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## A Cross-Cultural Analysis of Student Perceptions of Gender Diversity, Family Status and Hiring Practices in Spain and the United States

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## **Abstract**

International public accounting firms have expended significant effort on gender diversity and “family-friendly” initiatives in recent years. While research in the U.S. has begun to examine the effects of these initiatives, less is known about other countries or how prospective new employees perceive the impact of gender and family status on hiring and career success. This paper reports the results of an experiment examining the perceptions of Spanish business students regarding gender and family status biases in public accounting, benchmarked against the perceptions of a comparable group of American students. Results indicate both groups of students believe such biases do exist. However, differences were found with respect to the likelihood of voluntary turnover expected of female employees. These findings are discussed in light of the dramatic changes in the socio-economic environment in Spain. Also discussed are the implications these findings have for other emerging countries. The results have great relevance for accounting firms both inside and outside of the U.S. with respect to the recruitment and retention of female employees.

**KEYWORDS:** Cross cultural, Spain, public accounting, gender, hiring

# **A CROSS-CULTURAL ANALYSIS OF STUDENT PERCEPTIONS OF GENDER DIVERSITY, FAMILY STATUS AND HIRING PRACTICES IN SPAIN AND THE UNITED STATES**

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## **ABSTRACT**

International public accounting firms have expended significant effort on gender diversity and “family-friendly” initiatives in recent years. While research in the U.S. has begun to examine the effects of these initiatives, less is known about other countries or how prospective new employees perceive the impact of gender and family status on hiring and career success. This paper reports the results of an experiment examining the perceptions of Spanish business students regarding gender and family status biases in public accounting, benchmarked against the perceptions of a comparable group of American students. Results indicate both groups of students believe such biases do exist. However, differences were found with respect to the likelihood of voluntary turnover expected of female employees. These findings are discussed in light of the dramatic changes in the socio-economic environment in Spain. Also discussed are the implications these

findings have for other emerging countries. The results have great relevance for accounting firms both inside and outside of the U.S. with respect to the recruitment and retention of female employees.

**Key words:** Cross cultural, Spain, public accounting, gender, hiring

**Data availability:** Data are available upon request from the first author

## INTRODUCTION

Over the past decade, international public accounting firms have increasingly recognized the need to adopt gender diversity and “family-friendly”<sup>1</sup> policies in order to attract and retain the professionals necessary for long-term firm profitability (Baldiga, 2005). While academic literature has examined various issues related to gender diversity, family status and the hiring practices of public accounting firms in the U.S. (e.g., Almer et al., 1998; Johnson et al., 1996), existing research is limited by failing to examine how *students* perceive the impact of gender and family status on hiring and expected career success. Further, while research on hiring and gender in accounting has been conducted in other countries such as Ireland (Twomey et al., 2002), New Zealand (Whiting and Wright, 2001) and China (McKeen and Bu, 1998), many other countries have yet to be examined. Given the significant results of this research, additional work is necessary because additional country-specific information is needed.

The current study focuses on how Spanish students perceive the influence of gender and family status on hiring and career success in public accounting firms in Spain, as benchmarked against perceptions of American students in the U.S. Our choice to include Spain in this comparative analysis is largely a function of the cultural, social, and political changes that occurred in Spain in the post-Franco era (1975 to present). Since no other western European country experienced similar changes over the last two and a half decades (Garcia-Ramon and Ortiz, 2000), the Spanish business community presents a unique social laboratory (Lancaster, 1989) and is somewhat anomalous when compared to the remainder of the European Union because of their relative youth in a capitalist environment. This fact, combined with a paucity of English language literature examining Spanish hiring practices in public accounting (one exception being Carrera et al., 2001), suggests that the results reported herein are likely to make a substantive contribution to the diversity and hiring literature, in particular as they relate to Spanish interests.

