Gender Balance in the Academic Accounting Profession

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Abstract

The main aim of the present study is to examine gender balance and career outcomes in the academic accounting profession for European Union member countries including the United Kingdom, as a former member, and Norway, Iceland and Liechtenstein as parties to the European Economic Area. We hope we will contribute in this way to the growing literature exploring gender differences, and more precisely the status of women, in the business academic profession.

First, we constructed a dataset with all business schools with an accounting department in all countries under examination. We ended up with a dataset of about 150 universities. We overcame the limitations of differential structures/dimensions in the various countries of Europe by relying on Edurank.org, which is an independent metric-based ranking of 14,131 universities from 183 countries and includes both universities and business schools. University rankings are also reported for the purpose of the analysis. Specifically, the status of each university is assessed on the basis of the most widely accepted worldwide university rankings such as Shanghai Ranking and Times Higher Education Ranking.

Having formed the database of the universities, we then created a roster of the accounting faculty. The information was manually retrieved from university websites. The subsample of the accounting scholars was identified based on their teaching duties and publication records. The final sample consists of more than 1,200 faculty members in
the area of accounting. For each member of the accounting faculty, we report his/her name, the academic rank, the name of the institution at which the faculty member is employed and also, where possible, the name of the institution from which the faculty member received the PhD, the PhD year and the name of the institution at which the faculty member was first employed.

Career advancement in accounting academia is based on performance in three major areas: research, teaching and administrative service. However, it is accepted that research is the primary consideration in promotion and tenure decisions. Therefore, for the roster of the academic accounting faculty under study we created a database with reports of publication productivity and specifically the total number of their publications, the number of solo publications, the number of co-authored publications, the number and gender of the co-authors and the number of citations. For this purpose, an application that communicates with the application programming interface (API) of the Scopus database was developed. In order to examine the relationship between gender and academic performance regression analysis is applied.

We believe that our research maps the accounting profession in Europe, provides evidence regarding gender balance and equality in the European academic environment and sheds light on the circumstances under which gender might make an impact. Overall, we hope that the results will delineate the current state of diversity, equity and inclusion (DE&I) in the European academic accounting profession.

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REFERENCES


