

# GENDER BALANCE IN THE ACADEMIC ACCOUNTING PROFESSION

Stavroula Kourdoumpalou \*

\* Department of Business Administration, University of Macedonia, Thessaloniki, Greece



**How to cite:** Kourdoumpalou, S. (2024). Gender balance in the academic accounting profession. In T. O. Sigurjonsson, A. Kostyuk, & D. Govorun (Eds.), *Corporate governance: Participants, mechanisms and performance* (pp. 33–35). Virtus Interpress. <https://doi.org/10.22495/cgpmpp6>

**Received:** 15.10.2023  
**Accepted:** 02.11.2023  
**Keywords:** Gender Differences, Academic Accounting Profession, Publications

Copyright © 2024 The Author

**JEL Classification:** I21, J16, M10, M50  
**DOI:** 10.22495/cgpmpp6

## 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.

**Acknowledgements:** This work is part of a project that has received funding from the Research Fund of the University of Macedonia under the Research Funding Programme in specific research areas.

## REFERENCES

1. Adapa, S., Rindfleish, J., & Sheridan, A. (2016). 'Doing gender' in a regional context: Explaining women's absence from senior roles in regional accounting firms in Australia. *Critical Perspectives on Accounting*, 35, 100–110. <https://doi.org/10.1016/j.cpa.2015.05.004>
2. Almer, E. D., Harris, M. K., Higgs, J. L., & Rakestraw, J. R. (2021). Partner gender differences in prestige of clients served at the largest U.S. audit firms. *Journal of Business Ethics*, 173, 401–421. <https://doi.org/10.1007/s10551-020-04532-2>
3. Asmar, C. (1999). Is there a gendered agenda in academia? The research experience of female and male PhD graduates in Australian universities. *Higher Education*, 38, 255–273. <https://doi.org/10.1023/A:1003758427027>
4. Bentley, P. (2011). Gender differences and factors affecting publications productivity among Australian university academics. *Journal of Sociology*, 48(1), 85–103. <https://doi.org/10.1177/1440783311411958>

5. Besancenot, D., Huynh, K., & Serranito, F. (2017). Co-authorship and research productivity in economics: Assessing the assortative matching hypothesis. *Economic Modelling*, *66*, 61–80. <https://doi.org/10.1016/j.econmod.2017.05.018>
6. Card, D., DellaVigna, S., Funk, P., & Iriberry, N. (2020). Are referees and editors in economics gender neutral? *The Quarterly Journal of Economics*, *135*(1), 269–327. <https://doi.org/10.1093/qje/qjz035>
7. Cooper, C. (2020). From women's liberation to feminism: Reflections in accounting academia. *Accounting Forum*, *25*(3), 214–245. <https://doi.org/10.1111/1467-6303.00064>
8. Didia, L. N., & Flasher, R. (2021). Beyond the top seven firms: Gender diversity of audit firm partners and their undergraduate accounting faculty. *Journal of Accounting Education*, *56*, Article 100739. <https://doi.org/10.1016/j.jaccedu.2021.100739>
9. Fogarty, T. J., & Ruhl, J. M. (1997). Institutional antecedents of accounting faculty research productivity: A LISREL study of the “best and brightest”. *Issues in Accounting Education*, *12*(1), 27–48. <https://www.proquest.com/openview/7ec4c9210c75b24fcfd70b64459ff80/1?pq-origsite=gscholar&cbl=31655>
10. Ghosh, P., & Liu, Z. (2020). Coauthorship and the gender gap in top economics journal publications. *Applied Economics Letters*, *27*(7), 580–590. <https://doi.org/10.1080/13504851.2019.1644420>
11. Hengel, E., & Moon, E. (2020). *Gender and equality at top economics journals* (Working Paper, University of Liverpool). <https://erinhengel.github.io/Gender-Quality/quality.pdf>
12. Khlif, H., & Achek, I. (2017). Gender in accounting research: A review. *Managerial Auditing Journal*, *32*(6), 627–655. <https://doi.org/10.1108/MAJ-02-2016-1319>
13. Lundberg, S., & Stearns, J. (2019). Women in economics: Stalled progress. *Journal of Economic Perspectives*, *33*(1), 3–22. <https://doi.org/10.1257/jep.33.1.3>
14. Maranto, C. L., & Streuly, C. A. (1994). The determinants of accounting professors' publishing productivity — The early career. *Contemporary Accounting Research*, *10*(2), 387–407. <https://doi.org/10.1111/j.1911-3846.1994.tb00399.x>
15. McDowell, J. M., Singell, L. D., Jr., & Stater, M. (2006). Two to tango? Gender differences in the decisions to publish and coauthor. *Economic Inquiry*, *44*(1), 153–168. <https://doi.org/10.1093/ei/cbi065>
16. Sherman, M. G., & Tookes, H. E. (2022). Female representation in the academic finance profession. *The Journal of Finance*, *77*(1), 317–365. <https://doi.org/10.1111/jofi.13094>
17. Symonds, M. R. E., Gemmell, N. J., Braisher, T. L., Gorringer, K. L., & Elgar, M. A. (2006). Gender differences in publication output: Towards an unbiased metric of research performance. *PLoS ONE*, *1*(1), Article e127. <https://doi.org/10.1371/journal.pone.0000127>
18. Teodorescu, D. (2000). Correlates of faculty publication productivity: A cross-national analysis. *Higher Education*, *39*, 201–222. <https://doi.org/10.1023/A:1003901018634>