In addition, this paper focuses on the responses of university business students who will likely make career decisions, in part, based on how they perceive gender and family status to play out in the current public accounting environment. While women in the U.S. still are a small minority of partners in large accounting firms, over 50% of all new hires are now women (AICPA, 2004). As public accounting firms vie for top students, firms have increasingly reported they believe gender and family friendly initiatives are important for recruiting purposes as well as to change firm culture (AICPA, 2004). But an important question remains unanswered: has the effect of these diversity initiatives filtered down to college and university

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<sup>1</sup> Family friendly policies are intended to include flexible work arrangements, telecommuting, childcare assistance, and maternity/paternity leave (Hooks, 1996).

students? While feedback from current professionals provides useful information, we believe that it is perhaps even more important to obtain similar feedback from the future generation of employees. Student feedback can provide a benchmark for how effective existing programs are at changing firm culture and whether this information is flowing down to the college student level. Based on this information, accounting firms can evaluate their recruitment and human resource courses of action to determine if additional changes are necessary. Thus, these student responses not only provide insight into their views with respect to gender and family issues, but also serve as an important measure of the perceived success of these programs implemented by accounting firms.

This study examines the responses of university students in Spain to an experimental instrument designed to obtain information on the potential presence of gender bias and family status bias in the public accounting workplace. The Spanish students were in their final year of a general business program, and have taken a concentration of accounting courses.<sup>2</sup> These results are benchmarked against those of senior accounting students from the United States. Results suggest both Spanish and American students perceive gender bias exists and that male job candidates have greater employment opportunities. In addition, family status bias is also perceived to exist as single candidates were judged more likely to be hired, and to be successful, than married individuals with children. The primary difference noted between students in the two countries concerns impressions of voluntary turnover of women. Spanish students feel women are less likely to voluntarily turnover from a position once they are employed than are American women.

The remainder of the paper is organized as follows. First is a discussion of the political and social changes in Spain. Next is a literature review of diversity issues and hiring practices in the U.S. Against this background, research questions are posed related to student perceptions in Spain and the U.S. This is followed by a discussion of the research methodology. Next we present and discuss the results. Finally, we discuss the study's limitations and provide concluding remarks.

## LITERATURE REVIEW AND RESEARCH QUESTIONS

### Women and the Spanish Auditing Profession

Only recently has research begun to address specifically how women have historically participated in the Spanish auditing profession. Carrera et al. (2001) provide a sociological analysis of the interrelationship between the audit profession, the state and gender. Citing archival data of female membership in the oldest Spanish audit professional association, *Instituto de Censores Jurados de Cuentas* (ICJCE) from 1942-1988, they examine how political and social forces shaped membership rules in the ICJCE and participation in commerce education and accounting employment. The authors conclude that participation of women in the auditing profession has mirrored the role of women in Spanish society as dictated by political and legal forces. To understand better the importance of institutional setting, consider the socio-political

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<sup>2</sup> Spanish universities do not offer the equivalent of an accounting degree, but rather offer a general business degree and elective concentrations. The students in this sample have taken a series of accounting courses that include: Cost Accounting; Financial Accounting; Accounting for Public Institutions, Towns and Governments; and Tax Accounting. As such, these students are the Spanish equivalent of senior accounting majors, familiar with accounting theory, practices and institutions.

changes that have occurred in Spain as it made a rapid and peaceful transformation from a far right-wing dictatorship to a free market economy.

Since the end of Franco's totalitarian regime in 1975, Spain has undergone dramatic structural and social changes as it transitioned into a democracy. Many of the changes have directly impacted Spanish women, prompting a need for research in this area. A generation ago, women in Spain almost exclusively assumed the role of housewives largely because of Article 57 of the Spanish civil code, which hinged primarily on the concept of "permiso marital (marital permission)" (Hooper, 1995). Women were unable to work or open a bank account without the permission of their husband or father. Spanish women were expected to play the role of traditional, Catholic wives and daughters. Divorce was illegal until 1981 but, even after being legalized, has been frowned upon in Spanish society. While Spain abolished "permiso marital" in 1975 shortly after Franco's death, the most significant event for women in Spain came with the 1978 constitution, when they gained legal equality. The 1979 Convention on the Elimination of all Forms of Discrimination against Women was another major effort to increase equality and eliminate discrimination. Reflective of this discrimination, women were banned from membership in the ICJCE, and therefore from performing audits from 1945 until 1977 (Carrera et al., 2001).

While the role of Spanish women has changed, there are still many issues that reflect the tension between the "old and new" roles and opportunities for women. On one hand, Spain has one of the lowest birthrates in the world (Weiss, 2000; Redondo-Bellon et al., 2000),<sup>3</sup> suggesting that a large number of younger women are delaying or forgoing children to take advantage of the emerging professional opportunities available to them. On the other hand, the Spanish government is still trying to get more women of all ages to join and remain in the workforce. In 2002, women made up approximately 40% of the labor force (a significant increase from 1970 when they accounted for only 18.1%) (Instituto Nacional de Estadística, 2003). Many women also leave the job market after the age of 30, and while it is illegal to fire a woman for getting pregnant, it has been suggested that employers will look for other excuses not to renew her employment contract. Further, traditional stereotypes continue to classify certain professions and fields as feminine. Employment discrimination against Spanish women is still prevalent, as are salary gaps between men and women (Fuchs, 2003).

