The purpose of this study was to examine the representation of gender in introductory accounting textbooks. A transformative concurrent mixed methods research design framed this study. A content analysis was performed using nineteen introductory accounting textbooks. These textbooks had publication years from 2003 through 2006 and represented textbooks from the four major accounting textbook publishers in the United States.

Findings from statistical tests of the quantitative research questions reveal that stereotypes of women and men are replicated and reinforced in the textbooks. Males outnumbered females in the textbooks. Women were shown more frequently in home settings than were men. Men were shown in a wider variety of occupational roles than were women. Males were more frequently depicted as being active and possessing power than were women.

Three themes emerged from the qualitative analysis. First, men succeed, or have the potential to succeed, in the public sphere. The picture of the “typical” successful businessperson which emerges from the textbooks is of a man who is confident, cautious, and educated. Women were more likely to be portrayed as emotional and as having an emphasis on their physical appearance. The overall picture of women and men in the private sphere that emerges from the textbooks is that women are predominantly interested in, and responsible for, the private sphere and men are not as interested in, nor
responsible for, the private sphere. Finally, closely connected to the first two themes is the concept that men’s contributions to business and to society in general have been more valued than women’s similar contributions.

Revealing the implicit messages regarding gender stratification contained in the textbooks is the most notable contribution of this study. Recommendations are made as to how the depiction of women and men could be recast to help to mitigate the reinforcement of stereotypes limiting women’s roles in society. To expose the bias in accounting textbooks and to start to construct a new picture of gender is to perhaps put one more crack in that glass ceiling that prevents women from being treated equitably and fairly.
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ACKNOWLEDGMENTS

I wish to thank my advisor, Dr. Joanne Arhar, for her guidance and support with not just this dissertation, but my doctoral degree program. I appreciate the feedback she gave me on my chapter drafts, her willingness to listen to me, and her dedication to helping me move through the process.

I am grateful to Dr. Alicia Crowe and Dr. Tricia Niesz for their professional support as committee members. I thank Alicia, whose course, Residency II, and guidance provided gave me just the structure, vision, and impetus I needed to embark upon this dissertation process. I thank Tricia for showing me the merits and possibilities of qualitative research, which was not an easy task with this quantitatively-oriented accountant. Her feedback during the writing process has been invaluable. She has given me much time and knowledge which are very much appreciated.

I am also grateful to Dr. Rafa Kasim for serving as the graduate faculty representative on my dissertation committee. Not only were his assistance and feedback greatly appreciated in the dissertation process, but his class on advanced quantitative research methods which I took during my doctoral coursework proved to be quite valuable during my research.

I wish to thank Dr. Richard E. Brown for encouraging me to undertake the doctoral journey in the beginning and for being supportive and accommodating throughout my years in the program.
Thanks to Jennifer Miller, who has been a true friend and lifeline during the dissertation writing process. Now it is my turn to be there for you! I also wish to acknowledge Linda Zucca, Colleen Blaurock, Diane Fields, and Deborah Bruce for being supportive friends throughout my doctoral program and for just being willing to listen. I also wish to thank my mom, Suzanne Spahr-Dudley, whose faith and confidence in me has never wavered.

Finally, my deepest gratitude goes to my husband, Russ, and our sons, Jonathan and Nicholas, for being with me throughout this doctoral journey. You all laughed with me, commiserated with me, and tiptoed around the house when I was deep in the throes of writing. Thank you for your sacrifices of time with me and for understanding the importance of the doctoral program to me. Thank you more than anything for providing love, joy, inspiration, and balance in my life.
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CHAPTER I
INTRODUCTION

Background

Textbooks have always held a certain allure for me. In the beginning of a semester, the textbook represents the great unknown about to be explored. The crisp, unmarked pages beckon towards the vast wealth of knowledge stored within that tome. After the semester is over and the class has been completed, the textbook is a souvenir of that learning experience. The pages are now worn and there are scribbles in the margins representing noteworthy scraps of knowledge gathered in that class. The textbook also represents a safety net; it is a resource available to be referenced in case any newly acquired knowledge is forgotten. I have always regarded textbooks as great neutral depositories of knowledge and revered them as factual authorities.

Part of my tendency to accept textbooks as pure purveyors of subject facts came from my college education. My undergraduate degree is in accounting and my master’s degree is in finance. I also hold both the Certified Public Accountant (CPA) and the Certified Management Accountant (CMA) certifications. The emphasis in the coursework in the programs leading to my degrees and certifications was on facts and rules; accounting is held out as a neutral, rules-based subject and career. During coursework and my subsequent career in accounting and business, I concentrated on being able to
derive the technically correct “answer” according to the rules promulgated by the accounting community and governmental agencies.

Eventually, my career path led me to teach accounting at the college level. After teaching accounting for a few years, I became restless with lecture-based teaching and began to experiment with some tentative active-learning activities. I found that students reacted positively to the more active approach to learning, and I felt they learned more than when they sat through passive lectures. I was hooked. I continued to adjust and experiment within my classroom and frequently read practitioner how-to articles on teaching. Within a few years, I found myself entering the doctoral program in education, so that I could more fully explore teaching and the research of teaching.

The education doctoral coursework and readings were full of revelations for me. They changed my world view. The biggest catalyst for change for me was reading about critical theory and feminist theory. For my entire life, I had been trying to conform to a world that was defined by men. I had worked hard to blend in with the men and to be more like the men. I realized now that this male-defined world was not equitable to all and that this male-definition was not the way things had to be. I wanted to help change the world in some way to create a more fair and equitable workplace for both women and men.

One research article in particular captured my attention. After reading Sleeter and Grant’s (1991) study of gender, racial, class, and disability bias in k-6 textbooks, I realized that more is contained within textbooks than neutral facts about a particular subject. A textbook not only contains explicitly stated knowledge; it is also a depiction of
social reality. Implicit within its pages are hidden messages about our society and the
gendered stratification of our world. These messages both reflect and reinforce society’s
unequal treatment of the genders.

Given that women have not yet achieved equity in the accounting profession,
Sleeter and Grant’s study (1991) intrigued me and I began to think further about my
chosen profession of accounting education and its textbooks. What messages were
contained within the pages of accounting textbooks that I was using in my classes? By
holding these textbooks out as representations of the field of accounting, what picture of
gender stratification was I as a teacher silently endorsing? I began to thumb through
pages of introductory accounting textbooks that I had in my office. The imbalance of men
to women seemed to jump out at me from the pages in many of the books. Individual
pictures appeared to portray a message of male success in the business environment. I
saw pictures of male business leaders and pictures of women doing housework. The
stories and vignettes in the textbooks seemed to be about men, as did many of the
homework items. My curiosity was piqued; were these samples I was seeing as I quickly
scanned the textbooks aberrations of the representation of gender in accounting textbooks
or were they representative of how gender was portrayed?

I began to have exploratory conversations with accounting faculty colleagues
about the issue of gender representation in accounting textbooks. I also had conversations
with editors from some of the major publishers of accounting textbooks. Three themes
emerged from these conversations. First, there was a perception from some of the editors
and some of the accounting faculty that the textbooks were already gender balanced. At
least one editor indicated that her company counted the number of females versus the number of males in the textbooks they published. Several of the accounting faculty indicated that they had never noticed any bias in the textbooks, so any bias must not be “blatant.”

Another theme that emerged from these conversations was that if there was an imbalance in the accounting textbooks, it was acceptable because that is “reality.” When I pointed out to a female accounting faculty member that women seemed to be performing domestic duties in the textbooks, whereas men were depicted as being top business leaders, her response was to shrug and rationalize that textbooks should reflect how the world is. This response seemed to be the general consensus from people who accepted that there might be gender imbalance in the textbooks; gender bias was acceptable because it represented reality in the business world and in life in general.

The other theme that emerged from these conversations was that the editors were very concerned about hidden bias in their textbooks. Every editor to whom I spoke expressed great interest in my study and wanted to have a copy of the results when it was finished. The editors were almost apologetic about the textbooks. They indicated that their company took steps to balance gender in the textbooks but acknowledged that perhaps they had not gone far enough beyond counting females versus males in the textbooks in assessing gender imbalance.

Following my conversations with both the accounting faculty members and the editors, I was more convinced that I needed to do this study. While the accepting attitude towards gender inequity from accounting faculty was disturbing but not unexpected, I
was encouraged by the receptiveness of the editors. These questions and conversations I had about gender in accounting textbooks led me to the topic of my dissertation, which looks at how gender is represented in accounting textbooks and how gender might be represented differently to help eliminate the glass ceiling facing women in the workplace.

Statement of the Problem

Women comprise more than half of the accounting major graduates in the United States and receive entry-level accounting jobs in approximately equal numbers to men, yet women comprise just 19% of all accounting firm partners within the U.S. (Baldiga, 2005) and only 6.9% of national accounting firm partners (Scheuermann, Finch, Lecky, & Scheuermann, 1998). The prospects for advancement for women in industry are even more limited; only 2% of Fortune 500 companies are run by a woman (Ryan, 2006). In the 10 industries accounting for the employment of about 70% of the women in the United States, female managers earned, on average, 77% of what male managers earned, even after controlling for differences in education, age, marital status, and race (“Women in management: Analysis of current population survey data,” 2002).

From a liberal feminist standpoint, passage of laws and regulations to eliminate gender bias is supposed to level the playing field for women (Donovan, 2004). Once the legal impediments are removed, women will be able to compete with men in the corporate environment. Each woman will be in charge of her own destiny.

The existence of a glass ceiling has been documented and studied over the years (Arfken, Bellar, & Helms, 2004; Chernesky, 2003; U.S. Glass Ceiling Commission, 1995). The glass ceiling is a hidden structure that keeps women confined within narrow
boundaries in business entities; women are excluded from the top leadership of corporations because of it. By being excluded from the higher echelons of business organizations, women are prevented from equally participating in society while society is deprived of the potential contributions of one half of society. Even though various laws have been passed and overt sexism is mostly gone, the glass ceiling still exists. It is the societal barriers that remain problematic. Societal barriers include conscious and unconscious stereotyping, prejudice, and bias related to gender. Individuals’ ways of seeing gender are built into our society (U.S. Glass Ceiling Commission, 1995). These societal barriers cannot be addressed with formal laws, but rather must be exposed to public view and consciousness and then be socially reconstructed. The societal barriers that create inequality for women can be theorized to have arisen at least partially from the traditional division of labor.

Prior to the 20th century, two biological factors coexisted and interacted together to give rise to the traditional gendered division of labor. Women’s physical sex differences, particularly the reproductive activities of pregnancy and lactation, made it difficult for them to perform tasks that required speed, long uninterrupted periods of time, and travel (Eagly, Wood, & Diekman, 2000). For thousands of years, women’s lives were dictated and defined by childbearing and child rearing. From approximately the onset of menarche to the onset of menopause, women could have and did have babies. With no reliable means of controlling pregnancy, women had many children. With no viable substitute for breast milk, women were tied to the children for several years.
In addition, physically, men were stronger and bigger than women on average. Most work was physical in nature. Strength and size did dictate which roles were appropriate for men and women. Technology had not yet provided tools which would ameliorate strength or size limitations of the human body. These factors all combined to create the basis for the gendered division of labor that still exists in various degrees today even though the scientific and technological basis for the gendered division no longer exists. The traditional division of labor fostered several stereotypes and beliefs that serve to justify the continued gendered division of labor and the resultant glass ceiling.

One major belief is the perception that women and men are different based upon their biological sex. Sex is determined by biology; gender refers to the kinds of social relations commonly attributed to differences between males and females (Roy, 2001). Proponents of the sex difference viewpoint assert that biology determines gender. This argument is based on the premise that, biologically, women do not have the same talents and abilities as men; therefore, women will have different opportunities and careers than men. The sexes are fundamentally different and social inequity is continually justified due to these natural differences.

However, these differences are based on an average for males versus an average for women. Individual men and women vary significantly amongst themselves; the ranges of male abilities and female abilities overlap greatly. Society has taken small differences between the sexes and categorized or polarized the sexes. In society, gender does not exist on a continuum for men and women, but is a dichotomy. In nature,
people’s interests and abilities fall all along the continuum of gender rather than at polarized endpoints.

Biology, then, does not explain most of the gender differences in our society today. Gender is largely created through interaction with the social environment (West & Zimmerman, 1991). Gender roles are “the assumptions made about the characteristics of each gender, such as physical appearance, physical abilities, attitudes, interests, or occupations” (Shaw, 1998, p. 24). These gender roles develop over time and are reinforced in our culture through the media, the educational system, and social interaction. The biological determinants of gender have been intertwined with society’s constructs to result in the largely dichotomous gender structure that we have today. So while biology has had some part in the construction of gender, society’s impact on gender is very significant and cannot be ignored.

Another one of the stereotypes or beliefs helping to maintain the glass ceiling is the issue of private versus public sphere. Women traditionally have been seen as belonging in the private sphere, the home, whereas men have been seen as belonging in the public sphere, or the corporation (Kolmar & Bartkowski, 2005; Tong, 1998). For many years, the legal environment supported this split.

Although laws have been changed to allow women to enter the public sphere, there still remains the view that women are responsible for the private sphere. The U.S. Bureau of Labor Statistics (2006) conducted the “American Time Use Survey,” which reported that, in 2005, employed U.S. adult women spent significantly more time doing household activities and caring for household members than U.S. adult men (21 hours per
week for women versus 12 hours for men). Women can enter the workforce, but only if they continue to maintain the home. To achieve equity, responsibility for home and family needs to be shared with men. It needs to become just as acceptable socially for men to be in the home as well as for women. Until women are supported in the home, the glass ceiling will continue to exist because women have to expend time and energy for their dual roles, thus putting them at a disadvantage in the workplace when competing with men who can expend more time and energy on their career.

Various other stereotypes exist that help to maintain the glass ceiling. In looking at current and past accounts of U.S. history, men are and have been prominent in our society, whereas women have been depicted as largely invisible or in the background through much of history (Clark, Ayton, Frechette, & Keller, 2005; Gordy, Hogan, & Pritchard, 2004). Occupational roles have been largely gendered by society (Bem, 1993). Women are typically confined to narrow occupational choices, whereas men have a wider variety of occupational roles from which to choose. Men also have been stereotyped as having more desirable traits for business than women; men are seen as independent (Bem, 1993; Mackie, Hamilton, Susskind, & Rosselli, 1996) and as possessing power and status (Kolmar & Bartkowski, 2005), whereas women are seen as dependent and lacking in power and status. Additionally, men traditionally are seen as being active, whereas women are seen as being passive (Weedon, 1997). Men do, while women watch.

The stereotypes and social structures delineated above that work together to maintain the glass ceiling are at least partly a result of the educational system. Feminist theorists believe that women’s lack of opportunity in the paid workforce is at least partly
to blame on the educational system (Weiler, 2003). The educational system typically does not promote sexism in a formal, explicit manner, but sexism does exist in more informal, subtle forms. For example, teachers tend to give boys more attention in the classroom than girls (Sadker & Sadker, 1985). Males are also more often asked questions by teachers which require advanced reasoning skills than are females (Good, Sikes, & Brophy, 1973).

Part of the reason that gender bias continues is the well-hidden nature of it; sexism is so much a part of our society that the bias appears as natural and preordained. This subtle gender bias is part of what is known as the hidden curriculum. Hidden curriculum is not readily apparent; it refers to the unintended messages contained or conveyed during the schooling process. Hidden curriculum has been defined as “those unstated norms, values, and beliefs embedded in and transmitted to students through the underlying rules that structure the routines and social relationships” (Giroux, 2001, p. 47). For example, the hidden curriculum of many elementary schools operates to make sure that students will learn to wait quietly, exercise restraint, cooperate with teachers and other students, and be neat and punctual, even though the explicit curriculum of the school does not state these objectives (Jackson, 1968). Sources of the hidden curriculum include a school’s rules, its social structure, the role models it provides, its curricular priorities, its textbooks, and a multitude of other school characteristics (Martin, 2002).

Textbooks are part of the educational system and, within their images and words, may contain hidden curriculum messages about what the dominant group (men) considers to be important and its interpretation of reality. If the educational system continually
depicts women and men in stereotypical roles, these images and the placement of women within society are reinforced and perpetuated (Maass & Arcuri, 1996). Textbooks are important because as much as 90% of instructional time is structured around a textbook or other similar printed instructional material (Tyson-Bernstein & Woodward, 1991). Also, research indicates that “repeated and unreinforced exposure to a stimulus” will affect attitudes towards the stimulus (Mackie et al., 1996, p. 53). Coupled with how most students consider the textbook to be absolutely factual and uncontestable (Gordy & Pritchard, 1995), the textbooks’ power to legitimatize social relationships is significant.

Not surprisingly, prior studies of gender representation in textbooks have found that the representation of women and men in textbooks has replicated the gender stereotypes in our society. Prior studies found that men were more visible within the pages of the textbooks than women (Bazler & Simonis, 1991; Frasher & Walker, 1972; Hahn & Blankenship, 1983). The textbooks in these studies were from a wide variety of subjects and educational levels; the findings were not confined to a few disciplines. Women were also depicted in far fewer occupational roles than men (Britton & Lumpkin, 1977; Frasher & Walker, 1972; Purcell & Stewart, 1990) and women were likely to be depicted in traditional women’s roles. Men were more likely to be pictured in active roles and women were more likely to be pictured in passive roles (L. Evans & Davies, 2000; Frasher & Walker, 1972; Purcell & Stewart, 1990). Finally, men were more likely to be pictured as being independent than females and possessing more power and status than women. All of these messages help to reinforce the inequitable treatment of women.
Despite the amount of textbook analysis in other fields such as psychology, art history, communications, science, and other disciplines, there is a complete lack of research about gender representation in college introductory accounting textbooks. Virtually every student majoring in business will use one or two introductory accounting textbooks in their core business curriculum classes. Because accounting faculty put more emphasis on the textbook in their teaching methods than do non-accounting faculty (Brown & Guilding, 1993), exposing the implicit, unspoken hidden curriculum in accounting textbooks is particularly important.

Purpose of the Study

The purpose of this mixed methods study is to better understand how gender is represented in introductory accounting textbooks by merging both quantitative and qualitative data. In the study, counts of gender, status, roles, and other characteristics associated with the pictures, stories, and homework materials were used to measure the relationship between gender and representation in the textbooks. At the same time, the representation of gender within introductory accounting textbooks was explored using qualitative data analysis techniques. It was expected that society’s hegemonic structures would be reflected in the accounting textbooks. Then recommendations were made as to how the stories, homework, and pictures could be recast to help to alleviate/mitigate the reinforcement of stereotypes limiting of women’s roles in society. What is socially constructed can be reconstructed to form a more socially equitable world (Lorber, 1991). A different more fair social reality could be presented in the accounting textbooks to help shake up the status quo and generate a new way of seeing women and men. Authors and
publishers can work towards creating a more balanced depiction of gender in future textbooks. Also, instructors can consider the hidden messages contained in the textbooks when making textbook selections and when using the textbooks in the classroom. To expose the bias in accounting textbooks and to start to construct a new picture of gender in the workplace and home is to perhaps put one more crack in that glass ceiling that holds women back from being treated equitably and fairly.

Research Questions

This research study addresses how women and men are depicted in introductory accounting textbooks. The main question is “How is gender represented in introductory accounting textbooks in the pictures, stories, and homework items?” This question was addressed initially by examining the following confirmatory, quantitative questions which arose from the prior research and theory:

1. Visibility: Do males outnumber females in frequency in the accounting textbooks?
2. Private sphere: Are women shown in home settings more than men?
3. Traditional gendered occupations: Are males shown in a greater variety of occupational roles than females?
4. Active: Are males shown as being more active than females?
5. Independence: Are males shown in more independent roles than females?
6. Power/status: Are men shown possessing more power or status than women?

The main question also was addressed using a qualitative methodology that is more exploratory in nature than the confirmatory quantitative research questions.
Limitations of the Study

This study looks at the gender representation within introductory accounting textbooks used at the college level in the United States by analyzing the content and messages contained within the homework items, pictures, and stories in introductory accounting textbooks. The roles, actions, and characteristics of the people portrayed in the textbooks were interpreted using a feminist theory lens to bring into focus how women and men are represented differently. The interpretations of the meanings of the pictures, stories, and homework material are, by necessity, subjective and reflective of the researcher’s lived experiences and education. Another researcher undertaking the study might interpret the data differently. Steps have been taken to minimize interpretation differences on the raw data coding level via the use of dual coding, but fundamental interpretation differences cannot be completely eliminating by dual-coding; they are part of the research project itself.

Since the study looks only at introductory accounting textbooks, the results cannot be extended to other college textbooks. Nor can the results be extended to upper-level accounting textbooks, although an argument could be made that one would find more of the same at the higher level of textbook.

This study also does not examine other factors influencing inequalities between groups. Specifically, this study does not examine the intersection of gender and race, which has been shown to be significant in prior studies. It also does not take into account class or disability factors. Prior studies have found that class, race, age, or other demographic characteristics do have an influence on how gender is experienced (Cranny-
Francis, Waring, Stavropoulos, & Kirkby, 2003; Lorde, 2005; NietoGomez, 2005). This study makes gender its sole focus so that the effects of gender can be brought more sharply into focus.

Although societal stereotypes contribute towards the perpetuation of glass ceilings, individual women’s lives are complex and other factors may influence why an individual woman may not achieve a top managerial position. For example, a woman may choose to stay home with her children rather than to pursue that top managerial position. The glass ceiling is a complex phenomenon and the societal stereotypes perpetuated in textbooks are but one cause of the continued existence of those barriers for women.

The study also does not look at how students make meaning from the images and text contained within the textbooks. The assumption is being made that the images and words contained within the textbooks do help to construct social reality and that students are affected by the images and words in the textbooks. However, this assumption is not tested in this study.

Significance of the Study

Across the country, almost every business college requires all business majors to take introductory accounting courses as part of the core curriculum. In addition, students from majors outside the college of business may also be required or encouraged to take introductory accounting courses to fulfill degree requirements (e.g., fashion merchandising majors, architecture majors, and others). The potential audience of
The intended audience for this research project is wide. Textbook authors are obvious targets because they write the material that is in the textbooks. Publishers are other targets because their editors typically choose the photos and artwork with the textbooks. The study proposes a social reconstructionist theory of feminism that would urge authors and publishers to be proactive and construct a picture of what “could be” rather than “what is” within the pages of the textbooks.

Finally, the adopters of the textbooks (the instructors) are a target audience for this study. The instructors can make informed textbook choices if they are aware of the biases which might be present. They can also modify or supplement textbook use to bring a more balanced picture of gender in the business environment to the students in their classrooms.

By revealing the uneven treatment of women and men in introductory accounting textbooks, it is hoped such revelation will help towards creating future textbooks that are more reflective of the full potential of both women and men in society. Hopefully, accounting textbooks will eventually not contain implicit messages that certain roles are more appropriate for people based on gender. Perhaps the glass ceiling that excludes women from fully participating and contributing their talents and abilities to our organizations will start to crumble as new ways of being are revealed.
Summary and Organization of the Document

This study explores the representation of gender within college-level introductory accounting textbooks. It examines the following issues with respect to how women and men are portrayed: visibility, private sphere, occupations, active, independence, and power/status.

This dissertation is divided into five chapters. Chapter 1, the introduction, contains the statement of the problem, the purpose of the study, the research questions, the significance of the study, the limitations of the study, and the summary and organization of the document. Chapter 2 provides an overview of literature related to feminist theory in general and gender representation in textbooks research specifically. Chapter 3 provides the data collection and data analysis methods information. Chapter 4 contains the results of the quantitative and qualitative data analyses. Finally, Chapter 5 contains the interpretations, implications, and conclusions of the dissertation.
CHAPTER II
LITERATURE REVIEW
Feminism

Despite having a negative connotation among many people in the United States today, the term feminism simply refers to “a social movement whose basic goal is equality between women and men” (Lorber, 2005, p. 1). Other feminists put forth similar definitions. Freedman defined feminism as “a belief that women and men are inherently of equal worth. Because most societies privilege men as a group, social movements are necessary to achieve equality between women and men” (2002, p. 7). bell hooks defined feminism as “a movement to end sexism, sexist exploitation, and oppression” (2000, p. viii). Feminist theory, upon which the feminist movement is based, is built upon the concept of equal worth of women and men and is concerned with eliminating sexism in our society and alleviating the social injustice that results from that sexism.

