



Is there evidence of gender-discrimination in Accounting graduates of Florida State University?

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Introduction

- Our project examined all undergraduate Accounting degree and Master's of Accounting graduates from Florida State University from the years 1975-2020. We conducted regression analysis to see what variables might correlate with professional "success", such as a salary level, partner status, holding a C-suite position, etc. We then compared these to the variable of gender.
- Our research also explored the levels of self-reported discrimination in public accounting, and if the variable of gender would be found to be associated with it. A gender-based wage gap has been found in previous research [1]
- Our team expected to find evidence of gender discrimination, based on historical data.

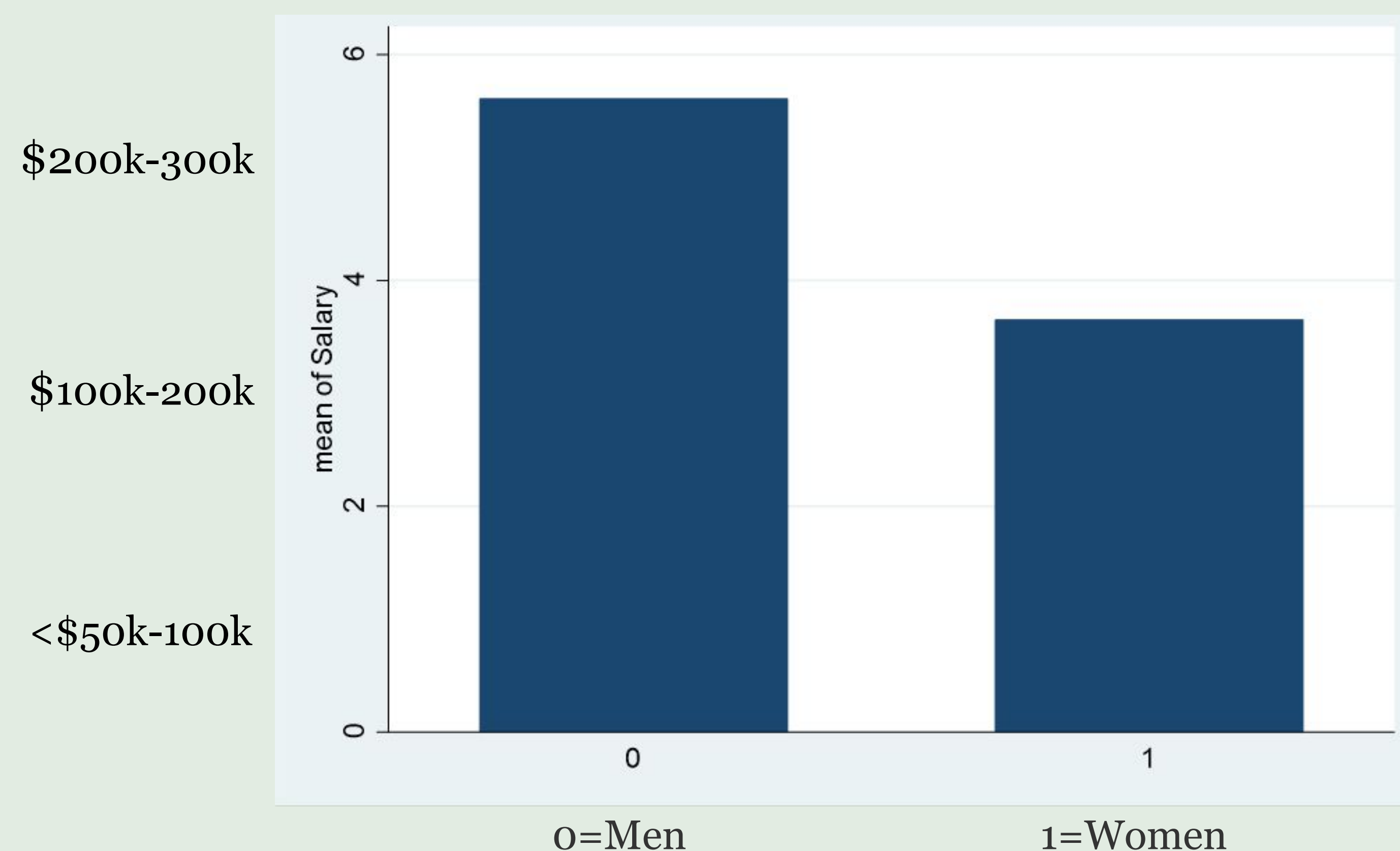
Background

- Historically, there has been gender discrimination found in all workplaces
- In Belgium, they found that female partners face gender discrimination in male partner dominated audit offices [2]
 - This study determined that women partners were not given the larger clients, and therefore not allowed the same opportunities as their male counterparts
- Other sources have found that women and minorities made great strides in integrating into the workforce. In auditing, women and men have an unusually equal pay structure [3]

Methods

- Data was collected on the participants using publicly available online information, primarily found on LinkedIn.com, survey results, and university-provided data.
- Voluntary Qualtrics survey sent via email to all undergraduate Accounting majors years 1975-2020. Those that responded were chosen as participants.
- FSU-provided data such as race, gender, and GPA
- Survey questions included:
 - Current salary
 - Current job title
 - If they participated in alternate work arrangements (i.e., maternity leave)
 - Whether or not participants experienced discrimination at their place of work
- Data was then quantified into numerical categories and analyzed using T-tests, correlation analysis, and regression analysis, using Stata software.

