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Women's skills and career advancement: a review of gender (in)equality in an accounting workplace

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ABSTRACT

This paper examines the effects of organizational culture, society, and masculinity on women's skills in accounting workplaces and the influences of workplace norms, culture, and organizational structure on women's leadership qualities and behaviours towards their work. Based on previous studies, we link the theory with professional skill and career advancement of women. We argue that a gender imbalance has prevailed for centuries affecting women's careers; and, the transformation of accounting technologies, corporate structures, and the amalgamation of cultures have exacerbated gender inequality. Women's lack of self-motivation and men's dominance in accounting contexts keep women subordinate to men in accounting workplaces. We propose that offering courses on gender issues to business and accounting disciplines taught at university would subsequently shift the paradigm of hegemony and subordination in an accounting workplace.

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1. Introduction

Despite intensive prior research on gendered labour, we are yet to consider the accounting workplace as a gendered or gendering workplace regarding women's skills and career progress. Lehman (1992) argued that, since the nineteenth century, women's careers in accounting professions have been restricted at three levels: sociological, ideological, and economic. In fortune 500 companies, only 58 CFOs are female (Wechsler, 2015). Therefore, the accounting profession can be included among those occupations where gender inequalities are prevailing. Culture, norms, and societal mindsets are the invisible forces that hinder women's career advancement. The relationship between gender and accounting needs further attention (Anderson-Gough, Grey, & Robson, 2005; Carmona & Ezzamel, 2016; Kornberger, Carter, & Ross-Smith, 2010). Therefore, this study aims to examine skills and career at accounting

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workplaces. Career breaks and continuous work patterns are biased regarding women's mobility at higher echelons of organizations. As Kangasniemi and Kauhanen (2013, p. 5133) stated, 'due to the higher incidence of expected career breaks, women make different human capital choices (both education and on-the-job training choices), and this, in turn, leads to job segregation'. Fearfull and Kamenou (2006) stated that 'career patterns are racialized'. This paper deals with why women's careers and professional skills derail in mobility at higher ranks in an accounting workplace.

The paper contributes to the literature of gendered accounting workplaces. First, we study the relationship between female skills and career breaks and its effect on professional advancement. Second, we study how an accounting workplace is gendered by culture, norms and societal mindsets. Third, we offer several future research directions at the end of the conclusion.

This paper is structured as follows. In the next section, we discuss conceptualization and theory development. [Section 3](#) considers societal factors that inhibit women's career progress. [Section 4](#) explains how gender segregation narrows women's opportunities for mobility in the higher echelons of accounting firms. [Section 5](#) focuses on organizational processes, structure, and perceptions that hinder women's career advancement and skills. [Section 6](#) examines the technologies, gender, and accounting workplace. Last, [Section 7](#) presents conclusions and recommendations for future research.

2. Conceptualization and theory development

In this section we establish our stance on gender skill reverse elevation during a career move, which is ultimately responsible for low wages and the so-called glass ceiling.

2.1. A social construct and women skill

Gender is a social construct which creates dichotomies in organizations (Britton, 2000). Gender anomalies in the job market lead to misperceptions about particular skills and body power that bifurcate gender at work. This concept is further mixed up with biological identity and biological changes. Therefore, the male hegemony is a cultural phenomenon that superficially "draw the line" at work. For example, the preferred gender in the Fire and Rescue Service (FRS) profession is male because the job needs body strength, altruism, and heroism instead of "role-based alliances" (Woodfield, 2016). However, women have a distinctive leadership style, and Burke and Collins (2001) concluded that the transformational leadership style of women accountants is superior to that of men. Also, women are relatively more cooperative, oriented towards change, problem-solving, motivated, and proactive, which are qualities sufficient to increase organizational performance (Burke & Collins, 2001). Despite a large amount of research exploring gender differences, gendering organization, and family-life balances in the accounting literature, there is a gap in critical accounting literature on measuring the interaction of women skills with masculinity. Therefore, this paper recasts gender skill as a critical accounting study.

