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CONTENTS

I.	CASE STUDIES.....	2
	“Ann Hopkins (A)”	2
	“Ascend Ventures into Education”	2
	“Bank of London”	2
	“Baybank Boston”	3
	“Beyond Cooperation: Gender, Activism, and Self-Help in Maharashtra (Epilogue)”	3
	“Deloitte & Touche (A): A Hole in the Pipeline”	4
	“Deloitte & Touche (B): Changing the Workplace”	4
	“Deloitte Chairman Sharon Allen on Ethics, Decision Making and Career-Life Balance”	4
	“Grameen Telecom's Village Phone Programme in Rural Bangladesh”	4
	“Juner New Materials: On the Road to IPO”	5
	“Managing Diversity at Cityside Financial Services”	6
II.	COURSES & SYLLABI	6
	“Accounting, Development and Change module“	6
	“Business Emergence and Growth module“	6
	Critical Perspectives on Accounting and Finance module“	6
	“Gender and Entrepreneurship module“	6
	“How to Change Things When Change is Hard“	6
III.	TEXTS.....	7
IV.	BEST PRACTICES.....	7
V.	SEARCH ENGINES	7
VI.	PROFESSIONAL ACADEMIC ASSOCIATIONS AND SUBDIVISIONS	7
	American Society of Women Accountants (ASWA).....	7
	American Accounting Association (AAA), Gender Issues and Worklife Balance Section.	7
	American Woman’s Society of Certified Public Accountants (AWSCPA)	7
	British Academy of Management, Gender in Management Subgroup	7
	British Accounting & Finance Association (BAFA)	7
	Financial Women’s Association (FWA)	8
VII.	OTHER RESOURCES AT COLLEGES AND UNIVERSITIES AND OTHER ORGANIZATIONS.....	8
	Centre for Social and Environmental Accounting Research (CSEAR)	8
VIII.	DATA SOURCES.....	8
	San Francisco Gender Equality Principles Initiative (GEP).....	8
IX.	RELATED RESEARCH	8
X.	OTHER RESOURCES.....	8

I. CASE STUDIES

“Ann Hopkins (A)”

www.caseplace.org.d.asp?d=845

“Ann Hopkins (A),” Harvard Business School. Author: Badaracco, Joseph L., Jr., 1991. [AC]

Intended to help students understand the many barriers organizations face as their members and their management ranks grow more diverse. As a case on business ethics, it encourages students to discuss what "fairness" and "diversity" mean when an organization is also trying to create a sense of teamwork and "fit." Based upon the open court records of Ann Hopkins versus Price Waterhouse, a sexual discrimination and sexual stereotyping suit brought by a woman who was denied partnership at Price Waterhouse. (The court found in her favor.) Includes lengthy exhibits drawn directly from Price Waterhouse.

“Ascend Ventures into Education”

<http://www.caseplace.org/d.asp?d=6158>

“Ascend Ventures into Education,” Darden School of Business. Authors: Fairchild, Gregory B. & Yeman, Gerry, 2004. [FI]

This case describes the decision by Ascend Ventures to invest in a firm that falls outside its investment strategy. Ascend Ventures is a relatively young private equity firm that has targeted technology companies that are managed by women or minorities. The company under its consideration, Platform Learning, operates in the for-profit education market, providing supplemental education services to children in failing public schools. Because Platform Learning is not a technology company, Ascend's investment managers are worried about their ability to add value in this market and concerned about how their limited partners might react to this investment.

“Bank of London”

<http://www.caseplace.org/d.assp?d=4124>

“Bank of London,” Richard Ivey School of Business. Authors: Wilson, J. & Seijts, Gerald, 2009. [FI]

The vice-president of the Bank of London was stunned to hear that the union representing clerical workers was initiating a complaint of gender discrimination in starting salaries. The vice-president had believed the Bank of London was actively promoting diversity and inclusion as a natural part of its culture; additionally, the senior leadership team understood how vital diversity and inclusion were to organizational effectiveness and growth. The vice-president was wondering what the accusation of discrimination was costing the Bank of London, and how to manage perceptions both inside and outside of the organization. To determine this, he wanted to understand if discrimination had in fact occurred and analyzed the following factors between male and female job-holders: beginning salary, time at current job, education and experience.

