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The Executive Suite: Are Women Perceived as Ready for the Managerial Climb?

Debra Kaufman
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ABSTRACT. In a developing profession, emphasis is placed on two key ingredients for a successful climb to the executive suite – namely, interpersonal skills and an appropriate personality structure than can cope with forms of stress and uncertainty. The data presented in this study were collected from one of the major accounting firms and offers insights into men and women on the upward climb within the accounting profession. Analysis of this data shows that although appropriate personality characteristics are predicated on a male managerial model, women and men perceive themselves similarly with respect to these characteristics. However, others' perceptions of women, male accountants as well as clients, seemed more skeptical of women's ability to succeed. Furthermore, there are indications that women and men have different job assignments along their career paths. Our data collected in the latter half of the seventies tend to corroborate many of the findings in the first half – in general women are not perceived as ready for the managerial climb.

I. Introduction

Two stresses clearly emerge in the professional socialization of those wishing managerial careers – one to please cohorts; the other to produce rapidly under conditions of uncertainty (Orth, 1963). The managerial career pattern as distinguished from the entrepreneurial one (see Krause, 1971, p. 236 for a nice discussion) demands skills which stress an interpersonal orientation. That is, one's climb through the organization is undertaken with the sponsorship of one's colleagues at the top. In short, there

appear to be two key ingredients for a successful climb to the executive suite – interpersonal skills both with clients and colleagues and an “appropriate personality structure” that can cope with forms of stress and uncertainty.

Our data collected from one of the ‘big eight’¹ public accounting firms offers some insights into those on the ‘upward climb’. From our perspective, when large businesses such as the ‘big eight’ make deliberate attempts to professionalize, they (perhaps inadvertently) increasingly emphasize two key managerial career characteristics: interpersonal skills and an ‘appropriate’ personality structure. But, as the gender-role literature suggests, appropriate skills and personality structure are predicated on a male managerial model. As such, this does not bode well for females on the upward climb.

II. The managerial career – Pressure for professionalism

The big eight are international public accounting firms founded around the turn of the century. Originally, they were small local partnerships established to manage the bookkeeping and accounting of corporations. Society's stereotype of the accountant tucked away in a small cubbyhole, rolled-up sleeves, green-shades, adding columns of numbers in a repetitive way falls far short of today's ‘big eight’ accountant. Today the major public accounting firms closely resemble the very corporations they were originally designed to audit. One of the clearest manifestations of their attempts to change their image to professional managers as well as professional auditors is their expansion into new areas of expertise, referred to collectively as manage-

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ment services.² Therefore, we see among the big eight firms clear attempts at expanding their professional expertise. We argue that in so doing the big eight may have deflected the focus from individual ability/knowledge in auditing to perhaps an exaggerated emphasis on managerial skills and traits. Such skills and traits are embedded in what is sometimes called the male-managerial model. Fearing, perhaps, that much of what we once associated with auditing has now been overtaken by a growing computer technology and a more detailed set of rules, many of the major accounting firms have been consciously expanding their areas of expertise. Today an accountant has to be not only a competent auditor but he/she must also be adept at evaluating a client's business and in selling the firm's management services.

Montagna's study of accountants in the big eight is one of the few sociological studies which reflects on the professionalization of accounting. Montagna notes that "the power of the expert disappears as soon as the area of uncertainty (professional judgment) can be translated into rules and programs" (1968, p. 143). He offers some empirical support for accountants' worries that in the process of formalizing the rules much of the mystique surrounding auditing has disappeared. One senior partner in Montagna's study expressed it this way: "The client asks not *what* to do but how to do it..." (1968, p. 143). Implicit in most formulations of professionalism is the understanding that the profession maintains a body of knowledge that is abstract and, above all, unavailable to the lay population. (See especially the work of Vollmer and Mills, 1966; Jackson 1970.)

It should also be noted that although the formal managerial decision-making structure of a 'big eight' firm is highly centralized and seemingly highly bureaucratized, in actual practice collegial dynamics and professional autonomy are quite important. Every partner is given personal responsibility over his/her audit for a particular client. For each client the partner selects a work team of managers, seniors, and staff accountants on the basis of their technical background and their ability to work smoothly with both client and partner.³ A key ingredient

in working smoothly is 'impression management', that is convincing client and colleagues that you are professionally and personally able to complete the audit successfully.