2.2. Wages, career progression, and occupation segregation

Structural change in the labour market is a key driver of wage disparity and the depression of women's career trajectories, which propels gender inequality (see Kangasniemi & Kauhanen, 2013). Perales (2013) argued that British firms with occupational segregation have wage disparities. Kangasniemi and Kauhanen (2013) found that "performance-related pay" increases rewards and bonuses for both men and women, but men's are higher. Employee experience determines the position and remuneration. Wages also play a vital role in the shifting of empowerment, so the decision power goes to the earner. Therefore, the concept of the glass ceiling prevails in the organization with occupational segregation.

In the late nineteenth century, women were offered clerical jobs, but the large number of applicants made this profession less valued and increased vertical segregation (Cooper, 2010; Kirkham & Loft, 1993). Women in European countries are marginalized by social inequality, organizational discrimination, and occupational segregation (Triventi, 2013). Countries with active trade unions, relatively high levels of collective bargaining, and employee-friendly policies have suppressed vertical and horizontal segregation (Triventi, 2013). Some organizational strategies are effective, but hinder women's career progress and have economic effects. This paper identifies major determinants which inhibit the women's skill and career development in an accounting workplace, which supports the glass ceiling theory.

3. Career trajectories, and gender

An uninterrupted career trajectory is an asset to career advancement. In gender discourse, career trajectories are shaped by a set of interactions among culture, social norms, and the labour market. In conservative societies, women's career trajectories are particularly likely to be stagnant or discontinued, but that could be reversed among career-oriented cooperative couples.

Women who have switched from full-time to part-time managerial positions are frustrated by the lower quality of work in such assignments and slower career advancement (Durbin & Tomlinson, 2010). However, it is a perception that part-time managers do not complete their tasks on time and put their work burdens on full-time managers, thereby delaying decision making (Durbin & Tomlinson, 2010, p. 622).

We argue that women's careers are interrupted in different ways during three stages of their career: early career, mid-career, and late career. In the early career stage, new graduates and others enter the labour market. At the time of recruitment, organizations are afraid that women might ask for maternity or childcare leave. Slaughter (2015) gave an example from the United States, stating, 'A young lawyer I know from Virginia was offered a general counsel position, which she determined she could take but only if she could work from home 1 day a week to be with her two children, her employer refused'. Zhao and Lord (2016, p. 233) pointed out that 'marital status and motherhood put women at a disadvantage in terms of career progression and that women rarely occupy senior positions'. Career interruptions vary by country and case, and forces, such as social structure and work-family imbalance deter them from their career goals. During the mid-career stage, women's careers

continue to experience the interruptions of the early career stage, which include marital status, childbirth, and childcare. Additionally, mid-career managers face career interruptions when they care for frail parents (Naldini, Pavolini, & Solera, 2016). These interruptions hinder women's mobility to mid-level management positions, and these women might not progress at the same pace as their male counterparts. In the late career stage, women prefer flexible jobs (Loretto & Vickerstaff, 2015), and they might need a career break to care for a partner or grandchildren (Loretto & Vickerstaff, 2015). Cumulatively, these breaks have a financial influence at the time of retirement. The labour market splits labour into market work and family work, which has a huge effect on retirement plans (Loretto & Vickerstaff, 2012).

Two types of factors influence women's career progress: micro and macro. Micro factors are internal characteristics, such as perceptions, emotions, and behaviours that hinder career progress, although coaching, training, and development could mitigate the effects. The macro factors are external, long-term, and include culture, organizational policies, the recruitment and promotion processes, marital status, motherhood, care for parents, care for partner, men's perceptions of women's careers, pay disparities, and rewards. The pay difference between men and women who are chartered accountants is linked to work-life balance and reveals relatively more breaks in women's careers (Whiting & Wright, 2001). The traditional Chinese patriarchal culture overrides women's mobility to higher levels in organizations, which leads women to feel subordinate and less confident at work and to expect to confine themselves to the home (Zhao & Lord, 2016). About 46 percent of the population of China is female (The Economist, 2011), and only 25 percent of Chinese women successfully achieve top organizational positions (Zhao & Lord, 2016).

