*Equality, Diversity and Inclusion in Accounting*

**‘Doing Gender’ in a Regional Context: Explaining women’s absence from senior roles in regional accounting firms in Australia.**

*Dr Sujana Adapa, Dr Jennifer Rindfleish & Professor Alison Sheridan*

*UNE Business School*

*Faculty of The Professions*

*University of New England*

*Armidale 2351 NSW*

*Australia*

*sadapa2@une.edu.au*

[*jrindfle@une.edu.au*](mailto:jrindfle@une.edu.au)

[*asherida@une.edu.au*](mailto:asherida@une.edu.au)

**Introduction**

The accounting profession has undergone many changes since its foundation in Australia, including its openness to women entering the profession. Both in Australia and internationally the accounting profession has traditionally been dominated by men ([Cooper, 2010](#_ENREF_7); [Kornberger, Carter, & Ross-Smith, 2010](#_ENREF_13)), ([Czarniawska, 2008](#_ENREF_8)), Even though by 1999, women comprised 52.9% of those studying accounting in Australia, their participation in accounting studies remained relatively equal with men ([Jackling & Calero, 2006](#_ENREF_9)). With the rising numbers of women graduating with accounting degrees, it had been assumed that in time women’s representation in the senior ranks of accounting firms would reflect these same trends. However, this has not been the case, and in fact the retention of women in accounting firms, and their lack of progress into more senior roles continues to be a challenge for the profession ([Kim, 2004](#_ENREF_12); [Kornberger et al., 2010](#_ENREF_13); [Windsor & Auyeung, 2006](#_ENREF_18)).

The focus of most Australian research on women’s slow progress to senior roles in the accounting profession has been in metropolitan Australia, with little attention directed towards the progress of women in accounting firms in regional Australia. When reviewing what has been written and researched about women in business generally, the metropolitan location of much of the research on the topic is implicit and taken as a given ([Sheridan, Haslam McKenzie, & Still, 2011](#_ENREF_14)). The limited research available on the topic of ‘regional’ business, and particularly women in regional business, tends to stigmatize the findings because they are not the norm. In this paper, we seek to redress this oversight and explore the experiences of women and men in accounting firms in small to medium sized accounting firms in Northern NSW, Australia. As members of a business school located in a university in regional Australia, we are constantly reminded by regional employers of the shortage of accountants in our region, and the role we should play in preparing graduates to fill these gaps. Almeida et al ([2012](#_ENREF_2)) have demonstrated the shortage of accountants in regional Australia, a shortage that is not only experienced in our regional location.

We have observed that while more than 50% of our accounting graduates have been women for the last 15 years, we are not seeing their representation within the senior ranks of regional accounting firms growing commensurately. In other words, the ‘pipeline’ of female graduates in the profession isn’t flowing into the ranks of accounting professionals. While we can educate graduates for their employment, preparing them for their entry point to the profession, and hopefully equipping them with the skills to navigate their ongoing careers, the role of education is only one dimension to the story. We must also consider their experiences in regional firms and how they perceive their career trajectories if we are to systemically address women’s continued underrepresentation in senior roles in accounting firms. The disjuncture between entry and progression must be addressed if regional accounting firms are to enable the realization of the very specific professional skills possessed by all of the highly qualified employees they have within their firms.

Through a wider research project[[1]](#endnote-1) we were involved with, we had the opportunity to investigate women’s and men’s experiences with the underrepresentation of women in senior roles within a sample of regional accounting firms. What we found, points to the continued prevalence of gendered structures and practices within the context of the small to medium sized enterprise located in North-West NSW ([Acker, 1990](#_ENREF_1)). How these gendered structures and practices were experienced differed according to the size of the firm, the gender and the relative position of the employee within each firm. Through our analysis, we highlight where the ‘doing of gender’ within the accounting firms continues to limit women’s pathways, and we also recommend how these limitations might be addressed.

