

**WOMEN IN ACCOUNTING:
CAREER PROGRESSION**

Preliminary investigation

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ABSTRACT

This paper presents the findings of a preliminary investigation into the comparative career progression of female and male Irish Chartered Accountants. The paper describes the use of a focus group interview which was initiated as a preliminary stage to an empirical study. The findings of the focus group are not presented as an end in themselves, but rather, as a source of rich information which provides direction for further research. The specific areas which emerged which led to further research were that women may bring different qualities to the profession which are not being encouraged, that women may be suppressing those qualities, that women experience obstacles to their career advancement which are not experienced by men, that women have different career aspirations and that women do not favour a quota system of promoting women to increase their visibility in top management¹.

BACKGROUND TO THE RESEARCH

Research in the US (Walsh and Young, 1991) and in the UK (Boyer 1995) indicates that although there has been a significant increase in the number of women entering the accounting profession, the progress of women into senior positions is slow, and that their lack of progress to the top is not just a question of time. Pillsbury, Cappozzoli and Ciampa (1989) in a US study showed that women accounting students get higher grades than men and are more likely to pass examinations but do not emerge in the top posts in either practice or industry. Boyer (1995) reports that in the UK:

CIMA believes that women take on average a year less to qualify than men, though of course this could be due to many other extraneous factors. ACCA also believes, without evidence, that women do better

as students. ICAS and CIPFA said that most of their prizewinners are women and research among ICAS students has proven that women obtain more of the higher marks.²

However, this is largely anecdotal evidence and it does not extend to Ireland, although the Education Director of the Institute of Chartered Accountants in Ireland (ICAI) believes that women probably are better at passing examinations than men. This issue of women managers failing to come through in senior positions is not unique to accounting and has been identified as the 'glass ceiling' (Davidson and Cooper, 1992). There is considerable information in the literature on the obstacles which women managers in general and women accountants in particular encounter. The literature on women accountants, summarized in Burke and McKeen (1992), consistently shows that women do not experience obstacles on entry or in the early development of their careers and that:

- Women are entering organisations as managers and professionals in numbers equal to men
- Women and men are equally qualified and committed to their careers
- Managerial men and women share similar work orientations and career expectations
- Men and women are equally satisfied with their jobs and equally compensated during the first five years of their careers
- Men's compensation, promotions and job satisfaction begin to exceed women's after the first five years
- Women face certain challenges at work that are not faced by men, because they work in a male dominated environment.

In the USA, Trapp, Hermanson and Turner (1989) reported that women accountants perceive their chances of promotion to partnership to be lower than their male colleagues and that the need for unbiased promotion criteria are well documented arising from the cases of *Hishon v. King* and *Spalding and Hopkins v. Price Waterhouse* (discussed in Hermanson and Ransopher, 1985). Maupin (1991) suggested two paradigms for explaining the paucity of women partners in the US, that is the 'person-centered' and 'situation-centered' explanations. Person-centered explanations are more likely to be proposed by men and a combination of the two are more likely to be identified by women. The person-centered explanations suggest that female socialization practices encourage the development of personality and behaviour patterns that are contrary to the demands of the managerial role, leading, of course, to an emphasis (noted by Koester, 1982) on helping women to become more like men. This adoption by women of a male role model was also reported in the UK (for example, Davidson and Cooper, 1992; Wilson, 1993) where it is

suggested that women managers find themselves forced to adopt male role models in their careers. Marshall (1984) suggested that sex role stereotypes related to management evolve from the common views of males as more task-oriented, objective, independent, aggressive and generally better able than women to handle managerial responsibilities. Women on the other hand are viewed as more passive, gentle, consideration-oriented, more sensitive and less suited than men for positions of high responsibility in organisations. Research in this area by Schein (1975) has elicited stereotypes and assessed the 'fit' between those of 'women' and 'business managers' – he concluded that management is usually stereotyped as a male occupation. Maupin's (1991) study concluded that male accountants believe that women who aspire to partnership need to develop male-oriented skills (such as risk-taking, competitiveness and aggressiveness) and, at the same time, to give up many of their feminine qualities.

The situation-centered explanation emphasises the inappropriateness of the workplace due to its previous definition by men to accommodate men. Lehman (1991), for example, suggested that the distribution of opportunity and power and the social composition of groups is the critical variable for understanding the scarcity of women partners. In the UK, the ICAEW figures for 1994 indicate that women are much less likely to reach partnership. Figures show that 23% of women members in practice are partners compared to 64% of men. Boyer (1995) suggests that, even adjusting for age, women still lag by a long way and Silverstone (1990) found that women members who are partners are much more likely to work in small firms. Indeed in the US, Berg (1988) reported that the number of women partners in investment banking, business law and management consulting remains surprisingly low, but that:

..among those with the worst record however, are the 'Big Six' accounting firms.

