

*Article***Gender as a Dimension of Inequality in Accounting Organizations and Related HR Strategies****Faragalla Widad Atena,<sup>1†</sup>, Tiron-Tudor Adriana<sup>2,\*</sup>**<sup>1</sup> Affiliation Babes-Bolyai University, Cluj-Napoca, Romania; faragallaatena@gmail.com<sup>2</sup> Affiliation Babes-Bolyai University, Cluj-Napoca, Romania; adriana.tiron.tudor@gmail.com

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**Abstract:** Considering the increasing number of women entering the accounting profession; it is timely to explore inequalities that still exist; and consider what policy processes continue to forge inequalities between men and women. Through a SLR of accounting and management journals during the period 1994-2017 we assess the different dynamics that have shaped inequalities between men and women, presenting both employee and employer perspectives of professional enhancement. The study is framed around conceptualizations of gendered organizations and highlights how cultural and social practices impact men and women differently. Our study finds there are still arrays of organization practices that have profound gendered effects. Our study shows that there are commonalities in research which include HR practices of recruitment, selection, and advancement; perceptions of women's visibility and invisibility at work; motherhood and childcare responsibilities; and discourses of the glass ceiling that constitute barriers to women's progression. Most importantly we reveal that constraints nowadays are similar to those identified in the 90s. We explored these gendered constructions and suggest relevant HR strategies that can aid women's advancement

**Keywords:** accounting profession; women; gender; inequality; glass ceiling; gendered organizations; diversity management strategies

**Introduction**

The accounting profession has been traditionally male-dominated but; the society has progressed and nowadays the context has changed; at least in Europe, where the presence of women in the accounting profession is overwhelming. At European level; women make up almost two-thirds of the legal and accounting workforce; with Finland; France and Germany as the countries with the highest number of women in the profession; almost 70% (Catalyst; 2019). More than half of the accountants and auditors are women; making gender pay gap (Brenan and Nolan; 1998) and underrepresentation of women at higher levels a common issue (Lehman; 1992; Fogarty et al., 1998; Grey; 1998; Catalyst; 2019). Even if in some countries the profession is represented by women as a majority; there is still a vertical segregation; women are still not able to break the ceiling and to achieve that equal access to top positions in companies (Ciancanelli; 1998)

Understanding organizational practices and processes is central to explaining gender issues. Since the accounting profession is a rigid one, subject to rules that leave no room for flexibility, gender issues are inevitable and moreover, they are bound to determine a certain level of interest in the literature. The most researched type of accounting firms in the literature are the Big Four's, since the structure of these types of accounting organizations is the most peculiar one (Anderson-Cough et al, 2005; Ciancanelli, 1998; Dambrin and Lambert, 2008, 2012; Lupu, 2010; Kronberger et al 2010; Mueller, 2011; Lightbody, 2009; Haynes, 2008b; Kirkham, 1992; Whithing and wright, 2001; Brenan and Nolan, 1998; Humphrey et al, 2013; Gallhofer and McNicholas, 1998). However, the topic of gender issues in accounting organizations remains under-researched (Anderson-Gough et al., 2005; Czarniawska,

2008); the paper continues the research in this area done by (Tiron and Faragalla, 2018) by adding to the discussion the need for solutions to the gendered issues in accounting professional organizations.

Therefore, the purpose of this paper is to identify based on an extensive structured literature review the primary gender issues and solutions identified in accounting organizations, by researchers in the literature. For this purpose, the following research questions have been formulated:

- How are accounting organizations gendered according to the literature?
- What are the solutions for the gender issues that have been identified by other researchers?

The literature used is not limited to journals from economics area, including accounting, finance, business, and other related fields. Journals from social sciences have been considered as well (such as sociology, management), to be sure that the most important gender issues in accounting organizations are captured.

There are other literature reviews that debate some of the gender issues and/or solutions (Hakim, 1991; Johnson et al, 2008; Anderson Cough et al, 2002; 2005; Duff, 2011; Czarniawska, 2008; Lyonette and Crompton, 2008; Lupu, 2012; Jeny and Santacreu-Vasut, 2017) in accounting organizations (Haynes, 2016; Ud Din, 2017). But, none of these reviews has tried to synthesize the gendered issues and solutions in the accounting organizations, in a balanced manner, in order to provide a full picture of the gendered nature of the accounting organizations. This gap in the literature is addressed by the paper.

The study's originality results from delivering a comprehensive overview of the accounting profession's gendered issues and solutions, placed in an organizational structure to render the women's experiences visible, using gender stratification as theory; as well as to identify how gender inequality is created and maintained and which should be the solutions to diminish it. The paper's results and discussions raise awareness to the accounting firms that a stronger position on gender equality is needed.

The remainder of the paper is organized as follows. In the next part, the gender stratification theory creates the theoretical framework of the research, followed by methodology and then by the results and discussions part (gender issues in the accounting profession and the possible solutions identified for these issues) and the last part concludes the paper.

### **Gender stratification in gendered organizations**

The study embraces the feminist theories that recognize male dominance in social arrangements and articulates a desire to change these patterns of domination (Cala's & Smircich, 1996). Our interest is in socialist feminist theories regarding the gendering of organizations (Acker, 1992). A socialist feminist approach to organizations links the structure of the organization to the people within it, by emphasizing that the power-based processes reproducing the gendered structure of the organization also help producing gendered components of individual identity. This implies that the socialist feminist agenda for changing gender relations in organizations goes well beyond equal opportunities and calls for a transformation of organization's processes and practices (Benschop and Meihuizen, 2002).

A generally accepted definition of what gender stratification theory means is that wealth, power and access to better opportunities are unequal between men and women. In this context, it is relevant to make the difference between gendered and gendering. Acker (1992) stresses that gendered refers to the processes by which certain jobs privilege masculine's constructs and gendering, refers to various discursive strategies to illustrate the fluid and socio-historical dynamic of unveiling gendered norms and practices.

According to Acker (1973) even if the theory is a phenomenon which is not easily quantifiable, it can still be assessed based on certain criteria's such as power, income, privilege, education association with certain social categories and so on. When unequal treatment or access is considered to the discussion, most of the time it addresses issues such as pay-gap (Brenan and Nolan, 1998) and a general misbalance when it comes to the number of women versus the number of men in certain domains (Acker, 1973; Blumberg, 1984; Chafetz, 2006; Keister and Southgate, 2012).

The theory nominates a power group choosing, between the two sexes, which is the one normally most privileged, and that is the male one. The outcome is not unexpected considering that in history men have always been one step ahead of women since they have always had the right to work. Thus, they had the time to gather the wealth, the higher-ranking positions and own business in key industries. Eventually, the profile of a manager is based on a man's profile and women are expected to rise to the rigors of that profile since most managers are men (Acker, 1973).

The criteria's aforementioned are included in the power side category (where there is a hierarchical division of men and women based on social institutions and practices). There are other criterions which can't be separated from what the theory is; those are class, race and sexuality which are embedded at the individual level (Jackson and Scott 2002).

The theory started to gain attention in the 1970s and up until then, the pay gap, unequal access, unequal distribution of wealth, lack of opportunity, were not considered unnatural, they were seen as a normal and well-deserved inheritance of the so far dominated world of men. Up until the point the theory started to gain attention, sex seen as gender was not something that was even considered, it did not exist, and the only stratification that was the object of the debate was the family as a unit (Blumberg, 1984; Acker, 1973).

The gendered organization theory, much like gender stratification theory places the issue of men having more power and privilege than women at the center of the debate. The theory states that in every workplace, there are normative expectations which offer an advantage to men as opposed to women. This is reinforced by the gendered assumptions of the universal worker which is supposed to be disembodied but which is in fact molded after a man's body. If this is the de facto assumption it is difficult to regard organizations as gender neutral systems, which are influenced by the worker's profile but rather as contexts and platforms where gendered attributes are created and reproduced. Acker's approach highlights also the ways that gender and other dimensions of inequality become embedded even in apparently formal, transparent policies and practices – like workplace evaluation, policies or job descriptions – that otherwise appear gender neutral. One can argue that an organization is inherently gendered that if they have been defined, conceptualized and are structured in terms of a distinction between masculinity and femininity and this will inevitably reproduce gender differences (Acker, 1973; Metcalfe and Rees, 2010, Metcalfe and Woodhams, 2012).

