Gender equality in the accounting profession: one size fits all

Antoinette Flynn , Emily Kate Earlie , Christine Cross

Gender in Management
2015 30 (6), pp. 479-499
https://doi.org/10.1108/GM-06-2015-0048

The Rhetoric and the Reality of being a Female Accountant in Ireland: Exploring Gender Barriers

ABSTRACT

Purpose of this paper
This study is set in the context of a steady rise in the total proportion of female members across the seven accountancy bodies worldwide and the recent acknowledged failure of larger accountancy firms to promote women to senior levels in equal measure.
Design/methodology/approach
In an effort to better understand the issues related to the lack of women in senior positions in the accountancy firms we investigate the perceptions of both male and female accountants on a range of previously identified gender progression barriers. In particular, our study sheds light on the career progression experiences of young Irish female accountants and their aspirations for senior management positions.
Findings
We find evidence of a divergence between the perception and the reality of the lived-experience of female accountants, across the gender divide. While respondents believe they have not experienced gender related barriers in their career progression is clear that women succeed in this profession by adapting to masculine occupational values.
What is original/value of paper
These findings contribute to the existing Irish gender research and augment the female management and career development literatures.

Key words: accountant; perceptions; barriers; Ireland

Article Type: Research paper

INTRODUCTION

The last two decades in Ireland saw dramatic social, economic, and demographic change, with employment rose from 31% to 61.1% of the total population over 15 years old (Haughton 2005, p.110; Central Statistics Office, 2013). In particular, the labour force participation of women and specifically, of married women and mothers has been remarkable, reflected in the labour force participation rate for women increasing from 35.3% in 1991 to 53.3% in 2011 in Ireland (Central Statistics Office, 2012b; Bettio and Verashchagina, 2009; McCarthy, 2004; O'Hagan and McIndoe, 2005). This increase is attributed to women achieving greater academic success and opportunities, formerly denied to them as a consequence of social stereotyping (Gammie and Gammie, 1995, 1997; Pierce-Brown and Richardson, 1995). This pattern has been observed in the traditionally male-oriented accounting and finance sector; the latest Irish census figures confirm that women now represent 46.5% of the '*chartered and certified management accountants (incl. taxation experts)*' category (Central Statistics Office, 2012a). More specifically, the Financial Reporting Council highlight the steady rise in the total proportion of female members, across 7 accountancy bodies worldwide: 25% in 2001, to 35% in 2012 (2013, p. 18).

Despite the unprecedented growth of female participation, recent studies have confirmed that women continue to be discriminated against on a gender and/or race basis in the accounting profession (Satter, 2013; Lupu, 2012; Broadbent and Kirkham, 2008; Haynes, 2008b; Haynes, 2008c; Jackson, 2001; McNicholas et al., 2004; Whiting and Wright, 2001; Brennan and Nolan, 1998; Fogarty, Parker, and Robinson 1998; Richardson, 1996). Generally, there are a variety of obstacles faced by female accountants in both their personal and work lives that hinder their career progression: prejudice, closer rungs on career ladders, excessive working hours, limited access to organisational knowledge, burden of family responsibilities and the need to suppress their femininity to succeed (Lupu, 2012; Crompton and Lyonette, 2011; Kornberger et al., 2010; Bettio and Verashchagina, 2009; Lehman, 1992; Morrison and Von Glinow, 1990; Ried et al., 1987; Roberts and Coutts, 1992; Barker and Monks 1998). Specifically, the Irish accounting profession has been characterised as male-dominated, especially at partnership level (Twomey et al, 2002), similar to other jurisdictions (Bagley, 2013; Lyonette and Crompton, 2008). Women do not stay in practice long enough to reach partnership level; female accountants leave practice for industry or self-employment, to avail of better career opportunities. Indeed, career obstacles emerge much earlier in a woman's career than a man's career (Twomey, et al 2002).

Within that context, the objective of this research is to examine the Irish accountant's perceptions of obstacles to female career progression, in particular among the younger generation. The glass ceiling is understood here as a metaphor for a variety of barriers faced by women when they wish to move up hierarchical corporate structures. We also examine the corporate cultural effect of networking in the accountancy profession. Specifically, we examine whether exclusion from the 'old boys' network hinders career progression and whether the female equivalent to the 'old boys' network exists, to counteract the male fraternity. The findings contribute to a body of Irish evidence on the impact of gender on the accounting profession (Barker, 2009; Barker and Monks 1998; Brennan and Nolan, 1998; Twomey, et al., 2002).

BACKGROUND

The fact that female accountants have experienced barriers to career advancement is not surprising. Haynes (2008a) comments that accountancy as a social microcosm, reflects the structural gender inequalities in modern society. Indeed, historically women in accounting have struggled to overcome the barriers of rigid social structures, discrimination, misconceptions and conflicts between the demands of motherhood and career (Dambrin and Lambert, 2012; Dambrin and Lambert, 2008; Lyonette and Crompton, 2008; Ried et al. 1987, p. 338).

Generally, the barriers women face can be categorised as corporate cultural barriers and corporate practices. Corporate cultural barriers are delineated into perception and stereotyping (Broadbent and Kirkham, 2008; Morrison and Von Glinow, 1990). For example, there is a persistent corporate perception that that child-rearing is a severe impediment to women's advancement prospects in accounting practices (Haynes, 2008d; Lyonette and Crompton 2008; Barker and Monks, 1998). In relation to promotion and career development, women are not so much judged on their abilities and achievements, but on stereotypical assumptions about their family life, responsibilities and future intentions (Gammie and Gammie, 1997).

Corporate practices include genderised tasks (occupational segregation) and limited access to organisational knowledge (networks). Key corporate practices used to legitimise male domination and limit female advancement, are performance evaluation and promotion processes. Promotion criteria and assessment are designed traditionally around male attributes thereby hindering women from the beginning (Whiting, 2012; Lupu, 2012; Pierce-Brown, 1998). Corporate promotion processes value uninterrupted time at work, without reference to the quality of work (Smithson and Stokoe, 2005). Another detrimental practice in accounting firms in particular, is the allocation of work that channels women into lower paid, lower status roles (Pierce-Brown, 1998). These corporate practices effectively perpetuate corporate gender asymmetries in public accounting organizations (Fogarty et al., 1998) and despite recent corporate measures taken to address these gender inequities, only 1 in 5 women manage to progress to senior roles (PWC, 2013; Bagley, G., 2013).