Much of the available research comes from outside Ireland and the purpose of this paper is to record the first stage of the research undertaken in Ireland (North and South) to chart the position of comparative career progression for women and men and, in particular, to examine comparative qualities and obstacles to progression.

Because the largest professional body in Ireland is ICAI, it was chosen to provide a data base for examination. Clearly the study does not cover all accountants in Ireland, but choosing the ICAI has the advantage of allowing an examination of members in Northern Ireland and the Republic of Ireland.

The Institute of Chartered Accountants in Ireland

The Irish Institute was the first professional accountancy body in these islands to change its bye-laws in 1920 to permit the admission of women to membership. The first woman was admitted in 1925, and the percentage of women entering the profession has gradually risen each year to a total of 42% in 1993/94. The total percentage of women members stands at 14%. It is not unreasonable to state that the profession is still male dominated, although the increasing trend of women members indicates that it is now an appropriate juncture to consider the work practices which have developed and to which women are expected to adapt.

On an initial inspection of the Irish situation, there appears to be a glass ceiling for Irish women chartered accountants. Of the top 50 companies (listed in *Business and Finance* – January 1994) none has a female finance director and of the Big Six firms, one has one woman partner, two have two women partners and three have no women partners.

None of the Big Six offices has an affirmative action plan for women, none has a creche, none has a part time partner, none has formal paternity leave and none has flexible working hours.

In the ICAI, there are no women among the executive officer corps and only two women of a total of 27 on Council. Women are not well represented on the committees of the Institute.

In this study of the comparative progress of women and men chartered accountants, the progress of both was charted and comparative obstacles experienced and qualities valued were explored. In order to allow comparison with Ireland's closest neighbours, a questionnaire was designed with a similar structure to that used by Silverstone (1990) who examined the position of members of the ICAEW. However, in order to determine if the issues relating to obstacles and qualities were appropriate in an Irish context, a focus group interview was conducted prior to the finalisation and dissemination of the questionnaire. This paper describes the results of the focus group.

Comparative qualities of men and women managers

Organisational research highlights the difference between male and female systems of viewing the world. Wine (1983) showed that the male system emphasises autonomy and control whereas the female system emphasises connection and relatedness. Burke and McKeen (1992) suggest that men have had organisations virtually to themselves and have conducted their business affairs on the basis of their psychological view

of the world – that of competition, confrontation and conflict. Such a view moulded the organisation of business along the lines of impersonality, hierarchy, rationality, fairness and rights. Weiss (1990) suggests that work, for men, is a series of tests to be passed. He suggests that work is not the same thing for women. A study by Patterson and Eustace (1994) found that male managers are more likely to be described as ‘task-oriented’ whereas female managers could more likely be described as ‘person-oriented’.

Research (for example Frieden, 1981, quoted in Lunneborg, 1990) has identified two types of management styles: the alpha and the beta. The alpha style means being authoritarian, hierarchical, competitive and controlling and has clear win-lose solutions. The beta style is relational, supportive, consensus building, tolerant of diversity and ambiguity, sharing and open to change. In general, while men operate with an alpha style, women adopt the beta.

A British study of male and female managers (Alban-Metcalf and Nicholson, 1984) indicated that women managers perceived themselves as more likely to show their feelings, to be more sociable and more intellectual than the men. They were less relaxed and less confident, but felt more fulfilled than the men. However, the study found more similarities than differences among the men and women: ‘They perceived themselves in general as equally ambitious, controlling, forceful, creative, trusting, optimistic, happy, content with themselves, and had the same degree of dislike of uncertainty’ (Alban-Metcalf and West, 1991, p.156). The study did show differences in work preferences for these male and female managers. Men rated as more important the areas of fringe benefits, high earnings, job security and an opportunity to influence organisational policies. Women rated more highly than men a challenging job, an opportunity for development, opportunity for feedback, working with friendly people, an opportunity to make a contribution to society, work where accomplishment is appreciated, a job which fits in well with life outside work, location, working for an organisation that is highly regarded and an opportunity to be creative in their own way.

Patterson and Eustace (1994) also found that men are better in playing the game of ‘office politics’ and that women believe that males have greater access to senior managers to act as mentors thereby increasing their likelihood of career progression.

