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Golf, networking, and accounting education: A gendered approach

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ABSTRACT

Networking through golf is recognized in the business world as one possible component of professional development. After documenting an underrepresentation of females during the annual departmental golf outing at a regional public university, we developed this study using the action research methodology to measure the success of various iterations of a student-golf program created in response to this gender diversity gap. The motivation behind implementation of the program is to train more female students in this non-traditional skillset because it may otherwise prove as a limitation to important networking opportunities that may hinder those individuals' success in public accounting. Using various structures of the Golf Links program, we find a tradeoff between more thoroughly developing the skillset of a small number of students as compared to providing limited instruction to a larger number of students. Given the feedback from accounting professionals suggesting that non-golfers do not see the networking value in learning golf, we find that providing a brief introduction to the sport to a wider number of students may be more effective in overcoming that hurdle and incentivizing students to pursue golf on their own as a means of professional networking.

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1. Introduction

Networking is used to build and maintain informal relationships that enhance career success (e.g. Wolff & Moser, 2009; Forret & Dougherty, 2001) and is often viewed as essential for success in professional careers like law (Kay and Wallace, 2009), general business (Langford, 2000), and accounting (Elfrink & Woodruff, 2008). Although academic research has focused on networking behaviors and structures at the broader level (e.g. Wolff & Moser, 2009; Forret & Dougherty, 2004), there has been less focus on the specific behaviors and structures that can enhance and facilitate networking.

Golf is one such mechanism (among others) for networking that can positively impact career success. Conventional wisdom has identified golf as an effective means for relationship building, networking, and career advancement (Taminiau & Wiersma, 2016; Sanders, 2015; Disbrow, 2014; Wailgum, 2008). For example, Fortune magazine emphasizes the relationship-building aspects of golf: "Ask people why they golf with business associates, and the answer is always the same: It's a great way to build relationships" (Colvin, 2001).

Golf is closely associated with the accounting profession. For example, accounting firm Grant Thornton sponsors The Players Championship on the PGA (Professional Golf Association) Tour, as well as sponsoring golf-pro Rickie Fowler (Lombardo, 2017). Big-4 firm Deloitte is a sponsor of the U.S. Golf Association (USGA) (Deloitte, 2019), while Big-4 firm KPMG sponsors

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four professional golfers: Phil Mickelson, Stacy Lewis, Mariah Stackhouse, and Maverick McNealy (KPMG, 2019). RSM explicitly states its alignment with golf, noting that RSM and the game of golf share the core values of "excellence, integrity, respect, teamwork and stewardship" (RSM, 2019). In addition, RSM sponsors The RSM Classic, a PGA Tour event, and eleven professional golfers, including Davis Love III, who are a part of "Team RSM" (RSM, 2019). In addition to these and other firms that sponsor golfers and/or golf events, many state CPA societies, as well as university accounting programs, host annual golf outings.

Although golf is recognized for its potential role in networking and relationship-building within business and accounting, this area has potential diversity issues. One such issue is that golf is perceived as primarily a male pastime. Consistent with that perception, the National Golf Foundation reports that approximately 24% of golfers are female (Beditz & Kass, 2010). The inequality women face based on the ability to network on the golf course can limit opportunities and hinder career advancement (Janiak, 2003). To the extent that golf is a less-effective networking tool for women than men, golf can be a barrier to success for women in professions like accounting that require extensive networking for career progression (Arthur, Del Campo, & van Buren, 2011).

Business schools and the associated accounting programs may have an opportunity in addressing the gender inequity associated with golf. While technical competencies remain a core component of accounting education, accounting programs often incorporate other skills that can contribute to the overall career success of the individual, such as those associated with written communication (Cleaveland & Ernest, 2004), oral presentation (Gray, 2010; Kerby & Romine, 2009), and professional development (Kermis & Kermis, 2010). By incorporating non-technical skills into their educational model, schools are acknowledging the importance of developing students on multiple fronts to prepare graduates in the many areas necessary to excel in the accounting field. We study golf as one such skill in a non-technical accounting area that can affect students' career success.

This article focuses on the confluence of golf, gender, and public accounting. Specifically, we explore gender-related issues in golf and public accounting and the role of accounting education in overcoming barriers in these areas. Using an action research approach (e.g. Curtis, 2017; Paisey & Paisey, 2005), we describe one accounting program's initiative to improve the networking skills of students through a golf-oriented program. This article is organized as follows. First, we provide a literature review on gender-related issues associated with golf and networking, including the role of business schools in addressing non-traditional areas such as networking and professional development. Second, we describe the methodology of an action research study and the details related to the design, implementation, and assessment of different variations of a program at a regional public university to introduce accounting students to golf. Third, we conclude with a discussion of our findings and implications.

2. Literature review

2.1. Networking and gender

Various academic studies have demonstrated that networking is essential for success in professional careers (e.g. Wolff & Moser, 2009; Forret & Dougherty, 2004; Langford, 2000). Networking is defined as "behaviors that are aimed at building, maintaining, and using informal relationships that possess the (potential) benefit of facilitating work-related activities of individuals by voluntarily granting access to resources and maximizing common advantages" (Wolff & Moser, 2009, 197). Networks are often dependent on informal interactions involving favors and connections to influential people (Linehan, 2001; Henning & Jardim, 1977). Examples of specific types of networking behaviors include attending company events to develop new contacts, membership in professional associations, attending conferences, and socializing with colleagues in non-work settings (Langford, 2000).

