



DCU Business School

RESEARCH PAPER SERIES

PAPER NO. 1

1996

**The Glass Ceiling: Cracked but not Broken?
Evidence from a Study of Chartered
Accountants**

Kathy Monks
DCU Business School

Pat Barker
DCU Business School

ISSN 1393-290X

THE GLASS CEILING: CRACKED BUT NOT BROKEN? EVIDENCE FROM A STUDY OF CHARTERED ACCOUNTANTS

ABSTRACT

This paper presents the findings of the second stage of research into the career progression of chartered accountants which is focusing in particular on the careers experienced by women. The paper includes a description of hours of work, remuneration and perceived success factors in accountancy, before considering the impact of domestic responsibilities on the work/home interface. Finally, the qualities considered important by chartered accountants in their profession are evaluated. The paper concludes that women face several barriers which are not experienced by their male counterparts in their careers and that although the 'glass ceiling' has been broken by some women, it is frequently at substantial cost to their personal lives.

INTRODUCTION

This article describes the second stage of an in-depth analysis of the career progression of male and female chartered accountants. The preliminary findings, which utilised a focus group interview, have already been reported (Barker and Monks, 1995). This article concentrates on the evidence which emerged from a postal questionnaire and follow-up interviews. A brief review of the literature on obstacles to career progress is followed by a description of the research methodology and a discussion of the main findings of the study.

OBSTACLES TO CAREER PROGRESS

The 'glass ceiling' (Morrison, White & Van Velsor, 1987; Davidson and Cooper, 1992) is the term commonly used to describe the invisible barrier to promotion experienced by many women in the course of their careers. There is now an extensive literature on this topic with evidence from both the USA and Europe which indicates that women face obstacles in their careers which are not faced by their male counterparts. These obstacles include family and child care responsibilities, discrimination, male networks and organisational structures (White, Cox & Cooper, 1992; Cooper and Davidson, 1982; Tanton, 1994; Davidson and Burke, 1994).

The available literature on the accountancy profession shows that this is no exception to the pattern reported in the general literature. Indeed, given that accountancy is still a male-dominated profession, there is evidence that the barriers women face in career advancement are even greater than in other areas. The literature on women accountants has already been reviewed as part of this study (Barker and Monks, 1995). The indications, from studies conducted outside Ireland, are that obstacles to progression arise only after the first five years of women's careers when men's compensation, promotion and job satisfaction begins to surge ahead. Women face certain challenges at work: female characteristics and stereotypes are viewed negatively, and their minority status increases their visibility. In addition, as women enter paid employment their male partners tend not to assume an equitable share of the housework and child care. Women are also hindered from gaining access to mentoring relationships and informal networks which are critical to success. Finally, women's communication and leadership styles differ from men's and are not valued as highly by organisations (Burke and McKeen, 1992).

An AICPA (1990) study of accountants in North America showed that partners in professional practice believe that the most common reason for women accountants to fail to progress is that they leave their jobs to raise a family; they believe that men leave their jobs for better salaries and opportunities. Collins (1993) observed that women accountants often leave their

jobs due to lack of time for non-work activities. Her study showed that women are more likely to leave professional practice than men as they feel there is less stress in industry.

There is also a good deal of evidence that women find themselves forced to adopt a male role model in order to succeed in their chosen profession (Davidson and Cooper, 1992; Marshall, 1984). This requires the suppression of qualities which are seen as 'feminine': person-oriented, sensitive to others needs, consensus building. Again accountancy appears to be no exception to this trend (e.g. Maupin, 1991; Wilson, 1993). Yet there is also a great deal of evidence that accountants can no longer rely on their technical knowledge as a source of expertise, but that they will increasingly need interpersonal and communication skills (Fatt, 1993; O'Donnell, 1994; Bett, 1993; Vale, 1993).

RESEARCH METHODOLOGY

In May 1994 a postal questionnaire was sent to 368 members of the Institute of Chartered Accountants in Ireland. This was a cluster sample based on the cohort of students registering a training contract in the calendar year 1980. This year was chosen to two reasons. First, it was the year when women reached 22.5% of those registering, thus breaking the barrier of the 15% level below which Kanter (1977) suggests women may simply be viewed as 'tokens'. Second, it was estimated that the time span of 14 years between the date of registration and the date the study was undertaken was long enough for the high achievers to have reached partnership or equivalent level within their firms.

