The Advocacy Relationship in the Advancement of Female Accounting Professionals

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Abstract

In spite of the fact that females make up at least 50% of the entry level accounting professionals, they occupy only 20% or less of the leadership positions in organizations. Among the barriers to advancement for women is a lack of access to career advocates or sponsors. The existing literature in the mentor/advocacy/sponsorship area has shown that women do not seek out such relationships as often as their male counterparts, nor are they offered the opportunity as frequently. Further, the characteristics of the relationships are different depending upon the gender of the advocate and the protégé so that it is not possible to simply advise females to follow the male model of how to be a successful protégé.

The objective of this study is to understand what makes advocacy relationships work for female accounting professionals in terms of their professional advancement and aspirations. A survey methodology was employed and the sample consists of female accounting professionals from the United States and Canada. Regression analysis was used to examine the role of
advocacy in advancement, the characteristics of successful advocacy relationships for females, and how advocacy relationships affect leadership aspirations.

The results from the 1,505 respondents indicate that females who have experienced an advocacy relationship achieve greater advancement in terms of compensation, organizational level, and likelihood of promotion. Among the 65% of respondents who had an advocate, further analysis shows that gender of the advocate and qualitative characteristics of the advocacy relationship have an effect on advancement. Advocacy also has an effect on aspirations to leadership.

This study contributes to the existing literature by evaluating the advocacy relationship specifically in the accounting setting using validated measures from the literature, and adds an additional measure, the affinity between advocate and protégé. It is also the first study to examine the impact of advocacy on leadership aspirations of female accounting professionals. The results will be of interest to practitioners who seek to improve their advancement opportunities, and to organizations who wish to advance their pool of talented female accounting professionals.