Breaching the glass ceiling?

Those women that secure senior roles do so at a significant personal cost. They work very long hours, forego or defer long term relationships and having children, suppress their feminine qualities and strive to enter or sidestep male support networks (Brannan and Priola, 2012; Lupu, 2012; Broadbent and Kirkham, 2008; Barker and Monks 1998). Davidson and Cooper (1992) confirm that remaining single or having adult children has proved a clear advantage for women's career advancement. While there is some Irish evidence that the 'glass ceiling' has been breached (Barker and Monks, 1998; Barker, 2009), there is evidence elsewhere that the glass ceiling then becomes the glass cliff (Broadbent and Kirkham, 2008). Once the glass ceiling has been breached, women find their position is more fragile than their male peers; when something goes awry, women are more likely to be fired (Broadbent and Kirkham, 2008).

On a positive note, the glass ceiling effect is less obvious for younger women; this group appear to be presented with more opportunities than their male counterparts

(Bettio and Verashchagina, 2009; Simpson and Altman, 2000). One possible explanation for this is that young women assume sexual equality as their birthright, so that within this age group at least, gender roles are flexible and interchangeable (Wilkinson, 1997). That said, others have noted an age gap in career progression. Initially, women in their 20s progress at a faster rate than men and are more successful securing employment after graduation (Simpson and Altman, 2000). However, within five years, a gender gap materialises in career progression paths and this difference has been attributed to the glass ceiling (Bettio and Verashchagina, 2009; Catalyst, 1998). Therefore, rather than conclude that the glass ceiling has vanished for younger women, Simpson and Altman (2000) suggest that it has been repositioned further up the organisational hierarchy. Beyond that level, women face more stubborn barriers that are difficult to conquer. This is reflected in men's salaries peaking at age 50 and women's salaries reaching their zenith at age 40 (Pierce-Brown, 1998).

Motherhood: a speed-bump in the traditional career path for accountants?

Society expects women to organise their working life around their family needs and this is not expected of men, to the same extent (Everingham et al, 2007; Tang and Cousins, 2005). It's not surprising then that more women than men express a wish to play an active role in child-rearing (Ball and Brewis, 2008). Concurrently, women express the concern that '*motherhood would spell the end of their career*', despite the presence of formal flexible working structures (Liff and Ward, 2001, p. 26). Consequently, women perceive a conflict between family and work commitments which then tailors their career and life choices, ultimately resulting in ambivalence towards career advancement. Apparently, promotion/career success and active parenting are mutually exclusive events for most women (Crompton and Lyonette, 2011; Kornberger et al, 2010; Gammie and Gammie 1997).

Richardson (1996) identified differences in the career paths followed by male and female accountants. Both tend to follow a linear continuous path, but female accountant's career path can be episodic and often static, usually after childbirth or redundancy (Smithson and Stokoe, 2005). In fact, women are the key users of flexible work practices in accounting firms, in order to balance their work and family obligations; this career pattern has been labelled in the literature as the '*Mommy*' track[1] as opposed to the fast track (Ball and Brewis, 2008; McDonald et al., 2005; De Cieri et al., 2005). Pierce-Brown, (1998) found that married women or women with children were no more worse off than the average woman, contrary to view that this disadvantage is just limited to '*Mommies*'.

The impact of the old boys network?

A key obstacle to female career advancement is exclusion from formal and informal networks. Networking is often synonymous with male dominance and in many organisations the concept of networks is understood to mean a male club or the 'old boys network' (Davidson and Cooper, 1992). Do networks matter? Without a doubt - informal associations between managers, at all levels, are at least as important as the organisation's formal policies and procedures (Brass, 1985). When women are excluded from these male networks, they may miss key components important for career success such as information, resources, support, advice, influence, power, allies, mentors, sponsors and privilege (Maddock and Parkin, 1994; Twomey et al, 2002). At the higher levels of senior management and beyond, networks become progressively important in enabling further progress. It is at this stage that women experience the greatest impediment to career advancement (Simpson and Altman 2000). Therefore, the ‘old boy network’ acts as exclusionary device to the detriment of female advancement and as a means of perpetuating male dominated governance structures (Anderson-Gough et al., 2005).

Women have found various means of coping with the ‘old boys network’: for example joining informal female networks (Waldstrøm and Madsen, 2007) and formal mentoring (Blake-Beard, 2001; Kram and Bragar, 1992). One action taken in order to be accepted in a masculine corporate culture is to adopt a male-oriented approach to work. Ironically, women are then are viewed with disapproval, while the same style on the shoulders of a male colleague is admired (Jackson, 2001). Generally, strategies to manage exclusion from organisational knowledge are not universally successful. The ‘old boy network’ contributes to the manifestation of the universal glass ceiling; an invisible barrier particular to women, that inhibits advancement through the managerial hierarchy, which is more pronounced further along one’s career (Cotter et al, 2002; Jackson, 2001; Pierce-Brown, 1998; Twomey, et al 2002).

In summary, gender continues to have a dramatic influence on the professional accountant’s career. In a society that highly values the worker with an uninterrupted career route, punishing those with gaps in their work life, the hallmarks of a successful accountant are long working hours, continuous employment and subordination of pursuits external to one’s professional life, irrespective of talent or intelligence. Taken as a whole, the glass ceiling remains a very relevant and stubborn issue, explained in part by the interrupted nature of the female accountant’s career path and by sociological factors that impede progression.

METHODOLOGY AND SAMPLE DESCRIPTION

The population includes all members of the four main accountancy bodies in Ireland. Due to constraints imposed by the Data Protection Act 1998, the accounting bodies were unable to supply this information. Consequently, non-probability sampling was the alternative method used to develop a potential sample: convenience and purposive sampling. Firstly, the Alumni Association of a third level university assisted in the development of a potential sample and facilitated the distribution of the survey, without releasing the contact information of graduates currently working in the accountancy profession (79 units). To ensure the sample included the younger generation[2] of accountants in Ireland, graduates from 1995-2006 in accountancy-related courses were specified with a First Class or Second Class Honours[3]. Secondly, purposive sampling was employed to obtain the views, opinions and beliefs of older, more experienced accountants. A random search for partners and managers in large and small Irish accounting firms was conducted and resulted in 111 units (large firms) and 60 units (smaller Irish accounting practices). This represented a horizontal slice which included individuals in a collegial relationship at one particular level within different firms and practices. The potential sample comprised 250 accounting professionals.