There were 675 students who registered with the Institute in 1980, of whom 523 (77.5%) were men and 152 (22.5%) were women. Of the 403 students who qualified, 358 are still registered members of the Institute, of whom 79% are men and 21% are women. These 358 members formed the population for the purposes of the study. The results are based on a usable response rate of 58 % (55% male and 68% female). The remainder of the paper deals with the findings of the survey¹ and with the interviews conducted with 20 of the female respondents. A description of the careers experienced by this group of accountants is followed by an examination of the impact of domestic responsibilities on careers and the types of qualities valued. Where relevant, comparisons are made with the findings of the study carried out by Silverstone (1990) who examined the careers of chartered accountants in England and Wales.

CAREERS IN ACCOUNTANCY

Current Job Situation

97% of the male respondents and 80% of the female were in full time permanent work. 4 % of women were in full time contract work and 8% were in part time work. The majority of respondents (63% of men and 77% of women) were working as employees. Only 11 men and 6 women had reached partnership level and in the case of the women, 4 were in partnership with their husbands. The accountants were working throughout the world with 52% in the Republic of Ireland, 14% in Northern Ireland and 15% in the UK. The women were more likely than their male counterparts to have remained with their original employer and less likely to have changed jobs frequently.

Specialisation in Professional Practice

Table 1 indicates that within professional practice, two thirds of women were working in audit and in taxation with only a quarter working in general practice. In contrast, nearly a half of their male counterparts were working in general practice. This issue had emerged in the focus group interviews and was pursued in the follow-up interviews. It appears that women accountants may prefer to work in areas where they can develop specialist expertise. For some women the decision to work in these areas may stem from a lack of confidence; others appear to feel a need to distance themselves from the politics involved in general management. This finding follows the pattern reported in the British study (Silverstone, 1990).

Table 1 : Specialisation in Professional Practice

	Men	Women
	%	%
Audit	26	38
Taxation	14	29
General practice	46	24
Management Consultancy	6	5
Insolvency	4	0
Corporate finance	0	5
Other	2	0
N	50	20

Specialisation in Industry

In industry men are more likely (20%) than women (4%) to work in general management. This follows the pattern reported by Silverstone (1990) and confirms the evidence from professional practice that women are more comfortable in specialist niches than in general management. In both professional practice and in industry, women are more likely than men to be found in large organisations. This appears to be consistent with the finding that women are more likely to want specialist posts, as such specialist posts would be found more readily in large organisations than in small.

Level of Remuneration

As table 2 shows, most respondents were well remunerated. Men were more likely to be earning the higher salaries with 32% of men compared with 19% of women earning over £50,000 per annum. However, the fact that 19% of women were earning such high salaries indicates that some women have been able to reach senior levels in the accountancy profession. In addition, 21% of women (compared with 33% of men) considered that they were working in top management positions. There were no differences between men and women in relation to the receipt of fringe benefits. Expressed as a percentage of their total remuneration, about one third of all respondents receive none, with two thirds receiving up to 20% of their remuneration in fringe benefits.

Table 2: Remuneration Levels

£IR	Men %	Women %
5,000 - £9,999	1	0
10,000 - 19,999	6	4
20,000 - 29,999	12	21
30,000 - 39,999	29	25
40,000 - 49,999	19	30
50,000 - 59,999	16	6
60,000 - 69,999	8	2
70,000 or more	9	11

Hours of Work

Most respondents were working very long hours. For example, 3 women and 13 men reported that they regularly worked 60 hours a week and one male respondent reported working a minimum of 69 hours. Almost three quarters of all respondents reported that they would like to spend more time on their lives outside work, although 70% of men and 82% of women thought that to get to the top in an accountancy career it is essential to put in very long hours. The comments from two respondents indicate that this is dilemma for both men and women:

While none of my employers would readily admit it, they each see 45 - 50 hours per week as basic. I have missed deadlines by trying to keep my overtime limited in order to have time at home. The missing of deadlines has been held against me even though the effort required to meet them was unreasonable.
(M)

I am satisfied that neither my work nor my clients have ever received less than 100% of my effort. However, commitment to children prevents me from pushing myself forward to become involved in special assignments which might involve excessive away work or considerable amounts of overtime. No change in child care arrangements can overcome this as I want to spend as much time as possible with my children (F).