Gendered organization theory systematized and made visible all the issues related to gender such as bias, discrimination and unequal opportunities as well as distribution of privilege (Calás and Smirich, 1992; Mills, 1992; Mills and Tancred, 1992; Tancred -Sheriff and Campbell, 1992; Haynes; 2016) offering the platform for an open discussion over how a balanced gendered organization should look like. The literature and the subjects debated suggest that the retention of women in higher ranks of organizations has stalled; there is a funneling out of women at this level which in return determines an underrepresentation and a profession ruled by men.

Accounting has long been associated with a rational, calculative middle-class masculinity that prioritizes control, both of the physical world and of the body itself (Burrell 1987). The job is already gendered; therefore, we might expect that this would produce a particular, and relatively stable, kind of masculinity. (Britton and Logan, 2008)

Acker's theory (1973; 1990; 1992) on gendered organizations and institutions, alongside gender stratification theory, might be the key to explaining the gendered impact and how inequalities emerge in accounting profession.

The gendered organization theory has four dimensions which facilitate the opposition of women working in positions/professions dominated by men.

The first one is the hegemonic masculinity, which implies that organizations construct images, ideologies based on a man's profile demanding women to follow the rigors of those stereotypes. The culturally promulgated image of the ideal manager, for example, means that men always appear to be better candidates for management (Britton and Logan, 2008). Manifestations of hegemonic masculinity maintain inequalities in status and power between women and men, and also between men (Connell, 1995).

In the case of accounting profession, one example of the gender hierarchy could be that women often are deemed unworthy of being leaders because they do not fit that profile (Acker, 1973, 1990,1992, 1998, 2004, 2006; Martin and Collinson, 2002; Bird and Brush; Britton and Logan, 2008; 2002 Sayce and Acker, 2012; Williams et al., 2012).

The second level is control and segregation, more precisely certain mechanisms that would ensure that women are kept in their places and that they can't breach through the barriers established by a more powerful authority (glass ceiling). Men are more risk-tolerant and women tend to avoid risks thus remains intact and undisputed (Bass and Stogdill, 1990; Karakowsky and Elangovan, 2001). The gendered difference in challenging tasks may result from the task allocation decisions of supervisors who are less willing to assign such tasks to female subordinates than to their male counterparts (De Pater et al., 2010). Second, when women do take on challenging tasks, there is a fair chance that the tasks will be seen as less challenging (Fletcher, 1998) so women are often granted less recognition and appreciation for their achievements. This gender differences in challenging tasks may negatively affect women's career progression, which makes gender a highly relevant issue when it comes to showing or having ambition, because women do not benefit from support, recognition and challenge in the same way as men do. The persistency of gender inequalities hints at the impact of hegemonic masculinities in the social practices of ambition. (Benschop et al 2013, Hakim, 2000)

The third and fourth dimensions, doing gender and gendered personas are linked to stereotypes by associating the personas with certain male or female behaviors, and ultimately holding them gender accountable (Acker, 1973, 1990,1992, 1998, 2004, 2006; Martin and Collinson, 2002; Bird and Brush; Britton and Logan, 2008; 2002 Sayce and Acker, 2012; Williams et al, 2012, Haynes, 2016). In translation, men are naturally inclined leaders while women are naturally inclined nurturers, making them perfect for jobs such as teachers, doctors etc. (Dambrin and Lambert, 2008).

According to gender stereotypical lines of reasoning, women are not seen as ambitious and as a consequence the jobs they are allocated will probably not include challenging tasks.(Benschop et al 2013, Hakim, 2000)

Theories and methodologies related to gender, inequality, and a general gap between what a male can achieve versus what a female can with the same skills-set and capabilities have been used before as preference theory (Hakim, 1991), glass ceiling (Haynes, 2016; Hammond and Oakes 1992; Lehman, 1992), feminist theories (Ud Din, 2018). The authors ground their research on feminist theories in gender accounting research, occupational segregation, career advancement bringing to discussion the gender differences.

For the purposes of our research, the theory creates the basis of being able to properly identify the gender issues that can be found in the gendered accounting organizations and to be able to create a correct picture of what the theory means in the context of these organizations. We highlight the gap in the previous literature reviews, as it has been stated in the introduction; our approach to addressing this gap is by introducing the gender stratification theory as a lens for our analysis.

## Methodology

### *The scope of literature review*

The subject of gender in accountancy attracts the interest of the top accounting journals such as *Accounting, Organizations and Society* (1987, Vol. 12 (1)); *Accounting, Auditing and Accountability Journal* (1992, Vol. 5 (3)); *Accounting, Organizations and Society* (1992, Vol. 17 (3/4)); *Critical Perspectives on Accounting* (1998, Vol. 9 (3)); *Accounting, Auditing and Accountability Journal* (2008, Vol. 21 (4)); and *Critical Perspectives on Accounting* (2016, Vol. 35 (March)), and also *Accounting History, Accounting History Review, Meditari Accountancy Research*.

This research is focused only on papers that debate nowadays gender issues of women employees and solutions, in accounting organizations, excluding historical perspectives and pioneers' women in the accounting profession.

Accounting and audit large firms organized as partnerships rely on hierarchy and standardization of processes to control work and creating a stable environment. Nowadays, these

firms become more bureaucratic organizations than traditional partnerships (Suddaby et al., 2009). This truth is valid also in the case of medium-sized accounting or audit firms as well, even if they are professional organizations with policies in place (Mintzberg, 1992). Large organizations are complex, with lots of rules and procedures, and with highly trained professionals who have autonomy and considerable power. For these reasons, our focus is on accounting organizations, as organizations that are inherently masculine (Britton and Logan, 2008).

#### *Literature Search Approach*

Structured literature review is a practical methodology used before by Hakim (1991), Johnson et al (2008), Anderson Cough et al (2002, 2005), Duff (2011), Czarniawska (2008), Lyonette and Crompton (2008), Lupu (2012) and Jeny and Santacreu-Vasut (2017). Our choice for this method is sustained as follows.

A structured literature review is applied when a question needs to be answered by identifying all the relevant articles published on the approached subject and by providing detailed explanations and discussions. Also, it implies an explicit description of what articles will be included and based on what criteria by using a systematic manner. On the opposite side a traditional literature review can as well start with the desire to answer a question. However, the discussions are kept at a general level; the literature gathered is not necessarily the relevant one and the reason why some articles are included and why others are not, it is not explained (Armitage and Keeble-Ramsay, 2008; Dumay et al., 2016; Massaro, 2016).

The first step was to establish the questions we want to address through the paper. Those are:

- a) what are the main gendered issues/impacts in the accounting profession
- b) what are the possible HR strategies/solutions for the gender issues that have been identified?

As a second step, a thorough search was conducted in prestigious recognized databases (ProQuest Central, Springer Link, Emerald, EBSCO, Scopus) using carefully selected keywords such as "gender in accounting profession", "women in the accounting profession", "gender in big four", "females", "accountancy" "gender issues in auditing"; a sample of relevant materials that would suit the purposes of the paper was chosen (Masaro et al., 2016). The keywords – which were identified in the title and abstract of the papers, were an important aspect when deciding that some articles were considered, and some were not.

The initial purpose was to identify which are the gendered issues in all possible career paths in the accounting profession (auditing, multinationals, small accounting practices). After the initial search, we realized that most gendered issues in the literature are placed in the BIG Four organizations. Thus, we acknowledged that and focused only on these organizations; we have narrowed our research to just one type of accounting organization. This is the underlying reason for which the keywords were used also "gender issues in auditing".