“Baybank Boston”

www.caseplace.org/d.asp?d=187

“Baybank Boston,” *Harvard Business School*. Authors: Dees, J. Gregory & Remy, Christine C., 1993. [FI]

In 1992, the Federal Reserve released a study of mortgage lending patterns in Boston. It concluded that even when credit factors were taken into account, black and Hispanic applicants experienced higher rejection rates. Richard Pollard, chairman of BayBank Boston, had to decide how to respond. Over the past three years he had led efforts in BayBank and the Massachusetts Bankers Association to address community concerns raised by earlier, less conclusive studies. Some innovative programs had been established through the association. The new study raised questions about whether existing programs would be adequate to address the problem. Teaching Purpose: Presents students with the challenge of responding constructively to social criticism. They must evaluate the charges and recommend a course of action that reflects ethical considerations, political realities, BayBank's business strategy, and the role of the industry association.

“Beyond Cooperation: Gender, Activism, and Self-Help in Maharashtra (Epilogue)”

http://cb.hbsp.harvard.edu/cb/web/product_detail.seam?E=3285220&R=HKS179-PDF-ENG&conversationId=123104

“Beyond Cooperation: Gender, Activism, and Self-Help in Maharashtra (Epilogue)”. Authors: Young, Pamela & Stuart, Guy, 2005. [FI]

In February, 2004, the general manager of the Mann Deshi Mahila Sahakari Bank failed to show up for work several days in a row. His absence followed a meeting of the full staff of the bank with the chair of the board, Chetna Sinha, in which tensions between the male and female staff were aired. The general manager was not the only male staff member to show his dissatisfaction. In January, another long-time male employee had quit, warning that all the male staff were planning to quit as well. Chetna Sinha had to decide whether to call back the general manager, or simply let him go. If she let him go, who would replace him? Chetna Sinha and other women in the village received a cooperative banking license from the Reserve Bank of India (RBI) in February 1997, and six months later founded the Mann Deshi Bank. The bank grew steadily, though not without problems, especially in filling the general manager position. In 2002, Chetna was invited to be a fellow at Yale's Global Fellows program, where she spent a year. In her absence, the bank passed an RBI exam, and operated with few problems. But on her return Chetna found many tensions that soon became unbearable. In December, 2003, she called the full staff meeting that precipitated the departure of the two male employees. HKS Case Number 1806.1

Learning Objective:

This case raises a number of general management questions: What particular difficulties does a woman face in founding and growing a development organization? How can such an organization attract the appropriate talent, especially in a labor market where gender is a significant factor? How do founders of organizations delegate responsibility for the running of an organization once it is established? It also raises specific questions related to microfinance.

“Accounting & Finance”

“Deloitte & Touche (A): A Hole in the Pipeline”

www.caseplace.org/d.asp?d=955

“Deloitte & Touche (A): A Hole in the Pipeline,” Harvard Business School Publishing. Authors: Roessner, Jane & Kanter, Rosabeth M., 1999. [AC]

Deloitte & Touche discovered it was losing talented women and CEO Mike Cook wanted to stop the loss, especially as the accounting and consulting fields became more competitive. The firm commissioned an analysis and now had to consider the results and develop a change plan. Teaching Purpose: Defining a plan of action to change organizational culture.

“Deloitte & Touche (B): Changing the Workplace”

www.caseplace.org/d.asp?d=956

“Deloitte & Touche (B): Changing the Workplace,” Harvard Business School Publishing. Author: Roessner, Jane, 1999. [AC]

Deloitte & Touche women's initiative changed the workplace culture at the firm, solved retention problems, and brought external benefits. Now a new CEO must decide how to take this a step further as competition for talent was even stronger, young people had different needs and aspirations, and the firm's global offices had not yet embraced this U.S. initiative.

“Deloitte Chairman Sharon Allen on Ethics, Decision Making and Career-Life Balance”

<http://www.caseplace.org/d.asp?d=4946>

“Deloitte Chairman Sharon Allen on Ethics, Decision Making and Career-Life Balance.” Knowledge@Emory, 2009 [AC]

Deloitte LLP Chairman Sharon Allen has garnered many “firsts” in her life. She was the first woman elected to serve on the \$11 billion company's U.S. board of directors and the first woman to chair its U.S. board. As chairman, Allen is responsible for corporate governance and oversees the organization's relationships with multinational clients. During a recent visit to Emory University's Goizueta Business School, Allen discussed three issues that students and alumni could control regardless of the economic environment: decision-making, business ethics and career-life balance.