The roots of feminism in the U.S. arguably can be traced back to Britain with Mary Wollstonecraft’s Vindication of the Rights of Woman (1792). Wollstonecraft put forth the premise that women remain enslaved to men because of a process of socialization which stunts their intellect. Her writings were based on the doctrine of natural rights, which essentially states that everyone is entitled to certain rights. Thomas Jefferson succinctly stated the basic tenant of natural rights when he wrote, “We hold these truths to be self-evident, that all men are created equal, that they are endowed by
their Creator with certain unalienable Rights, that among these are Life, Liberty and the pursuit of Happiness” in the Declaration of Independence in 1776.

Elizabeth Cady Stanton used the doctrine of natural rights as the basis for her argument that women deserved equality with men. The Declaration of Sentiments drafted by Elizabeth Cady Stanton in 1848 started with an appeal to natural law:

When, in the course of human events, it becomes necessary for one portion of the family of man to assume among the people of the earth a position different from that which they have hitherto occupied, but one to which the laws of nature and of nature’s God entitle them, a decent respect to the opinions of mankind requires that they should declare the causes that impel them to such a course. (Rossi, 1988)

The heart of the Declaration of Sentiments was modeled nearly verbatim after the Declaration of Independence but extended the rights discussed in it to women as well as men.

After decades of struggle, women achieved the right to vote in 1920. Once suffrage was no longer a focal point for the Women’s Movement, the focus splintered. Because of the lack of one dominant cause, it appeared that feminism over the next 40 years was relatively quiet. Simone de Beauvoir did publish her pivotal piece in 1949 entitled *The Second Sex* (de Beauvoir, 1989). In it, Beauvoir stated that “One is not born, but rather becomes, a woman” (p. 267).

In 1963, Betty Friedan published *The Feminine Mystique*, which grew to be extremely influential in feminist practice and theory. Civil unrest in the early 1960s and this book marked the beginning of what is commonly known as the second wave of the
Women’s Movement. Liberal feminists were active in the 1960s and 1970s and fought to get laws passed to offer equal access to education, careers, and sports to women.

Liberal feminists have been responsible for much of the advances in the state of women over the past two centuries. The natural rights doctrine remains a central premise to the liberal feminism today (Donovan, 2004). From a liberal feminist standpoint, passage of laws and regulations to eliminate gender bias was supposed to level the playing field for women (Donovan). Once the legal impediments are removed, women would be able to compete with men in the corporate environment. Each woman would be in charge of her own destiny.

However, liberal feminism does not go far enough with its prescription for alleviating gender bias. As a group, women still fall far behind men in terms of income and power. Women comprise more than half of the accounting major graduates in the United States and receive entry-level accounting jobs in approximately equal numbers to men, yet women comprise just 19% of all accounting firm partners within the U.S. (Baldiga, 2005) and only 6.9% of national accounting firm partners (Scheuermann et al., 1998). The prospects for advancement for women in industry are even more limited; only 2% of Fortune 500 companies are run by a woman.

Compensation gaps between women and men are significant. In an article in Forbes (DeCarlo, 2005), the compensation earned by top executives was disclosed. No women made the list. The pay for top male executives ranged from $230.6 million to $56.7 million. In Fortune later that same year, the total compensation for the 10 highest paid women in the United States was reported. The highest compensation for a woman in
2005 was $26.1 million (“10 Highest Paid”), which was about half of the lowest man on the *Fortune* list. For non-executive women, even after holding age, education, hours worked, and length of time in the workforce constant, women earn just 75% to 90% of men’s wages (Freedman, 2002).

Since liberal feminism has not eradicated the inequality faced by women, a different feminist theory is needed to further the goal of equality and equity for women and men. We need a living feminist theory; a theory that is practical and realistic and will help women to achieve parity in the workplace today. Various other feminist theories have arisen, such as radical feminism, Marxist feminism, and psychoanalytic feminism, in response to the perceived weaknesses of liberal feminism. None of these other feminist theories specifically address the glass ceiling, nor do they offer practical ways that might help women today with this issue of gender bias in the workplace. These other feminist theories offer potential long-term solutions to the gender inequality faced by women in the workplace, which will not help today’s woman in her lifetime.

A social reconstructionist theory of feminism is being proposed here that holds promise for explaining the current status of women in the workplace and for suggesting avenues towards achieving equity for women in that workplace. Social reconstructionist feminism is based on the premise that women’s second class status is built upon a deeply embedded system of stereotypes and beliefs about women and men (Lorber, 2005).

A theory consists of four parts: description, analysis, vision, and strategy (Bunch, 2005). A theory describes what exists in the world with respect to the area being theorized. This study first describes the U.S. business environment as it relates to
feminism. The analysis provides a rationalization as to why gender inequality exists in the U.S. business environment and the reasons for its perpetuation. I am theorizing here that gender bias and prejudice originated from a biologically-based division of labor which is no longer necessary. The vision portion of the theory describes what should or could exist in replacement of the current social reality. Finally, the strategy hypothesizes about how to change what is to what should be. Since the gendered order of society that we have today has been socially constructed, it can also be reconstructed in more fair, equitable ways (Lorber, 2005).

Traditional Division of Labor

The cause of the gendered order and resultant inequality between women and men can be analyzed using a biohistorical analysis (Bem, 1993). Women’s physical sex differences, particularly women’s reproductive activities of pregnancy and lactation, are at least partially responsible for the gendered division of labor. Women’s tasks historically have included gestating, nursing, and caring for infants and children. These tasks make it difficult for women to perform tasks that require speed, long uninterrupted periods of time, or travel (Eagly et al., 2000). Traditionally, women have not performed tasks such as hunting large animals, plowing, and warfare. Instead, they have gravitated towards tasks that can be performed simultaneously while taking care of children, such as gathering, cooking, and weaving. This home-task orientation probably led to women being associated with the home. Until relatively recent times, there were no reliable contraceptives and no viable baby formula. For thousands of years, women’s lives were dictated and defined by childbearing and child raising (Sanger, 2005). From
approximately the onset of menarche to the onset of menopause, women could have and did have babies. With no reliable means of controlling pregnancy, women had many children. With no viable substitute for breast milk, women were tied to the children for several years.

Another biological factor which influenced the gendered division of labor was men’s greater size and strength on average. There were few paid jobs which were not reliant on physical strength. Strength and size dictated which roles were appropriate for men and women. Technology had not yet provided tools which would ameliorate strength or size limitations of the human body.

The traditional, gendered division of labor evolved from biological practicality, since men were more mobile, stronger, and bigger on average than women. Men did not have the physical aspect of pregnancy and childbirth, nor were they responsible for feeding the children. Women stayed at home and performed tasks that were associated with or near the home; they raised the children, they gardened and gathered; they provided a home. Men, on the other hand, went out into the world; they hunted, they explored, and they protected their home. They became warriors; they could better defend their homes because they were bigger and stronger than women. Men would do the heavy labor since they were physically more suited to the role.

This division of labor based on biological differences went on for centuries. Both genders over time became associated with characteristics of the roles they were assigned. Research has shown that people tend to assign characteristics to others based upon the roles that the others are in (Mackie et al., 1996). If people work in a certain job, they are
viewed as having the characteristics of that job, whether or not they innately possessed those traits before having that job. Women came to be viewed as naturally nurturing because they raised the children. Men came to be viewed as naturally aggressive because they went out into the world as both aggressors and defenders.

This assignment of traits tends to naturalize and legitimize the stereotyping of people. If people are in certain roles because of policies or lack of opportunities, this naturalization concept means that others will attribute this person’s lack of a good job to natural characteristics; that person has the traits required of the job that they are in and being in that role is natural. In this way, the stratification of gender roles has been justified over time. By saying that women are naturally more nurturing and caring than men, the traditional division of labor is justified.

These stereotypes and beliefs have created gender roles for people. Gender roles are “the assumptions made about the characteristics of each gender, such as physical appearance, physical abilities, attitudes, interests, or occupations” (Shaw, 1998, p. 24). These gender roles develop over time and are reinforced through the media, the educational system, and social interaction. The biological determinants of gender have been intertwined with society’s constructs to result in the largely dichotomous gender structure that we have today. So while biology has some part in the construction of gender, society’s impact on gender is very significant and cannot be ignored.

However, this division of labor is no longer necessary from a technological or scientific point of view for several reasons. First of all, contraceptives are widely available and reliable. Women can make a choice about when or if to have a child. The
large chunk of a woman’s life which used to be devoted to bearing and raising several children no longer necessarily revolves around childbearing. Further, baby formula is a viable option for nourishing babies and is generally widely available in our society. The time that women spend in pregnancy and child raising is greatly reduced. The time needed for this phase of women’s lives has been greatly reduced, freeing women up for other roles.

Technology has also shifted the emphasis in many jobs from physical strength to knowledge. Jobs that used to be dependent upon strength are now performed by machine. Many jobs now exist that are based on knowledge instead of physical strength.

Yet the traditional division of labor continues to be pervasive within our society and much of the rest of the world. This continued inequality is because the traditions and stereotypes are embedded deeply into our culture, including our political and religious institutions. Inertia makes it easier to continue these traditions than to reflect and have current society reflect the biological realities. Also, those who are privileged hold the power; power is not shared or relinquished easily.

In another argument that seeks to justify the gendered division of labor in our society, naturalists posit that men and women are inherently biologically different. Sex is determined by biology; gender refers to the kinds of social relations commonly attributed to differences between males and females (Roy, 2001). Proponents of the sex difference viewpoint assert that biology determines gender. This argument is based on the premise that, biologically, women do not have the same talents and abilities as men; therefore, women will have different opportunities and careers than men. The sexes are
fundamentally different and social inequity is continually justified due to these natural differences.

Various studies have found biological differences between the sexes beyond the obvious differences in anatomy and physiology. Findings of difference include, but are not limited to:

1. Men may be more physically aggressive than women because of testosterone influences (Book, Starzyk, & Quansey, 2001; Dabbs, 2000; Moyer, 1976);
2. Estrogen hormones in women may make them more maternal than men (Rossi, 1985);
3. Men may be better at mathematical reasoning than women due to differences in their brains (Benbow, 1988); and

However, these differences are based on an average for males versus an average for women. For example, no one has postulated that all men are better at math than all women. Instead, the research has found that the math ability average for men is slightly higher than the math ability average for women. Individual men and women vary along a continuum of scores; the ranges of male scores and female scores overlap greatly. Society has interpreted a small statistical difference in an average for men and an average for women to mean that, in general, men are better suited to careers in math than women, even though many women are also suitable for careers in math. Society has taken small differences between the sexes and categorized or polarized the sexes. In our culture, math
ability does not exist on a continuum for men and women, but is interpreted as a
dichotomy; if one is male, one has math aptitude. Conversely, if one is female, one does
not have math aptitude. The fact that many women do have a high math aptitude is
ignored.

Biological differences based on group averages do not justify continued gender
stratification. As Americans, we have traditionally valued independence and individual
choice. Gender polarization homogenizes women and men (Bem, 1993). It makes all
women alike and all men alike. The overlap that naturally exists between the two sexes is
not generally recognized. This dichotomization of gender roles goes against the American
ideal of individualism; people of either sex should be free to develop their own individual
innate abilities.

Differences in gender, beyond small biological differences, have been
constructed, magnified, and perpetuated in our society by our institutions and traditions.
Gender has, for the most part, been socially constructed. The traditional division of labor,
which was originally based on need and biology, has been perpetuated in our society by
deeply embedded stereotypes and beliefs. These stereotypes and beliefs need to be
reexamined and reconstructed. Examining the stereotypes and beliefs will provide a
status assessment and grounds for reconstruction.

Stereotypes and Beliefs

Several stereotypes and beliefs exist within our society which probably arose
from the traditional biologically-based division of labor. A stereotype can be defined as
“a cognitive structure containing the perceiver’s knowledge beliefs, and expectancies
about some human social group” (Mackie et al., 1996, p. 42). Stereotypes are a type of mental cookie cutter; they are a fast, easy way for people to categorize others. Stereotypes can be useful. When someone is labeled as a college freshman, for example, that person might be categorized as shy, unsure, homesick, and vulnerable. Although every college freshman does not take on those traits, many college freshmen do. Based on their categorization and resultant interpretation of the college freshman label, the university can then take steps to accommodate that person by hosting social icebreakers, creating learning/living communities, and reaching out in other ways. A stereotype functions in a positive manner in this case by giving the university ideas about how to treat this person to best facilitate their transition to the college environment.

Stereotypes can also be harmful. Gender stereotypes frequently fall into this category. Members of a particular group are seen as possessing characteristics of the roles that they perform. In turn, the group members come to be perceived as being naturally suitable for the roles in which they find themselves. The cycle is circular. Group members are forced into a role by society. Once in that role, research has shown that others will attribute role-fitting characteristics to the group members. Once the characteristics are attributed to the group members, then the group member appears to be a natural fit for the role. Gender-role stereotyping limits the individual’s possibilities for growth and development as a person. Both women and men can find themselves limited by narrow gender roles.

Hoffman and Hurst (1990) demonstrated this tendency of stereotypical trait assignment through an experiment regarding the contribution of role-determined
behaviors to the acquisition of stereotypes. Study participants read descriptions of inhabitants from a fictitious planet; the inhabitants were either “Orinthians” or “Ackmians.” Most Orinthians were described as being involved in child care, whereas Ackmians were described as mainly employed outside of the home. When participants were asked to characterize Orinthians in general, they described them as typically nurturing, affectionate, and gentle. The Ackmians were characterized by the participants as typically competitive and ambitious. Each group was seen as having the psychological characteristics for its main role, regardless of whether that individual member possessed those specific characteristics. When participants later compared an employed Ackmian (most Ackmians were described as being employed outside the home) to an employed Orinthian (most Orinthians were described as being involved with child care), the Ackmian was seen as more competitive and ambitious than the Orinthian.

Similarly, if men traditionally have been employed outside the home in jobs requiring independence, power, and assertiveness, correspondent inferences would attribute those traits to men in general. If women traditionally have been seen inside the home, stereotypes of women are likely to reflect characteristics such as being sensitive, nurturing, and gentle. Such stereotypic beliefs about women and men often are used to justify status disparities with the naturalistic fallacy that the way things are represent the way things should be. Stereotypes serve to choke off critical thinking (Cranny-Francis et al., 2003). They conceal the operation of power within a society by characterizing inequalities as natural differences in abilities or desires. Humans have a natural tendency to believe that the world is just and outcomes are usually the result of actions or
attributes. People are led to believe that others deserve what they get (Mackie et al., 1996).

These barriers to advancement for women, the stereotypes and beliefs of a society, cannot be addressed only with formal laws. The stereotypes and beliefs were socially constructed and are now deeply embedded in our society, rendering them largely invisible. These embedded stereotypes and beliefs help to maintain the glass ceiling and create barriers and inequality for women. The stereotypes and social institutions must be exposed to public view and consciousness and then be socially reconstructed.

Most of the stereotypes and beliefs about gender today probably have their roots in the traditional division of labor. Examples of stereotypes and beliefs of society which resulted from the traditional gendered division of labor include, but are not limited to:

1. visibility;
2. private sphere;
3. occupational roles;
4. active versus passive;
5. independence; and
6. power/status.

Discussion of specific gender stereotypes and beliefs follows.

*Visibility*

In looking at current and past accounts of U.S. history, men are and have been prominent and visible in the public sphere of our society, whereas women have been depicted as largely invisible or in the background (Clark et al., 2005; Gordy et al., 2004).
The visibility issue arises from the traditional division of labor. Long ago, unencumbered by pregnancy, childbirth, and lactation, men were more mobile than women. Men went out into the world to hunt and to conquer. Men were the representatives of their cultures as they interacted with the outside world. Women were at home and were less visible. There is a long, historical tradition of associating invisibility with females (Keller, 2005). In the business environment, women need to be visible throughout the organization so that they have the same advancement opportunities as men.

*Private Sphere*

Another one of the societal barriers helping to maintain the glass ceiling is the issue of private versus public sphere. Women traditionally have been seen as belonging in the private sphere, the home, whereas men have been seen as belonging in the public sphere, or the corporation (Kolmar & Bartkowski, 2005; Tong, 1998). This split of women into the private sphere and men into the public sphere can be traced back to the traditional division of labor. Long ago, women were primarily responsible for the children and the home and men were responsible for hunting and conquering. Women became associated with the private sphere of life and men with the public sphere of life.

For many years, the legal environment in the United States supported this split. Women were not allowed to attend institutions of higher education. Women were shut out of many occupations because of their gender and perceived shortcomings associated with being female.

Whereas laws have been changed to allow women to enter the public sphere, there still remains the view that women are responsible for the private sphere. The U.S. Bureau
of Labor Statistics conducted the “American Time Use Survey,” which reported that, in 2005, employed U.S. adult women spent significantly more time doing household activities and caring for household members than U.S. adult men (21 hours per week for women versus 12 hours for men; U.S. Bureau of Labor Statistics, 2006). Although some women have been able to concentrate on their career by sharing household responsibilities with a willing spouse or by hiring household help, many other women do not have these sources of assistance and have to negotiate a career and also maintain their family and home. As long as women, in effect, have two jobs—one in the outside world and one to care for the home—women will always be at a disadvantage to men. Betty Friedan has been criticized for sending women out into the public realm without summoning men into the private domain (Tong, 1998, p. 27). Many women are, in effect, handicapped by holding two jobs: their outside job and their home job. Many gender-neutral laws have failed to benefit these women because the lawmakers neglected to consider the contingencies of most women’s social situations.

To achieve equity, responsibility for home and family needs to be shared with men. It needs to become just as acceptable socially for men to be in the home as for women. Gender should not define whether one is responsible for, or belongs in, the public or private sphere of life.

*Occupational Roles*

Occupational roles have been largely gendered by society (Bem, 1993). The traditional division of labor has bestowed certain characteristics on women and men based upon their roles in society. Women typically are confined to narrow occupational
choices which reflect the traits associated with their traditional homemaking roles, whereas men have a wider variety of occupational roles from which to choose. By being responsible for childcare and the home, women were attributed the characteristics of caring and nurturing. Teaching, nursing, and homemaking are occupations that traditionally are open to women; the characteristics of nurturing and caring are a natural fit for these occupations in the broad view of society. From their traditional division of labor, men were attributed characteristics of independence, aggressiveness, and bravery. These characteristics have allowed men to choose from a wider range of occupational choices. Both women and men should be allowed to pursue occupations based on their own individual preferences and abilities.

Active Versus Passive

Additionally, men traditionally are seen as being active, whereas women are seen as being passive (Weedon, 1997). Men act, whereas women just appear (Berger, 1972). Again, the assignment of the adjective active to men probably stemmed from the traditional division of labor. Men were out in the world, exploring, hunting, conquering, protecting. Women, on the other hand, were at home bearing children, nursing children, and keeping house, all activities which could be construed as passive. This active men/passive women assignment can also be seen in early biology writings. Geddes and Thomson in 1890 argued that the difference between males and females originates in the biology of the sperm and egg themselves (as cited in Bem, 1993). The sperm was described as “active, energetic, eager” whereas the egg was described as “passive, conservative, sluggish” (Bem, p. 13).
Since there is no longer a need for the historically biologically determined nature of the division of labor, the active-passive tags are not valid. Women and men can both be active and passive; to artificially constrain a person to active or passive status based on biological sex is a violation of the natural rights doctrine.

*Independence*

Men also have been stereotyped as having more desirable traits for business than women. For example, men are seen as independent (Bem, 1993; Mackie et al., 1996; Tong, 1998), whereas women are seen as dependent. The breadwinner brings home the money for the family and the homemaker is dependent upon that breadwinner. Eagly (1987) argued that the role of homemaker has cultivated a perceived dependence trait for women, whereas the breadwinner role for the male has cultivated the perception of independence. In the workplace, independence is valued. Independent individuals can be managers and supervisors, whereas dependency is seen in the lower echelons of the corporations. Since women are perceived as dependent, they would then not be considered suitable for upper management. Men benefit from the belief that men are independent and thus suitable for upper management. To equalize the workplace, women must be perceived as being independent.

*Power and Status*

Although there are multiple definitions of the term “power,” the definition formulated by Boulding is being adopted for this research project. Power has been defined as “the ability to get what one wants” (Boulding, 1989, p. 15). Men also have been stereotyped as possessing power and status (Kolmar & Bartkowski, 2005), whereas
women are seen as lacking in power and status. Power empirically has been found to be tied strongly to gender (Griscom, 1992; Unger, 1986). The traditional division of labor probably gave rise to the existing power structure between women and men. While women were occupied raising children, men were protecting them and conquering new lands. The roles of men may have been viewed as more powerful and men accepted the power. Since gaining the power, men have been reluctant to share it. Conquering new lands and defending their homes was probably more glamorous than raising children, and thus men were relegated more status than women as well.

In the workplace today, men have more power than women by the fact that they control more of the resources. Women are perceived as having less power, which in turn renders them unsuitable for management; a powerless person does not make a good manager. By being shut out of management positions, women are caught in a cycle of “no power perceived, no power received.” To break the cycle, women need to be depicted in power-possessing situations.

Educational System and Hidden Curriculum

The stereotypes and social structures delineated above that work together to maintain the glass ceiling and women’s lack of opportunity in the paid workforce are at least partly to blame on the educational system (Weiler, 2003). Weedon made a stronger statement that “at the heart of the mechanisms of power/knowledge lies the educational system” (1997, p. 164). The educational system does not typically promote sexism in a formal, explicit manner, but sexism does exist. In general, teachers give boys more attention in the classroom than girls (Sadker & Sadker, 1985). Teachers also more often
ask males questions which require advanced reasoning skills than they ask females (Good et al., 1973). Teachers praising girls for appearance, cooperation, and obedience while praising boys for achievement is another example of subtle sexism that results in disparity between the genders in schooling (K. S. Evans, 1998). The channeling of boys to one type of toy and girls to a different type of toy is another example of sexism in the schools. Research has found that girls are often given less access to bigger, more active toys such as bats and balls (Sadker & Sadker, 1994; Thorne, 1993). Instead, girls have more access to jump ropes and hopscotch, games which take up less space and are less team-oriented.

Part of the reason that gender bias continues is its well-hidden nature; sexism is so much a part of our society that the bias appears as natural and preordained. This subtle gender bias is part of what is known as the hidden curriculum.

Hidden curriculum is not readily apparent; it refers to the unintended outcomes of the schooling process. Hidden curriculum has been defined as “those unstated norms, values, and beliefs embedded in and transmitted to students through the underlying rules that structure the routines and social relationships” (Giroux, 2001, p. 47). For example, the hidden curriculum of many elementary schools operates to make sure that students will learn to wait quietly, exercise restraint, cooperate with teachers and other students, and be neat and punctual, even though the explicit curriculum of the school does not state these objectives (Jackson, 1968). In another example of the hidden curriculum in schools, Clarricoates (1978) found that primary teachers used the theme of dinosaurs woven throughout the curriculum to capture the interest of their boy students. Girls’ interests
were not considered; girls were expected to “put up with” the boys’ interests, whereas boys were never challenged to tolerate or put up with girls’ interests, such as flowers or houses. In this case, the hidden curriculum was conveying the idea that boys’ interests were more important than girls’ interests. Girls tend to be praised by their teachers for appearance, cooperation, and obedience, whereas boys tend to be praised for achievement (Derman-Sparks, 1989). Sources of the hidden curriculum include a school’s rules, its social structure, the role models it provides, its curricular priorities, its textbooks, and a multitude of other school characteristics (Martin, 2002).

Textbooks

Textbooks, within their images and words, may contain hidden curriculum messages about what the dominant group (men) considers to be important and its interpretation of reality. If the educational system continually depicts women and men in stereotypical roles, these images and the placement of women within society are reinforced and perpetuated (Maass & Arcuri, 1996). Maass and Arcuri found that stereotypes are at least partially transmitted via textbooks. Research indicates that “repeated and unreinforced exposure to a stimulus” will affect attitudes towards the stimulus (Mackie et al., 1996, p. 53). Exposure effects tend to be strongest when the perceivers are unaware of their exposure (Bornstein & D’Agnostino, 1992), as when reading a textbook for knowledge about the subject matter. It is not obvious to the reader that any particular messages about anything other than the subject matter are being conveyed. “With the possible exception of family and friends, the media are probably the most powerful transmitters of cultural stereotypes, at least in Western societies” (Mackie
et al., p. 61). Textbooks are a form of media that has become deeply embedded in our educational system.