Networking is particularly critical for the career advancement of women (Linehan, 2001). In the law profession, women in law firms report their exclusion from internal networks as one of the top five barriers to career advancement (Wellington, 2003). In business, female executives report that developing a style with which male managers are comfortable is essential to their success (Estrich, 2001). The exclusion of women from networking activities results in fewer opportunities to interact with male managers to achieve this comfort level (Janiak, 2003). However, despite the recognition of the importance of networking, women generally do not engage with professional networks as much as men (Rothstein & Davey, 1995) and instead rely on a network of family and friends (Watson, 2012).

This exclusion of women in professional networks and networking activity has been identified as a form of implicit discrimination because often individuals are unaware of the problem, making it difficult for the exclusion to be addressed (Janiak, 2003). Yet this exclusion from networking activities can influence other barriers associated with career advancement in accounting, such as the lack of client development experience, revenue generation, and mentoring opportunities (Carter & Spence, 2014).

2.2. Gender and public accounting

For the last three decades, women have consistently represented about 50 percent of new CPAs in the accounting profession (AICPA, 2015). Despite the equal starting point, the AICPA Women's Initiatives Executive Committee reports that

women only accounted for 22 percent of partners in CPA firms in 2017 (AICPA, 2017a). The reason for this discrepancy has been studied over many years and continues to be an important area of focus.

Several early studies focused on the history of accountancy and the exclusion and marginalization of females in the profession (e.g., Kirkham & Loft, 1993; Loft, 1992). For example, Kirkham and Loft (1993) study the role of gender in the formation of the professional occupation of accountancy, contrasting it with the feminization of the roles of bookkeepers and clerks. Anderson et al. (1994, 483) study the perceived effects of gender, family, and physical appearance on career progression in public accounting and found that "peers who were described as female, married with children ... were generally perceived as less likely to succeed."

Over time, research has documented that this marginalization of women has evolved from overt discrimination to more subtle barriers. For example, Flynn et al. (2015) in a survey of Irish accounting professionals find that while respondents believe they have not personally experienced gender-related barriers in their career progression, both genders believe that women succeed by adapting to masculine-oriented values and norms. Perhaps more concerning is the analysis by Carter and Spence (2014) in their study of factors related to making partner in the Big-4 accounting firms. Through interviews with 32 senior executives (18 partners; 5 directors / associate partners; 9 senior managers) in Canada and the United Kingdom, Carter and Spence (2014, p. 977) describe "the Big 4 as relatively open in terms of class background," but that "the barriers to entry and ascension appear to be all but insurmountable for females and ethnic minorities."

The lack of progression of women's career advancement in the Big-4 accounting firms has been explored by Mueller et al. (2011). Recognizing that the traditional concepts associated with professions were constructed along the male attributes of unqualified commitment to work and a willingness to network during and outside business hours (Anderson-Gough et al., 2005), Mueller et al. (2011) find that women's career advancement in Big-4 accounting firms is influenced by their willingness to be "bothered to be playing the game," a reference to the culture of visibility and exposure, the need to network, and the realities of politics within the firms.

2.3. Golf, networking, and gender

Golf is considered ideal for networking because it allows time for interactions among the players between shots, as well as the experience of walking or riding together along the course during a four-plus hour game (Entrepreneur Media, 2015; Disbrow, 2014). Golf facilitates relationship-building as stated by Fortune magazine: "Bonding is simply a matter of people jointly going through adversity, and a round of golf will furnish plenty of it" (Colvin, 2001). Andrews (2012, 6) emphasizes that "golf contributes to the social capital needed to move to the upper reaches of corporate America. It is the game that gets you in the game." Playing golf is recognized as a way to access high-wealth individuals, which can be important to generating new clients and advancing in the accounting profession (Sanders, 2015). In addition, golf provides opportunities for more informal and personal interactions, which is important for trust development (Taminiau & Wiersma, 2016).

Despite the recognition of golf as the preferred sport of business (Nelson, 2001), Syngenta (2014) found that golf is perceived to be male-dominated and unwelcoming to women, which is reinforced by the low profile of women at golf clubs and the predominance of men's golf on television. Recent data from the National Golf Foundation (2016) are consistent with this claim, reporting that females represent about 24% of golfers in the United States in 2015. Yet research on females in management positions identifies one key component of success as the ability of asserting themselves into closed networks, notably the golf course, that are historically used for male bonding (Baumgartner & Schneider, 2010). Similarly, in a recent publication designed to help CPA firms assess their ability to retain and develop its female leaders, the AICPA explicitly identifies networking through golf in one diagnostic question as an example of an activity that may not be available to female employees because it has involved mostly men (AICPA, 2015). When women perceive that they do not have an opportunity to participate in golf or choose not to participate, they are potentially excluded from a network of influential individuals and possibly hinder their career trajectory as a result. Reinforcing the importance of the availability of golf as a networking opportunity for females in accounting, former AICPA Board Chairman Tommye Barle cited golf when she was asked how she "cultivate[d] relationships with men in power in order to gain access to mentors and sponsors who can propel your career," acknowledging with gratitude that her father taught her to golf when she was young (AICPA,2017).