The self-completion postal questionnaire was chosen to facilitate the collection of views from relatively large numbers of people, by posing the same questions to all (Jankowicz 1991, p.166). Specific categories were used in the questionnaire development, the most important being career progression and future career prospects, gender-related barriers and obstacles, the 'glass ceiling' and networking. The final questionnaire comprised a total of 8 pages and took approximately 15 minutes to complete; anything longer than 10 pages, or taking longer than 15 minutes to complete, is likely to be ignored (Jankowicz, 1991; Bryman and Bell, 2003) and included both closed and open-ended questions allowing for the gathering of qualitative data. The final survey instrument was mailed to 250 accounting professionals. A total of 63 responded to the questionnaire, giving a response rate of 25%.

Sample description

The respondents are described below in terms of their gender, age, marital status, being parents, their current position/discipline, whether they have received a promotion, their current salary and finally, their education qualifications. The male to female ratio of the sample is 60.3% to 39.7%, from a wide range of disciplines and levels within the accountancy profession in Ireland, which is in line with Anglo-Saxon country norms (Gammie and Gammie 1997). This ratio is similar to the average male to female membership of all seven Chartered Accountancy Bodies worldwide: 65%:35% in 2012 (FRC 2013, p. 18).

The sample is relatively young with 69.8% of respondents aged 40 or under[4]; this is a consequence of the sampling choices made at design stage. The majority of the female respondents are under the age of 40 (92%), 26-30 year olds being the largest group. The percentage of male respondents under 40 is 55.3%, with 31.6% aged over 46. The age group divide (under/over 40) by gender is statistically significant (n=63, Fisher's Exact Test (2-sided) = .002, Cramer's V = .392, Approx. Sig. = .002). Most (85.7%) of this sample has achieved a high level of formal education: 65% with an undergraduate degree and 13% with a postgraduate degree. The most common accountancy designation among respondents is the Chartered Accountancy qualification (82.5%). The majority of both males and females began their training with a trainee contract (73%); very few started with a Masters in accounting.

Largely, respondents are married or living with their partner (50.8% and 7.9% respectively). The remaining respondents are single, 38.1% or separated, 3.2%; none are widowed or divorced. 80% of single respondents are in the 21-35 age-group, as one would expect. Martial status is not significantly associated with gender or age groups. Only one third of all respondents have children; nearly twice as many men than women (the difference is not statistically significant). Further analysis shows that 21.7% (19%) of females (males) have children, amongst the under 40 group. The majority (73.7%) of respondents in the 40 plus group are parents; 76.5% of males and one of the two females.

The sample comprises 14 different accounting disciplines, both in industry and practice. Nearly a third of all female respondents work in industry; 56.2% of the remaining females have considered moving from practice to industry. A third of all respondents, work in Audit and Assurance Services. The second largest discipline is Tax, followed closely by Corporate Finance. A large percentage of females, work in Audit, (44%), and Finance, (16%). The spread of disciplines for male respondents is more dispersed than for female respondents. For example, male-only disciplines included client services, corporate recovery, corporate accounting services, wealth management, real estate, business risk services and most notably self-employment (17.6% of all male respondents).

The sample mostly includes individuals whose current professional positions are partners (25.4%), managers (19%) and senior managers (14.3%). There are 17 partners in the sample, including one salaried partner: 15 male and 2 female. The two female partners became partners at the ages of 34 and 38 after 13 and 14 years with the firm, respectively. The average age for men to become partners is 32, a significant full four years earlier than women in the sample (mean rank female = 24.44, mean rank male = 35.26, Mann-Whitney U = 286.500, Asymp. Sig. (2 tailed) = .006). On average, it took 6.33 years for men to become partners and 13.5 for women, in this sample. Recoding the sample into two management group (junior and senior), demonstrates that a considerable proportion (66.1%) are in the senior (and top management) group. There is statistically strong evidence that relates senior management roles to men (84.2%) and junior roles to women (60%), (n=63, Fisher's Exact Test (2-sided) = .000, Cramer's V = .459, Approx. Sig. = .000).

Cross-tabulating management group and age, reveals that none of the over 40 group are classified as junior and 47.7% of the under 40 group are classified as junior. There is statistically strong evidence that associates senior management roles with the older age group (n=63, Fisher's Exact Test (2-sided) = .000, Cramer's V = .465, Approx. Sig. = .000). Experience accumulated over time translates into career progression. Controlling for age, in the younger group 71.4% of men are senior and 65.2% of women are junior and this difference is statistically significant (n=63, Fisher's Exact Test (2-sided) = .019, Cramer's V = .366, Approx. Sig. = .015). 31.6% of respondents have 16+ years post qualification experience and all those hold senior management positions.

More females than males at junior level have received a promotion (53.3% versus 16.7%). 33.4% of females in the junior management group were promoted within three years of joining their current firm. It took the males in this group longer to achieve promotion. At a senior level, the gender difference is less noticeable, with just 10% of men and 10% of women not promoted thus far.

RESULTS

The opinions of the respondents were sought on a range of topics: perceptions of gender-related barriers and obstacles, the use of flexible working arrangements and the impact networking on their career advancement (see Table 1). The opinions were polarised for ease of analysis: of those that had an opinion, we grouped the positive answers (agreed or strongly agreed) together and grouped the negative answers (disagreed or strongly disagreed) together. Firstly, the respondents were asked whether they had experienced occupational gender-related barriers and the overwhelming majority (96.8%) of respondents never "*experienced barriers in their career progression which were gender related*". The results were comparable across gender. Only two respondents indicated they experienced gender-related barriers. Both were female and aged between 31 and 35 and in senior level management. The barriers experienced were due to family commitments and male dominated networks:

Yes, from the viewpoint that I have not gone for promotion knowing that it would involve longer hours than I am willing to work having young children.

Respondent 18 (female)

Initially, there was a negative perception towards women in Corporate Finance and the networking was very male-dominated.

