

To: NAFE Board of Directors

From: Committee on the Participation of Women  
Beth Gunderson, Chair  
Jennifer Polhemus  
Mary Barros-Bailey  
Mary Young  
Rick Gaskins

Re: Interim Progress Report

Date: July 11, 2003

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## I. INTRODUCTION

The Board passed the following motion in August 2002:

**The NAFE Board authorizes the President of NAFE to form a "Committee on Participation of Women in NAFE," with the goal of producing recommendations about how to increase the membership of women and the participation of women in professional conference sessions and positions of governance in NAFE.**

The members of the committee were determined by Jim Rodgers (then President), in consultation with Stephen Horner (current President) and Beth Gunderson.

The committee was formed in December 2002 and has been conducting its work during the period January – July, 2003. In the committee's initial discussions, it was decided to collect and analyze both quantitative and qualitative data. In this first report, we set forth our analysis of various quantitative measures of involvement for NAFE women. In a supplemental report, we intend to summarize and analyze the results of telephone interviews that we have been conducting with female forensic economists; this qualitative data is intended to broaden and deepen our understanding, and to attempt to capture perspectives and new ideas from outside the committee.

It would have been our preference to provide a full analysis and recommendations to the NAFE Board at this time. However, the withdrawal of one of our committee members prevents us from doing so. We present here the completed analysis of quantitative data, which may be helpful to the Board, the Membership Committee, conference organizers, and journal editors over the ensuing months, even before we are able to complete our work and make recommendations.

In order to have this report prepared in time for the Board's summer meeting, we have necessarily had to forgo some of the polishing that typically characterizes our

professional work. We trust that the Board will excuse any tarnish that may appear on the report's surface.

## **II. RESEARCH QUESTIONS FOR FIRST PHASE**

1. How many women belong to NAFE, and what has been the historical trend?
2. How long have current female NAFE members been members?
3. How many women have not renewed their NAFE membership?
4. What has been the participation of women in formal roles at NAFE conferences?
5. What has been the participation of women in the NAFE journals?

## **III. QUANTITATIVE RESEARCH METHODS**

For this first phase, we reviewed and analyzed archival materials (back issues of NAFE journals, newsletters and information provided by Nancy Eldridge) to compile data on female membership and participation as journal authors, reviewers, and editorial board members; and as conference organizers, presenters, panelists, and discussants. Also, we used archival NAFE-L postings to identify female members who have been active on the list-serve.

## **IV. QUALITATIVE RESEARCH METHODS**

The committee determined that telephone interviews represented a practical method to collect rich responses from individual members. We began with the list of female NAFE members, dividing them into active and non-participating sub-groups, using the quantitative participation measures discussed above. "Active" members were defined as those that had organized, authored, reviewed, presented, or discussed a paper for a NAFE conference or journal; or participated actively in the NAFE-L; or served on a NAFE committee, all during the period 1987 - 2002. All other female members were designated as "non-participating." Of the current 76 women members, 22 are "active" and 54 are "non-participating." An interview protocol of approximately 15 questions has been developed and pilot-tested and several interviews have been conducted to date.