III. Women and the male managerial model

This heightened stress on collegial dynamics emphasizes precisely where women on the managerial climb are most vulnerable. Almost a decade of research attests to the difficulties professional women face within professional and consequently collegial settings (See White, 1970; Epstein, 1970; Lorber, 1975; Kaufman, 1977; Kanter, 1975, 1977). The data leave little doubt that women are at a disadvantage within the male-managerial model. McGregor notes in his work that "...The good manager is aggressive, authoritative, firm and just. He is not feminine... (not) yielding or dependent or intuitive..." (1967, p. 23). Loring and Wells note that the good male manager..." is expected to repress those aspects of himself which are associated with the feminine in our culture" (1972, p. 92). Women's acceptance by (and therefore assignment to) clients seems seldom based on the issue of technical ability (ability to produce well or efficiently) but upon assumptions about her ability to convince her colleagues that she is aggressive and can face uncertainty decisively. The data strongly suggest that many managers hold two critical assumptions: the presence of women on the job setting creates difficult social interaction and that women are less able to cope with crises than men. The research of Bass *et al.* (1971) indicate strongly that deference is a critical factor in understanding male managers' attitudes toward women. In their study, managers indicated that other men and women would prefer having male supervisors and they themselves would be uncomfortable with a woman supervisor.

The degree to which interpersonal factors and psychological traits are important on the managerial climb cannot be overestimated especially, we are arguing, in an occupation concerned with professionalizing. Indeed, our study of accountants in the 'big eight' suggests that many of the

problems raised by the early research on women in business still persist today.

Sample

The sample consisted of 208 accountants of one of the 'big eight' international public accounting firms. A random sample of all accountants beneath the managerial rank was drawn from three large urban areas: New York City, Philadelphia, and Boston. Since there were so few women at the upper rank levels (no female partners) all the women above the supervisory rank were included in the sample. Table I describes the sample by rank and sex.

Method

As part of a larger study, all respondents were given an open-ended interview. Each interview lasted approximately two hours. The personal interview permitted an in-depth investigation of some of the key issues raised earlier. That is, did accountants in this study perceive 'interpersonal skills' and 'coping personality' as important for the upward climb? Are women perceived as capable as men on these necessary skills and personality qualities? Furthermore, do women perceive themselves the same as men perceive themselves on some of the critical characteristics necessary for the upward climb? Are women given the same opportunities as men to show their skills and personal talents?

The three most popular categories cited by respondents in response to the open-ended question about the primary qualities that lead

to success within the firm ('making-it') were: general ability, interpersonal skills, and executive presence. 91.9 percent (183) of the respondents mentioned executive presence as critical for success within the firm. General ability was cited by 87.5% (170) of the respondents and interpersonal skills were mentioned by 79.8% (151) of the respondents. We found no significant differences between men and women or among ranks in the delineation of the qualities necessary for success.

Included in general ability were only those items which might be labeled as 'substantive' (e.g., general intelligence, technical skills, business knowledge). The second category, interpersonal skills, referred to a style of relating to colleagues and clients, including such items as: ability to communicate, a sense of timing, knowing who to ask for what, and/or an ability to bring one's 'talents off'. The third frequently cited category was executive presence. The items which fell under this category were close to those which have been termed 'the male-managerial model' or what we referred to earlier as the 'coping personality structure'. This category included only those items which emphasized leadership, confidence, maturity, decisiveness, ambition/dedication and aggressiveness.

It is not surprising that virtually all respondents, young or old, male or female, began their answers to what qualities were necessary for success by using the term 'executive presence'. This is a term the firm itself uses in their yearly evaluations. What was surprising, however, was the confusion about the meaning of the term. Virtually all respondents admitted it was probably the most important quality for 'making-it' within the firm, particularly from junior to

TABLE I
Distribution of the sample

| Sex | Rank | | | | | Total |
|--------|---------|---------|------------|--------|-----------|-------|
| | Partner | Manager | Supervisor | Senior | Staff A/B | |
| Male | 19 | 25 | 18 | 34 | 48 | 144 |
| Female | 0 | 3 | 4 | 21 | 36 | 64 |
| Total | 19 | 28 | 22 | 55 | 84 | 208 |

senior ranks, but almost all admitted that its definition was most elusive.