In traditional career models, success is defined as the 'summit of the organizational hierarchy' from the bottom to the top (Buzzanell & Goldzwing, 1991). Women are unwilling to choose career-oriented jobs because they might need to temporarily leave to care for their families (Buzzanell & Goldzwing, 1991, p. 745). Brady (2016) found that working women outsource their children's care in three ways: informal care, formal care, and mixed care (combined formal and informal care). He found that mixed care increases the number of working hours and decreases the number of breaks in their careers. Two aspects of motherhood influence women's careers: before the birth and baby care (Dambrin & Lambert, 2008, p. 477). Motherhood, the organization, and society interact to deteriorate women's career trajectories, but flexible work allows women to maintain the work-family balance (Dambrin & Lambert, 2008, p. 477). Gender equality in Egypt and other parts of the Middle East is below expectations and progress is sluggish (Shash & Forden, 2016). We discuss the root causes of inequality and the ways that women struggle to cope with these issues. Gender inequality compels women to be subordinate at accounting firms. We further discuss these problems below.

3.1. Gender inequality in academia

Academia transforms the organizational, social, political, and psychological aspects. Many studies have identified gender inequality at universities (Baldarelli, Baldo, &

Table 1. Trend of female employment from low to high-income countries and their enrolment in tertiary education (values in percentages).

Year	Countries					Employment (world)	Gross enrolment ratio in tertiary education (world)
	Low income	Lower middle income	Upper middle income	Middle income	High income		
2007	6.25	14.55	17.21	16.17	12.73	14.68	26.74
2008	6.15	14.56	17.14	16.13	12.37	14.55	27.87
2009	6.16	14.8	16.84	16.04	11.52	14.31	28.99
2010	5.96	15.2	16.8	16.18	11.07	14.28	30.43
2011	5.93	15.79	16.58	16.27	11.13	14.35	32.19
2012	5.87	15.69	16.38	16.11	10.85	14.17	33.68
2013	5.86	15.27	16.04	15.74	10.8	13.87	34.45
2014	5.83	15.22	15.83	15.59	10.83	13.75	36.90
2015	5.79	15.43	15.7	15.59	10.75	13.73	37.70

Source: World Bank.

Vignini, 2016; De Paola & Scoppa, 2015; Galizzi & Siboni, 2016). The lower promotion rate of women to full accounting professor at university is one reason that women are unwilling to choose academia (Gago & Macías, 2014). Women's career progress in academia in Italy is also hindered, so women's contributions to gender discourse on accounting was found to be less than that of men (Baldarelli et al., 2016).

At universities, women are more likely to be admitted and to have better grades than men, but they are not sufficiently present in the labour market (Pekkarinen, 2011). The last two columns of Table 1, highlight the trend of women's participation in industry and enrolment at a tertiary education level. The higher proportional university admissions and lower labour market representation suggest that a course on gender would be beneficial in all university disciplines.

3.2. Women struggle for top positions at accounting firms

Stereotypical thinking can be challenged to change gender inequality, however, women's actual participation in the accounting profession is one of the best ways to overcome this issue, which will change the work-family balance (Dambrin & Lambert, 2012). Emery, Hooks, and Stewart (2002) interviewed pioneering women of the New Zealand Society of Accountants and found that, among the Commonwealth nations, New Zealand was the only country where women started their careers first, but still experienced discrimination regarding career progress, seniority, and rewards and remuneration, which persist there.

Spruill and Wootton (1995) shared the example of Jennie Palen, a pioneering woman accountant in New York. She was a poet, writer, successful academic, and president of the American Women's Society of Certified Public Accountants, where she led its journal. She also headed many firms. Authors have pointed out that her era was unfavourable to women working at accounting firms, and only a few secretarial, editing, and writing positions were offered to women. Therefore, her professional journey was a difficult climb to the top of the career ladder, and she smoothed the path for other women.

