

AN ANALYSIS OF THE MAKEUP OF ACADEMIC ACCOUNTING

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Abstract: In recent years, females comprise 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, as well as a perspective on demographic changes in the last decade for which data are available. While over forty percent of the recent accounting doctorates are granted to women, they comprise only 30 percent of the total U.S. accounting faculties.

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 2006-2007 Accounting Faculty Directory. The information contained in this directory is based on a 2005 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 6,158 accounting faculty members, and reveals that women comprise 31.2 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

6,158	Accounting Faculty U.S. Schools		
4,239	Male Accounting Faculty		
1,919	Female Accounting Faculty		
Total	Rank	Male	Female
96	Dean	75	21
1,872	Professor	1,549	323
1,942	Associate	1,344	598
1,536	Assistant	912	624
329	Instructor	147	182
383	Lecturer	212	171

In the last decade for which data are available, the total number of accounting faculty has decreased by five percent (4.66%). The entire decrease is accounted for by a 13 percent decrease in the number of male faculty. At the same time, the number of female faculty has increased by 19 percent.

EXHIBIT 1A

COUNT OF ACCOUNTING FACULTY AT U.S. SCHOOLS

	<u>2005</u>	<u>1995</u>	<u>Change</u>	<u>Percent</u>
Total	6158	6459	(301)	(5%)
Male	4239	4847	(608)	(13%)
Female	1919	1612	307	19%

Exhibit 1B suggests a professoriate that is aging faster than it is being replenished. In the last decade the number of faculty holding senior rank and/or deanships increased 8 and 25 percent respectively, while the number of faculty holding junior rank (assistant) decreased 23 percent. The number of faculty at the associate rank has held fairly steady, declining only two percent. This suggests that as associates have been promoted to professor, so too have assistants been promoted to associate at about equal rates.

Taken together, changes at the instructor and lecturer rank are fairly minimal, with an increase in the total of only five percent, suggesting that there is not an increasing reliance on what are generally nontenure track positions. Independently, the number of instructors has decreased while the number of lecturers has increased.

The increase in the number of faculty holding senior positions is almost exclusively accounted for by the increase in the number of females at the rank of professor (117% increase) and at the dean's position (91% increase). While the total number of associates did decrease slightly (by 2%), the number of female associates actually increased by 38 percent. Only at the rank of assistant did both male and female numbers decrease, although the decrease in the number of males is more pronounced.

EXHIBIT 1B
CHANGES IN FACULTY COMPOSITION BY RANK AND GENDER

	<u>2005</u>	<u>1995</u>	<u>Change</u>	<u>Percent</u>
Dean				
Total	96	77	19	25
Male	75	66	9	14
Female	21	11	10	91
Professor				
Total	1872	1729	143	8
Male	1549	1580	(31)	(2)
Female	323	149	174	117
Associate				
Total	1942	1974	(32)	(2)
Male	1344	1542	(198)	(13)
Female	598	432	166	38
Assistant				
Total	1536	2000	(464)	(23)
Male	912	1311	(399)	(30)
Female	624	689	(65)	(9)
Instructor				
Total	329	360	(31)	(9)
Male	147	156	(9)	(6)
Female	182	204	(22)	(11)
Lecturer				
Total	383	319	64	20
Male	212	192	20	10
Female	171	127	44	35

Exhibit 2 shows the same information for the 3,474 faculty members who are reported as holding a doctorate degree, a drop of 2,684 individuals from Exhibit 1. Women comprise 27.7 percent of the faculty holding a doctorate, and there is again a disproportionate concentration of women at junior ranks. Almost one-third of the women faculty members with doctorates (314/963) currently hold the rank of Assistant Professor.

EXHIBIT 2

COUNT OF DOCTORAL FACULTY AT U.S. SCHOOLS

3,474	Doctoral Accounting Faculty U.S. Schools		
2,511	Male Doctoral Accounting Faculty		
963	Female Doctoral Accounting Faculty		
Total	Rank	Male	Female
67	Dean	56	11
1,353	Professor	1,128	225
1,243	Associate	853	390
751	Assistant	437	314
11	Instructor	6	5
49	Lecturer	31	18

Exhibit 2A shows that doctoral coverage within accounting programs in the U.S. has declined by 15 percent in the last decade. Although the number of males holding doctorates has decreased by 23 percent, there has been an increase of 17 percent in the number of females holding the doctorate. When considering the overall decrease in the number of accounting faculty, these changes might be expected. However, as shown by a comparison of Exhibit 1 to Exhibit 2, the relative decrease in doctoral coverage is greater than the change in total accounting faculty. This decrease in doctoral coverage is further illustrated in Exhibit 2B.