Complicating the situation is the fact that many still do not feel that women should have a more significant role in today's society. "Eduardo Fuentes, manager of the National Foundation of Francisco Franco in Madrid<sup>4</sup>, says, 'A woman's fundamental role is to be a mother. [The government] says they have liberated the woman, but it is a bit of a deception. Women had more prestige when they were the head of the household'" (Miller, 2002, p. 8). Fuentes is not alone in his view of the situation. There is a great deal of evidence suggesting that

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<sup>3</sup> From 1980 to 2000, Spain's birthrate declined from 2.2 to 1.2 children per woman (a decrease of 45%), while at the same time the U.S. fertility rate actually increased by 17% (1.8 to 2.1 children per woman) (The World Bank Group: Gender Stats database of Gender Statistics, 2002).

<sup>4</sup> National Foundation of Francisco Franco is a foundation dedicated to supporting the memory of the deceased dictator and his political and social positions. From 2000 to 2002, the Foundation received government funding from the Spanish Culture Ministry (Spanish Government Funds Group That Exalts Franco, <http://www.buzzle.com/editorials/9-22-2002-26796.asp>).

employment discrimination still exists. Research continues to show (e.g., Garcia-Roman and Ortiz, 2000) that women believe that men can get promoted more easily because they do not have to worry about children or housework, while women still have the primary responsibility for both.

Spain has also had one of the highest unemployment rates in the European Union since the late 1970s (Hooper, 1995; Weiss, 2000). Unemployment in Spain also has more of a gender bias than that found in other countries. However, while it continues to have one of the lowest rates of female employment, it also has one of the fastest rates of increase of female employment (Garcia-Roman and Ortiz, 2000).

Nevertheless, in light of the monumental political and social changes occurring in Spain in the last few decades, the issue of gender and the employment market, as perceived by tomorrow's professionals, is at a pivotal turning point. While Carrera et al. (2001) provide insights into the historical participation and context of female participation in the auditing profession, it is not informative of current attitudes toward gender or family biases that may persist in the Spanish public accounting environment. Because of this, it is important to continue to study the situation in Spain and determine if attitudes about women and family status in the work environment have changed. Because no research has yet investigated gender and family status issues in the accounting profession in Spain, we pose the following research questions:

**Research Question 1:** Do Spanish students perceive that a gender bias exists in public accounting related to hiring, success and likelihood of voluntary turnover?

**Research Question 2:** Do Spanish students perceive that a family status bias exists in public accounting related to hiring, success and likelihood of voluntary turnover?

### **Research on Gender and Family Status in the Accounting Profession in the United States**

The U.S. has a much longer research tradition of examining the impact of gender and family status on hiring and career success in public accounting. Research conducted in the early 1990s found female audit seniors were judged less favorably in terms of promotion possibilities than their similarly qualified male counterparts (Anderson et al., 1994). Later research by Almer et al. (1998) found that, while gender no longer seemed to impact recruiters' and current professionals' perceptions of initial hiring and success, female accounting job applicants were expected to have higher voluntary turnover than their male counterparts. Almer et al.'s finding suggests there may be a self-fulfilling prophecy in that women are not expected to be "long-term players" and, accordingly, are not be afforded the same opportunities as men. This disproportionate opportunity structure between women and men could result in female employees' dissatisfaction and voluntary departure from the firm. Most recently, however, Johnson et al. (2000) found evidence that within one high-profile public accounting firm that has focused on diversity initiatives, "a new culture of diversity" has emerged in which gender bias among audit seniors appears to have virtually disappeared.