Respondent 51 (female)

When asked whether respondents agreed with the statement that "*the younger generation of female accountants encounter the glass ceiling*", 77.8% of those that had an opinion disagreed. However, there was a significant difference between the male and female responses, with 38.1% of females agreeing in comparison to just 12.1% of males (n=54, Fisher's Exact Test (2-sided) = .042, Cramer's V = .305, Approx. Sig. = .025). This gender divide is reflected in the comment from Respondent 61 (male) that the "g*lass ceiling is women and children [sic] - it is their glass ceiling, not the firm's".* This view can be related to Hakim's preference theory, where the women's employment pattern is a result of conscious choices made to optimally combine family life and paid employment (Hakim, 2000).

This gender division appeared again when respondents considered the following statement, "*female accountants have to overcome more obstacles than their male counterparts because of their gender*". Of those that had an opinion, 57.9% disagreed with this statement, the majority of which were men. Generally, women agreed (60.9%) with this statement and this gender-polarisation of views is statistically significant (n=57, Fisher's Exact Test (2-sided) = .029, Cramer's V = .313, Approx. Sig. = .018). When asked which of the obstacles female accountants have to overcome, the majority of respondents (74.6%) indicated family responsibilities (exclusively or in combination with another), followed by the need to adopt a typically male-style attitude (12.7%), gender discrimination (7.9%) and the lack of access to organisational knowledge (1.6%).

On a related issue, 58.3% agreed that "*it is exceptional for a woman to achieve partnership in a large accountancy firm, while bringing up a family*", with more women than men agreeing. This view was not significantly different across gender, age or management status. Following on, the majority (72.7%) agreed that "*having children affects one's career and career progression*". More women than men agreed with this statement and the gender difference is significant, (n=55, Fisher's Exact Test (2-sided) = .037, Cramer's V = .292, Approx. Sig. = .03). Those who agreed with this statement, give reasons such as changed position within organisation, reduced flexibility, priorities of women and new found responsibilities to support their view that having children affects career progression. Many mentioned that the new found family responsibilities can make it difficult to juggle tasks, can hamper progression and generally make it harder to manage all aspects of life. Several highlight the woman's role as the primary care giver in the home as the key obstacle to career advancement.

Female accountants who have a family will find it more difficult to devote the same time to her career than male accountants.

Respondent 26 (male)

> *Agree in relation to females as the greater burden of child rearing falls on females.*
>
> Respondent 59 (male)

> *As a mother my primary responsibility is towards my children. A deadline is after all not a matter of life and death, whereas a sudden situation on the home front could be.*
>
> Respondent 15 (female)

Interestingly, while the respondents in the main agreed that women faced career obstacles, agreement on the presence of a glass ceiling was less clear cut. When the respondents were asked for their views on the glass ceiling in the accounting profession, the opinions were almost evenly divided, with 49% acknowledging its existence and 51% denying its existence. Further analysis shows that 61.9% of women believe that the glass ceiling is operative, while 60% of men do not recognise it. However, the gender difference in opinion is not statistically significant (n=51, Fisher's Exact Test (2-sided) = .16, Cramer's V = .216, Approx. Sig. = .124). One respondent (number 22, female) highlighted the divisive nature of the glass ceiling when she drew attention to it's silent visibility; the glass ceiling is "*very visible within practice and industry by [sic] the scarcity of top level female management - such barriers are not openly discussed*".

While most did not identify themselves as having personal experience of gender-related obstacles in the workplace, the perception of the presence of obstacles is starkly contrasted across gender, exposing a number of distinct themes. Some respondents believe that the glass ceiling is very present within both practice and industry; that it "*is an underlying and inherent 'concept' in all organisations*" (respondent 33, female). The theme of family-work conflict appears as a common thread in the commentary of those that acknowledge the existance of a glass ceiling. Overall, those respondents observed that the glass ceiling emerges because of family commitment choices and if women want to break the glass ceiling, they must choose between their family and career.

> *To progress in practice you need to decide to sacrifice part of [sic] social life and definitely delay starting [sic] family.*
>
> Respondent 34 (female)

> *Women can break the glass ceiling if they choose career over family.*
>
> Respondent 13 (female)

Some respondents also believe that maternity leave reinforces this barrier and hampers career progression, by introducing a broken career pattern. "*Career progression is most likely affected by maternity leave*", respondent 27 (male). Of those respondents with children, 30% had taken full advantage of maternity/paternal leave; 66.7% of females. 85.7% of men had not taken full advantage of paternal leave. Taking maternity/paternal leave appears to be a genderised career pattern.

On the other hand, those that disavowed the existence of a glass ceiling, labelled as '*a relic of days gone by*' (Respondent 36, male). Here, respondents believed that the profession has progressed; it is now a matter of getting the job done and reward and promotion will follow, regardless of gender. Others think that the glass ceiling is simply not relevant to the accounting profession and that every opportunity is available to both men and women to prove themselves reliable and capable:

> *If someone is willing to put in the hours, has the 'smarts' and demonstrates the appropriate commitment then the glass ceiling is not relevant.*
>
> Respondent 10 (male)

One respondent feels that it is just a matter of time before females reach the higher ranks.

> *…the proportion of female to male accountants has changed dramatically in comparison to 20 years ago. It will take another 10-15 years before we see any changes in partnership levels.*
>
> Respondent 9 (male)

One female respondent (childless) describes the glass ceiling as a '*self-imposed ceiling*' and thinks that it only '*exists in the minds of some women*'. One respondent (male) explains that it is '*a term invented to avoid facing up to the real reason for historic employment patterns*', (Respondent 35, male) while another male views it as a '*lifestyle choice*' (Respondent 1, male) that is sometimes misinterpreted as the glass ceiling.

When asked whether "*gender affects one's ability to network in the accounting profession*", 82.5% of respondents disagreed (94.1% of men and 65.2% of women), (n=57, Fisher's Exact Test (2-sided) = .010, Cramer's V = .373, Approx. Sig. = .005, albeit invalid due to expected frequency count). Those that agreed with this statement explained that the networks are still very male oriented and that a lot of work is carried out on the golf course or at rugby matches. An analysis of the respondents revealed that on average, male respondents spend more time outside normal working hours on social events and business contacts than women; this difference is not statistically significant, albeit only at the margins (average hours men =3.27 hours, average hours women = 1.90 hours, mean rank female = 24.02, mean rank male = 32.61, Mann-Whitney U = 273.500, Asymp. Sig. (2 tailed) = .060). Some respondents also felt that women are less willing and practiced at networks due to the constraints of family life.