**The Doing of Gender**

Existing literature indicates that the men who originally formed the Australian accounting bodies shaped the views of the profession and were conservative in opening their membership status to women (Lyonette and Crompton 2008). Cooper’s (2010) research shows that a majority of the accounting bodies in Australia allowed women entry into the professional bodies as members but prevented them from being able to take up senior roles early on in the history of the profession. Women were given access (by men) to membership status in Australian accounting societies and institutes in 1916. While women now make up more than 40% of the professional bodies membership (CPA 2011), it is still the case that equality remains an issue for female accountants due to the fact that their male counterparts overwhelmingly dominate the senior roles in accounting firms (Kornberger, Carter & Ross-Smith, 2010, Carnegie, Edwards & West, 2003, 2002)

In seeking to understand women’s and men’s experiences in their accounting firms, we draw on the seminal work of West and Zimmerman ([2002](#_ENREF_17)) around the ‘doing of gender’ and the application of this by Sheridan et al ([2011](#_ENREF_15)) in their analysis of women’s experiences on regional development boards in Australia. The value of this approach lies in the way in which gender is framed as dynamic and interactional, in contrast to the more traditional understandings of gender as a sociological variable ([West & Zimmerman, 2002](#_ENREF_17)). Through this approach, we can examine gender beyond the labels ‘man’ or ‘woman’ and reveal the ways in which culturally defined meanings of masculinity or femininity are enacted in the daily practices and processes of regional accounting firms, as experienced by employees.

Cockburn ([1991: 168](#_ENREF_6)) describes masculine hegemony as the ‘sway exerted over women and men alike, not by legal coercion or economic compulsion but by cultural means, by force of ideas’. This definition highlights an important point; that the common association of masculinity with men does not mean that it is exclusive to them. Kerfoot and Knights’ ([1996: 85](#_ENREF_10)) argument that ‘women can and do constitute themselves at least partially through masculine discourses and modes of behaviour’ is a fundamental plank for understanding the doing of gender in occupations, including accounting. As well, the dominant form of contemporary masculinity privileged in current management discourses implies coordination and control, with a preoccupation with the achievement of goals ([Kerfoot & Knights, 1999](#_ENREF_11)). Femininity, on the other hand, is not discursively associated with control. Rather, it is represented as being ‘vulnerable to the demands of ‘others’’ ([Kerfoot & Knights, 1996: 87](#_ENREF_10)) and of connectedness to others. It is these forms of hegemonic masculinity and femininity that we sought to explore in our analysis. Given the historical patterns of women’s exclusion from accounting, as detailed by Cooper ([2010](#_ENREF_7)), we wanted to explore how these manifested in the specific context of regional accounting firms.

**Accounting Firms in Regional Australia**

While the ‘Big Four’ accounting firms dominate the metropolitan markets, regional accounting firms in Australia tend to be small to medium sized firms. The [Australian Bureau of Statistics](http://www.abs.gov.au/AUSSTATS/abs@.nsf/mf/1321.0) (ABS) defines small firms as employing fewer than 20 people. The term ‘micro firms’ is used to describe those employing less than 5 workers. Medium firms are taken to be those employing between 20 and 200 workers ([Australian Bureau of Statistics, 2002](#_ENREF_3)). With respect to small firms, the owner-managers who run the business tend to be the principal decision makers, contributing and owning all or most of the firm’s operating capital ([Australian Bureau of Statistics, 2002](#_ENREF_3)).

The aim of the research conducted for this paper is to investigate the reasons given by accountants in accountancy firms in our local region, North-west NSW, for the under-representation of women in senior roles in their organisation and the accounting profession generally. The firms we interviewed ranged from small to medium sized. Previous research has shown the small proportion of women in senior roles to be an enduring and intractable issue when it comes to ensuring gender equity in the profession of accounting (Anderson-Grough, Grey, & Robson, 2005; Czarniawska, 2008; Kornberger, Carter, & Ross-Smith, 2010; Wooten, 2001). What our paper adds to this body of research is an insight into the detailed and specific ways of doing gender that are reported by those experiencing their profession as a lived everyday reality. The methods that lead to the reproduction of the ‘doing of gender’ can then be revealed in a much more tangible way hopefully leading to more meaningful methods and practices to proactively counter their reproduction.

