Gender as a Dimension of Inequality in Accounting Organizations and Related HR Strategies

Faragalla Widad Atena, 1,†, Tiron-Tudor Adrianaž,‡,*,†
1 Affiliation Babes-Bolyai University, Cluj-Napoca, Romania; faragallaatena@gmail.com
2 Affiliation Babes-Bolyai University, Cluj-Napoca, Romania; adriana.tiron.tudor@gmail.com
* Correspondence: adriana.tiron.tudor@gmail.com;
† These authors contributed equally to this work.

Received: date; Accepted: date; Published: date

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,
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; Chaftez, 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 attributed 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


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**


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 an 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.

<table>
<thead>
<tr>
<th>Authors</th>
<th>Year</th>
<th>Journal</th>
<th>Quarte le</th>
<th>Subject</th>
<th>Topic of article (approached gender issues and solutions)</th>
<th>Methodology</th>
<th>Method used</th>
<th>No of citations</th>
</tr>
</thead>
<tbody>
<tr>
<td>Anderson et al</td>
<td>1994</td>
<td>AOS</td>
<td>Q1 I</td>
<td></td>
<td>gender issues impact on career advancement</td>
<td>Qualitative</td>
<td>traditional literature review</td>
<td>140</td>
</tr>
<tr>
<td>Anderson-Gough et al.</td>
<td>2005</td>
<td>AOS</td>
<td>Q1 I</td>
<td></td>
<td>glass ceiling in Big Four</td>
<td>Qualitative</td>
<td>structured literature review and semi structured interviews</td>
<td>303</td>
</tr>
<tr>
<td>Anderson-Gough et al.</td>
<td>2002</td>
<td>ABR</td>
<td>Q1 I</td>
<td></td>
<td>career and work structure in a Big four accounting firm</td>
<td>Qualitative</td>
<td>case study</td>
<td>142</td>
</tr>
<tr>
<td>Barker and Monks</td>
<td>1998</td>
<td>AOS</td>
<td>Q1 I</td>
<td></td>
<td>career progress of men and women and examines the obstacles to progression encountered by women</td>
<td>Qualitative</td>
<td>literature review and archival data</td>
<td>108</td>
</tr>
<tr>
<td>Benschop et al</td>
<td>2013</td>
<td>HR</td>
<td>Q1 LS</td>
<td></td>
<td>gender and part-time work</td>
<td>Qualitative</td>
<td>traditional literature review</td>
<td>38</td>
</tr>
<tr>
<td>Benschop, and Meihuizen</td>
<td>2002</td>
<td>AOS</td>
<td>Q1 I</td>
<td></td>
<td>gender representation in financial field</td>
<td>Qualitative</td>
<td>traditional literature review</td>
<td>150</td>
</tr>
<tr>
<td>Brennan and Nolan</td>
<td>1998</td>
<td>EAR</td>
<td>Q1 I</td>
<td></td>
<td>gender pay gap in accounting</td>
<td>Quantitative</td>
<td>empirical study approach</td>
<td>18</td>
</tr>
<tr>
<td>Carmona and Ezzamel</td>
<td>2016</td>
<td>AOS</td>
<td>Q1 I</td>
<td></td>
<td>gender in accounting</td>
<td>Qualitative</td>
<td>traditional literature review</td>
<td>18</td>
</tr>
<tr>
<td>Carnegie and Walker</td>
<td>2007</td>
<td>AAA J</td>
<td>Q1 I</td>
<td></td>
<td>gender discrimination in accounting in early days</td>
<td>Qualitative</td>
<td>traditional literature review</td>
<td>44</td>
</tr>
<tr>
<td>Charron and Lowe</td>
<td>2005</td>
<td>AF</td>
<td>ESCI S</td>
<td></td>
<td>flexible work schedule approach</td>
<td>Quantitative</td>
<td>statistical analyze</td>
<td>29</td>
</tr>
<tr>
<td>Ciancanelli</td>
<td>1998</td>
<td>CPA</td>
<td>Q1 I</td>
<td></td>
<td>factors that influence gender issues</td>
<td>Qualitative</td>
<td>traditional literature review</td>
<td>30</td>
</tr>
<tr>
<td>Crompton and Harris</td>
<td>1988</td>
<td>BJS</td>
<td>Q1 I</td>
<td></td>
<td>occupational segregation and gender differences</td>
<td>Qualitative</td>
<td>structured literature review</td>
<td>510</td>
</tr>
<tr>
<td>Czarniawska</td>
<td>2008</td>
<td>AOS</td>
<td>Q1 I</td>
<td></td>
<td>accounting evolution and history</td>
<td>Qualitative</td>