A typical interviewee would begin by stating "well, executive presence counts the most, whatever that is". Therefore, while executive presence was one of the most frequently cited qualities, it was also by popular admission, the most difficult to define. Upon probing, most respondents included in their own definitions of executive presence such traits as aggressiveness, leadership, ambition, and confidence. Maintenance of a cool, competent image and ability to be decisive even when pressured were the key components of executive presence.⁴

As previously stated, another frequently cited category was interpersonal skills. Perhaps, however, 'impression management' might have been a better label. Respondents seemed to focus primarily on one's ability to convince others that you can do a good job. That is, for want of another term, respondents' answers had almost a 'Machiavellian' implication. The necessary skills referred to in this category implied ability to convince others that you have a skill, irrespective of your personal capabilities.

'Substantive' items such as technical skills and business knowledge seemed to be the only objective criterion for 'making it' within the firm. More importantly, although frequently mentioned, such abilities were almost always assumed to be 'givens'. That is, almost all respondents assumed that if one had been hired by such a prestigious firm as one of the big eight that knowledge and technical skills were givens. Big eight traditionally recruit from the most prestigious schools and from those at the top of their classes; therefore, it is expected that the educational system has already done the 'weeding' for the firm on general ability. Consequently, we might suggest that the real organizational stress for the upward climb is not so much ability, but executive presence and interpersonal skills. In any case, it was clear that this 'big eight' firm (as the literature suggests) paid close attention to 'interpersonal skills' and 'personality structure' in evaluating their accountants.

Respondents were almost fully agreed that on the most objective measures for the 'upward climb' there were no sexual differences. That is,

both higher and lower ranked respondents, men and women, agreed that in terms of technical skills and general knowledge men and women were equally matched (72% listed no differences and of the 28% that listed differences 38% said women were better than men). However, in the two more *subjective* areas of evaluation women did not fare so well. Of those who listed these qualities as important for success, 43% (75) perceived differences between men and women in executive presence; and 40% (68) perceived male/female differences in interpersonal skills; and approximately 85% thought women lacking in both sets of qualities. In the 'executive presence' category women were faulted for lacking ambition and/or dedication, decisiveness, and the 'right kind' of aggressiveness. Both high and low ranked and male and female accountants seemed to agree that women had a harder time 'coming across' on dimensions of executive presence, particularly in the area of 'dedication'.

The following quotes taken directly from the respondents give some idea of the perceptions involved in judging and evaluating colleagues. Women seem particularly vulnerable in these areas of judgment. Interestingly, their vulnerability is seen by both men and women, and by lower and higher ranked accountants. A male partner (one of the most senior in his firm) remarked: "Most of the women we interviewed this year had very good grades, but when it comes to personality, ability to communicate, and interest in something other than book-keeping, most of them rate a zero." Another male partner from another office noted:

"Women's position in life until recently has been primarily subservient. That's why not enough of them are assertive in a nice sort of way. We have a girl who is a supervisor and has an excellent opportunity for partner. She was much too aggressive in the beginning. I told her that she wasn't like that 'really' and that was not the way to make it. I think now that she has toned down she might make it here. She is intelligent, attractive, and personable."

A male manager remarked: "The only real question I have about promotion is can someone stand up to pressure. Let me put it this way. Are women career-

oriented enough to withstand daily pressures? Men have an advantage here. I mean we would bend over backwards if we had a woman who was really career oriented.... We have a guilty conscience here about no women at the upper levels."

A female supervisor remarked: "There's no doubt about it, women come across as uncertain... not decisive enough, tough enough". Another female senior remarked: "Women have to work harder to prove themselves. Everything being equal, men will be chosen over women for choice assignments."