“Grameen Telecom's Village Phone Programme in Rural Bangladesh”

<http://www.caseplace.org/d.asp?d=348>

“Grameen Telecom's Village Phone Programme in Rural Bangladesh,” Telecommons Development Group. Authors: Richardson, Don; Ramirez, Ricardo & Haq, Moinul, 2000. [FI]

GrameenPhone is a commercial operation providing cellular services in both urban and rural areas of Bangladesh, with approximately 40,000 customers. A pilot programme of GrameenPhone, through the Grameen Bank and a wholly owned subsidiary called Grameen Telecom, is enabling women members of the Grameen Bank's revolving credit system to retail cellular phone services in rural areas. This pilot project currently involves 950 Village Phones providing telephone access to more than 65,000 people. Village women access micro-credit to acquire digital GSM cellular phones and subsequently resell phone calls and phone services within their villages. Grameen Telecom staff have announced that when its programme is complete, 40,000 Village Phone operators will be employed for a combined net income of \$24 million USD per annum. In rural areas where isolation and poor infrastructure services are often the norm, telecommunications can play an extremely important role in enhancing rural social and economic development. Grameen Telecom's Village Phone programme provides an

“Accounting & Finance”

excellent opportunity to learn more about how private sector development (PSD) in the telecom sector can make a significant contribution to poverty reduction. The Village Phone programme also provides an opportunity to review innovative strategies for incorporating targeted, micro-level PSD in the telecom sector within project design. Documentation of the impacts of Grameen Telecom's Village Phone programme and its innovative approach to poverty reduction provide valuable learning and case study materials that can contribute to strategies for improved success in poverty reduction.

“Juner New Materials: On the Road to IPO”

http://cb.hbsp.harvard.edu/cb/web/product_detail.seam?E=2687243&R=TU0003-PDF-ENG&conversationId=121855

“Juner New Materials: On the Road to IPO,” Tsinghua University. Authors: McFarlan, [E. Warren](#); Xia, Donglin; Jia, [Ning](#); & Zhao, [Ziqian](#) 2011.

Juner New Materials (Juner) is a private China - based company that develops, produces, and distributes modified plastic compounds. Founded in 1995 by female serial entrepreneur Xiaomin Chen, Juner has exhibited strong performance and growth potential in the past 15 years. The company currently has a workforce of more than 300 employees and is an icon of high-technology ventures in Zhejiang province. As Juner strives to become the leader in China's modified plastics industry, the company presently faces scalability challenges primarily limited by financing constraints. Recently, with two major competitors having raised additional capital through their respective public offerings, Juner has reacted to these market changes. Since competition was aggressively dedicating new resources toward production and service capacity expansion, by June 2010 it was apparent that external funding was imperative for extending and sustaining Juner's competitive edge. Upon several discussions, Chen and the board of Juner concluded that it was opportune to take Juner public. The decision to go public has led to the discussion of several issues: (1) the choice of stock exchange, (2) the "justified" valuation based upon Juner's fundamentals and respective comparables, and (3) the methods Juner would adopt to maintain its growth rate and exceed investor expectations before and after the IPO.

Learning Objective:

This case allows deep discussion of how to value high-growth companies in emerging markets, and how value drivers and business risks are accounted for in the projection of future firm performance. Another focal point of this case is the special issues associated with the entrepreneurship landscape in China, specifically in the modified plastics sector.

Subjects Covered:

Emerging markets; Entrepreneurship; Financial statements; IPO; Valuation; Women executives.

“Accounting & Finance”

“Managing Diversity at Cityside Financial Services”

<http://www.caseplace.org/d.asp?d=595>

“Managing Diversity at Cityside Financial Services”, Harvard Business School Publishing. Authors: Ely, Robin J. & Vargas, Ingrid, 2006. [FI]

Cityside Financial Services, a disguised consumer bank, serves both a largely African-American urban community and a more affluent, predominantly white clientele. To match the gender and racial makeup of its staff to that of its customers, Cityside's sales division implemented an aggressive affirmative action hiring program. The program succeeded in raising the numbers of women to 50% of all employees and of African-Americans to 53% of middle managers and 25% of executives. Cityside operated a profitable business with high customer satisfaction rates that were widely perceived as a successful model of the "business case for diversity." Therefore, the bank's leadership was mystified to discover growing resentment and demoralization among its African-American employees.

II. COURSES & SYLLABI

“Accounting, Development and Change module”

<http://www.ncl.ac.uk/nubs/>

“Accounting, Development and Change module,” Newcastle University Business School, Instructor: Kathryn Haynes.

“Business Emergence and Growth module”

<http://www.ncl.ac.uk/nubs/undergrad/degrees/modules/module/BUS1004/2011>

“Business Emergence and Growth module,” Newcastle Business School, BUS1004, Instructor: Panagiotis Piperopoulos. Includes women’s entrepreneurship.