> *In the majority of organisations senior management is still by and large male dominated making it difficult for women to become involved. In addition, family duties tend to not allow as much time for women to socialise outside of business hours.*
>
> Respondent 22 (female)

In contrast to this, one male respondent believed that there are opportunities for women to network which are gender-neutral. When asked whether a female network exists, the majority (82.4%) disagreed (79.3% of men and 86.4% of women). There was no significant gender difference in opinion (n=51, Fisher's Exact Test (2-sided) = .714, Cramer's V = .092, Approx. Sig. = .513).

Most (75.4%) agreed with the statement that to "*get to the top in your accountancy career, it is essential to work very long hours*". There was no discernable difference in opinion between men and women on this issue (n=61, Fisher's Exact Test (2-sided) = .130 Cramer's V = .221, Approx. Sig. = .085). Women work slightly fewer hours (mean 43.79 hours a week) than men (mean 46.96 hours a week). This difference was not statistically significant but the male distribution of hours was more skewed with one respondent working 65 hours a week (mean rank female = 26.75, mean rank male = 35.23, Mann-Whitney U = 342.000, Asymp. Sig. (2 tailed) = .072). Furthermore, there is no significant gender difference on nights away from home on business (average nights away men = 12.35, average nights away women = 18.08, mean rank female = 29.98, mean rank male = 33.24, Mann-Whitney U = 419.500, Asymp. Sig. (2 tailed) = .488).

The majority of respondents (65.1%) did not avail of flexible working arrangements, a ratio divided proportionally across gender. When examining whether those that avail of flexible working arrangements are more likely to have children, we found that there was significantly no relationship between work pattern and being a parent (n=63, McNemar test chi-square = 8.500, Asymp. Sig = .004). Of those that did choose a non-traditional working model, the majority opted for one or a combination of flexible working hours, part-time work, job sharing and working from home. Career breaks and mentoring were mentioned by just 5 respondents (4 male and 1 female). Interestingly, one male respondent who changed his working hours to 30 hours per week once his wife had their first child, explains that the firm were very understanding but told him that it would affect any future promotion prospects. He believes that the "*Glass ceiling exists for anyone working outside of the norm. It just so happens that this generally relates to female members of staff ",* Respondent 32.

Table 1: Cross-tabulations of the Perceptions of Gender Barriers and Gender among Accounting Professionals

Statements and Opinions		Count			% within Gender			Statistics	Pearson Chi-Square	Fisher's Exact Test	Cramer's V
Panel A		**Female**	**Male**	**Total**	**Female**	**Male**	**Total**	**Value**	3.140		.223
Have you ever experienced barriers in your career progression which are gender related?	Disagree	2	0	2	8.0%	.0%	3.2%	**Asymp. Sig. (2-sided)**	0.76		0.76
	Agree	23	38	61	92.0%	100.0%	96.8%	**Exact Sig. (2-sided)**		.154	
	Total	25	38	63	100.0%	100.0%	100.0%	**Exact Sig. (1-sided)**		.154	
		Female	**Male**	**Total**	**Female**	**Male**	**Total**	**Value**	5.009		.305
"The young generation of female accountants encounter the 'glass ceiling'"	Disagree	13	29	42	61.9%	87.9%	77.8%	**Asymp. Sig. (2-sided)**	**.025**		**.025**
	Agree	8	4	12	38.1%	12.1%	22.2%	**Exact Sig. (2-sided)**		**.042**	
	Total	21	33	54	100.0%	100.0%	100.0%	**Exact Sig. (1-sided)**		**.030**	
"Female accountants have to overcome more obstacles than their male counterparts because of their gender"	Disagree	9	24	33	39.1%	70.6%	57.9%	**Asymp. Sig. (2-sided)**	0.18		**0.018**
	Agree	14	10	24	60.9%	29.4%	42.1%	**Exact Sig. (2-sided)**		**.029**	
	Total	23	34	57	100.0%	100.0%	100.0%	**Exact Sig. (1-sided)**		**.018**	
		Female	**Male**	**Total**	**Female**	**Male**	**Total**	**Value**	4.685		.292
"Having children affects one's career and career progression"	Disagree	3	12	15	12.5%	38.7%	27.3%	**Asymp. Sig. (2-sided)**	**0.03**		
	Agree	21	19	40	87.5%	61.3%	72.7%	**Exact Sig. (2-sided)**		**.037**	**0.03**
	Total	24	31	55	100.0%	100.0%	100.0%	**Exact Sig. (1-sided)**		**.029**	

Statements and Opinions Panel B		Count			% within Gender			Statistics	Pearson Chi-Square	Fisher's Exact Test	Cramer's V
		Female	**Male**	**Total**	**Female**	**Male**	**Total**	**Value**	1.936		.180
"It is exceptional for a woman to achieve partnership in a large accountancy firm while bringing up a family"	Disagree	7	18	25	30.4%	48.6%	41.7%	**Asymp. Sig. (2-sided)**	.164		.164
	Agree	16	19	35	69.6%	51.4%	58.3%	**Exact Sig. (2-sided)**		.189	
	Total	23	37	60	100.0%	100.0%	100.0%	**Exact Sig. (1-sided)**		.131	
		Female	**Male**	**Total**	**Female**	**Male**	**Total**	**Value**	7.921		.373
"Gender affects one's ability to network in the accountancy profession"	Disagree	15	32	47	65.2%	94.1%	82.5%	**Asymp. Sig. (2-sided)**	**0.005**		**0.005**
	Agree	8	2	10	34.8%	5.9%	17.5%	**Exact Sig. (2-sided)**		**.010**	
	Total	23	34	57	100.0%	100.0%	100.0%	**Exact Sig. (1-sided)**		**.007**	
		Female	**Male**	**Total**	**Female**	**Male**	**Total**	**Value**	2.974		.221
"To get to the top in your accountancy career it is essential to work very long hours."	Disagree	9	6	15	36.0%	16.7%	24.6%	**Asymp. Sig. (2-sided)**	.085		.085
	Agree	16	30	46	64.0%	83.3%	75.4%	**Exact Sig. (2-sided)**		.130	
	Total	25	36	61	100.0%	100.0%	100.0%	**Exact Sig. (1-sided)**		.078	