Family structure has also received modest attention within accounting literature. Research in the early 1990s found that public accounting professionals with children were consistently judged less favorably by their peers in terms of promotion and likelihood of

termination than those who were single (Anderson et al., 1994). However, since the mid 1990s, all the large public accounting firms have been actively trying to cultivate a more “family friendly culture” by implementing such programs as childcare referral systems and flexible work arrangements to accommodate childcare needs (Hooks, 1996). Research by Almer et al. (1998) conducted subsequent to firms’ emphasis on becoming more “family friendly” found a less pronounced family-status bias. In their study, only perceptions of voluntary turnover, but not hiring or career success, were found to be more negative for married professionals with children. However, it is not clear how the focus on a “family friendly culture” is understood by new public accounting recruits, most of whom are single and without children. A recent AICPA-sponsored study of 325 new audit hires for a large international accounting firm found that only 15% of new hires were married (Hermanson et al., 2002).<sup>5</sup> Thus, at entry-level positions within the firms, employees who are married or have families appear to be in the minority and it remains to be seen whether they understand how the presence of family friendly policies within the firm can mitigate what has historically been a culture biased against professionals with children.

Given the long-entrenched and somewhat conservative culture of public accounting firms, college students, lacking any real professional experience, may believe the gender diversity and family-friendly programs touted by the respective firms are simply motivated by public relations rather than a sincere desire to change the firms’ human resource philosophy. Consequently, students may believe that the same biased system still exists which results in women and those with families being less likely to achieve long-range success. Accordingly, we explore whether U.S. accounting students perceive that gender and family status have an impact on hiring and career success in public accounting and propose the following research questions:

**Research Question 3:** Do U.S. students perceive that a gender bias exists in public accounting related to hiring, career success and voluntary turnover?

**Research Question 4:** Do U.S. students perceive that a family status bias exists in public accounting related to hiring, career success and voluntary turnover?

In addition, since this research strives to benchmark the perspectives of Spanish students against those of American students with regard to the impact of gender and family status effects on hiring and career progression in the workplace, research questions five and six address these comparisons.

**Research Question 5:** Are gender effects, as they impact hiring, success, and voluntary turnover perceived differently by Spanish and U.S. students?

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<sup>5</sup> No data was reported by Hermanson et al. (2002) on whether the respondents had children.

**Research Question 6:** Are family status effects, as they impact hiring, success, and voluntary turnover perceived differently by Spanish and U.S. students?

## METHODOLOGY

### Participants and Task

Participants in the study were obtained from universities in Spain and the United States. Spanish participants were 242 business students in their final year at a large prestigious Spanish university in the Spanish province of Adalucia. As discussed earlier, Spanish universities do not offer a “accounting major,” but rather a general business degree and the opportunity to take a concentration of classes in a particular area. Students in this sample had completed a concentration of upper division accounting courses and, therefore, were substantially equivalent

**TABLE 1**  
**Demographics**

	Spain (n=242)	U.S. (n=133)
Average age	23.5	26.0
Gender:		
Male	110 (45%)	55 (41%)
Female	132 (55%)	78 (59%)
Marital Status		
Single	233 (96%)	92 (70%)
Married	9 (4%)	39 (30%)
Children		
No	241 (100%)	110 (83%)
Yes	1 (0%)	23 (17%)

to senior level accounting students in the U.S. U.S. participants consisted of 133 senior level accounting students from 3 large public universities in the western U.S. As expected, because of the low cost of higher education and the relatively high rate of unemployment in Spain, the Spanish students were slightly younger and less likely to be married or have children than their U.S. counterparts. However, in both Spain and the United States, the participant groups were slightly more than half female. Table 1 provides participant demographic data.

The experiment required each participant to assess evaluations for eight different hypothetical job candidates. To ensure no order effects, the eight summary evaluation sheets were randomized across participants. The instructions asked participants to give their opinion about the likelihood that the hypothetical university students would be hired for an entry level position in assurance services and were asked to evaluate each individual applicant’s potential for success, if in fact the individual is hired. The Appendix includes an example of the summary sheets.

### **Translation Process**

To successfully conduct cross-cultural research using translated instruments requires extreme care to ensure linguistic validity. As such, in this study we used translation procedures recommended by Ellis (1989) that called for translating the instrument into Spanish, then back-translating the Spanish version into English and correcting discrepancies. A professional translator in the United States conducted the initial translation. The back-translation was conducted by a former “Big-Four” accounting firm partner who had practiced in both U.S. and Spain, was fluent in Spanish and English, and maintained extensive knowledge of public accounting practices and customs. This second translator also ensured the appropriateness of the instrument to the recruiting process in Spain.