<td>Interviews</td>
<td>89</td>
</tr>
<tr>
<td>Dambrin and Lambert</td>
<td>2012</td>
<td>CPA</td>
<td>Q1 I</td>
<td></td>
<td>the rarity of women at the top levels of profession</td>
<td>Qualitative</td>
<td>structured literature review</td>
<td>66</td>
</tr>
<tr>
<td>Dambrin and Lambert</td>
<td>2008</td>
<td>AAA J</td>
<td>Q1 LS</td>
<td></td>
<td>motherhood as a primary gender issue</td>
<td>Qualitative</td>
<td>structured literature review</td>
<td>125</td>
</tr>
<tr>
<td>Duff</td>
<td>2011</td>
<td>CPA</td>
<td>Q1 I</td>
<td></td>
<td>women representation in the higher ranks in Big Four</td>
<td>Quantitative</td>
<td>statistical analysis</td>
<td>60</td>
</tr>
<tr>
<td>Fogarty et al</td>
<td>1998</td>
<td>GMJ</td>
<td>ESCI I</td>
<td></td>
<td>gender issues in public accounting organizations</td>
<td>Qualitative</td>
<td>case study</td>
<td>56</td>
</tr>
<tr>
<td>Galhofer and McNicholas</td>
<td>1998</td>
<td>CAJ</td>
<td>ESCI I</td>
<td></td>
<td>issues of fairness, physical appearance, gender, sexuality and hierarchy in Big Four</td>
<td>Qualitative</td>
<td>traditional literature review</td>
<td>25</td>
</tr>
<tr>
<td>Grey</td>
<td>1998</td>
<td>AOS</td>
<td>Q1 I</td>
<td></td>
<td>issues of fairness, physical appearance, gender, sexuality and hierarchy in Big Four</td>
<td>Qualitative</td>
<td>structured literature review</td>
<td>493</td>
</tr>
<tr>
<td>Hakim</td>
<td>1991</td>
<td>ESR</td>
<td>Q1 I</td>
<td></td>
<td>women’s motivations (ambitions) in choosing to focus on career or not</td>
<td>Qualitative</td>
<td>structured literature review</td>
<td>541</td>
</tr>
<tr>
<td>Author(s)</td>
<td>Year</td>
<td>Journal/Conference</td>
<td>Issue</td>
<td>Q1/S</td>
<td>Title</td>
<td>Methodology</td>
<td>Reference Count</td>
<td></td>
</tr>
<tr>
<td>---------------------------</td>
<td>------</td>
<td>--------------------</td>
<td>-------</td>
<td>------</td>
<td>----------------------------------------------------------------------</td>
<td>-------------------------------------------------</td>
<td>-----------------</td>
<td></td>
</tr>
<tr>
<td>Haynes</td>
<td>2016</td>
<td>CPA Q1</td>
<td>S</td>
<td>gender discrimination in accounting in the last 25 years and future agenda research</td>
<td>Qualitative structured literature review</td>
<td>30</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Haynes</td>
<td>2008</td>
<td>AOS Q1</td>
<td>I</td>
<td>gendered embodiment of accounting organizations</td>
<td>Qualitative traditional literature review</td>
<td>154</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Haynes</td>
<td>2012</td>
<td>GW O Q1</td>
<td>I</td>
<td>gendered embodiment of accounting organizations</td>
<td>Qualitative semi-structured interviews</td>
<td>135</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Haynes</td>
<td>2013</td>
<td>AAA J Q1</td>
<td>I</td>
<td>sexuality in the accounting professional environment</td>
<td>Qualitative autoethnography</td>
<td>33</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Humphrey et al</td>
<td>2013</td>
<td>IJBA F Q3</td>
<td>I</td>
<td>gender pay gap in accounting</td>
<td>Qualitative traditional literature review</td>
<td>9</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Jeacle</td>
<td>2011</td>
<td>CPA Q1</td>
<td>S</td>
<td>women in accounting history and evolution</td>
<td>Qualitative traditional literature review</td>
<td>22</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Jeny and Santacreou-Vasut</td>
<td>2017</td>
<td>PC ESCI I</td>
<td>S</td>
<td>the rarity of women at the top levels of profession</td>
<td>Qualitative Case study</td>
<td>1</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Johnson et al</td>
<td>2019</td>
<td>AOS Q1</td>
<td>S</td>
<td>flexible work schedule approach</td>
<td>Qualitative traditional literature review</td>