A male at the senior level analyzed women's problems in the firm from a career stage level. He said: "Women don't have to try harder at the lower levels, but at the senior and supervisor or in-charge level, you must demonstrate you're not just marginal...you have to show you're persistent, aggressive, and diplomatic". Another senior level male noted that "fewer women are willing to devote time to their careers, they don't see (name of firm) as a career". One male staff level person simply stated that "no matter how competent you are technically, the chances of a woman becoming a partner here are almost non-existent".

The few women seniors we interviewed seemed in agreement with the men about the perceptions of women in their firms. Referring especially to the necessary interpersonal skills, one female senior said, "Guys are more into political games, they have had more practice at being team oriented". Interestingly, later on in her interview she seemed to shift the focus from individual skill to the notion that "women have some difficulties fitting into an audit team". This remark was buttressed by other women's perceptions that they were simply left out of the many informal arenas. "I'm the only female supervisor on this staff. They don't make efforts toward any informal camaraderie with me. ...I'm not a part of the lunch or drinking scene. I'd have to initiate this and it is easier to do so with subordinates or other women". A female staff level accountant remarked: "the men often go out for drinks together and they never think of asking a woman to join them". Another staff level female insinuated the same thing when she said, "women don't seem to fit in as easily on the social side of things ...you're simply not

invited". Another staff level female summed it up this way, "...men become much more personal and can establish informal relationships. Women have to establish relationships on the basis of work." One male manager stated it this way, "it's hard to be friends with a woman, I mean even in a business sense of being friends".

In another section of the interview we asked questions about qualities and characteristics necessary for developing and maintaining good client relationships. Since a major focus of the 'big eight' is on the client relationship we would assume that such perceptions are most important in assessing those who stay in the firm. Therefore, in this section of the interview we focused on client not collegial dynamics. 'Proving oneself' and consequently 'making it' in these firms rests upon more than collegial judgments but on client judgments as well. Interestingly, whereas we have just reported few collegial doubts about women's knowledge and/or technical skills, but some concern about their dedication and ability to 'fit in'; the perceptions change when we ask respondents about clients' perceptions.

Respondents generally report that clients are almost always negative toward female accountants in all the areas perceived as important. The three areas perceived as critical in developing and maintaining good client relationships fall into essentially the same categories as before: general ability, interpersonal skills and, to a lesser extent, executive presence.

However, the ordering was different. When qualities were mentioned with regard to client relationships, interpersonal skills were by far the most often discussed, mentioned by 96% (191) of the respondents. General ability was the next most frequently cited characteristic mentioned by 66% (99) of the respondents, and executive presence was the third most important characteristic cited by 44% (55) of the respondents.

When referring to client relationships, women were seen as having essentially the same levels of general knowledge as men (only 16% (18) thought women to be less capable than men); were perceived to be somewhat lacking in interpersonal skills (32% (20) thought women to be less capable than men) and 30% (15) of the

respondents thought women lacking in executive presence when dealing with clients. Once again direct quotes from the respondents help to clarify the problem areas for women.

"Clients are more apprehensive when dealing with women, there are always sexual overtones", claimed one senior-level male. One senior-level female noted, "Some clients specifically asked not to have women auditors on their jobs". "There's no doubt about it", notes one male senior-level accountant, "clients are more comfortable with other males". Another male partner put it this way, "Male clients at lower levels actually appreciate women accountants as long as they are not at the upper level. But as soon as you are talking about women beyond the staff level...that is senior, supervisor, or manager, clients seem to prefer men."

One male supervisor summed up the problem this way: "The attitudes toward females are more covert, subtle, none of the blatant and obvious hostility you might expect. The clients are simply rude, patronizing and offensive in their personal remarks about women auditors." One male staff level respondent accountant put it this way: "The client is skeptical when he sees a woman in the position of supervisor or higher — they've said to me, 'What do we have the girls here for' ". Another staff-level male noted, "Clients are taken aback when women show up. They don't know what to make of it. You know, it's the old authority problem. If you have a very aggressive female the client doesn't know what to make of it." In general, men viewed the problem the same as women did. That is, clients were perceived as tolerating women more at the junior than at the senior levels. Women 'in-charge' still seem to present problems for clients. And although interviewers probed respondents about types of clients, these perceptions did not vary by clients' sex or speciality.