### **Manipulated Profile Attributes and Design**

Each experimental instrument provided the participant with eight different summary evaluation sheets that contained information about the eight candidates. For each candidate, information was provided about two variables of primary interest: gender (male or female as determined by the unambiguously gender-specific name on the application), and family status<sup>6</sup> (single or married with one child). In addition, because prior research has shown that communications skills are important to the hiring process and may possibly mitigate other perceived shortcomings of applicants (Ahadiat and Smith, 1994; Almer et al., 1998), we also included a manipulation for communications skills at two levels (average or above average). Because of the selectivity of hiring in public accounting, all profiles stated that the applicant’s scholastic performance and professional appearance were “above average” since it is likely that the pre-screen evaluations performed prior to interviewing candidates would have already eliminated average or below average candidates (Anderson et al., 1994).

Manipulation of gender, family status and communications skills at two levels each resulted in eight different profiles for evaluation purposes. Because each participant provided responses to eight different hypothetical job candidates, all analyses were performed as a repeated measure. The resulting within-subject differences are captured by including a variable called “Subject” in our analysis, which is nested with our “Location” variable. Location is a binary variable for Spain and the U.S.

### **Dependent and Measured Variables**

Consistent with prior research (Almer et al., 1998), participants provided four responses for each of the eight job applicant profiles designed to collect data related to four career measurement variables. The first is a hiring measure. Participants were asked, “How likely do you think it is that this individual would be hired for an entry level position?” Next, is a career progression variable in which participants were asked, “If hired, how likely do you assess the chances that this individual could advance through the ranks?” The third measure is a rapid career progression measure in which participants were asked, “If hired, how likely do you assess the chances that this individual could enjoy unusual success and rise rapidly through the ranks?” The last measure addresses voluntary turnover and asked, “If hired, how likely do you assess the

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<sup>6</sup> Though factors such as family status are not typically on summary sheets received by recruiters due to employment law considerations, they generally becomes known at some point in the evaluation process.

chance that this individual would voluntarily leave the firm within the first 3 years of employment?" Each of the dependent variables was elicited on a scale of 1 to 7 anchored by "very unlikely" to "very likely."

## RESULTS AND DISCUSSION

The first three measured variables discussed above (i.e., hiring, career progression and rapid career progression) relate to one underlying construct entitled "career success potential." We performed a correlation analysis on these dependent measures and confirmed the existence of significant correlations.<sup>7</sup> Therefore, we use Multivariate Analysis of Variance (MANOVA) to analyze all of our variables except our fourth dependent measure, voluntary turnover, for which we conducted Analysis of Variance (ANOVA). Table 2 presents the results of the MANOVA and Table 3 presents the results of the ANOVA.

**TABLE 2**  
**MANOVA on Dependent Variables 1-3 "Career Success Potential"**

<i>Independent Variables</i>	<u>Pillai's Criterion</u>	<u>F approximation</u>	<u>p-value</u>
Gender	.023	21.02	.0001
Family Status	.043	40.23	.0001
Communication Skills	.346	465.35	.0001
Location	.031	28.49	.0001
Subject (Location)	1.40	6.14	.0001
Gender x Location	.001	.81	.4882
Communication Skills x Location	.022	19.76	.0001
Family Status x Location	.002	1.89	.1297

**TABLE 3**  
**ANOVA on Dependent Variable 4 – Voluntarily Leave**

<i>Independent Variables</i>	<u>F value</u>	<u>p-value</u>
Gender	12.51	.0004
Family Status	199.28	.0001
Communication Skills	19.87	.0001
Location	322.31	.0001
Subject (Location)	6.64	.0001
Gender x Location	7.36	.0067
Communication Skills x Location	4.72	.0299
Family Status x Location	1.75	.1864

<sup>7</sup> Factor analysis of the four dependent variables clearly indicated that a pattern whereby the first three measures form one underlying construct explaining 94.4% of the variation. Cronbach's coefficient alpha for the three dependent variables was an acceptable .84 (Nunnally, 1967).

The results of the MANOVA in Table 2 and the ANOVA in Table 3 clearly indicate significant main effects for each of our manipulated variables (i.e., gender, family status and communications skills) as they relate to the construct “career success potential” as well as to our fourth dependent variable, voluntary turnover. The interaction of location (Spain or U.S.) with gender, family status and communications skills yielded mixed results. In the MANOVA analyses for our career success construct (Table 2), only the interaction of location and communications skills was significant. However, the interaction of location with gender and communications skills both proved significant (p-values of .0067 and .0299, respectively) for our fourth dependent variable, expectations of voluntary turnover (Table 3). To better help explain our findings, we first present the adjusted cell means from our analyses in Table 4.

