



# Gender-related differences in the occupational aspirations and career-style preferences of accounting students

Gender-related differences

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## A cross-sectional comparison between academic school years

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### Abstract

**Purpose** – The purpose of this paper is to examine whether gendered differences in occupational aspirations still appear when considering students with similar abilities who study competitively in the same achievement-oriented educational setting.

**Design/methodology/approach** – The hypotheses stipulated an interaction between gender and year of study on students' career aspirations and on career-style preferences. An interactive expression was constructed, multiplying gender by year of study (i.e. a female student in her freshman year, a female student in her senior year, and so on). A sequence of logistic regressions was used to test the hypotheses. The hypotheses were tested by cross-sectional analysis of the data, using 802 valid questionnaires collected from a sample of 1,000 Israeli accounting students from the accounting programs at three institutions of higher learning.

**Findings** – It was hypothesized that differences between the sexes in occupational aspirations and career style preferences would evolve and increase with years of study and especially as students approached the end of the academic track. In other words, it was expected that an interaction between gender and year of study would affect students' occupational aspirations and career-style preferences. The findings supported the hypothesis. In their freshman year, the sexes shared a similar pattern of aspirations and goals. However, during their later academic years, females reduced their occupational aspirations and revealed a stronger preference for a convenient balance between work and other facets of life. Logistic regressions demonstrated the statistically significant effect of the interaction between gender and academic year on student occupational aspirations and career-style preferences.

**Originality/value** – The study demonstrates the decrease in female students' occupational aspirations during the educational period, and that encouraging young women to obtain male-type professional education might be insufficient in order to eliminate inequality between the sexes.

**Keywords** Career development, Gender, Education, Accounting, Students, Israel

**Paper type** Research paper

At the beginning of the twenty-first century, gender-related differences in occupational aspirations and career attainment are still an important social issue. Most Western countries, including Israel, are still witnessing systematic differences between men and women in the workplace. There is evidence that many occupations and jobs are still segmented by gender (Bielby and Baron, 1986; Izraeli, 2000; Kraus, 2002). Women tend to enter jobs that are labeled as "female-type" and perceived as best suited for women[1]. Their status in the labor force is inferior to that of men, and they tend to



receive lower salaries and enjoy fewer career opportunities (Abele, 2000; Bielby and Baron, 1986; Federal Glass Ceiling Commission, 1997; International Labour Organization, 1997; Israel Central Bureau of Statistics, 2000; Izraeli, 1994, 2000; Jacobs, 1995; Kraus, 2002; Reskin and Ross, 1992).

It is argued that women's disadvantage in important career-related factors, mainly their type of education, lower occupational aspirations or lower commitment to investing in their careers, accounts for occupational inequality between the sexes and women's lower career attainment (Kraus, 2002; Polachek, 1981). This implies that women and men with similar male-typed educational qualifications should have similar career opportunities. However, it is also argued that the "glass-ceiling" blocks even qualified women's advancement to senior positions in organizations (Federal Glass Ceiling Commission, 1997, p. 226; International Labour Organisation, 1997; Jacobs, 1995, p. 153; Kolb *et al.*, 1998). The glass-ceiling effect – invisible barriers to professional advancement – seems to operate as a form of implicit discrimination in organizations. Based on socially anchored perceptions and beliefs about gender-dependent social roles, the glass-ceiling barrier sustains and reproduces occupational inequality between the sexes, even when individuals possess similar education, skills and competence levels.

Despite the foregoing, women's standing in the workplace is improving. The change is enhanced by women's pursuit of traditionally male-typed professional education. For instance, studies reveal an increase in occupational opportunities for educated women (International Labour Organisation, 1997), as well as an increase in the number of educated women with managerial experience and a decrease in the earning gap between the sexes (Jacobs, 1995). It is suggested that in conjunction with this process women's occupational aspirations and their motivation to invest in building a career are likely to rise (International Labour Organisation, 1997). To be sure, occupational aspirations and career preferences are important factors in students' career attainment. Typically, both male and female students invest in higher education in order to meet occupational goals. During the educational period, students must identify their values and goals, consider what is important in their work life, determine how much effort they are prepared to invest to advance their career, and decide their occupational aspirations and career-style preferences. Therefore, occupational aspirations and career-style preferences have a concrete meaning at this stage, and they direct occupational decisions and actual job choices (Greenhaus *et al.*, 2000; Lorber, 1991; Pryor, 1983; Rokeach, 1973; Super, 1990). Differences between male and female students in occupational aspirations and career preferences can entail eventual differences in career attainment, even if their education is the same[2].

In Israel, as a case in point, the numbers of female students at institutions of higher education is growing and currently women constitute more than half of the students in the country's colleges and universities (Israel Central Bureau of Statistics, 2000)[3]. An important aspect of this change is women's improved access to professional education and jobs that are still male-dominated such as medicine, law and management (Izraeli, 2000). Yet, Rachman-Moore and Danziger (2000) demonstrated that only a relatively low proportion of female accountants advance to senior jobs in their early career years compared to male classmates. They suggested that a glass-ceiling limits the career opportunities of female accountants. But they did not examine gender differences in career aspirations as a possible explanation for the differences in career attainment. In

fact, there is insufficient evidence regarding the occupational aspirations and career style preferences of female students in male-typed professional education. Are there gender-related differences in the aspirations of students who have similar educational backgrounds and are preparing for traditionally male-dominated occupations? This issue deserves further inquiry.