DISCUSSION AND CONCLUSIONS

Confirming Twomey et al, (2002) and Barker (2009), there are fewer Irish women in top positions and it takes women longer to be promoted to partner. This in itself ican be seen as clear evidence of the existance of a glass ceiling effect. In support of this, there was general agreement that it is exceptional for a woman to achieve partnership in a large accountancy firm, while bringing up a family. Bettio and Verashchagina, (2009, p. 69) point out that any advantage women have at graduate level becomes a disadvantage by the time of family formation. Ironically, there is a definite perception of gender equality and a rejection of any form of discrimination (unless it relates to family responsibilities), across the sample. This is evidence of a divergence between the perception and the reality of the lived-experience of female accountants, across the gender divide. One could conclude that this is a form of corporate rhetoric, denying the presence of a glass ceiling, a phenomenon that has been noted elsewhere (Bettio and Verashchagina, 2009, p.71).

Further investigation reveals that there are wide ranging views about the existance of a glass ceiling. Like Simpson and Altman (2000) some respondents suggest that the glass ceiling is fading and passé. An opposing view is that the glass ceiling is still intact, but is punctured enabling some women to pass through. Similar to Barker and Monks (1998), there is evidence that the glass ceiling has been broken, about 12.5% of those women who participated in this study describe themselves as top management. Contrary to Barker and Monks (1998) and Gammie and Gammie (1997), here the females in top management are all married with children.

A deeper examination of this issue, exposes that organisational barriers were not blamed for the lack of career advancement. Rather, women’s lifestyle choices (i.e. having a family) were the source of restriction. As a result, women delay starting a family or lower their career aspirations once they have children, substantiating Barker and Monks (1998) and Haynes, (2008d). Similar restrictions were not faced by their male colleagues. To contextualise this, Bettio and Verashchagina, (2009, p. 34) have highlighted a re-segregation trend among qualified European women who shoulder an unequal care burden; these women balance their responsibilities by choosing professional niches that effectively re-segregates them and/or hinders their entry into high workload positions. These choices are explained by Hakim’s preference theory (2000) but McRae (2003) argues that individual preferences only partly explain the non-traditional career paths followed by women.

By focusing on women’s home-life choices, the issue of restriction becomes a personal preference to impede one’s career, rather than a corporate barrier that constitutes a glass ceiling. This covert barrier/bias has been recorded elsewhere (Gammie and Gammie, 1997; Bettio and Verashchagina, 2009) and regrettably, this damaging perception remains stubbornly embedded in Irish accounting firms. Not all respondents were unaware of the inequality here; one woman alluded to the presence of a glass ceiling that is hidden in clear sight by a mantle of silence.

While working long hours was indeed characteristic of a successful career in accountancy, it was not the sole dominion of men; there was no gender difference in the hours worked in a week or hours spent socialising for business. There was a low uptake on flexible working arrangements and interestingly, it was not associated with having children. Kornberger et al., (2010) explain this limited participation as workers realising that flexible working practices reinforce gender barriers, rather than support alternative career path choices.

There was one career issue that demonstrated a clear difference between men and women; maternity/paternal leave. Men generally did not take full advantage of paternal leave thereby maintaining their linear career path, whereas women did, which they perceived explicitly damaged their promotion prospects. One can conclude that corporate promotion processes do not value the non-traditional career path, validating Smithson and Stokoe, (2005) and Dambrin and Lambert (2012).

Finally, the perception here is that ‘old boy’ network does not disadvantage women in accounting, somewhat contradicting Simpson and Altman (2000). This could suggest that men do not want to acknowledge the existence of an ‘old boy’ network, as it could be viewed as an exclusionary method and a barrier to the career progression of females (Twomey et al, 2002). As a panacea, the existence of informal female networks and making use of mentoring did not feature here.

In short, women succeed in Irish accounting firms by adapting to masculine occupational cultural values (hierarchical relationships, autonomy, authority, competition and status). When motherhood brings their femininity to the forefront, this group become ‘outsiders’.

Limitations

There were a number of limitations inherent in this study. Legislative measures posed problems when trying to compile the sampling frame and obtain necessary data. The majority of subjects in this study were Chartered Accountants and the sample is dominated by two main parties; the young female accountant at junior level management and the older male accountant at senior level. The findings may not represent the views of the entire population. This issue of non-response bias could have been addressed more robustly.

Recommendations

This study has highlighted corporate cultural constructs, whether unintentional or not that propagate gender inequality in management in Irish accounting firms. We recommend that firms should review their corporate culture to eliminate tacit masculine norms that undervalue feminine occupational values (collaboration, relationships, participation, balance-of-life activities), thereby marginalising talented employees; in particular, norms that insidiously discriminate against women with a family. Indeed, PriceWaterhouseCooper has recently acknowledged that it has failed to promote more women into senior roles, despite at least five years of gender policy initiatives, aimed at addressing the gender gap (Peacock, 2013).

Accountancy firms should re-examine the effect of those corporate barriers/biases on promotion practices in particular, that prohibit female advancement in the organisation. For example, by ensuring that family-friendly policies (flexible working arrangements) are accepted as realistic alternatives, accountancy firms should eliminate obstacles that arise due to family commitments. The slow increase of women to senior management positions in Ireland (from 27% women: 73% men in 2001 to 30% women: 70% men in 2006, Bettio and Verashchagina, 2009), adds cogency to the call for Irish accountancy firms to shatter the silence surrounding the glass ceiling.

From a public policy perspective many of the issues highlighted here relate to other professions and occupations also. There is a need for government policy to avoid reproducing gender stereotypes, such as the role of the woman as the care giver following birth and to introduce progressive legislation in the area of leave for either parent when a child is born, rather than just for the mother.

REFERENCES

Anderson-Gough, F., Grey, C. and Robson, K. (2005). Helping them to forget: the organizational embedding of gender relations in public audit firms, *Accounting, Organizations and Society*, Vol. 30, No. 5, pp. 469-490.