Time spent on Social Events

Respondents also spent a good deal of time on social events with business contacts outside their normal working hours. The men spent slightly longer, an average of four hours per week, compared with the women who spent an average of three hours per week. A small percentage of the men spent very long hours on social activities: in one case a respondent stated that he regularly spent 36 hours per week! These social situations often proved very difficult for female accountants:

Lunches are not too bad, but dinner and a game of golf are impossible. The only exception is an overseas client. They are more clued into your solely business intentions.

When you ask a client for lunch, he does not quite know how to read it and will almost invariably want to pay.

Nights Away from home

The majority of both men (84%) and women (64%) spent nights away from home on company business. The men spent an average of 15 nights away per annum and the women an average of 13 nights. A small number of men spent an extraordinary time away (8 men spent 50 - 75 nights away from home per annum). There was no significant difference between those working in professional practice and those in industry in relation to this issue.

Discrimination and Harassment

In the interviews, many of the women reported incidents of harassment or discrimination. Discrimination varied from the acceptance that women have to be better than any male competitor if they seek promotion, to overt discrimination reported by women who were asked to sign contracts undertaking not to take maternity leave within a specified period. Women have to be especially careful about how they dress, and are regularly subjected to comments from male colleagues about what they are wearing or about their personal appearance; a number of women reported particularly lewd and insensitive comments while they were pregnant. Women regularly attended job and promotion interviews that were conducted by all male panels and many had been asked questions regarding family and marital status at these interviews. Some respondents indicated that they were managing to deal more easily with discrimination now that they are married and older, but that it was particularly difficult when they were younger and less sure how to cope with such behaviour from older and more senior colleagues, clients and business contacts. Trainees out with clients were identified as being the most vulnerable and research in the UK (Page 1993) suggests that almost one third of female trainee accountants were sexually harassed.

Measures of Success

Respondents were asked about the importance of seventeen aspects of their jobs. Men and women placed similar importance on many aspects of their work, including the challenging nature of work, freedom to organise one's own work, good working relations, opportunities for development, level of responsibility, job security, ability to combine life outside work with work, opportunity for promotion and salary. However, there were significant differences in the emphasis which they placed on remuneration and interpersonal relationships within the work situation. Thus, 8% of women but 27% of men considered salary very important. Likewise non-salary benefits were considered important or very important by 50% of men, but only 39% of women.

When interpersonal relationships in the work situation were considered, there was a significant difference between men and women: 33% of women and 19% of men felt they were very important; 42% of women and 21% of men felt that the person in charge of them was very important. Good working relations were considered very important by 53% of women but by only 30% of men.

There were no differences between men and women in the reported level of satisfaction with their jobs: the majority indicated that they were either very satisfied or satisfied with their work. When asked if they would choose accountancy again if they were recommencing their careers, nearly three quarters of respondents were sure that they would. There were also no differences in the career aspirations of men and women: both men and women were interested in partnership/directorship in equal proportions. 28% of women and 36% of men aspired to remaining in their present job or had no firm plans. One in twenty of men and women aspired to a less demanding job.

While the study found no differences in the ambitions of male and female accountants, women lack the support networks which men have developed over the years. In both the questionnaire and the interviews, the women referred to the lack of an 'old girl network' which would have provided them with the appropriate contacts for these business situations. In addition, there is a firmly entrenched male sports network, focusing on rugby and golf, in which many women have little interest and virtually no access:

A lot of success is dependent on who you know and office politics. Finding new clients, developing business and getting on depends on sporting contacts. It helps to have been competitively involved in GAA, golf and rugby. This excludes a lot of women (and some men) - hockey, tennis and swimming do not seem to develop the same network. (M)

In our office it is a definite disadvantage not to play golf. It is played with clients, within the office and is a major Institute thing. I cannot even organise myself well enough with the kids to learn to play the game. (F)

IMPACT OF DOMESTIC RESPONSIBILITY

Existence of a Partner/Spouse

91% of the men and 74% of the women reported that they had a spouse/partner. When asked about their partners' employment status, 85% of the women and 48% of the men with

partners said that their partners were working full time. While only 9% of men indicated that they did not have a partner, 26% of women were in this position. It is possible that women working in accountancy, particularly if they wish to reach the top of the profession, may not be able to mix the responsibilities of a long term relationship with their career plans.