The purpose of this study is to examine whether during their years of study, gender differences in occupational aspirations and career-style preferences emerge between students having similar educational backgrounds, who are exposed to the same competitive learning milieu and achievement-oriented culture. The study compares matching educational cohorts of male and female accounting students. The students must undergo the same selection process and demanding academic track as they prepare for a profession that has traditionally been male-dominated (Reskin and Ross, 1990). The comparable educational process of the two gender sub-samples enables statistical control of a critical human capital factor that accounts for differences in occupational aspirations and thereby career attainment. In other words, the findings can indicate whether going through the same educational process is sufficient in order to eliminate occupational inequality between the sexes.

### **Gender-related differences in occupational aspirations**

Gender-related differences in the world of work have been researched extensively from different perspectives. The following literature review discusses the main explanations for gender-related differences in occupational aspirations and thereby inequality in career attainment, reasons for expected change in female students' aspirations, and the research-based debate on whether occupational inequality between the sexes is decreasing or not.

According to human capital theory, gender differences in occupational aspirations originate in rational decisions by the family unit regarding the division of labor that will maximize the welfare of the family unit as a whole (Becker, 2001a, b; Hakim, 1996; Polachek, 1981). The gender-based division of labor is rooted in biological differences. Women have a greater share in developing the family's human capital because they devote more time to the family in childbirth and childrearing. At the same time, these activities contribute to their vulnerable status in the labor market. But whether women's inferiority in the labor market is due to biological factors or discrimination, the apparent gender-based division of labor serves the welfare of the family unit. From this perspective it is an efficient allocation of time (Becker, 2001a, b, p. 644). This theory implies that a change in young women's perceptions of the preferred allocation of their time and effort, in terms of the family's welfare, entails changes in occupational aspirations and career preferences.

Whereas human capital theory links gender differences in career aspirations to "rational" considerations of utility, "early socialization" theory attributes these differences to value orientation, which is internalized through early socialization processes. This theory argues that, despite social changes, gender remains a primary social category that shapes people's values, perceptions, work-related attitudes and behavior (Elizur, 1994; Gallos, 1989; Greenhaus *et al.*, 2000; Greenhaus *et al.*, 2000; Izraeli, 1994; Jacobs, 1995; Manhardt, 1972; Powell and Mainiero, 1992; Schuler, 1975; Walker *et al.*, 1982; West and Zimmerman, 1991). Accordingly, socially accepted role-behaviors are still likely to affect young women's career aspirations. Emergent

expectation to start families can change an earlier preference for a career that enables them to cope with expected family duties (Gottfredson, 1981; Greenhaus and Beutell, 1985; Karpicke, 1980). In this respect, the reproduction of socially accepted, gendered role-behavior serves to sustain the differences in the labor market (Abele, 2000; Acker, 1990; Cahill, 1986; Deaux, 1984; Eckes and Trauner, 2000; Fagot *et al.*, 2000; Gagnon and Henderson, 1985, 2000; Sherif, 1982; West and Zimmerman, 1991).

A comparison between successful American and Israeli career women (Lieblich, 1987) demonstrates that Israeli women are more likely to conform to traditional role expectations. Lieblich's (1987) research reveals that while Israeli career women tend to assume more family and domestic duties than their male colleagues, they do not view this as discrimination. Rather, they tend to be quite satisfied with their dual roles. Lieblich (1987) argues that the family, sometimes even more than personal ambition, is an important source of self-esteem and positive self-image for Israeli women. In contrast, American career women display a more competitive orientation and stronger feminist attitudes. Lieblich (1987) maintains that American women also tend to protest about role conflict and overload. Their conflict is explained by the following structural theory.

Unlike "early socialization" theory, structural theory suggests that women are caught in a conflict between dual roles and that they settle for lower career aspirations in order to cope with the pressures of this position (Izraeli, 2000; Walker *et al.*, 1982). The social centrality of the family does not give Israeli women a real choice between family and career. In order to manage both, they *a priori* tend to favor less demanding jobs (Izraeli, 2000; Ram, 1993; Shuval and Enson, 2000) – the career woman's adaptive or realistic response to dual role overload (Izraeli, 1988, 1994, 2000; Manheim and Schiffrin, 1993). In other words, perceived social constraints affect women's occupational aspirations, an argument that research substantiates (Bartol, 1976; Bartol and Manhardt, 1979; International Labour Organisation, 1997; Reitz and Jewell, 1979; Shuval and Enson, 2000). For instance, Izraeli (1994) compared the levels of job involvement among male and female managers whose spouses work. She reported that when job involvement is measured by perceived importance of the job, there is no difference between the sexes – the job is equally important to both of them. But men reported longer working hours, and job involvement was correlated with the number of hours spent in the office. The correlation was twice as high among men. Izraeli (1994) concluded that household duties confine women's ability to spend more time at work, although it is important to them. Shuval and Enson (2000) reported that male and female medical students perform equally well in national medical examinations (e.g. pediatrics, internal medicine and surgery). Nevertheless, there are differences in medical career decisions:

When I was a student I was sure I would go into surgery [...] Now I have children [...] Therefore I chose family medicine. It will enable me to devote more time to them [...] Most of the female students think like that (Shuval and Enson, 2000, p. 216).

"Patriarchy theory" shares common ground with the theories presented above regarding women's acceptance of socially expected role behavior, but it posits that social systems are deliberately designed by "patriarchal" societal values and structures to perpetuate male dominance and control over women. The theory articulates the process by which power relations are sustained in the labor market (Kraus, 2002).