The key results from our analyses are as follows. First, both Spanish and U.S. respondents, on average, feel male job applicants have greater “career success” potential, suggesting they have a higher probability of being hired, of advancing and of rapidly advancing than females. This finding provides support for research questions one (for Spanish students) and three (for U.S. students) in that the data suggest that both respondent groups systematically feel that gender continues to be an issue and that a bias exists in favor of male candidates. Relevant to research question five, the lack of a significant interaction between gender and location for the career success variables given the above suggests that both Spaniards and Americans feel similarly that male candidates are likely to experience greater opportunities in the workplace.

Nonetheless, despite the lack of differences in perception of a gender bias for the three career success variables between Spanish and American students, it is interesting to note that American students feel that women have a higher likelihood of voluntarily leaving the firm than men. Spanish students do not perceive that the likelihood of voluntarily leaving the firm is different between men and women. This finding is consistent with the recent statistical patterns relating to labor, education, and fertility in Spain. Recall that in the last two decades the fertility rate in Spain decreased from 2.2 to 1.2 children per woman (a decrease of 45%) while at the same time the U.S. fertility rate increased by 17% (1.8 children per woman to 2.1). These statistics suggest that it is far more likely for American women to have children and subsequently leave the firm than it is in Spain, a likely contributor to this difference in perspective between the two cultures.

In addition, the percentage of women in the workforce increased over the last two decades by 32% in Spain relative to a 12% increase in the U.S. Again, as women in Spain strive to overcome years of oppression under the Franco regime, it could be argued that once a woman does gain an employment opportunity, it is less likely that she will voluntarily choose to give it up. Finally, while the trends in education are similar in the sense that more women are attending post secondary education in both Spain and U.S., the increase in the 20-year period (1980 to 2000) in Spain was dramatically higher at 186% relative to a 43% increase for women in the U.S. The additional education of women in Spain means they are now vying for more prestigious positions and are again less likely to voluntarily give them up once they have been hired. Accordingly, for purposes of research question five comparing Spanish and U.S. perspectives on gender issues, the data largely suggest that the impact of gender on career success variables is not significantly different between Spanish and American students except that Spanish women are perceived as less likely to voluntarily leave a position once hired than are American women.

The results indicate similar perspectives between Spanish and American students with regards to the family status variable. All respondents, on average, believe that single job

**TABLE 4**  
**Adjusted Cell Means**

<i>Independent Variables</i>	<b>DV1: <u>Hire</u></b>	<b>DV2: <u>Advance</u></b>	<b>DV3: Rapidly <u>Advance</u></b>	<b>DV4: <u>Leave</u></b>
<u>Gender</u>				
Male	5.92	5.66	5.17	3.52
Female	5.77	5.46	4.96	3.68
<u>Family Status</u>				
Single	5.95	5.68	5.23	3.92
Married w/one child	5.73	5.45	4.90	3.27
<u>Communication Skills</u>				
Average	5.49	5.11	4.52	3.49
Above Average	6.20	6.01	5.16	3.70
<u>Location</u>				
Spain	5.80	n.s.	5.17	3.18
U.S.	5.89		4.96	4.01
<u>Gender x Location</u>				
Male Spain				n.s.
Female Spain				n.s.
Male U.S.				3.87
Female U.S.				4.16
<u>Communication Skills x Location</u>				
Average Spain	5.53	5.18	4.73	n.s.
Above Average Spain	6.06	5.94	5.62	n.s.
Average U.S.	5.44	5.04	4.30	3.86
Above Average U.S.	6.34	6.00	5.61	4.16
<u>Family Status x Location</u>				
	n.s.	n.s.	n.s.	n.s.

Scale 1 = Very Unlikely to 7 = Very Likely

All means reported significantly different at  $p < .05$  within the variable or interaction reported.

applicants are more likely to be hired, advance, and rapidly advance than are applicants who were married with a child. In addition, all respondents also feel that single individuals are more likely to voluntarily leave the firm than are married employees with one child. These findings provide evidence for research questions two and four. Again, relevant to research question six, the lack of significant interaction between location (Spain or U.S.) and the family status variable

suggests that Spanish and American students view the presence of family status bias similarly and feel that single individuals consistently have a greater chance of success in hiring and career progression. The fact that all respondents feel single individuals are more likely to leave the firm than their married counterparts is possibly a function of the fact that the married individuals may seek more stability in their employment rather than seeking frequent career moves.

