**Gender Imbalances in the Accounting Profession**

**Olivia Kyriakidou**

Assistant Professor in Business Administration and Organizational Behavior, Department of Business Administration, Athens University of Economics and Business, Patision 76, 10434, Athens, Greece, email: [okyriakidou@aueb.gr](mailto:okyriakidou@aueb.gr)

**Emmanouil Dedoulis**

Lecturer in Accounting, Department of Business Administration, Athens University of Economics and Business, Patision 76, 10434, Athens, Greece, email: [ededoulis@aueb.gr](mailto:ededoulis@aueb.gr)

The situation of women in the accounting profession has attracted a great deal of interest. Liberal professions, such as accounting, have been traditionally viewed as exemplar cases of gender stratification (Crompton & Sanderson, 1990; Macdonald, 1995; Witz, 1992). It is increasingly claimed however, that, in the context of the accounting profession a relentless process of feminization may be signaling the progressive removal of gender-based barriers and inequalities (Anderson-Gough et al., 2005). Women are 49.4% of all auditors, accountants, and investment professionals in Canada (Statistics Canada, 2006) and 61.3% of all accountants and auditors in the United States (Bureau of Labor Statistics, 2012). Moreover, in a 2011 study, women were half of newly hired accounting graduates at CPA firms, and 40% of all CPAs (AICPA, 2011). A parallel trend seems to be occurring also in the Greek accounting context. In this sense, the feminization of the accounting profession argument conveys a strong impression that glass ceilings are becoming a memory.

At first glance, this certainly looks like a success story. However, a radically different picture begins to emerge when we take into consideration a series of other indicators and especially as we consider the work, career trajectories and rewards of women accountants. Despite their recent progress, women still constitute considerably less than a quarter of all partners (21%) at firms, although they are 45% of all accounting employees at accounting firms (AICPA, 2011). Moreover, female accountants are more likely to be in part-time work, to work outside the leading firms and to be relegated to the less prestigious areas of practice (Coutts & Roberts, 1995). This situation is reflected in the relevant remuneration rates, which display an extremely significant gender gap. The Catalyst 2012 report indicates that female accountants can expect to earn 24 percent less than their male counterparts. This disadvantage increases as we climb up the professional hierarchy. Women are clearly confined to the lower reaches of the profession. Gender-based discrimination and exclusionary dynamics are still everyday experiences for the women who work in the accounting profession in most parts of the world. Indeed some commentators (Roberts & Coutts, 1992) have concluded that female accountants are fulfilling a (frequently transient) proletarian role.

The difficulties faced by women in the accounting profession have, of course, been acknowledged in an animated debate, with issues such as inequalities in pay and access to management boards dominating the discussion and generating disquiet concerning women leaving the profession and taking vital knowledge and skills with them (Kornberger et al., 2011). However, the majority of the studies talk of the profession as having a homogeneous identity and analyses concentrate on exclusion or inclusion in a limited way. For instance, where a gendered division of labor is discussed it is framed as an accident of patriarchy (Dambrin & Lambert, 2012).

This article offers an alternative view, using both historical analysis of the Greek accounting institute data and critical discourse analysis of a number of interviews with chartered members of the accounting profession. On this basis, it is proposed that the feminization of the accounting profession has taken on a new structural form. We argue that while external (or occupational) closure mechanisms (which regulate access to the profession) have, under the influence of the universities, been formalized and redefined along more meritocratic lines, internal (or organizational) closure regimes (which dictate access to certain prestigious segments of the profession, such as membership to the administration boards of the professional institute of accountants) are still dominated by informal and gendered criteria which facilitate the exclusion of women chartered accountants. It is suggested that via gendered segmentation the feminization of the accounting profession in Greece has actually emerged as a successful internal closure strategy. Thus, gendered segmentation, which thrives on the ideology of women’s difference, ensures that the elite segments can, in the context of a more holistic institutional environment, hold on to their traditional privileges and rewards. Accordingly, feminized segments are deployed to increase leverage ratios without rocking the promotion system to privileged segments of the profession, effectively forming a reserve army of accounting labour with lesser terms and conditions. It is finally suggested that as a result, the diverse groups will make up the accounting profession form ever stronger gendered identities, limiting the possibilities for movement between segments and creating the conditions for female professional projects.

References

Anderson-Gough, F., Grey, C., & Robson, K. (2005). Helping them to forget: the organizational embedding of gender relations in public audit firms. *Accounting, Organizations and Society*, 30, 469-490.

Coutts, J.A. & Roberts, J. (1995). Segregation: a patriarchical strategy in the professions. In M. Neimark, T. Tinker, and B. Merino (Eds.), *Advances in Public Interest Accounting,* p. 99. New York: JAI Press.

Crompton, R. & Sanderson, K. (1990). *Gendered jobs and social change*. London: Unwin Hyman.

Dambrin, C. & 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*, 23, 1-16.

Kornberger, M., Justesen, L. & Mouritsen, J. (2011). When you make manager, we put a big mountain in front of you: An ethnography of managers in a Big 4 Accounting Firm. *Accounting, Organizations and Society*, 36, 514-533.

Macdonald, K.M. (1995). *The Sociology of the Professions*. London: Sage.

Roberts, J. & Coutts, J.A. (1992).Feminization and professionalization: A review of an emerging literature on the development of accounting in the United Kingdom. *Accounting, Organizations and Society*, 17, ¾, 379-395.

Witz, A. (1992). *Professions and Patriarchy*. London/New York: Routledge.