Textbooks are important because as much as 90% of instructional time is structured around a textbook or other similar printed instructional material (Tyson-Bernstein & Woodward, 1991). Coupled with how most students consider the textbook to be absolutely factual and uncontestable (Gordy & Pritchard, 1995), the textbooks’ power to define and create a gendered order of society is significant. The textbook has significant power to legitimize the story being told.

Prior studies of gender representation in textbooks have found that the representation of women and men in textbooks has reflected traditional gender stereotypes. Studies have shown evidence of gender-based stereotypes being present in textbooks at all educational levels. Researchers since the 1960s have been interested in the representation of gender in textbooks. Early studies analyzed whether gender bias in textbooks existed; later studies explored how gender bias had or had not dissipated after the women’s movement of the 1960s and 1970s. Findings of these studies can be characterized around six basic stereotypes or belief areas.

Visibility

Throughout history in our society, men have been more visible than women. The visibility of men versus the invisibility of women has been reflected in U.S. textbooks covering a multitude of subjects and educational levels. Most of the early studies of gender representation in textbooks involved counting males and females in textbooks, either the people in the photographs or the characters within stories or both. Frasher and
Walker (1972) analyzed the main characters within reading textbooks by counting the number of male main characters versus female main characters; males were much more visible as they were the main character over three times as many times as females were the main character.

Weitzman and Rizzo (1974) studied the illustrations in elementary textbooks from five subject areas. They found that females were in 31% of the textbook illustrations, whereas males were in 69%. The percentage of females in illustrations declined as the grade level increased; females became less visible as the students progressed through their education.

Schnell and Sweeney (1975) analyzed reading books from 1971 to find out how the books balanced the roles, activities, and relative importance of male and female characters. They found that the books were heavily biased in favor of males. Boys were pictured more frequently than girls by a ratio of 4 to 1. Adult males were the main character more frequently than adult females by a ratio of more than 20 to 1.

Stern (1976) examined the content and photographs in foreign language textbooks published between 1970 and 1974. Much like similar studies from this decade, she found that males were depicted much more frequently than females. In addition, Stern examined how many famous men versus famous women were included in the textbooks. There were 38 stories about famous men and one about a famous woman. There were 40 photographs of famous men whereas 5 were of famous women.

Longitudinal studies started appearing in the 1970s. Researchers wanted to assess the impact of publisher guidelines and the laws that had been passed in the 1960s and
1970s to eliminate gender bias within textbooks. Britton and Lumpkin (1977) counted male/female major character roles from a period before the guidelines were issued (pre-1970) and from a period after the guidelines were issued (1974-1976). They found that the guidelines had had very little impact on the representation of males and females within the textbooks; males were still much more visible than females.

Rupley, Garcia, and Longnion (1981) criticized the Britton and Lumpkin (1977) study because the post-guidelines textbooks had been written mainly before the issuance of the guidelines (because of the publishing lag). Rupley et al. replicated the earlier study with textbooks from 1976-1978. They found that although twice as many males had been shown as females in the post-guidelines time period, this ratio was still an improvement over earlier textbooks.

Hahn and Blankenship (1983) counted the males and females in the photographs and illustrations in high school economics textbooks. There were almost twice as many men in the photographs and illustrations than women, although this ratio had improved over earlier textbook editions.

O’Kelly (1983) did research regarding the representation of gender in art history textbooks. For each subject in each art work displayed, O’Kelly tallied the gender of the subjects and the number of subjects of each gender. She found that 70% of the subjects were male.

Hitchcock and Tompkins (1987) followed up with another study of art history textbooks that counted male/female major character roles in a period from approximately 1984-1986. They found that males and females were represented in about equal numbers.
However, publishers had not added female characters; they had decreased the number of male characters and vastly increased the number of gender neutral characters.

The inclusion of women in communication textbooks was analyzed by Creedon (1989). She looked at 10 public relations textbooks published in 1984-1988 to see how often influential women in the history of public relations were included in the textbooks. She found, that in general, women were mentioned in public relation textbooks, but that oftentimes, the women’s contributions had been added as an afterthought. Women’s names were also listed as contributors to history, but their contributions were not discussed in detail.

In another study in the same year as the Creedon article, Kern-Foxworth (1989) analyzed the number of pages devoted to women in public relation textbooks published from 1979 to 1988. She found that the representation of women in the public relations textbooks did not “reflect the status of women in society and in the public relations industry” (p. 35). Kern-Foxworth attributed this underrepresentation of women to the fact that less than 10% of the textbook authors were female.

Interest in gender representation in textbooks continued into the 1990s. The representation of gender roles in children’s reading textbooks in use in 1989 was compared to the textbooks used in 1972 (Purcell & Stewart, 1990). They found that fewer stories were male-centered in 1989 than in 1972, but that males were still much more visible than females. Males outnumbered females in pictures by a ratio of four to three, which was an improvement over the earlier two to one ratio. As was noted by Hitchcock and Tompkins (1987), some of the improvement in the ratio of males to females in stories
was not accomplished by adding females to stories but by changing many stories to
gender-neutral stories.

The number of named (identified) males in photos or drawings was compared to
the number of named females in high school chemistry textbooks in editions from
exceeded named females by a significant amount. The number of unnamed males in
illustrations was compared to the number of unnamed females in illustrations in the same
group of textbooks; the ratio had improved significantly over the 1970/1973 editions but
males were still in the majority.

The balance of gender in various elementary textbooks was examined by Sleeter
and Grant (1991). Males outnumbered females in the textbooks, both in the stories and
the pictures, but improvement in the balance was noted from earlier studies.

Researchers studied the representation of gender in college psychology textbooks,
starting with Peterson and Kroner (1992). They found that the historical work of men was
cited more frequently than the work of women. The average number of paragraphs
allocated to the description of women’s works was also smaller than the average number
of paragraphs for men’s works. Overall, men were significantly more visible than women
within the psychology textbooks studied.

In one of the first studies to find nearly equal visibility of women and men,
introductory college communication textbooks were analyzed in a variety of ways
(Cawyer et al., 1994). The researchers found that women and men were generally given
equal coverage in the textbooks and that the textbooks used gender neutral pronouns.
In a study of business communications textbooks published between 1990 and 1994, researchers analyzed the depictions of gender contained with the photographs in the textbooks (Pomerenke, Varner, & Mallar, 1996). They found that the frequency of males versus females in the photographs was fairly balanced.

Witt (1997) found that in reading textbooks, males were more visible than females. Male characters outnumbered female characters, illustrations of males outnumbered illustrations of females, and biographies of males outnumbered biographies of females.

Jones, Kitetu, and Sunderland (1997) studied the dialogues in k-12 language textbooks. They found that the distribution between males and females in several categories (number of characters, number of conversation initiations, number of conversation turns, and number of words spoken) was fairly evenly distributed between males and females.

Clark, Folgo, and Pichette (2005) analyzed the gender representation in art history textbooks. The researchers found that the number of women artists in the textbooks had increased over prior periods, but women artists still only represented less than 10% of the artists included in the textbooks. Improvement was also seen in terms of the ratios of art produced by women to men and the percentage of pages that mentioned women, but parity between the genders was not achieved. Also, the researchers found that female-authored textbooks were more likely to have more women artists represented than those textbooks authored by men.
Looking back over the research from the 1970s through the 2000s, it can be seen that males have been much more visible in textbooks than females. Men were more visible than women in both k-12 and college textbooks. They were also more visible in textbooks from all subject areas. Additionally, the finding that men were more visible was universal regardless of measure used. Men were in more stories, photographs, citations, and dialogues. Women are becoming more visible than in prior decades, but depictions of women are still not as visible and prominent as depictions of men.

Progress with respect to women’s visibility in textbooks is being made, at least on the surface. To analyze why women have become more visible in textbooks over the past few decades, the history of the textbook industry can be examined.

The Council on Interracial Books for Children (CIBC) was founded in 1966 in response to racism and sexism thought to be in textbooks (Ravitch, 2003). The organization grew to be influential; it received several grants from the U.S. government to create guidelines for textbooks. CIBC worked with the National Organization for Women (NOW) to help to fight gender imbalance in textbooks (among other biases). NOW and other feminist groups and individuals testified at state and local hearings about removing the gender bias in textbooks. These groups also contacted publishers and textbook committees. Although the CIBC ceased operations in 1990, its work is still reflected in current governmental and publisher guidelines.

With the passage of Title IX of the Education Amendment Act of 1972, gender discrimination became illegal in any educational program receiving federal funds. One result of this act was the legal requirement to eliminate the gender bias in educational
materials, including textbooks. By the mid 1970s, most publishers had adopted guidelines designed to eliminate gender and racial imbalances in k-12 textbooks (Ravitch, 2003). Scott, Foresman issued guidelines in 1972 to state that females should be represented in equal terms as males in textbooks, followed by McGraw-Hill in 1974, Macmillan in 1975 and Holt, Rinehart and Winston in 1975 (Britton & Lumpkin, 1977).

Twenty-two states have a centralized adoption process for approving textbooks, meaning that a central state committee or agency reviews textbooks and puts acceptable textbooks on a list from which the state’s school districts can choose. All 22 adoption states review instructional materials for social content (Keith, 1991). If a textbook is not on a state’s list, it cannot be purchased for use in that state.

Textbook publishers cannot afford to have their textbooks fail the social content guidelines in these states; the publishers would lose a great deal of potential market if the books could not be sold in those states. Books that pass social content guidelines are acceptable in the nonadoption states but the reverse is not true; books that are acceptable in the nonadoption states would not be acceptable in the adoption states if the books do not pass the social content guidelines in those adoption states. The first state to enact official gender guidelines for textbooks was California. They adopted these gender guidelines in 1982 (Archibald, 2004). Today, because of these legal requirements, many publishers try to balance the counts of women versus men in their textbooks from many disciplines and levels, which can account for why the balance of women to men is improving. However, the social content rules of publishers are not standardized in other aspects of gender representation (other than count of females to males), so progress for
equality in these other aspects of gender representation has not been as positive, as the following discussion shows.

**Occupational Roles**

Research has also shown that women also have been depicted in textbooks in far fewer occupational roles than men. In an early study of the depiction of occupational roles for men and women in textbooks, Frasher and Walker (1972) analyzed the main characters in textbooks by counting the number of male adult occupations versus female adult occupations. Adult males were observed in 58 different occupations, whereas adult females were observed in just 11 occupations.

Weitzman and Rizzo (1974) studied the illustrations in elementary textbooks from five subject areas. Men were shown in over 150 occupational roles, whereas women were shown in just a few occupations: housewife, mother, teacher, librarian, sales clerk, and nurse.

Schnell and Sweeney (1975) looked at the occupational roles of the characters in reading textbooks published in 1971. They found that males were pictured in 85 different occupations; females were depicted in just 15 occupations. The female occupations pictured were mostly traditional, stereotypical roles, such as housekeeper, librarian, nurse, princess, teacher, waitress, and secretary.

Shirreffs (1975) analyzed the depictions of health care providers in health education textbooks for elementary students. There were 75 pictures of male physicians versus 1 picture of a female physician; conversely, there were 68 pictures of female nurses with no pictures of male nurses (Shirreffs).
Stern (1976) examined the content and photographs in foreign language textbooks published between 1970 and 1974. Men could be found in a wide variety of occupations, including doctors, dentists, lawyers, judges, and businessmen. The occupational roles of women were much more limited; women were depicted as librarians, saleswomen, nurses, stewardesses, nurses, secretaries, and housewives.

Britton and Lumpkin (1977) counted male/female career roles from an earlier period (pre-1970) as compared to a later period (1974-1976). They found that time had had very little impact on the representation of males and females within the textbooks; males were represented in a much wider range of career occupations than females.

Researchers in the 1980s continued to find that men were depicted in a wider range of occupational roles than women. Hahn and Blankenship (1983) found that men were shown in a vast array of jobs in business, industry, agriculture, and the professions, whereas women were depicted in a narrow range of traditional female occupations.

O’Kelly (1983) did research regarding the representation of gender in art history textbooks. O’Kelly analyzed the art depicting humans found in three major art history textbooks. Across all time periods, males were depicted in traditionally masculine role such as soldiers, workers, and rulers, whereas females were cast in traditionally female roles, such as wife, sex object, or mother.

Hitchcock and Tompkins (1987) compared women’s occupational roles in reading textbooks from 1984-1986 to those from an earlier study of 1981 textbooks. Women were represented in many more occupations than previously; in the period of 1981 through
1986, women were shown in 27 different occupations (compared to just 11 different occupations for women in the Frasher and Walker [1972] study).

Males were shown in 136 careers in reading textbooks in use in 1989, whereas females were shown in just 80 occupations (Purcell & Stewart, 1990). Sleeter and Grant (1991) found that females were depicted in traditional and nontraditional roles in social studies textbooks, but that males were rarely pictured in nontraditional roles for males.

Introductory college communication textbooks were analyzed as to their representation of occupational roles of women and men (Cawyer et al., 1994). In the written examples in the textbooks, conventional roles were used for both genders. For example, males were portrayed in traditionally male roles such as doctors or police officers, whereas females were generally portrayed in traditionally female role such as teachers or nurses.

Since the occupational roles of men and women were first analyzed in the 1970s, women have been portrayed in fewer occupational roles than men. The roles of both women and men have generally followed a traditional division of labor schema, with women depicted as nurses, teachers, and homemakers, while men have been depicted in a wide range of occupations. The number of occupational roles in which women have been depicted in textbooks has expanded over time, but improvement is still needed.

Private Sphere

Research has also shown that women are more frequently depicted in a private (home) setting, whereas men are more frequently depicted in a public (work) setting. In a study of the illustrations in elementary textbooks from five subject areas, Schnell and
Sweeney (1975) found that boys were most frequently depicted in stories with themes of adventure and heroism, whereas girls were most frequently depicted in stories with themes revolving around school and home.

O’Kelly (1983) did research regarding the representation of gender in art history textbooks. O’Kelly analyzed the art depicting humans found in three major art history textbooks. Across all time periods, males were depicted in traditionally masculine, public settings, whereas females were cast in traditionally feminine, private settings.

Foxman and Easterling (1999) analyzed the depiction of gender in 32 college marketing principles textbooks. They found that men were more frequently pictured as being in charge in the public sphere and women were more frequently depicted in non-work roles in the private sphere.

Low and Sherrard (1999) did a content analysis of the photographs in psychology textbooks from the 1970s, the 1980s, and the 1990s. They analyzed photographs which contained at least one adult female. Low and Sherrard coded the photographs as either containing a traditional message about women or a feminist message about women. Traditional messages contained images of women concerned with their appearance (buying clothes, putting on makeup), women in relationships, or women at home (cooking, cleaning). These traditional messages were primarily situated in or around the private sphere, the home. Feminist images included depictions of women with careers and women involved in political and world issues. The feminist messages were mainly about women’s interaction with and in the public sphere. The number of photographs of women depicted with traditional messages outnumbered the number of photographs of
women depicted with feminist messages in all time periods analyzed. The Low and Sherrard study did not analyze the messages connected with men in any of the time periods, so no conclusions about the portrayal of men in the public or private spheres were made.

Active

Researchers have also found that males generally are depicted in active roles and females are generally more likely than males to be depicted in passive roles. Frasher and Walker (1972) analyzed the main characters in reading textbooks by looking at the activities of male children versus female children. Boys were active in 80% of the pictures depicting boys; girls were active in just 40% of the pictures depicting girls.

Weitzman and Rizzo (1974) studied the illustrations in elementary textbooks from five subject areas. Boys were shown as active and energetic; girls were shown as passive and watchful. Shirreffs (1975) found that males were far more likely to be pictured actively enjoying sports and activities, while females were infrequently depicted engaged in sports. When females were involved in sports, they were likely to be pictured dancing, swimming, or playing volleyball (Shirreffs).

O’Kelly (1983) did research regarding the representation of gender in art history textbooks. O’Kelly analyzed the art depicting humans found in three major art history textbooks. Overall, the male subjects were pictured in active roles and females in passive roles. Also, female nudes were pictured in overtly sexual poses or in the process of bathing or dressing; male nudes were all in active roles.
Females were shown in more active roles in 1989 reading textbooks than in 1972, but still were pictured in more passive roles overall than boys (Purcell & Stewart, 1990). Evans and Davies (2000) found that, in reading textbooks published in 1997, more females than males were portrayed as passive. Alternatively, more males were portrayed as aggressive or active.

Over the past 30 years, males have consistently been portrayed as active while females have generally been portrayed as passive. Women are starting to be portrayed as active participants in life rather than passive observers but more improvement is needed.

*Independence*

In addition to being depicted as active, researchers have found that men were more likely to be portrayed in textbooks as independent than were women. In health textbooks, females were rarely depicted as being able to independently meet challenges in life. Frasher and Walker (Frasher & Walker, 1972) found that girls were shown more frequently than boys needing help and protection, giving up easily, and lacking competence. Boys showed leadership, independence, and bravery.

In an example in another health textbook, a girl’s leg was severely cut while she was playing with a boy. Both children’s mothers became very upset so that the boy’s father had to take the girl to the hospital (Shirreffs, 1975). In another book, a boy breaks his leg. His mother was involved in the crisis enough to call the doctor, but the text stated that “luckily, Bobby’s Father was home that day. So he gently put a pillow under Bobby’s leg and lifted Bobby into the car” (Shirreffs, p. 521).
Hahn and Blankenship (1983) found that many more men than women were pictured independently in college economics textbooks. The overall ratio of men to women in the pictures was about two to one, but the ratio of independently pictured men to independently pictured women was almost three to one.

Purcell and Stewart (1990) found that females were also depicted as needing rescue far more frequently than males. Sleeter and Grant (1991) also found that females in reading textbooks were afraid and needed to be rescued, whereas males appeared as being brave and rescuing the females.

*Power and Status*

Men traditionally have been viewed as possessing more power and status than women. Heshusius-Gilsdorf and Gilsdorf (1975) studied the gender content of career materials provided for high school students. They looked at the pictures of various people in various jobs and the accompanying job descriptions. Males were shown in top management jobs more than four times as frequently as women. If a male and a female were in the same picture, the male was typically shown as directing the woman. Again, this relationship portrays the man as having power over the woman.

In 1995, Stuck and Ruhe analyzed international business cases\(^1\) in 19 business textbooks which were published mainly between 1988 through 1991. They counted the

\(^1\) “Case” here refers to a teaching case that is usually assigned to students in business classes. The students typically perform an analysis of the company, including its strengths, weaknesses, opportunities, and threats. The term does not refer to the qualitative research method of “case analysis.”
number of women in the cases who had significant roles (beyond secretary or clerk). They found that less than 3% of the cases featured women in prominent, power-possessing roles. The researchers did not provide a percentage of how many cases featured a man in a prominent, power-possessing role. In theory, males could be in 100% of the cases, since the methodology involved identifying each significant person in each case (a male and a female could both have significant roles in the same case).

In a study of business communications textbooks (Pomerenke et al., 1996), the photographs of women and men were analyzed. Males were depicted as the superior or dominant person in the photographs far more frequently than females.

Hogben and Waterman (1997) analyzed the photographs in college psychology textbooks. By analyzing whether the person was standing or sitting and the size of the photograph, they found that men were portrayed as possessing significantly more status than women.

Foxman and Easterling (1999) examined gender representation in college marketing principles textbooks. They found men were pictured more frequently as being in charge, whereas women were depicted more frequently in non-work roles.

In all of the studies in the 30 years examined, men were portrayed as possessing more power and/or status than women. This power imbalance contributes towards maintaining the glass ceiling faced by women in the workforce.

Overall, past research has shown that the counts of males have outnumbered the counts of females in textbooks from a wide range of disciplines and educational levels, although the counts are becoming more balanced due to social and legal pressures.
have also been shown in a wider variety of occupational roles than women in the
textbooks. Women have been depicted more frequently in the private sphere than men,
whereas men were depicted more frequently in the public sphere. Males were depicted as
being active also more frequently than women. Independence was an attribute more
frequently associated with males than with females. Finally, prior research has found that
men are accorded more power and status than women in the textbooks. Essentially,
research into most of these areas (occupational roles, private sphere, active,
independence, and power/status has shown that the representation of gender in textbooks
across disciplines and educational levels mirrors how gender is constructed in our society
at the present time.

The next section of this chapter provides an overview of the research designs used
in prior studies of gender representation in textbooks. The theoretical frameworks used in
existing studies are also discussed.

Evolution of Research Methodologies and Theoretical Frameworks

From a research design standpoint, the early textbook gender representation
studies were fairly simplistic. These early studies involved counting the number of males
versus the number of females in various roles or categories (Frasher & Walker, 1972;
Heshusius-Gilsdorf & Gilsdorf, 1975; Schnell & Sweeney, 1975; Weitzman & Rizzo,
1974). Those initial simplistic studies focused on the quantitative side of content analysis
and provided tables to compare counts of males and females in various roles or settings.
Three other studies in this same decade did content analyses also, but approached it from
a qualitative standpoint; these studies did not provide numbers but instead described the
representation of women in the textbooks in words (Shirreffs, 1975; Stern, 1976; Trecker, 1971). These early studies compared the counts of males versus females to “reality,” implying that how the world currently existed should be what is reflected (and reinforced) in the textbooks. Very little formal theory was used to set up any of the studies from this decade; research studies were exploratory and motivated primarily by the social unrest of the era.

The 1980s saw a great deal of research into the gender representation in textbooks. In contrast to the emphasis on k-12 textbooks in the earlier decade, the majority of the studies in the 1980s were of college textbooks (Bertilson & Fierke, 1980; Bertilson, Springer, & Fierke, 1982; Dorris, 1981; Kern-Foxworth, 1989; O’Kelly, 1983). Although many of the studies were simplistic counts of males versus females, an ANOVA design emerged for the first time in this field of gender representation in textbooks research. The ANOVA design was used to test for statistically significant differences in the quantitative representation of males versus females in at least two studies (Bertilson & Fierke, 1980; Bertilson et al., 1982). Many of the studies in this decade were qualitative in nature but were still fundamentally basic content analyses. Little theoretical framework was used to support the studies; some authors compared counts of males versus females to the current percentages in the population. Many studies mentioned the elimination of sexism as the reason for the study. However, Dorris (1981) included a discussion of the theories of gender identity and androgyny. Dorris also used the Bem Sex Role Inventory (BSRI) as the basis for separating behaviors and traits into “masculine” and “feminine,” which was one of the first uses of the BSRI in textbook
research; earlier studies had relied on researcher judgment to determine “masculine” and “feminine.”

In the 1990s, the research was fairly evenly split between studies of k-12 textbooks and college textbooks. ANOVAs were used in an increasing number of studies. The research became increasingly sophisticated in the mid to late 1990s.

In one of the first studies of textbooks to use feminist theory as the explicit theoretical framework/lens, Commeyras and Alvermann (1996) analyzed the content relating to women in world history textbooks. The Commeyras and Alvermann study was also one of the first studies to describe the authors’ use of qualitative data analysis software to assist with the management of the coding process of the analysis.

Discourse analysis was used to analyze gender bias in language textbooks (Jones et al., 1997). The researchers analyzed the dialogues which took place in the textbooks between characters. The number of turns at speaking taken by each character, which character went first in each conversation, and the number of female characters versus male characters were tabulated. Because the data which the researchers had available to analyze was limited to the written text of conversations in the textbooks, the discourse analysis was straightforward and basic, unlike more sophisticated discourse analyses which also consider speech characteristics such as voice inflections, conversation pauses, and speech idioms (Gill, 2000).

The Bem Sex Role Inventory (BSRI) was used to categorize character behaviors as gendered within reading textbooks in two studies in the late 1990s (Witt, 1996, 1997). The BSRI sorts traits into masculine and feminine categories based upon survey research
done by Sandra Bem (1974). Characters within the textbooks were classified as masculine, feminine, or androgynous based upon whether they displayed masculine traits, feminine traits, or a blend of both masculine and feminine traits.

Of the few studies that have been done thus far in the 2000s, one study used the Bem Sex Role Inventory to classify traits (L. Evans & Davies, 2000). Another study tested for statistically significant differences between gender frequencies (Clark, Folgo, et al., 2005); yet another study counted the frequencies without statistically testing the differences (Yanowitz & Weathers, 2004). In the three studies, the theoretical frameworks were minimal; the studies were less sophisticated and rigorous than studies from the prior decade.

In summary, gender representation in textbooks from several disciplines have been analyzed, including reading, art history, economics, psychology, foreign languages, and science textbooks. Within the field of business, marketing and economics textbook have been studied. However, no studies have been done of the representation of gender in accounting textbooks.