Accordingly, the gender-related division of labor is grounded in deep-rooted “patriarchal” values and reinforced by institutional barriers and intentional discrimination which, in turn, preserve women’s inferiority in the labor market (Acker, 1990; Kraus, 2002; Marsden *et al.*, 1993). Discrimination against women in the labor market impinges on their occupational aspirations. This creates a “self-fulfilling prophecy” – women accept the social reality and societal expectations of them, and as a result reduce their aspirations. They also accept discrimination in earnings and jobs (Haberfeld, 1992; Kraus and Yonay, 2002). Hence, many highly educated women, including professionals, regard themselves as secondary breadwinners and their earnings as a supplement to the family unit’s income (Kraus, 2002).

In contrast to the preceding theories, other researchers (Kanter, 2003; Jacobs, 1995; Jacobs and Steinberg, 1995) maintain that an increase in job opportunities for women and appropriate rewards for developing their investment in human capital raise women’s occupational aspirations and narrow the gender differences in career orientation. The apparent increase in the number of women in managerial positions as well as political and socio-cultural processes sustains this trend. Indeed, studies reveal that with respect to managerial and professional positions, both men and women who are exposed to similar experiences in college or at work tend to have similar attitudes toward work and career (e.g. Abu-Saad and Isralowitz, 1997; Gomez-Mejia, 1983; Jacobs, 1995). This tendency is mostly typical of highly educated and achievement-oriented individuals in the same occupational domain (Beutell and Brenner, 1986; Gomez-Mejia, 1983). Kaufman and Fetters (1980) demonstrated similar evidence among American accountants. They examined gender differences in motivational variables among American accountants holding various ranks in a major international public accounting firm and found that gender had little or no effect on variation in job expectancies. Both sexes valued similar aspects of their job (e.g. doing a professional job and having job flexibility). Their conclusion is that differences among male and female accountants reflect personal efficacy variables more than gender.

Kraus (2002) disagrees with the notion that gender differences are narrowing, but she proposes that the similarities in work-related attitudes and in occupational aspirations might be characteristic of men and women in male-dominated occupations. The similarities are attributed to self-selection by those women who chose *a priori* to perform in male territory. Women who aspire to work in male-dominated occupations and jobs are relatively more assertive, goal-oriented and ambitious than other women. Since they tend to devote themselves more to their careers than other women and to expect more in return, their career-related attitudes and aspirations are similar to those of the men.

### Changes in occupational aspirations

According to Kraus’s (2000) argument, there is no reason to expect gender differences in the occupational aspirations of accounting students. However, it has been argued that occupational aspirations that are formed at an early stage of the educational process are later considered unrealistic (Greenhaus *et al.*, 2000; Wanous, 1992). Bazerman (1998) calls this tendency “naïve optimism”. Indeed, studies demonstrate that women’s occupational aspirations might change prior to their actual entry into the labor force as a result of a reassessment of their situation (Gerson, 1985; Harmon, 1989;

Jacobs, 1995; Jacobs and Steinberg, 1995, Rosenfeld and Spenner, 1995; Shuval and Enson, 2000). Jacobs (1995) refers to this as the “revolving doors” tendency. Accordingly, young women may develop high occupational aspirations and desire to enter male-dominated occupations and jobs, but later tend to moderate their career aspirations. This may be due to such situational factors as marriage, childbirth and other family-related considerations, as well as a perceived glass-ceiling effect and discrimination.

A recent survey in the USA (Symonds, 2004, p. 69n) showed that women tend to sacrifice academic and scientific careers after attaining a PhD, despite their investment in advanced degrees or in high technological training. This is attributed to their reluctance to invest heavily in long working hours for the sake of advancing their career. They expect their plans to start a family to conflict with the demands of challenging jobs and with the time and effort they require.

Likewise, Notzer and Brown (1995, p. 449) and Shuval and Enson (2000, p. 215) discovered that during the first few years of medical school, male and female medical students share similar high professional aspirations. At this stage, female medical students are optimistic about their ability to successfully reconcile work and family needs without sacrificing their professional careers. However, when they have to decide on a specialization, they tend to change their professional aspirations and career-style preferences. Very few women choose to specialize in an area that is regarded as the domain of male doctors. Shuval and Enson (2000) believe that this choice reflects an adjustment of their initial aspirations to perceived social constraints. However, Shuval and Enson (2000, pp. 217, 343) are uncertain whether women’s choices of a final specialization reflects the centrality of family obligations or the effects of perceived institutional discrimination.

### **The accounting profession in Israel**

Israeli accounting education takes the form of an undergraduate program, located at academic schools of business administration, and leads to a bachelor’s degree. The accounting tracks at the three Israeli institutions referred to in this paper are challenging and demanding. Admissions criteria are relatively high and the program, which is difficult, culminates in a national certification examination. In addition, as a prerequisite for practicing the profession, students are required to undergo a two-year internship at an accounting firm or at the Israel Income Tax Authority (the equivalent of the Internal Revenue Service in the USA). An accounting student, male or female, can work as a salaried staff member at an accounting firm or with a government body, open his or her own firm, or pursue a partnership at an established accounting firm. Alternatively, graduates may find employment in the private or public sector in such jobs as financial managers, controllers and internal auditors, although these career alternatives do not require a degree in accounting. In some respects, for accounting graduates to take up these positions reflects an over-investment in education, although students may simply want to obtain a degree in a “marketable” subject that will help them launch a managerial career.

It is reasonable to assume that female accounting students who choose this traditionally male-dominated professional education are basically career oriented and, like their male counterparts, have high career aspirations (Kraus, 2002). Hence, it can be expected that in their first year of study the occupational aspirations of the two



sexes will be similar and a high proportion of both sexes will aspire to eventually attain partnership at an accounting firm or open their own practice[4].

