# After Integration – The Career Progression of Females and Minorities in Accounting



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### Abstract

Prior research has shown that there is currently a shortage of accountants and less diversity in accounting than in other business professions. In this study, we take the prior research further by focusing on diversity in accounting as well as other majors, allowing us to compare the two. There is currently very little research on this topic, so we want to look at why the accounting major has less diversity than other business majors. We will be gathering information about academic career choice, initial job choice, and career progression of accounting and other business school alumni through a survey that will be sent to alumni of FSU and other business schools. The data we collect will allow us to test our hypotheses and answer our research question of "Do the career choices and progression of female and minority accountants differ from those of white male accountants and those of female and minority business professionals other than accounting?" We are still in the process of creating the survey we intend to send out and will be sending it out in April.

# Hypotheses

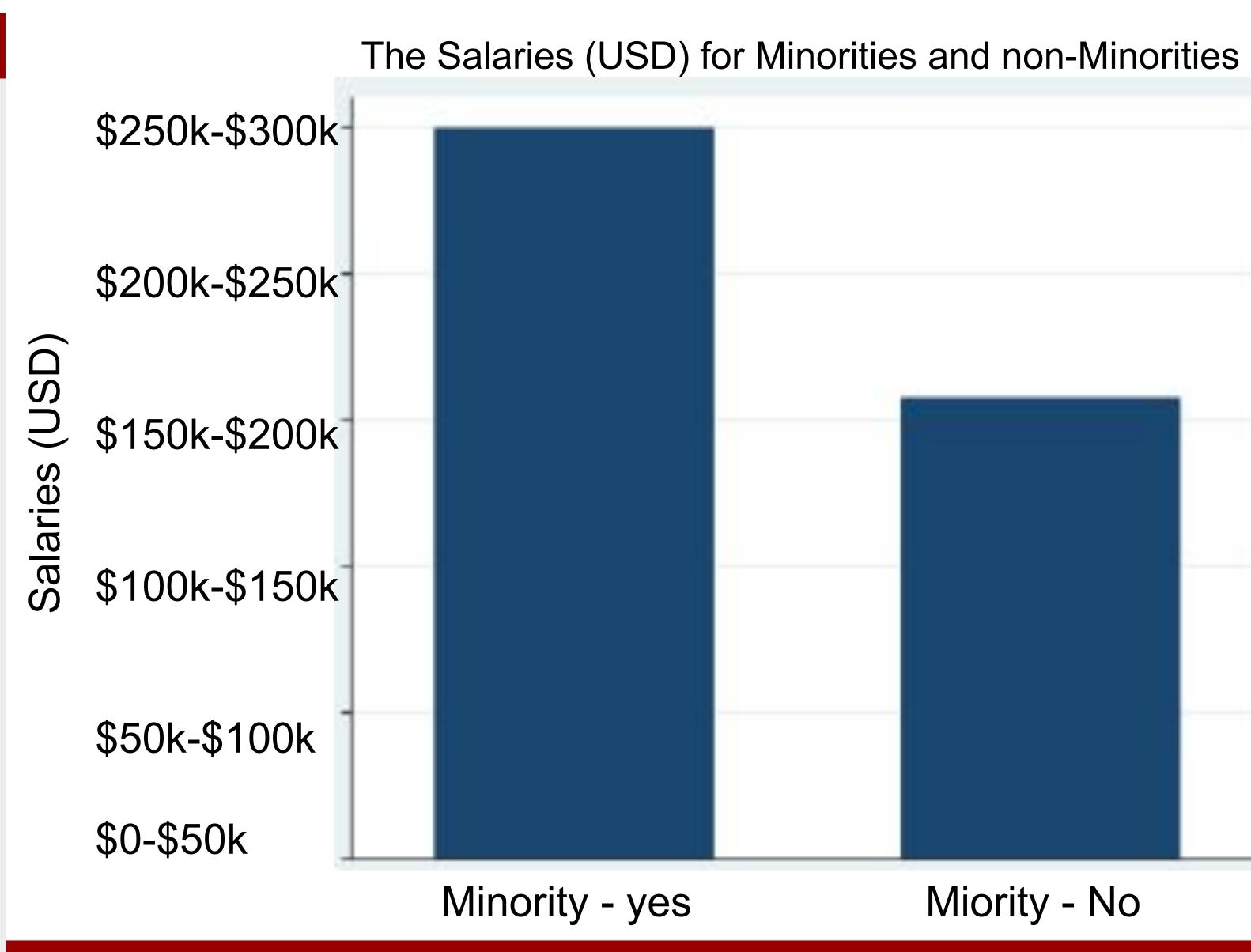
- 1. Accountants (people who major in accounting) have higher conservation values than other business professionals (marketing, management, IS, supply chain, etc.)
- 2. White male accountants (people who major in accounting) have higher conservation values than female and minority accountants
- 3. White accountants (people who major in accounting) have higher outgroup intolerance than female and minority accountants
- 4. Minorities (URM) majoring in accounting are less likely to take first positions in public accounting (vs. corporate accounting, government, nonprofit, non-accounting jobs) than whites
- 5. Salaries for females and minorities are lower on average for a given number of years of experience for accountants vs. non-accountants
- 6. Males work longer in public accounting than females and minorities

## Introduction

The purpose of this study is to understand whether or not the career choices and progression of female and minority accountants differ from those of white male accountants and those of female and minority business professionals other than accounting. This is being done because, according to prior research, there is significantly less diversity in accounting than in other business professions. This study is important because there is a shortage of accountants. The study is ongoing, and because of the prior mentioned research, we are currently in the process of creating a survey that will gather information consisting of the start of female and minority accountant's careers, turnover rate, salary and career progression, and what affects those categories. With the results of the survey, we hope to be able to draw conclusions and test our hypotheses.

### Methods

In order to gather the data we are looking for, we will be surveying business school alumni from FSU and other universities, and then test our hypotheses. We will ask questions related to things such as current salary, details on their career, and details on family life. It also will include open ended questions related to experiences with discrimination due to gender, race, ethnicity, sexual orientation, etc. during their professional career. This data will allow us to test our hypotheses and answer our research questions.



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