If women want the same thing as men then they have to give up more. Firms prefer a man of 30 to be married and settled with children, but not a woman of 30. (M)

Responsibility for Household Chores

Table 3 indicates that there were major differences between respondents in the responsibility taken for household chores.

Table 3: Responsibility for Household Chores

	Men	Women
	%	%
Self	13	45
Partner / Spouse	50	2
Employed Help	3	2
Self & Employed Help	1	25
Self & Partner	27	24
Other Arrangements	6	2

Table 3 reflects the fact that 44% of male respondents had a partner who was either working only in the home or who was working part-time and these men were thus freed from major responsibility for household chores. In the case of women, 74% received no help from partners with these chores. There is, therefore, evidence of the existence of the 'second shift' for many women accountants.

There was, perhaps surprisingly, fairly limited use made of paid help in the running of these households. Given that many respondents were earning considerable salaries, it might have been expected that responsibility would have devolved in more cases to paid help. In the interviews, a number of women referred to their unease at having to use labour from the black

economy. Others referred to their need to conform to some sort of model which their mothers had created:

I sometimes feel that I can assuage my guilt at leaving my children in the care of others if only I spend time cleaning, shopping and making apple pies like my mother did! (F)

Child Care Responsibilities

65% of men and 44% of women had children. Where women had children, they tended to have fewer than their male counterparts and these children tended to be younger. It appears that some women had postponed childbearing until their careers were reasonably well established. The following comments indicate some of the difficulties faced by women in trying to balance their career aspirations with those of family life:

If women seriously want to compete with men for partnership, they have to forget about having children. There is no chance of promotion when you have children unless the woman is very exceptional and stands head, shoulders and knees above the men. (F)

Once women are married they are just not taken seriously in the office. Even if they have decided not to have children, it is just assumed that they will be looking for maternity leave and then will not be as committed as the men with children. (F)

Flexible Work Arrangements

As can be seen in table 4, respondents were working for the most part in organisations which maintain a very traditional approach to working arrangements. Thus, only a quarter of organisations permitted flexible work arrangements, while slightly more allowed part time work. Measures which have been seen to support women, such as career break schemes, job sharing, return to work programmes, positive action and mentoring were found in very few organisations. While the UK study of chartered accountants (Silverstone, 1990) focused on flexible work patterns as a major issue in the recruitment and retention of women, the women accountants who took part in the Irish study felt that these measures were not forthcoming:

I don't think we have any chance of crèches while men hold the balance of power in organisations. Women should be realistic and look instead for a guaranteed 9 to 5 day and acceptance that they are not available at weekends.

Table 4: Flexible Work Arrangements

	Men	Women
	%	%
Career break scheme	8	18
Flexible working hours	25	24
Crèche	3	6
Part time work	26	34
Job sharing	9	10
Working from home	5	14
Return to work scheme	4	4
Positive action	4	4
Mentoring	4	10
Other measures	2	2

Parental Leave

Women were asked about the arrangements they had made in relation to their return to work following the birth of a child. 72% had returned to work following the statutory maternity leave. Only 4% had taken additional maternity leave and 8% had returned *before* the end of their leave. The majority of women who returned to work did so with their existing employers. This is in contrast to the pattern found in the UK study (Silverstone, 1990) where 80% of women accountants returned to work on a part-time basis and only half returned to work within six months of the birth of a child.

Accountants who are fathers are taking very little paternity leave. Thus, 36% of male parents took no leave on the birth of children. Of those who took paternity leave, 70% took it as annual leave, 15% took paid compassionate leave and the remaining 9% had unpaid compassionate leave. Only 6% of male respondents work in organisations with formal paternity leave arrangements.