2.4. Accounting education

If golf does indeed affect professional success through the development of networking opportunities, then the next area of inquiry is determining the role of developing networking skills such as golf as part of graduate and undergraduate accounting programs. Networking is closely associated with business education, with some students at elite business schools even viewing an MBA education as an "opportunity to develop elite social networks rather than to get an education" (Khurana, 2009, 436). If the future success of any female students is affected by the ability to be included in traditionally male-dominated networking settings such as the golf course, then giving her access to basic golf technical skills and knowledge of the game may be considered a relevant component of the accounting curriculum. Adding this knowledge base is consistent with Skousen's assertion (1977, 55) that "A professional program must offer more than just extra technical competence. It must help transform an accounting student into an accounting professional."

More recently, there has been a renewed focus on developing the non-technical skills of accounting students. For example, the Pathways Commission (2012) defines a framework of competency needed by current and future accountants

consisting of technical knowledge, professional skills, and integrity. Examples of these professional skills include verbal and written communication and professional demeanor. Similarly, the AICPA Vision 2011 Project includes non-technical skills in the list of core competencies for successful accountants, such as communication and leadership skills, strategic and critical thinking skills, and interpersonal skills. Furthermore, the AICPA recommends that CPAs develop a broad range of techniques including facilitation, teamwork, and "people skills" beyond traditional written and oral skills and that they be able to actively and effectively market their professional talents and abilities (AICPA, 2008). However, while these non-technical skills are recognized as becoming increasingly important for career progression, accountants must also possess and continually develop a high level of technical competence (Blanthorne et al., 2005).

2.5. Accounting programs as gatekeepers

The concept of a gatekeeper is associated with networking in the recruitment of professionals, where "gatekeepers are the ones who evaluate the promise and limitations of aspirants to new positions" (Merton, 1973, 522). Within the accounting profession in the U.S., the job placement of undergraduate and graduate accounting students to the Big-4 and regional accounting firms is primarily accomplished through college recruiting by the firms on university campuses, with business schools and accounting programs acting as the "gatekeepers" for the accounting profession. Just as law school is the gate through which students must pass to become lawyers (Johnson, 2009), accounting programs within business schools are the gates through which accounting students must pass in order to become public accountants.

As gatekeepers to the accounting profession, accounting programs at universities have the unique responsibility of identifying and imparting the mix of technical and professional skills required for students to be successful after they enter the accounting profession. In addition, as higher education represents a driver of social change, it should be "enlightened in its practices," especially in its support of women and diversity initiatives (Broadbent & Kirkham, 2008, 469).

Just as golf can be an important mechanism for networking in the business world, business schools and their accounting programs have embraced golf by sponsoring golf tournaments and golf clubs for students, faculty, and supporters (Di Meglio, 2005). However, golf remains an area of networking in which women and under-represented groups may feel unwelcome and even intimidated, hindered by the cost and their lack of golf skills and knowledge on golf etiquette (Syngenta, 2014). It is within this environment of golf, gender, and accounting education that this study addresses the following research questions:

RQ1: Are there gender differences associated with perceptions of golf within the accounting profession?

RQ2: Can a golf-oriented program as part of accounting education improve participation by female students in golf?

3. Methodology and case study

3.1. Action research

Action research focuses on a problem occurring within a specific social setting with the overall purpose of solving or alleviating the problem and/or improving the effectiveness of a specific practice (Baker & Logan, 2006). It is characterized by the researcher (also described as the "actor") following cyclical processes of design, implementation, and assessment to address a relevant problem. As summarized by Curtis (2017, 51), "Action research occurs within real-world contexts, relates to practice of the action researcher (e.g., educational, research, or professional), involves attempts to improve practice and solve real-world problems, involves reflection, and is an iterative/cyclical process." As we are interested in identifying and addressing a problem related to networking (golf) and gender within the accounting education context, action research is an appropriate methodology.

Action research has been used in the accounting education literature. For example, accounting educators have used action research to develop deep and active learning assessments (Hand et al., 1996), as well as to develop a critical perspective on the accounting capstone course (Kelly et al., 2000). Curtis (2017) provides a comprehensive review of action research in the accounting education literature and guidance on improving accounting education through its use. By extending the definition of accounting education to include networking skills, we are adding to the growing number of studies using action research to address a non-traditional question.

To address our research questions, we utilize the action research framework proposed by Paisey and Paisey (2005) which involves the following five steps: (1) problem definition; (2) data collection and determining the change; (3) implementing the change; (4) monitoring and evaluation; and (5) review and reflection. For purposes of explanation, this study is divided into three action research cycles, each of which encompasses the five steps. An overview of each step of the action research cycle is presented in Table 1.

3.2. Problem definition

Action research begins with the problem definition, which in our case study involves gender-related issues associated with accounting programs and golf. Various business schools in the United States sponsor golf tournaments, golf clubs, and have started incorporating golf into their overall program (Di Meglio, 2005). Like many business schools, the Accounting

Table 1
Mapping of action research steps and case study.