<td>80</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Kirkham</td>
<td>1992</td>
<td>AOS Q1</td>
<td>I</td>
<td>women in accounting history and evolution</td>
<td>Qualitative traditional literature review</td>
<td>185</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Kronberger</td>
<td>2010</td>
<td>AOS Q1</td>
<td>I</td>
<td>flexible work schedule approach</td>
<td>Qualitative traditional literature review</td>
<td>165</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Lehman</td>
<td>1992</td>
<td>AOS Q1</td>
<td>I</td>
<td>women in accounting history and evolution</td>
<td>Qualitative traditional literature review</td>
<td>301</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Lightbody</td>
<td>2009</td>
<td>AH ESCI L S</td>
<td>S</td>
<td>factors that influence gender issues</td>
<td>Qualitative case study</td>
<td>26</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Loft</td>
<td>1992</td>
<td>AOS Q1</td>
<td>S</td>
<td>how female managers, make sense of career and performance in their particular organization (big four)</td>
<td>Qualitative case study</td>
<td>122</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Lupu</td>
<td>2012</td>
<td>CPA Q1</td>
<td>I</td>
<td>women representation in the higher ranks in Big Four, glass ceiling, discrimination</td>
<td>Qualitative case study</td>
<td>52</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Lyonette and Crompton</td>
<td>2008</td>
<td>GMIJ ESCI I</td>
<td>I</td>
<td>women representation in the higher ranks accounting organizations, glass ceiling, discrimination</td>
<td>Qualitative traditional literature review</td>
<td>53</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Mueller et al</td>
<td>2011</td>
<td>CS Q2</td>
<td>I</td>
<td>how female managers, make sense of career and performance in their particular organization (big four)</td>
<td>Qualitative traditional literature review</td>
<td>50</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Procter and Padfield</td>
<td>1999</td>
<td>GWO Q1</td>
<td>I</td>
<td>occupational segregation and gender differences</td>
<td>Qualitative traditional literature review</td>
<td>123</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Reed et al.</td>
<td>1994</td>
<td>AAA J Q1</td>
<td>I</td>
<td>factors that influence gender differences</td>
<td>Qualitative traditional literature review</td>
<td>176</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Ruttford and Malbly</td>
<td>2007</td>
<td>AH ESCI I</td>
<td>S</td>
<td>women in accounting history and evolution</td>
<td>Qualitative case study based on interviews</td>
<td>36</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Spruill and Wootton</td>
<td>1995</td>
<td>CPA Q1</td>
<td>I</td>
<td>women in accounting history and evolution</td>
<td>Qualitative traditional literature review</td>
<td>50</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Ud Din et al.</td>
<td>2017</td>
<td>ER Q2</td>
<td>I</td>
<td>how female managers, make sense of career and performance in their organization (big four)</td>
<td>Qualitative traditional literature review</td>
<td>1</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Whiting and W ihart</td>
<td>2001</td>
<td>BAR Q1</td>
<td>I</td>
<td>gender inequality</td>
<td>Quantitative empirical study approach</td>
<td>76</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Windsor and Auyeung</td>
<td>2006</td>
<td>CPA Q1</td>
<td>I</td>
<td>motherhood as a primary gender issue</td>
<td>Qualitative empirical study approach</td>
<td>85</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Wright</td>
<td>2014</td>
<td>WES</td>
<td>Q1</td>
<td>I</td>
<td>Work-life balance and gender</td>
<td>Qualitative</td>
<td>traditional literature review</td>
<td>19</td>
</tr>
</tbody>
</table>
Accounting profession and key inequalities women employee face it there