QUALITIES OF CHARTERED ACCOUNTANTS

Respondents were asked: 'what qualities do you bring to your job as an accountant?' In analysing the responses to the question, the numerous qualities mentioned by respondents were classified under four headings: technical (or job related) skills, communications,

management and personal². These headings were chosen because they encompassed the types of skill categorisations which have been used in other studies (Hirsh, 1989; Monks, 1992). While the various categories served the purpose of distinguishing between different types of skills, they should not be seen as a very rigid classification as some skills could fit into a number of categories. In addition, while respondents used the same terminology to describe the qualities they required, it cannot be inferred from these descriptions that these terms had common meanings (Hirsh, 1989).

Technical Skills

By far the largest number of responses to the question could be classified as job related or technical: 85% of male and 84% of female respondents listed these qualities. Table 5 shows that within this category there were no major differences between men and women, except in relation to 'business knowledge'. This possibly reflects the fact that a greater number of men were working in the commercial/general management area. Both men and women emphasised technical knowledge, attention to detail (which encompassed accuracy, efficiency, consistency, thoroughness and being methodical), analytical ability, administrative and organisational ability, professionalism, and client/customer relations.

Table 5: Technical Qualities

	Men	Women
	%	%
Technical knowledge	24	29
Attention to detail	15	12
Experience	14	17
Business knowledge	14	2
Analytical ability	13	17
Client customer relations	12	5
Admin/organisation ability	11	19
Professionalism	10	7
Problem solving	7	5
Computing skills	5	2
Others (numerate, cautious, fair, up to date, well qualified, coordinated)	5	14

Communications and Interpersonal qualities

Only 9% of men and 7% of women mentioned needing communications skills; only 12% of men and 26% of women mentioned interpersonal skills. Yet both the literature and pilot work to this research (Barker and Monks, 1995) indicated that women placed more value on interpersonal and communication skills than their male colleagues.

Management Skills

Table 6 shows a surprisingly low emphasis on managerial skills and, in particular, little reference to the areas of vision, strategic planning and marketing. Given the age profile of these accountants, they might be expected to be using managerial skills in at least equal proportion to their technical abilities.

Table 6: Management Qualities

	Men	Women
	%	%
Management skills	16	6
Responsibility/judgement	7	6
Decision making	7	2
Strategic thinking/vision	5	2
Time management	4	2
Leadership	4	3
Other (marketing, negotiation, balance)	2	1

Personal Qualities

Respondents placed by far the greatest emphasis on commitment and dedication, hard work, diligence, common sense and integrity. Interestingly, while 12% of men mentioned drive/determination (a term which encompassed motivation, ambition, desire to improve, ability to work under pressure, focus, task and results orientation), these qualities were not mentioned by any women.

Table 7: Personal Qualities

	Men	Women
	%	%
Commitment/dedication	18	14
Drive/motivation	12	0
Hard working/diligent	9	12
Enthusiasm/positive attitude	9	10
Integrity	8	2
Pragmatism/flexibility	7	2
Common sense	5	10
Sense of humour	3	2
Personality	3	0
Initiative/creativity	2	10
Perseverance/patience	2	5
Others	6	7

Overview of Qualities

This analysis indicates that the qualities which these Irish accountants felt they brought to their jobs can be broadly summarised as those of diligence and technical expertise. There were very few individuals who mentioned qualities of innovation, creativity or vision which would indicate a more dynamic approach to the profession. It would appear that accountants are maintaining the status quo. In the questionnaire responses female respondents do not vary greatly from their male counterparts in the qualities which they apply to their jobs. Yet in the focus group pilot study and the follow-up interviews the women indicated that there were differences in the natural qualities of men and women, but that these differences had to be suppressed in order to succeed:

Women have to adopt a male role model, but there are so few women that you must go with the standards that are set. You cannot bring a different standard or you will make it hard for yourself. Some of the older women who should be role models are even more male than some of the men.(F)

You can't be seen to be too sympathetic to other people's problems, clients and other people in the office, otherwise you would be seen as a 'softie'.(F)

CONCLUSIONS

The subjects of the study were all chartered accountants of approximately 35 years of age, and so the findings do not necessarily represent the conditions prevailing for members who are younger or older. However, they do give a good representation of members who are probably at the peak of their careers and they allow for a comparison between men and women who entered the profession at the same time and who would be expected, all other things being equal, to have progressed in approximately the same way.