However, although our male respondents seem to sense the discomfort women felt, it was our female respondents who were able to provide the substantive data about client interaction. "One vice-president at a client's office called me a 'nosey broad' when I was doing exactly what I should, that is trying to gather more information

about their internal audit system", claimed one senior-level female. One female staff level respondent noted that one client said, "Oh look, the (name of the firm) sent in the secretaries". "Here I am the senior in-charge of the audit", protested one female, "and no one would even talk to me". "I was actually kicked out of one client's office when I arrived because he (client) refused to give 'privileged' information to a women", complained one supervisor level female. "Although the more sophisticated clients don't do this, some of our clients cannot refrain from sex jokes, therefore they don't look too kindly on female auditors...it sort of cramps their style", commented another female staff level respondent. "When I questioned some of the materials being presented for the audit, I was told I was being 'pushy' by one of the clients' staff", commented another female senior. "One client told me I wasn't for 'real' ", complained another staff level female, "...he claimed that I was on the audit for social reasons not for career reasons. He actually said I was probably looking for a husband or maybe a 'pat on the head' for being so bright." "I actually heard one of my colleagues claim that one of the clients said, 'If you have to send them in make sure they are lovely looking ladies' ", noted one staff level female.

Career stage again seemed to play some part in clients' acceptance of women. One staff level female noted that for the "first two years being a female might actually be advantageous as far as clients are concerned. The client opens up more. But beyond that level a woman can't get the respect necessary to get the job done. If she fights back she's just seen as 'bitchy' or aggressive. When a man does it its just accepted as natural — he's merely asserting himself, right?" One female staff level respondent noted that the speciality of the client sometimes makes a difference: "...for instance, brokerage firms are most unpleasant. The clerks ask you out on dates and the upper ranking executives have no time to see you. How can you get your job done?"

Another issue emerged from the interviewer data which we think is worth pursuing here. Some respondents either explicitly or implicitly stated that women were not given the same

TABLE II

Percentage frequency distribution and respondents' specialization by industry and ranks

| Industry | Sex | | | |
|-----------------------------------------|-----------|-----|-------------|-----|
| | Male % | n's | Female % | n's |
| Regulated (e.g., Utilities, Banking) | 36.6 | 52 | 25.5 | 16 |
| Not for Profit (e.g., Colleges) | 6.3 | 9 | 10.9 | 8 |
| Real Estate | 6.3 | 9 | 1.8 | 1 |
| Extractive | 12.5 | 18 | 3.6 | 3 |
| Manufacturing/ Construction | 12.5 | 18 | 23.6 | 15 |
| Health Care | 7.1 | 10 | 15.2 | 8 |
| Securities | 8.0 | 12 | 9.1 | 6 |
| Service (e.g., Hotels) | 5.3 | 8 | 7.3 | 5 |
| Miscellaneous | 5.4 | 8 | 3.0 | 2 |
| Total | 100.0% | 144 | 100.0% | 64 |

Note: The data collected here is based on a sample of 115 men and 55 women. This differs from the 208 respondents used in the majority of our analysis because of incomplete data gathered by the firm.

opportunities to display their talents as men.

"In some cases", one women senior noted, "women don't get on the best jobs, women get non-profit, mutual funds not the big money clients... the big clients don't take women on". A female staff level respondent complained that "women seem to be slotted into some jobs that are not good for promotion". One male staff level respondent was skeptical about how far women can go, he noted that there was a rumor that "...a female who had just made it to manager was scratching around all over the place to get good assignments. She was finally sent to training school to take insurance courses (usually where staff level people go, not managers) so that she would pick up clients in that area."

Since we had file data (evaluations and job assignments for every respondent) we analyzed matched file data with respondents' claims about job assignments.

To a large extent these claims were borne out.

In this study men spend more of their time in regulated industries, real estate companies, and extractive industries. These are usually financially important clients with complicated audits; in short, prestige audits. However, although women are found in manufacturing (a prestige audit) they were also more likely to audit not-for-profit institutions and health care concerns. These latter industries are generally perceived as less prestigious and of questionable value in career advancement.