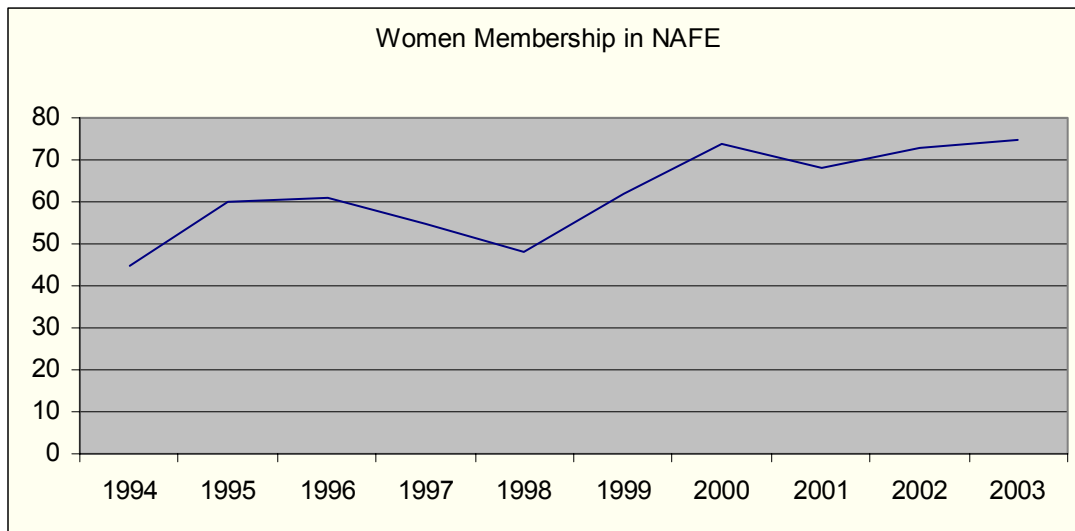
## **V. HISTORY OF FEMALE MEMBERSHIP**

The following table shows the number of women members of NAFE for the past 10 years, along with the percentage of the total membership that women represent.

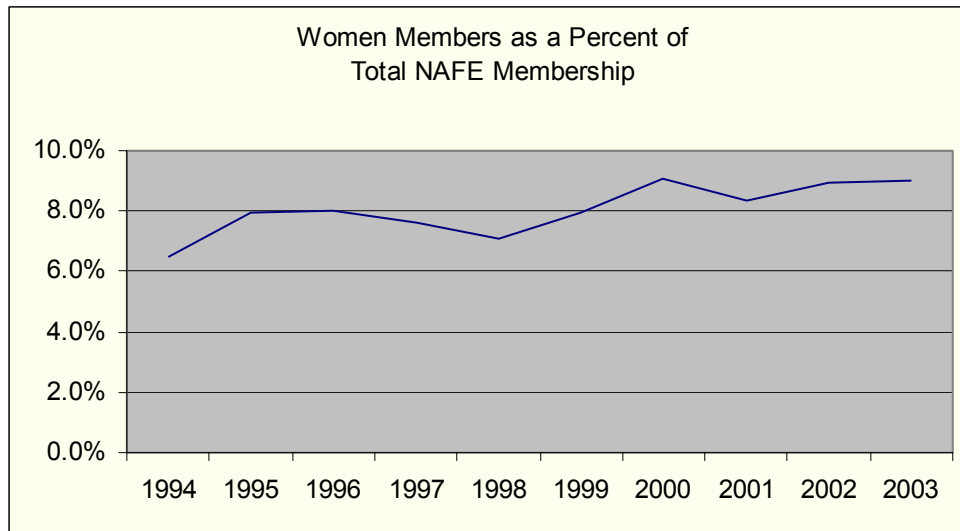
Women Membership in NAFE

	<b>Membership</b>		
	<b><u>Women</u></b>	<b><u>Total</u></b>	<b><u>Percentage</u></b>
1994	45	696	6.5%
1995	60	753	8.0%
1996	61	763	8.0%
1997	55	723	7.6%
1998	48	675	7.1%
1999	62	777	8.0%
2000	74	817	9.1%
2001	68	813	8.4%
2002	73	818	8.9%
2003	75	831	9.0%

Female membership steadily increased from 1994 through 2000, and has remained at the 2000 level, as seen in the following graph:



The trend is basically the same when we plot women members as a percentage of total NAFE membership:



We then looked further at the data, to investigate the tenure of individual women who are or have been members of NAFE since 1994. We present information for two groups. The first group consists of women who are NAFE members currently; the table illustrating their membership tenure is presented as Attachment 1, due to size constraints. This table indicates that 57% of the current women members have belonged to NAFE for 5 years and 24% have belonged for 10 years.