**Methodology**

The results and findings presented in this study were obtained through a research project that was jointly funded by the Institute of Public Accountants (IPA) and the UNE Business School. The main purpose of the research project explored the Corporate Social Responsibility (CSR) practices and activities of the regional small and medium sized accountancy firms through qualitative face-to-face in-depth interviews. In-depth interviews provide rich and comprehensive data, greater flexibility and valuable insights into complex social research problems ([Birn, 2000](#_ENREF_4); [Bryman, 2001](#_ENREF_5); [Sweeney, 2007](#_ENREF_16)). The use of the in-depth face-to-face interview was deemed crucial to the research objectives of the study in order to uncover the meanings and felt experiences of the respondents towards the dynamic, subconscious and unspoken reproduction of gender inequity in social interactions. The discussions with the respondents were undertaken privately and behind closed doors and the respondents were assured that their anonymity would be respected. This was crucial for the researcher to be able to uncover aspects of the respondent’s experience that they might not have felt comfortable discussing with others either within their accounting firm or in public. The sensitivity of the research topic is such that an in-depth interview is most effective in allowing respondents to speak freely and openly about their feelings.

A total of 31 face-to-face in-depth interviews were conducted with accountants employed in small and medium sized accountancy firms in North West NSW (New South Wales). Fourteen were conducted in Tamworth, 13 in Armidale, three in Guyra and one in Uralla. Whilst the researchers acknowledge that 31 interviews cannot produce results that can be relied upon to uncover a representative picture of what accountants in small to medium sized firms generally feel about gender inequity, such as sample size can reveal meaningful and coherent themes that can explore the true lived experiences of the respondents interviewed.

When each respondent was asked detailed questions about the internal corporate social responsibility practices of their accountancy firms, issues related to the ‘doing of gender’ arose spontaneously. The respondents discussed how they believed that the practices related to corporate social responsibility within their firms should automatically include all of the issues related to gender equity. When the respondents spontaneously started to discuss gender inequity issues, we asked them to elaborate on what they felt about their personal experiences with gender inequity. We also asked them to discuss what they thought were the barriers causing an under-representation of women in senior roles in their profession. The respondents were very happy, and sometimes even expressed their relief in being able to discuss the issues they experienced with gender inequity in their workplaces. Their relief signaled to us that they had not been able to openly express their feelings about their experiences of gender inequity to others in the past.

The demographic profile of the respondents indicates that we spoke to a fairly even split between women (N=14) and men (N=17) accountants. The respondents also ranged fairly evenly across the strata of small to medium sized accountancy firms operating in the region, and they held a wide range of titles in descending order from Principals, to Senior accountants, Junior accountants and Trainees.

The average age, level of income, education and the length years spent within the accountancy profession varied for each respondent depending on the level of their position within their firm. For example, the age range of the respondents who listed their titles as ‘Principals’ varied from 50 years to 64 years, their level of income from $100,000 to $170,000, their level of education from TAFE (vocational) to Masters qualification and their number of years spent in the accounting profession from 18 to 35. Similarly, the demographic variables for respondents with the title of ‘Senior accountants’ exhibited variation in their age range from 38 years to 48 years, level of income from $ 70,000 to $90,000, their level of education from Bachelors to Masters degrees and the number of years spent within the accounting profession from 12 to 19. Those with the titles of ‘Junior accountants’ and ‘Trainees’ were much younger between 24 years to 32 years, and earning $30,000 to $40,000. In terms of their level of eduction, Junior accountants and Trainees were either currently studying at the diploma or bachelors level and had spent two to four years in the accounting profession.

The majority of the respondents in the study were affiliated to professional bodies such as the Institute for Public Accountants (IPA), National Tax and Accountants' Association (NTAA), CPA Australia, Institute of Chartered Accountants in Australia (ICAA) and the Australian Institute of Management (AIM). None of the SMEs that took part in this research were family owned businesses. Of the 31 respondents in the study, 14 respondents had obtained their university degrees from the University of New England the university located in the geographical region of the study. In summary, the demographic profile of the respondents interviewed for the study was a good range and variety of demographic measures, an indication that the sample was as robust as possible given the qualitative nature of the data collection method chosen.