Action research steps	Cycle 1 *(Summer 2014 – May 2015)*	Cycle 2 *(Summer 2015 – May 2018)*	Cycle 3 *(Summer 2018 – May 2019)*
1 – Define the problem and frame the research question(s)			
Problem definition	The lack of female participation by faculty and students in the accounting department golf outing is a symptom of the exclusionary nature of golf. This exclusion may be preventing women from participating in a networking activity that could help in their career success in public accounting.		
Research question(s)	Is there a lack of female participants in the ABL Golf Outing?	Is golf as a networking activity important to accounting students' careers? Should golf be incorporated into the accounting curriculum?	Is Golf Links having an impact on female participation?
2 – Collect data and determine the change			
Data source	Percentage of female / male golfers in the previous four years of ABL Golf Outing (2011 – 2014)	Survey of Alumni	Percentage of female / male golfers in the previous four years of ABL Golf Outing (2016 – 2019)
Data results	Data confirms there is a lack of female participants (see Table 2)	See Table 2	Data confirms there continues to be a disparity in participation in ABL Golf Outing (see Table 2)
Research question	What can be done to improve female participation?	Should we continue with Golf Links?	How can we impact more students?
3 – Implement the change			
Change description	Golf Links: Series of 12 group lessons Golf lessons held for one academic year; $150 per year (12 lessons); cost paid by student	Continuation of Golf Links Golf lessons held for one academic year; $150 per year (12 lessons); cost paid by student	Golf Links modified to include all students Introductory golf clinic (2 h) held three weeks before ABL Golf Outing; $1000 for 59 students; cost paid by accounting program
4 – Monitor and evaluate the change	Student survey results (May 2015); participation in ABL Golf Outing (2015)	Student survey results (2016); participation in ABL Golf Outing (2016 –2018)	Survey results (2019); participation in ABL Golf Outing (2019)
5 – Review and reflect upon the change	Result: improvement in participation for the one year	Result: incremental improvements in participation	Result: improved participation

and Business Law (ABL) Department at our regional public institution sponsors an annual golf outing to provide networking opportunities for students, faculty, and representatives from public accounting firms. The purpose of this action research project is to investigate female participation in the ABL Golf Outing. If there is a lack of female participation, then female accounting students are being excluded from participating in a networking activity that could help in the development of relationships to secure employment with the accounting firms and in building stronger relationships with professionals across firms. Without these connections, female students may be missing key steps that can contribute to success in their public accounting career. This overall problem definition applies to all three cycles of our action research study.

3.3. Cycles

3.3.1. Cycle 1: Creation of Golf Links program

Step 1: Define the problem and frame the research question(s)

From the initial problem definition, the following research question was the primary focus for cycle 1: Is there a lack of female participants in the ABL Golf Outing? This concern about lack of overall female participants in the ABL Golf Outing was observed directly by one of the authors who attended the golf outing in 2014.

Step 2: Collect data and determine the change

As a result of anecdotal evidence of limited participation by women at the ABL Golf Outing, we researched the level of participation by gender and position (student, faculty, or firm representative) for the four-year period from 2011 to 2014 (Table 2, Panel A). Based on this data, we were concerned about the level of female participation in the ABL Golf Outing, especially by female students. As one of the stated objectives of the ABL Golf Outing is to provide a networking opportunity for accounting students, it was troubling that the rate of participation for female students during the four-year period of 2011 to 2014 ranged from a high of eight female students, equating to 26 percent of student participants (2011), to a low of one female student, equating to 5 percent of the student participants (2013). This data generated the following question: What can be done to improve female participation?

Table 2
Participation in ABL Golf Outing (2011 to 2019).

Participant type and gender	Panel A				Panel B	Panel C			Panel D
					Cycle 1	*Cycle 2*			*Cycle 3*
	2011	**2012**	**2013**	**2014**	**2015**	**2016**	**2017**	**2018**	**2019**
Female students	8	3	1	3	6	7	4	2	12
Male students	23	29	21	22	26	27	15	17	21
Female faculty/staff	2	2	2	2	1	2	2	4	5
Male faculty	4	2	3	4	1	3	2	2	2
Female firm reps	4	2	2	4	3	5	4	5	1
Male firm reps	26	31	31	35	22	26	25	28	23
Female (other)	1	0	0	1	0	1	0	0	0
Male (other)	0	0	0	1	0	0	1	0	0
Total females	**15**	**7**	**5**	**10**	**10**	**15**	**10**	**11**	**18**
Total males	**53**	**62**	**55**	**62**	**49**	**56**	**43**	**47**	**46**
Total participants	**68**	**69**	**60**	**72**	**59**	**71**	**53**	**58**	**64**
Percentage female participation	**22%**	**10%**	**8%**	**14%**	**17%**	**21%**	**19%**	**19%**	**28%**

Step 3: Implement the change

In order to improve female participation, two of the coauthors developed a program they called "Golf Links" for students in the university's Master of Science in Accountancy (MSA) program. The Golf Links program was created with two goals in mind: (1) to give students who have never golfed the skills necessary to play golf in a business setting and (2) to introduce more females to the sport. Golf Links was implemented beginning in the 2014/2015 academic year.

With Golf Links, the coauthors who served as faculty advisors arranged for a golf professional at a local golf course to provide twelve one-hour golf lessons, six in each semester. Although the program was initially targeted to female MSA students, we opened the program to all interested students who had little to no prior experience with golf. The cost of the program was $150 per student, with the student paying this fee. Out of an MSA class size of 66 students, eight students signed up for the program (4 females and 4 males) in the first year. The golf clinics were held on Friday mornings.

