Women of ICAS Reaching the Top:

The Demise of the Glass Ceiling

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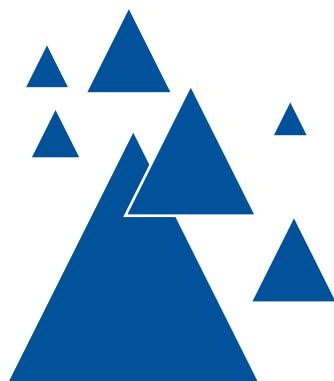
WOMEN OF ICAS REACHING THE TOP: THE DEMISE OF THE GLASS CEILING

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FOREWORD

The Institute of Chartered Accountants of Scotland (ICAS) has moved on considerably from 1923 when Isobel Guthrie, the first female member, was admitted to membership. In 2006, 44% of the student body were female and women make up 25% of the total membership. However, despite an increase in the number of women training to be Chartered Accountants with ICAS - which is mirrored by other accountancy bodies worldwide - there is continuing evidence that women are less likely to be promoted to the highest levels within professional accountancy firms.

With an increasingly competitive graduate recruitment market for the 'brightest' and the 'best' candidates, the authors of this report argue that the recruitment, retention and promotion of women should be high on the agenda of modern accounting organisations.

The inability of women to rise to the top has been articulated by the existence of a 'glass ceiling' constituted by two inter-related components, namely attitudinal and belief barriers and contextual barriers. Some researchers suggest that this ceiling is being weakened and punctured by younger women exposed to a different family, education and work environment.

This report seeks to examine: to what extent have female ICAS members progressed to the partnership table; to what extent have younger female members, employed within professional accountancy firms, experienced glass ceiling resistance; and why women decide to leave these firms. Analysing the data collected from a variety of sources, the evidence suggests that the glass ceiling remains intact. Despite societal changes, evidenced for example by more equality in domestic and family responsibilities and greater availability of external childcare, organisational culture has remained rather more static. The research

shows that there continues to be a perception of a 'macho' culture in professional accountancy firms which the authors argue will need to change if firms wish to recruit, retain and promote women. They make several recommendations targeted at: individuals who have successfully reached the top and who are in a position of influence; firms in terms of their policies and practices; and the Institute in terms of facilitation for women to pave the way for progress.

This project was funded by the Scottish Accountancy Trust for Education and Research (SATER). The Research Committee of ICAS has also been happy to support this project. The Committee recognises that the views expressed do not necessarily represent those of ICAS itself, but hopes that the project and the report's recommendations will lead to the demise of the glass ceiling, where it exists.

David Spence
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EXECUTIVE SUMMARY

Introduction

Increasing numbers of women have trained and qualified as Scottish chartered accountants in recent years. These women appear to have progressed within their organisations as the proportion of female managers is now in line with the female student intake. However, a disparity in senior positions dependent on gender has been evident. Is this disparity simply a function of a time delay before women reach the more senior positions or is the glass ceiling still in evidence?

Research has suggested that younger women, exposed to a changing family environment and educational provision, were breaking through the glass ceiling (Altman and Simpson, 2000). These women were changing corporate culture, challenging stereotypes and making their way in what had traditionally been perceived as a male dominated environment. However, recent ICAS statistics suggest that a gender disparity is still evident at partnership level and this is particularly prevalent within the 'Big 4' and large firms (defined by ICAS as partnerships with at least 10 partners).

Research aim and approach

This research evaluates to what extent the glass ceiling remains a phenomenon in the 21st century for female Scottish chartered accountants employed in professional accountancy firms and examines:

1. To what extent have women progressed to the partnership table?

2. To what extent have younger women experienced glass ceiling resistance in the quest for progression within the workplace?

3. What are the reasons why women decide to leave professional accounting firms?

The research approach combined qualitative and quantitative analysis. Semi-structured interviews were undertaken with both male and female partners from each of the Big 4 firms. Interviews were also conducted with male and female partners from four large firms operating within Scotland. In addition a further set of interviews took place with human resource personnel from the Big 4 firms who either had responsibility for, or were involved in, diversity issues. Finally, quantitative data was collected using a postal questionnaire distributed to female members of ICAS who had qualified in the years 1975 to 1980 (n=195). These women were defined as the older group (aged forty or over). The questionnaire was also sent to female members of ICAS who had qualified in the years 1990 to 1995 (n=1022) and represented the younger women (age thirty-nine or less). This facilitated an exploration into whether younger women with their apparent different attitudes and expectations had made more progress within the workplace.