**Results**

A majority of respondents in the study spontaneously reported that there is an under representation of women in senior roles in regional accountancy firms. The ‘sense making’ discussed by the respondents in their responses around the reasons for women’s underrepresentation varied on the basis of the sex of the respondent, their occupational position within their firm and the size of the firm in which they were located. The responses analysed for the study also show that the ‘doing of gender’ continues to be reinforced and reproduced through the daily practices and processes of the individuals within regional accounting firms. As we shall see, the respondents discussed that their experiences were a complex interplay of factors that are partly dependent on the gender of the individual, the size of the firm and the regional context of the firm. The regional context of the firm was discussed by respondents as a limiting factor for progressing gender equity due, partly, to the limited support services available for professionals balancing work and family and partly to other issues such as excluding women from critical operational knowledge and information privy only to accountants at senior levels of the company and senior men’s attitudes and belief about the capabilities of women in the accounting profession.

Table 1 contains four typical verbatim comments made by senior women in the study about the key barriers to women’s advancement in their firms. Respondent #1 describes in detail how the profession is currently structured to discriminate against women and presents that structure as a fait accompli. It was quite a shock to the researchers that the respondent used the words ‘a continuing tradition’ when referring to the domination that men hold in the profession as if it was a totally intractable fact of life and could never be expected to be any different. It is also particularly interesting that this respondent makes reference to the size of the firm as a factor that compounds the limiting context of her workplace and hence cites it as why women will not be able to progress.

Respondent #16 also seems to suggest that there is ‘no changing’ organisations such as these. There is certainly a defeatist tone to both of these comments in terms of stating ‘the way things are’. The feeling from these comments is that the respondents have internalised the existing barriers to women’s progress in their organisations and therefore there is nothing to be done about it. Respondent #2 experienced the discrimination directly and describes what happened to her when she took and career break to have children and work part-time. Her experience has obviously affected her to the point that she has given up on trying to progress her career any further. Respondent #3 echoes the previous respondent and states that she ‘simply cannot devote her time’ due to her family responsibilities. The experiences discussed by these women reveal that the firms in which they work are making little or no effort to assist these women develop their careers when they have family responsibilities. It seems almost unbelievable that in 2013, in professions such as accounting in a regional area of Australia, there is no assistance given to women to progress in their careers. Given the last 40 years of concerted effort successive Australian and State governments have put into promoting and instigating various paid parental schemes and various other measures to promote women’s career progression.

The experiences described by the senior women accountants in the study can be grouped into themes that arose from the verbatim comments, themes that reveal the ‘continuing tradition’ of ‘male domination’ and ‘pay discrimination’ within these firms that seem to have been accepted and normalized by these respondents. The progress of women was described as being blocked by the ‘time consuming promotion process’, the ‘lack of support’, and ‘lack of recognition’ they felt. Finally, women reported that they suffered ‘less incentives’ than men, and ‘lack of flexibility’ in their working lives. These themes were discussed as the specific reasons for the under representation of women aspiring to take up senior positions in accountancy firms, and are not unique to regional accounting firms.

Table 1: Senior women’s perceptions of the reasons for women’s underrepresentation

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| *Respondent # 1, Female Principal* | *“It is a continuing tradition that accountancy firms are dominated by males in the senior roles. Incentives are generally less in this field with lack of proper support, guidance and flexibility that are particularly biased towards women. Taking into consideration, the size of our firm we can’t afford to offer any sort of flexibility to our female employees. Most of our employees work in isolation”*. |
| *Respondent # 16, Female Principal* | *“Anyway accountancy firms are known for their male domination or representation. Added to this is the pay discrimination for the same type and amount of work. I feel this could be the reason for women being not interested in progressing to senior roles”* |
| *Respondent # 2, Female Senior Accountant* | *“I had to take a career break when I had my first child. I worked on a variety of projects. Part-time work is always undermined in this sector and complicated. Employers generally prefer professional life to be the priority. I cannot invest my time and energy to progress to a partnership level”* |
| *Respondent # 3, Female Senior Accountant* | *“I have a young family and simply cannot devote my time. I feel that in this profession and/or practice promotions are time-consuming and slow. A majority of our employees have narrow specializations (refers to particular areas of audit/tax)……and I think is a significant barrier to attain a holistic approach”* |