In a major study utilising a thorough battery of psychological tests, Barcelona, LeLievre and Lelievre (1975) suggested that, in comparing

men and women on twenty one aptitudes, women scored worse than men in:

- Physical energy
- Structural visualisation (rapid assembly of 3D puzzles),

and that women scored better than men in:

- Manual dexterity
- Clerical speed and accuracy (including statistics and actuarial)
- Rate of idea flow as used in persuasion and verbal fluency
- Ability to perceive small changes in physical details
- Memory
- Abstract visualisation

and that in all other areas, men and women were exactly the same.

Marshall (1988) noted that although the surface structure of organisations has become more accepting of women during the previous fifteen years, the deep structure of valued characteristics and behavioural styles remains dominated by male characteristics and qualities.

Where do accountants fit into this picture? Wescott and Seiler (1986) suggested that all accountants should have the qualities of intellectual curiosity, ability with numbers, orderliness, analytical ability, verbal reasoning and goal orientation. However, this focus on what have been described as 'doing skills' (Barham, Fraser and Health, 1988) may be insufficient in the future. Barham et al. suggest that there is increasingly a need for what are described as 'being skills', that is the attitudes, perception and values with which the manager approaches his or her job.

In addition to technical skills and competencies, a study group, chaired by Leo O'Donnell, reported in 1994 to the Council of the ICAI that accountants also need interpersonal skills, an ability to relate to others, communications skills, ethical instincts and a knowledge of business dynamics. Bett (1993) suggested that accountants will need personnel skills, negotiation skills and an unforced understanding of and liking for people. Research conducted in Australia by Vale (1993) suggested that the accountant of the year 2003 will need excellent communication skills, will probably be an industry specialist and will be a team operator. In the US, Ellingson (1992) identified the ability to listen as a key quality for accountants.

What is of interest is to explore the extent to which Irish women accountants display and value qualities which are different to those of

their male counterparts, and the extent to which both value the qualities identified above and show evidence of the move away from the 'command and control' approaches to managing organisations to ones which focus on 'individual and team empowerment' identified by Partling (1992).

Obstacles to Career Progress

There is a great deal of evidence in the literature that women experience a large number of obstacles to career progression. Women managers tend to encounter a great deal of stress. For example, Haynes and Feinleib (1980) found that working professional women experience more daily stress, marital dissatisfaction and ageing worries and are less likely to show overt anger than either housewives or men. Davidson and Cooper (1983) found in a study of senior female executives that 38% of them felt that stress at work had adversely affected their personal life and 78% admitted that they took their work pressures home with them. Women are also insufficiently assertive (Davidson and Cooper, 1992), and may encounter sexual harassment (Barker, 1993), discrimination (Hirsh and Jackson (1989) and the need always to be better than their male counterparts (Monks, 1993). In addition, the burden of family responsibilities tends to fall on women. Scase and Goffee (1989) found that most women encounter demands which do not affect men: whether married or single, a woman manager usually has the additional pressure of looking after a home. An American study which looked specifically at the accountancy profession (Collins, 1993) found that women accountants experienced higher levels of job-related tension than their male counterparts. The study found that heavy work demands and time pressures of public accounting, combined with the juggling of the conflicting roles of breadwinner and homemaker resulted in high levels of stress and departures from the profession. The findings confirmed an earlier report (AICPA, 1988) which indicated that accumulated effects of stress from both inside and outside the firm encourage women in public accounting to leave the profession in pursuit of other employment.

Yet another obstacle to career progress is the focus on long hours of work, extended travel both at home and abroad, and evenings spent with clients etc. A good deal of research points to the detrimental effects of such work patterns on the lives of both men and women in professional occupations with the risks of job burn-out, high stress levels, heart attacks, alcoholism and other dependency problems, and marriage breakdown (Cooper and Melhuish, 1980). Many men realise, often too late, that they have had little contact with their children. For example, some American research (Hodson, 1984, quoted in Lunneborg, 1990) showed that the typical US father spends 12 minutes per day interacting with his offspring.

An obstacle which Lewin and Olesen (1980 – quoted in Still and Guerin, 1991) suggested was that the male job model is inadequate as a general model because it defines career success only in terms of advancement. Hence, women and men who have other aspirations or career patterns are considered to lack career commitment. They suggest that women have been hindered in establishing careers in the professions simply because many have not followed the more conventional and vertically oriented career paths of their male counterparts.

