

## **A REPORT ON GENDER AND AGE OF THE ACCOUNTING PROFESSORATE**

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**Abstract:** In recent years, females are comprising a larger portion of faculty entering the academic accounting profession than in the past. This study provides demographic information on rank, experience, and doctoral training of the men and women who currently comprise the accounting professorate. While over one-third of the recent accounting doctorates are granted to women, they comprise only 20 percent of the total U.S. accounting faculties. Women are being placed at prestigious schools at approximately the same rate as men.

### **INTRODUCTION**

Faculty diversity is one of the most important issues facing many universities. Over the last decade there have been claims of an increasing number of women entering into accounting academe. In spite of this commitment to diversity and the influx of women, little is known about the current status of women in the accounting professorate. This study provides demographic information such as rank, experience, and doctoral training of the men and women who currently comprise the accounting professorate. This information is useful to administrators, faculty, and individuals considering an accounting academic career. Administrators can use this information as a benchmark against which the gender composition of a particular accounting department can be measured. This data also documents the progress the accounting profession may be making regarding increasing the proportion of women in the profession and, conversely, the extent to which the relatively small supply of women with doctorates in accounting may limit our ability to increase the representation of women in the accounting professorate. Women interested in an academic accounting career may find the doctoral program information helpful in developing strategies consistent with career goals. This paper does not address employment policies regarding gender. The objective is to present demographic information about the accounting professorate that may be helpful in strengthening diversity efforts in the academic accounting profession.

### **SOURCE OF DATA**

The primary source of data for this study is the Prentice Hall 1995 Accounting Faculty Directory. The information contained in this directory is based on a 1994 survey of all accounting departments at four-year academic institutions. A complete entry for a faculty member includes current rank, affiliation, highest degree held, date and school of highest degree, and the date the faculty member joined his or her current institution. This study is limited to United States institutions. Gender was determined by the use of Hasselback's Database of Accounting Faculty. The faculty update survey requests information as to gender, however gender information is not included in the Directory. Gender information was obtained on all faculty members used in the study.

**WOMEN IN ACCOUNTING**

The overall distribution of accounting faculty members at U.S. schools, broken down by rank and gender, is shown in Exhibit 1. This tabulation excludes faculty with titles such as emeritus, visiting and adjunct, and faculty for whom no academic title is reported. It only includes deans whose academic area is accounting. Exhibit 1 shows data for 6,459 accounting faculty members, and reveals that women comprise 24.9 percent of this group. The proportion of women at senior ranks is much smaller than the proportion of women at junior ranks. Women are most prevalent at the Instructor/Lecturer rank, which is generally not a tenure track position at most institutions.

**EXHIBIT 1****COUNT OF ACCOUNTING FACULTY AT U.S. SCHOOLS**

6,459	Accounting Faculty U.S. Schools		
4,847	Male Accounting Faculty		
1,612	Female Accounting Faculty		
Total	Rank	Male	Female
77	Dean	66	11
1,729	Professor	1,580	149
1,974	Associate	1,542	432
2,000	Assistant	1,311	689
360	Instructor	156	204
319	Lecturer	192	127

Exhibit 2 shows the same information for the 4,084 faculty members who are reported as holding a doctorate degree, a drop of 2,375 individuals from Exhibit 1. Almost 200 of these individuals are ABD, over 1,700 hold masters degrees, over 300 hold law degrees, and for only 30 individuals no degree information was available. Women comprise 20.2 percent of the faculty holding a doctorate, and there is again a disproportionate concentration of women at junior ranks. Almost one half of the women faculty members with doctorates (398/825) currently hold the rank of Assistant Professor.

**EXHIBIT 2****COUNT OF DOCTORAL FACULTY AT U.S. SCHOOLS**

4,084	Doctoral Accounting Faculty U.S. Schools		
3,259	Male Doctoral Accounting Faculty		
825	Female Doctoral Accounting Faculty		
Total	Rank	Male	Female
67	Dean	58	9
1,485	Professor	1,361	124
1,309	Associate	1,022	287
1,183	Assistant	785	398
3	Instructor	2	1
37	Lecturer	31	6

Exhibit 3 shows information for the 3,346 accounting faculty members who hold a doctorate degree with a concentration in accounting. The difference between Exhibit 2 and Exhibit 3 shows that 738 faculty members with doctorates do not have a concentration in accounting; in fact, 54 of the individuals hold a EDD or a DED degree. Other, than at the non-tenure track positions, the non-accounting doctorates are proportionately divided across the academic ranks.