However, based on earlier research (Shuval and Enson, 2000; Jacobs, 1995) it is assumed that toward the end of their studies female students contemplate their careers and have to consider actual occupational opportunities in the job market as well as other demands and constraints. By this stage female students are more familiar with firms' organizational practices than first-year students, and are more likely to perceive them as constraints on their advancement into a senior position (those familiar with the reality of accounting firms in Israel know that the chances of becoming a staff member at an accounting firm are greater than the possibility of attaining a partnership at a large or mid-sized accounting firm, since accounting firm partners constitute a small, select group that enjoys senior status in the accounting profession; Further, as found by Eden, women are particularly unlikely to enter this inner circle[5]). Faced with this organizational reality and the conflicting expectations of the family and the workplace, these young women might compromise their occupational aspirations. Therefore, we can expect that toward the end of their studies, a higher percentage of female students will be willing to accept a salaried staff position at an accounting firm and a lower percentage will aspire to become partners at an accounting firm.

### Hypotheses

In view of the above, this study tests the following hypotheses:

- H1.* Differences between the sexes in occupational aspiration will increase with years of study. More men than women will aspire to become partners at an accounting firm. In contrast, more women than men will aspire to become staff members in an accounting firm or in the public sector. In other words, an interaction between gender and the year of study will affect students' occupational aspirations.
- H2.* The differences between the sexes in career-style preferences are expected to increase as the years of study advance. Women are more likely than men to prefer a convenient job that enables them to combine work with family. Men, more than women, are expected to prefer a demanding job that will pave the road to a successful career. Thus, the interaction between gender and year of study will affect students' career-style preferences.

### Methodology

Data were based on 1,000 self-report questionnaires distributed to accounting students at three leading academic institutions in Israel:

- (1) The College of Management;
- (2) Tel Aviv University; and
- (3) the Hebrew University in Jerusalem.

Samples were collected from students in every year of study at each of the three institutions. Questionnaires were administered in the spring of 1999, in class, prior to lesson commencement. The response rate was 81 percent. The final sample consisted of 802 valid questionnaires.

*Sample characteristics*

The sample consisted of 485 students from the College of Management (of which 189 were women) and 239 from the two universities (of which 103 were women). The median student age was 26 years old ( $M = 25.6$ ,  $SD = 2.2$ ). Most of the students (77.4 percent) were 23-28 years old. Male students were a year older than female students (the median ages were 26 versus 25 years old, respectively).

No significant differences between male and female students were found with respect to students' current year of study, the academic institution at which they were enrolled, their grade average[6], and whether or not they were currently working or interning in their field[7].

*Research variables*

The study measured two independent variables (gender and year of study) and two dependent variables (occupations aspirations and career-style preferences).

*Gender.* In the logistic regression analysis the variable was coded as 0 (men) and 1 (women). "Men" (0) is the reference category.

*Year of study.* At the two universities, studies towards an accounting degree take four years: three years for a Bachelor's degree and an additional "complementary" year that prepares students for their final exams. At the College of Management, the normal length of the program is five years: four years toward a Bachelor's degree and an additional "complementary" year. Therefore, a continuous random variable was established combining institutions and year of study from first year until graduation.

Four categories were defined:

- (1) the *first year*, during which the level of hands-on experience with accounting firms is very small;
- (2) *middle years*, which includes second- and third-year students at the College of Management and second-year students at Tel Aviv University and the Hebrew University;
- (3) *final year*, which refers to the fourth year at the College of Management and the third year at the other two institutions; and
- (4) *complementary year*, which is the preparatory year toward the uniform final exams.

This is a year of post-degree study at all of the institutions. During this year, most students begin their professional internship in accountancy.

There were no significant differences between institutions in the distribution of students by year of study. The overall distribution in the sample was 21.1 percent first year, 34.0 percent middle years, 23.6 percent final year and 20.4 percent complementary year.

*Occupational aspirations.* Students were asked to choose among six occupational aspirations:

- (1) partner at a large accounting firm;
- (2) partner at a medium-sized accounting firm;
- (3) partner at a small accounting firm;
- (4) staff member at a large, medium or small firm;



- (5) financial manager or controller of a company in the business sector; and
- (6) employee in the public sector or a government office (such as the Income Tax Authority).

These aspirations were categorized into two values:

- (1) partnership (consisting of options 1, 2 or 3); and
- (2) salaried job (consisting of options 4, 5, or 6).

In the analysis this dichotomous variable was coded as 0 (partnership) and 1 (a salaried job). The distribution of the variable in the sample is 43.3 percent and 56.6 percent, respectively, ( $n = 797$ ).

We assumed that partnership at an accounting firm has a higher professional status than a controller, a financial manager, or a senior staff member in the public sector. We also assumed that it is more difficult to attain partnership at a large accounting firm relative to the other career options. Hence, attaining partnership in an accounting firm is regarded in this study as a higher occupational aspiration than attaining a staff position in the business or in the public sector.

In a pre-study, we tested these assumptions among 30 experienced accountants (including salaried professionals as well as partners at accounting firms) and 50 accounting students in their complementary year. Seventy-three percent of experienced accountants and 74 percent of the students confirmed that partnership in an accounting firm represents a higher professional status than the other option. Eighty-seven percent of experienced accountants and 60 percent of students stated that it was more difficult to become a partner than a financial manager or a controller.

*Career style preferences.* Students were asked to note their preference between two career styles:

- (1) a demanding job that would help them to develop a successful professional career (0); or
- (2) a convenient job that would make it possible to strike a balance between work and family life (1).

Of the total sample, 52 percent preferred a demanding job as compared to 48 percent who preferred a convenient job.