Step 4: Monitor and evaluate the change

We monitored the initial success of the Golf Links program in two ways. First, we monitored the participation rate of females in the 2015 ABL Golf Outing, held at the conclusion of the first year of the Golf Links program. As reported in Table 2 (Panel B), the number of female students participating in the event after the initial year of Golf Links increased by 100% over the previous year. Specifically, the number of female-student participants increased from three in 2014 (12% of all student participants) to six in 2015 (19% of all student participants). Of the six female-student participants, four were in the Golf Links program, which constituted the entire population of female Golf Links participants that year. As a second measure of the program's effect, we directly surveyed the Golf Links participants. Selected quotes from the participants for Cycle 1 are presented in Table 3.

Step 5: Review and reflect upon the change

Overall, we were pleased with the success of the inaugural year of Golf Links. We had improved the level of female participation in the ABL Golf Outing, as well as highlighted the role of golf as a potential networking activity for career growth.

3.3.2. Cycle 2: Program continuation

Step 1: Define the problem and frame the research question(s)

In Cycle 1, we confirmed the existence of the problem of a lack of participation by females in the ABL Golf Outing. In Cycle 2, we continued the evaluation and expansion of the Golf Links program with the goal of improving female participation. In addition, we focused on two broader questions:

(1) Is golf as a networking activity important to accounting students' careers?
(2) Should golf be incorporated into the accounting curriculum?

Step 2: Collect data and determine the change

To address the two Cycle 2 research questions, we developed a survey to deploy to alumni of our MSA program for their feedback on the role of golf in their career development. We emailed the survey to 699 alumni and received 118 usable responses. The 118 usable responses included 62 males and 56 females. Our respondents self-identified as either golfers or non-golfers. We had 58 respondents who identified themselves as golfers (47 males and 11 females) and 60 respondents who identified themselves as non-golfers (15 males and 45 females). We classified 59 respondents based on their current job titles as being high-rank (38 males and 21 females) and 59 respondents as being low-rank (24 males and 35 females).

Table 4 provides notable results from the survey. The questions used a 7-point Likert scale ranging from 1 (Strongly Disagree) to 7 (Strongly Agree). We compared the mean differences among the comparison groups using independent-samples *t*-tests.

Males agreed much more strongly than females that playing golf has helped (would help) their careers in accounting (4.65 vs. 3.38, $p < 0.001$). Males also more strongly asserted the networking benefits of golf (5.42 vs. 4.30, $p < 0.001$). For the subset of respondents who identify as non-golfers, males more strongly than females wish that they had learned to play

Table 3
Student comments about Golf Links.

Cycle 1 *(collected May 2015)*	**Cycle 2** *(collected May 2016)*	**Cycle 3** *(collected May 2019)*
"Learning golf in a group is fun and very motivating"	"Great group of people in a non-judgmental setting to help you pick up a sport."	"It helped me learn the basics of golfing and was a fun event."
"I really enjoyed the program! I've even gotten compliments from life-time golfers on my set up."	"I enjoyed learning to play and having fun with the other MSAs and faculty/firms."	"I liked just hanging out with everyone"
"[The golf instructor] was awesome. Being able to play with my classmates and have fun. Relieve some stress and smash some golf balls."	"I really enjoyed how fun it was to practice with fellow classmates. It helped me get closer to them as well as loosen up and enjoy myself. I would highly recommend Golf Links to future students."	"I enjoyed networking with people in the program I usually don't get to see often. It helped me realize golfing for networking and fun with friends can be an enjoyable experience."
"Golf links was an enjoyable experience and I would recommend it to other MSA students. It allowed myself to feel more self-confident in an area that I had no confidence in prior to the program. It also allowed me to network with my fellow classmates. We were able to learn more about each other through a shared interest in learning a new skill."	"I enjoyed spending time with my classmates and professors outside of the classroom while learning a new skill. Also I had looked into golf lessons before and the price was extremely expensive. The price of Golf Links was very reasonable. I enjoyed learning the sport and both instructors. I was very pleased with their knowledge and eagerness to teach. For the price of Golf Links, I feel that I gained more knowledge and skill than I even paid for."	"I liked that we were all able to have fun with it. Nobody expected us to be good golfers, and it was fun just learning the basics of golf (which I did not know before). I also liked that they divided us into groups according to our experience; it made the less experienced people feel more comfortable knowing that we were all in the same boat."
"[The golf instructor] was a great instructor and I enjoyed doing it as a group all together. I think 8 was the perfect number of people."	"I liked that it helped me to develop the basics of golf. I will continue to play golf in the future and always will remember what i learned."	"Introduced a lot of students to a great networking opportunity (skill)"
	"I liked the opportunity to hang out with classmates and professors outside of class. I also was happy to have learned enough golf to get out and play!"	"It was an opportunity to be with the other students outside of class but in an environment that I am more comfortable in."
	"Golf links was a great opportunity! Although I'm still a beginner, golf links has given me the confidence to continue golfing and further improve myself"	"It was a chance for my friends and I to get together outside of class on a nice day."

Table 4
Golf perceptions of MSA alumni.

