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Nov 16, 2015 / by Laura Tieger-Salisbury

### WHY ARE WOMEN NOT SEIZING LEADERSHIP REINS IN ACCOUNTING PROFESSION?

**Statistics on Leadership** : According to the latest Nov. 16, 2015 American Institute of CPAs statistics, women and men are almost equally represented when entering the profession, but that number is halved again when it comes to making partner or assuming other leadership positions.

**Improvement in the Last Three Years:** Things are looking up a bit since 2012. Out of 955 women surveyed from CPA firms of different sizes across the U.S., the results show that 24 percent of partners at firms are women, up from 19 percent in 2012, according to the "*2015 Trends in the Supply of Accounting Graduates and the Demand for Public Accounting Recruits*" report.

### **More Women Partners at Smaller Firms:**

The AICPA CPA Firm Gender Survey found that the smaller the firm, the more female partners there were. The highest ratio of female partners (43 percent) occurred in firms of two to ten CPAs, while the lowest (20 percent) is at the 100-plus CPAs firm sizes

### **Why Haven't Things Changed?**

Who or what needs to change? Women? Men?

Corporate culture? Opportunities?

I recently interviewed Kristen Rampe, CPA firm consultant and author of the humorous book "Accounting Dreams and Delusions," on this subject. We talked about whether stereotypical gender differences have contributed to this difference in women feeling comfortable as leaders or embracing other women as leaders.

### **Too Aggressive?**

Rampe and I discussed what these statistics reflect. Do most women still not feel uncomfortable assuming control in case they are seen as pushy, domineering, and aggressive?

Are men and women still raised to believe that women should be "nurturing" and "not aggressive", and that men are usually better at leading?

### **Mentor, Commit, Educate, and Adapt**

Rampe doesn't think things have changed enough. She advised in "*How Accounting Firms Can Develop Top Female Talent*" that firms need to "commit, mentor, educate, and adapt." She cited the Accounting MOVE Project report which showed that most women left just before they reached partner. She wrote that many women cited feeling ill-equipped to take on the business development responsibilities connected to partnership

opportunities. For that reason, she advised firms to help staff of any gender to develop their networking and rainmaking skills and to start teaching this early on in someone's career.

### **Flexible Work Hours**

Finally, Rampe suggested that as women's priorities change and they become responsible for child-care or elder-care, the firm needs to show top female talent that it is possible to be committed to both the firm and the family.

The AICPA 2015 results showed that some 55 percent of firms have partners who use flexible work arrangements—which can include alternative work hours, working remotely, compressed work week, and job sharing. Most of those partners had been on a flexible work schedule before they became partners.

### **The AICPA's Women's Initiatives Executives Committee**

The AICPA's Women's Initiatives Executives Committee (WIEC) offers workshops, webinars, articles, a speaker's bureau, women's network, and research to educate and support women, to ensure:

“equal engagement of women and men in leadership in the accounting profession;

the advancement of women in positions of leadership;  
and

the successful integration of personal and professional choices.

### **2014 Best Public Accounting Firms for Women**

In May 2014, the MOVE Project published a list of the 2014 best public accounting firms for women. These were defined as firms with at least 40 employees where women made up around 38 percent of top leadership.

The firms were identified in alphabetical order as:  
Baker Tilly Virchow Krause, LLC, Chicago, Ill. ;  
BeachFleishman, Tucson, AZ; The Bonado Group,  
Pittsford, NY; Clark Nuber, Bellevue, WA; CohnReznick  
LLP, New York, NY; Lurie Besikof Lapidus & Company,  
LLP, Minneapolis, MN; Moss Adams LLP, Seattle, WA;  
Plante Moran, Southfield, MI; Rehman, Saginaw, MI;  
Rothstein Kass & Company, Roseland, NJ.

### **Conversational style? Confrontational style?**

#### **Leadership style?**

In her book "*You Just Don't Understand: Men and Women in Conversation*," published in 1990, Deborah Tannen -- professor of linguistics at Georgetown University wrote about the differences in men and women's conversational style.

Tannen said women do "rapport-talk" to establish intimacy and men do "report-talk" to convey information. She wrote that as adults, women communicate to establish a "community, a network of connections." Men, alternatively, communicate to convey information and maintain status, to compete in a hierarchical social order. This creates completely different work-place styles of communication.

Do men listen to women engaging in "rapport-talk" perceive them as unfit for leadership roles?

**Fast Forward to 2014** 25 years later Tannen wrote a column on the use of the word "bossy" in a USA TODAY outside author article on March 2014.

She referred to Stanford research from 1982 on children at play and cited that boys use language to negotiate status in the group. "If a boy tells other boys what to do and they listen, he's the leader," Tannen wrote.

But a girl who tells other girls what to do is called "bossy"

and not liked, and girls who aren't liked aren't allowed to play, while boys who aren't liked might be mistreated by the other boys but are still allowed to play, Tannen said the research showed.

### **Wasn't it Yesterday When You Were Small?**

So when these children have grown up, what kind of leaders do they become? Tannen wrote that after a week of observing high-ranking men and women at work for a week and interviewing them and their co-workers, she found a huge difference in communication styles. "I found that women in authority, more often than men in similar positions, used language in ways that sounded a lot like what researchers observed among girls at play. Instead of "do this," women managers would say 'let's' .... or 'what you could do,' or soften the impact by making their statements sound like questions, Tannen reported. Women who talk in a way to be "liked" will be seen as lacking confidence or even competence. But if they talk like men in authority they are seen as too aggressive, Tannen concluded.

### **Is There a Solution?**

Tannen thinks there might be a solution. "Let's think twice before calling a woman at work, a girl on the playground—or your oldest sister—bossy."

### **LAURA TIEGER-SALISBURY**

Laura Tieger-Salisbury has been an Accounting editor since 2008. Before that, she practiced child abuse and neglect law in Washington D.C. Laura received a Juris Doctor with Distinction from George Mason School of Law in Arlington, VA and a BA Honors in psychology and philosophy from Strathclyde University, Glasgow, Scotland.

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