The second group, presented in the next table, consists of those members who have not renewed their membership during the ten year period, 1994-2003. We note that during this period, 74 women have not renewed their NAFE membership. We hypothesize that the reasons for non-renewal include changes in labor force status, changes in practice focus, sharing journals within a firm (thus needing only one membership), and administrative errors (unintentional non-renewals), as well as dissatisfaction with membership. At any rate, we do not expect that sex-determined characteristics are a significant factor in non-renewals. For this reason, we have not looked further at the *reasons* that women have not renewed their memberships. If the Board has further interest, the Membership Committee may be the appropriate body to consider this issue.

**MEMBERSHIP HISTORY OF MEMBERS WHO HAVE NOT RENEWED THEIR MEMBERSHIP**

<u>1994</u>	<u>1995</u>	<u>1996</u>	<u>1997</u>	<u>1998</u>	<u>1999</u>	<u>2000</u>	<u>2001</u>
Adkins	Adkins	Abbott Adkins	Adkins		Ajwa	Ajwa	Ajwa
Belin	Au Belin	Belin				Beller	Beller
Bissember	Bissember						
	Blumenberg	Blumenberg	Blumenberg		Blumenberg	Blumenberg	
Bothun	Bothun	Bothun	Bothun	Bothun			
Boyd	Boyd	Boyd	Boyd	Boyd	Boyd	Boyd	Broza
	Busche Cain	Busche Cain	Busche	Busche			
Caragonne	Caragonne	Caragonne	Caragonne	Caragonne	Caragonne	Caragonne	Caragonne
Carter	Carter	Carter	Carter	Carter			
Carter	Carter	Carter	Carter	Carter			
Caruthers	Caruthers	Caruthers	Caruthers	Caruthers			
			Cheung				
			Cianciola			Christie	Christie
Coffey							
					Correa-Matos	Correa-Matos	
			Cowan				
						Davis Delury	Davis
							Denson
Fox	Fox	Fox	Fox	Fox	DeMario Fox	DeMario Fox Frailey`	Frailey
Gallo							
	Goldman	Goldman		Gonzalez			
	Granitz	Granitz	Granitz	Granitz	Granitz	Gormly Granitz Green	Gormly
				Hardin	Hardin	Hardin	Hardin
Harmon	Harmon						
Harper							
Haskew	Haskew	Haskew					
Hearden	Hearden	Hearden		Hearden			
						Henderson	Henderson Hiles
Howell							
Lass							
			Latko	Latko			

<u>1994</u>	<u>1995</u>	<u>1996</u>	<u>1997</u>	<u>1998</u>	<u>1999</u>	<u>2000</u>	<u>2001</u>
	Lewis Lickhalter	Lewis Lickhalter	Lewis Lickhalter				
						Ludington Maake	Ludington
Mahaney Maurer	Mahaney Maurer McMorris	Mahaney Maurer McMorris	Mahaney Maurer	Mahaney Maurer	Maurer	Maurer	Maurer
					Modica	Modica	Mold Moore
	Morris Prior	Morris Prior	Morris Prior	Morris	Moore	Moore	Moore
Purinton Reeder Schick Schmidt Schneider	Reeder	Reeder					
	Schmidt	Schmidt	Schmidt	Schmidt			
	Schoenberg	Schoenberg	Schoenberg	Schoenberg	Schoenberg Schoshinski	Schoenberg Schoshinski	
	Shapiro	Shapiro					
Stricklett	Stricklett	Stricklett			Stone	Stone	Stone
				Taylor			
Veatch	Veatch	Veatch Walicek	Walicek				
Weil, CPA	Weil	Weil					
			Wilson Zellner	Zellner	Zellner	Zellner	Zellner
28	33	32	26	19	18	27	18

The table above shows no significant change over time in the rate of non-renewals for women, for years 1999 and earlier. This is also true when considering memberships of two years and longer. The years 2000, 2002, and 2003 are exceptions, since there were no non-renewals in those years.