## EXHIBIT 3

## COUNT OF ACCOUNTING DOCTORATE FACULTY AT U.S. SCHOOLS

3,346	Doctoral Accounting Faculty U.S. Schools		
2,658	Male Doctoral Accounting Faculty		
688	Female Doctoral Accounting Faculty		
Total	Rank	Male	Female
49	Dean	41	8
1,218	Professor	1,114	104
1,077	Associate	836	241
980	Assistant	648	332
1	Instructor	1	0
21	Lecturer	18	3

## YEARS OF EXPERIENCE OF THE ACCOUNTING PROFESSORATE

Exhibit 4 shows the average number of years since the accounting doctorate was awarded for the 3,346 individuals in Exhibit 3. The average professional age of accounting faculty member is 19.39 years for Professors, 11.66 for Associate Professors, and 4.01 years for Assistant Professors, where professional age is measured from the time the faculty members received his or her accounting doctorate. The average professional age of women holding each faculty rank is lower than for men in the same rank, although only slightly so in the case of Assistant Professors. Both the larger proportion of women in junior ranks versus senior ranks reported in Exhibit 3 and the lower professional age of women within each rank suggest that the presence of significant numbers of women in the accounting professorate may be a relatively recent phenomenon.

## EXHIBIT 4

## YEARS OF EXPERIENCE OF THE ACCOUNTING PROFESSORATE

Rank	Overall Years	Male's Years	Female's Years
	In Rank	In Rank	In Rank
Professor	19.39	19.83	14.86
Associate	11.66	12.32	9.33
Assistant	4.01	4.19	3.64

To investigate this issue further, we tabulated accounting doctorates received by men and women according to the year the degree was awarded. These results are shown in Exhibit 5. The median male faculty member received his accounting doctorate in 1981, whereas the median female faculty member received her accounting doctorate in 1988. We are a relatively young profession overall based on the number of years in rank. The women who currently hold academic accounting positions have less experience than the men.

## EXHIBIT 5

## YEAR ACCOUNTING FACULTY MEMBER RECEIVED ACCOUNTING DOCTORATE

Year	# of People	# of Males	# of Females
1950	1	1	0
1951	0	0	0
1952	1	1	0
1953	1	1	0
1954	1	1	0
1955	4	4	0
1956	2	2	0
1957	2	2	0
1958	1	1	0
1959	6	6	0
1960	6	6	0
1961	8	7	1
1962	15	15	0
1963	24	24	0
1964	18	17	1
1965	25	24	1
1966	33	31	2
1967	39	38	1
1968	40	39	1
1969	60	58	2
1970	75	75	0
1971	87	84	3
1972	78	76	2
1973	97	91	6
1974	115	113	2
1975	104	95	9
1976	97	92	5
1977	98	90	8
1978	124	105	19
1979	83	66	17
1980	104	95	9
1981	132	107	25
1982	146	117	29
1983	122	95	27
1984	122	99	23
1985	133	95	38
1986	147	106	41
1987	154	102	52
1988	168	117	51
1989	170	110	60
1990	128	85	43
1991	160	106	54
1992	162	108	54
1993	143	80	63
1994	110	71	39

Exhibit 5 documents a higher proportion of women among recent accounting doctorates than among earlier doctorates. Women hold 33.56 percent of the accounting doctorates reported as being awarded during the 1985-1994 time period, compared to only 15.1 percent of those awarded during the 1975-1984 and less than three percent awarded pre-1975. A comparison of all the doctorates granted after 1974 shows that 24.4 percent of the men holding accounting doctorates are not employed at U.S. institutions and 17.9 percent of the women are not employed at U.S. institutions.

### DOCTORAL PROGRAMS IN ACCOUNTING

Exhibit 6 reports the name of the school awarding the doctoral degree for the 3,346 faculty members holding accounting doctoral degrees. The production of accounting faculty doctorates appears to be concentrated in a relatively few institutions. The 10 largest producers account for over 30 percent of the total reported accounting faculty with doctorates, and the 20 largest producers account for over 50 percent of the total. Although the proportion of accounting doctorates awarded to women varies widely from institution to institution, there are not marked differences from group to group. That is, the proportion of women receiving the accounting doctorate from one of the 10 largest or 20 largest producers of doctorates is roughly the same as the proportion in the overall sample.

#### EXHIBIT 6

##### ACCOUNTING DOCTORATES ISSUED BY EACH SCHOOL

	Total Doctorates	Male	Female
Alabama	70	54	16
American	5	5	0
Arizona	35	27	8
Arizona St	62	51	11
Arkansas	109	91	18
Boston Univ	16	7	9
Berkeley	38	32	6
UCLA	29	23	6
Carnegie Mellon	15	15	0
Case Western	10	7	3
Cen Florida	2	0	2
Chicago	38	30	8
Cincinnati	29	22	7
CUNY-Baruch	23	20	3
Colorado	41	31	10
Columbia	20	15	5
Connecticut	3	3	0
Cornell	24	14	10
Drexel	16	12	4
Duke	3	0	3
Florida	63	53	10
Florida St	45	38	7
George Wash	20	12	8
Georgia	72	52	20
Georgia Tech	2	1	1
Georgia State	57	38	19
Harvard	25	20	5
Hawaii	1	1	0
Houston	51	34	17
Illinois	163	146	17
Indiana	69	56	13