Virtanen (2009) described Minna Canth, who was the first woman of Finland to maintain bookkeeping, business, and family. She faced difficulties in her career progress, but, in the late nineteenth century, the changes in regulations regarding widows' handling of their deceased husbands' financial matters favoured her to be the first woman entrepreneur who carefully handled bookkeeping. Jeacle (2011) discussed pioneering British accountant, Helen Lowe, who started her career at an accounting firm in Edinburgh in 1928. She faced difficulties during her 70-year career in accounting.

4. Gender segregation and gender equality at work

Occupational segregation worsens gender inequality, which discourages women from entering male-dominated jobs because such jobs are believed to need either body strength to perform the job with uninterrupted working hours or are female-dominated jobs that are feminized work. Lindsay and Maher (2014) discussed Australia, where nursing is a highly feminized profession requiring continuous patient care, but construction is masculine. New policies in Japan have increased vertical segregation, which strengthens gender inequality (Nemoto, 2013b). In the UK, only a few women have been observed in construction and transportation jobs because of the long work hours and a significant amount of travel (Wright, 2014). In the US, married men are more likely than married women to work at travel-related jobs because women do not want to be away from home (Jeong, Zvonkovic, Sano, & Acock, 2013). Future research should discuss the ways that self-motivated women contribute to gender equality at accounting workplace.

Regarding gender space, women feel inferior to men at the workplace (McDowell & Court, 1994). Adya (2008) compared the perceptions of Chinese and Western women regarding pay inequality, promotions, and other societal inequalities and found that Chinese women perceived fewer inequalities. Chinese market-oriented transitions have brought many opportunities for women to participate in the labour market, but merit-based employment in the Big Four audit firms pressures their careers and constrains their work-life balances (Cook & Xiao, 2014).

During the nineteenth century, about 80 percent of firms were based on horizontal gender segregation (Lehman, 1992). Like in India, women are discriminated against in the workplace based on social class, gender, religion, and ethnicity, but Indian women are influenced by feminist movements (Haq, 2013). Siboni, Sangiorgi, Farneti, and de Villiers (2016) proposed that future research should focus on organizational type and occupational segregation, which are potential ways to remove career barriers and negative experiences for women at accounting workplaces, transitions of accounting information, and perceptions of gender in accounting firms.

5. Organizational structure and gender

This section examines organizational processes, global transitions, and gender. Career changes are strongly associated with societal norms, culture, organizational processes, and organizational structures (Buzzanell & Goldzwing, 1991). Male-oriented organizations prevent women from reaching the top positions in firms (Adler, 1993).

Organizational culture, norms, recruitments, rewards, and promotion criteria erode gender equality at accounting firms. Anderson-Gough et al. (2005) discussed the formal and informal organizational processes in the UK and the imbalance of gender equality. The formal process is recruiting, performance evaluation, and training, whereas the informal process is the organization's norms and culture and its adoption and implementation of these processes.

In the accounting profession, less work experience signifies lower status (Whiting & Wright, 2001). In accounting firms, promotions depend on collecting client fees (Windsor & Auyeung, 2006). Moreover, to progress in their careers, women must join male-dominated networks, clubs, and make other connections (Kirkham, 1997). To maintain these connections, women need to be "handmaidens" (Windsor & Auyeung, 2006).

In the labour market, gender differences at work and women's mobility to higher ranks have persisted since the nineteenth century (Cooper, 2010; Jeacle, 2011; Kirkham & Loft, 1993). Further, the lower availability of part-time jobs, interruptions in women's career paths, men's perceptions of women's skills, and work-family imbalances thwart women's mobility towards senior ranks in small and medium-sized enterprises (Adapa, Rindfleisch, & Sheridan, 2016). Whiting (2008) found that chartered accountant couples with child(ren) who had achieved work-life balance and equal participation in family matters had smoother careers and fewer career gaps. In the early nineteenth century, it was believed that the nature of the accounting profession was masculine (Cooper, 2010). Therefore, this paper addresses the ways that these factors undermine women's skills and professional advancement.