An obstacle to career progress which was identified by Kirrane and Kremer (1994) is the role conflict which women managers experience between the application of male characteristics in the workplace and the application of female characteristics in the home. This role conflict results in sub-optimal performance in the workplace and may act as an obstacle to progression.

Yet, while the problems associated with these working arrangements are well documented, research in the USA shows that accountancy firms are particularly slow to adopt the flexible work arrangements which can result in their staff being able to attain a better fit between domestic and work demands (Hooks, 1990; Child, 1992). Although there is little evidence on the situation in Ireland, firms in Britain, such as Barclay's Bank, which have adopted flexible work arrangements for their employees, report increased returns in the retention of skilled and valuable employees (*Equality and Europe*, 1992).

Summary

In summary, the literature indicates that although there are differences in the skills and qualities of men and women, women are often forced to adopt a male role model in business in order to compete. Women also appear to experience considerable obstacles to progress, but in the changing world in which we now live, there are more women than ever interested in a career in accountancy and the qualities which they naturally possess may be those which the literature has identified as missing from the model of management developed by men.

RESEARCH METHODOLOGY

Quantitative and Qualitative Measures

The literature review carried out at the beginning of the research indicated that issues relating to women's employment and, in particular women's careers in the accountancy profession, had been researched in several

ways and that both quantitative and qualitative techniques had been used. Quantitative measures are 'succinct, parsimonious and easily aggregated for analysis' (Patton, 1980, p.28). They rely on 'the use of instruments that provide a standardized framework in order to limit data collection to certain response or analysis categories' (Patton, 1980, p.22). The resulting information provides 'an account of the regularities and hence patterns of structure' (Bryman, 1988, p.40). In contrast, qualitative measures are 'longer, more detailed and variable in content; analysis is difficult because responses are neither systematic nor standardized. Yet the open-ended responses permit one to understand the world as seen by respondents' (Patton, 1980, p.28).

However, quantitative and qualitative research should not be seen as rival camps. The combined use of these two approaches can add considerably to insights which may be gained into a research problem. As Fielding and Fielding (1984, p.27) point out:

Qualitative work can assist quantitative work in providing a theoretical framework, validating survey data, interpreting statistical relationships and deciphering puzzling responses, selecting survey items to construct indices and offering case study illustrations.

The research was designed to take advantage of both quantitative and qualitative techniques. The focus group interview utilised qualitative measures and the main study used a postal questionnaire which provided quantitative information. This was followed by individual interviews which concentrated on expanding and understanding the quantitative data.

The Focus Group Interview

As previously indicated, initial work was conducted to obtain informed views on the Irish perspective on the two issues identified by the researchers as being relevant for an initial charting of the position of Irish women accountants. The purpose of the initial work was to determine the extent to which the suppression of women's qualities and the existence of obstacles to Irish women accountants were valid issues for exploration in the main study. For this purpose a qualitative approach was selected, because it would provide rich information and allow for the emergence of issues which may be peculiarly Irish. In the main questionnaire, the questions were structured to be compatible with the Silverstone (1990) study in the UK in order to allow for comparison, but, of course, it was necessary for the authors to be satisfied that the issues were compatible in the first instance. It was decided to adopt the technique of 'focus group interview' which is normally used in market

research. The idea of focus group interviews emerged from the practice of 'focused interviews', described by Marriot (1953). The focused interview was, itself, a development of the work of Mayhew (1862), revived by Zweig (1948). Zweig dropped the idea of questionnaires and had 'casual talks' with his respondents. Focused interviews were individual interviews guided around eight topics that previous study had found crucial to the context. Such interviewing moved away from the inflexibility of formal methods, yet gave the interview a set form and ensured that all the relevant topics were discussed.

The focus group developed this idea further and involves a group of between 5 and 25 individuals who are brought together for the purposes of exploring consumer reaction to products or generating ideas for new products. The group discussion is led by a moderator who attempts to develop three clear stages in the two to three hour interview: (1) establish rapport with the group, structure the rule of group interaction and set objectives; (2) attempt to provoke intense discussion in the relevant areas; and (3) attempt to summarize the group's responses to determine the extent of agreement (Tull and Hawkins, 1984, p.336).

The interaction process induced by the group situation has several advantages. The groups are seen as being able to 'develop a dynamic so that more ideas are discussed over a shorter time than would emerge from the same number of depth interviews, however skilful the interviewer at establishing rapport' (Crimp, 1990, p.26). In addition, individuals may expand and refine their opinions in the interactions with other members and this provides more accurate and detailed information than could be derived from each separately. In some cases, 'snowballing' may occur whereby 'a comment, perhaps random, by one member triggers an idea or similar feeling in others. The idea may spread through the group, changing and developing as it goes' (Tull and Hawkins, 1984, p.340).

