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TEACHING, LEADERSHIP,
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THE REPRESENTATION OF GENDER IN INTRODUCTORY ACCOUNTING
TEXTBOOKS (183 pp.)

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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.