After establishing the accounting organization, the third step was to identify the gender issues and the possible solutions to the spotted gendered problems. One aspect to be considered is that we took into consideration articles of actuality, and by that, we mean articles that refer to the accounting profession in current days and not women in history.

#### *Selection of Articles for Review*

After searching in databases using the established keywords, we received multiple returns, but many of the articles had just one or two of the keywords in the title, and after a brief reading of the abstract, we eliminated them since they did not fit the purpose of the paper. A total of 70 articles remained. Out of this batch, we eliminated the nine that were duplicates and 19 that approached the subject but only briefly, thus not enough to be able to consider them suitable. Table one shows the forty-two core articles used, presented by certain criteria. We took into consideration only articles that would be suitable for the purpose of our research and articles which were debating gendered issues in the accounting profession and solutions. Also, we looked at the quality of the journals they were published in and at the quality or completeness of their reference list. Therefore, we have

eliminated the articles that were only mentioning briefly gender issues or solutions and not focusing entirely on the subject.

All the papers that were considered as reference papers in the centralized table were analyzed through the lenses of the gender stratification theory in the results and discussions section.

#### *Criteria used to analyze the articles*

The study is based on six criteria's: a group of common criteria (year, journal where they were published, methodology) and a group related to the quality (number of citations and the quartile the journal published was part of). The reason behind choosing these specific criteria's was to make sure that source of the literature review is at a high standard and as well that the subject of the articles is in accordance with the subject of the paper. To double check that we covered the most relevant articles for the purpose of the current literature review, the references of the articles selected were analyzed as well and we cross-referenced the results. This cross-reference confirmed that our sample included the most relevant articles for the purpose of our research.

## **Results and discussions**

#### *Sample description*

The articles used are published in the period 1994-2017 in 14 different journals which were categorized based on the type of the subject they publish in three main categories. The first one is *Accounting, Business and Economics*: Accounting, Auditing & Accountability Journal (AAAJ), Accounting organizations and society (AOS), Critical perspectives on accounting (CPA), Accounting and Business Research (ABR), Accounting forum (AF), Accounting history (AH), Economic research (ER), British Accounting Review (BAR), Chartered Accountants Journal (CAR), The European Accounting Review (EAR) and International Journal of Business, Accounting and Finance (IJBAF). The second category is *Social Sciences: Sociology and Political Science* and the journals are The British Journal of Sociology (BJS), European Sociological Review (ESR), Oxford University press (OUP) Journal, Palgrave communications (PC), Current sociology (CS), Human Relations (HR), Work, employment and society (WES). The last category *Gender Studies- Organizational Behavior and Human Resource Management* is Gender work and organization (GWO) journal and Gender in Management: An International Journal (GMIJ). Most articles are published in journals from the area of Accounting, Business and Economics (28) revealing the interest of researchers for the accounting domain. The Journals that are more inclined to publish gender related studies in the accounting profession are AOS (eight articles published), CPA (seven articles published), AAAJ (with four articles published) and AH (two articles published). None of the articles selected are part of a special issue.

Concerning the period, the gendered issues identified were common during the 1990-2017 time span. The challenges faced by women hadn't changed over the years, with unequal pay, double standard and glass ceiling as the most mentioned (Brenan and Nolan, 1998). Regarding the solutions to these issues debated in the literature, there is a gap of 15 years; they are first debated in an article written in 2005 (Charron and Lowe). We took into consideration all years as long as the articles were useful in our research. The year of the publications is a means of quantifying when and whether there is an interest for the subject (Wermuth and Monges, 2012); thus, regarding the trend of the publications, the pique years are 1992 (3), 1998 (6), 2008 (4), 2011- 2012 (6) and 2017 (2) resulting an increasing interest in the last years. Overall there can be noticed an increase in the number of articles written on the subject. The first article written in 1988 was published by Gender in Management: An International Journal (GMIJ) and written by Crompton and Harris and has the greatest number of citations (510) since it is an article of reference. The article *Explaining women's employment patterns: 'orientations to work' revisited* discussed about gender differences and occupational segregation. The articles written in pique years 1998 and 2008 are not published in special issues, thus this is not the reason for the high number in those years.

Most of the articles in our sample are qualitative researches. Some of the qualitative papers are literature reviews (28) including traditional (20) structured literature review (8), while some of them

have used a case study (9), or applied interviews (4). The rest of two are quantitative studies based on statistical proceedings of data.

To include in the sample only relevant articles as basis for the literature review (Armstrong, 1996) the number of citations and the journal's quartile were analyzed as well. The first pillar is composed by five papers with more than 300 citations (Hakim, 1991; Crompton and Harris, 1988; Lehman, 1992; Grey, 1998; and Anderson-Gough et al, 2002), and six articles with citations between 100 and 300. The second one is composed of 11 articles with citations between 50-100, while the rest of six have citations under 50, but they represent recent published papers. The articles that have high citations (over 300) are written in journals such as Accounting organization and society (AOS), Accounting, Auditing & Accountability Journal (AAAJ) and European Sociological Review (ESR). Regarding the journals quality, using the quartile criteria, 74% (31) of the articles used are in the first quartile (Q1) after the journal impact factor while only 7% are in Q2 (3) one in Q3 and the rest of 7 articles are published in journals that are ESCI (emerging sourcing citation index)- 17% .

The forty two articles selected are approaching different subjects in the area of accounting and gender in accounting such as: glass ceiling in Big Four companies, women representation in the higher ranks of Big Four companies, motherhood as a primary gender issue, occupational segregation and gender differences, factors that influence gender issues (gender differences in power and income amongst accountants arise not from discrimination but from choice) etc.

Based on the subject they approach the articles can be divided in two categories:

- I. Articles that are discussing about the gendered impacts in the accounting profession
- II. Articles that are proposing possible solutions/ HR strategies to those issues

In Table 1, in column type of article, the ones that are falling in the first category are marked with an I (impacts), while the ones that fall in the second category are marked with and S (solutions)

In the foregoing discussion, we have shown the gendered dynamics of organizations, which have gendered implications as well as the impact on the opportunities men and women may want to grab hold at some point.

**Table 1.** The core articles used for the research.

Authors	Year	Journal	Quartile	Subject	Topic of article (approached gender issues and solutions)	Methodology	Method used	No of citations
Anderson et al	1994	AOS	Q1	I	gender issues impact on career advancement	Qualitative	traditional literature review	140
Anderson-Gough et al.	2005	AOS	Q1	I	glass ceiling in Big Four	Qualitative	structured literature review and semi structured interviews	303
Anderson-Gough et al.	2002	ABR	Q1	I	career and work structure in a Big four accounting firm	Qualitative	case study	142
Barker and Monks	1998	AOS	Q1	I	career progress of men and women and examines the obstacles to progression encountered by women	Qualitative	literature review and archival data	108
Benschop et al	2013	HR	Q1	I,S	gender and part-time work	Qualitative	traditional literature review	38
Benschop, and Meihuizen	2002	AOS	Q1	I	gender representation in financial field	Qualitative	traditional literature review	150
Brennan and Nolan	1998	EAR	Q1	I	gender pay gap in accounting	Quantitative	empirical study approach	18
Carmona and Ezzamel	2016	AOS	Q1	I	gender in accounting	Qualitative	traditional literature review	18
Carnegie and Walker	2007	AAA J	Q1	I	gender discrimination in accounting in early days	Qualitative	traditional literature review	44
Charron and Lowe	2005	AF	ESCI	S	flexible work schedule approach	Quantitative	statistical analyze	29
Ciancanelli	1998	CPA	Q1	I	factors that influence gender issues	Qualitative	traditional literature review	30
Crompton and Harris	1988	BJS	Q1	I	occupational segregation and gender differences	Qualitative	structured literature review	510
Czarniawska	2008	AOS	Q1	I	accounting evolution and history	Qualitative	Interviews	89
Dambrin and Lambert	2012	CPA	Q1	I	the rarity of women at the top levels of profession	Qualitative	structured literature review	66
Dambrin and Lambert	2008	AAA J	Q1	I,S	motherhood as a primary gender issue	Qualitative	structured literature review	125
Duff	2011	CPA	Q1	I	women representation in the higher ranks in Big Four	Quantitative	statistical analysis	60
Fogarty et al	1998	GMIJ	ESCI	I	gender issues in public accounting organizations	Qualitative	case study	56
Galhofer and McNicholas	1998	CAJ	ESCI	I	gender issues	Qualitative	traditional literature review	25
Grey	1998	AOS	Q1	I	issues of fairness, physical appearance, gender, sexuality and hierarchy in Big Four	Qualitative	structured literature review	493
Hakim	1991	ESR	Q1	I	women's motivations (ambitions) in choosing to focus on career or not	Qualitative	structured literature review	541