Bagley, G. (2013), ‘PwC executive: Number of our women promotions 'disappointingly low', *The Telegraph,* July 9th.

Ball, A., and Brewis, J., (2008). Gender counts: “work”, “life” and identity in accounting practice and education, *Pacific Accounting Review,* Vol. 20, No. 2, pp. 85-93.

Barker, P. and Monks, K. (1998), Irish Women Accountants and Career Progression: A Research Note, *Accounting, Organizations and Society*, Vol. 23, No. 8, pp. 813-823.

Barker, P. (2009), *The minority interest: women who succeed in the accounting profession*, Chartered Accountants, Ireland.

Bettio, F. and Verashchagna, A. (2009). *Gender segregation in the labour market: root causes, implications and policy responses in the EU*, EU Expert Group on Gender and Employment - European Network of Experts on Employment and Gender Equality issues, European Commission.

Blake-Beard, S. D. (2001). Taking a hard look at formal mentoring programs: A consideration of potential challenges facing women, *Journal of Management Development*, Vol. 20, No. 4, pp. 331-345.

Brannan, M., and Priola, V. (2012). ‘Girls Who Do Boys Like They're Girls’? Exploring the Role of Gender in the Junior Management of Contemporary Service Work. *Gender, Work & Organization*, Vol. 19, No. 2, pp. 119-141.

Brass, D. J. (1985). Men’s and women’s networks: a study of interaction patterns and influence in an organization, *Academy of Management Journal*, Vol. 28 No. 2, pp. 327-43.

Broadbent, J. and Kirkham, L. (2008). Glass ceilings, glass cliffs or new worlds? Revisiting gender and accounting, *Accounting, Auditing and Accountability Journal*, Vol. 21, No. 4, pp. 465-473.

Bryman, A. and Bell, E. (2003). *Business Research Methods,* Oxford: Oxford University Press.

Catalyst (1998). *Introduction, Advancing Women in Business - The Catalyst Guide*, Jossey-Bass Publishers, San Francisco, California, USA.

Central Statistics Office. (2012a). *Census 2011, Profile 3 At Work - Employment, Occupations and Industry in Ireland,* Stationery Office, Dublin.

Central Statistics Office. (2012b). *Men and Women in Ireland, 2011,* Stationery Office, Dublin.

Central Statistics Office. (2013). *Quarterly National Household Survey, Quarter 3 2013*, Stationery Office, Dublin.

Cotter, D. A., Hermsen, J. M., Ovadia, S., and Vanneman, R. (2001). The glass ceiling effect, *Social Forces*, Vol. 80, No. 2, pp. 655-682.

Crompton, R., and Lyonette, C. (2011). Women's career success and work–life adaptations in the accountancy and medical professions in Britain, *Gender, Work & Organization*, Vol.18, Vol. 2, pp. 231-254.

Dambrin, C., and Lambert, C. (2008). Mothering or auditing? The case of two Big Four in France, *Accounting, Auditing & Accountability Journal*, Vol. 21, No. 4, pp. 474-506.

Dambrin, C., and Lambert, C. (2012). Who is she and who are we? A reflexive journey in research into the rarity of women in the highest ranks of accountancy, *Critical Perspectives on Accounting*, Vol. 23, No. 1, pp. 1-16.

Davidson, M. J., and Cooper, C. L. (1992). *Shattering the glass ceiling: the woman manager*, Paul Chapman, London.

De Cieri, H., Holmes, B., Abbott, J. and Pettit, T. (2005). Achievements and challenges for work/life balance strategies in Australian organizations, *International Journal of Human Resource Management*, Vol. 16, No. 1, pp. 90-103.

Everingham, C., Stevenson, D., and Warner-Smith, P. (2007). Things are getting better all the time? Challenging the narrative of women's progress from a generational perspective, *Work and Organization*, Vol. 41, No. 3, pp. 419-37.

Fogarty, T. J., Parker, L. M., and Robinson, T. (1998). Where the rubber meets the road: performance evaluation and gender in large public accounting organizations, *Women in Management Review*, Vol. 13, No. 8, pp. 299–310.

Financial Reporting Council, (2013). *Professional Oversight Board: Key Facts and Trends in the Accountancy Profession, June 2013*, The Financial Reporting Council Limited.

Gammie, B. and Gammie, E. (1997). Career progression in accountancy - the role of personal and situational factors, *Women in Management Review*, Vol. 12, No. 5, pp. 167-173.

Hakim, C. (2000). '*Preference Theory: Work-Lifestyle Choices in the 21st Century'*, Oxford University Press, Oxford.

Haughton, J. (2005). Growth in Output and Living Standards, in O'Hagan, J. and Newman, C. (Eds), *The Economy of Ireland: National and Sectoral Policy Issues,* 9th edition, Dublin: Gill and Macmillan.

Haynes, K. (2008a). Moving the gender agenda or stirring chicken's entrails? Where next for feminist methodologies in accounting?, *Accounting, Auditing and Accountability Journal*, Vol. 21, No. 4, pp. 539-555.

Haynes, K. (2008b). Power and politics in gender research: a research note from the discipline of accounting", *Gender in Management: An International Journal*, Vol. 23 Iss: 7, pp.528 - 532

Haynes, K. (2008c). (Re)figuring accounting and maternal bodies: The gendered embodiment of accounting professionals, *Accounting, Organizations and Society*, Vol. 33, No. 4-5, pp. 328-348.

Haynes, K. (2008d). Transforming identities: Accounting professionals and the transition to motherhood, *Critical Perspectives on Accounting*, Vol. 19, No. 5, pp. 620-642.

Jackson, J. C. (2001). Women middle managers' perception of the glass ceiling, *Women in Management Review*, Vol. 16, No. 1, pp. 30-41.

Jankowicz, A. D. (1991). *Business research projects for students,* London: Chapman & Hall.

Kornberger, M., Carter, C., and Ross-Smith, A. (2010). Changing gender domination in a Big Four accounting firm: flexibility, performance and client service in practice. *Accounting, Organizations and Society*, Vol. 35, No.8, pp. 775-791.