Statement	**Males**[a] (n = 62)	**Females**[a] (n = 56)	**High-Rank**[a] (n = 59)	**Low-Rank**[a] (n = 59)	**Golfers**[a] (n = 58)	**Non-Golfers**[a] (n = 60)
Playing golf has helped (would help) my career in accounting.	4.65 ***	3.38 ***	4.14	3.95	4.93 ***	3.18 ***
Playing golf has helped me (would help me) network with people important to my career.	5.42 ***	4.30 ***	5.14 *	4.64 *	5.50 ***	4.30 ***
Playing golf has helped me (would help me) develop social ties with people important to my career.	5.16 ***	4.25 ***	4.85	4.61	5.22 ***	4.25 ***
Golf is a skill that should be emphasized by universities in Accounting Graduate Programs.	4.19	3.71	4.00	3.93	4.53 ***	3.42 ***
I wish I had learned to play golf while in college.	4.33 (n = 15)	3.53 (n = 45)	4.33 ** (n = 27)	3.24 ** (n = 33)	–	3.73
I would like to learn to golf.	4.33 (n = 15)	4.16 (n = 45)	4.44 (n = 27)	4.00 (n = 33)	–	4.20

[a] Mean responses are based on 7-point Likert scales.
*,**,*** indicates a significant difference between the mean responses for the comparison group (male vs. female, high-rank vs. low rank, or golfers vs. non-golfers) at the 0.05, 0.01, or 0.001 level, respectfully, based on one-tailed t-tests.

golf while in college (4.33 vs. 3.53, p = 0.06). The perspectives of high-rank respondents and low-rank respondents did not generally differ, although high-ranks indicated more strongly that playing golf has helped (would help) their careers in accounting (5.14 vs. 4.64, p = 0.05) and, for the subset of respondents who identified as non-golfers, high-ranks more strongly wished that they had learned to play golf while in college (4.33 vs. 3.24, p = 0.01). This result seems to support the perceived value of a program like Golf Links, at least by high-ranking non-golfers in the accounting profession.

Overall, golfers in the accounting profession slightly agreed that playing golf was helpful to their careers, while non-golfers slightly disagreed about the likely helpfulness (4.93 vs. 3.18, p < 0.001). Golfers in the profession generally agreed with the value of golf in networking, while non-golfers viewed golf for networking as lesser in importance (5.50 vs. 4.30,

Table 5
Golf Links participant profile by cycle.

	Cycle 1	Cycle 2			Cycle 3
	2015	2016	2017	2018	2019
Number of male students participating in Golf Links	4	7	5	6	26
Number of female students participating in Golf Links	4	8	4	2	23
Number of students in MSA class	66	68	44	57	59
Percentage female students participating in Golf Links	6.1%	11.8%	9.1%	3.5%	39.0%
Number of female faculty/staff participating in Golf Links	1	3	1	2	3
Total Golf Links participants	**9**	**18**	**10**	**10**	**52**

$p < 0.001$). With respect to the importance of including golf in accounting graduate programs, golfers were more inclined to see the benefit (4.53 vs. 3.42, $p = 0.002$).

The feedback from accounting professionals emphasized that non-golfers and particularly females did not see the value of golf. As faculty advisors for the Golf Links program, we encountered similar challenges in recruiting students to golf in that some students did not see the value of golf and related networking if they already had high grades and a post-graduation job. However, the survey of accounting professionals revealed that the golfers themselves, and especially males overall, understood and appreciated the networking value of golf in their accounting careers.

Step 3: Implement the change

From this feedback from accounting professionals, we decided to continue with the Golf Links program with the goal of further improving the networking skills of our accounting students through exposure to golf. During Cycle 2, we continued the Golf Links program for three additional years (2015 to 2018). During the 2015/2016 academic year, we expanded the program and offered two sessions that could accommodate 10 golfers per session. For the other years in Cycle 2 (2016/2017 and 2017/2018), the student interest level was lower, and we therefore only offered one session that could accommodate 10 golfers. Table 5 provides a summary of the golfer participation by gender during Cycle 2.

During Cycle 2, the structure of the Golf Links program remained generally unchanged. The students met for a one-hour golf clinic at a local golf course. They received lessons on putting, chipping, and driving. In Cycle 2, the golf instructor also incorporated walking the students through actual play on a golf hole and reviewing instructions on the various tee boxes, etiquette, terminology, etc.

Step 4: Monitor and evaluate the change

Again, we monitored the Golf Links program in two ways. First, we monitored the participation rate of females in the ABL Golf Outing from 2016 to 2018. As indicated in Table 2 (Panel C), we were able to increase female participation of students in 2016 to seven students (21 percent of student participants). Though the number of female students participating in the golf outing shrank to four in 2017, it still comprised 21 percent of all student participants. However, this participation shrank on both measures in 2018 to include only two female students, equating to 11 percent of all student participants. Second, we directly surveyed the Golf Links participants. Selected quotes from the participants for 2016 are presented in Table 3.[1] Overall, the participants enjoyed the networking aspects of golf and found the Golf Links program useful.

Step 5: Review and reflect upon the change

Although we were pleased that Golf Links was introducing students to golf, the program was encountering a few issues. The first issue relates to the considerable time and effort required by the faculty championing the program to convince students of the program's value. In its first year, enthusiasm for the program across all faculty members was high, but after that point the responsibility of educating students on the potential value of golf skills fell primarily to the program advisors. Engendering motivation is quite time- and energy-consuming, as graduate students face time and monetary tradeoffs between academic courses, part-time jobs, family commitments, and preparing for the CPA exam.