Mean Salary of Men vs. Women Surveyed



Findings

We had a total of 267 participants. Statistically significant findings were those with a p-value of less than 5%. This means that operating under the assumption that males and females would have equal data results on all variables, there was a less than 5% probability of receiving the results that we did.

	Correlation coefficient		P value
Female salary as compared to male	-.25	Male likelihood of CFO status as compared to female	.019
Female self-reported discrimination as compared to male	.2	Male likelihood of partner status as compared to female	.093

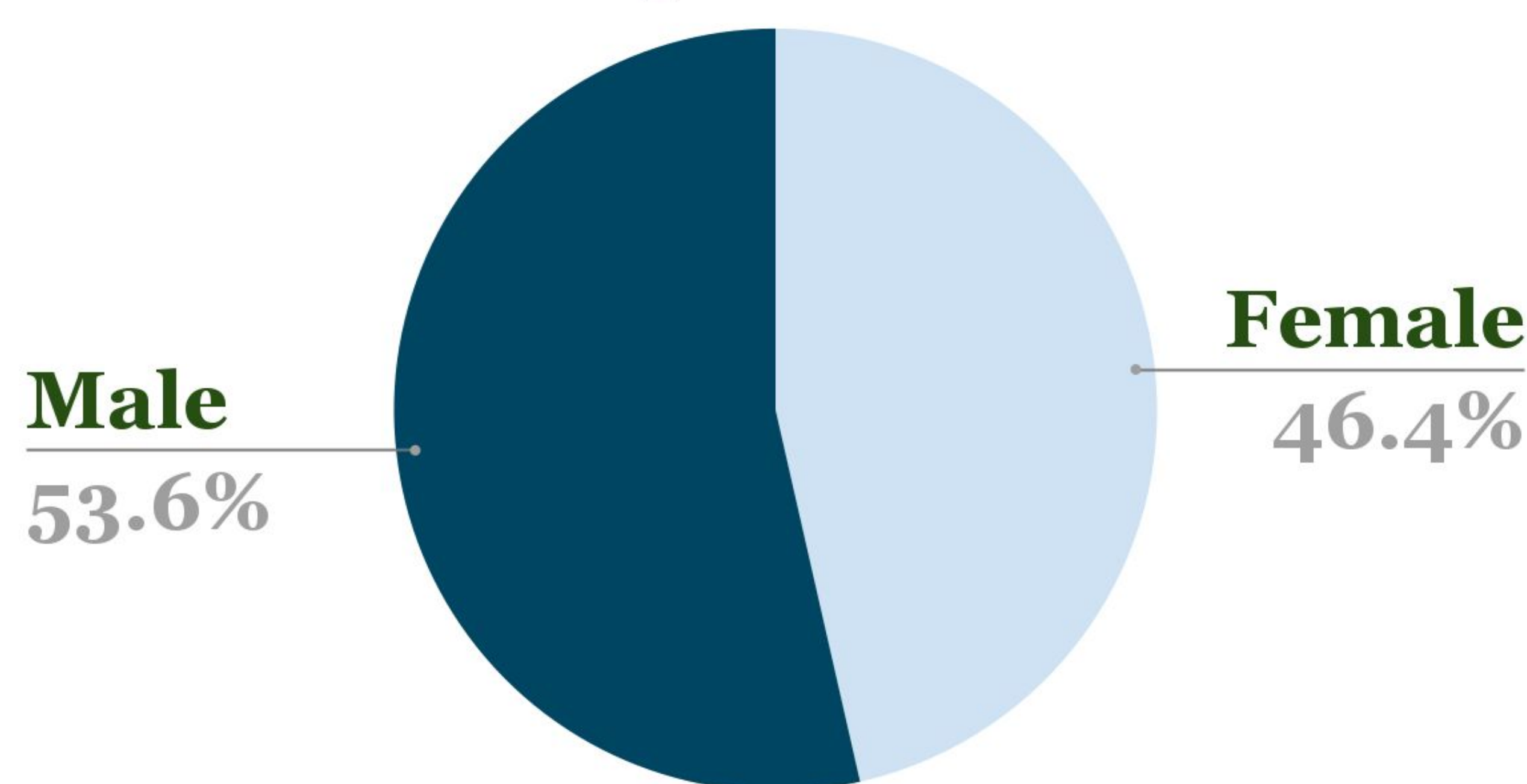
Discussion

- Our hypothesis was supported by our findings.
- Although this research gave us insight, limitations included self-reporting
 - People could have kept things to themselves if they were uncomfortable discussing
 - Missing Information: there are difficulties with collected the entire of information from LinkedIn
- This could lead to the more research being conducted on programs that combat gender discrimination.
 - Are the programs effective? Readily available? Do women take advantage of them?
- The findings demonstrate that there is still much need for reform in the workplace of accounting.
- Some of the results were interesting: including men were more likely to be married, conforming to the gender norm and history of women having difficulty succeeding if they have a family.

References

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2. Hardies, Kris, et al. "Gender Discrimination? Evidence from the Belgian Public Accounting Profession*." *Contemporary Accounting Research*, vol. 38, no. 3, 2021, pp. 1509-1541., doi:10.1111/1911-3846.12667.
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Ratio of Participants



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