman CPA* (October, 1980), p. 18-23.

*The Woman CPA* is indexed in *The Accountants Index* and *Management Contents*. It also is available in microfiche from University Microfilms International and in printed form from UMI Article Clearinghouse, each in Ann Arbor, Michigan, 48103.