Haynes	2016	CPA	Q1	S	gender discrimination in accounting in the last 25 years and future agenda research	Qualitative	structured literature review	30
Haynes	2008	AOS	Q1	I	gendered embodiment of accounting organizations	Qualitative	traditional literature review	154
Haynes	2012	GW O	Q1	I	gendered embodiment of accounting organizations	Qualitative	semi-structured interviews	135
Haynes	2013	AAA J	Q1	I	sexuality in the accounting professional environment	Qualitative	autoethnography	33
Humphrey et al	2013	IJBA F	Q3	I	gender pay gap in accounting	Qualitative	traditional literature review	9
Jeacle	2011	CPA	Q1	S	women in accounting history and evolution	Qualitative	traditional literature review	22
Jeny and Santacreu-Vasut	2017	PC	ESCI	I	the rarity of women at the top levels of profession	Qualitative	Case study	1
Johnson et al	2008	AOS	Q1	S	flexible work schedule approach	Qualitative	Case study	80
Kirkham	1992	AOS	Q1	I	women in accounting history and evolution	Qualitative	traditional literature review	185
Kronberger	2010	AOS	Q1	S	flexible work schedule approach	Qualitative	traditional literature review	165
Lehman	1992	AOS	Q1	I	women in accounting history and evolution	Qualitative	traditional literature review	301
Lightbody	2009	AH	ESCI	I, S	factors that influence gender issues	Qualitative	case study	26
Loft	1992	AOS	Q1	I	how female managers, make sense of career and performance in their particular organization (big four)	Qualitative	case study	122
Lupu	2012	CPA	Q1	I	women representation in the higher ranks in Big Four, glass ceiling, discrimination	Qualitative	case study	52
Lyonette and Crompton	2008	GMIJ	ESCI	I	women representation in the higher ranks accounting organizations, glass ceiling, discrimination	Qualitative	traditional literature review	53
Mueller et al.	2011	CS	Q2	I	how female managers, make sense of career and performance in their particular organization (big four)	Qualitative	traditional literature review	50
Procter and Padfield	1999	GWO	Q1	I	occupational segregation and gender differences	Qualitative	traditional literature review	123
Reed et al.	1994	AAA J	Q1	I	factors that influence gender issues	Qualitative	traditional literature review	176
Rutteford and Maltbly	2007	AH	ESCI	I	women in accounting history and evolution	Qualitative	case study based on interviews	36
Spruill and Wootton	1995	CPA	Q1	I	women in accounting history and evolution	Qualitative	traditional literature review	50
Ud Din et al.	2017	ER	Q2	I	how female managers, make sense of career and performance in their organization (big four)	Qualitative	traditional literature review	1
Whiting and Whright	2001	BAR	Q2	I	gender inequality	Quantitative	empirical study approach	76
Windsor and Auyeung	2006	CPA	Q1	I	motherhood as a primary gender issue	Qualitative	empirical study approach	85

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Wright	2014	WES	Q1	I	Work-life balance and gender	Qualitative	traditional literature review	19
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## 1 Accounting profession and key inequalities women employee face it there

2 The most researched accounting organizations are the big accounting and auditing  
3 organizations such as Big Four due to their peculiar work and organizational structure. Most of the  
4 studies that have as primary research objective accounting and gender are basing their case studies  
5 on the large auditing firms. The bureaucratic way they are structured and the flow of work create the  
6 perfect environment for the appearance of gender issues. The routines work: the exclusion of gender  
7 as a topic of discussion, silences and omissions concerning gender ambiguity, the crossing of gender  
8 boundaries or gender-role inversions, and traditional, stereotypical images of women and men serve  
9 to maintain or even reinforce the hierarchical gender order. Organizations and management  
10 hierarchies are gendered thus they will have gendered impact on the opportunities women and men  
11 have (Benschop, and Meihuizen, 2002).

12 Most of the studies are focusing on glass ceiling theory and gender inequality at work for  
13 women. There are several studies in the literature who approach the subject of women inequality at  
14 the workplace, the effects of the gender stratification theory in Big Four companies (Lupu, 2012;  
15 Kronberger et al., 2010; Dambrin and Lambert, 2008; Duff, 2011; Anderson-Gough et al, 2005;  
16 Anderson-Gough et al, 2002; Lightbody, 2009).

17  
18 In table 2, a brief representation of most common gendered issues, solutions and theories is  
19 presented:

20 Table 2. Current research on gender in accounting

Gender theories	Gendered impact	HR interventions
Gender stratification	Double standard in recruitment and career advancement	mentoring
Preference	visibility, unequal privilege or opportunity	Flexible hours
Gendered organizations	glass ceiling, lack of representation in higher ranks	Part-time program
Glass ceiling	discrimination, approved routes	Overtime
	pay gap, motherhood	

### 21 *Gender stratification and gendered organizations*

22 Gender as a concept, together with the idea of gendered organizations do not only mean that  
23 females compared to males are constrained by less favorable contexts inside organizations but are  
24 trying as well to underly the female vs male characteristics and sometimes to show which are valued  
25 and which aren't. Thus, by disregarding some attributes that women have but valuing at the same  
26 time the same ones that male also poses, the idea of gender and gendered organizations is displayed.  
27 Going further with this assumption, by valuing more the skills men poses over the skills women  
28 poses inevitably power hierarchies are created, which leads to gender stratification and men  
29 becoming the majority that has the power and women the minority who needs to adapt and be okay  
30 when their efforts and input is not valued.

31 The accounting organizations such as the Big Fours can be considered as gendered  
32 organizations, a fact that is confirmed by the multiple literature reviews highlighting precisely this  
33 matter. As early as 1973 Acker started discussing the gendered nature of organizations, stating that  
34 most of our working days are spent in organizations dominated by men who are occupying the most  
35 powerful positions, bringing to discussion the gender stratification issues and the impact on women.  
36 Since then there are other studies debating gendered organization, most of the early inquiries  
37 belonging to as well (Acker, 1973, 1990, 1992, 1998, 2004, 2006; Martin and Collinson, 2002; Bird and  
38 Brush; Britton and Logan, 2008; 2002; Sayce and Acker, 2012; Williams et al, 2012).

39 The accounting profession, in its early beginnings, did not have a big female presence (Dambrin  
40 and Lambert, 2008; Lupu, 2012). Female public accountants were hard to find, and up until 1980, the

41 situation did not change. From 1980 up until 2010, the percentage of women in the profession  
42 increased (Lupu, 2012; Lightbody, 2009; Haynes, 2016). In Big four companies, the representation of  
43 women at higher levels (partners) is as well not great, across between 10-18%, even though the same  
44 representation at lower levels is higher than 50%.