This current study extended prior studies by using a quantitative statistical analysis to confirm or reject the presence of gendered stereotyped messages in the accounting textbooks. Additionally, the study used qualitative data analysis techniques to explore and search for other gendered messages in the textbooks which have not been previously theorized. Combining the quantitative analysis with the qualitative analysis resulted in a mixed methods design, which is conceptually stronger than either of the analysis techniques used individually in existing studies.
This study also extends prior studies to focus on introductory accounting textbooks. Few studies have focused on business textbooks and no prior studies have analyzed accounting textbooks. While it can probably be assumed that society’s gendered order is reflected in the pages of the accounting textbooks, the extent of the stratification is not known.

Prior studies have mainly analyzed the gender representation in textbooks and stopped after the description of the findings. This study continues after the initial analysis to make recommendations for how accounting textbooks might be changed to help to influence social change. This study builds upon a social reconstructionist feminist theoretical framework and includes a description, an analysis, a vision and a strategy, all vital components of a theory (Bunch, 2005). The next chapter describes the methodology for this study in more detail.
CHAPTER III

METHODOLOGY

This research project examines the representation of gender in introductory accounting textbooks. As discussed in Chapter 1, this research study consists of a mixed method design which contains a qualitative component and a quantitative component. The current chapter provides an in-depth discussion of the two components, supported by their respective theoretical frameworks. In the study, counts of gender, status, roles, and other characteristics contained with the pictures, stories, and homework materials were used to measure the relationship between gender and representation in the textbooks. At the same time, the representation of gender within introductory accounting textbooks was explored using qualitative data analysis techniques. A mixed methods strategy was chosen because a mixed methods design is more powerful than either a quantitative analysis or a qualitative analysis by itself (Johnson & Onwuegbuzie, 2004). More about mixed methods is contained in a later section of this chapter. Research questions and hypotheses are also presented in this chapter. The methodology of the research project is outlined, including the data sampling, methods, and other items. The chapter starts with a restatement of the research questions.
Research Questions

This research study addressed six quantitative questions and one qualitative question. The quantitative questions emerged from the theory and prior research detailed in Chapter 2. This framework forms the basis for the following quantitative questions:

1. Visibility: Do males outnumber females in frequency in the accounting textbooks?
2. Private sphere: Are women shown in home settings more than men?
3. Number of occupations: Are males shown in a greater variety of occupational roles than females?
4. Active: Are males shown as being more active than females?
5. Independence: Are males shown in more independent roles than females?
6. Power/status: Are men shown possessing more power or status than women?

Although the quantitative questions are confirmatory in nature, the qualitative question to be answered is exploratory in nature. The qualitative question is “How is gender represented in the pictures, stories, and homework items within introductory accounting textbooks?”

Methods

A content analysis of the pictures, stories, and homework material was performed in this study. Merriam-Webster’s defined content analysis as the “analysis of the manifest and latent content of a body of communicated material (as a book or film) through a classification, tabulation, and evaluation of its key symbols and themes in order to ascertain its meaning and probable effect” (“Merriam-Webster Online Dictionary,”
Holsti (1969, p. 14) gave a more succinct definition of content analysis as “any technique for making inferences by objectively and systematically identifying specified characteristics of messages.” The raison d’être of content analysis, according to Krippendorff (2003), is that there is an absence of direct observational evidence regarding the research question; a content analysis asks what messages are being conveyed by the text and images of the material. The content analysis of the textbooks, through its tabulation and evaluation of the pictures, stories, and homework material, revealed messages or patterns contained within the accounting textbooks regarding the importance of gender with respect to people’s place in our society.

Content analyses can be viewed as either quantitative or qualitative (Krippendorff, 2003). This study can be considered to be a partly quantitative and partly qualitative study, or a mixed methods study. The quantitative analysis part of this study involved comparing the counts of males to females in the following six areas: visibility, private sphere, occupational roles, active, independence, and power/status. The qualitative side of this study analyzed patterns of gender representation in the textbooks. This study used a mixed methods design, since it incorporated research questions of both a quantitative and a qualitative nature. The quantitative questions are confirmatory, in that they are confirming (or refuting) research findings from other areas; prior research drives the current research. Alternatively, the qualitative question (“how is gender represented in accounting textbooks?”) is exploratory and seeks to build new research and theory. The dual nature of a mixed methods design, the ability to be exploratory and confirmatory simultaneously, is one of its major advantages.
Another advantage offered by using a mixed method design is that a research problem might be more fully understood by converging or triangulating both broad statistical data trends from the quantitative research and the detail offered by the qualitative research (J. W. Creswell, 2003). Using a sole quantitative approach or a sole qualitative approach would be ignoring a large part of the picture. The analysis of the quantitative data serves to enrich the analysis of the qualitative data; the same holds true for the reverse.

According to Denzin and Lincoln (1994), the mixed methods strategy was used without controversy in the period of 1900s through 1950s; there was less standardization of research methods in this period than in later times, so mixing methods was not an issue. From 1950 to 1970, two important events affected the future of the mixed methods movement. First, positivism was discredited. The popularity of qualitative research was to grow in the decades after positivism was discredited. Next, research designs that were explicitly labeled “mixed” or “multimethod” began to emerge. In the next period, from 1970 to 1990, came the conflict about using mixed methods. Some theorists opined that the paradigms underlying quantitative methods and qualitative methods were incompatible; these theorists said that researchers who combined the two methods were doomed to failure because of this incompatibility.

The compatibility thesis emerged in the 1990s to counter the incompatibility position against mixed methods (Tashakkori & Teddlie, 2003). Howe (1988) urged that a different paradigm be used—that of pragmatism. Pragmatism, as defined by Howe, stated that quantitative and qualitative methods are compatible and therefore researchers could
make use of both of them in their research projects. Several seminal articles and books appeared that reconciled and advocated the use of mixed methods (J. W. Creswell, 1994; Greene & Caracelli, 1997; Morgan, 1998). Some dissent still exists but mixed methods is generally an accepted research methodology today (J. W. Creswell, 2003). In fact, some theorists recommend mixed methods as being necessary, as when Miles and Huberman (1994, p. 40) asserted that “at bottom, we have to face the fact that numbers and words are both needed if we are to understand the world” (emphasis in original).

In terms of a specific mixed methods design typology, this study used a transformative concurrent mixed methods design as described by Tashakkori and Teddlie (2003). The term transformative refers to the study being framed by a critical feminist theoretical framework; the overall purpose of this study is to promote social justice. This transformative social justice vision guides the research, both in its purpose and methods. The term concurrent refers to the balance and timing between the quantitative portions and the qualitative portions of the project. The balance between quantitative data and qualitative data is approximately equal; no method was intentionally emphasized over the other. Both methodologies were used to jointly corroborate or triangulate the overall findings of the study. The qualitative and quantitative aspects were used together to paint a rich, clear picture of how gender is represented through the pictures, stories, and homework items in introductory textbooks.

Data Sampling

There are three types of introductory accounting textbooks: financial accounting, managerial accounting, and principles of accounting (which are a combination of
financial and managerial accounting). There are approximately 40 textbooks on the market in these three areas, published by about five textbook publishing companies. Representatives from the five major introductory accounting textbook publishers were contacted and asked for review copies of their most popular introductory financial, managerial, and principles accounting textbooks. Only textbooks currently available were used. The copyright years of the textbooks in the sample ranged from 2003 through 2005.

A purposive (relevance) sampling technique was used. Specific criteria were used to select the sample of textbooks in this study. First of all, the sample was to represent the range of financial, managerial, and principles textbooks. Principles textbooks are not as common as the other two types, so fewer principles books were selected for the study. Second, all five publishing companies were represented in the final sample. Third, if a publisher had many introductory accounting titles, more of their textbooks were used in the sample. The representation of publishers within the sample was approximately equal to the percentage of the titles that the publisher offered within the genre. Finally, accounting textbooks vary widely in the amount of pictures, stories, and homework items contained within them. Textbooks were selected that were rich with pictures, stories, and homework items. The final sample included 19 books: 8 financial accounting textbooks, 8 managerial accounting textbooks, and 3 principles textbooks.

Data Collection

Three types of data were analyzed: the pictures, the stories, and the homework items. All of the pictures, stories, and homework materials within each textbook in the sample were included in the data collection if there was at least one person with a
discernible gender in that item. Pictures, stories, and homework items contained in the chapters and appendices were included; prefaces, book covers, and indices were excluded from the data collection. The type of information collected varied with each type of data.

Pictures

Each picture containing at least one person with a discernible gender was carefully scrutinized and a descriptive paragraph was typed in Microsoft Word about the content of each picture. In the description of the picture, who was in the picture, what she or he was doing, what she or he was wearing, and where she or he was located were all attempted to be captured. In short, the “thousand words” that described the picture were attempted to be written. The book title and the page number for each picture were also entered for cross-referencing purposes. This cross-referencing facilitated locating the original picture during the data analysis stage for further direct examination of the picture itself instead of the written description only. The written descriptions were the data used for the qualitative analysis of the pictures.

In addition to creating written descriptions for the qualitative analysis of the pictures, certain variables within each picture were counted and tabulated for the quantitative analysis of the pictures. Some of the variables were used to test the quantitative research questions, whereas other variables were recorded for potential use in the qualitative analysis of the data. Variables coded for each person within each picture included:

1. PIC_CROSS_REF: Cross reference information (book title and page number);
2. PIC_GENDER: Gender of the person (female, male, gender neutral/unknown);
3. PIC_DRAWING: Whether the picture is a drawing or a photograph;
4. PIC_OCCUP: Occupation or activity of the person (open-ended question; for example: accountant, manager, shopping clerk, baseball player; etc.);
5. PIC_SETTING: General setting (home/private versus work/public);
6. PIC_ACTIVE: Whether the person is being active or passive (is he or she doing/acting or is he or she watching?);
7. PIC_REAL: Whether the person is named in the accompanying caption or text (or would reasonably be known because of celebrity status);
8. PIC_HOW_MANY: How many people are in the picture; and
9. PIC_STATUS: Status of the person within the picture with respect to any other persons within the picture (more power, less power, equal power).

Stories

Accounting textbooks contain vignettes about businesses and people. The textbook chapters also frequently lead off with an interest-catching story relevant to the subject matter being covered in that chapter. Both of these types of stories were included in the data gathering if at least one person was mentioned in the story.

For the qualitative analysis of the stories, each story was electronically captured (via typing or scanning) and placed in a Word document. For the quantitative analysis of the stories, the following variables were coded for each person within each story:
Homework Material

Homework material in accounting textbooks generally comes in three levels of increasing difficulty: exercises, problems, and cases. Any homework material that does not fall within those three categories was not used in this study. For example, end of chapter questions were not analyzed here, nor were example problems used to illustrate or to review concepts. The end of chapter questions and the example problems were not analyzed because they were not included in every book and seldom included people.
Every homework item that contained a reference to a person (via name, pronoun, or position) was included in this study.

For the qualitative analysis of the homework material, each homework item was captured electronically (via typing or scanning) and placed into a Word document. For the quantitative analysis of the homework material, the following variables were coded for each person within each homework item:

1. HMWK_CROSS_REF: Cross reference information (book title and page number);
2. HMWK_GENDER: Gender of the person (female, male, gender neutral/unknown);
3. HMWK_DIFFICULTY: Difficulty level (exercise, problem, or case);
4. HMWK_REAL: Whether the homework item is about a real person or company;
5. HMWK_HOW_MANY: How many people are in the homework item;
6. HMWK_OCCUP: Occupation or activity of the person (open-ended question; for example: accountant, manager, shopping clerk, baseball player; etc.);
7. HMWK_ACTIVE: Whether the person is being active or passive (is he or she doing/acting or is he or she watching?)
8. HMWK_STATUS: Status of the person within the homework item with respect to any other persons within the homework item (more power, less power, equal power); and
9. HMWK_SETTING: General setting (home/private versus work/public).
Reliability

To build confidence in the data, the researcher must take steps to ensure (a) that the data have been generated with precautions in place against distortions, biases, and errors; and (b) that the data means the same thing to everyone (Krippendorff, 2003). Reliability is the empirical means to build researcher and user confidence in the data.

As part of the process to build reliability into the data, error prevention steps were taken before the data was coded. Written coding instructions were created for use in training and coding. Written instructions helped to standardize the coding and training processes. The instructions for the coding of the pictures, stories, and homework material are contained in Appendices A, B, and C, respectively.

Three data coders were hired to code the data. The coders were college students. Training by the author was provided prior to starting the coding process. Part of the training was to have the students do coding for some sample material; discrepancies were discussed and the process was repeated until the sample coding process was done correctly. A coder was not allowed to begin coding until his or her coding was consistent and accurate. The written instructions were revised slightly during this training phase as needed.

Once the data was recorded, its reliability was measured. To measure the reliability, data were required in addition to the data whose reliability were being measured. This extra data are called reliability data. The reliability data were collected by duplicating the original data collection methods by different coders, a process known as dual coding.
The size of the reliability data sample was approximately 15% of the total data. According to Neuendorf (2002), there is no set standard for the size of the reliability sample. General guidelines from various textbooks suggest that 10-20% of the total sample is appropriate (Wimmer & Dominick, 1994). After reviewing the research on the sample size needed for reliability measures, Neuendorf made the observation that the sample should be between 50 and 300 (Neuendorf, 2002).

Once the reliability data sample was gathered, the reliability of the data was measured. Several measures of intercoder reliability exist (Neuendorf, 2002). Representatives of some of the more common measures of intercoder reliability include:

1. Percentage agreement: This measure is basically derived by dividing the total number of agreements by the total number of measures. This statistic ranges from .00 (no agreement between coders) to 1.00 (perfect agreement between coders). This method is used widely because of its simplicity. However, the drawback to this method is that it does not account for the fact that coders are expected, due simply to chance, to agree at least part of the time (Cohen, 1960). This measurement is not a measure of reliability but is rather an index of agreement between coders. By not taking into account the chance agreement between coders, the measure will overinflate the agreement between coders.

2. Cohen’s kappa ($\kappa$): Cohen’s kappa (1960) is reported to be the most widely-used reliability coefficient (Perreault & Leigh, 1989). Cohen’s kappa takes into account the amount of agreement due to chance. It assumes nominal level
data and has a normal range from .00 (agreement at chance level) to 1.00 (perfect agreement). The relative importance of each disagreement between coders (errors) is also considered with kappa; larger errors are weighted more heavily.

3. Krippendorff’s α: Krippendorff’s alpha takes into account the chance agreement between coders, the magnitude of the errors, and an adjustment for whether the data is nominal, ordinal, interval, or ratio. This coefficient is very desirable from a theoretical standpoint but is rarely used in practice because of the complexity of its calculation; no reliable computer routine has been developed to calculate the measure (Neuendorf, 2002).

In this project, Cohen’s kappa was computed for each of the variables in the analysis. Cohen’s kappa is superior to a simple agreement percentage measure in that it takes into account the amount of coder agreement due to chance. Cohen’s kappa also offers the advantage that it can be computed relatively quickly and reliably using SPSS 12.0. It has also withstood the test of time; Cohen’s kappa has been in use for over 40 years (Cohen, 1960). Cohen’s kappa assumes nominal level data, which is the type of most of the data for this project. The major disadvantage of Cohen’s kappa comes into play when data is missing. Data should not be missing in the current project, since each

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2 Krippendorff’s alpha is not to be confused with Cronbach’s alpha, which is used in educational research as for the probability of making a Type I error. Krippendorff’s alpha and Cronbach’s alpha are two unrelated concepts.
line in the worksheet (each person analyzed) was filled out fully (once a book was coded, the researcher reviewed the worksheet to be sure that it was been filled out fully; if it was not, the original coder was instructed to finish it). Cohen’s kappa also has been criticized as being overly conservative (Neuendorf, 2002), but that is not anticipated to be an issue in this project.

The assumptions to use Cohen’s kappa were met in this project. First, the units of analysis are independent. Second, the categories of each variable are independent, mutually exclusive, and exhaustive. Finally, all of the coders were working independently of each other.

Cohen’s kappa is defined as:

\[ \kappa = \frac{P_A - P_C}{1 - P_C} \]

where \( P_A \) is the proportion of units on which the raters agree and \( P_C \) is the proportion of units for which agreement is expected by chance. A value of \( \kappa = 0 \) can be interpreted that the coding is no more consistent than would be expected due to chance (Stemler, 2001). A negative value of kappa indicates that the coding agreement between the two coders is worse than would be expected due to chance alone.

---

3 Even though three coders were used in the data coding, at most two coders coded the same data. For example, Coder A coded all of the data for pictures and stories. Coder B coded all of the data for the homework items. Coder C did the duplicate coding of 15% of the data to measure agreement between coders for the pictures, stories, and homework items.
SPSS 12.0 was used to calculate Cohen’s kappa for each of the variables coded in this project. Guidelines presented as Table 1 from Landis and Koch (1977) were used to interpret the kappa for each of the variables in this project:

Table 1

*Guidelines for Interpretation of Kappa Statistic*

<table>
<thead>
<tr>
<th>Kappa statistic</th>
<th>Strength of agreement</th>
</tr>
</thead>
<tbody>
<tr>
<td>&lt; 0.00</td>
<td>Poor</td>
</tr>
<tr>
<td>0.00 – 0.20</td>
<td>Slight</td>
</tr>
<tr>
<td>0.21 – 0.40</td>
<td>Fair</td>
</tr>
<tr>
<td>0.41 – 0.60</td>
<td>Moderate</td>
</tr>
<tr>
<td>0.61 – 0.80</td>
<td>Substantial</td>
</tr>
<tr>
<td>0.81 – 1.00</td>
<td>Almost perfect</td>
</tr>
</tbody>
</table>

If any kappa coefficient for this project fell below 0.61, the data was re-assessed for that variable. If a particular variable exhibited a low kappa statistic, it was possible that the definition of that variable was not well-defined; discussion took place among the coders and researcher so that some common ground was reached.

**Data Analysis**

The quantitative data analysis and the qualitative data analysis were performed independently. A unit of data for the quantitative analyses was considered to be the
depiction of one person. For example, a given picture might have four units of data, if four people were in that picture.

The quantitative analysis consisted of a series of Chi-square ($\chi^2$) tests to test each of the research questions which has a nominal level independent variable. Chi-square tests were used to test the difference between observed values of categorical level variables to the expected values of those variables. The specific variables tested as to the difference between males and females are:

1. private sphere;
2. active;
3. independence; and
4. power and/or status.

Two assumptions needed to be met in order to use the Chi-square test and both were met by this project’s variables. First, the project is not a repeated measures design. Second, each expected frequency should be greater than 5 so that the power of the test is maintained. Each expected frequency refers how many observations there are of each combination of gender and variable choice. For example, Table 2 for frequencies for the POWER variable.

To meet the assumptions for the test, each cell combination had to be greater than 5 in the frequency table. The number of males who are classified as active had to be greater than 5, as must the number of females classified as active. The remaining category levels also had to be greater than 5 for males, females, and unknown gender as well.
### Table 2

**POWER Frequencies by Gender**

<table>
<thead>
<tr>
<th></th>
<th>Females</th>
<th>Males</th>
</tr>
</thead>
<tbody>
<tr>
<td>More power</td>
<td>87</td>
<td>229</td>
</tr>
<tr>
<td>Less power</td>
<td>201</td>
<td>250</td>
</tr>
</tbody>
</table>

Two of the research questions had independent variables which are ratio level variables. The visibility of men or women pictured is a ratio level variable. The number of occupational roles is also a ratio level variable. The range of these variables can range from 0 up to an unlimited number. For both of these research questions, a nonparametric binomial test was performed to test for a statistically significant difference between the proportion of women and men for the independent variables. The assumptions which needed to be met to use this test were that the data are at least interval level and the data are independent. Both of these assumptions were met. The software package SPSS version 12.0 was used to calculate the Chi-squares and the nonparametric binomial tests.

The qualitative analysis portion of this project involved analyzing the images, stories, and homework materials in the textbooks to identify patterns that helped to paint a picture of how gender is represented in the textbooks. The NVivo version 7.0 software package was used to help organize and structure the qualitative data. NVivo is a qualitative data analysis software package designed to help researchers with unstructured
nonnumerical data by assisting with coding, searching, and theorizing. The Word documents can be imported into NVivo and coded directly.

Once the Word documents containing the pictures, stories, and homework material were imported into NVivo, the software was used to manage the coding, analysis, and interpretation of the data. Each picture, story, and homework item was tagged with descriptive codes. A grounded theory process was used to identify emergent themes from the data.

Grounded theory logic is essentially the reverse of quantitative theory logic. With quantitative theory, the research starts with a theory and the data are used to test the theory. With grounded theory, the research starts with the data. The data are coded and analyzed to arrive at a theory; the codes are defined by what is seen in the data. The theory emerges from the data.

Grounded theory was first formally discussed in Glaser and Strauss’s book *The Discovery of Grounded Theory; Strategies for Qualitative Research* (1967). Using a grounded theory method consists of “systematic, yet flexible guidelines for collecting and analyzing qualitative data to construct theories ‘grounded’ in the data themselves” (Charmaz, 2006, p. 2). Glaser had a quantitative background and injected dispassionate empiricism, rigorous codified methods, and emphasis on emergent discoveries into the development of grounded theory methodology (Charmaz). Strauss and Corbin teamed up to further move grounded theory towards verification and interpretation (Corbin & Strauss, 1990; Strauss & Corbin, 1990).
Grounded theory as a methodology is at least a two step process. First, data are initially coded using a line-by-line coding process during open coding. Codes are labels that, when applied to segments of the data, simultaneously categorize, summarize, and account for each segment of the data (Charmaz, 2006). The researcher must look at the familiar, routine, and mundane and make it seem unfamiliar and new (Thomas, 1993). The line-by-line coding helps the researcher to see data in new ways; hidden assumptions can be made visible. It is during this initial coding phase that the data is mined for analytic ideas to pursue in further data analysis and coding.

Axial coding is the next phase of the grounded theory methodology. After several codes are identified in the line-by-line coding phase, axial coding begins. The researcher makes decisions about which initial codes make the most sense and how those initial codes might be interwoven to create a theory. This step involved grouping the initial codes into families of related categories, moving away from individual codes to emergent categories with associated properties. Properties are the specific attributes of a category; they represent the points of difference within those categories. Grounded theory is a process of constant comparative analysis. To explore the properties of those categories, the associated properties of females were contrasted and compared with the same properties of males.

Throughout all phases of the research, memos are written. Memos are used to compare data, to explore ideas about the codes, and to direct further data-gathering (Charmaz, 2006). Memos help the researcher to codify and document her or his thinking. Memos help to capture and develop emerging themes from the data coding process.
Charmaz (2006) likened the grounded theory coding and analysis processes to a camera with many lenses. First, the researcher views a broad sweep of the landscape; this is the initial line-by-line phase. In the second phase of focused coding, the researcher changes the lens several times to bring more clarity and detail to the scenes. These "scenes" are the emergent theories.

A completed grounded theory has a close fit with the data, usefulness, conceptual density, modifiability, and explanatory power (Glaser & Strauss, 1967). The resultant theories which emerge from a grounded theory process provide an interpretive portrayal of the studied phenomenon, not an exact, precise picture of it (Charmaz, 2006; Guba & Lincoln, 1994; Schwandt, 1994).

Whether using a qualitative methodology or a quantitative methodology, the subject of validity will arise. Validity from a quantitative standpoint has a very different meaning than validity in a qualitative study. Validity in a quantitative study can refer to external validity or internal validity. External validity is the ability of the outcomes to be generalized to populations outside of the study. Internal validity refers to the design of the study and the strength of the conclusions of the study. Further, there are construct validity, face validity, construct validity, and many other types of validity. Tashakkori and Teddlie (2003) listed 17 different types of validity in quantitative research.

Validity takes on a very different meaning in a qualitative study. Validity in a qualitative study usually refers to credibility, which is a result of the researcher using a variety of techniques to collaborate the findings. Types of validity include descriptive, interpretive, theoretical, and 14 other varieties (Tashakkori & Teddlie, 2003).
When doing a mixed methods study, the definition of validity is not clear; does validity refer to the traditional notions of external or internal validity or does validity refer to the concept of credibility within a qualitative study? Because of the ambiguity of the term validity in a mixed methods study, Tashakkori and Teddlie (2003) proposed that the terms *inference quality* and *inference transferability* be used in conjunction with a mixed methods study to replace the traditional concepts of validity.