Regarding the appearance and career progress of women auditors, Anderson, Johnson, and Reckers (1994, p. 490) argued, "unattractive audit seniors are perceived by their peers as less likely to advance in their careers and more likely to be terminated early". Evertsson, Grunow, and Aisenbrey (2016) argued that career interruptions are caused by unemployment, family leave, sick leave, and educational leave. Gender inequality is also observed in private pension wealth (Gardiner, Robinson, & Fakhfakh, 2015). Moreover, only a few women are represented on firms' boards (Mensi-Klarbach, 2014). In addition, husbands decide the suitability of their wives' jobs (Hakim, 1991), which could influence women's perceptions of job satisfaction, decisions, and work-life balance. Women's levels of job satisfaction are different from those of men (Olsson, 2002). Zou (2015) argued that, regardless of the nature of a job, women have higher job satisfaction than men. We argue that it is necessary to revise the corporate culture, recruitment process, and the reward and promotion system. Further, the accounting workplace environment suppresses women at the workplace. In the next section, we discuss the ways that work environments influence women's career tracks.

5.1. Accounting workplace environments and family

Adapa et al. (2016) discussed the concept of 'doing gender' and found that traditional structures, hierarchies, men's preferences for part-time jobs for women, and men's and women's preferences to continue men's domination at accounting workplaces

hindered women's mobility to the top-level positions. Motherhood is another factor that creates a scarcity of women in high-level organizational positions (Dambrin & Lambert, 2008). Mothers prefer part-time jobs, which negatively impact their career advancement and causes women to take lower-paying jobs and men to be sought and chosen for the top positions (Gammie & Gammie, 1997). Barker and Monks (1998) determined that to opt out or quit a job depends upon a person's needs. Therefore, some women prefer full-time jobs, some women prefer part-time jobs, and some of them leave the workforce for family reasons. The career advancement of part-time workers depends upon the extent of their ambition to advance (Benschop, van den Brink, Doorewaard, & Leenders, 2013).

Komori (2008) compared gender and accounting in Japan with that of Anglo-Saxon countries, and found that problems faced by Japanese women in accounting are similar to that of women in Anglo-Saxon countries. However, Japan is an interdependent society, and, therefore, they use different ways to mitigate gender discrimination. In China, innovative and successful women entrepreneurs receive the Mulan Award, which encourages them to succeed (Liu, 2013, p. 483). Liu (2013) suggested that Chinese organizations should play a part in changing male managers' ideas about women's careers and women should change their ideas about gender discrimination.

In countries where the standards, professionalism, and business models are less known, women's career trajectories could suffer differently. Therefore, there is an urgent need to explore the applicability of the career models of developed countries to less-developed countries and identify the influences on women's career trajectories.

We also have yet to learn about the perspectives on gender in Asian countries. In Japan, long work hours favour men, limiting women's promotion opportunities because managers ignore work-life balance (Nemoto, 2013a). This situation could hinder the goals of non-career track women and young women and compel mothers to use their salaries for family care (Nemoto, 2013a). In some UK and US organizations, it is difficult for pregnant women to continue working and they strive to demonstrate extra performance before announcing their pregnancies (Gatrell, 2011).

6. Technology, gender, and accounting workplaces

Broadbent (2016) argued that accounting information is male-oriented because the communication represents societal sets, values, norms, and emotions. The accounting workplace is gendered when it is harmonious with the culture, and accounting technologies are gendered when logic bifurcates the workplace, reward system, and financial reporting (Carmona & Ezzamel, 2016, p. 4). An imaginative space is produced to dominate and control, and accounting technology is unlikely to strengthen this space (Carmona & Ezzamel, 2016).