When male respondents talked spontaneously about women in their firms some referred to structural barriers for women but many described women as a gender generally ‘lacking’ the skills required to be able to progress in their careers. Males in the role of Principal or Senior Accountant used words such as, the problem with women is that they take ‘career breaks’, they prefer ‘part-time work options’, they experience ‘family versus career conflicts’, they ‘lack multi-tasking skills’, we have a ‘problem with the retention of junior staff’, and women seem to be unable to handle the ‘complexity with the nature of job’, and they show a ‘lack of integrating responsibility, power, networking and technical skills’ as verbal descriptions of some of the key barriers women display in their inability to take up senior roles in the field of accountancy. Four typical verbatim comments about this topic are reflected below in Table 2.

Respondent #9’s comment seems to be stereotyping women when he says that women ‘lack the skills of multi-tasking’. Respondent #20, a Male Principal, referred to the fact that the firm he works in felt the need to keep ‘confidential’ certain information that would only be shared between the partners of the firm. It seems that he is alluding to the fact that this is a barrier to women in more junior roles as they do not get access to this information and therefore cannot progress because of it. Respondent #10’s comment recognizes the need for more flexible work options for women but the beginning of his comment seems to suggest that this will not happen. Respondent #25 just dismisses women’s abilities as lacking in ‘communication, leadership and negotiation styles’.

Table 2: Senior men’s perceptions of the reasons for women’s underrepresentation

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| *Respondent # 9, Male Principal* | *“I feel women lack the talent of multitasking as they are confronted with family and/or career conflicts and pressures”.* |
| *Respondent # 20, Male Principal* | *“….(women) They cannot progress further with having many career breaks or part-time employment options in this field. Confidentiality of information and maintaining it is also an important issue. In our firm, certain procedures are formalised and we usually tend to retain important and/or confidential information only with our partners”* |
| *Respondent # 10, Male Senior Accountant* | *I could see many women entering the accounting profession in the junior/trainee roles. However, retaining these women for a longer period and further seeing them in senior roles is just not happening. Personally, I feel, firms should be offering more flexible work options”* |
| *Respondent # 25, Male Senior Accountant* | *Hard to deal with different clients. Need to change their way of communication, leadership and negotiation styles”* |

The responses provided by the women and men currently working as Junior Accountants or Trainee Accountants were more diverse when compared to those of the respondents in senior positions. Women who were Junior Accountants or Trainee Accountants indicated that ‘switching firms’, ‘lack of experience’, ‘general inertia’, ‘time/monetary/energy constraints’, and ‘lack of mentors or role models’ were common reasons why women in junior roles do not progress to senior roles in accountancy firms. The following four verbatim comments were typical of what was said*,*

Table 3: Junior women’s perceptions of the reasons for women’s underrepresentation

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| *Respondent # 4, Female Junior Accountant* | *I am not interested with the senior roles. I can clearly see the amount of time and energy that they invest in carrying out various tasks. I feel, I cannot do it and it is not for me”.* |
| *Respondent # 6, Female Trainee* | *I joined this firm only to gain experience. The pay that I expected from my employer doesn’t match my expectations. One or two years later, I would like to switch to another firm and see how it works. I do not get any suggestions from my female partners on my work. May be mentoring by the female senior staff would help us to get motivated and keep going!”* |
| *Respondent # 19, Female Junior Accountant* | *My family and children are at the forefront. At this stage with a young family, I am not too keen to devote my time and energy to progress further in my career* |
| *Respondent # 29, Female Junior Accountant* | *Lack of proper recognition makes many of us not to focus on senior positions. I wouldn’t like to work with egotistic male senior personalities. Usually senior staff are busy and do not focus on any measures to coach/mentor junior staff or act as role models or at least engage with us* |

The words used by the women classified as Junior Accountants in the study are extremely self-limiting and defeatist in their verbal tone. A worrying trend noticed in these comments is that the respondents appear to have given up all hope of ever progressing in their careers. Men currently working as Junior Accountants or Trainee Accountants also reported that women had to continually struggle to achieve a good work-life balance in their careers. Four examples of typical verbatim comments from this group are in Table 4, below. They reflect similar sentiments to the comments previously raised by other respondents in the study.