There is evidence from this study that the 'glass ceiling' has been broken by some women accountants. About 20% of those who participated in the research described themselves as 'top management' and they were earning in excess of £50,000 per annum. But success for these women is often at substantial cost to their personal lives. They have to work very long hours and may have to forgo long term relationships and the opportunity to have children if they wish to progress to the top of the profession. In addition, they also have to gain entry to or bypass male support networks which focus on rugby and golf and may have to suppress many of the qualities with which they are most comfortable and competent.

The obstacles faced by women who wish to progress within the accountancy profession raises issues for all members of the profession. To take one element, the long hours of work. It has been established (Campbell, Dunnette & Lansher, 1970; Murphy, 1990) that people spend relatively little time (as low as 20%) at work performing tasks actually related to the job in hand, and that this wastage of time increases as people's perception of the time available at work increases. It is questionable, therefore, whether it is actually necessary for accountants to spend all the hours they do to achieve the results for their firm or for clients. It is possible that the time spent in the office results from work practices that have evolved from the definition of the workplace by men. The relatively small numbers of women who have been entering the accounting workforce found themselves having to fit into the existing practices and with insufficient numbers to redefine the workplace. Even though the numbers of women entering accountancy have increased, they are not well represented at the top of the profession where decisions affecting work practices are made. Indeed, there are indications that the women who have made it to the top have fitted so well to the existing work practices that they see little reason to effect change. Although it is not suggested that the accountancy profession can change the world of business practice within which accountants operate, it does seem sensible to consider the efficiency, both in terms of work output and in terms of employee satisfaction, of having accountants working in excess of 50 hours each week.

The fact that many women felt that they had to suppress some of their qualities and adopt a male role model in order to succeed in accountancy also raises questions for the profession as a whole. The literature on key qualities for the chartered accountant of the future makes recurring references to the need for strong technical ability, particularly at the beginning of the career path, augmented, as the accountant rises in responsibility, by qualities such as communications, effective speaking, interpersonal, listening and negotiation skills (e.g. Wescott and Seiler, 1986; Bett, 1993; Vale, 1993; Ellingson, 1992). This study indicates that chartered accountants do not value a wide range of skills. They referred overwhelmingly to technical job-related qualities such as technical knowledge, attention to detail, professionalism, numeracy, fairness, caution and thoroughness. Little importance was placed on communication or management skills; qualities such as innovation, flair, ambition, vision and strategic thinking were rarely mentioned. The ability of women to bring a different set of skills to the organisation appears to be considered a liability, yet the harnessing of these attributes might provide the competitive advantage which is sought by organisations. To take one area, customer service: 'the features of service that are uniquely women's are willingness and ability to listen and respond to what others tell us they need and the ability to put ourselves in others' shoes' (Lunneborg, 1990: 59). The utilisation of these types of abilities would have the impact of optimising rather than limiting the contribution that women can make within an organisation and of increasing performance and productivity.

The study also indicated that women accountants are clustering in particular specialisms and types of organisation. They are more likely to be found in areas which require detailed technical knowledge such as audit, taxation and education and appear to be avoiding the areas of general management, insolvency and general practice. Thus, although they are breaking through the 'glass ceiling', it may only be in certain areas and hence there is a risk that, as has happened in other professions, as women cluster around a particular specialism, the status and remuneration of that specialism decline.

Further Research

While the findings from this research suggest that the 'glass ceiling' is very much an issue for women accountants, it was not clear how this barrier has arisen. Further investigation of several issues may prove fruitful in answering this question. For example, to what extent do human resource practices in accountancy firms assist or hinder women in their career progression? What role do the women themselves play in determining their own career advancement? How do their male counterparts view their progression? What qualities are

required to succeed in accountancy? The next stage of the research, an in-depth analysis of a number of accountancy firms, should shed further light on these matters.

NOTES

1. In the analysis, where a difference is referred to as significant, $p < 0.005$. Tables are expressed as percentages and, unless otherwise stated, the number of responses is male = 155, female = 50. The annotation (M) is used to refer to a male respondent and (F) to a female.
2. Respondents mentioned more than one quality in their replies to this question and the totals are therefore more than 100%.