#### *The research model*

The research model posits that there are two unrelated dependent variables. However, since occupational aspiration and career style preference are two attitudinal variables, we first tested the correlation between them. The result ( $r = -0.02$ ,  $p > 0.58$ ) invalidates the possibility of interdependence between occupational aspiration and career style preference. In addition, a regression of occupational aspirations on gender, school year and career style preferences showed no effect of career style preferences on student aspirations. Therefore, career style preference was not included in the model that estimates the effects on career aspirations. Instead, we tested two unrelated models in which career aspiration and career style preference were each dependent variables.

We hypothesized that there would be an interaction between gender and year of study on career aspirations and on career style preferences, namely that year of study would exhibit different effects on the aspirations and preferences of men and women, and that these differences would grow over the course of study. To test these hypotheses we constructed an interactive expression, multiplying gender by year of study (i.e. a female student in her freshman year, a female student in her senior year, and so on).

### *The research design*

The research design tests the hypotheses by cross-sectional analysis of the data[8]. This cross-sectional analysis method seems legitimate since, during the four-year period involved, the admission standards and the academic programs of the accounting departments that we study did not change. Likewise, the demographic characteristics of the students, in terms of gender, age, socio-economic status, and educational background, remained the same during the investigated period. Following Frankfort-Nachmias and Nachmias (1996), it is reasonable to assume that differences between the sexes in terms of their career aspirations and career-style preferences can be interpreted, with due caution, as a possible indication of a change over time in these attitudes (see also Campbell and Stanley, 1963; Carcello *et al.*, 1991).

The first hypothesis predicts that differences between the sexes would increase with students' year of study. First we used descriptive statistics to examine and highlight the differences between the genders in successive school years. Next, we used a sequence of logistic regressions, which are suitable for a model with a dichotomous dependent variable (0, 1), to test the first hypothesis that the interaction of gender and school year has a statistically significant effect on the student aspirations to be a staff member (1) or a partner (0). The logistic regression assess the relative effects of gender, year of study and the interaction between gender and year of study on participants' aspirations to be a staff member as opposed to a partner.

The first model examines the effect of gender and year of study on occupational aspirations. The second model includes, in addition to the first variables, the effect of the interactive expression on the student occupational aspirations.

The same method was used to analyze the second hypothesis regarding the effects of gender and year of study on career-style preferences. A multivariate logistic model assesses the effects of gender, year of study and the interaction between them on the (students' willingness to invest in a "demanding career" as against a preference for a "convenient job").

## **Results**

### *Gender and year of study differences in occupational aspirations and career style preferences*

Over the entire sample, findings show statistically significant differences between the sexes in their occupational aspirations,  $\chi^2(4, 784) = 21.38, p < 0.001$ . Women were less inclined than men to aspire for partnership in large (14.8 percent versus 19.7 percent) or mid-sized (16.7 percent versus 20.1 percent) accounting firms. On the other hand, women were more likely than men to seek positions as staff members in accounting firms (8.9 percent versus 3.2 percent) or employment in the public sector (10.7 percent versus 5.6 percent). This pattern recurred in each of the school years, and

was further accentuated in the complementary year, during which the percentage of female interns who wished to become partners at an accounting firm was 11.1 percent, as compared to 27.6 percent of male interns. Gender differences in occupational aspirations during the first year of study were not significant,  $\chi^2(162) = 1.2, p = 0.18$  (Table I). This shows that in comparison to male students, a higher percentage of female students seem to settle for staff positions at accounting firms and in the public sector, where the professional status is lower than that of partners at accounting firms.

However, in the middle years of study, the proportion of men who wished to become partners at an accounting firm dropped slightly to 45.3 percent, while the percentage of women aspiring to become partners at accounting firms dropped by nearly half, to 32.1 percent. The chi-square test of differences between mid-year men and women in career aspirations was statistically significant,  $\chi^2(271) = 4.73, p < 0.05$ .

The pattern continued in the last year of study, when the proportions of male and female students who wished to become partners at accounting firms was 33.3 percent and 21.7 percent, respectively ( $\chi^2(183) = 2.81, p < 0.06$ ). In the complementary year,

	Occupational aspiration				
	Partner Partnership in a large firm	Partnership in a small or mid-sized firm	Financial manager or controller	Staff Staff in an accounting firm	Staff in the public sector
<i>First year</i>					
Men ( $n = 93$ )	26.8	22.6	41.9	2.2	6.5
Women ( $n = 69$ )	29.0	29.0	30.4	5.8	5.8
<i>Mid-years</i>					
Men ( $n = 159$ )	23.3	22.0	45.9	3.8	5.0
Women ( $n = 112$ )	11.6	20.5	48.2	6.3	13.4
<i>Last year</i>					
Men ( $n = 114$ )	17.5	15.8	57.0	4.4	5.3
Women ( $n = 69$ )	13.0	8.7	50.8	15.9	11.6
<i>Complementary year</i>					
Men ( $n = 94$ )	6.4	21.2	66.0	1.1	5.3
Women ( $n = 63$ )	4.8	6.3	69.9	7.9	11.1
<i>Total</i>					
Men ( $n = 460$ )	19.7	20.1	51.4	3.2	5.6
Women ( $n = 313$ )	14.8	16.7	48.9	8.9	10.7

**Note:** Chi-square tests showed significant differences between men and women in the five career aspiration categories (partnership in a large accounting firm, partnership in a small or mid-size firm, financial manager or controller, staff in an accounting firm, and staff in the public sector) for students in their mid-year,  $\chi^2(4, 271) = 11.24, p < 0.05$ ; last year,  $\chi^2(4, 183) = 11.33, p < 0.05$ ; complementary year,  $\chi^2(4, 157) = 12.07, p < 0.05$ ; and total students,  $\chi^2(4, 784) = 21.38, p < 0.001$ . Chi-square tests showed significant differences between men and women in total partner versus staff aspirations in the mid-year,  $\chi^2(271) = 4.73, p < 0.05$ ; complementary year,  $\chi^2(157) = 6.22, p < 0.01$ ; and among total students,  $\chi^2(784) = 5.59, p < 0.01$