It was interesting to note that the male Junior Accountants and Trainee Accountants in the study highlighted the perilous and intractable path that women have to tread when being forced to choose between part-time work opportunities and progressing to senior roles in their careers. They also made the point that when women choose part-time options they are usually left out of any high level ongoing discussions and activities in their accountancy firms and because of this their careers would be stalled.

Table 4: Junior men’s perceptions of the reasons for women’s underrepresentation

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| *Respondent # 12, Male Junior Accountant* | *I think the main reason is work and family balance that is difficult.* |
| *Respondent # 13, Male Trainee* | *Women’s life-cycle changes and career progression at the same time is difficult. I feel this could be one of the main deterrents for women to take up senior roles* |
| *Respondent # 27, Male Junior Accountant* | *Part-time work options that women take may not help them to focus on attaining senior positions. Usually part-time employees were left out with the ongoing discussions/important decisions that happen when they were not there* |

During the analysis we discovered that the responses differed according to whether the respondent was a male or a female in a senior or a junior role and also on the basic of whether the respondent was a male or a female in either a small or medium sized firms. A surprising finding from the study was that women in small sized firms seemed to report less of an impact from structural barriers to their career progression than women in medium sized firms.

The women working in medium sized regional accountancy firms spoke more about having ‘less flexibility’, more ‘pressure with deadlines’, and in feeling that there was a ‘lack of a holistic approach’ to their work. They also complained about ‘working in isolation’, about the ‘lack of job sharing opportunities’, and a ‘lack of innovative approaches’ as key barriers they experienced in terms of women’s progress into senior positions. On the other hand, the women working in small sized regional accountancy firms talked about experiencing ‘more flexibility’ at work, a ‘better organisational culture’, ‘job satisfaction’, and ‘opportunities for job sharing’ as possible reasons for women being able to progress towards senior positions in small sized firms. Four typical verbatim responses about this issue, two from a medium sized firm and two from a small enterprise are reproduced below.

Table 5: Women’s perceptions of the reasons for women’s underrepresentation by size of firm

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| --- | --- |
| *Respondent # 2, Female Senior Accountant, Medium Sized Firm* | *I chose to work part-time as the firm in which I am working does not offer much flexible employment opportunities. Job sharing is not usually encouraged. There is a pressure on meeting certain deadlines, which I think … is actually a critical factor that encourages the firm not to invest in any sort of innovative approaches (refers to the Sydney-based firms)”* |
| *Respondent # 18, Female Senior Accountant, Medium Sized Firm).* | *Women always have to do many things whether …at work or at home. It is hard to balance everything* |
| *Respondent # 14, Female Principal, Small Sized Firm* | *I wouldn’t become a partner at franchisee firms (refers to Armidale accountancy firms, she worked in an Armidale accountancy firm eight years back) due to the complexities with work, career and family balance. I know how to pace my efforts and balance my family and career in a smaller firm in the principal role (now she is currently working in a Tamworth accountancy firm). It is just the organisation culture and I think just over the top of my head that the employees in a smaller firm have more job satisfaction and enhanced flexibility. This is the choice that I had made!”* |
| *Respondent # 15, Female Principal, Small Sized Firm* | *“Our small firms work in coordination and help each other. If we cannot cater to a particular client, we direct them to other small firms who can deal with them. I see working together, rather than being competitive has a benefit of greater flexibility. I think, from my perspective, it helped me specifically, in progressing to a senior role and now I am continuing the same tradition”* |

When asked about the barriers that they saw to women’s progress, the comments made by men working in medium sized accountancy firms stereotyped the capabilities of women as lesser than or of a lower level of capability than that of the men in the firm. Such stereotyping of women’s abilities relegates them to the lower ranks of the hierarchy purely on the basis of their gender.

The two verbatim quotes below from men in medium sized enterprises show some alarming stereotyping of women’s capabilities. For example, the first male respondent discusses the ‘emotional’ and ‘too soft’ styles of communication that he believes women have that prevent them from being ‘tactical, powerful or in control’. The man in the second verbatim comment identifies the fact that the ‘formalised procedures’ that continue to exist in his accounting practice remain as a significant barrier to women’s progress. He makes the point that certain critically important information is only shared between accounting partners at the highest levels of their company and that women at lower levels of the organization would not have access to this confidential information which would be a strong limiting factor preventing women from progressing in their careers.