## VI. MEETING PARTICIPATION

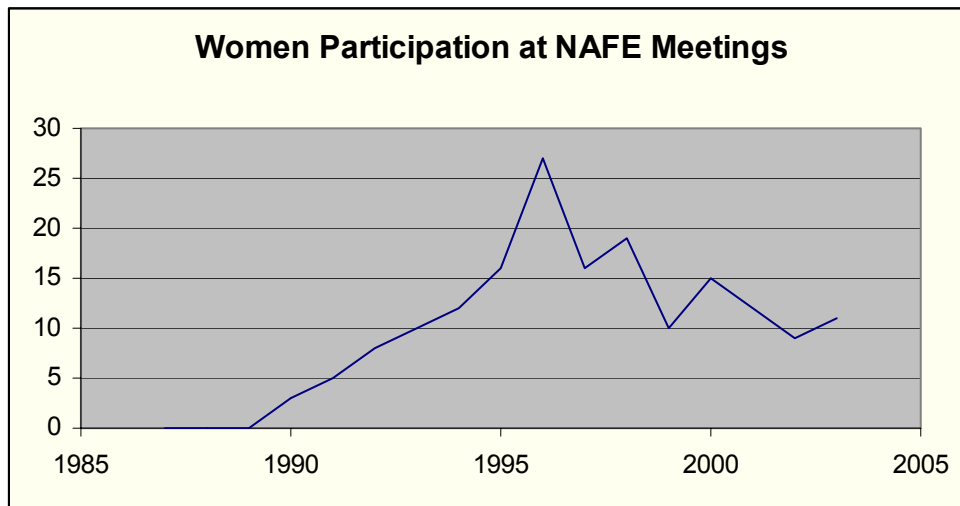
The next two tables summarize women's participation at NAFE conferences, based on past newsletters and information that Nancy Eldridge has recorded. "Participation" here means acting as an organizer, author, panelist, or discussant. Due to limitations of the data, we only looked at formal measures of participation. We had no information concerning the simple attendance of women at a conference, nor the degree to which women participate in audience questions or discussions.

The first table presents participation by women at each of the meetings. It is important to note that this represents total participation, such that a woman's participation in several sessions during the same meeting is counted separately for each contribution.

Participation by Women in NAFE Conferences

	<u>ASSA</u>	<u>MVEA</u>	<u>EEA</u>	<u>Winter</u>	<u>IAEC</u>	<u>WEAI</u>	<u>SWEA</u>	<u>MEA</u>	<u>SEA</u>	<u>MAEF</u>	<u>Total</u>
2003	4		3	2		2					11
2002	2			1		6					9
2001	2					10					12
2000	2		1	2	3	6			1		15
1999	2		1	2	3				2		10
1998	2	2	4			9			2		19
1997	2	1	3			3	4		3		16
1996	5	3	1			6	9	1	2		27
1995		2	1			9			4		16
1994		1	1			7		1	2		12
1993	2		1			1	2	1	2	1	10
1992	2					4			2		8
1991						2		1	2		5
1990	3										3
1989											0
1988											0
1987											0

Women's participation in these meetings peaked in 1996 and has been steadily decreasing since as seen in the following graph.



With respect to specific meetings, women have participated consistently at the ASSA meetings, but the Western meetings have drawn the most women participants. It is important to note that Luvonia Casperson served on the board as the Southern Vice President from 1990 through 1994 and served as president of the organization for most of 1996 through 1998. Almost all of the participation by women at the southern meetings took place during her tenure and she also had a positive impact on other meetings.

The following table is the same data, arrayed to show how the women participated at these meetings:

Participation by Women in NAFE Conferences  
According to Type of Participation

	<u>Authors</u>	Discussant: Paper & <u>Round Table</u>	<u>Chair</u>	<u>Total</u>
2003	1	9	1	11
2002	2	6	1	9
2001	3	8	1	12
2000	2	10	3	15
1999	5	3	2	10
1998	8	7	4	19
1997	7	6	3	16
1996	9	15	3	27
1995	9	5	2	16
1994	5	5	2	12
1993	8	0	2	10
1992	4	3	1	8
1991	3	1	1	5
1990	3	0	0	3
1989				0
1988				0
1987				0

This indicates that not only is the participation of women declining, but the type of participation has changed, so that women are acting as discussants and panelists, arguably positions of less responsibility than authors and chairs.