**Table I.** Percentage of accounting students expressing occupational aspiration to become partner versus staff, by sex and year of study

only 11.1 percent of women as compared to 27.7 percent of men desired to attain partnerships at accounting firms, whereas 88.9 percent of women and 72.3 percent of men preferred to work as salaried staff. The gender differences in aspirations in the complementary year were statistically significant,  $\chi^2(157) = 6.22, p < 0.01$ . This means that as the school years advance, the aspirations of male and female students to become partners at accounting firms decreases and their desire to work as salaried staff increases. This tendency is stronger among the women than among the men. This indicates that gender and year of study interact to influence students' aspirations.

*Effects on occupational aspiration*

We used a sequence of logistic regressions to test the effects of gender, year of study and the interaction between them on students' aspirations to work as salaried staff (as opposed to becoming partners). The first model assesses the effect of gender and year of study on aspirations. The second model adds to the two the effect of the interaction between them on student aspirations. Table II presents the regression coefficients ( $\beta$ ) and their significance. The results of the first model show that both gender and year of study have a statistically significant positive main effect on the students' occupational aspirations,  $\beta = 0.41, p < 0.01$  ( $\text{Exp}(b) = 1.51$ ) and  $\beta = 0.50, p < 0.001$  ( $\text{Exp}(b) = 1.64$ ), respectively. These findings indicate that as year of study increases, students are more likely to aspire to work as salaried staff, and women are more likely than men to aspire to work as salaried staff.

In the second model, the main effects of gender and year of study on students' aspirations was not significant. However, the effect of the interaction between the two variables on students' aspirations was positive and statistically significant,  $\beta = 0.45, p < 0.01$  ( $\text{Exp}(b) = 1.56$ ). The significant effect of the interaction means that year of study affects men's and women's aspirations differently, and therefore that gender

Variables	$\hat{\beta}$	SE	Wald	Exp(b)
<i>Model 1 – Total sample, main effects</i>				
Gender	0.41**	0.16	6.61	1.51
Year of study	0.50***	0.08	40.21	1.64
Constant	-0.76***	0.21	13.54	0.47
<i>Model 2 – Total sample, main effects and interaction effect</i>				
Gender	-0.58	0.41	2.07	0.56
Year of study	-0.11	0.24	0.21	0.90
Gender × year of study	0.45**	0.17	6.94	1.56
Constant	-0.40	0.25	2.57	0.67
<i>Model 3 – Women (n = 313)</i>				
Year of study	0.79***	0.14	31.48	2.20
Constant	-0.98**	0.32	9.31	0.38
<i>Model 4 – Men (n = 460)</i>				
Year of study	0.34***	0.10	12.58	1.40
Constant	-0.40	0.25	2.57	0.67

Notes: \* $p < 0.01$ ; \*\* $p < 0.008$ ; \*\*\* $p < 0.001$

**Table II.**  
Logistic regressions of the aspiration to become a partner in an accounting firm on gender and year of study (n = 773)

differences in aspirations are likely to grow over the academic period. In addition, the positive coefficient indicates that year of study had a stronger effect on women's aspirations to become salaried staff than for men.

We next conducted a separate regression on the occupational aspirations of either sex. The results (shown in Table II, Models 3 and 4) demonstrate that year of study had a statistically significant effect on the aspirations of both sexes. However, the effect on women was noticeably stronger. This indicates that for women, the change in occupational aspirations between the beginning and end of their academic studies was greater than for men ( $\beta = 0.79, p < 0.001$  for women versus  $\beta = 0.34, p < 0.001$  for men). Indeed, the logistic regression enables us to assess the unique contribution of each independent variable to the equation that predicts the probability of a student's aspirations to be a salaried staff member. In the results,  $\text{Exp}(b)$  is the *odds ratio*. This assesses the change in the ratio between the probability of aspiring to work as a salaried staff member, and the probability of aspiring to become as opposed to a partner in an accounting firm, that accompanies a change of one unit in the independent variable (that is, with the advancement of each year of study out of the four). When  $b$  is positive and greater than 1, the probability of aspiring to be a salaried staff member is higher. Accordingly, among the women (Table II, Model 3), each year of study increased the probability of aspiring to be a salaried staff member by about 2.2 times more than the probability of aspiring to be a partner in an accounting firm ( $\text{Exp}(b) = 2.20, p < 0.001$ ). In contrast, among the men (Table II, Model 4), each year of study increased the probability of aspiring to be a salaried staff member by only 1.4 times ( $\text{Exp}(b) = 1.40, p < 0.001$ ). These findings support the first hypothesis.

#### *Effects on career style preferences*

Table III demonstrates that about 58 percent of men and about 54 percent of women in the first year of study preferred to undertake and invest in a demanding career. As suggested, in the first year of study, the differences between the sexes in career-style preferences were neither sizeable nor statistically significant,  $\chi^2(149) < 1$ . However, the findings suggest that during the later years of study, divergent patterns emerged for men and women. Among male students in their middle years of study, there was a slight decline in readiness to invest in a demanding career, but their preference for a demanding career grew again in the complementary year with 61.4 percent preferring to invest in a demanding career as opposed to a convenient job. Among the female students the pattern was different. In the middle years of study a tendency emerged of preferring a convenient job that leaves time for the family (56.3 percent) over a demanding career (43.7 percent). In the last year of academic study, there was a slight increase in women's preference for a demanding career. However, in the complementary year, on the verge of embarking on a career, there was a clear tendency to prefer a convenient job (68 percent) over a demanding career (32 percent). In the complementary year, gender differences in career style preferences were sizeable and statistically significant,  $\chi^2(144) = 11.69, p < 0.001$ . The preference of a convenient job is congruent with the social expectation that young women will manage to combine family life and work. In this respect, the study suggests that gender-related differences in career orientation are present in a "male-type" occupation.