Conversely, men working in small sized firms discussed the fact that because of the small size of their enterprises they felt that women actually benefited from the ease of ‘communication’, the sharing of information or ease of ‘information dissemination’ within their company, and the ‘transparency’ of the practices that encourage women to aspire for senior roles in their career.

Four typical verbatim comments on the reasons why women are underrepresented, two from males in medium sized accounting firms and two from males in small accounting firms are reproduced below.

Table 6: Men’s perceptions of the reasons for women’s underrepresentation by size of firm

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| *Respondent # 8, Male Principal, Medium Sized Firm* | *Women are too emotional and their communication is rather soft when dealing with clients. However, certain types of clients in the business need to be tackled with more power, control and tactics… that (skills) are not possessed or simply cannot be demonstrated by women* |
| *Respondent # 20, Male Principal, Medium Sized Firm* | *they cannot progress further with having many career breaks or part-time employment options in this field. Confidentiality of information and maintaining it is also an important issue. In our firm, certain procedures are formalized and we usually tend to retain important and/or confidential information only with our partners* |
| *Respondent # 24, Male Senior Accountant, Small Firm* | *In our firm since it is only small in size with only 12 employees, we do not strictly adhere to any formalized policy procedures. I guess this is what works for most women, as I could notice in their performance. Just sticking to the flexible options and the nature of informality within the organisation would work as carrots”* |
| *Respondent # 30, Male Senior Accountant, Small Firm* | *I just feel it is the difficulty associated with the nature of this job. As our firm is only a small firm, we do take care of how our information flows between our employees. We encourage better communications, proper information dissemination and enhanced transparency in our practice”* |

**Discussion of Results**

The experiences and issues raised by the practicing accountants interviewed for this study, reveal that the ‘doing of gender’ through the daily practices and structural constraints to women’s progress in their accounting careers continues to prevent the free and open progress of women into senior roles. Their experiences with women’s progress into senior roles varied according to whether the accountant was a woman or a man, whether they were situated in a small or medium sized enterprise and whether they were in a junior or senior role in the firm. Women in small enterprises fared better than those in medium sized enterprises when it came to being able to envision themselves in senior roles and then being able to actually progress into those roles.

It is worth noting that the women occupying senior positions in regional accountancy firms did not identify career breaks or part-time work options as deterrents to their career progression. However, these themes were identified by their male counterparts as the major deterrents to women’s career progression, irrespective of their current positions within the regional accountancy firms. The men interviewed in this study occupying senior positions within the small and medium sized regional accountancy firms revealed that they hold stereotypical attitudes about women’s capabilities that discriminate against and severely limit the success of women in their attempt to occupy senior positions. Unfortunately, many of the women interviewed in this study also seem to have taken on beliefs that stereotype the career pathways of women in the accounting profession.

In order for things to change in these enterprises and for women to be able to envision themselves being able to reach senior roles there are numerous organizational change mechanisms that need to be implemented.

Women aspiring to rise to senior positions in accounting firms will need to be able to rely on access to flexible workplace arrangements in order to fulfill the needs of both their career and their families. However, it is clear from the statements made by many of the respondents in this study that even if these accounting firms currently provide, the part-time or flexible work options required to promote and retain their high achieving career women, the women who choose that option will experience major barriers to their career progression. Furthermore, women were clearly (indirectly) discriminated against in these enterprises because the accountants at the higher levels of the firms (mostly men) purposely excluded them from important and confidential decision-making processes.

Due to the fact that men do not, as a rule, access flexible or part time work options as often as women, they are able to show continuity in their careers and benefit from this by experiencing an easier progression into senior positions in these firms. This normalization of, mostly male, working patterns was described repeatedly as the accepted and traditional process for transition into senior roles. More men than women, however, irrespective of the positions they occupy within small or medium sized regional accountancy firms, cite the fact that family and career conflicts for women are common. They also stated that this was the dominant reason why women fell behind in their careers once they had chosen part-time work options.