“Critical Perspectives on Accounting and Finance module”

<http://www.york.ac.uk/management/undergraduate/bsc-accounting/>

“Critical Perspectives on Accounting and Finance module,” University of York, UK., Instructors: Alan Murray (University of Leeds) and Kathryn Haynes (University of Newcastle). Ongoing.

“Gender and Entrepreneurship module”

<http://www.ncl.ac.uk/nubs/assets/documents/pgexchangeprogmodules.pdf>

“Gender and Entrepreneurship module,” Newcastle University Business School, NBS8209, Instructor: Pooran Wynarczyk.

“How to Change Things When Change is Hard”

<http://www.beyondgreypinstripes.org/content/how-change-things-when-change-hard>

“How to Change Things When Change is Hard,” Stanford Graduate School of Business. Instructor: Chip Heath, 2011. [FI]

This course explores case studies and research about how to create behavior change from a position without much formal authority or power, e.g., a middle managers trying to change a failing unit of a big firm or a social entrepreneur trying to influence the behavior of a community. The course uses principles from social psychology, clinical psychology, and behavioral economics to analyze cases of business and social change.

Relevant course content focuses on social impact management and touches on diversity. The course uses examples of change for social good to illustrate key concepts, including Teach for

“Accounting & Finance”

American’s success with previously unmotivated students, the tripling of employee savings rates through application of behavioral economics, and efforts to convince doctors to wash their hands. The course also touches on gender issues in the context of a case that discusses changes made in the equity research department at Lehman Brothers. Students apply what they have learned in a final paper that identifies a big change that should be made in a previous workplace or society and proposes how the change should be made.

III. TEXTS

IV. BEST PRACTICES

V. SEARCH ENGINES

VI. PROFESSIONAL ACADEMIC ASSOCIATIONS AND SUBDIVISIONS

American Society of Women Accountants (ASWA)

www.aswa.org

The American Society of Women Accountants represents professional women in accounting and finance and provides them an opportunity for networking and continuing professional education (CPE) with peers at the local, regional and national level.

American Accounting Association (AAA), Gender Issues and Worklife Balance Section.

<http://www.aaahq.org/GIWB/gis.html>

The objective of AAA is to facilitate interaction among Association members regarding gender issues and work-life balance as they relate to accounting practice, research and education. Examples of materials provided:

- Session(s) and appropriate programs at the annual and regional meetings of the Association.
- Publication of a newsletter to disseminate information regarding members’ research, potential research and other relevant issues.
- Provide assistance to members for preparation of research, educational materials and programs, employment information and other activities as needed.

American Woman’s Society of Certified Public Accountants (AWSCPA)

www.aswcpa.org

The American Woman's Society of Certified Public Accountants (AWSCPA) is a national organization dedicated to serving all women CPAs. The AWSCPA provides a supportive environment and valuable resources for members to achieve their personal and professional goals through various opportunities including leadership, networking and education.

British Academy of Management, Gender in Management Subgroup

<http://www.gimsig.ac.uk/>

Special interest group on gender and management. Not specific to accounting and finance, but could be helpful.

British Accounting & Finance Association (BAFA)

<http://bafa.group.shef.ac.uk/>

Special interest group on accounting education.

Financial Women’s Association (FWA)

www.fwa.org

The Financial Women’s Association (FWA) brings together high achieving professionals from every sector of the financial world. We are dedicated to developing future leaders, enhancing the role of women in finance, and investing in the community.

VII. OTHER RESOURCES AT COLLEGES AND UNIVERSITIES AND OTHER ORGANIZATIONS

Centre for Social and Environmental Accounting Research (CSEAR)

<http://sites.google.com/site/cseareducation/home>

A network of academic working in the area of social and environmental accounting (SEA). Mainly covers SEA, but resource includes some teaching material into which gender can be incorporated. Examples of materials provided include: case studies & tutorials, exam questions, sample curricula, and links to textbooks and movies.

VIII. DATA SOURCES

San Francisco Gender Equality Principles Initiative (GEP).

http://genderprinciples.org/resources_search.php

The San Francisco Principles Initiative (GEP) includes a database of almost 600 resources promoting gender equality in the workplace. The resources, which are searchable, are a mix of business best practices, case studies, reports and websites. There are a number of reports and resources relating to women in the finance sector.

Examples of materials provided:

- A report on how to embed corporate responsibility across different parts of your company. Report summary includes reference to accounting and finance departments in companies.
- Guidance to embedding gender in sustainability reports.
- A number of reports relating to working hours, part-time work, pay and careers for women in the finance sectors.

IX. RELATED RESEARCH

X. OTHER RESOURCES