The second hypothesis stipulated that during the advanced years of study there would likely be gender differences in career-style preferences, with men expected to

Year of study	Gender	Demanding career	Convenient career	Gender differences in aspirations (chi-square test)
<i>First year of study (n = 149)</i>				
	Men	58.3	41.7	$\chi^2 < 1$
	Women	53.8	46.2	
<i>Mid-years of study (n = 257)</i>				
	Men	55.8	44.2	$\chi^2 = 3.65, p < 0.05$
	Women	43.7	56.3	
<i>Last year of study (n = 169)</i>				
	Men	51.9	48.1	$\chi^2 < 1$
	Women	46.0	54.0	
<i>Complementary year (n = 144)</i>				
	Men	61.4	38.6	$\chi^2 = 11.69, p < 0.001$
	Women	32.1	67.9	
<i>Total (n = 719)</i>				
	Men (n = 432)	56.9	43.1	$\chi^2 = 11.48, p < 0.001$
	Women (n = 287)	44.1	55.9	

**Table III.** Percentage of accounting students preferring a “demanding” versus a “convenient” career style, by gender and year of study (n = 719)

prefer a demanding job as an investment in furthering their careers, and women expected to prefer a convenient job and a balanced lifestyle. Accordingly, we anticipated that the interaction of gender and year of study would affect career-style preferences.

A logistic regression of career-style preferences on gender and year of study was conducted to assess the main effects on student preferences. Next, the interaction between gender and year of study was entered into the equation. The results support the second hypothesis. Table IV reveals that in the first model there was a statistically significant effect of gender on career-style preferences,  $\beta = 0.50, p < 0.001$  ( $\text{Exp}(b) = 0.61$ ). Namely, women were more likely than men to prefer a convenient job. But when the interaction expression was added to the equation, the effect of gender disappeared, disclosing the effect of the interaction between gender and year of study on the dependent variable. This interaction effect was marginally significant,  $\beta = -0.27, p = 0.076$  ( $\text{Exp}(b) = 0.77$ ). This suggests that gender differences in career-style preferences tend to grow as students advance in the academic program, and that the preference among women for a convenient career over a demanding job strengthens.

The effect of year of study on students' preferences was examined separately for each sex. The results (Models 3 and 4) reveal significant gender differences.

Only among the women (Model 3) did year of study have a significant negative effect on readiness to invest in a demanding job ( $\beta = -0.25, p < 0.05$ ). Namely, as the year of study advances, the readiness of female students to pursue a demanding career decreases significantly, while the preference for a convenient job and a balanced life style increases. Among the women, the  $\text{Exp}(b)$  of the year of study was 0.78. This



Variable	$\hat{\beta}$	SE	Wald	Exp(b)
<i>Model 1 – Main effects</i>				
Gender	-0.50***	0.15	10.55	0.61
Year of study	-0.09	0.07	1.45	0.92
Constant	0.49**	0.21	5.43	1.61
<i>Model 4 – Main effects and interaction</i>				
Gender	0.14	0.39	0.13	1.15
Year of study	0.29	0.22	1.66	1.33
Gender × year of study	-0.27*	0.15	3.16	0.77
Constant	0.21	0.25	0.71	1.24
<i>Model 1 – Women (n = 287)</i>				
Year of study	-0.25**	0.12	4.52	0.78
Constant	0.36	0.30	1.41	1.43
<i>Model 1 – Men (n = 432)</i>				
Year of study	0.02	0.09	0.04	1.02
Constant	0.21	0.25	0.71	1.2

Notes: \* $p < 0.08$ ; \*\* $p < 0.03$ ; \*\*\* $p < 0.001$

**Table IV.**  
Logistic regressions of the preference for a demanding career on gender and year of study ( $n = 719$ )

means that advancing one year of study decreases by 13 percent the probability that a woman would prefer a demanding job compared to the probability that she would prefer a convenient job. In contrast, year of study did not affect men's career style preferences at all.

## Discussion

Students' career aspirations are expected to affect their job choices and thereby their career attainment. Therefore, although women's access to male-type professional education is supposed to increase the chance for occupational equality between the sexes, differences in students' career aspirations can explain eventual inequality between working men and women. The purpose of this study was to examine whether female accounting students, acquiring professional male-typed education, develop similar occupational aspirations and career style preferences as their male colleagues.

The research hypotheses posited that at the beginning of the academic program there would be no gender differences in occupational aspirations and career style preferences. However, we expected that differences between the sexes in occupational aspirations and career style preferences would evolve and increase with years of study and especially as students approached the end of the academic track. In other words, we expected that an interaction between gender and year of study would affect students' occupational aspirations and career-style preferences.

The research findings show that male and female students, in their first year of study, report a similar pattern of occupational aspirations and a small, statistically insignificant difference in career-style preferences. These findings are congruent with the findings of Shuval and Enson (2000) and support, to some extent, Kraus's (2002) argument that, as a result of self-selection, young women who choose to enter challenging, male-dominated occupations are likely to have similar aspirations.