Another interesting variable was the percentage of an individual's time spent in one industry. We were able to collect data on the largest block of time spent in a single industry by an individual. Thus, if an individual was in Category 1, they spent less than 30% of their time in one industry; Category 2, 30–49% of their time; and Category 3 was for those individuals who spent more than 50% of their time in one industry. Category 3 represents the specialists within the firm, and Category 1 the generalists. Those in Category 1 participate in more audits and probably are used more often to fill in on jobs when extra help is needed. Although there were no significant differences between males and females it is interesting to note, as Table III illustrates, 18% of the women fall in Category 1 whereas only 10% of the men are in this category.

One final set of findings seem pertinent to our discussion of the pressures on women during their managerial climb. We have seen that there appears to be some agreement among both high

TABLE III

Percentage-frequency distribution of respondents' degree of specialty by sex

| Highest percentage of time spent in one industry | Sex | | | |
|--------------------------------------------------------|------|-----|--------|----|
| | Male | | Female | |
| | % | n | % | n |
| 0–29% | 10.4 | 15 | 18.1 | 11 |
| 30%–49% | 32.1 | 46 | 27.4 | 18 |
| 50% and above | 57.5 | 83 | 54.5 | 35 |
| Total | 100 | 144 | 100 | 64 |

and low ranked men and women that women are perceived, at least at the interpersonal skill level and personality level, as less 'able' than men. In particular, the areas of perception most critical were those regarding their career dedication and decision-making abilities. As part of a larger study, we had administered the Bem scale of masculinity and femininity to all of our respondents.

Respondents were asked to rate on a scale from 1 (never or almost never true of me) to 7 (always true or almost true of me) the degree to which a list of personality characteristics described their individual personality. Choosing those items which corresponded closely to the components of 'executive presence', the ones which respondents saw as problematical for women, we analyzed the data to see if women perceived themselves as weaker on these traits than men perceived themselves. In other words, we were distinguishing between women's recognition that *others* perceived them as weak and their *own* perceptions of themselves. Our point here is to emphasize that there is clearly a distinction between recognizing the reality of a situation – recognizing that others perceive me as less able – and believing that this is indeed one's real problem – *I am* less able. We regressed five of the components of the Bem scale which we believed corresponded to executive presence: willingness to take risks, analytical, aggressive,

decisive, and ambitious by both sex and rank.

In the analysis the components of executive presence (the dependent variables) were regressed with the independent variable sex (dummied and entered first in the equation), and ranks (classified in 3 groups; partner/manager, supervisor/senior and staff A/B). As Table IV indicates the results show little or no linear association between the independent variables of sex and rank and the components of executive presence – namely willingness to take risks, analytical, aggressive, decisive and ambitious.

Conclusions

In summary, we conclude that the professional socialization of those who wish to have managerial careers, as the literature suggests, places great stress on interpersonal skills with clients and colleagues, and an 'appropriate personality structure', classified in our data as 'executive presence'. The components of executive presence are often collectively referred to as the male managerial model. Although we do not offer comparative data, we suggest that those in professionalizing occupations, in trying to expand and convince others of their professional expertise, may inadvertently exaggerate this managerial model.

Our data indicate that it is precisely in these areas that women are perceived as most vulnerable. Our respondents were rarely concerned about their female colleagues' knowledge or technical skills but did show doubts about their 'executive presence' and their interpersonal skills. In particular, women were seen as most suspect when it came to ambition or career dedication.⁵ Aggressiveness was another issue. Either they weren't perceived as 'tough enough' or as 'too aggressive'.

Women were not perceived as being interpersonally oriented in the same way as men. Interestingly, interpersonal skills surfaced in the data as being team-oriented or 'fitting in'. It was also clear, however, from the same data that women were being left out of the informal arenas wherein they could prove their team spirit and their ability to 'fit in'.