One of the major drawbacks of the focus group interview is where it applies the opinions and attitudes of very small groups of individuals to much larger populations. The problem of generalization did not apply in the case of this research. The findings from the focus group were to be used as a mechanism for exploring the issues which the literature review had already identified as important in women's careers and for considering the types of topics which should be explored, in an Irish context, via a postal questionnaire, for a larger group of people.

The focus group interview was arranged to coincide with International

Women's Day (March 8, 1994). Ten women (aged between 25 and 45 years) working in the accountancy profession were invited to Dublin City University Business School. The women were chosen to represent a broad range of positions in accountancy in both the profession and industry as follows:

WOMAN	EMPLOYMENT	FAMILY
1	Practice (Training)	Married, 3 children
2	Family leave of absence	Married, 3 children
3	Financial analyst	Single
4	Practice (Audit)	Single
5	Industry (Finance director)	Married, 2 children
6	Academe	Married, 0 children
7	Consultancy (Part time)	Married, 1 child
8	Banking	Married, 2 children
9	Financial services	Married, 2 children
10	Practice (Taxation)	Married, pregnant.

The women were asked to discuss eight topics which are referred to below. The discussion was led by the authors and was kept to a pre-arranged time limit of 2.5 hours. It became clear that there was a commonality of view relating to many of the issues raised, and there were few points on which there was disagreement.

When the focus group is used for market research it is normal practice to tape record and even film the proceedings. However, in this case it was felt that the use of a tape recorder might prove inhibiting and instead a postgraduate student was asked to take verbatim comments from the participants. In addition, notes were taken by one of the researchers. A flip chart was used to record comments and opinions as it was felt that this would trigger other views and attitudes. The findings of this pilot work are given in the next section.

RESULTS OF THE PILOT STUDY

This section gives the results of the structured questions asked of the participants, and where a particular issue emerged as a confirmation of, or a proposal for, a research question, it is noted.

Question 1

What qualities do you, as a woman, bring to the accounting profession?

In discussing this issue, members of the focus group were in agreement that:

Women are less aggressive and more people-oriented.

Women were perceived as less aggressive than men, able to 'read' people better and as dealing differently with people. It was felt that they are more relaxed with their staff than men are, can work on a less formalized basis and that:

- At meetings women are more concerned with consensus and the need to bring people along with them
- Men feel they need to distance themselves from people who work for them, women want to narrow the distance
- Women are more inclined to get to know their staff and to fight for their staff because they know of particular circumstances which are affecting their work performance. They know about their staff's families and they ask about them, whereas men are not interested in these issues
- Women can see where problems are developing long before men
- They have old fashioned intuition. They have a good sense of people.

Women are less political

Women were perceived as less political and less likely to get involved in the politics of career development. The group concluded:

- Women are more honest and less political
- Women are more insecure playing the politics game than men, they spend far less time in the politics arena
- Women are less inclined to hang around to be seen with the right people.

Women get on quietly with their jobs

Women were perceived as getting on with the job quietly and as not feeling the need to broadcast their triumphs and to hide their disasters:

- Women do not feel the need to achieve something publicly
- Women are not afraid to be wrong
- Women do not have a problem with ego – they, unlike men, are not on an ego trip
- Women are often the second in command doing all the work whereas the man gets all the glory.

Women are better at passing exams

Women in the group were of the opinion that women are better at passing the examinations and are more likely to stick with the exam system and less likely to drop out before qualifying:

- Women come through the Institute's exam system more rapidly than men, and they are less likely to drop out
- Women seek specialisms within accountancy.

Because women have lower self-confidence than men, they are more likely to seek out an impregnable specialism which although narrow, will allow them to become experts in an area that, preferably, is not exposed to politics:

- Their reputation is based on their own skill base. They are more conscientious, they take their responsibility more seriously. They are drawn to jobs which are based on technical expertise and in which they can feel secure.

Women are more attentive to detail

Women were perceived as better at detail, more fastidious and better at anticipating problems than men:

- Women are more attentive to detail, they look at the broader picture and the overall situation.

Arising from this question on women accountants' qualities the issues which emerged as worth exploring to see if, in fact, they were reflected in the larger population:

- Are women better than men in passing examinations?
- Are women less likely than men to drop out of the exam system?
- Do women prefer very specialist technical areas of accountancy rather than general management?
- Is there a difference between the qualities which men and women accountants value?