Although Golf Links was considered a service activity, it required a considerable personal commitment by a faculty member to champion the program to students, to set up and attend each of the twelve golf lessons, and to monitor and administer the program. Second, a limited number of students expressed interest in golf, despite the emphasis by faculty on the potential importance of golf in networking. Consistent with the survey results in Table 4, non-golfers generally do not see the value in golf, even though they do realize the value once they have learned the skill and gained access to this otherwise restrictive form of networking. Overcoming this initial hurdle is a key component to making a program such as Golf Links successful. Third, although the program emphasized participation by females, the number of female students participating in Golf Links remained limited. However, to the extent that male-student participants did not have any golf skills prior to participating in Golf Links, the program still met the goal of providing participants with an important networking skill they did not otherwise have. In summary, although the Golf Links program was providing visibility to MSA students on the possible importance of golf, its overall impact was limited to a small number of students who were convinced of its value and who were willing and able to make the time commitment throughout the academic year to focus on golf.

[1] We only have survey data for 2016. We did not collect survey data for 2017 or 2018.

3.3.3. Cycle 3: Golf Links for everyone

Step 1: Define the problem and frame the research question(s)

In Cycle 1, we confirmed the existence of the problem of a lack of participation by females in the ABL Golf Outing and introduced the Golf Links program. In Cycle 2, we continued Golf Links and focused on introducing a limited number of interested accounting students to golf via a series of optional golf lessons. In Cycle 3, we looked to improve access to golf to more female accounting students. Specifically, we address the following research question in Cycle 3:

(1) How can Golf Links be improved to expose golf to a greater number of female accounting students?

Step 2: Collect data and determine the change

Examining Table 2 (Panel C), we recognized the decline in participation by female students in the ABL Golf Outing (i.e., from seven female students participating in 2016 to two female students in 2018), despite the availability of the Golf Links program. We also examined the gender trend of participants in Golf Links through Cycle 1 and Cycle 2. From Table 5, we see that the number of female students participating in Golf Links during Cycle 1 and Cycle 2 ranged from two to eight, representing 3.51% to 11.76% of the MSA class. Although Golf Links is exposing additional female students to golf, the reach of the program was proving limited. Our primary question then became: How can we impact more students?

Step 3: Implement the change

As we realized from Cycle 2 that students had limited time to focus on what they viewed as extracurricular activities such as golf, we decided to make several changes to the Golf Links program. First, we incorporated Golf Links into a professional development course that was required of each MSA student.[2] As part of this professional development course, we offered three optional sessions of a two-hour, introduction to golf clinic ("Golf-Links-All"), of which a student could choose to attend one session. During this clinic, the golf professional first described the basics of golf and then divided the students into three groups of seven students per group to focus sequentially on putting, chipping, and driving. Second, students were not charged directly for this program in that the MSA program covered the cost of the three sessions ($1,000 total). Third, the golf sessions were offered in late March and early April, several weeks before the ABL Golf Outing. As the time commitment involved only one two-hour afternoon session for each student, there was less conflict with other student obligations.

Step 4: Monitor and evaluate the change

As highlighted in Table 2, the number of female student participants in the ABL Golf Outing in 2019 increased to an all-time numeric high of 12 and an all-time high of 36 percent. Of the 12 female participants, eight were MSA Golf-Links-All participants, and the other four were undergraduate female students (non-Golf Links participants). We had 21 students from the MSA program participate in the 2019 ABL Golf Outing, all of whom had also participated in the MSA Golf-Links-All program.

With respect to participation in the MSA Golf-Links-All program, 23 female MSA students and 26 male MSA students participated, thereby increasing the overall number of female students exposed to golf (Table 5). Overall, the MSA class of 2019 consisted of 31 females (53.5%) and 28 males (47.5%), with the male participation rate in MSA Golf-Links-All at 93% (26 of 28) and female participation rate at 75% (23 of 31). It is interesting to note that of the 10 MSA students who chose not to participate in this optional MSA Golf-Links-All program, 8 were female and 2 were male. Although the breadth of the golf program had increased, each individual student's exposure dropped from 12 one-hour lessons to one two-hour clinic. Thus, though the program better met its goal of introducing females to golf, it is possible that the introduction was too brief for the participants to find sufficient value.

To assess student perception of the redesigned MSA Golf-Links-All program, we surveyed all program participants. The results (Table 6) show that the participating females, as compared to males, had significantly lower self-assessed golf skill before Golf-Links-All (1.70 vs. 2.33, $p = 0.028$), as well as a lower comfort-level with participating in a golf event (2.04 vs. 3.25, $p < 0.001$). After Golf-Links-All, there was a significant improvement in self-assessed golf skills for both females (1.70 to 2.57, $p < 0.001$) and males (2.33 to 2.75, $p < 0.001$) based on a one-tailed, paired *t*-test. With respect to perceptions of networking and golf, a gender difference was apparent in that females, as compared to males, agreed less that golf would help them network within their firms (3.52 vs. 4.00, $p = 0.040$). Similarly, females, as compared to males, agreed less that golf would help them network with clients (3.52 vs. 4.00, $p = 0.017$). However, even with these gender differences, 91% of the MSA Golf-Links-All participants agreed or strongly agreed that MSA Golf-Links-All should be continued as part of the MSA program, and 98% of the participants agreed or strongly agreed that they were glad they participated in Golf- Links-All. With respect to networking, 80% of participants agreed or strongly agreed that playing golf would help them network with clients.

Step 5: Review and reflect upon the change

As the Cycle 3 survey results indicate, redesigning the program to make it accessible to a larger group of students – at the cost of reducing the total amount of golf education – proved to be a successful way to overcome the largest hurdle in our original cycles: convincing non-golfers of the value of golf in a professional setting. As highlighted in Table 3, the students not only appreciated the opportunity to learn about the basics of golf itself, they enjoyed the associated networking oppor-

[2] We use the term "Golf-Links-All" to describe the Golf Links program implemented in Cycle 3 and to distinguish it from the original "Golf Links" program described in Cycles 1 and 2.