The term *inference* is an “umbrella term to refer to a final outcome of a study” (Tashakkori & Teddlie, 2003, p. 35). Inference quality replaces the traditional concepts of internal validity (quantitative) and credibility (qualitative). Inference quality is the accuracy with which the conclusions are drawn. Inference quality has two aspects: design quality and interpretive rigor. A set of criteria from the quantitative and qualitative areas can be used to assess the design quality by assessing whether the study adheres to commonly accepted best practices. Interpretive rigor can be assessed by evaluating the accuracy or authenticity of the research conclusions. Table 3 includes a list of guiding questions that were used to assess inference quality and interpretive rigor of this study.

Inference transferability refers to the generalizability of the research results, both external validity (quantitative) and transferability of results (qualitative). Both of these concepts (external validity and transferability of results) are similar because both involve determining whether conclusions can be extrapolated beyond the research study itself. The inference transferability of this study is limited. The findings of this study are only applicable to college-level introductory accounting textbooks with the United States. No international textbooks were analyzed, nor were any textbooks from any other disciplines.
Table 3

*Assessing Inference Quality and Inference Rigor*

1. Within-design consistency—the consistency of the procedures/design of the study

   *Assesses design quality*

   a. Is the design consistent with the research question and purpose?

   b. Do the observations/measures have demonstrated quality?

   c. Are inferences (from qualitative side) consistent with results of the quantitative data analysis?

   d. Are data analysis techniques sufficient and appropriate for providing answers to research questions?

2. Conceptual consistency – the degree to which the inferences are consistent with each other and with the known theory

   *Assesses interpretive rigor*

   a. Are answers to different aspects of the research questions consistent with each other?

   b. Is the final inference consistent with the ones obtained from the individual quantitative and qualitative analyses?

   c. Are the inferences consistent with existing theory?

3. Interpretive distinctiveness – includes the degree to which the inferences are distinctively different from other possible interpretations of the results and rival explanations are ruled out.

   *Assesses interpretive rigor*

   a. Are the inferences distinctively superior to other interpretations?

   b. Are there other plausible explanations for the findings?

*Source:* Table adapted from Tashakkori and Teddlie (2003, pp. 40-41)
analyzed. Accordingly, the findings extend only to U.S. college level accounting textbooks.

This chapter has described the textbooks being evaluated and the methods used in the evaluation. Through the use of a mixed methods approach, a picture of how gender is presented in introductory accounting textbooks emerged by looking at the homework items, pictures, and stories. The next chapter contains a discussion of the results of the research project.
CHAPTER IV
DATA ANALYSIS

Introduction

This study was undertaken to assess how gender is represented in introductory accounting textbooks. Representation was measured and explored using both quantitative and qualitative approaches. Nineteen textbooks were analyzed (see Appendix D for a complete listing). Of the 19 textbooks, 8 were financial accounting textbooks, 8 were managerial accounting textbooks, and 3 were principles of accounting textbooks. In these textbooks, there were a total of 2,082 items containing people: 1,097 homework items, 609 pictures, and 376 stories. Within all of these homework items, picture, and stories, there were 3,441 people whose gender was discernible from cues within the item. Individual textbooks varied in the counts of females to males. In the textbook with the lowest percentage of females, females represented 25.7% of the total people. In the textbook with the highest percentage of people, females represented 46.3% of the total people. The average percentage of females was 37.3%.

In the following section, the data analysis of the gender information within the textbooks is discussed. First, the quantitative data analysis is presented. Results from the statistical tests involving the first six research questions are discussed. The second section describes the themes which emerged from a qualitative data analysis of the representation of gender within the textbooks. The quantitative analysis and the qualitative analysis
were performed concurrently; neither method was considered to be more important than the other method. The results from both the quantitative analysis and the qualitative analysis were used to support each other in Chapter 5.

Quantitative Data Analysis

Two types of statistical tests, nonparametric binomial tests and chi-square tests, were used to test whether the representation of gender was balanced between females and males within the textbooks. Many of the test populations, even though composed of categorical data, approximated normal distributions because the populations were large (n > 300). Nonparametric tests were used instead of Z tests for consistency (not all test populations were large enough to approximate a normal distribution). The null hypotheses were still rejected using the nonparametric tests. Each of the six research questions are discussed individually in the following sections.

Question 1: Do Males Outnumber Females in the Accounting Textbooks?

A total of 3,441 people were represented in the textbooks. Of this total, 1,285, or 37.3%, were female. A nonparametric binomial test is designed to calculate the probability that a given proportion of a two-category variable within a given population would have occurred due to chance. The binomial test of the GENDER_COUNT variable resulted in a \( p < .000 \) (see Table 4). There is a significant difference between the proportion of women depicted in the textbooks as compared to the proportion of men depicted in the textbooks. There were more men than women in the accounting textbooks, thus making men more visible than women.
Table 4

Nonparametric Binomial Test Results: GENDER_COUNT

<table>
<thead>
<tr>
<th>Variable</th>
<th># of females (percentage)</th>
<th># of males (percentage)</th>
<th>Test proportion</th>
<th>Asymp. Sig. (2-tailed)</th>
</tr>
</thead>
<tbody>
<tr>
<td>GENDER_COUNT</td>
<td>1,285 (37.3%)</td>
<td>2,156 (62.7%)</td>
<td>.50b</td>
<td>.000</td>
</tr>
</tbody>
</table>

aBased on a Z approximation.
bH0: P = .50

Question 2: Are Women Shown in Home Settings More Than Men are Depicted in Home Settings?

Home settings were found only in the pictures in the textbooks; none of the homework items or stories had a clear home setting. A total of 33 people were pictured in home settings. Females accounted for the majority of the people pictured in a home setting, representing almost 67% of the total persons pictured in homes, even though females represented just 37.3% of the total persons depicted. Using a nonparametric binomial test with an expected proportion for females of 37.3% (the percentage of females in the sample population), the difference in the proportion of females and the proportion of males pictured in a home setting was statistically significant (see Table 5) with a $p < .001$. Women were more commonly depicted in home settings than were men, which is problematic for two reasons. Women retain primary responsibility for the home, whereas men are not depicted as having responsibility for the private sphere.
Table 5

Nonparametric Binomial Test Results: PRIVATE

<table>
<thead>
<tr>
<th>Variable</th>
<th># of females (percentage)</th>
<th># of males (percentage)</th>
<th>Test proportion</th>
<th>Asymp. Sig. (2-tailed)</th>
</tr>
</thead>
<tbody>
<tr>
<td>PRIVATE</td>
<td>22</td>
<td>11</td>
<td>.373</td>
<td>.001</td>
</tr>
<tr>
<td></td>
<td>(66.7%)</td>
<td>(33.3%)</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

*Based on a Z approximation.

**Question 3: Are Males Shown in a Greater Variety of Occupational Roles Than Females?**

Men were depicted in 140 occupations, as compared to 96 occupations for women, or 45.8% more occupational choices. Using a nonparametric binomial test, the difference between the number of different occupations depicted with females and the number of different occupations for males was calculated to be statistically significant (see Table 6) with a $p < .000$. A test proportion of .50 was used, because even though women represented a smaller population, women could still be represented in as many occupations as men but would not have as many individuals represented in each of those occupations. If a test proportion of .37 had been used, the number of different occupations for males was still calculated to be statistically significant with a $p < .000$. As has been found in other studies, men appeared to have a wider range of career choices open to them in the textbooks than did women. Women are not provided as wide range of career choices or as many role models in the textbooks as are men.
Table 6

*Nonparametric Binomial Test Results: OCCUPATIONS*

<table>
<thead>
<tr>
<th>Variable</th>
<th>Females</th>
<th>Males</th>
<th>Test proportion</th>
<th>Asymp. Sig. (2-tailed)*</th>
</tr>
</thead>
<tbody>
<tr>
<td># of different OCCUPATIONS</td>
<td>96</td>
<td>140</td>
<td>.50</td>
<td>.000</td>
</tr>
</tbody>
</table>

*Based on a Z approximation.

**Question 4: Are Males Shown as Being More Active Than Females?**

The variable “ACTIVE” was measured in the pictures only. A total of 360 people were pictured as being “active.” Females represented 34.7% of the active persons, whereas females represented 37% of the total persons depicted. Using a nonparametric binomial test with an expected proportion for females of 37% (the proportion of females in the sample population as compared to the proportion of men in the sample population), the difference between females and males pictured as being “active” was statistically significant (see Table 7) with a \( p < .000 \). Men were more likely to be depicted as active than were women, which is an issue because women continue to be stereotyped as not active.

**Question 5: Are Males Shown in More Independent Roles Than Females?**

The incidence of females versus males being depicted as the only person (independent) in the item was compared to the incidence of females versus males being depicted with others (not independent). The chi-square test was used to test for a
Table 7

Nonparametric Binomial Test Results: ACTIVE

<table>
<thead>
<tr>
<th>Variable</th>
<th># of females (percentage)</th>
<th># of males (percentage)</th>
<th>Test proportion</th>
<th>Asymp. Sig. (2-tailed)</th>
</tr>
</thead>
<tbody>
<tr>
<td>ACTIVE</td>
<td>125 (34.7%)</td>
<td>235 (65.3%)</td>
<td>.37</td>
<td>.000</td>
</tr>
</tbody>
</table>

*aBased on a Z approximation.

...statistically significant relationship between gender and the likelihood of being depicted alone (independent) or with others (not independent). The chi-square statistic was calculated to be .621, which is not statistically significant at the \( p = .05 \) level (see Table 8). This lack of statistical significance means that women and men were equally likely to be portrayed as independent or dependent.

Table 8

Chi-Square Results: INDEPENDENCE

| Depicted alone | 440 (34.2%) | 710 (32.9%) |
| Depicted with others | 845 (65.8%) | 1446 (67.1%) |

\( \chi^2 = .621, \text{ df } = 1, \text{ not significant at the } p = .05 \) level
There appears to be no relationship between gender and whether a person is depicted alone or with others. This finding was somewhat surprising because prior research indicated that women were depicted as dependent far more than men (Hahn & Blankenship, 1983; Shirreffs, 1975). The finding that independence was not significantly related to gender was probably related to how the variable INDEPENDENCE was measured and is a limitation of this study. Like Hahn and Blankenship (1983), I used the number of people in the item as a proxy for the characteristic of “independence.” I had originally grouped the number of the people in the item into either “alone” or “with others” to create a two-category variable called INDEPENDENCE. When I ran the chi-square test with a 2x2 contingency table (gender x independence), the relationship between the two variables was insignificant. I reflected and thought that perhaps I could focus the question more by analyzing only the people who were pictured alone. I wanted to see if the proportion of women pictured alone was significantly different from the proportion of men pictured alone, so I used a nonparametric binomial test with an expected proportion of women of 37.3% (the percentage of women in the textbooks overall was 37.3%). Again, there was no significant relationship between gender and independence (see Table 9).

**Question 6: Are Men Shown Possessing More Power or Status Than Women?**

The relationship between power and gender was tested using a chi-square test. The $\chi^2(1)$ was 22.997, which represents a statistically significant relationship between power and gender (see Table 10). Males with “more power” were 72.47% of the total people with “more power.” The depiction of people with “less power” was more
Table 9

Nonparametric Binomial Test Results: INDEPENDENCE

<table>
<thead>
<tr>
<th>Variable</th>
<th># of females (percentage)</th>
<th># of males (percentage)</th>
<th>Test proportion</th>
<th>Asymp. Sig. (2-tailed)</th>
</tr>
</thead>
<tbody>
<tr>
<td>ALONE</td>
<td>440</td>
<td>710</td>
<td>.373</td>
<td>.260</td>
</tr>
<tr>
<td></td>
<td>(38.3%)</td>
<td>(61.7%)</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

*a*Based on a Z approximation.

Table 10

Chi-Square Results: POWER

Relative power compared to others

<table>
<thead>
<tr>
<th></th>
<th># of females (percentage)</th>
<th># of males (percentage)</th>
</tr>
</thead>
<tbody>
<tr>
<td>More power</td>
<td>87</td>
<td>229</td>
</tr>
<tr>
<td></td>
<td>(27.5%)</td>
<td>(72.5%)</td>
</tr>
<tr>
<td>Less power</td>
<td>201</td>
<td>250</td>
</tr>
<tr>
<td></td>
<td>(44.6%)</td>
<td>(55.4%)</td>
</tr>
</tbody>
</table>

$\chi^2 = 22.997, \text{ df} = 1, p < .000$

balanced; males comprised just 55.43% of the total of people with “less power.” This statistical significance indicates that women were statistically more likely to be depicted as possessing less power whereas men were more likely to be depicted possessing more power. The textbooks reflect the imbalance of power ingrained within our society.
In summary, five of the six quantitative research questions can be answered in the affirmative. Males are more visible within the textbooks; the home is mainly the domain of the female; males are pictured as more active than females; males are accorded more power than females; and males are portrayed in a greater assortment of occupations than are females.

**Coding Reliability**

The coding reliability for the coded data was measured by calculating Cohen’s kappa for each variable, including GENDER, PRIVATE, ACTIVE, POWER, and INDEPENDENCE. The Cohen’s kappas for GENDER, PRIVATE, POWER, and INDEPENDENCE were .98, 1.00, .75, and .96, respectively. A factor of .61 or greater is considered to be substantial to almost perfect. Any differences found during the data reliability checking process were reconciled and corrected if necessary.

The Cohen’s kappa for the variable ACTIVE was less than .61, which is considered to indicate only “moderate” agreement between coders (Landis & Koch, 1977). The coding was analyzed to ascertain the reason for the disagreement between coders. Most of the disagreement between coders related to the definition of “passive.” It was difficult for coders to reliably distinguish between “passive,” “unknown,” and “active.” Examples of difficulties including deciding whether someone said to be “considering an investment” or whether someone sitting at a desk appearing to work at office work was “passive” or “active” or “unknown.” Even after continued discussion, agreement on the definition of “active” or “passive” was difficult to translate into reliable coding. However, coders were able to distinguish “active” in the pictures with high
reliability. The Cohen’s kappa for “active” in the pictures only was .90, which is indicative of substantial coder agreement. The decision was made to limit the variable ACTIVE to include “active” people within the pictures only.

Cohen’s kappa was not calculated for the variable OCCUPATIONS. This variable represents the number of different occupations in which women and men were depicted. Each item (or person) was not coded for OCCUPATIONS. Instead, a list of occupations was created for women and a list of occupations was created for men. These lists were then summed to arrive at the number of different occupations in which women and men were depicted. To ensure data reliability of these lists, approximately 15% of the occupational listings were double-checked against the original source (homework, picture, or story item). Agreement was found in 100% of the cases.

Qualitative Data Analysis

The qualitative analysis of the textbook data was done using a grounded theory methodology. A grounded theory methodology was used to build a theory about what messages about gender stratification in our culture were being conveyed within the homework items, pictures, and stories in the textbooks. The first step in this qualitative analysis using grounded theory was to familiarize myself with the data; I read through all of the data items: the homework problems, the picture descriptions, and the stories from the 19 textbooks to get a sense of the data available for analysis.

Next, open coding was performed. Open coding was done on a person-by-person basis. Each person in the data was scrutinized and questions were asked about the portrayal of that person. What did the data present about this person? What was this
person’s occupation? What was the person doing? Who was the person? How was the person described? What details could be gleaned from the data about this person? The objective of the open coding was to generate initial codes. The data were fractured into small fragments. Throughout this stage, memos were written as potential concepts began to emerge; these memos became part of the data set.

Once the open coding was completed for the entire set of data, there were more than 400 codes. The next step was to do axial coding. This step involved grouping the initial codes into families of related categories, moving away from individual codes to emergent categories with associated properties. Again, memoing was done throughout this stage and memos became part of the data. Three main categories, or families, of codes emerged: the business environment, the home environment, and the historical contributions of people.

Each of these main categories had several properties. Properties are the specific attributes of a category; they represent the points of difference within those categories. Grounded theory is a process of constant comparative analysis. To explore the properties of those categories, the associated properties of females were contrasted and compared with the same properties of males.

By comparing and contrasting the properties associated with females to the properties associated with males within the three main categories, three theories emerged. These three major organizing theories were that men succeed in the public sphere; women are predominant in the private sphere; and the historical contributions of men have been valued more than the historical contributions of women.
Quantitative statistical tests were performed where possible in an effort to triangulate the qualitative findings. The counts of how many women were attributed certain properties were compared to the counts of how many men were attributed similar properties to perform these quantitative statistical tests. The research literature was searched for additional information regarding these emergent themes. Discussion of the results from the qualitative analysis follow. Throughout this section, short quotations of material from the textbooks were included to illustrate findings. These quotations were not formally cited because I do not want to single out any particular book as containing bias. All quotations are from the 19 textbooks listed in Appendix D.

**Theme 1: Men Succeed, or Have the Potential to Succeed, in the Public Sphere**

Traditionally, men were associated with the public sphere and women were associated with the private sphere (Kolmar & Bartkowski, 2005; Tong, 1998). Women have ventured out into the public sphere and are now found in almost equal numbers to men in the U.S. workforce. According to the Bureau of Labor Statistics, women constituted 46.4% of the workforce in 2004 and the percentage of women in the workforce is on an upward trend (Toossi, 2005). However, women still face the glass ceiling which limits their upward mobility within organizations. Stereotypes which form the foundation of the glass ceiling make it challenging for women to earn promotions and good jobs.

When analyzing the depictions of women and men in the textbooks, some subtle and some stark differences between the apparent suitability of women versus men for management and promotions within the workplace began to emerge. Men were more
frequently depicted as business founders, CEOs, entrepreneurs, sole proprietors, and bosses than were women. Men also were more commonly attributed traits associated with success in a business career than were women. For example, more men than women were described as “confident,” “cautious,” or being a team player. Conversely, more women than men were attributed with being emotional, which is not a characteristic associated with business success. Additionally, men were more frequently the recipients of promotions than were women. Men also were portrayed as rich or wealthy more frequently than women. In the following discussion, the analysis of these workplace stereotype themes are presented.

Business Role Models

Oftentimes, students studying business eventually want to start their own companies, be their own bosses, and/or be the boss of others (Kim, Markham, & Cangelosi, 2002). Several business leader role models were provided in the textbooks. Business leaders were identified by several key words: entrepreneur, founder, sole proprietor, chief executive officer (CEO), or boss.

Business role models: Entrepreneurs. The stories and homework problems containing male “entrepreneurs” tended to be lengthy and detailed. Male entrepreneurs were presented in the textbooks in varying roles, both positive and negative. Andy Wolf was featured in one story as the entrepreneur who had combined his love for skateboarding and snowskiing to invent the “snowskate.” He then founded a successful business manufacturing snowskates. Chance Roth, the entrepreneur behind Atomic Toys, was self-described in one story as changing from a “wild-eyed, creative entrepreneur into
a street-smart businessman.” Atomic Toys had “exploding sales” and was “poised to capitalize on that [sales] success.” One case study examined Barry Minkow as the entrepreneur behind ZZZZ Best, a carpet-cleaning business. Minkow’s dazzling rise to success and his many awards were chronicled. His subsequent imprisonment due to embezzlement was also described in the case. Another entrepreneur was described as “always the entrepreneur,” as he was beginning a sporting goods store after he retired from founding an Internet start-up company. The problem detailed his sporting goods store operations and accounting. One lengthy story detailed the rise and fall of Michael Weinstein, a millionaire who sold the discount drug store chain he had built. He then became involved with another company and helped to orchestrate a financial fraud scheme that cost investors close to $100 million. In one humorous article included in a textbook from another source, the article’s author described the nine classic types of approaches that managers might use when negotiating their budgets. “The Entrepreneur” was described as flamboyant, gutsy, and innovative; “The Entrepreneur” was also described via the use of the masculine pronoun. One man was photographed eating a noodle; the accompanying caption and story described his founding of an Asian noodle shop in New York City. The effort took “grit and determination.” The company has expanded and has been successful.

Stories with a sole woman featured as the entrepreneur were few in number and did not contain the detail as the stories about male entrepreneurs. However, the stories which did feature women entrepreneurs showed women as positive role models. One story contained the story of Diane Wilson, who ran a kitchen cabinet manufacturing
business. Her awards for innovation and entrepreneurship were described in the story; her company had experienced “explosive” growth. However, unexpectedly profits had leveled off and Diane was investigating why profits were down. Another story discussed one entrepreneur’s experiences in her canoe manufacturing business. She had learned the art of canoe building from her grandfather and her business was “highly successful.” One story discussed the founder of the Get Real Girl doll company, Julz Chavez. The company manufactures ethnically diverse, active, and intelligent dolls. While the company is still in the start-up stage, the author stated that Chavez’s business “is making some inroads.”

In summary, of the 19 entrepreneurs contained within the textbooks, the majority (13) of the entrepreneurs were male. Additionally, males in entrepreneurial roles were described in more detail and with more descriptive terms than females in entrepreneurial roles. Women were more likely to be depicted with an entrepreneurial partner rather than as a sole entrepreneur, whereas men were more likely to be depicted as a sole entrepreneur than with an entrepreneur partner.

Business role models: Founders. Several examples of real-life company founders were given within the textbooks. A story about Harold Ruttenberg, founder and CEO of Just for Feet, Inc., discussed how efficient and cost-effective his large stores were compared to smaller mall shoe stores. Bill Gates and Paul Allen, the founders of Microsoft, were included in a story about the success of Microsoft versus the decline of IBM. Microsoft was described as a company which has grown immensely and is successful whether measuring success by market saturation, growth, or social impact.
Two brothers, Walt and Roy Disney, were described as the founders of Disney Brothers Studio, which led to The Walt Disney Company. The various successes of The Walt Disney Company were described, including its television and radio stations, home video productions, live theatrical entertainment, cruise lines, and amusement parks. The company founded by Mike Richardson, Dark Horse Comics, Inc., was described as being “one of the largest comic book and graphic novel producers in the world.” Super Bakery, Inc., was described as being founded by the former Pittsburgh Steelers’ football player Franco Harris. Super Bakery is a virtual corporation that provides dry mixes for donuts and other baked goods to schools, hospitals, and other institutions. Stephen Gordon turned his interest in restoring Queen Anne-style Victorian houses into founding a specialty store carrying antique hardware and fixtures. The store experienced “phenomenal growth” and the founder took the company public. However, Gordon failed to consider cost behavior when making product promotion decisions and the company incurred a loss during one quarter, which was the topic of this chapter for which this story was the opener. Another story described how Herb Kelleher founded Southwest Airlines and it became the most profitable airline in the United States. Kelleher was quoted in the story as being concerned with employees’ well-being and being opposed to layoffs. He wanted to show employees that they were valued. Another story described how Harlan Accola turned his interests in flying and photography into a profitable venture; he founded a company that sold aerial photos of farms and homes. The story described his “near-brush with bankruptcy” caused by his lack of understanding of cash flow issues, but then went on to say that the company recovered and “is now very successful.”
Other stories featured male fictitious company founders. The founder of a tool company was analyzing how to best eliminate bottlenecks in the manufacturing process. The founder of a brake and muffler shop was analyzing the offer by an auto parts company to be his company’s sole supplier. The founder of a company described as the “largest motorcycle dealership in southern Ohio” was analyzing a similar offer in another problem. The founder of a stereo equipment company was berating his bookkeeper about the lack of cash flows which resulted from the founder’s lack of understanding of the new credit policy he had implemented earlier in the year. Another man founded an engineering company to manufacture a special flow control valve that he had designed. While his accountant was away from the office due to an injury, the founder improperly prepared the company’s income statement and was disappointed to find that his company was not showing a profit. However, the company was actually profitable and the objective of the homework problem describing this situation was for the student to explain the effect of the errors made.

Women were also found in the role of founder. A few real-life female founders were included in the textbooks. Vanessa Kirsch, along with her general partners, was described as the founder of New Profit, Inc., a venture capital philanthropic fund. Kirsch was described in the story as creating a performance framework for the nonprofit sector that included a novel balanced scorecard application. Another woman, Priscilla Blum, founded Corporate Angel Network, which is an organization that arranges free flights on corporate jets for cancer patients.
Other stories and homework problems featured fictitious female founders. A founder of a theater was preparing a balance sheet to submit to the bank in an effort to obtain financing; the objective of this homework problem was to correct the errors she made on the balance sheet. One story described the struggles and subsequent success of a cream soda company which was founded by a woman. The cream soda was produced from an old family recipe. In this chapter opener story, the founder was trying to obtain bank financing which would allow her company to grow but she was struggling with how to value her inventory.