## VII. WOMEN'S PARTICIPATION IN NAFE JOURNALS

### Authors

We reviewed NAFE journals from 1987-2001, and looked at data concerning the incidence of women authors. The table below shows the number of articles authored or co-authored by a woman, including information about whether the author is still a NAFE member and whether the author is a full-time academic.

Number of NAFE Journal Articles Written by Women

Number of:	<u>Articles</u>	<u>Current Members</u>	<u>Past Members</u>	<u>in Academics</u>
2001	3	1	1	1
2000	3	1	2	1
1999				
1998	4	1	0	3
1997	3	2	0	1
1996	3	1	0	2
1995	1	1	0	0
1994				
1993	2	0	1	0
1992				
1991	5	0	1	3
1990	2	0	0	1
1989	6	1	1	4
1988	1	0	0	0
1987	1	0	0	1

The number of women authors has remained fairly constant since 1996. It is interesting to note that authorship is not determined by academic affiliation.

### Editors and Reviewers

The NAFE journals publish a "reviewer acknowledgement" list approximately every 1-2 years. We reviewed these lists and found that, for the past 5 years, about 8-10 women have acted as reviewers every cycle. Due to data limitations, we were able to measure only the fact that a member served as a reviewer. Data on the intensity or frequency (i.e., the number and depth of papers reviewed) were not available.

We also reviewed the membership of the editorial boards of both journals for the past 5 years, finding that there have been no women serving on those bodies for either journal, with the exception of Judith Mann's brief tenure with the LER in 1998-1999.

## **VI. SUMMARY OF RESULTS TO DATE**

1. There are 76 women members currently. After an increase during the mid-to-late 1990s, this number has been stable since 2000.
2. About 57% of the current women members have been NAFE members for 5 years and 24% have been members for 10 years.
3. 74 women have not renewed their NAFE memberships during the time period 1994-2003. We do not expect that the reasons for the non-renewals are significantly gender-related.
4. The participation of women in NAFE conferences peaked in 1996, and has declined since. The roles that women play in the conferences has changed. Now women tend to act more as discussants and panelists, rather than as paper presenters and chairs.
5. The participation of women in NAFE journals continues to be relatively minor. Although women do participate as journal referees, only 3 articles per year are written by women and there are no women serving on the editorial boards.

## **VII. FUTURE WORK**

Subsequent to the Board's discussion of our first report, the committee would like to complete additional interviews, prior to analyzing all the responses. Then we would like to prepare a supplemental report and offer recommendations to the Board.

## MEMBERSHIP HISTORY of CURRENT FEMALE MEMBERS

<u>1994</u>	<u>1995</u>	<u>1996</u>	<u>1997</u>	<u>1998</u>	<u>1999</u>	<u>2000</u>	<u>2001</u>	<u>2002</u>	<u>2003</u>
Baker	Baker	Baker	Baker Barros-Bailey	Baker Barros-Bailey	Baker Barros-Bailey	Baker Barros-Bailey	Baker Barros-Bailey	Angelos Baker Barros-Bailey	Angelos Baker Barros-Bailey
	Bright	Bright	Brown	Brown	Bright Brown Calero	Bright Brown Calero	Bright Brown Calero	Bright Brown Calero	Bright Brown Calero
Casperson	Casperson Clemenson	Casperson Clemenson	Casperson Clemenson	Casperson Clemenson	Casperson Clemenson	Casperson Clemenson	Casperson Clemenson Culjak	Casperson Clemenson Culjak	Casperson Clemenson Culjak
	David-Harris	David-Harris	David-Harris	David-Harris	David-Harris	David-Harris	David-Harris Dolan Dunlap	David-Harris Dolan Dunlap Eastlake	David-Harris Dolan Dunlap Eastlake
					Firus	Firus	Firus	Eike Firus Gibson Gilbert Gray	Eike Firus Gibson Gilbert Gray
Gibson	Gibson	Gibson	Gibson						
	Greenwood Gunderson Haworth	Greenwood Gunderson Haworth	Greenwood Gunderson Haworth	Greenwood Gunderson Haworth	Greenwood Gunderson Haworth	Greenwood Gunderson Haworth	Greenwood Gunderson Haworth Hernandez	Greenwood Gunderson Haworth Hernandez	Greenwood Gunderson Haworth Hernandez
	Hunt	Hunt	Hunt	Hunt	Hunt	Hunt	Hunt	Hunt	Hunt
	Isley	Isley	Isley	Isley Jepsen	Isley Jepsen	Isley Jepsen	Isley Jepsen	Isley Jepsen	Isley Jepsen
Johnson	Johnson	Johnson	Johnson	Johnson	Johnson	Johnson	Johnson Kalich	Johnson Kalich	Johnson Kalich
	Kelly	Kelly	Kelly		Kelly	Kelly	Kelly	Kelly Kinney	Kelly Kinney
					Korczyk	Korczyk	Korczyk	Korczyk Kulisic Kurz	Korczyk Kulisic Kurz
				Levine	Levine	Levine		Levine	Levine