45 Certain approved routes are already in place established after the profile and skills of men, that  
46 are not applicable to women, but which are causing mishaps in their careers, creating the favorable  
47 context for perpetuating the inequalities. If someone desired to change these approved routes and  
48 propose some other paths, or other ways of looking at career development and career advancement,  
49 it would cause more harm than good since these routes are not approved, they are gendered and  
50 biased, and they would also lack legitimacy, thus they would cause women's careers to derail (Duff,  
51 2011; Anderson Cough et al, 2005; Lupu, 2012; Rutteford and Maltbly, 2007; Haynes, 2016). A possible  
52 explanation might be the alleged lack of ambition of women (Hakim, 1991).

53 There are studies focusing on glass ceiling theory and gender inequality in accounting  
54 organizations. Several of them approach the subject of women inequality at the workplace but more  
55 precisely the effects of the gender stratification theory and double standard in Big Four companies  
56 (Lupu, 2012; Kronberger et al., 2010; Dambrin and Lambert, 2008; Duff, 2011; Anderson-Gough et al,  
57 2005; Anderson-Gough et al, 2002 ). Others are analyzing the rarity of women in higher ranks  
58 (Mueller et al. 2011; Jeny and Santacreu-Vasut, 2017; Crompton and Harris, 1988; Loft, 1992).

#### 59 *Double standard in recruiting*

60 One of the practices that are common in the large auditing companies from certain countries is  
61 to recruit only from certain types of environment because this practice would assure the same  
62 standards between employees, would secure the same background and it is believed that the  
63 candidates would be better than others in terms of how fast they learn the process. Another aspect  
64 taken into consideration when recruiting only from pools of candidates that are having a certain kind  
65 of background is the fact that they belong to the upper class and in most cases they have already a  
66 pre-established network of people in high places and with financial power that could in some years  
67 become clients (Lupu, 2012, Kronberger, 2010).

68 Aside from having the necessary smartness to be able understand requirements fast, recruiting  
69 from the same category of background would also ensure the same behaviour, same orientation  
70 towards the companies' values and principles. (Lupu, 2012).

71 Even in the cases where women had better academic results than men, that was not taken into  
72 consideration. When recruiting, in some situations, HR managers were told to be harder on women,  
73 thus to give preferential treatment to men. This way, they would make sure that the number of  
74 women is not unnecessarily high, which again will not pose a problem when the maternity leave  
75 would come to the discussion (Mueller, 2011).

76 The Big four organizations are viewed in a certain way; the general impression is that they are  
77 hardcore and that the work pulse is very fast-paced. What some of the studies have observed is that  
78 the employees who are part of Big Fours do not seem to be bothered by long hours and the atypical  
79 way of working. For them, it seems normal especially since one of the HR strategies is to recruit  
80 people from the same background which would create a sense of competition and a sense of  
81 belonging to a certain group (Anderson-Gough et al., 2005; Lehman, 1992).

#### 82 83 *Double standard in carrier advancement*

84 Career advancement for professional women (Davidson & Cooper, 1992), has long been  
85 recognized as problematic because gender discrimination impacts on women accountants in terms of  
86 promotion (Brennan and Nolan, 1998)

87 The lifestyle and the organizational structure, promotional reasons and level of responsibility  
88 are hard to understand by individuals who have not worked in a company like these ones. The  
89 differentiating factor between women and men is time, which in the case of women is more stringent.  
90 They must fit in the same amount of time more activities involving the personal life and the children.  
91 This is the reason why they will prefer to allocate less time to create connections and to create a

92 valuable network and why in some cases, they will be left behind men when the time to promote in  
93 partner positions arrives. Often cases they will choose to dedicate whatever free time they have to  
94 personal issues, rather than using that time for chatting and trying to make connections (Anderson-  
95 Gough et al., 2005; Lehman, 1992).

96 Personal responsibilities, such as having a family will determine women's careers to take a  
97 different turn when they have children. The absence from work will determine for some of them to  
98 miss the escalator; thus many of them will end up in different, inferior positions in comparison with  
99 the same generation peers (Lehman, 1992).

100 One aspect that differentiates men from women is that men are more socially active than women;  
101 they tend to socialize more and make more connections. Women, on the contrary, are under the  
102 impression that if they work hard, they will be promoted based on the good hard work they did. But  
103 as it was also depicted from the literature, it's not often the case (Mueller et al., 2011).

104 Another factor that is causing gender issues is that one of the biggest barriers that women  
105 encounter when trying to reach positions of power is that they must get through men who are the  
106 ones making all the decisions. If they were to be objective, it would not be an issue, but since they  
107 tend to select people that look more like them, meaning who fit their profile, it is hard to do just that.  
108 They will rarely go for women, and they will be most of the time overlooked (Anderson-Cough et al.,  
109 2005).

#### 110 *Double standard in remuneration level*

111 Gender pay gap or gender wage gap refers to the difference in the level of remuneration between  
112 men and women for the same positions, profile and skill sets. Most common reasons for which gender  
113 pay gap exist are discrimination, motherhood, factors deriving from the industries (some of them are  
114 more masculine, thus less inclined to accept women) and the gender roles individuals partake (men  
115 are more inclined to be leaders and have initiative while women are softer).

116 The impact of gender pay gap reflects on a macro level, in economy in general, but as well at a  
117 micro level, affecting women's future prospects and learning curve. The measures taken involve  
118 campaigns that are meant to bring awareness, flexible work schedules and law that should prevent  
119 the perpetuation of the double standard.

#### 120 *Visibility and appearance*

121 The career model in accounting professional organizations implies continuous promotion and  
122 progression, meaning that thighs move at a fast pace promotion wise. Usually, contexts differentiate  
123 when it comes to women if they do decide to have children (Eagley and Carli, 2007). If they decide to  
124 take that step, they will stop working for a short or long while, a time during which business will go  
125 on as usual, and they will be at a loss and left behind.

126 One of the essential aspects that are taken into consideration when working in a big auditing  
127 firm is that visibility is one of the factors that help one promote faster, or which increases one's  
128 chances of getting promoted. To have visibility is important to make your presence known, always  
129 have something to communicate, and impose the views that one might have. It is also a personality  
130 trait, you are vocal, or you are not, you either have it in you to be outspoken, or you don't (Anderson  
131 Cough et al., 2005; 2002; Wright, 2014).

132 This made for a part of the employees to be more visible than the others. In the category of  
133 employees that were not that visible most of the times, you could find women. According to a partner  
134 in a Big Four company, women were more discreet, less visible and had the wrong impression that  
135 being good on the technical side of thighs was enough, and that approach it's seldom good. On the  
136 contrary, men spend time showcasing their achievements, and promotions are based on that aspect.  
137 Previously mentioned, it is called gendered socialization, which represents the source cause of  
138 inequality between men and women (Czarniawska, 2008).

139 The organizational culture in Big Four makes visibility one of the crucial aspects that can lift or  
140 bring down your career. So, women are often penalized for the lack of visibility on the career  
141 advancements. And here the escalator is brought to the discussion as well as missing the train.

142 Maternity makes it even harder for women to make themselves seen since they are interrupting their  
143 careers. Once they return, they are marginalized, and visibility is hard to be achieved when their  
144 portfolio of clients is taken from them (Crompton and Harris, 1998).

#### 145 *Glass ceiling*

146 Nevertheless, there are invisible barriers such as the fact that the director positions are occupied  
147 by women in a proportion of 60% because it is the endpoint of their careers in a Big Four. The level  
148 is dedicated to those who were senior managers for a long time and who will never make partners  
149 (Ciancanelli, 1998). These spots are usually reserved for people who do not have the skills to search  
150 for clients, negotiate fees. Two more reasons can explain women's rarity at the top levels of  
151 organizations. The first one is that when women know that they are going to reach that certain point  
152 in their life, they start having other priorities. Thus, they start separating themselves from the group.  
153 As a direct consequence of the second factor, the third one refers to the idea that women themselves  
154 choose a different career path in the hopes of finding a better balance between personal lives and  
155 professional lives. These career paths are different from what other colleagues are choosing, which is  
156 causing disruption and alienation from the path towards partnership and career advancement  
157 (Mueller et al. 2011; Loft, 1992).