The proportion of women in senior roles correlated directly to the prevailing organisational culture and leadership style operating within small or medium sized regional accountancy firms. Most women criticized the prevailing organisational culture of medium sized firms on the basis of its rigidity and formality when compared to small sized firms. The responses to questions about the barriers to promotion for women became more varied as the number of employees increase and the firms move from being classified as small to being classified as medium sized.

Women working in small firms valued the current organisational practices of those firms very highly describing the specific communication and negotiation styles of small firms as critical to women feeling encouraged when aspiring to senior positions. Small sized firms were described as more cohesive and cooperative in their decision-making processes, due mainly to the fact that the senior management includes all of their employees when discussing important decisions for the firms unlike the medium sized firms. Therefore, employees from small sized firms personally feel more included within the overall firm-based operations and discussed contributing openly to the performance measures of the firms.

As already noted, women discussed feeling good about how smaller firms were more flexible and offered greater job satisfaction, including job sharing opportunities. On the other hand, women working in medium sized regional accountancy firms, described feeling isolated, under pressure at work and excluded from key decision-making processes. These respondents discussed that fact that medium sized firms tended to be more formal in terms of their practices, policies and procedures because they like to mimic the structures of large sized corporate accounting firms. Furthermore, they discussed the fact that medium sized firms aspire to attaining a large or a corporate firm status in the future and therefore tend to implement rigid practices that focus mostly on increasing their financial performance and profit motives.

**Conclusion**

The results clearly indicate that small to medium regional accountancy firms in Australia need to implement various career enhancement strategies for women to address the problem of the continuing and entrenched under-representation of women in senior roles. Regional accountancy firms need to embed practices such as training, mentoring and coaching for women accountants occupying junior or trainee positions in SMEs. Such strategies must be implemented in order to improve the networking opportunities of female employees (with both internal and external stakeholders), and also focus on appropriate retention strategies for the smooth transition of junior female employees into senior roles. It is equally important for regional accountancy firms to focus on holistic approaches that would empower female employees to balance their work, family and career progression aspects.

The research showed that the practicing accountants working in small sized firms describe positive aspects within their firms such as cooperating with each other and experiencing more flexibility in their work-life balance. Conversely, those working in medium sized firms described experiences of less flexibility, more ridgid organizational structures and more competitive practices within their organisations. The more inclusive communication styles practiced in small sized firms act as key enabling factors allowing women the ability to progress to senior positions. It is recommended that medium sized firms embrace a more cooperative workplace culture in practice, because such an organizational change should enhance the career progression of the female employees.

All of the professional associations associated with the accounting profession in Australia such as, Institute for Public Accountants (IPA), National Tax and Accountants' Association (NTAA), CPA Australia, Institute of Chartered Accountants in Australia (ICAA) and the Australian Institute of Management (AIM), need to play an important role in assisting small and medium sized accounting practices to identify and implement workplace change strategies to assist women in their career progression. There are important changes necessary to challenge the way things are currently practiced and seen as ‘normal’ by the accountants interviewed for this study. Universities who educate accountants and accredit the degrees required by accounting professionals could also have input into the change strategies required to address gender inequity at the senior levels of regional SME’s. The transformation of accounting graduates into working professionals who are equipped to be inclusive in their professional lives can be reinforced by all of the institutions that shape the qualifications and accreditation requirements for the profession including government, industry and the professional associations.

Structural changes in each of the medium sized individual accounting practices such as, flexible work arrangements for women and men to attend to the needs of their families, are only part of the changes necessary to address the barriers. Changing the existing hierarchical forms of communication, in some SMEs, that exclude women from information and networking that could progress their careers, and breaking down the feeling many accounting professionals have that things will never change are also two critical changes needed.

The individual professionals within accounting firms, both men and women, must talk more frankly, openly and often about how the traditional ways of doing things are definitely not the best in terms of enhancing the career prospects of women. They need to find new models for their organisations based on strategies that force continuous improvement on the sector and foster equality, diversity and inclusion. Equity needs to be given a priority in small to medium sized accounting enterprises as part of the triple bottom-line of accounting best practice and not relegated to the ‘too hard basket’.

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