Key findings of the research

There was a marked discrepancy in the percentage of women, who responded to the questionnaire, who had reached partnership, with 47% of the older women in comparison to only 17% of the younger women having progressed to that level. This discrepancy was unlikely to be a temporal issue as the average age of promotion for male partners who were interviewed was thirty and for female partners was thirty-three. Hence if women were going to reach partnership they were likely to have done so by their mid-thirties. However, even when the women yet

to reach thirty-five were excluded from the younger group, only 23% of women in the age category 35-39 had reached the level of partner. This would suggest that younger women had actually fared less well in the promotion stakes than their older counterparts.

This direct comparison may, however, not tell the whole story as there was evidence of a migration of women from the small and medium-sized firms to the Big 4 with comparatively lower percentages of younger women than older women being employed within these smaller firms (44% in comparison to 71%). There was also evidence of smaller percentages of women employed within the Big 4 reaching the top with only 14% of women reaching partnership, in comparison to 29%, 35% and 36% of the small, medium and large firms respectively.

To analyse these inter-relationships and pinpoint the determining factors for partnership promotion, a logistic regression model was developed. The resulting model identified that age was the most significant factor whereby the older women were more likely to achieve partnership status than their younger counterparts. Thus younger women were not breaking through the glass ceiling and reaching the top in the manner suggested by researchers in the early to mid 1990s. Indeed, the converse would appear to be true and there was evidence from this study that the position of women had actually regressed in the intervening period. Unfortunately, before a definitive conclusion could be reached on this apparent backward step it would be necessary to compare the percentages of men within the same age bracket who had reached the level of partner. However, there is sufficient evidence from this study to suggest that the lack of women partners is still an issue for professional firms and, in particular, the Big 4 firms.

The evidence from this study replicates the trend of women both marrying later and having children later in life. The interviews with women partners suggested that in relation to marriage and children, women did not believe that it was necessary to place their personal lives on hold or postpone having a family until they had reached their ultimate

career goal. Thus, there was evidence to suggest that it was possible to balance marriage, family and a career at the top, which contradicts much of the earlier work on gender within the professional career arena. There was also evidence of cultural changes within society. For example, there was a perception that it was increasingly acceptable for women to return to work and utilise external childcare. However, women partners returned to work after a shorter than average period of maternity leave in order to minimise time away from the office. There was also evidence of societal change in respect of family responsibilities, whereby the younger women appeared to expect more equality in times of family crisis from their spouses/partners. However, despite reaching partnership status there was evidence from the female partners of unequal effort and responsibility in terms of general household and family duties.

Despite these societal and cultural changes little progress has been made in respect of women's self perceptions. Irrespective of age women described themselves as hard working, loyal and dedicated, whereas they described their male colleagues as confident, ambitious and career orientated. Hence, they appeared to lack the drive and ambition demonstrated both by the females who had reached partnership and their male peers.

There was a consensus that women stepped off the promotion ladder from choice as they were unable to achieve an acceptable work-life balance, particularly where there were children involved. The average number of hours per working week (fifty-five hours), excluding business-related social activities for the partners interviewed was far in excess of a standard working week. There was also evidence of an extended working week from the respondents of the questionnaire, where 58% of the full-time employees normally worked in excess of forty hours per week. The data suggested that the larger the size of the office and the higher up the promotion ladder an individual progressed, the greater the likelihood of longer hours. The length of the working week was exacerbated by the requirement to travel more extensively to service the

needs of an increasingly global client base and to grow the business by way of targeting clients.

Thus, despite the potential benefits that can accrue to businesses that have attempted to provide an acceptable work-life balance for their staff professional accountancy firms have, in general, maintained their 'macho' culture in respect of long hours. This is problematic for a woman trying to balance career and private life.