Question 2: How do these qualities differ from those brought by men?

As a follow-on question from the above, the focus group discussed the issue of qualities which men brought to the profession which are different to those brought by women. The following was the general consensus of the group:

Men are more self-confident than women

The group came back to this issue several times, that is, the lower self-esteem which women have compared to men. In discussing the matter, it was agreed that it was not that accountancy as a profession made women less self-confident, but that it was a matter of conditioning which could probably be traced back to childhood. The group concluded:

- Women lack confidence in terms of what they perceive they do and what they have to offer, compared with men
- Men can get away with more because of their air of self-confidence – women have to be much better than men to compete
- Men are more confident and this makes their clients and business contacts more confident. Men give ‘blanket assurance’ when the client may not necessarily want to hear the full truth
- Men are less constrained by a fear of hurting feelings
- Men feel ‘it’s my world – it’s owed to me’ and have no qualms about putting others at risk, for example, in over-extending personal borrowing.

Men are more ambitious than women

Men were perceived as being more ambitious in the narrow sense of job-associated ambition. They were felt to be more single minded about driving their careers upwards and less likely to be distracted. However, with this ambition goes a high level of trauma when they do not reach the ‘top job’. This is less likely to be experienced by women who are more likely to have a balance between ambitions and are less distressed by failure to achieve promotion:

- Men are more ambitious – they are ready to rule the world even at 19 years of age
- Men are not worried if they do not bring people along with them, so long as they achieve the end objective
- Men are unaware of anxieties at a junior level in the office
- Men have higher expectations than women and are devastated when their trail to the top of the pile is curtailed. They are prepared to strive for the unattainable
- Women like to be good at the job – but they find lots of things in their lives are important besides the job
- Women gather confidence gradually, so that when they realise that they could get to the top, they have an awful lot of baggage.

Arising from this discussion, it was decided that the questionnaire should

encompass the following issues:

- Have men 'succeeded' better than women, as tested by a combination measure of salary, fringe benefits and number of people responsible to them?
- Do women have a higher level of satisfaction with their jobs than men?
- Do women have different career aspirations to men?

An important issue coming from the discussion which was subsequently examined in the results of the questionnaire and explored at the interview stage, is the point that women do not measure success or achievement in the same way as men. Women consider themselves successful if they have managed to strike an appropriate balance in designing a 'three cornered hat' of time allocation to job, family and self.

Question 3: To what extent do you suppress your qualities and emulate male qualities in order to succeed?

The group was asked to consider to what extent, if at all, they suppressed their qualities and emulated male qualities in order to succeed.

There was some debate around this issue. Two members of the group felt that they did not have to suppress their female qualities at all in order to succeed.

The view was expressed that men get on better with women they perceive as feminine, and that:

- Men enjoy doing business with women. They are not the same and a good business deal can be done by the magic mix of male and female qualities.

The majority of the group, however, held the view that women do have to suppress many of their instinctive reactions in business situations:

- When you are managing someone who is not meeting the mark and you would instinctively like to seek an alternative solution to sacking him/her, such as retraining, men would see that suggestion as a sign of female weakness: 'a hormone attack'
- Women have to suppress their emotional side in dealing with a client. Often she would like to apologise for a particular situation but she can't as men would see it as a failure
- If you show compassion in a business deal, the response is 'she's going soft, she's lost the hard edge'. Therefore you suppress it.

The issue of the suppression of the maternal instinct was also discussed. It was generally agreed that most women will not suppress it, but may put it on hold until they see the right 'window of opportunity':

- Women have a different model of success than men. To women, success is getting as high as you possibly can in your career, but with a broad spectrum of outside interests. Success must include being able to spend time with her family for a woman
- If you cannot get to the top and keep a family, women will choose to limit their career progression
- It is not easy to pull back from family in order to become competitively job oriented. Women are prepared to keep their careers on hold
- A problem that women face is seeking the window of opportunity for pregnancy. Women must wait until they have sufficient weighty successes behind them so that they will be wanted after maternity leave, but early enough to fight the biological clock, a strategy which does not always work.

The issues raised in this area are interesting, but difficult to test in a questionnaire. Therefore, the issues of the suppression of female characteristics and the issue of the fight against the biological clock were covered in the interview phase of the study. However, it was important to determine the overall significance of maternity and the questionnaire asked questions to determine:

- The number of children which respondents have, and the comparison with the national norm
- The age of the eldest child (to assess the extent to which motherhood is deferred)
- The models of maternity leave and subsequent career restructuring.