Kram, K. E. and Bragar, M. C. (1992). Development through mentoring: a strategic approach, in Montross, D. and Shinkman, C. (Eds), *Career Development: Theory and Practice*, Jossey-Bass, San Francisco, California, USA, pp. 221-254.

Lehman, C. R. (1992). 'Herstory' in accounting: the first eighty years, *Accounting, Organizations and Society*, Vol. 17, No. 2, pp. 261-86.
Liff, S. and Ward, K., (2001). Distorted Views Through the Glass Ceiling: The Construction of Women's Understandings of Promotion and Senior Management Positions, *Gender, Work and Organization*, Vol. 8, No. 1, pp. 19-36.
Lupu, I. (2012). Approved routes and alternative paths: The construction of women's careers in large accounting firms. Evidence from the French Big Four. *Critical Perspectives on Accounting*, Vol. 23, No. 4, pp. 351-369.
Lyonette, C., and Crompton, R. (2008). The only way is up?: An examination of women's "under-achievement" in the accountancy profession in the UK. *Gender in Management: An International Journal*, Vol. 23, No. 7, pp. 506-521.
Maddock, S. and Parkin, D. (1994), Gender cultures: how they affect men and women at work, in Davidson, M. J., and Burke, R. J. (Eds), *Women in management; current research issues*, Paul Chapman, London.
McCabe, S. (2013), '*Women accountants happy despite €20,000 gender pay gap'*, Irish Independent, 18th December.
McCarthy E. (2004). Women in Management in Ireland, in Davidson, M. J. and Burke, R. J. (Eds), *Women in Management Worldwide: Facts, Figures and Analysis*, Hants: Ashgate Publishing.
McDonald, P., Brown, K. and Bradley, L. (2005). Explanations for the provision-utilisation gap in work-life policy, *Women in Management Review*, Vol. 20, No. 1, pp. 37-55.
McNicholas, P., Humphries, M. and Gallhofer, S. (2004). Maintaining the empire: Maori women's experiences in the accounting profession, *Critical Perspectives on Accounting*, Vol. 15, No. 1, pp. 57-93.
McRae, S. (2003). Constraints and choices in mothers' employment careers: a consideration of Hakim's preference theory. *The British journal of sociology*, Vol. 54, No. 3, pp. 317-338.
Morrison, A. and Von Glinow, M., (1990). Women and Minorities in Management, *American Psychologist*, Vol. 45, No. 2, pp. 200-208.
O'Hagan, J. and McIndoe, P. (2005). Population, Employment and Unemployment, in O'Hagan, J. and Newman, C. (Eds), *The Economy of Ireland: National and Sectoral Policy Issues*, 9th edition, Dublin: Gill and Macmillan.
Peacock, L. (2013), 'PwC admits failing female high–fliers', Daily Telegraph (London), 9th July.
PwC (2013), 'Mending the gender gap: Advancing tomorrow's women leaders in financial services', May, PriceWaterhouseCoopers, available at www.pwc.com.
Richardson, C. (1996). Snakes and ladders? The differing career patterns of male and female accountants, *Women in Management Review*, Vol. 11, No. 4, pp. 13–19.
Ried, G., Acken, B. and Jancura, E. (1987). An historical perspective on women in accounting, *Journal of Accountancy*, Vol. 136, No. 5, pp. 338-355.
Roberts, J. and Coutts, J.A. (1992). Feminisation and professionalisation: a review of an emerging literature on the development of accounting in the United Kingdom, *Accounting, Organizations and Society*, Vol. 17, Nos. 3 and 4, pp. 379-395.
Ruiz Castro, M. (2012). Time Demands and Gender Roles: The Case of a Big Four Firm in Mexico, *Gender, Work & Organization*, Vol. 19, No.5, pp. 532-554.
Satter, M. Y. (2013). Women's work, *Investment Advisor Magazine*, October.

Simpson, R. and Altman, Y. (2000), The time bounded glass ceiling and young women managers: career progress and career success - evidence from the UK, *Journal of European Industrial Training*, Vol. 24, Nos. 2, 3 & 4, pp. 190-198.

Smithson, J. and Stokoe, E. H. (2005). Discourses of work-life balance: negotiating 'genderblind' terms in organizations, *Gender, Work and Organization*, Vol. 12, No. 2, pp. 147-68.

Tang, N. and Cousins, C. (2005). Working time, gender and family: an East-West European comparison, *Gender, Work and Organization*, Vol. 12, No. 6, pp. 527-50.

Fogarty, T.J., Parker, L.M., and Robinson, T. (1998) Where the rubber meets the road: performance evaluation and gender in large public accounting organizations, *Women in Management Review*, Vol: 13, No. 8

Twomey, A., Linehan, M. and Walsh, J. (2002). Career progression of young female accountants: evidence from the accountancy profession in Ireland, *Journal of European Industrial Training*, Vol. 26, Nos. 2, 3, & 4, pp. 117-124.

Van Vianen, A., and Fischer, A. (2002). Illuminating the glass ceiling: The role of organisational culture preferences, *Journal of Occupational and Organisational Psychology*, Vol. 75, No. 3, pp. 315-337.

Waldstrøm, C., and Madsen, H. (2007). Social relations among managers: old boys and young women's networks, *Women in Management Review*, Vol. 22, No. 2, pp. 136-147.

Whiting, R. and Wright, C. (2001), Explaining gender inequity in the New Zealand accounting profession, *British Accounting Review*, Vol. 33 No. 2, pp. 191-222.

Whiting, R. (2012). Reflecting on perceived deinstitutionalization of gender-biased employment practices in accountancy. *Qualitative Research in Accounting & Management*, Vol. 9, No. 4, pp. 300-336.

Wilkinson, H. (1997), The androgynous generation, in Dench, G. (ed.), *Rewriting the Sexual Contract*, Institute of Community Studies, London, pp. 238-247.

Endnotes

[1] The *Mommy* track is characterised as a broken, interrupted career route.

[2] Those aged between 21 and 35 years of age.

[3] Greater likelihood of these graduates continuing with accountancy.

[4] For the purpose of the analysis, the sample is divided into two age groups, under and over 40. This division is a combination the commonly accepted 'cut-off' age between 'high potential' and 'mature' personnel (Simpson and Altman 2000, p.191) and the fact that women's salaries reach their peak at age 40 (Pierce-Brown, 1998).