As hypothesized, the findings reveal sizeable and statistically significant gender differences in later years of study. Overall, there is a decrease in both men's and women's aspirations to become partners in accounting firms; most tend to prefer employment in the business sector as financial managers and controllers. However, the decrease is by far stronger among women. The pattern is confirmed by the logistic regressions, which showed that the interaction between gender and year of study had a statistically significant effect on student occupational aspirations. Moreover, there are salient gender differences among those wishing to become salaried staff members; many more women than men (as much as three times more in the complementary year) preferred to work as staff in accounting firms or in the public sector. These women reported a lower level of occupational aspiration. Hence, the research findings contradict the expectation that equal investment in education should predict similar career aspirations between the sexes.

Significant differences between the sexes also emerged in regard to the effect of year of study on career-style preferences. The results show that year of study did not affect men's willingness to invest in a challenging career. Men's career-style preferences did not vary significantly by year of study. In contrast, year of study had a negative and statistically significant effect on women's willingness to undertake a challenging career. Although women's initial decision to study accounting indicates high occupational aspirations, in the complementary year their career-style preference leaned heavily toward a convenient job and their preference for a challenging career decreased.

Contrary to the predictions of Abu-Saad and Isralowitz (1997) and Kraus (2002), this study demonstrates that the effect of gender on occupational aspirations did not disappear in this group of presumably achievement-oriented women. Although the two sexes are assumed to have had similar aspiration levels upon enrolling in academic study, differences in career aspirations and preferences emerged despite their similar educational investment. The change in career style preference can be attributed to their life situation. The completion of the educational phase is associated with actual and practical decisions about the desired career style. For many students this is the time to start a family. It appears that the women in the sample were much more inclined than the men toward a convenient job that enables them to avoid dual-role overload and to lead a balanced life style[9]. This preference might also explain the relatively high percentage of women, as compared to men, who desired to become a salaried staff member in the public sector.

In summary, the study suggests that the educational period, at this stage in life, serves an important informal role in enabling accounting students to reassess priorities and early perceptions of the aspired career. The emerging gender differences in occupational aspirations and career style preferences, on the verge of organizational entry, can be regarded as an adaptive response of female students to perceived social reality. Accordingly, the findings demonstrate that encouraging young women to obtain male-type professional education might be insufficient in order to eliminate inequality between the sexes.

However, the study does not offer information related to the reasons for the gender differences in aspirations and preferences. Therefore, we can only suggest that the revealed pattern of women's aspirations and career-style preference reflects anticipated or experienced social constraints (Israeli, 2000; Haberfeld, 1992; Manheim and

Schiffrin, 1993). However, it is unclear whether the emerging pattern is the result of closer acquaintance with the profession; greater awareness of the demands associated with women's social role; indications from college professors, classmates or potential employers that their chance of becoming partners in accounting firms or attaining senior positions is slim; or the awareness that a glass ceiling curtails their opportunities (Rachman-Moore and Danziger, 2000). Further research is needed to clarify this question and to suggest relevant policy implications. Moreover, the findings presented herein are based on cross-sectional analysis of data collected from a stratified sample, not on longitudinal research. While a cross-sectional sample and analysis provide a reasonable approximation of longitudinal research, this method limits the ability to conclude, with absolute certainty, that the revealed differences between years of study reflect a process of change in attitudes. A longitudinal study of male and female student' aspirations during their academic studies and their organizational entry would improve our understanding of the reasons for the emergent inequality between the sexes.

### Notes

1. The social labeling of occupations and jobs as male-type or female-type is based on several measures, such as the proportion of men to women or the chances of a man or woman entering that occupation (Kraus, 2002). It is argued that in most countries, 50-60 percent of women will have to switch an occupational category in order to equalize their occupational distribution with men's (Izraeli, 2000; Kraus, 2002).
2. American women who enter middle-management positions in the public sector tend to develop higher occupational expectations. However, although women constitute 40 percent of the American labor force, only a small number attain senior positions. In addition, while there is evidence that the earning gap is narrowing, women still tend to earn less than men who have equal, or even lower, qualifications. The higher the educational level, the larger the earning differentials (Federal Glass Ceiling Commission, 1997; International Labour Organisation, 1997; Kanter, 2003). In Israel the gender differences in occupational attainment are said to be even larger (Izraeli, 1994; Kraus, 2002).
3. The percentage of women among all first-year undergraduate students has risen from 48.3 percent in 1984-85 to 56.5 percent in 1998-1999. During these same years, the percentage of women among graduate students studying toward a Master's degree has risen from 46.8 percent to 57.7 percent. Among graduate students studying toward a PhD, the percentage of women has risen from 39.7 percent to 50.3 percent.
4. The test that validates the dependent variable "occupational aspirations" is elaborated in the Methodology section.
5. Eden is a member of the counseling board of the Israeli Council of Chartered Accountants. An examination by Eden of ten leading accounting firms in Israel demonstrated that at these firms, there were no more than 10 percent women partners. Several firms had none.
6. No statistically significant gender differences were found in the distribution of grade average or on the pass rate on the final certification examinations.
7. Two yes/no items on the questionnaire measured students' work experience: "Are you currently employed?" and "Is your employment in your major field of study?". Although 75 percent of students were employed, the ones who had commenced their internships were primarily those who were employed at an accounting job. Hence, only the latter have gained experience and information relevant to their career decision.

8. Frankfort-Nachmias and Nachmias (1996) note that in a cross-sectional design, since the researchers must establish the time order of the variables on a logical or theoretical basis, statistical methods are the most commonly used means of drawing causal inferences.
9. There is evidence that American students, both men and women, are bothered by the blurred boundaries between their personal lives and their work. They feel that work impinges on their private lives and seek a more balanced lifestyle (Schellenbarger, 1999).

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