The interviews with the human resource personnel highlighted that, with the exception of part-time working, the provision of flexible working practices within the Big 4 accountancy firms such as annualised hours and term-time or part-year working had not yet been embraced by all the firms, or were only available on an informal, individually negotiated basis. This appeared to be universal across all the firms and only the traditional forms of flexible working such as flexible hours and part-time working were commonplace. There was also a lack of awareness as to what arrangements were available within firms which suggests that even though some practices are available, they have not been actively promoted within firms.

Relationship issues within organisations such as mentoring, networking and lack of role models can be a problem, although the majority of the female employees in this study, irrespective of age, did not feel excluded from the social networking within their offices. However, informal male networks that operate within firms were more prevalent than informal female ones.

Further, potential for developing client relationships could either be misconstrued or deemed inappropriate and this could also extend to work colleagues. This was one of the major themes identified out of the partner interviews in respect of gender being a hindrance to career progression. Behaviour ranging from insensitive to that of a more serious nature, deemed to be sexual harassment, had also been encountered by the majority of female partners.

Despite the majority of partners identifying that they had received informal mentoring which had been beneficial to their career development, mentoring in either a formal or informal capacity was not prevalent within professional firms as a whole. Likewise, despite the importance of female role models the evidence from the female chartered accountants in this study suggests that a lack of female role models remains an issue as only 21% of older and 26% of younger women indicated that they had a female role model within their firm.

Whilst female-only networks have been considered by the Big 4 firms, the responses to these initiatives have been mixed. One of the female partners highlighted the beneficial aspects of support through to the negative aspects of marginalisation. A related theme is that of women-only training which has largely been rejected by the Big 4 firms as either inappropriate or unnecessary. However, one firm indicated that their current promotion process pinpointed areas that required development for partnership that often resulted in training and development in different areas dependent on gender. This revised approach has been successful with female promotion success rates in recent years higher than male contemporaries.

Conclusion and recommendations

The invisible barriers that make up the glass ceiling include a myriad of attitudinal and belief barriers inter-related with situational barriers that emanate from the societal and organisational culture in which women operate. Thus, although there is some *prima facie* evidence to suggest that progress has been made in some areas, other aspects of the barriers continue to conspire against progress. Whilst there have been cultural changes in respect of women's responsibilities in time of family crisis and changes in maternity leave and the utilisation of external childcare arrangements, little progress has been made elsewhere. Firms continue to adopt a 'macho' culture, particularly in relation to the working week,

and this restricts female choice as it is deemed impossible to achieve an acceptable work-life balance within the environment of a professional accountancy firm.

Although flexibility is available, working less than a full week is generally viewed in a negative manner. Thus, without some cultural change to the working environment that could be of benefit to all employees, it is difficult to envisage a situation whereby women accountants will progress to partnership in the same proportion as male colleagues.

Thus, younger women are still experiencing the 'glass ceiling' in their quest for progression within the workplace. Despite a move towards more equality within society in terms of household and family responsibilities and a society that affords women some sort of choice, the progress has been limited and several recommendations can be made at the individual, firm and Institute level.

Individual recommendations

- Partners need to be more proactive and positive in the marketing of the flexible message to their employees with a view to changing the culture within their organisations so that it is recognised that traditional working arrangements are not the only means for progression.

- Female partners should take more responsibility as role models to the younger generations of women coming through the ranks. This is particularly relevant for those women who have managed to achieve an acceptable work-life balance.

Firm recommendations

- Firms need to be more proactive in devising flexible working practices for their employees.

- Firms should make a greater effort to change their 'macho' culture to accommodate the increasing need for employees to achieve an appropriate work-life balance irrespective of gender and to ensure that traditional working arrangements are not viewed as the only means of progression.

- Formal mentoring schemes should be set up for all employees progressing through the ranks.

- Firms should provide tailored training packages for employees based on their individual needs.

- Firms should consider setting up female support networks that should be available to all women within their firms.

Institute recommendations

- The Institute should set up, through its local area committees, a network specifically geared towards women.

- The Institute should also run training courses specifically designed to enhance the skills that women often lack as part of their professional development portfolio.

  If the above recommendations are taken on board, women should increasingly find that they do not experience a 'glass ceiling', and they progress to the top in a manner more consistent with their male colleagues.

