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The Impact of Sex-Role Characteristics on the Job Satisfaction and Success of Women CPAs

By Rebekah J. Maupin

Women have traditionally faced many obstacles in their efforts to prepare for and persist in male-dominated professions. Much of the discrimination against women has been centered around preconceptions of their feminine sex characteristics. Among those are: (a) the belief that women are often absent due to marriage and child rearing, (b) a belief that women are reluctant to accept responsibility, and (c) a belief in a tendency for women not to assume positions of leadership. It has been suggested that in order to overcome such sex-role stereotyping and be successful in a male-dominated environment, women have to assume more of the characteristics identified as being masculine.

The purpose of the article is to begin to evaluate the validity of this proposal as it relates to women CPAs. Is masculine behavior in women CPAs a help or a hindrance in rising to the top of the accounting profession? Can sex-role characteristics be used to predict the job satisfaction levels of female CPAs.

The Research Study

The sex-role characteristics selected for study include masculinity, femininity, marital status, and number of children. Information on sex-role char-

acteristics and job satisfaction was obtained from the mailing of the Bem Sex-Role Inventory (BSRI) and the Job Descriptive Index (JDI) to 500 women CPAs with the following usable responses.

	Number of Women CPAs Responding
Juniors	143
Seniors	107
Managers	58
Partners	34
TOTAL	342

Data Analysis. The first part of the data analysis involved testing whether women CPAs who experience a high level of job satisfaction possess sex-role characteristics that differentiate them from CPAs with a low job satisfaction level. In testing the hypothesis, the marital status, number of children, and the BSRI mean masculinity and mean femininity scores were used as the independent variables. These variables were used to predict the CPA's score on the Job Descriptive Index. (The appendix of this paper contains an analysis of the BSRI and JDI instruments; how they were scored; and a discussion of their validity.)

The hypothesis that a woman CPA's sex-role characteristics can be used to predict her JDI score was analyzed using multiple regression, and the resulting multiple correlation coefficient, R^2 , was tested to determine if it differed from zero as indicated by the F-ratio. The results showed that the hypothesis could be accepted at a level of significance beyond .05; indicating that a woman CPA's sex-role characteristics can be used to predict her job-satisfaction level.

In the regression equation for predicting the job satisfaction level of women CPAs, the masculinity and femininity scores were both found to be significant. Higher masculinity and femininity scores were positively correlated with greater levels of job satisfaction. Women CPAs with equally high levels of both masculine and feminine characteristics, androgyny, achieved the greatest job satisfaction. The sex-role characteristics of marital status and number of children were not significant in predicting a woman CPA's job satisfaction level.

The second part of the data analysis examined whether women CPAs who have advanced to the upper levels of the public accounting profession (partners, managers, and seniors) possess masculinity and femininity characteristics that differentiate them from recently hired CPAs (juniors). Table 1 shows the results of the group classification procedures.

As Table 1 illustrates, differences among the groups were significant. For example, 76 percent of the women partners were classified as androgynous (scoring high on both masculine and feminine characteristics) and the remaining 24 percent were sex-reversed (scoring significantly higher on the masculine characteristics than on the feminine characteristics). While at the

Women CPAs with equally high levels of both masculine and feminine characteristics achieved the greatest job satisfaction.

TABLE 1
Percentage of Subjects in Various Sex-Role Groups
as Defined by a Median Split of both Masculinity and Femininity¹

	Sex Role			
	Masculine	Feminine	Androgynous	Undifferentiated
Juniors (n = 143)	4%	52%	24%	20%
Seniors (n = 107)	13	38	35	14
Managers (n = 58)	33	17	50	0
Partners (n = 34)	24	0	76	0

¹The Bem Sex-Role Inventory allows for a fourfold classification of subjects as either masculine (high masculine-low feminine), feminine (high feminine-low masculine), androgynous (high masculine-high feminine), or undifferentiated (low masculine-low feminine).

Note: A significant aspect of an individual's behavior pattern as described in the context of the Bem Sex-Role Inventory is that it changes little over time (Bem, 1976). Thus, any age differences among the groups should not be a limiting factor.

entry level of the public accounting hierarchy, a majority (52 percent) of female audit juniors were sex-typed as feminine, only 24 percent androgynous, 20 percent undifferentiated, and only 4 percent masculine.

Overall, the classification results indicate that the majority of women CPAs rising to the upper levels in the public accounting profession tend to have "androgynous" behavior patterns. Whereas, nonandrogynous women may have behavior deficits with respect to public accounting careers; with feminine females having perhaps the greatest deficit of all.

Conclusion

Both in public accounting and in society at large, masculinity and femininity have long been conceptualized as bipolar ends of a single continuum; accordingly, a person has had to be either masculine or feminine, but not both. This sex-role dichotomy has served to obscure the very plausible hypothesis: first, that many individuals might be 'androgynous;' that is, they might be both masculine and feminine, both assertive and yielding, both instrumental and expressive—depending on the situational appropriateness of these various behaviors; and conversely, that strongly sex-typed individuals might be seriously limited in the range of behaviors available to them as they move from situation to situation.