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

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

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

Table 2. Current research on gender in accounting

<table>
<thead>
<tr>
<th>Gender theories</th>
<th>Gendered impact</th>
<th>HR interventions</th>
</tr>
</thead>
<tbody>
<tr>
<td>Gender stratification Preference</td>
<td>Double standard in recruitment and career advancement</td>
<td>mentoring</td>
</tr>
<tr>
<td>Gendered organizations Glassceiling</td>
<td>visibility, unequal privilege opportunity</td>
<td>Flexible hours</td>
</tr>
<tr>
<td></td>
<td>glass ceiling, lack of representation in higher ranks</td>
<td>Part-time program</td>
</tr>
<tr>
<td></td>
<td>discrimination, approved routes</td>
<td>Overtime</td>
</tr>
<tr>
<td></td>
<td>pay gap, motherhood</td>
<td></td>
</tr>
</tbody>
</table>

Gender stratification and gendered organizations

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

The accounting organizations such as the Big Fours can be considered as gendered organizations, a fact that is confirmed by the multiple literature reviews highlighting precisely this matter. As early as 1973 Acker started discussing the gendered nature of organizations, stating that most of our working days are spent in organizations dominated by men who are occupying the most powerful positions, bringing to discussion the gender stratification issues and the impact on women. Since then there are other studies debating gendered organization, most of the early inquiries belonging to as well (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 accounting profession, in its early beginnings, did not have a big female presence (Dambrin and Lambert, 2008; Lupu, 2012). Female public accountants were hard to find, and up until 1980, the
situation did not change. From 1980 up until 2010, the percentage of women in the profession increased (Lupu, 2012; Lightbody, 2009; Haynes, 2016). In Big four companies, the representation of women at higher levels (partners) is as well not great, across between 10-18%, even though the same representation at lower levels is higher than 50%.

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

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

Double standard in recruiting

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

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

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

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

Double standard in career advancement

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

The lifestyle and the organizational structure, promotional reasons and level of responsibility are hard to understand by individuals who have not worked in a company like these ones. The differentiating factor between women and men is time, which in the case of women is more stringent. They must fit in the same amount of time more activities involving the personal life and the children. This is the reason why they will prefer to allocate less time to create connections and to create a
valuable network and why in some cases, they will be left behind men when the time to promote in
partner positions arrives. Often cases they will choose to dedicate whatever free time they have to
personal issues, rather than using that time for chatting and trying to make connections (Anderson-
Gough et al., 2005; Lehman, 1992).

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

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

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

Double standard in remuneration level

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

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

Visibility and appearance

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

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

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

The organizational culture in Big Four makes visibility one of the crucial aspects that can lift or
bring down your career. So, women are often penalized for the lack of visibility on the career
advancements. And here the escalator is brought to the discussion as well as missing the train.
Maternity makes it even harder for women to make themselves seen since they are interrupting their careers. Once they return, they are marginalized, and visibility is hard to be achieved when their portfolio of clients is taken from them (Crompton and Harris, 1998).

Glass ceiling

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

Motherhood as a primary gender issue

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

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

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

Accounting as an embodied profession

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

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

According to Acker (1990) the accounting profession is a strongly masculinized one, the universal worker is associated with the body and image of a male, and implicitly the traits and competencies such as competence, capability, sexuality. However the organizations are not impacted by the individual characteristics which males and females poses, but rather the distinction between the two genders is made incised organizations, in time; thus organizations are not gender neutral by default and the individuals are the ones defining and labeling a certain organization as gendered, but
rather they become, nurture and create the idea of gendered institutions where women’s capabilities are ignored and disregarded.

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

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

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

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

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

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

**Solutions to survival in employment after motherhood**

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

The alternative solution provided by organizations is offering women positions that do not require to be the interface for the clients or to interact that much with them. Positions in the taxation department that would allow them to hold positions of management but at the same time to have more time for families are starting to be more and more the desirable practice. These kinds of practices
would ensure that they do not have to travel like they had to do on the audit days and that they could still have a growth in their careers. Another alternative is the human resources positions that would ensure the same facilities as the taxation ones (Barker and Monks, 1998; Kronberger et al., 2010; Lehman, 1992).