Iowa	34	30	4
Kansas	21	15	6
Kent State	35	25	10
Kentucky	78	66	12
Lehigh	3	3	0
Louisiana State	90	71	19
Louisiana Tech	44	35	9
Maryland	25	15	10
Massachusetts	23	20	3
MIT	3	2	1
Memphis	24	20	4
Michigan	53	43	10
Mich State	110	93	17
Minnesota	49	45	4
Mississippi	56	45	11
Miss State	47	36	11
Missouri	105	96	9
Nebraska	79	67	12
New York Univ	28	25	3
North Carolina	46	36	10
North Texas	63	41	22
Northwestern	27	22	5
Ohio State	73	66	7
Oklahoma	26	23	3
Okla State	72	52	20
Oregon	30	25	5
Pennsylvania	15	15	0
Penn State	82	70	12
Pittsburgh	28	22	6
Purdue	10	7	3
Rensselaer	1	1	0
Rice	0	0	0
Rochester	13	10	3
Rutgers	6	6	0
St Louis	20	15	5
Santa Clara	6	5	1
South Carolina	51	33	18
South Florida	3	2	1
Southern Calif	49	37	12
So Illinois	7	7	0
Stanford	42	38	4
SUNY-Buffalo	14	12	2
Syracuse	18	14	4
Temple	23	16	7
Tennessee	45	35	10
Tx-Arlington	8	3	5
Texas-Austin	128	102	26
Texas A&M	79	49	30
Texas Tech	47	38	9
Tulane	2	1	1
Union	5	5	0
Utah	14	11	3
Vanderbilt	1	0	1
Virginia Comm	11	8	3
Virginia Tech	52	37	15
Univ Washington	60	49	11
Washington Univ	14	11	3
Washington State	7	4	3
Wisconsin	85	68	17

The five schools with the highest percentage (at least 10 female doctorates) of accounting doctorates awarded to women are Cornell, Maryland, Texas A&M, South Carolina, and North Texas. It is not clear what these programs have in common, except that all doctoral graduates have come after 1968 and only one of them is in the "Top 15" in terms of total doctorates awarded, so that the percentage of women is going to be more sensitive to a small variation in the absolute number of women receiving the accounting doctorate than it would be for large programs. The schools with the highest absolute number of accounting doctorates awarded to women are Texas A&M, Texas-Austin, North Texas, Georgia, and Oklahoma State; the top three from the state of Texas.

### DOCTORAL GRADUATE PLACEMENT

It is interesting to view the placement of doctoral graduates from the doctoral granting schools. There is the perception that graduates from prestigious schools place their graduates with each other. Seventeen doctoral programs were classified as prestigious doctoral granting schools using the Schroeder and Saftner [1989] article<sup>1</sup>.

As can be seen from Exhibit 7, during the last 10 years prestigious schools placed more than twice as many accounting doctoral graduates at prestigious schools as the other doctoral programs. Prestigious schools placed 56 percent of their graduates at doctoral granting schools. Other doctoral programs placed slightly over one-quarter of their graduates at doctoral granting schools.

Information derived from Exhibit 7 shows that women make up 31.7 percent of the total accounting doctorates granted in the past 10 years and 28.3 percent of the graduates from prestigious schools. From the prestigious schools, 21.0 percent of the men and 19.8 percent of the women went to prestigious schools for their first academic position. Exhibit 7 takes the total doctorates granted in Accounting in the last 10 years; the previous Exhibits show the Accounting doctorates presently employed at U.S. schools.

#### EXHIBIT 7 DOCTORAL GRADUATE PLACEMENT

	Total	Male	Female
Prestigious School to Prestigious School	70	51	19
Prestigious School to Other Doctoral School	121	89	32
Prestigious School to Other U.S. School	88	55	33
Prestigious School to Other Position	48	12	
Other Doctoral School to Prestigious School	34	25	9
Other Doctoral School to Other Doctoral School	360	251	109
Other Doctoral School to Other U.S. School	903	580	323
Other Doctoral School to Other Position	214	165	49

### CONCLUSION

Women comprise slightly over 20 percent of the accounting professorate holding accounting doctorates. This number seems to be a reasonable benchmark for evaluating the gender composition of a particular accounting faculty. Larger proportions of women are found at the lower academic ranks, a finding that is consistent with the lower professional age of women as measured by the number of years since the doctorate was awarded. Women comprise over one third of the accounting doctorates awarded in the past ten years.

### ENDNOTES

1. Schools with accounting doctoral programs classified as prestigious included schools either in the top ten rankings of academic research productivity or of the quality of graduate schools listed in the Schroeder and Saftner article:  
Stanford University  
University of Rochester  
University of Chicago  
Cornell University  
Carnegie Mellon University  
University of Iowa  
New York University  
University of Pittsburgh  
University of Minnesota  
Northwestern University  
Harvard University  
University of California at Berkeley  
University of Michigan  
University of Illinois  
Massachusetts Institute of Technology  
University of Wisconsin-Madison  
University of California at Los Angeles

### CITATIONS

- Hasselback, J.R., *1995 Accounting Faculty Directory*, (Englewood Cliffs, NJ: Prentice-Hall).
- Schroeder, N.W. and D.V. Saftner [1989] Accounting Faculty Promotion at Quality Institutions, *Issues in Accounting Education* (Fall), pp. 252-264.