As noted earlier, an interaction was found between communications skills and location. While both Spanish and American students feel that communications skills are important to success, the effect of communications skills on perceptions of voluntarily leaving a firm is far more pronounced in the United States than Spain. Specifically, job applicants with above average communications skills were judged more likely to voluntarily leave than those with only average communications skills. One plausible explanation for this finding is a function of the different type of higher education experiences of Spanish and American students. In the last decade, business and accounting academe in the United States has dramatically enhanced the focus of the curricula on oral and written communications skills. This focus may lead students to infer that those with strong communications skills will have more opportunities, and thus are more likely to leave public accounting for another position. Spanish universities in contrast do not emphasize oral and written communications skills. As is common in European higher education, student participation in regular class sessions is often optional, and oral communication requirements are unusual. Consequently, it is possible that the different findings with regard to communications skills are a function of differing educational experiences in the U.S. and Spain.

### **CONCLUDING REMARKS AND LIMITATIONS**

This study examines the responses of Spanish business students with an accounting concentration to a series of questions and scenarios related to the impact of gender and family status diversity in the public accounting workplace. These responses are benchmarked against those of a comparable group of American accounting students. Because there is a lack of research in this area in the Spanish business environment, we chose to perform exploratory analyses on the differences in perspectives that may exist between Spanish and American university students toward employment-related situations.

Before discussing the results, four limitations should be noted. First, within each of the locales, student participants may not be representative of all prospective public accounting new hires. The Spanish students were from one selective university in one region of Spain, and the U.S. study participants were from three different public universities in the western U.S. Second, because of differences in the Spanish system of higher education where professional specialization takes place post-graduation, students participating in this study were general business students who had taken a concentration of accounting courses, rather than specifically “accounting majors.” As such, the Spanish business students are not a perfectly paired group to the American accounting majors, but represent the most comparable group available. Third, our use of summary sheets to communicate information about job applicants does not fully capture all the information typically available when making judgments about hiring, career success and turnover expectations. Finally, because the professions are a function of the locale in which they exist, our research documents perceptions of effectively two different professions. As such, the possibility exists that observed differences and similarities in perceptions may be confounded with differences in actual practices.

Turning to our results, the dramatic changes in Spain's socio-economic environment in the post-Franco era provide a natural experimental setting that can provide immense information on the speed with which a country can adapt to a new environment. This study provides evidence that Spanish students, with a mean age of 23.5, maintain similar perspectives on the impact of gender and family status on hiring and career success opportunities to those of American students. While both countries are modern capitalist countries, it may be somewhat surprising since Spain's emergence from a 40-year totalitarian patriarchal regime occurred only 29 years ago.

Our results also indicated no significant differences between Spanish and American perspectives on the effect of gender or family status on career success variables. The good news is that this is impressive in light of the relatively new modern role of women in Spain. The bad news is that our results indicated that both groups of university students still believe there are gender and family status biases in public accounting firms. While firms have implemented aggressive diversity initiatives, many of which seem to be quite effective from the perspective of current professionals, their impact does not yet appear to have penetrated the university environment. Thus, if firms want to dispel the perceptions of gender bias that can harm them in the recruiting process, it is crucial that firm management take steps to enhance the information flow to university students.

Finally, our study found a difference in the perceived importance of communications skills between Spanish and American students. While both groups of students feel it is important, American students believe the ability to communicate is much more integral to their success than Spanish students. We suspect one contributing factor to the difference in perspectives is the educational system in Spain versus the United States. To the extent accounting firms doing business in Spain desire new professionals with strong communications skills, our results suggest there may be implications for Spanish business education.

In closing, our study opens up a rich set of questions to be explored in future research. Possible extensions would be to conduct similar research in other countries undergoing cultural changes with respect to the role of women in the workplace. Other work could take a more longitudinal approach to see if perceptions held by students change as they experience first-hand the culture and policies of public accounting firms. Finally, as firms attempt to communicate their changing culture to prospective new hires, assessments could be made of the effectiveness of these recruiting efforts.

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