#### 158 *Motherhood as a primary gender issue*

159 As discussed by other researchers (Dambrin and Lambert, 2008; Windsor and Auyeung, 2006;  
160 Lupu, 2012), the main factor that doesn't allow women to climb up the hierarchical ladder is precisely  
161 motherhood, as cruel as it may sound. And why is that? Because in that line of work, in the accounting  
162 context, motherhood is still seen as something that is a drawback, that holds back women from being  
163 committed to their job, and from giving one hundred per cent.

164 Motherhood has become a recurring reason in the literature, and every time an article is  
165 approaching the subject of female and career advancement, motherhood is the primary aspect  
166 highlighted as a reason for women not promoting. Motherhood is not implied directly as a  
167 fundamental reason; other reasons are brought up such as lack of focus, not spending so much time  
168 as before on the job, preoccupation with other aspects than work. In the end, all these reasons are in  
169 direct relation to the new role women have and are an issue only when women are reaching that  
170 point in their lives (Mueller et al. 2011; Loft, 1992).

171 Many times, when pregnancy becomes public, it is not looked upon with good eyes, especially  
172 when it happens during the peak season. Women start to get marginalized, and their importance and  
173 presence reduce gradually in order to diminish the impact of their departure. In many cases their  
174 portfolios are taken and redistributed on a timely basis, and upon return they are given low priority  
175 clients in order to minimize the impact of them not being able to give one hundred per cent to their  
176 jobs (Dambrin and Lambert, 2008; Spruill and Wootton, 1995; Charon and Lowe, 2005).

#### 177 *Accounting as an embodied profession*

178 The relationship between the body and the self of women accountants refers to the way they  
179 start to embody the identity of an accountant and how the organizational and professional structures  
180 and environment start to affect self-embodiment, and the changes experienced during motherhood.

181 Acker (1990), followed by Haynes (2008, 2013) consider accounting, as a professionalized  
182 masculinized occupation, which associates male body imagery as representing competence,  
183 capability, while women's bodies are different, out of place, marginalized.

184 According to Acker (1990) the accounting profession is a strongly masculinized one, the  
185 universal worker is associated with the body and image of a male, and implicitly the traits and  
186 competencies such as competence, capability, sexuality. However the organizations are not impacted  
187 by the individual characteristics which males and females poses, but rather the distinction between  
188 the two genders is made incised organizations, in time; thus organizations are not gender neuter by  
189 default and the individuals are the ones defining and labeling a certain organization as gendered, but

190 rather they become, nurture and create the idea of gendered institutions where women's capabilities  
191 are ignored and disregarded.

192 Haynes (2008, 2013) and Metcalfe (2008) have analyzed the relationship between the body, which  
193 has become more and more a commodity, and the self and more precisely the gendered aspects of  
194 the self, taking into consideration feminist theory related aspects as well as sociological ones. The  
195 embodiment, as clearly explained by Haynes (2016) "refers to the perception that the body of an  
196 individual, represents a particular form of identity". The bodies are gendered by nature since they  
197 are part of different categories such as race, class, age, which in turn create one's identity.

198 There are certain practices that need to be embodied and adopted such as the physical aspect,  
199 discourse, behavior, in order to transform a woman into an accounting professional. For example Duff  
200 (2011) argues that the images of accounting individuals portrayed in the annual report are evidences  
201 for discrimination and stereotyping. The duality of body/self (mind) relates to another one, the one  
202 of a male and female. According to the literature they have been connected due to other overly used  
203 stereotypes: the mind (science, knowledge, power of information) is associated with men, while the  
204 body (nurturers, emotions) with women.

205 However, in order to be able to embody those aspects that could help them transform into an  
206 accounting professional it is impetuous that organizations become favorable for such  
207 transformations. There are still a lot of structural and cultural barriers that are in the way of women's  
208 career advancement, including bias in the process of recruiting and bias in the opportunities offered  
209 at work (Metcalfe, 2008).

210 As Haynes perfectly highlights, the personal identities are gendered by nature, fact that can't be  
211 changed. This is bound to intersect with the professional identity since gendered personal identities  
212 do not exist only in a bubble, they intersect with multiple other factors that ultimately influence the  
213 decisions the individual makes. The individuals which are accounting professionals create the  
214 gendered accounting organizations and professions. It's ultimately a vicious circle, and the only way  
215 to make sure gender identities do not crash when they intersect is to create an organizational  
216 environment that is aware and open to the idea of change.

## 217 **Debated HR strategies and solutions in the literature for the most common gender issues**

218 Human Resource strategies refers to part-time work possibilities, childcare facilities, flexibility of  
219 working hours, pregnancy, maternity and parental leave of absence, career development, training  
220 and education, and in- and outflow of personnel (Benschop, and Meihuizen, 2002).

### 221 *Solutions to survival in employment after motherhood*

222 One of the dominantly gendered issues that appear in the literature with recurrence is  
223 motherhood that suppose a period or periods of interruption from work (career breaks). Thus,  
224 women facing the challenges of having to balance work life with family life start taking measures and  
225 behave differently. According to Dambrin and Lambert (2008), they start organizing themselves in  
226 time to be prepared for the future. They start delegating their assignments and make sure they choose  
227 the right persons to do that, to be able to recover their clients once they get back (Reed et al., 1994). The  
228 second way women try to manage the motherhood and their work-life is by starting imposing  
229 different work habits to their team, like starting work earlier, taking no breaks, including lunch break  
230 and finishing work earlier by a certain time. These work practices that were imposed were not  
231 received necessarily without lash back since basically, these women were imposing to their team  
232 members' crazy deadlines with the same workload as before (Barker and Monks, 1998; Lehman,  
233 1992).

234 The alternative solution provided by organizations is offering women positions that do not  
235 require to be the interface for the clients or to interact that much with them. Positions in the taxation  
236 department that would allow them to hold positions of management but at the same time to have  
237 more time for families are starting to be more and more the desirable practice. These kinds of practices

238 would ensure that they do not have to travel like they had to do on the audit days and that they could  
239 still have a growth in their careers. Another alternative is the human resources positions that would  
240 ensure the same facilities as the taxation ones (Barker and Monks, 1998; Kronberger et al., 2010;  
241 Lehman, 1992).

#### 242 *The flexible hour approaches*

243 The flexible hour's approach (Kronberger et al. 2010; Charron and Lowe, 2005; Johnson et al.;  
244 2008) comes as a HR strategy presented by in the literature.

245 The idea of flexible hours emerged as a need for finding solutions for gendered issues, balancing  
246 work and family. Flexible work practices are generally recognized now as critical to supporting career  
247 opportunities but flexible work is often still gender stereotyped as only for women. Flexible and part-  
248 time working arrangements are also available for male to encourage industry wide participation.

249 Flexible hour program meant that every employee that wanted to be a part of the program could  
250 decide on their own what that meant for them. From this discourse, one could understand that the  
251 workload one could take was negotiable. The whole idea of a flexible program was presented as  
252 something that is entirely up to the individual (Acker, 1990; Jeny and Vasut, 2017).

253 The agenda of creating an environment where women will be comfortable enough to work in  
254 and stay long enough to become seniors and later on partners was set in place in 2001 in this particular  
255 firm (Kronberger et al., 2010; Ud Din, 2017; Charron and Lowe, 2005). The program was intended to  
256 be used by all employees' men, and women but, as expected, women with families were the ones that  
257 were the primary beneficiaries. The number of women increased exponentially, but it can't be said  
258 the same thing about the number of men (Kronberger et al., 2010).

259 The reasons that made a firm to take the decision to implement flexible hours were first of all,  
260 that the labor market for qualified accountants was not extremely lucrative and second that the  
261 partners in the firm believed that having gender equality in the company is good for business  
262 (Kronberger et al., 2010; Anderson-Cough et al, 2005; Charron and Lowe, 2005).