TABLE IV

Hierarchical regression on components of executive presence by sex and rank

| Components of executive presence | R ² /Significance level of F | Major variable contribution to R ² |
|----------------------------------|-----------------------------------------|-----------------------------------------------|
| (1) Willingness to take risks | 0.018/0.147 | rank/0.013 |
| (2) Aggressiveness | 0.014/0.231 | rank/0.012 |
| (3) Decisiveness | 0.04/0.038 | rank/0.032 |
| (4) Ambitiousness | 0.025/0.158 | rank/0.019 |
| (5) Analytical ability | 0.004/0.042 | rank/0.003 |

Note: Although sex had an effect in decisiveness, it relates only to an R² of 4%. Total *n* was 208; 144 men and 64 women.

Women fared no better, if not a little worse, with clients. Both women and men reported that it was harder for female accountants to receive respect from clients. The reference to senior women as 'girls' or to women accountants as 'secretaries' and direct blockage (the refusal of some clients even to talk to female accountants) leaves women at a real disadvantage on their upward managerial climb. Some women complained that their firms did not back them when they had been blocked and/or insulted by a client. Nor did the firms challenge their clients, with their professional right, by sending the best experts they had even if those experts happened to be women. There was some indication that women's job assignments were not as varied or prestigious as those of men. Once again, this delimits the arenas where they can show their best talents and develop the visibility necessary for the ascent within the firm. The data presented here have (unfortunately) a very familiar ring. Women are not perceived by others (significant ones) as ready for the executive suite.

The data presented here are in accord with earlier findings. Bowman *et al.* (1965) found that a minority of men were anti-women executive in principle but even fewer were pro-women. Rosen and Jerdee (1973) claim that it "has been shown that the way women behave on the job rather than the way they perform the technical operations of their positions is the chief determinant of their acceptance as administrators" (1973, p. 45). In their research on male managers' attitudes toward working women Bass *et al.* (1971) document how strongly the cultural norms about male-female interaction pervade the work sphere. Managers, for instance, felt very strongly about deference factors reflected most clearly in their feelings that women would not make good supervisors. Capability was not seemingly the issue, rather the focus was on comfortability. The fact that societal norms did not sanction placing women in dominant positions pervaded the managers' judgment.

It is important to make distinctions, however, between what women recognize as a reality (recognition that they are perceived as less able in certain areas) and their own belief that they are less able. Women as much as men agree that in

the areas where they have the least control (others' perceptions of themselves) they are at a real disadvantage. However, on five very important components of the male-managerial model women were not significantly different from men in their perceptions of themselves as: willing to take risks, analytic, aggressive, decisive and ambitious. It then becomes critical to distinguish between a situational circumstance and an innate gender predisposition. Our data collected in the latter half of the seventies tends to corroborate many of the findings of the first half – women are, in general, not perceived as ready for the managerial climb. However, we cannot infer from such findings that women have internalized such perceptions.

Notes

¹ The work in the big eight firms is critically important to our financial communities. Montagna notes, "Collectively, these eight firms audit nearly half the total corporate wealth in the U.S. They audit 94 percent of the 500 largest industrial corporations and the same percentage of the fifty largest merchandising firms, the fifty largest transportation companies and the fifty largest utility companies. ...The average number of clients for a Big Eight firm is 10,000" (1968, p. 140).

² Management services is the title for the consulting branch of 'big eight' firms. Composed mainly of non accountants (e.g., engineers, computer experts, general business analysts) the work done by this group focuses on overall accounting and information systems design, internal control development and computer applications. Thus, quite often the accounting firm designs the system that it will later audit.

³ Audit assignments are all managed by the personnel department in a 'big eight' accounting firm. The people requirement for the audit will be determined by the senior in conjunction with the manager of the audit. A partner most likely controls who the manager on one of his jobs is and the manager in turn will probably, within certain boundaries, be able to designate the senior on the job (either by specific request or selectively grooming an individual who has been on the job in previous years). Finally, the senior has some control of staff selection. Thus, in this way the partner directly or indirectly molds an audit team.

⁴ Often respondents mentioned a personality characteristic such as leadership but then qualified it by insinuating

it was ability to convince someone else of one's leadership ability. If such qualifications were offered the category was interpersonal skill, not executive presence.

⁵ See Kaufman and Fetters' 'Work Motivation, Values, and Satisfaction Among Professional Men and Women: A New Accounting' for a more detailed analysis of women's versus men's career commitments among professional accountants.

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