ACKNOWLEDGEMENTS

The researchers acknowledge the support of the following: Irish Accountancy Educational Trust (Institute of Chartered Accountants in Ireland), Dublin City University Research Committee and Dublin City University Business School, the male and female accountants who participated in the study and Jane Creaner for her research assistance.

REFERENCES

- AICPA. 1988. *Upward Mobility of Women Special Committee, Report to the AICPA Board of Directors*. New York: AICPA.
- Barker, P. And Monks, K. 1995. 'Women in Accounting: Career Progression', *The Irish Accounting Review*, Vol. 2, No. 1, Spring, pp. 1-25.
- Bett, M. 1993. 'Pioneering a New Role for Professionals'. *Personnel Management*, 25 (11),
- Burke, R. J. and McKeen, C.A. 1991. 'Managerial and Professional Woman on the Mommy Track: Correlates and Consequences'. Paper presented at the Annual Meeting of the Canadian Psychological Association, Clagary, Alberta, June.
- Campbell, J., Dunnette, M. Lasler, E. and Weick, K. 1970. *Managerial Behaviour: Performance and Effectiveness*. New York: McGraw Hill.
- Collins, K. 1993. 'Stress and Departures from the Public Accounting Profession: A Study of Gender Differences'. *Accounting Horizons*, March, pp. 29-38.
- Cooper, C. L. and Davidson, M. 1982. *High Pressure Working Lives of Women Managers*.
- Davidson M. J. and Cooper C. L. 1992. *Shattering the Glass Ceiling - the Woman Manager*. London: Paul Chapman Publishing.
- Davidson, M. And Burke, R. 1994. *Women in Management: Current Research Issues*, London: Paul Chapman Publishing.
- Ellingston, L. 'Are You Listening?'. *CA Magazine*, 125(11), 41-44.
- Fatt, J.P. 1993. 'Career Expectations for Accountants in Singapore'. *International Journal of Career Management*, 5(5), 19-23.
- Hirsh W. 1989. *Defining Managerial Skills*. IMS Report No. 185, University of Sussex: Institute of Manpower Studies.

- Kanter R., 1977. *Men and Women of the Corporation*. New York: Basic Books.
- Lunneborg, P. 1990. *Women Changing work*, Westport, Conn. : Greenwood Press.
- Marshall J. 1984. *Women Managers - Travellers in a Male World*, Chichester: Wiley
- Monks, K. 1993. 'Careers in Personnel Management'. *Personnel Review*, Vol 22, No. 1, pp. 55-66.
- Morrison, A. M., White, R.P. & Van Velsor, E. 1987. *Breaking the Glass Ceiling*, Reading, M.A.: Addison-Wesley.
- Murphy, K. R. 1990. 'Job Performance and Productivity', in Murphy, K. R. and Saal, F.E. (eds.). *Psychology in Organisations: Integrating Science and Practice*, New York: Lawrence Erlbaum.
- O'Donnell, L. 1994. Report to the Council, Institute of Chartered Accountants in Ireland..
- Silverstone, R. 1990. *Recruitment and Retention of Chartered Accountants in England and Wales*, London: Institute of Chartered Accountants.
- Tanton, M. (Ed), 1994. *Women in Management: A Developing Presence*, London: Routledge.
- Vale, S. 1993. 'The Shape of Things to Come'. *BRW International Edition*, 3 (7), August.
- Wescott S. and Seiler R. 1986. *Women in the Accounting Profession*, New York: Markus Wiener Publishing.
- Wilson, D. 1993. 'Women and Accountancy'. *Australian Accountant*, March, pp. 37-38.
- White, B., Cox. And Cooper, C. 1992. *Women's Career Development: A Study of High Flyers*, Oxford: Blackwell.

¹ In the analysis , where a difference is referred to as significant, $p < 0.005$. Tables are expressed in percentages and, unless otherwise stated, the number of responses is male =155, female = 50. The annotation (M) is used to refer to a male respondent and (F) to a female.

² Respondents mentioned more than one quality in their replies to this question and the totals are therefore more than 100%.