263 The idea was promoted by the senior equity partner responsible for people and performance.  
264 All the senior partners and the CEO were advocates for the program and believed that it would  
265 benefit the business and that it was also the right and ethical thing to do. Bottom line, everybody was  
266 on board and thought it was a great initiative, one that would help promote talented women and  
267 increase their number in senior positions. In the firm, the program called the gender initiative, was  
268 comprised of several programs such as businesswoman of the year contest, a female mentoring  
269 program, events dedicated only for women and of course the initiative of flexible hours (Kronberger  
270 et al., 2010; Charron and Lowe, 2005).

271 Despite the program and the involvement of the firm which was trying to secure women in  
272 higher ranks, the statistics that were obtained from the company showed that the percentage of  
273 women in senior management positions (directors) actually decreased in the period the program run:  
274 in 2001 there were 25.57% women in director positions, in 2005, four years into the program only 23%  
275 and in 2008, the last available data only 21% (Kronberger et al., 2010; Charron and Lowe, 2005).

276 The decrease could be explained that the promotion from senior auditor to manager meant  
277 adding more responsibility to the job and that the technical knowledge was not enough for a  
278 management position. The newly acquired status meant managing people, so people skills were  
279 necessary, meant establishing a relation with the clients and the most important thing, bringing more  
280 clients. The company viewed the promotion to a manager level as the step towards becoming a  
281 partner, which meant adopting a completely different mind-set. Managers needed to start managing  
282 and not act as they worked under the supervision of someone else (Mueller, 2011).

283 The way people made sense of flexibility in the Big Four firm was that they did not necessarily  
284 reduce the workload to accommodate their personal lives better to the job but rather that it would  
285 remain the same and that the time during which they could get the job done would be more flexible.  
286 If in one particular day of the week, someone had a personal matter to attend which required him to  
287 leave early he could do just that, but in return, he would probably stay overtime to make up for hours  
288 and finish the job (Johnson, 2011).



289 The flexible hour's approach program had two main opposite points: firstly, for a part of the  
290 employees that were in the program, flexible hours meant that in case they needed they could come  
291 in later, and start their schedule at a later time but not necessarily that they worked fewer hours.  
292 Overall the number of hours was the same. The other point of view was of the employees that were  
293 not part of the program and who perceived their colleagues that were in the program as not being  
294 serious and committed to their career (Kronberger et al., 2010).

#### 295 *Part time program*

296 Women who chose a part-time working program due to family reasons are 'freezing' their work  
297 ambitions temporarily (Benschop et al, 2013)

298 The literature refers to this kind of strategy as 'mother contracts': flexible, part-time contracts in  
299 which working hours are adjusted to school hours for example, designed particularly for women  
300 who take care of children. Although part-time work has become widespread, it is also a contested  
301 practice within organizations. Part-time workers are often seen as non-ideal, even imperfect, workers  
302 who are less committed to the organization and not ambitious in their careers (Benschop et al, 2013).  
303 This image is gendered too, as the vast majority of working women work part-time. What is more,  
304 the ambitions of part-time working men are not questioned, whereas often people have reservations  
305 about the ambitions of full-time working women (Benschop et al., 2009).

#### 306 *Overtime*

307 Women who are dedicated to their careers and are working side by side with men, thus  
308 neglecting their family, are considered not to be good mothers. They are considered to be working  
309 like they had no children. And here interferes the concept of a double standard. Men, even though  
310 they are fathers, are not considered to be bad fathers, because fatherhood is not part of their identity  
311 as motherhood is for women. So, even though they need to work side by side with men to make it to  
312 the top when they do it, they are judged for it and the social pressure to assume their roles as mothers  
313 and reduce their involvement in work life is visible, and it's there.

#### 314 *Mentoring as a way to break the ceiling: pro and cons*

315 Having a mentor is important for career development in accounting profession. The mentor,  
316 who understands the organization's written and unwritten rules, can provide very useful advices, tips  
317 and hints for the achievement on the hierarchical ladder.

318 However, mentoring should be a solution, only in certain conditions. First of all the mentored,  
319 should be able to articulate specifically what they are looking for and what they hope to gain from  
320 the relationship. The main benefit of having a mentor is the ability to learn directly from a person  
321 who's in a role they aspire to who is very skilled in leadership, consensus building, and treating  
322 different issues and who shares the same values. The most productive mentoring relationships comes  
323 from a mutual connection; commonly a potential mentor prefers to invest their limited time in  
324 someone they know. The way to find a mentor can be formal or informal, inside or outside the firm.

325 The literature considers mentoring as a possible solution to facilitate the access of women to top  
326 management positions. But, if the firm develops an internal mentoring program there are some limits  
327 due to the fact that usually, they assign women to mentors that are women and men to mentors that  
328 are men. Those women who are mentors are usually not the ones with the power inside the  
329 organization; thus, they do not have a major role to play, nor do they have influence or power. Thus,  
330 they can't open paths for their pupils that are women as well. It is a vicious circle, which never ends  
331 (Dambrin and Lambert, 2008). The idea of mentoring, although not bad at its core, is producing  
332 adverse effects. Instead of giving women more space where to advance, it's creating a separate  
333 network, aside from the main one. These mentors are not able to introduce their protégées in the main  
334 circle of power, or to give advice on career advancement as it should be. It is leading to a different  
335 problem, that women lack role models, more precisely women role models, whose behavior they can

336 mimic. They are only left with male role models, and often if they are replicating their behavior, it's  
337 not accepted since it comes from a woman and not from a man (Lupu, 2012; Anderson et al. 1998).

338 In an effort to facilitate the access of women to higher hierarchical leaders and to diminish the  
339 impact of gender stratification in their organizations the large auditing companies have taken actions  
340 as creating professional network for women, career watch and inclusiveness in the leadership  
341 program. These women's network provides exposure and leadership opportunities to women  
342 situated at all levels and furthermore facilitates the exchange of knowledge and experiences. Career  
343 watch program is strongly linked to the mentoring system program mentioned earlier as a solution  
344 and it mainly offers women the exposure to certain experiences which could help them develop at  
345 their full potential. Also, in order to assess the evolution and to provide a proper feedback local  
346 committee was put into place.

#### 347 *Recruitment transparency*

348 Open recruitment, written job descriptions and policies, and transparent evaluation and  
349 promotion practices might increase the representation of women in management across  
350 accounting organizations.

#### 351 *Leaving the organization*

352 Some women employees prefer to balance their work life with the personal life by leaving the  
353 accounting organization (Hakim, 1991; Procter and Padfield, 1999; Rutteford and Maltbly, 2007). This  
354 decision might be influenced by the lifestyle preferences. The ones that desire to reconcile the work  
355 life with family life will not give priority to work life. That's precisely what is taking you to the top  
356 levels of an organization, giving priority to work. Thus women who wish to balance their work life  
357 with their family life will never make it to the top (Hakim, 1991; Procter and Padfield, 1999).  
358

#### 359 **Gaps in the literature**

360 An identified gap in the literature is the lack of debate regarding an "external" mentoring  
361 system; also in the case of "internal" mentoring the debate about differences between formal and  
362 informal behavior. Nowadays, many local and national accounting organizations, offer online and/or  
363 in-person mentorship programs. These initiatives pair, up-and-coming professionals with  
364 established accounting and audit specialists through a structured framework. Another possible way  
365 to find a mentor should be to participate at the courses of professional specialization, as well as  
366 conferences, workshops, professional meetings. Whether formal or informal, mentorships are one of  
367 the best ways to find the path to advance in the accounting career (Lupu, 2012; Anderson et al. 1998;  
368 Britton and Logan, 2008).