Siboni et al. (2016) found male-dominated management is considered superior; but, the same management by women is unacceptable and labelled as 'emotional and bitchy'. In New Zealand, the social structure has changed because men are cooperating with their spouses, which gives women flexibility in maintaining a work-life balance; but, men's careers are rarely considered linear (Whiting, 2008). During the nineteenth century, there was a myth that women's skills were socioeconomically

fragile and that women relied on their emotions, which encouraged confining them to the home (Kirkham & Loft, 1993, p. 250).

Women are subordinate at accounting firms, which weakens their career progress (Barker & Monks, 1998; Ciancanelli, Gallhofer, Humphrey, & Kirkham, 1990; Haynes, 2016; Lehman, 1992). Previous studies identified horizontal and vertical segregation (Joyce & Walker, 2015), motherhood (Dambrin & Lambert, 2008; Windsor & Auyeung, 2006), social and religious constructs about women (Haq, 2013), accounting technologies (Carmona & Ezzamel, 2016), and career patterns (Fearfull & Kamenou, 2006) that hinder a woman's climb to higher organizational echelons. Haynes (2016) suggested that future research could deal with social capital, cultural capital, embodiment, religion, family structure, and their intersections at accounting workplaces in the Asian context. Moreover, it is necessary to focus on accounting with social capital and emotional behaviours under capitalism (Haynes, 2016). Other previous studies focused on the relationship between annual reporting, gender stereotypes, media commercials, and gender appearance (see Benschop & Meihuizen, 2002; Lovdal, 1989).

Western societies believe that they have a higher level of gender equality than other societies, but still inequality exists. Therefore, more research should be conducted on critical accounting and gender (Haynes, 2016). Also, as Carmona and Ezzamel (2016) suggested, future research could focus on the ways that accounting technologies are gendered and their influences at the accounting workplace.

7. Conclusion and future research

Women's career progress is still oppressed in the accounting workplace. Table 1 indicates that world female enrolment at the tertiary level is increasing, but female participation in the industry is decreasing. We argue that three factors influence career progress at accounting firms. First, firms' nineteenth-century perceptions about women's careers persist. For example, in Latin American and Caribbean nations, women are discriminated against at the workplace during hiring, pay decisions, and for promotions (United Nations ECLAC, 2016). Second, the majority of women are victim blaming—women are oppressed and are not in a position to change “traditional ideas”. Moreover, if women attempt to change things, they face repercussions, such as being labelled “emotional and bitchy”, along with negative career impact, which strengthens their subordination in the workplace or pushes them out of the workforce. Society, firms, and academic institutions have not been successful in changing people's perceptions about gender inequality or in building women's leadership qualities to challenge the stereotypes. Third, many accounting associations are male-dominated, rules and regulations formulated by men, which might overlook women's leadership qualities in addition to failing to provide an environment in which women may thrive. The essence of traditional patriarchy in these associations persists, although it is invisible.

Men's career progress is faster than that of women (Windsor & Auyeung, 2006). Australia and Singapore have flexible work procedures, and are relatively more supportive of working mothers (Windsor & Auyeung, 2006). However, in Fortune 500

companies only 11.6 percent of CFOs and 6.4 percent of CEOs are female (Wechsler, 2015). We recommend including more women in academia and at decision-making levels in order to bring gender equality at accounting workplace. The inclusion of women in the firms' boards and particularly in audit committees is one of the best ways to improve gender equality. Moreover, we propose offering gender courses in business, professional accounting, and finance studies like chartered accountancy, analyst, forensic accounting, and cost and management accounting, etc. to change people's mindsets about gender (in)equality in accounting workplaces.

In accounting workplaces, discrimination and disparities towards women vary by their early, middle, and late career stages. In the early career stage, this is because of their marital, childbirth, and childcare concerns; while during the mid-career stage, women face career breaks because those responsibilities increase as well as the need to care for elderly parents. In the late stage, career breaks are caused by the need to care for partners and grandchildren. Future research could address the ways that women's skills and leadership qualities have suffered in these career stages and the ways that the gig economy might support women's abilities to develop their skills. We must learn more about the effects of gender inequality in developing countries on the interaction between corporate culture, career advancement models, and society.

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