Question 4: Are there any obstacles faced by women chartered accountants in progressing their careers?

Much of the literature refers to the obstacles which women face in pursuing a career. This group of women identified the following:

Children as an obstacle

The overwhelming view (even among those who were single and those who were childless) was that having children and the subsequent responsibilities constituted a serious obstacle for women accountants in progressing their careers, although the caveat already adverted to, that women's model of progress may be different to that of men, was also

referred to:

- The reality of coping with children and the time span involved in rearing children is an obstacle. If there are problems with pre-school children it is the women who normally have to arrange to sort them. The father may row in, but it is the woman who has to organise him
- Even women without children are seen as potential child bearers.

The problems of maternity leave

Maternity leave is seen as an obstacle to women. Employers look at a woman candidate for a job or for promotion and see a potential cost if she is of child bearing years:

- Maternity leave is not treated in the same way as a three month absence by a male colleague who slips a disc or has a bypass. A bypass, for example, is almost a desirable thing to have and it is treated with sympathy and understanding, in some way as if the man has joined the club. Maternity leave is not looked on in the same way. It is seen as a nuisance, even though the women give several months notice and make major plans and preparations, unlike the bypass which happens with two minutes notice.

The 'old boy' network

The old boy network, and the lack of an old girl network, was seen by the group as an obstacle. Men have developed, during their years of school, college and in business, a network of contacts who will give them support and alibis. Women are not seen to have developed a network yet, and in any event, they are less likely to use such a network and 'call in favours' than men:

- Men have their clubs, the rugby, the Kildare Street Club, golf. Here they reinforce the network, and in many instances deliberately exclude women
- Men go to their clubs and talk a lot of nonsense. They will often be there just to be seen, whereas, women will only go to places like that if there is a specific reason or if the conversation is of interest to them.

Difficulties with the social side of business

The difficulty of doing the 'social side' of business was felt by a number

of women in the group. This is particularly noticeable when the clients or business contacts are all men:

- There is a huge difficulty in asking male clients out for lunch or for a game of golf – as it is often misconstrued
- Women are very isolated – when you're the only woman at a function or meeting and everyone goes off for a drink, you're never sure you are invited. Women are often excluded from the conversation.

The lack of female role models

The lack of female role models was seen as an obstacle. There is a spectrum of male role models available for men but, as yet, the number of women who have achieved success in accountancy is so small that there are few models to observe. Indeed, it was noted, that the few women accountants who have made it to the top are often the least supportive of other women coming up through the system:

- Women are not good at supporting upcoming women. I think this is due to lack of consciousness of the issues.

Lack of confidence

The issues of lack of confidence and a focus on honesty emerged again as impediments to women's progress:

- Men lie through their hats to get on, whereas women won't. Men make their jobs very important, whereas women are not as impressed with themselves and their attainments.

The structure of work practices

The structure of work practices was seen as an obstacle. The lack of the capacity to job share, to have flexible time, or even to have a regular working day were all seen as obstacles to women:

- There is not enough flexibility. 8 o'clock meetings and 6 o'clock meetings, even though not done with malice, are an obstacle for women with children.

Discrimination

Discrimination was seen as an obstacle, although there was some

disagreement as to the form which it took and to the career point when it is most apparent. There was general agreement that at higher levels in one's career discrimination is more intangible and more subtle. It was thought that, depending on one's level of consciousness of women's issues, one's perception of such discrimination may be more or less acute.

Positive action programmes

It was widely agreed within the group that the existence of positive action programmes was seen as an obstacle to women's self-esteem, if not to their progress:

- The management make me feel paranoid about being a woman. I ask myself, 'Am I getting this promotion because I am good and better than my colleagues, or am I getting it because they have a positive action programme and they want to promote a woman to fill their quota of women?'

Being single

Being single over 30 was seen as an obstacle:

- If a man is over 45 and single, it may be an obstacle for him. For a woman if she gets to 30 and is still single, she is seen as gay and that is an obstacle for her. The words 'spinster' and 'bachelor' indicate what I mean. Spinster has bad connotations whereas bachelor indicates 'good'.

Question 5: Are these obstacles different for men?

In considering whether men have the same problems, it was felt that they did not, with the exception of where they reached 45 and were still single. However, there was an additional obstacle which men sometimes meet which was referred to :

- Men are very worried about their 'hunter gatherer' responsibilities, they have to take care of a family and still feel that it is their job, and this can sometimes be an obstacle for them.