In summary, of the 63 founders in the textbooks, 53 were male. The male founders tended to be described in more detail than the female founders and were found in a wider variety of companies. The females were involved with philanthropic ventures or smaller companies than were the males and less detail was provided about the women or their companies.

Business role models: sole proprietors. Sole proprietors are those who have one-person businesses. A building supply company, a collectibles store, a jewelry store, a bookstore, a computer business, an auto parts store, a piano retailer, an apparel store, a movie theater, and a deli were among the businesses owned by male sole proprietors. Female sole proprietors also owned different types of businesses: a cooking school, a children’s company, and a law firm. Male and female sole proprietors were engaged in the same type of tasks in the stories and homework items; they were pondering business decisions, applying for bank financing, paying rent, recording transactions, and other tasks.
In summary, female and male sole proprietors were presented in similar roles and settings. However, the representation imbalance between the genders came into view when looking at the frequencies. Of the 26 sole proprietors in the textbooks, 21 were male. The percentage of female sole proprietors in the textbook was lower than the percentage of female sole proprietors in the United States in 2000, which was 37.4% (Lowery, 2005).

*Business role models: chief executive officers.* Chief executive officers (CEOs) were prevalent throughout the textbooks. Many of the CEOs mentioned in the textbooks were males from real companies. John Smith, the CEO of General Motors, was mentioned in one story as taking over after the Board requested the resignation of the previous CEO, Robert Stempel. Bernard Ebbers, former CEO of WorldCom, was described in a story as being one of the nation’s richest men in 1999. The story then went on to chronicle the events associated with WorldCom’s accounting fraud. In 2005, Ebbers was convicted of fraud and conspiracy as a result of WorldCom’s fraudulent financial reporting and $180 billion dollar loss to investors. Timothy Koogle, CEO of Yahoo, was mentioned in another story as taking control of Yahoo. Jack Welch, past CEO of GE, was described in another story. His success in building the company was detailed. Steve Jobs, CEO of Apple Computer, was described in another story as taking only $1 in pay in 1998 and 1999; he could afford to do so since his compensation package for 2000 was approximately $381 million. That same story also told of the record high compensation package (as of 2002) of CEO Charles Wang, who earned $507 million in 1999. The author of the article featured in this textbook was questioning whether any executive
could be worth the large compensation packages being currently awarded to today’s CEOs.

Overall, many of the items about male CEOs contained references to what the CEO himself did or was awarded. However, the stories about female CEOs did not mention the CEO’s accomplishments or activities on an individual basis; female CEOs shared credit with others. Meg Whitman, CEO of eBay, was quoted as saying that eBay was thriving and “our business gives us great confidence in the future.” Lucent Technologies’ CEO Patricia Russo “indicated that the company “intends to lower its break-even point on a quarterly revenue basis.” Sr. Mary Jean Ryan, CEO of SSM Health Care, discussed the Baldrige Quality Award which had been awarded to her company. Few other female CEOs were mentioned in the textbooks; of the 101 CEOs in the textbooks, 10 were female.

Business role models: Bosses. Male bosses were found in the textbooks. Some of the bosses exhibited rational, positive behavior. One boss quickly agreed to his employee’s suggestion that they use a more appropriate accounting presentation for an upcoming sales channel performance evaluation. A female employee analyzed some cost data for her male boss in another problem. Other bosses urged unethical activity. John was asked by his boss, Mr. Sawyer, to review some accounting transactions and to adjust their company’s treatment and presentation of those transactions in an unethical manner. Another boss was paternalistic; a female employee overheard her friend discussing some unethical activity and she was conflicted as to whether she should tell her (male) boss because she did not want to get her friend in trouble. Her boss detected that she was
upset; he invited her into his office and the door was shut so that they could discuss her troubles in private. She told him everything and he thanked her. He “told her not to worry” and that he would take care of the matter.

There were a few female bosses in the textbooks. In one case, a male employee was in charge of buying property. He purchased one lot, only to find another lot later which was more appropriate for the company’s needs. The “correct” decision would be to sell the original lot (at a loss) and to purchase the second lot. However, this employee was afraid to tell his boss because she would “severely reprimand him” for making the initial purchase in error. His boss, Ms. Fullerton, had been known in the past to make errors of her own and to blame them on subordinates, which is why this employee was afraid to communicate the news. In the other homework problem, the female boss directed the male employee to commit an unethical act.

Although the characterization of female bosses was similar to that of male bosses, there was a large imbalance in terms of the number of female bosses versus the number of male bosses. Of the 15 bosses in the textbooks, 12 were male.

Various clip art images in the textbooks further reinforced the notion that the male is the boss. In one picture, a man in a blue suit was labeled “Big Shot.” In another image, three company employees were depicted. The woman was labeled as being responsible for division costs and one of the men was labeled as being responsible for department costs. The third man was labeled “The Big Cheese” and was labeled as being responsible for the entire company’s costs. No women in any of the textbooks were caricatured as being the top person at a company.
In summary, people filling these specific leadership roles in the textbooks were overwhelmingly male (see Table 11). Males represented over 88% of the independent business founders/owners. To help to further triangulate the findings, a nonparametric binomial test was performed to test whether the proportion of male leaders was significantly different from the proportion of the female leaders. A test proportion for females of 37.3% was used, which reflected the overall proportion of females in the textbook population. The proportion of males depicted in a leadership role was significantly different from the proportion of females depicted in a leadership role as indicated by $p < .000$ (see Table 11).

Table 11

*Nonparametric Binomial Test Results: LEADERSHIP ROLE*

<table>
<thead>
<tr>
<th>Variable</th>
<th># of females</th>
<th># of males</th>
<th>Test proportion</th>
<th>Asymp. Sig. (2-tailed)$^a$</th>
</tr>
</thead>
<tbody>
<tr>
<td>Entrepreneur</td>
<td>6</td>
<td>13</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Founder</td>
<td>10</td>
<td>53</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Sole proprietor</td>
<td>5</td>
<td>21</td>
<td></td>
<td></td>
</tr>
<tr>
<td>CEO</td>
<td>10</td>
<td>91</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Boss</td>
<td>3</td>
<td>12</td>
<td></td>
<td></td>
</tr>
<tr>
<td>TOTAL</td>
<td>25</td>
<td>190</td>
<td>0.373</td>
<td>0.000</td>
</tr>
</tbody>
</table>

(11.6%) (88.4%)

$^a$Based on a Z approximation.
Traits for Job Success

Next, common traits attributed to women or men in the workplace in the textbooks were analyzed. What emerged from the data was that men were more commonly attributed characteristics that traditionally have been associated with having a successful career than were women. Part of “having a successful career” might also include being promoted or being in a supervisory position. The trait or characteristic trends which emerged from the data are presented in the following discussion.

Confidence. Managers seek to hire people who are, among other things, confident (Barrick & Mount, 2005). Males in the textbooks exhibited confidence, as evidenced by: “Matt is confident that he can achieve his goal of accumulating $1,000,000.” Jimmy was also “confident that with a more intense sales effort and with a more creative advertising program he can increase sales by 15% next year.” Glenn was “confident that he could ultimately collect the $82,000.” Frank was “confident that he can assess good moral character and avoid hiring anyone who would take advantage of him.” One company’s CFO justified a $1,000,000 investment in CRM (customer relationship management) software by saying that “I’m confident that the investment will really pay off when it helps us identify this type of loser customer.”

Women also displayed confidence in the textbooks but it was often to a lesser degree or misplaced. Jean, in trying to convince a competitor’s accountant to come to work for her, said, “I am confident that the proposals I submit will be very competitive.” She followed that statement, however, with “My only concern is to submit a bid that beats your firm.” Another woman, a production manager, indicated that “she was
confident that they had met or beat the budget.” The problem went on to state that she was actually over budget by $100,000. In another problem, Lisa was “confident that depreciation is the process of building up a cash fund to replace an asset at the end of its useful life;” this definition of depreciation is erroneous.

In summary, men were depicted as having confidence much more often than women. Table 12 contains a row with the counts of women attributed with confidence and the counts of men attributed with confidence. Rows containing counts for several other properties are also contained in this table; these other properties are discussed in

Table 12

**Nonparametric Binomial Test Results: WORK TRAITS**

<table>
<thead>
<tr>
<th>Variable</th>
<th># of females (percentage)</th>
<th># of males (percentage)</th>
<th>Test proportion</th>
<th>Asymp. Sig. (2-tailed)</th>
</tr>
</thead>
<tbody>
<tr>
<td>Confident</td>
<td>6</td>
<td>15</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Cautious (not impulsive)</td>
<td>3</td>
<td>14</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Team player</td>
<td>0</td>
<td>51</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Promotion-worthy</td>
<td>2</td>
<td>8</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Educated (MBA or masters)</td>
<td>0</td>
<td>4</td>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>TOTAL</strong></td>
<td><strong>11</strong></td>
<td><strong>92</strong></td>
<td>0.373</td>
<td><strong>0.000</strong></td>
</tr>
</tbody>
</table>

*(10.7%) (89.3%)*

^aBased on a Z approximation.
sections following the current section. Fifteen men were described by themselves or by others as “confident.” In contrast, confidence was attributed to six women.

*Careful or cautious.* Research has found that deliberating, or thinking carefully, is considered to be a desirable trait for business manager (Leslie, Dalton, Ernst, & Deal, 2002). In one problem, Jerry was exploring the possibility of opening a car wash. In the problem, it was stated: “After careful study, Jerry has determined the following.” A long list of details about the potential investment was given. Another manager discovered, “upon careful review,” that fixed costs were being presented in a misleading manner. A manager from a different company disputed the wisdom of a leasing alternative for some equipment “after some careful research.”

Women were also portrayed as careful. A female controller stated that “after some careful investigation, I have concluded that we are overpricing some jobs.” Another woman stated that “after a careful analysis, we concluded that we would not save enough of our current costs to justify paying the price.” (emphasis added). A female employee and her male supervisor together performed “a careful search of the disaster site” after a tornado touched down at their company’s general office.

Although both males and females were portrayed as careful, careful males were much more common than careful females. Fourteen men were described as being careful or cautious, whereas only three women were attributed with the characteristic (see Table 12). Additionally, of the three women, only one performed a careful analysis by herself; the other two performed the analyses with others.
Team players. Companies look for employees who are team players (Buhler, 2006; Lee, 2006; Leyes, 2006). These employees also have more potential for advancement than others who are not team players. One way to learn to work in a team is to be involved in team sports (Charlton, 2003). Men were quite involved with sports in the textbooks; women were involved in sports to a much lesser extent (see Table 12).

The types of sport in which men tended to be depicted most frequently were competitive team sports such as football, basketball, and baseball. Women, on the other hand, engaged in individual or small group sports, such as running, golf, or tennis. In total, 51 men were depicted engaged in team sports, whereas no women were associated with team sports.

In contrast, of the non-team sports depicted, such as rollerblading, canoeing, and exercising, women were more commonly depicted (14 women versus 25 men). Almost 36% of the people depicted in non-team sports were women, which is very close to the 37.3% of the textbook population which was female. In other words, women and men were represented proportionally in non-team sports.

As previously discussed, people tend to associate role characteristics with the people in those roles. Through these depictions, men typically are seen as team players, whereas women are more likely not viewed as team players.

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While tennis could be construed as a team sport if playing doubles with a partner, none of the tennis players pictured in the textbooks was pictured with a partner or as part of a team.
Promotion-worthy. Promotions were also visible within the textbooks. Twenty items contained a reference to a job promotion. Of the 20 items, 10 were promotions connected with a woman and 10 were connected with a man. On the surface, the treatment of women and men appeared to be balanced. However, upon digging deeper, the picture shifts. Of the 10 male promotions, 2 were potential promotions and 8 referred to promotions that had already occurred. Of the 10 female promotions, 5 were potential promotions. Of the 5 promotions that had already occurred, 2 of the women were described as being “uncomfortable” with their promotions, whereas one of the other women’s boss was described as “enraged” that he had ever promoted a woman and regretted that decision. Only two of the female promotions were without strings or complications, which is a stark and powerful contrast to the eight male unencumbered promotions (see Table 12). Men appear to be more promotion-worthy than women.

Educated. Men were more likely to be portrayed as possessing a master’s degree than women in the textbooks. Four men were depicted with a master’s degree, whereas no women were depicted with that level of education (see Table 12).

To help triangulate the data results pertaining to the traits just described above (confidence, cautious, team player, promotion-worthy, and educated), a nonparametric binomial test was performed to test whether the proportion of males possessing these traits was significantly different from the proportion of the females possessing these traits. Because the sample size would have been too small individually for each of these traits, the traits were combined to perform the test. A test proportion for females of 37.3% was used in the test, which reflected the overall proportion of females in the textbook
population. The $p < .000$, indicating that the proportion of males depicted in a leadership role was significantly different from the proportion of females depicted in a leadership role.

Women as emotional. Research points to an expectation that managers need to be calm and not emotional or volatile to effectively manage people (Leslie et al., 2002). Women have long been stereotyped as being emotional. Rousseau (1979) characterized men as being rational, whereas women have been characterized as emotional.

A variety of women were described as angry, distressed, or upset in the textbooks. Women were upset over operating results. A company president was distressed when her company’s Diaper Division was showing a loss on its quarterly income statements for the seventh consecutive quarter. One woman who had started a company was distressed over its initial meager profits. The female treasurer for an accounting organization was “extremely upset” with a budget deficit for an organization luncheon. Other women were upset over an apparent lack of control over their circumstances. A manager was angry because expedited orders were causing cost overruns in her department for which she was being held responsible even though she did not authorize the expedition of the orders. Another woman was “visibly upset” over being erroneously blamed for her department’s poor profit showing. One woman was upset because another employee has been lackadaisical and tardy with budgeting data; he offered to make up the numbers if she wanted it any faster. Decisions to be made were another factor causing women to be upset. Another woman was distressed over a decision she needed to make whether to repair her car or buy a new one. A secretary was upset when she could not decide
whether to relay information to her boss that might prove damaging to her friend but
advantageous to her company. A teller was upset over an upcoming cash audit; it turned
out the issue was that she had misappropriated a large sum of cash over the past several
years. A production manager was upset with a performance report she did not understand.
A divisional controller was upset because her manager was urging her to present
divisional profits in a misleading, overly optimistic manner.

Some men were also distressed, angry, or upset in the textbooks. Men were also
upset for many of the same reasons as women were. One company president was
distressed when two of the company’s products continued to show losses. A production
manager was upset when the profits reported did not match expectations. A research
director was upset when he found that a product he had developed was not selected for
production due to low profit calculations. A production manager was upset when he did
not understand the accounting for inventory, and he thought he was being credited for too
few units.

Overall, women and men appeared to be upset about the same types of incidents
in the textbooks. However, the count of upset females to upset males was imbalanced.
Women were described as angry, distressed, or upset in 15 instances as compared to 8
instances for men. With 37.3% of the sample population, it could be expected that
approximately 8 of the women would be portrayed as being angry, distressed, or upset.
However, nearly two-thirds of the angry/distressed/upset population was female (see
Table 13). To further triangulate the data results pertaining to the proportion of females
Table 13

Nonparametric Binomial Test Results: EMOTIONAL

<table>
<thead>
<tr>
<th>Variable</th>
<th># of females (percentage)</th>
<th># of males (percentage)</th>
<th>Test proportion</th>
<th>Asymp. Sig. (2-tailed)</th>
</tr>
</thead>
<tbody>
<tr>
<td>Angry</td>
<td>5</td>
<td>1</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Distressed</td>
<td>3</td>
<td>1</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Upset/dismayed</td>
<td>7</td>
<td>6</td>
<td></td>
<td></td>
</tr>
<tr>
<td>EMOTIONAL</td>
<td>15</td>
<td>8</td>
<td>0.373</td>
<td>0.006</td>
</tr>
</tbody>
</table>

65.2% 34.8%

*aBased on a Z approximation.

being portrayed as emotional to the proportion of males being portrayed as emotional, a nonparametric binomial test was performed to test whether the proportion of males was significantly different from the proportion of the females. A test proportion for females of 37.3% was used in the test, which reflected the overall proportion of females in the textbook population. The $p = .006$, indicating that the proportion of females depicted as emotional was significantly different from the proportion of males depicted as emotional.

One interesting note: one vignette contained a discussion about how Ann Landers reacted to a letter about the high cost of a single aspirin tablet dispensed to a patient in a hospital. The author commented that Ann Landers made “a logical argument” instead of “writing an angry commentary” as though it would have been natural for Ann Landers to
get angry. There appears to an expectation or a stereotype that women get angry/distressed/upset and one is surprised when a woman does not conform to the stereotype.

*Emphasis on appearance.* A subtle message concerning the physical appearance of women versus men emerged when analyzing the textbooks. Five models were pictured in the books. One model was modeling lingerie, one was modeling a fur coat, two were modeling clothes, and the last was pointing to a Goodyear tire. All of the models were women.

Barbie™, the popular fashion model doll by Mattel, was included in another picture. Barbie™ was dressed in a mini skirt and high heels, placing an emphasis on her appearance. The few cartoons featuring women depicted women as sexy, heroine-type women.

In another instance of emphasizing the importance of appearance for women, a woman was a co-owner of a chocolate company in a homework problem. In her dialogue exchange with the other co-owner (a man), she referred to how much she loved chocolate and then went on to explain that she exercises frequently in order to maintain her “trim figure.”

In the textbooks, men were not portrayed as models, as fashion dolls, or as being worried about maintaining their “trim” figures. Men in the textbooks were, alternatively, depicted with “imperfections.” Four pictures did depict a visible disability. Three men were in wheelchairs and one man was using a cane. Cartoons featuring men frequently pictured the men as being overweight.
In our society, wealth is a sign of success (Asnes, Borinstein, King, & Kalwarski, 2002). Examples of people described as “rich” or “wealthy” were in the textbooks. In one exercise, a young girl’s rich uncle would put $12,000 in a college savings account for her every year. Another problem featured a rich uncle giving his niece or nephew $15,000 for doing well in an accounting course. In another problem, a rich uncle left behind $250,000 for his niece or nephew. Men from real-life were also described as “rich” or “wealthy,” including Bill Gates, Warren Buffet, and J. Paul Getty.

In contrast, only one woman was described as wealthy or rich. She and her husband were described as “independently wealthy.” Her husband was mentioned in the same sentence as her, even though the case was about her career and he was not relevant to her work as described in the case. A woman in another case was described as “knowing she would not get rich” (emphasis added). Men were attributed with more financial resources in the textbooks than were women.

**Summary of How Men Succeed in the Public Sphere**

The picture of the “typical” successful businessperson which emerges from the textbooks is of a man who is confident, cautious, and educated. This man might have developed teamwork skills through playing team sports and may have been promoted recently or is already his own boss. The man may also be rich, which is further evidence of his abilities in business. The man would not be likely to be emotional, as that characteristic is more likely to be the trait of a woman. Women were more likely to be portrayed as emotional and with an emphasis on their physical appearance. Women were not depicted as participating in team sports and they were not likely to be portrayed as
having earned a promotion. Few women were portrayed as successful as evidenced by being rich.

Theme 2: Women are Predominant in the Private Sphere

Women traditionally have been seen as belonging in the private sphere (Kolmar & Bartkowski, 2005; Tong, 1998). While women have ventured out into the public sphere, women have still retained responsibility for the private sphere (Tong). Women have, in effect, two careers: their public sphere job and their private sphere responsibilities. Women often do not have as much time and energy to devote to their careers as do men because women are largely responsible for childcare and other domestic duties. Responsibility for the private sphere needs to be shared between women and men so that members of either gender can reap the rewards of both public and private life (Tong).

The perception that the woman is responsible for the home was reinforced throughout the textbooks. Women were predominant in the private sphere both in direct depictions of the private sphere and through indirect contextual clues. Family role, such as mother, father, daughter, or son, oftentimes provided clues as to the characteristics of the role of gender in the private sphere. Comparing different gender roles associated with different family members provided stark contrasts. The following section discusses the themes which emerged when women and men in the private sphere were analyzed.

Women in Home Settings

As described in the prior quantitative analysis results section, women were already found to be in significantly more home settings than men (22 women versus 11
An analysis of the individual home setting pictures yields an even more unbalanced portrayal of women and men in the home beyond sheer numbers.

Within the pictures of home settings, women were often pictured individually doing household chores, such as serving food to the family, doing laundry, and preparing food. Men, on the other hand, were not pictured doing household chores individually. In the few settings where men did participate in household tasks or family activities, the tasks were shared with a woman or the family, such as preparing a meal or watching television. One man was pictured with a bag of groceries. Another man was pictured with his family at a kitchen counter. All members of the family, including the man, were preparing a meal.

Men tended to be pictured in more traditionally masculine roles in the house. In one photograph, two males are installing windows in a house. In another picture, a male builder is seen showing a woman the plans for the house his company is building for her. In another picture, it appeared that the man was responsible for the household budget, as the picture showed a man seated at a kitchen table working on a budget. A woman was pictured with him, looking over his shoulder as he worked.

The pictures which directly depicted the private sphere (the home) showed a clear picture of the predominance of women being responsible for the private sphere. The textbook pictures, stories, and homework items were also analyzed for other private sphere themes which could be deduced from contextual clues about women and men. Among the contextual clues were the representation of family roles and relationships; discussion of these ideas follows in the next section.
Mothers and fathers. There were 12 mothers and 16 fathers mentioned in the textbooks, which is approximately the same ratio as the overall ratio of females to males in the textbooks. However, the characteristics and roles of the mothers and the fathers were not balanced. Even in their private roles as fathers, men were still very much connected to their public life. Fathers provided positive career models in the textbooks. Three of the fathers owned their own companies, whereas another father was described as being a CPA firm manager and moonlighting as a paramedic on the weekends. No mothers had their own companies and just two mothers had a profession; one was an accountant and the other was an English professor. Although the professions of the two women were admirable, the sheer paucity of mothers with careers takes away a potential source of role models for young women who aspire to have both families and careers.

Although few mothers were associated with a career, they were very visible in caring for their families and in domestic roles. One mother was pictured scooping ice cream, another was sitting at a doctor’s office with her toddler, one was sitting her with family watching television, and another was honored by her children posthumously for her cookie recipes. Just a few fathers were pictured in domestic situations: one father was watching television with his family while another was eating cereal outdoors with his daughter.

Fathers were a significant financial resource. One father gave his daughter $450 to start a landscaping business, whereas the rest of the fathers (eight in all) gave $20,000 to $500,000 to their offspring for various reasons. Only two mothers were a financial
resource for their children; one loaned her son $500 and the other loaned her son $8,000. It appeared that mothers had many fewer financial resources to offer their children.

Mothers were cast in a negative light in several scenarios. One mother seemed to be nagging when she wanted to know what her child was going to do with the rest of her life; another mother could be construed as being pushy when she insisted that her son take a particular course. In another instance, the traditional image of a nerdy accountant was being contrasted with the newer, hipper image of an accountant. Part of the disparaging remarks in describing the traditional, nerdy accountant was “some guy living with his mother.” Yet another mother embezzled money from her employer. No fathers were depicted in a negative light.

Wives and husbands. There were a total of 12 wives and 5 husbands mentioned in the textbooks. Half of the wives mentioned were portrayed as helping their husbands. One wife addressed birthday cards for her dentist-husband’s patients, another helped her husband start his company, another two wives helped their doctor husbands by creating emergency preparedness kits for their patients, one wife helped her husband start a charitable foundation, and one wife brought sheep (property) into their marriage. One husband helped his wife with her year-end inventory of her small retail shop.

The remaining wives were described in not particularly positive ways. One wife and kids had to be supported by the husband. In contrast, one husband received a salary from his wife’s business even though he did not work for the business, but the wife was not described as supporting him. One wife was described as disapproving of her husband’s fishing. Another wife was tired of having their grown children live with them.
and the husband thought a vacation would be good for her. Another wife did not want her
husband to accept a work transfer/promotion because their kids were still in middle
school. One husband was described as committing fraud in a divorce property settlement,
but his wife was described as not knowledgeable about accounting, which enabled him to
commit the fraud.

Finally, in a case study about what transfer price to set between two competing
managers, one of the managers was a woman. In setting up the conflict between the two
managers in the case, the author stated that the woman “and her husband” were
independently wealthy, even though the husband had no connection with her career. The
other manager, male, had no spouse. The inference to be made is that the woman could
not be independently wealthy on her own, but had to be wealthy with her husband.