Table 6
Golf Links survey feedback from cycle 3.

Question / Statement	Females[a] (n = 23)	Males[a] (n = 26)	p-Value[b]
Prior to MSA Golf Links, how strong did you consider your golf skills?	1.70	2.33	0.028
After participating in MSA Golf Links, how strong do you consider your golf skills to be?	2.57	2.75	0.440
Prior to participating in MSA Golf Links, to what extent would you have been comfortable participating in a golf event (such as the recent ABL Golf Outing)?	2.04	3.25	< 0.001
After participating in MSA Golf Links, to what extent are you now comfortable participating in a golf event (such as the recent ABL Golf Outing)?	3.13	3.71	0.031
I think that golf will help me network within the firm.	3.52	4.00	0.040
I think that golf will help me network with clients.	3.52	4.00	0.017

[a] Mean responses are based on 5-point scales.
[b] Reported p-values are based on one-tailed t-tests of the difference between the mean responses of females and males.

tunities as well. For example, one female student commented: "*I enjoyed networking with people in the program I usually don't get to see that often. It helped me realize golfing for networking and fun with friends can be an enjoyable experience.*"

4. Discussion and conclusion

Through this action research study, we identified a gender gap in a university-sponsored, departmental golf outing and set forth to increase the number of female students able to play the game, thereby increasing their ability to network with coworkers, clients, and other professionals as they progress in their accounting careers. This type of nontraditional accounting education in a real-world setting required adjusting the process over time in response to quantitative and qualitative feedback and was appropriate for an action research study.

The tradeoff we ultimately identified is between significantly strengthening the skillset of a limited number of students who *a priori* saw the value in the program (and were willing to invest time and money) versus providing a more cursory introduction to golf but reaching a broader number of students in our target demographic to close the gender gap on the golf course. After implementing multiple cycles, results suggest that a more broad-based approach that limits student investment and skills development may be more beneficial than a program that requires significant effort for faculty to convey its value. Overall, exposure through the MSA Golf-Links-All program educated our students on the value of golf as a potential networking tool.

This study is potentially useful to other university graduate accounting programs seeking to further improve the networking skills of their students. As more accounting graduate programs are incorporating other types of professional development into their curriculum, a program such as Golf Links can be used to educate students on the value of golf and networking and remove some of the barriers to entry associated with golf.[3] As the MSA Golf-Links-All program was associated with a professional development course in Cycle 3 in which attendance was strongly encouraged, we were able to provide all students the opportunity to experience for themselves the networking benefits of golf.

The success of the approach of Cycle 3 was somewhat surprising. Golf Links was initially started to improve the golf skills of students, under the assumption that as students improved their golf skills they would be more likely to experience the associated networking benefits. However, the time commitments associated with the original Golf Links program made the skills-driven approach associated with Cycles 1 and 2 infeasible for many of our graduate students and limited the overall participation rate. We learned that a key barrier to the original Golf Links program was the difficulty in convincing non-golfers of the possible career value in learning to play golf. Instead, what was more successful was the approach in Cycle 3. By inducing participation in the MSA Golf-Links-All program in Cycle 3 and greatly reducing the time commitment and eliminating the cost, we were able to expose more students to the networking benefits of golf. By providing the opportunity to all students to step on a golf course and hit some golf balls and learn the difference between chipping and driving, many of the initial barriers to golf were removed, enabling students to participate in the department golf outing without fear of embarrassment or ignorance of basic golf etiquette.

This study is not without limitations. First, we have only implemented Golf Links at one university. Implementation at another university would provide additional validation on the value of golf in networking for accounting students. Second, we measured the success of Golf Links in part by the number of students choosing to participate in the ABL Golf Outing. Another measure of success would be to track how many non-golfing students continue with golf post-graduation and utilize golf in their accounting career. For example, two female Golf Links alumni returned to play in the ABL Golf Outing in 2018 and expressed appreciation for the Golf Links program—a rewarding, albeit anecdotal, form of feedback.

[3] Participating in golf not only provides networking access in general, it encompasses many important soft skills such as how to dress appropriately for the setting, how to maintain a professional demeanor regardless of personal performance or the behavior of colleagues or clients, and how to relate to individuals who have reached varying levels of professional success. While our Golf Links program did not address all of these topics, it did address some of them, and most of the others were addressed elsewhere within our MSA program (included as part of an extended "professional development" requirement).

We acknowledge that the time-consuming nature of playing golf is likely to continue to be somewhat of a deterrent to those who have not played regularly in the past. This obstacle may be even more of an issue for women in the accounting profession who may have family and other responsibilities. Even if students are exposed to the game through a program such as Golf Links that enable them to overcome some of the initial apprehension associated with unfamiliarity, the students may not maintain confidence in their play if their golfing ability does not develop adequately due to inability to devote consistent time to playing the game.

We recognize that learning to play golf is not a panacea in solving gender issues related to career progression and success in accounting. What it does provide though is access to an additional networking tool that students can potentially use to enhance career opportunities. As accounting educators, it is our role to provide our students the requisite tools and training for career success, even if that means supplementing the technical accounting curriculum with a few golf balls to impart the importance of networking.

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