369 Other aspect not explored enough by the literature, as a solution, is the support from  
370 organizations, colleagues and family that facilitates the advancement in career inside accounting  
371 organizations. The literature didn't explore till now other possible solutions as: formal training  
372 programs for the development of soft skills or networking. The best connections grow organically,  
373 by cultivating rapport with individuals within the company, professional group or accounting  
374 industry; in time there should be developed strong relationships with people who could potentially  
375 help in the career advancement or serve as a mentor (Britton and Logan, 2008).

376 The flexibility in the working schedule or the part time work is not common nor is it regarded  
377 positively since the collective impression is that if you work part time you do not take your career  
378 seriously. In some extent, implementing these solutions looks like only a measure to display some  
379 kind of action towards gender gap. As Benschop et al suggested, there is much hidden potential to  
380 be tapped in ambitious part-time workers and women (Benschop et al, 2013). From this perspective  
381 the HR departments could improve their action plans and implement better policies that would create  
382 a more inclusive environment.

383 Accounting organizations are making steps towards diminishing the gender impacts. The  
384 accounting profession as any other profession is a gendered one since one can't separate the  
385 individual traits from the professional ones. We are the sum of our qualities and defects which  
386 transpires in what kind of professional identity one has. The embodiment of the professional  
387 accountant, contrary to what Hanes (2016) and Metcalfe (2008) affirm, is the embodiment of the  
388 personal identity to which we add professional traits. They can't be separated. The freedom of speech  
389 and the new found freedom of expressing oneself without barriers should strengthen women's status  
390 in organizations, even in times of evident body and mental transformation such as motherhood.

## 391 Conclusions

392 Professional organizations like accounting and audit firms are characterized by hierarchy and  
393 standardization of work processes that creates a stable complex bureaucratic gendered environment.  
394 For this reason, Acker's theory of gendered organizations, support our research by an approach that  
395 revives the focus on gender as an aspect of structures, rather than individuals. (Britton and Logan,  
396 2008).

397 Through this paper the intention was to identify the gendered issues that are present in these  
398 types of organizations and the possible solutions that could help diminish the presence of these issues.  
399 In doing so, we took into consideration articles from different research backgrounds (social sciences,  
400 economics, humanities, management etc.) and from different years since we didn't consider any  
401 specific time span.

402 One of the opening observations after the articles were analyzed was that the issues remained  
403 common over the years we analyzed even if we talk about 1988 or 2017 (thus women faced the same  
404 challenges over the years), while the interest or solutions was piqued for the authors only 15 years  
405 later with the first article written by Charron and Lowe (2005). Only a total of eight relevant articles  
406 are approaching solutions, most common mentioned being flexible hours approach and mentoring  
407 as a way of breaking the ceiling. The finding is strongly connected to the theory that was applied to  
408 the research, gender stratification, which gained focus only in the 70's. Up until that point the  
409 differences between men and women were considered to be normal which explains why there aren't  
410 any earlier papers on gender issues in accounting organizations. Equality between sexes as  
411 movement was "born" late, thus determining a later interest in organizations as well (Anderson et  
412 al, 1994; Benschop and Meihuizen, 2002)

413 The paper reveals that accounting organization practices create hierarchies in pay grades, and  
414 discrimination against women and this is due to the fact that men are preferred for accounting roles.  
415 Managerial processes are gendered, and they have gendered impacts. Accounting as a gendered  
416 profession conducts to the formation of inequalities that generate gendered impacts. From these the  
417 most common in the literature are pay gap, discrimination, double standard.

418 Even if accounting profession is dominated by women from a number stand-point of view (at  
419 least in European countries, Lupu, 2012; Kronberger, 2010) they still struggle to reach a point where  
420 they could honestly state that their status is equal with the one of men. Double standard, visibility  
421 and invisible barriers are a major problem in the present days, as well. From a gender stratification  
422 theory perspective, the issues mentioned above are mainly related to social practices and institutions,  
423 thus they are a constraint of the organization's women are part of, organizations that have been  
424 inherently male dominated and have created standards based on a male profile.

425 In this case, where women have an overwhelming presence, gender related issues are bound to  
426 affect accounting organizations. Aside from the ones mentioned above another gender issue that  
427 affects women's career advancement is motherhood, especially in big accounting and auditing  
428 organizations this is perceived as a drawback since it is considered that it diminishes the chances to  
429 career advancement but also the focus on the job. From gender stratification standpoint of view the  
430 issues are normally embedded at the individual stratification level since motherhood is a personal  
431 choice; however how organizations react to the idea of motherhood makes it as well an institutional  
432 dimension of the gender stratification theory. Motherhood is a complex factor which is present in the

433 literature with recurrence, and it seems that it is as well a complex factor from a gender stratification  
434 point of view since it is both embedded at individual level and at institutional level. Most of the  
435 gender issues are embedded at an institutional level since it's the prerogative of the institution how  
436 it approaches gendered issues (Benschop et al, 2013; Jeacle, 2011; Carmona and Ezzamel, 2016).

437 Double standard is another gender issue that is very common in organizations, causing  
438 problems in career advancement. Women are perceived through profiles that are molded after males  
439 making it difficult for them to secure jobs in certain domains or certain positions that are inheritably  
440 perceived as being masculine, which is in line with Acker's (1990) hegemonic masculinity dimension  
441 of gender organization theory. Moreover, in the accounting organizations, procreation, child-rearing,  
442 and stereotypically feminine emotions upset the successful functioning of jobs, making clear again  
443 that jobs are based on men's lives, men's bodies, and masculinity, while women are marginalized.

444 The possible solutions that could diminish the impact of gendered issues funded in the literature  
445 are analyzed thru a pro/cons approach. These solutions refer to introducing flexible hours that are  
446 supposed to give women the possibility of better balance their personal life with work life without  
447 neglecting the quality of work they are providing. Another proposed solution is mentoring, applied  
448 mostly in big accounting and auditing firms. Providing a mentor to a middle management accounting  
449 in order to make sure that the growth is linear is a practice that is meant to reduce gender issues and  
450 the effects of gender stratification. Nevertheless, these solutions have their own mishaps; their impact  
451 is very easily diminished since most large accounting organizations are strongly gendered and not  
452 flexible.

453 There are quite a few papers which are debating the subject of gender in the accounting  
454 profession and the aftermath of these issues. The novelty of the paper is that an analysis of the most  
455 relevant papers has been made revealing the most common issues women had in the accounting  
456 profession organizations and furthermore showing that the issues have been common over the years.  
457 The solutions identified as well based on the literature have been presented in order to balance our  
458 findings and in the hopes of addressing a gap in the literature. Some unexplored solutions as support,  
459 networking, and external mentoring are proposed as well.

460 One of the limitations of the study is the fact that we had to narrow the research to just one  
461 accounting organization since there were no studies in the literature (or at least too few) that could  
462 have offered the base for looking into other accounting organizations. Another limitation of the study  
463 is the limited number of solutions presented but this was driven as well by the low number of articles  
464 that were debating the subject.

465 One perspective of the study which can be a limitation as well is the lack of descriptive statistics  
466 that could help better underlies the findings of the paper. Another future development for the subject  
467 of gendered issues in the accounting profession could be a country level comparison of most common  
468 gendered issues and the actions accounting organizations have taken in order to diminish their  
469 impact. Also, analyzing other accounting organizations aside from Big four ones and perhaps  
470 compare the outcome between them could be another perspective of the research.

471 In conclusion, we are witnessing the transformation from a male dominated profession over the  
472 past 20 years to a primarily female dominated one (Franzel, 2014). The accounting organizations, in  
473 terms of creating gender balanced representation in upper level management roles, should be aware  
474 about changes may be needed in the organizational structure, to help the advancement of women  
475 and find solutions to attract new generations with different mentalities, values and objectives and  
476 maintain inside the company, female talents. The global feminist movement which has determined a  
477 series of events with serious consequences has determined a worldwide change in perception and in  
478 the level of awareness and inclusion. Of course, that some regions of the world are more receptive  
479 than others, but all the same women have more support for career advancement and access to better  
480 or at least equal opportunities.

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