Arising from this discussion of obstacles, it was decided to collect information concerning family responsibilities from respondents and to correlate the progression feature with that of children. Additionally, an open question on the issue of obstacles was included in the questionnaire. Other issues relating to perceived obstacles elicited in the discussion

were included in the interview schedule as such issues do not lend themselves to the more clinical questioning included in a questionnaire.

Question 6: How do your career aspirations differ from those of your male colleagues?

The main feeling in the group was that, for women accountants, a career is one of the many aspects of their lives. These women felt that it was important to them not just to have time for a career, but time for family and time for themselves:

- To a woman the career is just one aspect of her life, not just in relation to family, but in relation to having spare time. But women do not contribute less to their careers, they pick out what they want to do and do it very well
- Women don't see as far ahead as men. Even if they do not have children or do not have any plans to have children, they are less inclined to plan and structure their career paths
- Women's aspirations are differently angled because they have the luxury of never having to be responsible for the finances of a family
- Women are not motivated by money beyond a certain level, they don't need to get to the top. Women feel that if they do not scream for more money they may get flexibility.

Arising from these issues the questionnaire tested the issues of:

- Comparative remuneration patterns for men and women.
- The existence of a career plan and differences between men and women.

Question 7: Are men threatened by women's entry into the profession?

The group felt that male accountants were not at all threatened by the entry of women into the profession. They felt that men did not see women as rising high enough in the profession to prove a threat:

- Not any more. It was seen as a novelty, but never a threat
- They are not threatened, but they feel more comfortable with men, and feel that women may be a headache. As trainees and examinees, women will always outstrip men, they are seen as healthy competition.

This issue of women performing better at exams emerged again, and it was tested in the research work conducted on the cohort selected.

Question 8: What could organisations do to maximise women's full potential?

While the literature on employment equality focuses on flexible work arrangements as being critical to women's career progress (for example, Beck and Steel, 1989), it was interesting to note that the main plea from this group of women was for regular working hours:

- Give a guaranteed 9 to 5 day
- Maternity leave should be treated in a more flexible manner
- Women should be more realistic, they should explore the possibility of deciding whether the game is going to be played on their terms, or else get out and set up an environment to suit themselves. Nothing is going to happen unless there is a critical mass and then everything will gradually fall into place.

Arising from this discussion, questions were incorporated into the questionnaire to determine the extent of the existence of flexible arrangements to suit parents among the respondents to the study.

CONCLUSIONS

There is a dearth of hard information relating to the progression of women accountants in Ireland. The purpose of this study is to set in train a four stage process whereby that information may be charted, documented and analysed. The stages may be summarised as follows:

- i) A study of the literature
- ii) A focus group study
- iii) A postal questionnaire
- iv) Selected interviews.

This paper summarises the findings of the literature and points to issues which should be explored in an Irish context. The conclusions of the focus group study may be summarized as follows:

- Women perceive themselves as having some qualities which are unique to them as women. The pointers for further testing are the issues of women's comparative success in examinations, their tenacity in the examination system and the likelihood that they will specialise in technical areas
- Women report lower levels of self-confidence and of ambition than their male counterparts. This leads to a further study of success, job satisfaction and career aspiration of men and women
- The issue of suppression of female characteristics and of the fight

against the biological clock emerged as important for Irish women accountants. Further study to determine the extent of postponement of child bearing and models of maternity was indicated. Some of the other more sensitive issues, such as the 'window of opportunity' were appraised at interview stage

- Members of the focus group were very clear that children created a major obstacle to career progression. Other obstacles which emerged included the lack of an 'old boy' network, the awkwardness of socialising with male business contacts, the lack of role models and the structure of work practices. Additionally discrimination, being single and positive action programmes were identified
- Men were perceived as having one major obstacle, the need to perform the societal 'hunter gatherer' role and the consequent restraint on career 'risk-taking'
- The group concluded that women have a different perspective on career than men. They see career as only one facet of their lives, whereas men were perceived as placing more importance to the development of their careers than any other single facet of their lives, and in some cases than all the other facets added together
- The group did not put forward the case for employment supports of their family such as creches. Rather the need for regular and reasonable working hours was stressed.

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² Abbreviations are as follows: CIMA = Chartered Institute of Management Accountants, ACCA = Chartered Association of Certified Accountants, ICAS = Institute of Chartered Accountants in Scotland, and CIPFA = Chartered Institute of Public Financial Accountants.

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