There were a few instances of implying the woman as property. In one homework
case, a father was trying to decide which of two sons should inherit the family fortune.
He set each son up with a small farm and a starter set of sheep. The winner of the contest
for the family inheritance would be the son who ended up with the most sheep at the end
of the period. One son found a woman with several sheep and married her so that her
sheep would become part of his flock. One of the main discussion points of the case was
to debate who owned the wife’s sheep and whether it was ethical of the son to marry the
woman for her sheep.

In a story about the startup of a potato chip company, the founders were referred
to as “Paul Golding and his wife, Nancy,” giving secondary billing to Nancy. Yet Nancy
had sold her piano to help raise capital for the business and she was well-known for her
“delicious, thin potato chips.” Nancy was not given credit for even their son; the story went on to say that when Paul Golding died, his son took control of the business.

*Daughters and sons.* Daughters were contrasted with sons. The count of daughters and sons was roughly reflective of the textbook population; there were 12 daughters and 17 sons. However, the portrayal of the daughters versus the sons was quite imbalanced. Sons were portrayed as more self-sufficient and self-reliant than daughters. Eight sons were described as running their companies, and one daughter was described as having started her own company. Six sons were working at various companies, whereas two daughters were working at various companies. One son was described as having to support his wife and kids. Daughters needed more assistance than sons with college tuition. In six different families, parents were paying tuition for two sons in college, whereas parents were paying tuition for four daughters, which is the opposite proportion of gender within the textbook population.

*Other family members.* The imbalance was also found at the grandparent level. Seven grandfathers were mentioned in the textbooks. Grandfathers were portrayed as giving monetary gifts via cash or trust funds, making canoes as a hobby, owning a bookstore, or giving financial advice. There was one grandmother discussed in the textbooks; she was convicted of embezzling money from her employer.5

The frequency of aunts versus uncles was tabulated. A picture of a rich male benefactor formed when analyzing these depictions. Ten uncles were mentioned; five of

5 This “grandmother” was also the “mother” mentioned earlier in this section.
the uncles were referred to as “rich” or “wealthy.” In addition, two of the other uncles gave or loaned money to their niece or nephew. In contrast, no aunts were mentioned.

Summary of Family Roles

The consistent theme amongst the family roles is that the male member of the family is a financial resource for his family members. Males loaned or gave money to their family members. Males also paid for college tuition and supported their families. Females did not seem to have the same financial resources. The few mothers who loaned or gave money to their children gave significantly lower sums than the fathers in the textbooks. Male family members provided positive career role models with varied and rewarding careers, whereas female family members were much less often depicted with a career. Although the counts of fathers versus mothers and daughters versus sons were somewhat balanced, there were no aunts and only one grandmother, as compared to several uncles and grandfathers. The males in the family were also much more connected to the public sphere, even when being depicted in a private role. Women were more likely to be dependent upon male family members, and were, at times, subtly referred to as property.

How Time in the Private Sphere is Spent

Women traditionally have done more household tasks and chores than men. This imbalance continues today (21 hours per week for women versus 12 hours for men; U.S. Bureau of Labor Statistics, 2006). Themes which emerged in the analysis of the textbooks supported this prior finding; within the textbooks, women were shown as performing more household chores than men. Men were depicted in more recreational
leisure activities than women. Additionally, women were depicted in more trivial poses or settings than men. Discussion of each of these themes follows.

*Household chores.* Women were pictured doing various household chores. One woman was pictured pouring bleach into a washer. She was dressed in a dress and white sweater and had her hair neatly pulled back and tied with a black ribbon. Another woman was cutting up peppers in a home kitchen. She was attractively dressed, wearing an apron. One mother was waiting at the doctor’s office with her toddler. Another woman was scooping ice cream for her family. One mother was discussing allowance with her daughter. Men were not pictured doing household chores, unless they were participating with one or more family members. The number of pictures of men participating in household chores was few. One man was pictured shopping for groceries with his family. Another man was pictured with his family at a kitchen counter. All members of the family, including the man, were preparing a meal.

*Shopping.* Although men were the clear majority in virtually every category in the textbooks, women were in the majority when it came to being depicted as shopping. There were 36 women depicted as shopping, whereas 13 men were depicted as shopping. When men were shopping, they were likely to be shopping for hobby or leisure items (such as trading cards, electronics, or computers). Women, on the other hand, shopped mainly for groceries or clothing.

*Reading material.* There were a few photographs in which a person was reading. In two of these photographs, the title and/or headlines of the magazine were clearly legible. One photo shows a woman reading a *Reader’s Digest* where some of the
prominent headlines are “Teach Your Child to Bounce Back,” “How Smart is Your Dog?” and “6 Worst Health Mistakes Women Make.” Another woman was shown reading *Consumer Reports*, a magazine devoted to reviewing products that individuals buy. No men were reading similar magazines.

*Recreational sports.* Men were pictured much more frequently than women engaging in recreational sports. Recreational sports included golf, baseball, basketball, and rollerblading. There were 43 males participating in recreational sports compared to 11 females, which represents almost four times as many men than women.

*Women on display in the home.* Some women were pictured on display in the home by photographing them in trivial poses. In one photo, a woman is peering out from behind a plate. In another, a woman is sniffing a candle. A woman is peeking out between the leaves of a large plant in another photograph. No men were similarly displayed.

*Summary of How Women are Predominant in the Private Sphere*

In the textbooks, women were predominant in the private sphere. Within familial relationships, men were more visible than women. The men were more likely to have careers and to be able to provide financial resources to family members. Women within the families were more likely to be connected with household activities and chores.

In terms of how non-work time was spent by the people in the textbooks, women were pictured more frequently than men engaged in domestic activities and shopping. Women were also pictured as reading about domestic activities and were at times depicted in trivial poses. Men were depicted more frequently engaging in recreational
sports than were women. The overall picture of women and men in the private sphere that emerges from the textbooks is that women are predominantly interested in, and responsible for, the private sphere and men are not as interested in, nor responsible for, the private sphere.

*Theme 3: Historical Contributions of Men Have Been More Valued Than Those of Women*

Although most introductory accounting textbooks do not have a separate chapter or section on business or accounting history, a list of significant people emerges through the stories and pictures about real people. The list of these people provides clues as to whose contributions have been most visible and therefore most valued by society, as chosen by the textbook authors and editors.

Overall, the vast majority of the real individuals portrayed in the textbooks were male; 421 real men versus 67 real women were in the textbooks. As measured using a nonparametric binomial test, this difference is statistically significant, with a $p < .000$ (see Table 14). The test was done to further triangulate the qualitative findings.

Discussion of specific roles compared by gender follows in the next section.

*Business*

In an accounting textbook, it would be natural to highlight the contributions of real people. In effect, these real people can be held out as role models for future business leaders. The large majority of real business people depicted in the textbooks are men, such as Bill Gates, Jack Welch, and Lee Iaccoca. Women were not nearly as visible, representing just 11.6% of the real people in the textbooks. Business, as judged by the
Table 14

**Nonparametric Binomial Test Results: REAL PEOPLE**

<table>
<thead>
<tr>
<th>Area</th>
<th># of females (percentage)</th>
<th># of males (percentage)</th>
<th>Test proportion</th>
<th>Asymp. Sig. (2-tailed)</th>
</tr>
</thead>
<tbody>
<tr>
<td>Business</td>
<td>40 (11.6%)</td>
<td>306 (88.4%)</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Entertainment and arts</td>
<td>8 (19.0%)</td>
<td>34 (81.0%)</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Sports</td>
<td>3 (8.8%)</td>
<td>31 (91.2%)</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Author or columnist</td>
<td>1 (5.0%)</td>
<td>19 (95.0%)</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Political figure</td>
<td>0 (0.0%)</td>
<td>12 (100.0%)</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Various</td>
<td>15 (44.1%)</td>
<td>19 (55.9%)</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Total real people</td>
<td>67 (13.7%)</td>
<td>421 (86.3%)</td>
<td>0.373</td>
<td>0.000</td>
</tr>
</tbody>
</table>

*aBased on a Z approximation.

history implicitly told within the pages of the accounting textbooks, is clearly the domain and expertise of men in our society.

**Other Areas**

Various actors, musicians, and other entertainment persons were pictured or written about in the textbooks, including Faith Hill, Tom Hanks, Kenny Rogers, and Marie Osmond. The representation of women in this venue was slightly better than in the business venue; women comprised 19.0% of the total entertainment and arts people in the
textbooks. However, men still were a large majority of the entertainment and arts figures in the textbooks.

Professional athletes, coaches, and other sports figures were also sprinkled throughout the pages of the accounting textbooks. They, too, tended to be male; just 8.8% were women.

Various authors and columnists were quoted in stories. Of the 20 authors/columnists in the textbooks, just one, Ann Landers, was a woman. Ann Landers writes a personal advice column. The male authors included were mainly business columnists, reporters, or authors of business books; none were personal advice columnists.

Political figures from several countries were mentioned in a number of stories. Every one of the 12 political figures was a man, from George W. Bush to Vladimir Putin.

The category of “Various” was where the most women from real life could be classified. Of 34 people who did not fall into an identifiable category, 44.1% were women. Examples of the roles of these women included:

1. Customer;
2. FBI agent;
3. Lottery winner;
4. Nun;
5. Princess;
6. Inventor;
7. Psychologist; and

Examples of the men classified as “Various” included:

1. Medical director;
2. Doctor;
3. Professor;
4. Psychologist;
5. Customer;
6. Chef;
7. Scientist; and
8. Inventor.

While the balance of the two genders is similar in count and some of the women’s roles in the “Various” category are strong (such as psychologist, inventor, and FBI agent), there are too few to create a separate category other than “Various” for the real women. Also some stereotypical roles were found in the list of various real women. For example, “princess” and “nun” are stereotypical roles for women which do not have similar counterparts in the list of real men categorized as “Various;” no real princes or priests were featured in the textbooks. The roles of the real men in this “Various” category were still all strong, positive roles.

Summary of Qualitative Research Results

Three main themes emerged from the qualitative data analysis of gender in the accounting textbooks. First, men succeed in the public sphere, or the work environment. Women, conversely, are predominant in the private sphere, or the home setting. Finally,
closely connected to the first two themes is the idea that men’s contributions to business and to society in general have been more valued than women’s similar contributions.

*Overall Results: Quantitative and Qualitative Combined*

Stepping back and looking at the overall picture, a picture of gender stratification within the textbooks emerges that reflects and reinforces the stereotypes and biases which exist in our society today. The quantitative and qualitative results support each other in that both sets of results point to traditional hierarchies of gender privilege that reflect gender stereotypes prevalent in our society today. More is said about the alignment of the quantitative results with the qualitative results in discussion in the next chapter.
CHAPTER V

DISCUSSION AND CONCLUSIONS

Introduction

Approximately 16% of corporate officers at Fortune 500 companies are women whereas 2% are in the top corporate officer position (J. Creswell, 2006). On the corporate boards of those Fortune 500 companies, approximately 15% of the board members are women (Konrad & Kramer, 2006). Helfat, Harris, and Wolfson (2006) expected that the number of women CEOs will slowly increase in the next 5 to 10 years but that the overall percentage will remain low at approximately 6% by the year 2016.

The glass ceiling continues to operate, as evidenced by the low percentages of women in top executive positions. By being excluded from the higher echelons of business organizations, women are prevented from equally participating in society. Firms benefit from having as large of a pool of potentially qualified individuals as possible from which to fill top management spots; if women are excluded, these pools of potential talent are significantly smaller (Helfat et al., 2006). Additionally, our culture suffers from only drawing upon the contributions of one half of its members.

The glass ceiling is maintained at least partially through gender stereotypes and gender role stratification. Stereotypes have arisen through the traditional division of labor (Bem, 1993). The original reasons for the development of the traditional division of labor included the lack of reliable birth control, the lack of baby formula, and the reliance upon
physical strength for most of society’s jobs. For most of our society today, these reasons no longer exist.

Even though the reasons for the traditional division of labor no longer exist, the stereotypes and gender role stratification associated with that division of labor are firmly embedded within our society. These stereotypes help to reinforce and perpetuate the glass ceiling that prevents women from participating fully in corporate America.

Because of the tendency of people to assign traits to people in particular roles (Mackie et al., 1996), this cycle is self-perpetuating. Women have been denied opportunities because of stereotypes that are engrained in our society. When women are not in high level positions (because of lack of opportunity), then the stereotypes are seemingly justified. The cycle then continues.

One way gender stereotypes are reinforced is via the media with its implicit cultural messages (Mackie et al., 1996). Reinforcement is typically strongest when the perceiver is not aware of the message being conveyed (Bornstein & D’Agnostino, 1992). Textbooks are a form of media and help to reinforce stereotypes through the hidden curriculum contained within their pages. Textbooks are critical conveyors of these implicit messages because up to 90% of instructional time is structured around textbooks or other similar written material (Tyson-Bernstein & Woodward, 1991). Also, most students consider the textbook to be absolutely factual and uncontestable (Gordy & Pritchard, 1995). Therefore, textbooks in general have significant power to define and reinforce the traditional hierarchies of gender in our society.
Given that the glass ceiling is constructed and reinforced at least partially via the stereotypes and beliefs about women and men, eliminating the glass ceiling will involve changing those beliefs and stereotypes. The implicit messages about the gendered hierarchy in our society in general and business in general in introductory accounting textbooks are particularly important for two reasons. First, almost all business students are required to take introductory accounting. Also, accounting professors rely on the textbook as a teaching tool more heavily than professors from other disciplines (Brown & Guilding, 1993). Significant exposure to implicit messages about the gender hierarchy is transmitted via introductory accounting textbooks.

The purpose of this study was to examine, through the lens of feminist theory, how gender was represented in introductory accounting textbooks. Feminist theory is a body of theoretical scholarship that has equality of women and men as its ultimate goal. This study involved a content analysis of the homework items, the pictures, and the stories contained in 19 introductory accounting textbooks. The results of this research project show that gender stereotypes and gender role stratification in our society are reinforced and replicated throughout the homework items, pictures, and stories in introductory accounting textbooks. Specific results are discussed and interpreted in the rest of this chapter.

Chapter 5 continues with a summary and interpretation of the quantitative results, followed by a summary and interpretation of the qualitative results section. Discussion of the implications of the results for textbook authors, publishers, and educators follow the summary and interpretation sections. Finally, the chapter contains some overall
conclusions about the importance of revealing how gender is represented within the
textbooks and direction for future research and practice.

Discussion and Interpretation of Quantitative Results

The statistical analysis showed that men outnumbered women by a ratio of almost 2 to 1 in the textbooks. Throughout our society and over time, men have been more visible than women in the public realm (Clark et al., 2005; Gordy et al., 2004). The finding that men were more visible than women in the accounting textbook homework items, pictures, and stories aligns with prior research findings.

Although men traditionally have been more visible than women in the public sphere, women have been more closely associated with the less visible sector of life, the private sphere or the home (Kolmar & Bartkowski, 2005; Tong, 1998). The findings in this research project indicate that women are pictured in the home more frequently than men, which confirms prior research. Women, despite representing approximately 37% of the population of gendered characters in the textbooks, represented 67% of the people in the textbooks pictured in a home setting. There are two problems with this predominance of women in home settings in terms of reinforcing stereotypes and the resultant glass ceiling. First of all, women continue to be associated with the home as their primary domain. They are not immediately associated with a career in the public sphere.

The second problem with women being depicted as the central person in the home is that men are not associated with the home. One of the main issues limiting women in the workplace today is that they are responsible for the majority of household activities, such as childcare, housework, and other domestic duties (Bianchi, Milkie, Sayer, &
Women, in effect, have two careers and have to expend time and energy in both of their careers—the paid public one and the unpaid domestic one. One of the major criticisms of liberal feminism is that women have been sent out into the workplace but men have not been sent into the home (Tong, 1998). Betty Friedan acknowledged this shortcoming of her writing in *The Second Stage* (1998). Therefore, when the home and the inherent duties and responsibilities associated with it are depicted as the domain of the woman, it perpetuates the dual career responsibilities of the woman.

It was also found that in the accounting textbooks, men held a greater diversity of occupational roles than did women. This finding is in line with prior research that found that men were depicted in textbooks in a greater variety of occupational roles than were women (Cawyer et al., 1994; Frasher & Walker, 1972). Occupational roles have been largely gendered (Bem, 1993) by society, leaving women with fewer occupational choices. When women are shown in fewer occupational roles in the accounting textbooks, female students are not exposed to as many potential role models for their own careers. Additionally, the implied message that women are not suitable for as many occupational careers as men is being conveyed to future business leaders and decision makers, the students who are using the textbooks. The impact of this message is that male students are encouraged to undertake any of a wide range of occupations and to not take responsibility for the private sphere. Conversely, female students receive the message that they have responsibility for the private sphere and there are a fewer variety of occupations available from which to choose.
In the accounting textbook pictures, men were more frequently pictured being active than were women, which supports other similar research studies (L. Evans & Davies, 2000; O’Kelly, 1983; Weitzman & Rizzo, 1974). Traditionally, men have been viewed as being active—they explored, hunted, conquered, and protected, whereas women stayed at home and were mostly passive while they kept house, cared for children, and waited for their husbands to return (Weedon, 1997). Picturing men as active helps to reinforce the stereotype that men are active and does nothing to dispel the stereotype that women are passive.

Power, the ability to get what one wants (Boulding, 1989), has been empirically linked to gender in many aspects of life (Griscom, 1992; Unger, 1986). The analysis of the data items in the accounting textbooks also showed a significant relationship between power and gender. If a person in a homework item, picture, or story had more power than others, that person was more likely to be male. If the person had less power related to others, that person was more likely to be female. Prior textbook studies have similar findings (Foxman & Easterling, 1999; Hogben & Waterman, 1997; Pomerenke et al., 1996). Since the stereotype that men have power and women do not is reinforced throughout the pages of the accounting textbooks, it makes it difficult for women to move up in corporations. It is difficult for a person to be a good manager without power. Since women are not perceived as having power, they are then not perceived as being good candidates for management positions. Since they do not have management positions, they do not possess power. The cycle continues and is perpetuated by the reinforcement of the male power stereotype.
The one quantitative research question which was not answered in the affirmative was that men were not more likely to be depicted alone than were women; there was no relationship between gender and number of people in the data items. This finding was somewhat surprising because prior research indicated that women were depicted as dependent far more than men (Hahn & Blankenship, 1983; Shirreffs, 1975). The finding that independence was not significantly related to gender was probably related to how the variable INDEPENDENCE was measured and is a limitation of this study.

This finding, which is contrary to other current research, is most likely due to one of two reasons. One possible reason is that the independent male and dependent female stereotype is not reflected in the accounting textbooks, which would be a positive finding from a feminist perspective. The other possible reason is that the way “independence” was measured was not a suitable proxy for measuring independence versus gender. I tend to think that the “alone/with others” was not a valid proxy. The reason that I think it was not a good proxy is that there are other subtle cues in the textbooks that point to at least a hint of dependence for women. For example, as was discussed in an earlier chapter, men were depicted as a significant financial resource for their family members, whereas women were not. Also, there were a few references to women being supported by their husbands, whereas no references were made to women supporting their husbands. These other cues were subtle and were relatively few in number; I could not use them as a proxy for the quantitative research question “Are men shown in more independent roles than females?” because the sample population would have been too small. Therefore, the
finding about the relationship between gender and independence in this research project is deemed to be inconclusive.

Summary and Interpretation of Qualitative Results

Three main themes emerged during the qualitative data analysis. The first major theme to emerge from the homework items, pictures, and stories within the textbooks was the concept that men are successful, or have the potential to be successful, in the public sphere. Several findings led to the induction of this concept.

Many men were depicted as successful business leaders, whereas few women were depicted in such roles. Although many more men occupy senior leadership positions than women (Ragins, Townsend, & Mattis, 1998; Timberlake, 2005), there are successful business leaders who are women. To picture predominantly male leaders reinforces the stereotype that successful leaders are male.

Men were also more frequently attributed with character traits or features which would give them more job or promotion opportunities. One trait that was frequently attributed to men more than to women was that of confidence. Trade publications frequently espouse the importance of having confidence in relation to career advancement (Rowh, 2006; Schmitt, Mannix, & Smart, 2004). Recent research has shown that males are typically more confident than females (Bengtsson, Persson, & Willenhag, 2005). Further, the researchers found that males may in fact be overconfident. Attributing the trait of confidence to males and not to females may do both genders a disservice; males are injected with another dose of confidence contributing to overconfidence via the stereotype whereas females are not allowed to be confident.
because it does not fit with the expectations of gender roles conveyed through the textbooks.

Another trait more frequently attributed to men in the textbooks was that of conscientiousness, or of being careful. Research has shown that leaders are typically conscientious (Won, 2006). Again, attributing conscientiousness to males helps to reinforce the stereotype that men make good leaders.

Men were also portrayed as being more educated. Level of education correlates with the incidence of promotion (Won, 2006). Men were also portrayed as being members of teams more often than women. Being able to be an effective team player is viewed as an important trait for an employee to have (Buhler, 2006; Lee, 2006; Leyes, 2006). Both being more educated and being a team player help to reinforce the stereotype that a man will be more successful in business.

In the textbooks, men had also received more promotions than women had. On the surface, this finding makes sense because more men are in senior executive positions than are women in real life (Ragins et al., 1998; Timberlake, 2005). As one rises in the organization, the number of promotions increases. If men have advanced further than women in organizations, then it would be reasonable that they would have received more promotions and the textbooks would reflect this imbalance. This finding was surprising after further thought and analysis. Almost all of the promotions discussed in the textbooks were in fictitious stories, meaning that the characters and their promotions were entirely fictitious and were not a reflection of the imbalance of real-life leader gender. This finding indicates that, when given a choice, authors are more likely to
gender a character with a promotion as male. This tendency helps to reinforce the stereotype that men make better managers and are more successful in business.

In our society, wealth is a sign of success (Asnes et al., 2002). Men were described in the textbooks as wealthy or rich; the only woman described as wealthy or rich was described with her husband as “independently wealthy” as though she by herself could not be independently wealthy. In contrast, one woman in another case was described as “knowing she would not get rich.” No men were described as knowing they would not get rich.

Women, on the other hand, were more likely to be depicted as emotional, as evidenced by being described as “upset,” “distressed,” “dismayed,” or “angry.” Emotional stability has been shown to be correlated to earnings (Gelissen & de Graaf, 2006; Mueller & Plug, 2006), while being “emotional” is not an effective way to deal with employees (Leslie et al., 2002). Again, the stereotypes of women as being emotional were reinforced through the textbook content.

There was also an emphasis on personal appearance for women that was not there for men. Models in the textbooks were all females. In addition, only women were pictured on display in the home, depicted in trivial poses (peering out from behind a plate or sniffing a candle). The focal point of these pictures was the woman’s face or appearance.

A Barbie™ doll was featured in one picture. There has been continued controversy over the emphasis on an ideal body image associated with Barbie™ dolls (Kuther & McDonald, 2004).
Personal appearance was also emphasized in a conversation between two co-owners of a chocolate company. The female character commented on how she exercised to maintain her “trim figure.”

As further evidence of the emphasis on female appearance as contrasted with the lack of emphasis on appearance for males, there were only a few characters with visible disabilities or imperfections; all of those characters were male. This emphasis on appearance has been found in other studies (Glascock & Preston, 2004; Kogan, Hoyt, Rickard, & Kellaway, 2004; “Notes from the dartboard: The Ferraro test,” 2001).

These messages containing idealized images of beauty and perfection are harmful to women. With women’s energies directed toward attaining these unrealistic beauty ideals, women have less time and energy to devote to career advancement. Placing such images in textbooks also serves to perpetuate the female beauty ideal, so that many women who do not meet society’s ideal of female beauty view themselves as defective and have less self-confidence as a result (Kogan et al., 2004).

All of the above findings combine to form a vision of a male possessing the “right” characteristics to advance in his career. The man is stereotyped as being confident, cautious, a team player, and educated. Men also might be viewed as wealthy as an indication of their success in their careers. Finally, men were also shown frequently as successful business leaders. In the case of the male, the stereotype is helpful in that it attributes positive features to the man.

The image or stereotype formed of a woman from the content of the textbooks is much less descriptive than that of the male. The characteristic most commonly attributed
to women was “emotional.” There was also an emphasis on beauty ideal for women which did not exist for men. Creating these visual images of women versus men reinforces existing gender stereotypes as to the suitability of each gender for advancement in the workplace in future business leaders’ minds. Barriers to advancement in the form of stereotypes are thus perpetuated for women through these messages in the textbooks.