EXHIBIT 2A

CHANGE IN DOCTORAL ACCOUNTING FACULTY AT U.S. SCHOOLS

	<u>2005</u>	<u>1995</u>	<u>Change</u>	<u>Percent</u>
Total	3474	4084	(610)	(15%)
Male	2511	3259	(748)	(23%)
Female	963	825	138	17%

After accounting for the decrease in the number of accounting faculty, Exhibit 2B shows an 11 percent decrease in doctoral coverage from 1995 to 2005. In essence, the number of doctoral faculty in accounting has declined at a rate faster than the overall decline in the total number of faculty. Exhibit 4 will more fully illustrate the decrease in the number of accounting doctorates.

EXHIBIT 2B

PROPORTION OF DOCTORAL ACCOUNTING COVERAGE AS A PERCENTAGE OF ACCOUNTING FACULTY

	<u>2005</u>	<u>1995</u>	<u>Change</u>	<u>Percent</u>
Total	56.4%	63.2%	6.8%	(11%)
Male	59.2%	67.2%	8.0%	(12%)
Female	50.2%	51.2%	1.0%	(2%)

YEARS OF EXPERIENCE OF THE ACCOUNTING PROFESSORATE

Exhibit 3 shows the average number of years since the accounting doctorate was awarded for the 3,474 individuals in Exhibit 2. The average professional age of accounting faculty member is 23.72 years for Professors, 17.16 for Associate Professors, and 6.11 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, except that it slightly higher in the case of Assistant Professors. Both the larger proportion of women in junior ranks versus senior ranks reported in Exhibit 2 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 3

YEARS OF EXPERIENCE OF THE ACCOUNTING PROFESSORATE

Rank	Overall Years In Rank	Male's Years In Rank	Female's Years In Rank
Professor	23.72	24.76	18.49
Associate	17.16	16.35	13.83
Assistant	6.11	6.50	5.56

The data in Exhibit 3A reflect both the aging of the accounting professorate and the reduced pipeline of new accounting faculty, including both doctoral and nondoctoral faculty.

EXHIBIT 3A

CHANGE IN YEARS OF EXPERIENCE OF THE ACCOUNTING PROFESSORATE

	<u>2005</u>	<u>1995</u>	<u>Change</u>	<u>Percent</u>
Professor	23.72	19.39	4.33	22%
Male	24.76	19.83	4.93	25%
Female	18.49	14.86	3.63	24%
Associate	17.16	11.66	5.50	47%
Male	16.35	12.32	4.03	33%
Female	13.83	9.33	4.50	48%
Assistant	6.11	4.01	2.10	52%
Male	6.50	4.19	2.31	55%
Female	5.56	3.64	1.92	53%

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 4. The median male faculty member received his accounting doctorate in 1987, whereas the median female faculty member received her accounting doctorate in 1993. We are a relatively young profession overall based on the number of years in rank. But as shown in Exhibit 3A, we are getting older (based on years in rank). The women who currently hold academic accounting positions have less experience than the men.

EXHIBIT 4

YEAR ACCOUNTING FACULTY MEMBER RECEIVED ACCOUNTING DOCTORATE

Year	# of People	# of Males	# of Females
1955	1	1	0
1956	0	0	0
1957	0	0	0
1958	0	0	0
1959	0	0	0
1960	3	3	0
1961	1	1	0
1962	5	5	0
1963	6	6	0
1964	8	8	0
1965	5	5	0
1966	7	7	0
1967	7	7	0
1968	18	18	0
1969	27	26	1
1970	32	32	0
1971	42	42	0
1972	45	45	0
1973	67	64	3
1974	75	75	0
1975	59	54	5
1976	55	53	2
1977	72	69	3
1978	93	79	14
1979	60	51	9
1980	81	73	8
1981	103	86	17
1982	109	92	17
1983	92	79	13
1984	106	86	20
1985	105	74	31
1986	131	97	34
1987	134	88	46
1988	142	98	44
1989	142	94	48
1990	115	75	40
1991	136	93	43
1992	132	85	47
1993	132	78	54
1994	148	91	57
1995	115	73	42
1996	111	74	37
1997	116	67	49
1998	107	63	44
1999	96	54	42
2000	81	43	38
2001	92	43	49
2002	85	47	38
2003	65	37	28
2004	79	52	27
2005	31	18	13

Exhibit 4 documents a higher proportion of women among recent accounting doctorates than among earlier doctorates. Women hold 42.3 percent of the accounting doctorates reported as being awarded during the 1996-2005 time period, compared to only 28.6 percent of those awarded during the 1976-1995 and less than one percent awarded pre-1975.