The flexible hour approaches

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

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

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

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

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

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

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

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

The way people made sense of flexibility in the Big Four firm was that they did not necessarily reduce the workload to accommodate their personal lives better to the job but rather that it would remain the same and that the time during which they could get the job done would be more flexible. If in one particular day of the week, someone had a personal matter to attend which required him to leave early he could do just that, but in return, he would probably stay overtime to make up for hours and finish the job (Johnson, 2011).
The flexible hour’s approach program had two main opposite points: firstly, for a part of the employees that were in the program, flexible hours meant that in case they needed they could come in later, and start their schedule at a later time but not necessarily that they worked fewer hours. Overall the number of hours was the same. The other point of view was of the employees that were not part of the program and who perceived their colleagues that were in the program as not being serious and committed to their career (Kronberger et al., 2010).

Part time program

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

Overtime

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

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

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

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

The literature considers mentoring as a possible solution to facilitate the access of women to top management positions. But, if the firm develops an internal mentoring program there are some limits due to the fact that usually, they assign women to mentors that are women and men to mentors that are men. Those women who are mentors are usually not the ones with the power inside the organization; thus, they do not have a major role to play, nor do they have influence or power. Thus, they can’t open paths for their pupils that are women as well. It is a vicious circle, which never ends (Dambrin and Lambert, 2008). The idea of mentoring, although not bad at its core, is producing adverse effects. Instead of giving women more space where to advance, it’s creating a separate network, aside from the main one. These mentors are not able to introduce their protégées in the main circle of power, or to give advice on career advancement as it should be. It is leading to a different problem, that women lack role models, more precisely women role models, whose behavior they can
mimic. They are only left with male role models, and often if they are replicating their behavior, it's not accepted since it comes from a woman and not from a man (Lupu, 2012; Anderson et al. 1998).

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

Recruitment transparency

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

Leaving the organization

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

Gaps in the literature

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

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

The flexibility in the working schedule or the part time work is not common nor is it regarded positively since the collective impression is that if you work part time you do not take your career seriously. In some extent, implementing these solutions looks like only a measure to display some kind of action towards gender gap. As Benschop et al suggested, there is much hidden potential to be tapped in ambitious part-time workers and women (Benschop et al, 2013). From this perspective the HR departments could improve their action plans and implement better policies that would create a more inclusive environment.
Accounting organizations are making steps towards diminishing the gender impacts. The accounting profession as any other profession is a gendered one since one can’t separate the individual traits from the professional ones. We are the sum of our qualities and defects which transpire in what kind of professional identity one has. The embodiment of the professional accountant, contrary to what Hanes (2016) and Metcalfe (2008) affirm, is the embodiment of the personal identity to which we add professional traits. They can’t be separated. The freedom of speech and the new found freedom of expressing oneself without barriers should strengthen women’s status in organizations, even in times of evident body and mental transformation such as motherhood.

Conclusions

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

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

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

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

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

In this case, where women have an overwhelming presence, gender related issues are bound to affect accounting organizations. Aside from the ones mentioned above another gender issue that affects women’s career advancement is motherhood, especially in big accounting and auditing organizations this is perceived as a drawback since it is considered that it diminishes the chances to career advancement but also the focus on the job. From gender stratification standpoint of view the issues are normally embedded at the individual stratification level since motherhood is a personal choice; however how organizations react to the idea of motherhood makes it as well an institutional dimension of the gender stratification theory. Motherhood is a complex factor which is present in the
literature with recurrence, and it seems that it is as well a complex factor from a gender stratification point of view since it is both embedded at individual level and at institutional level. Most of the gender issues are embedded at an institutional level since it’s the prerogative of the institution how it approaches gendered issues (Benschop et al, 2013; Jeacle, 2011; Carmona and Ezzamel, 2016).

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

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

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

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

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

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

References


23. Catalyst, Quick Take: Women in Accounting, Available online: https://www.catalyst.org/knowledge/women-accounting (accessed on 15.08.2019)


7 (1): 9–20


54. Lehman, C.R. (1992), Herstory in accounting: the first eight years, Accounting organization and Society, vol 17, no.3-4, pp. 262-85


58. Lyonette, C. and Crompton, R (2008), The only way is up? An examination of women’s “under-achievement” in the accountancy profession in the UK, Gender in Management: An International Journal Vol. 23 No. 7, 2008 pp. 506-521


76. Ud Din, N. (2017), Women’s skills and career advancement: a review of gender (in)equality in an accounting workplace, Economic research, volume 31, 2018- issue 1


https://doi.org/10.1177/0950017013512713