The current study provides evidence that there exists a distinct class of women CPAs who can appropriately be termed "androgynous" (those whose sex-role adaptability enables them to engage in situationally effective behavior without regard for its stereotype as masculine or feminine); and that the majority of women reaching the partnership level in public accounting firms have such

androgynous behavior patterns. In addition, the study indicates that women with 'sex-typed' behavior (feminine females) are not likely to experience a high level of job satisfaction or to remain with a public accounting firm.

Perhaps the greatest significance of this study is that androgyny appears to be an acceptable alternative to the exclusively masculine behavior that, heretofore, was perceived as making successful CPAs in general. Indeed, there appears to be a significantly positive payoff for women CPAs to expand the stereotypical sex roles traditionally assumed and become more androgynous.

Appendix

Bem Sex-Role Inventory. The Bem Sex-Role Inventory (BSRI) includes a masculinity, femininity, and neutral scale,¹ each of which contains 20 personality characteristics. These characteristics are listed in Table 2. When taking the BSRI, a respondent was asked to indicate how well each of the personality characteristics describes herself. The scale ranges from 1 ("Never or almost never true") to 7 ("Always or almost always true"). The BSRI characterizes a person as masculine, feminine, or androgynous as a function of the difference between his or her masculine and feminine personality characteristics. A woman CPA was thus sex-typed, whether masculine or feminine, to the extent that this difference score was high, and androgynous, to the extent that this difference score was low. Androgyny refers to the situation in which a woman CPA was both highly masculine and highly feminine.

The BSRI mean masculinity and mean femininity scores were the independent variables.² They were

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The majority of women CPAs rising to the upper levels in the public accounting profession tend to have "androgynous" behavior patterns.

TABLE 2
Items on the Masculinity, Femininity, and Neutral Scales of the BSRI

Masculine Items	Feminine Items	Neutral Items
Acts as leader	Affectionate	Adaptable
Aggressive	Cheerful	Conceited
Ambitious	Childlike	Conscientious
Analytical	Compassionate	Conventional
Assertive	Does not use harsh language	Friendly
Athletic	Eager to soothe hurt feelings	Happy
Competitive	Feminine	Helpful
Defends own beliefs	Flatterable	Inefficient
Dominant	Gentle	Jealous
Forceful	Gullible	Likeable
Has leadership abilities	Loves children	Moody
Independent	Sensitive to the needs of others	Reliable
Individualistic	Shy	Secretive
Makes decisions easily	Soft spoken	Sincere
Masculine	Sympathetic	Solemn
Self-reliant	Tender	Tactful
Self-sufficient	Understanding	Theatrical
Strong personality	Warm	Truthful
Willing to take a stand	Yielding	Unpredictable
Willing to take risks		Unsympathetic

Source: Bem, "The measurement of psychological androgyny," *Journal of Consulting and Clinical Psychology*, 1974, 157.

by companies for each other's customers and the merger mania serve as good examples.

The eighth principle is that management of many is the same as management of a few. It is a matter of organization. The method of employing men is to give them responsibility commensurate with their abilities. Do not charge people to do what they cannot do.

And the ninth is secrecy. The enemy must not know where battle is to take place. Corporations devote the utmost secrecy to development of new products and take great care to stay ahead of their competition.

Conclusion

Many young people, men and women, who today are entering management positions have never had any military experience. But this does not mean they cannot learn these principles of war, or business, as they might be called. These principles are a good checklist against which to measure progress in the business world and especially when engaging competition.

Sun Tzu's classic, *The Art of War* (translated by General Samuel B. Griffith) may be difficult to find in a public library. However, Peacock's *Corporate Combat* and Hennig and Jardim's *The Managerial Woman* should be readily available. Reading these texts will help you understand how to be on the "inside" rather than on the "outside" of what is taking place in your company and in the corporate world.Ω

used to predict the CPAs score on the Job Descriptive Index. The Job Descriptive Index (JDI) is a cumulative point adjective checklist type of scale³ and was constructed to measure five separate aspects of a worker's satisfaction: satisfaction with work done, with the promotional opportunities and policies, with the pay, with the co-workers and with supervision. The wide adoption of the JDI by researchers, the extensive validation of the JDI by Smith, Kendall and Hulin, and the support of well-known job satisfaction researchers such as Porter, Steers and Vroom all point to the usefulness of the JDI as a measurement instrument for employee satisfaction.Ω

³Cumulative-point means that each response is graded by points, and the points are added together for the total.



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NOTES

¹The validity of the BSRI in androgyny research has been extensively reviewed by Taylor and Hall (1982). They reported: (a) general support for the differential validity of the masculine (M) and feminine (F) scales, (b) convergent validity coefficients (i.e., M scale with male-typed measures and F scale with female-typed measures), and (c) highly similar results for men and women.

²The mean M score equals the total score on all 20 masculine characteristics divided by 20; the mean F score equals the total score on all feminine characteristics divided by 20.

Letter to the Editor

Accounting for Pensions

The disclosures on the ratio of pension costs to covered payroll and on changes in the fair value of plan assets suggested in the exposure draft were recommended but were not required in the final statement.

Karen Hooks
 Author