Production of accounting doctorates peaked in 1994. Although women hold an increased proportion of the doctorates reported in the last decade, the number of doctorates is decreasing. The number of doctorates has decreased in six of the last ten years and 2005 saw the number of new doctorates reach a low not seen since 1970.

DOCTORAL PROGRAMS IN ACCOUNTING

Exhibit 5 reports the name of the school awarding the doctoral degree for the 3,474 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 almost 30 percent of the total reported accounting faculty with doctorates. 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 any of the 10 largest producers of doctorates is roughly the same as the proportion in the overall sample.

EXHIBIT 5

ACCOUNTING DOCTORATES ISSUED BY EACH SCHOOL

	Total Doctorates	Male	Female
Alabama	56	36	20
American	0	0	0
Arizona	59	46	13
Arizona St	62	46	16
Arkansas	87	67	20
Boston U	20	10	10
Berkeley	29	24	5
UCLA	22	17	5
Carnegie Mellon	17	13	4
Case Western	13	10	3
Cen Florida	10	5	5
Chicago	32	24	8
Cincinnati	26	19	7
Baruch	23	19	4
Cleveland St	9	3	6
Colorado	39	27	12
Columbia	29	20	9
Connecticut	20	13	7
Cornell	36	23	13
Drexel	25	14	11
Duke	3	0	3
Florida	58	45	13
Fla Atl	3	3	0

Fla Intl	1	0	1
Fla State	56	42	14
George Wash	22	14	8
Georgia	77	54	23
Georgia Tech	2	1	1
Georgia State	56	40	16
Harvard	23	19	4
Houston	70	42	28
Illinois	119	101	18
Indiana	64	49	15
Iowa	43	35	8
Kansas	19	12	7
Kent State	40	30	10
Kentucky	95	71	24
Lehigh	2	2	0
LSU	76	50	26
Louisiana Tech	48	37	11
Maryland	34	20	14
Massachusetts	28	23	5
MIT	8	4	4
Memphis	27	25	2
Michigan	56	37	19
Mich State	95	66	29
Minnesota	36	32	4
Mississippi	68	53	15
Miss State	46	32	14
Missouri	73	58	15
Nebraska	73	56	17
NYU	33	25	8
North Carolina	42	29	13
North Texas	64	39	25
Northwestern	27	21	6
Ohio State	64	56	8
Oklahoma	35	26	9
Okla State	69	45	24
Oregon	33	27	6
Pennsylvania	18	16	2
Penn State	83	66	17
Pittsburgh	34	21	13
Purdue	18	12	6
Rensselaer	1	1	0
Rice	1	0	1
Rochester	17	14	3
Rutgers	26	14	12
St Louis	21	13	8
Santa Clara	3	3	0
South Carolina	57	33	24
South Florida	14	9	5
Southern Calif	37	24	13
So Illinois	17	13	4

Stanford	32	26	6
SUNY-Binghamton	3	2	1
SUNY-Buffalo	17	14	3
Syracuse	14	11	3
Temple	25	18	7
Tennessee	51	39	12
Tx-Arlington	16	10	6
Tx-Austin	116	83	33
Texas A&M	100	64	36
Texas Tech	50	41	9
Tulane	5	3	2
Union	9	8	1
Utah	16	11	5
Vanderbilt	1	0	1
Virginia Comm	26	14	12
Virginia Tech	65	46	19
Univ Wash	57	38	19
Wash Univ	12	7	5
Wash State	17	10	7
Wisconsin	90	68	22

The five schools with the highest percentage (at least 26 female doctorates) of accounting doctorates awarded to women are Houston, LSU, Michigan State, Texas at Austin, and Texas A&M.

CONCLUSION

The total number of accounting faculty has decreased by about five percent in the last decade while the number of female faculty has increased by 19 percent. The number of faculty holding an accounting doctorate has decreased by 15 percent in the last decade. This decrease in doctoral accounting faculty has reduced doctoral coverage from 63 percent to 56 percent during the last decade. Women comprise slightly over 27 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 40 percent of the accounting doctorates awarded in the past ten years.

CITATIONS

Hasselback, J.R., *2006-2007 Accounting Faculty Directory*, (Englewood Cliffs, NJ: Prentice-Hall).