The second theme to emerge was that women were predominant in the private sphere, the home. This qualitative finding confirms what was found in the quantitative analysis of the research question: “Are women shown in more home settings than men?” However, this qualitative analysis goes further than simply looking at the 33 people who were pictured in home settings.

This qualitative analysis looked at family relationships and actions between family members. Women were depicted more often than men engaged in household or family tasks, such as household chores or caring for children. In addition, in a few pictures where women were depicted as reading, the topics of women’s reading material centered around private sphere issues, such as the intelligence of one’s dog, the health mistakes women make, and the best values in consumer purchases.

Fathers, uncles, sons, and grandfathers outnumbered their female counterparts of mothers, aunts, daughters, and grandmothers. The female family members were more likely to be depicted in domestic roles, whereas the male family members were more likely to be connected with the public sphere (holding jobs) and to be a financial resource
for their family. Male family members were seldom connected to the private sphere, other than to note their familial role.

Women depicted in the textbooks spent more time on household tasks and shopping, whereas men spent more time participating in recreational sporting activities. Women most often shopped for groceries (which could be considered a household chore), or clothing (which could indicate a concern with appearance). Men most often shopped for hobby or recreational items, such as trading cards, electronics, or computers. All of these relationships and activities in the domestic sphere confirm prior research previously discussed.

As the third theme, women’s contributions to history have been less visible and less valued than the contributions of men. Examples of real-life men were frequently found in the pages of the accounting textbooks, while there were many fewer real-life women to be found. The argument could be made that there are not as many real women in corporate America who are as noteworthy as Bill Gates or Jack Welch. However, lesser-known men are included throughout the textbooks as well. For example, Dan Carp of Kodak, Steven Sanger of General Mills, and Andy Grove of Intel are all CEOs featured in stories in the textbooks, even though they are not household names.

Although there are not as many women as men in the top echelons of the U.S. corporate world, female business leaders do exist. Examples include Meg Whitman, CEO and president of Ebay; Ann Moore, chairman and CEO of Time, Inc.; and Indra Nooyi, CEO of PepsiCo. The overwhelming majority of male success figures and the paucity of
female success figures contribute toward maintaining the stereotyped images of men as belonging to the public sphere and women belonging in the private sphere.

Also, whereas many more men occupy senior leadership positions than women (Ragins et al., 1998; Timberlake, 2005), it is particularly important for women to have positive role models. Lockwood (2006) found that women were more inspired by outstanding female role models than by outstanding male role models; men were not impacted by the gender of the role model.

Of the 20 authors or columnists quoted or discussed in the textbooks, only one was female. Although the male authors or columnists wrote about mostly business topics, the sole female author or columnist was a personal advice columnist.

Now that all of the individual results have been summarized and interpreted, another question remains: What is the grand narrative implicitly conveyed about gender and its importance in our society by these textbooks? Or, in other words, what is the big picture?

The grand narrative that these textbooks weave is that women who are successful live in dual roles; women have careers and they have primary responsibility for the home simultaneously. Men need only be successful in their career; they do not have the responsibility for the home to the same extent as women. These messages disadvantage both women and men. Female students receive a message that they will have primary responsibility for the home in addition to the career they might choose to undertake. Male students receive the message that the home is not their province or responsibility; the definition of a successful man is one who does well in the public sphere. Men do not
appear to be given the option to live successful lives centered in the home. Even in their familial roles in the textbooks, men maintained their connection to the corporate world and were financial resources for their families.

Just as in real life, the treatment of women in textbooks is conflicted and ambiguous. At times, there were strong, positive messages about women in the textbooks. For example, one woman was portrayed as an FBI agent and another was featured as a high-ranking CEO. Other times, however, women were featured in stereotypical, low status roles. One woman was pictured pouring bleach in her laundry room, while another woman was described as the nun who did the bookkeeping for an evangelical television network.

Gender stereotypes are reinforced via the implicit messages about the gendered stratification of our society in introductory accounting textbooks. The results of this research project show that gender stereotypes and gender role stratification in our society are reinforced and replicated throughout the homework items, pictures, and stories in the textbooks. These findings have many implications for textbook authors, publishers, and educators.

Implications

As I have worked on this research project and have told colleagues about the findings, the response I usually get is that textbooks are only picturing how things are in life and in the business world. The rationale for the gender inequity is that textbooks should reflect “reality.”
“Reality,” however, is a social construction. Reality is not a single truth. Society has created the gendered stratification of the business environment and the world in general. Men have been accorded more power, status, and rewards in our society, whereas women are positioned as “the other.”

The implicit messages hidden within our accounting textbooks serve to help to perpetuate the stereotypes and stratification of gender roles within our society. The textbooks present an implied picture of the gendered hierarchy of our society. Textbooks currently reflect and reinforce the stereotypes and expectations of our society. The way to break this cycle of stereotype-denial-justification of stereotyping is to create an image of gender in the textbooks which represents how things could be or should be, or to socially reconstruct gender through the images and text in the textbooks. If textbook authors and editors were to take a social reconstructionist stance, textbooks could instead project an image of how a society with equal opportunity for all based on each person’s unique abilities and interests rather than the person’s biological sex. Instead of passively accepting the argument that textbooks should reflect current reality, a new picture of social reality could be constructed.

It is not being asserted that the gender stereotypes and gender role stratification found within the textbooks were intentionally included in the textbooks. Gender stereotypes and gender role stratification are deeply embedded in our culture and are hidden from ordinary scrutiny. Gender stereotypes and gender role stratification cannot ordinarily be seen unless a feminist theory lens is used through which to view the
textbooks. The hidden character of the gender hegemony helps to maintain the gender stratification of our society. Gender stratification has become natural.

The aim of this study has been to create awareness of the gender imbalance found within the pages of accounting textbooks. One part of the solution to eradicating the stereotypes and gender role stratification is to create awareness of the bias. Stereotypes are best maintained and reinforced when the reader is unaware of the message (Bornstein & D’Agnostino, 1992).

A secondary aim of this study has been to urge textbook authors and publishers to take a social reconstructionist approach to creating textbooks. This second part of the solution is to make recommendations for how to take action to reconstruct the ways women and men are represented in the textbooks.

The solution is not to make the textbooks gender-neutral by stripping any reference to gender. Research has shown that when no gender is given explicitly, people will most often assign a male gender (Fisk, 1985; Gastil, 1990; Wilson & Ng, 1988). Removing gender from the textbooks will not help to break down existing stereotypes and attitudes; removing gender is akin to doing nothing.

What needs to happen is that both women and men need to be depicted in a variety of strong, healthy ways. Both genders should be depicted as business leaders. Both genders should be depicted with characteristics that lead to business success. Textbooks with depictions of women and men in non-stereotypical roles offer opportunities to raise students’ social consciousness and engage them in discussions of equity and fairness with regard to issues related to gender.
Changing accounting textbooks can also serve as a starting point in helping students learn to examine social justice issues within all textbooks and in society in general. The responsibility for social justice does not lie solely with textbook authors, publishers, and educators. Putting different images in the textbooks will allow a starting point for a dialogue between and amongst students and educators about gender equity in life, not just in textbooks.

**Educators**

We hold these textbooks out as neutral fact depositories when, in fact, they cannot be neutral. Education in itself is never neutral (Apple, 2001). Educators need to be aware of both the explicit content of the textbooks they prescribe for use in their classes and the implicit messages implied by use of those textbooks. If the implicit message is not what the educator intended, then the educator has a responsibility to adapt the classroom dialogue and activity accordingly. For example, if an educator has to use a particular textbook and that textbook presents a biased picture of gender, the educator can bring examples to class of female role models or make sure that the problem examples used in the classroom are positive examples of women and men in non-traditional roles. This adjustment can only happen, however, if the educator is aware of the political messages being conveyed by the textbooks.

**Authors and Publishers: Specific Suggestions for Accounting Textbooks**

**Homework Items**

The homework items come from two different sources. One source is either the author or a contract worker hired by the publisher to write the homework problems.
Reducing the gender stereotypes in these sources of homework items should be fairly straightforward to do by random assignment of gender to the characters within the homework items. The other source of homework items is professional exams, such as the Certified Public Accountant (CPA) exam or the Certified Management Accountant (CMA) exam. Once copyright permission is granted, again random gender assignment could be done to the pre-existing characters within these homework items to help to reduce the gender stereotyping.

*Pictures*

The pictures in the textbooks are often pulled from stock photos for which a publisher has purchased the rights. It is less expensive for a publisher to use these stock photos than to commission custom photos. It is understandable that these stock photographs would reflect the current gender stratification in our society; photographers take pictures of “what is.” However, in the interest of social justice, publishers do need to seek out pictures of women and men in non-traditional roles and settings. Publishers need to commission photographs if appropriate stock photographs cannot be located. The average accounting textbook in this study contained approximately 24 photographs containing people. Not all photographs would need to be replaced. If just half of those photographs were replaced with new photographs, a new gendered order could emerge.

Some of the images in the textbooks were drawings or commissioned clip art. Changing these images in future textbooks should just be a matter of awareness; the publisher or editor can give instructions to the commissioned artist as to gender roles in the clip art images.
The photographs in the textbooks need to include men in the home setting, engaged in household activities. The textbooks also need to include more photographs of women in non-traditional roles, such as members of a women’s pro basketball team or real-life CEOs.

Part of the underpinnings of the glass ceiling is the fact that women remain responsible for the private sphere. Women have been sent out into the public sphere without receiving any help in the private sphere. By depicting men in the private sphere, it will help to break the stereotype that the home is the domain and responsibility of women. Women cannot compete on an equal footing with men if they have primary responsibility for the family and home. It needs to become just as acceptable for men to be in the private sphere doing household tasks as it is for women. Pictures of men in the house doing housework might at first be viewed as “strange,” but the first impression of anything is usually uncomfortable. Stereotypes are broken with repeated exposure to contrary views.

Stories

The historical contributions of men to corporate America overshadow the few historical contributions of women in the textbooks. The argument could be made that there are not as many real women in corporate America who are as noteworthy as Bill Gates or Jack Welch. However, lesser-known men are included throughout the textbooks as well. For example, Dan Carp of Kodak, Steven Sanger of General Mills, and Andy Grove of Intel are all CEOs featured in stories in the textbooks, even though they are not household names. Although there are not as many women as men in the top echelons of
the U.S. corporate world, female business leaders do exist. Examples include Meg Whitman, CEO and president of Ebay; Ann Moore, chairman and CEO of Time, Inc.; and Indra Nooyi, CEO of PepsiCo. Although the easy path for authors and publishers to take is to use readily available anecdote and vignettes about male leaders, the socially responsible path would be to dig deeper and use material about strong, female leaders who can be positive role models for the student users of the textbooks.

The stories in the textbooks were usually from one of two sources. One source for stories was a fictional narrative designed to illustrate a relevant accounting concept. Re-gendering these stories is a matter of creating author awareness or perhaps just random name assignment. For example, the authors could write the stories and then the gender of the story characters could be randomly assigned.

Other stories in the textbooks were pulled from the news media. Although it is not easy, authors need to resist the urge to take the most obvious illustrations. For example, Bill Gates is often used as a role mode for business success. Granted, he has been very successful. However, there are many women who can be held out as examples of business acumen. For example, Ann Mulcahy, who is the chairman and CEO of Xerox, has led a yeoman’s effort to turn the once-struggling company around and drive steady growth at the $15.7 billion company.

Conclusions

The recommendations made here to change accounting textbooks to represent gender in a more equitable manner would be difficult to implement for at least two reasons. First, change can be expensive. Commissioning new photographs and new clip
art can be costly. Changing gender role assignment as new editions are published costs money. Digging for stories about female business leaders is more time-consuming and takes more effort than using commonly available stories about the current male business gurus.

An even larger issue than the monetary cost is the cost of overcoming the resistance to change by textbook users (professors and students). There is a great deal of resistance to change by humans (Reicher, 2004). Picturing how things could be instead of how they currently are can be uncomfortable. For example, including a picture of a man pouring bleach into a washer might be noticed and commented upon; it might even generate anger and ridicule. Notice, however, that the same picture with a woman instead of a man warrants no particular attention. Putting pictures in the textbooks of men doing housework or of women playing on a professional basketball team could be viewed as radical and controversial, but it is a necessary step in reconstructing the social order of gender and encouraging women to succeed in the public sphere and men to fully participate in the private sphere.

Expense and discomfort are not excuses to turn a blind eye to social justice. Authors and publishers have a social responsibility to not reinforce gender stereotypes and traditional hierarchies of gender privilege. Educators have a responsibility to demand textbooks which are more gender balanced. Educators also have a responsibility to be aware of the image of the gendered order they are presenting to their students by using a particular textbook and to supplement or revise that picture by using supplemental examples if need be.
Textbook publishers also have a responsibility to look beyond accounting textbooks for how gender is represented in other subjects’ textbooks. Accounting is but one subject that future business leaders are taking in college. Gender stereotypes may be present and reinforced in the textbooks from other disciplines. Although some other disciplines, such as communication studies and psychology, have made strides regarding the representation of gender in their respective textbooks (Cawyer et al., 1994; Pomerenke et al., 1996; Yanowitz & Weathers, 2004), much work remains to be done in balancing the representation of gender in textbooks from a wide range of disciplines.

Additionally, gender stereotypes are but one type of limiting stereotype message contained in the textbooks. Textbooks also carry implied messages about race, social class, and other factors. Textbook publishers and educators have a responsibility to both society and their students to look beyond the explicit subject matter in textbooks to reveal the hidden curriculum. They need to examine the messages that they are conveying to students about the impact of race, gender, social class, and other characteristics upon that person’s worth. In this research project, the accounting textbooks were viewed through a feminist theory lens. Textbooks contain other implicit messages, such as how race, gender, and social class intersect and are interpreted in our society. Textbook publishers and educators are in a position to influence a great number of future business leaders.

Education researchers, because of their training and exposure, are in a unique position to assist with revealing the implicit messages contained within textbooks. Education researchers need to continue to look at textbooks through different critical lenses and communicate those findings to the larger higher education community. They
need to challenge racism, ageism, and classism, in addition to sexism. This quest is critical because there are multiple forms of oppression, which intersect with each other to create each person’s unique circumstances. We should strive to reveal and resist oppression in all of its forms to create a truly democratic society.

It is critical that authors, publishers, educators, and education researchers continue to examine the implicit messages conveyed by the textbooks used in the classroom. Left unexamined, the hidden, albeit unintentional, curriculum in textbooks will continue to reinforce and perpetuate the traditional hierarchies of gender privilege that prevent every person from having equal opportunity within our society. An opportunity exists to reconstruct a more socially just society by depicting gender differently in the textbooks, thus helping to shatter existing harmful gender stereotypes and the resultant glass ceiling. Taking this opportunity would mean helping to create new, more equitable ways of seeing the world and promoting social justice.
APPENDICES
APPENDIX A

CODING INSTRUCTIONS – PICTURES
Coding Instructions – Pictures

Instructions:

File naming conventions:

A separate pictures Excel workbook should be created for each textbook. The generic workbook “picture.xls” should be saved as the appropriate file name to start each file. The file name of the workbook should be in the following format:

\[ \text{pictures}_x\_\text{author}_\text{ed}\#\_\text{yy}.xls \]

where:

- \( x = \text{“f”} \) for financial accounting textbook, “m” for managerial accounting textbook, and “p” for principles textbook
- Author = Last name of first author of textbook
- Ed\# = Number of book edition
- yy = your first initial and last initial

For example, Hilton’s Managerial Accounting textbook, 6\(^{th}\) edition, would have the following workbook file name created for it if a coder named Sue Billet did the data coding:

\[ \text{pictures}_m\_\text{hilton}_6\_sb.xls \]

Please use all lower-case letters when naming the files.

Which pictures to analyze:

The pictures contained within the chapters and the appendices should be included in the analysis. Pictures contained in the book covers, prefaces, table of contents, and indices are not to be included. A picture should be included in the coding worksheet if there is at least one person in the picture.

Workbook coding:

Note: Use lower-case letters for all except proper nouns.

Each person is then coded on a separate line in the coding workbook for the textbook. The fields (and responses) to be coded for each person are represented in the columns of the worksheet and are as follows:

- Column A: Page number
- Column B: Gender of the person
  - f = female
  - m = male
  - u = unknown/neutral
Column C: Whether it is photograph or drawing
   p = photograph
   d = drawing

Column D: Whether the person is a “real” person (famous or named in the picture caption or accompanying story)
   r = real person
   f = fictitious character
   u = unable to determine

Column E: How many people are in the picture
   Actual #
   Note: If it is a crowd (more than 9 people), mark this field with a “99” and only create one row for the people in this crowd (mark gender as unknown).

Column F: Occupation or activity of the person
   This is an open-ended field. Respond with a few words; for example: accountant, manager, shopping clerk, baseball player; etc.

Column G: Whether the person is being active or passive (is he/she doing/acting or is he/she watching?)
   a = active
   p = passive
   u = unknown/unable to determine

Column H: Status of the person within the picture with respect to any other persons within the picture
   m = more power (giving directions, helping)
   l = less power (asking for help, being instructed)
   u = unknown/unable to determine

Column I: General setting
   h = home/private
   w = work/public
   u = unknown

Accuracy is of the essence in this project; do not rush through the coding process. Please contact me with any questions you have as you work through the coding. When you are finished with the workbook for a particular textbook, it should be emailed to me at wtietz@gmail.com. (As a reminder, backup your work frequently.)
APPENDIX B

CODING INSTRUCTIONS – STORIES
Coding Instructions – Stories

Instructions:

File naming conventions:

A separate stories Excel workbook should be created for each textbook. The generic workbook “story.xls” should be saved as the appropriate file name to start each file. The file name of the workbook should be in the following format:

\[ \text{stories}_x\_\text{author}_\text{ed}\#\_yy.xls \]

where:
- \( x = \) “f” for financial accounting textbook, “m” for managerial accounting textbook, and “p” for principles textbook
- Author = Last name of first author of textbook
- Ed# = Number of book edition
- yy = your first initial and last initial

For example, Hilton’s Managerial Accounting textbook, 6th edition, would have the following workbook file name created for it if a coder named Sue Billet did the data coding:

\[ \text{stories}_m\_\text{hilton}_6\_sb.xls \]

Please use all lower-case letters when naming the files.

Which stories to analyze:

There are two types of stories to be analyzed. The first are the boxed stories or vignettes within the chapters or appendices. These are typically short stories and are oftentimes based on real-life organizations and people. The other type of story to be analyzed is the story that provides the chapter introduction. Stories contained in the book prefaces are not to be included.

A story should be included in the coding worksheet if there is at least one person in the story. The author of the original news article contained in a citation for the story does not count as a person in that story. However, if an individual is held out as an expert and is quoted in the story, that individual does count as a person in the coding worksheet.

Workbook coding:

Note: Use lower-case letters for all except proper nouns.
Each person is then coded on a separate line in the coding workbook for the textbook. The fields (and responses) to be coded for each person are represented in the columns of the worksheet and are as follows:

<table>
<thead>
<tr>
<th>Column A: Page number</th>
</tr>
</thead>
<tbody>
<tr>
<td>Column B: Gender of the person</td>
</tr>
<tr>
<td>f = female</td>
</tr>
<tr>
<td>m = male</td>
</tr>
<tr>
<td>u = unknown/neutral</td>
</tr>
<tr>
<td>Column C: Whether it is a chapter introduction or a vignette</td>
</tr>
<tr>
<td>i = introduction to chapter</td>
</tr>
<tr>
<td>v = vignette or boxed story</td>
</tr>
<tr>
<td>Column D: Whether the story is about a real person or company</td>
</tr>
<tr>
<td>r = real person</td>
</tr>
<tr>
<td>f = fictitious character</td>
</tr>
<tr>
<td>u = unable to determine</td>
</tr>
<tr>
<td>Note: Please look up the character’s name in Google (for example) to attempt to determine if the character is a real-life person or not</td>
</tr>
<tr>
<td>Column E: How many people are in the story</td>
</tr>
<tr>
<td>Actual #</td>
</tr>
<tr>
<td>Column F: Occupation or activity of the person</td>
</tr>
<tr>
<td>This is an open-ended field. Respond with a few words; for example: accountant, manager, shopping clerk, baseball player; etc.</td>
</tr>
<tr>
<td>Column G: Whether the person is being active or passive (is he/she doing/acting or is he/she watching?)</td>
</tr>
<tr>
<td>a = active</td>
</tr>
<tr>
<td>p = passive</td>
</tr>
<tr>
<td>u = unknown/able to determine</td>
</tr>
<tr>
<td>Column H: Status of the person within the story with respect to any other persons within the story</td>
</tr>
<tr>
<td>m = more power (giving directions, helping)</td>
</tr>
<tr>
<td>l = less power (asking for help, being instructed)</td>
</tr>
<tr>
<td>u = unknown/unknown to determine</td>
</tr>
<tr>
<td>Column I: General setting</td>
</tr>
<tr>
<td>h = home/private</td>
</tr>
<tr>
<td>w = work/public</td>
</tr>
<tr>
<td>u = unknown</td>
</tr>
</tbody>
</table>

Accuracy is of the essence in this project; do not rush through the coding process. Please contact me with any questions you have as you work through the coding. When you are finished with the workbook for a particular textbook, it should be emailed to me at wtietz@gmail.com. (As a reminder, backup your work frequently.)
APPENDIX C

CODING INSTRUCTIONS – HOMEWORK MATERIALS
Coding Instructions – Homework Materials

Instructions:

File naming conventions:

A separate homework materials Excel workbook should be created for each textbook. The generic workbook “homework.xls” should be saved as the appropriate file name to start each file. The file name of the workbook should be in the following format:

```
homework_x_author_ed#_yy.xls
```

where:

- `x` = “f” for financial accounting textbook, “m” for managerial accounting textbook, and “p” for principles textbook
- `Author` = Last name of first author of textbook
- `Ed#` = Number of book edition
- `yy` = your first initial and last initial

For example, Hilton’s Managerial Accounting textbook, 6th edition, would have the following workbook file name created for it if a coder named Sue Billet did the data coding:

```
homework_m_hilton_6_sb.xls
```

Please use all lower-case letters when naming the files.

Which homework material to analyze:
There are three types of homework material to be included in the workbook coding: exercises, problems, and cases. Do not include end of chapter questions. If the chapter has four levels of materials (for example, brief exercises, exercises, problems, and cases), skip the first level and include the main three types of materials. Do not include end of chapter review problems or example problems within the chapters.

A homework item should be included in the coding worksheet if there is at least one person in the item. If the item only refers to a company and includes no names, pronouns, or positions, the item should not be included in the coding.

Workbook coding:
Note: Use lower-case letters for all except proper nouns.
Each person is then coded on a separate line in the coding workbook for the textbook. The fields (and responses) to be coded for each person are represented in the columns of the worksheet and are as follows:
Column A: Page number
Column B: Chapter # and Item# (for example, 9-3 would be #3 in chapter 9)
Column C: Difficulty level
   e = exercise
   p = problem
   c = case
Column D: Gender of the person
   f = female
   m = male
   u = unknown/neutral
Column E: Whether the story is about a real person or company
   r = real person
   f = fictitious character
   u = unable to determine
   Note: If there is any reason (real company name or “expert” referred to within item) to think that this homework item might contain a real person, please look up the character’s name in Google (for example) to attempt to determine if the character is a real-life person or not
Column F: How many people are in the homework item
   Actual #
Column G: Occupation or activity of the person
   This is an open-ended field. Respond with a few words; for example:
   accountant, manager, shopping clerk, baseball player; etc.
Column H: Whether the person is being active or passive (is he/she doing/acting or is he/she watching?)
   a = active
   p = passive
   u = unknown/unable to determine
Column I: Status of the person within the story with respect to any other persons within the story
   m = more power (giving directions, helping)
   l = less power (asking for help, being instructed)
   u = unknown/unable to determine
Column J: General setting
   h = home/private
   w = work/public
   u = unknown

Accuracy is of the essence in this project; do not rush through the coding process. Please contact me with any questions you have as you work through the coding. When you are finished with the workbook for a particular textbook, it should be emailed to me at wtietz@gmail.com. (As a reminder, backup your work frequently.)
APPENDIX D

LIST OF TEXTBOOKS USED
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REFERENCES
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*Subcommittee on Government Efficiency, Financial Management, and*