<u>1994</u>	<u>1995</u>	<u>1996</u>	<u>1997</u>	<u>1998</u>	<u>1999</u>	<u>2000</u>	<u>2001</u>	<u>2002</u>	<u>2003</u>
Lillydahl Luna	Lillydahl Luna	Lillydahl Luna	Lillydahl Luna	Lillydahl Luna	Lillydahl Luna	Lillydahl Luna	Lillydahl Luna	Lillydahl Luna	Lillydahl Luna
				Martin	Martin	Martin	Martin	Mangiero Martin Masten	Mangiero Martin Masten
	McCarthy	McCarthy	McCarthy	McCarthy	McCarthy Meissner	McCarthy Meissner	McCarthy Meissner	McCarthy Meissner	McCarthy Meissner
Moss	Moss	Moss	Moss	Moss	Moss	Moss	Moss Neulicht	Moss Neulicht	Moss Neulicht
Newick Nowak Ogus Pacey	Newick Nowak Ogus Pacey	Newick Nowak Ogus Pacey	Newick Nowak Ogus Pacey	Nowak Pacey	Newick Nowak Ogus Pacey	Nowak Ogus Pacey	Nowak Ogus Pacey	Nowak Ogus Pacey	Nowak Ogus Pacey
			Pearson Pickersgill Polhemus	Pearson Pickersgill Polhemus	Rizzardi Pearson Pickersgill Polhemus Reynolds Richardson	Rizzardi Pearson Pickersgill Polhemus Reynolds Richardson	Rizzardi Pearson Pickersgill Polhemus Reynolds Richardson	Rizzardi Pearson Pickersgill Polhemus Reynolds Richardson Rowsey	Rizzardi Pearson Pickersgill Polhemus Reynolds Richardson Rowsey
Schissel	Schissel Schrupp	Schissel Schrupp	Schrupp	Schissel Schrupp	Schissel Schrupp	Schissel Schrupp	Schissel Schrupp	Schissel Schrupp	Schissel Schrupp
		Sharp	Sharp	Sharp	Sharp	Sharp	Sharp	Sharp Smiley-Smith	Sharp Smiley-Smith
Spoon	Spoon Tabak	Spoon Tabak	Spoon	Spoon	Spoon	Spoon Summary	Spoon Summary	Spoon Summary	Spoon Summary
					Thornton	Thornton	Thornton	Teter Thornton Tindall Tranfa Turner Voth Wilkowsky	Teter Thornton Tindall Tranfa Turner Voth Wilkowsky
			Wolf	Wolf	Wolf	Wolf	Wolf	Wolf Xitco	Wolf Xitco
	Young	Young				Young	Young	Young	Young
<b>17</b>	<b>27</b>	<b>29</b>	<b>29</b>	<b>29</b>	<b>44</b>	<b>47</b>	<b>50</b>	<b>74</b>	<b>75</b>