1 RATIONALE FOR RESEARCH

Introduction

The chartered accountancy profession has moved on considerably from a position whereby the entry to the profession was restricted to men only. It was during this early time, in 1885, that the president of the Institute of Chartered Accountants in England and Wales (ICAEW) informed fellow members that he would rather retire than face the embarrassment of managing a staff composed partly of women (Edwards, 2003).

In more recent times, there has been unequivocal evidence that the number of women who have entered higher education in the last three decades has increased significantly (EOC, 2001). This growth has been mirrored in respect of the unprecedented growth in the number of women training to be chartered accountants with the Institute of Chartered Accountants of Scotland (ICAS, 2002, 2003).

The 1970s witnessed what has generally been referred to as the 'gender revolution' in accountancy (Ciancanelli *et al.*, 1990) whereby the growth of female students grew enormously and continued until the twenty-first century, with stable percentages reported from 2000-2002 for both ICAS and ICAEW, at 46% and 45% respectively (The Financial Reporting Council, 2003). However, for ICAS in 2003 this figure dropped to 43% whilst the ICAEW female proportion remained at 45% (The Financial Reporting Council, 2005). The most recent ICAS statistics published for 2006 reveal that 44% of the student body were female (ICAS, 2006). Membership statistics of accountancy bodies worldwide also reveals that the percentage of female members increased from 18% to 27% over the period 1996-2003 (The Accountancy Foundation Review Board, 2002; The Financial Reporting Council,

2005). ICAS, however, slightly lagged behind the worldwide statistics with only 23% of the membership in 2003 being female (The Financial Reporting Council, 2005), which has risen slightly to 25% in 2006 (ICAS, 2006), although this is dependent upon the age profile of the membership. There exists a distinct pattern of female representation dependent on age, with 48% of members under the age of thirty being female. This reduces to 43% between the ages of thirty to thirty-nine, 28% for those in the category forty to forty-nine, 10% for those in the category fifty to fifty-nine, and only 4% for those sixty and above (ICAS, 2006).

Research has identified that female graduates outperform male counterparts when measured by degree classification (Tinken *et al.*, 2001; HESA, 2002). An analysis of chartered accountancy examination performance within England and Wales (Harvey-Cook, 1995) and Scotland (Gammie, 2000) suggests no gender differences for candidates who pass at the first attempt. Thus, there is little evidence to indicate that qualified women chartered accountants are less able from an academic perspective than male colleagues. Training a graduate to become a chartered accountant has always been a significant investment for a training firm. With the ever-increasing changes in the environment in which accountants practice, firms have adopted a philosophy more centred around 'train to retain', rather than the recruitment of a pool of junior trainees with the expectation that attrition would arise either during, or at the end of, the training contract (Gammie, 1999). Consequently, it would be expected that the retention, development and progression of women in the workplace would be high on the agenda (Davidson and Burke, 1994; Hooks, 1996) and it would be a logical expectation that modern accounting organisations be concerned with the recruitment and retention of women (Mynatt *et al.*, 1997).

Gender disparity in senior positions

The increase in numerical representation of women is a crucial step in improving the hierarchical progression of women in male dominated occupations (French and Meredith, 1994). However, Gammie and Gammie (1995) highlighted gender disparity in senior positions (partner and senior manager) within multinational accounting firms based in Scotland. This was not a phenomenon restricted to the accountancy profession. A Scottish Executive report published in 2001 concluded that:

> *The findings from this study show that there is a larger proportion of women in the lower grades than in the higher grades across all professions.* (Kay, 2001, p.92)

Indeed, Lineham and Walsh (1999) also concluded that:

> *As more women enter the workforce, their failure to reach the highest management positions has become the cause for considerable research and debate.* (Lineham and Walsh, 1999 p.265)

However, as a counterbalance, Mavin (2001) indicated that there had been some indications of progress in respect of the position of women in the accountancy profession:

> *In the UK women have come a long way in the last two decades, with steady advances in the workplace, in the professions and in business.* (Mavin, 2001, p.188)

The glass ceiling

The main emphasis in this debate has focused on the concept of the 'glass ceiling', first popularised in the 1980s as a way of describing

a barrier so subtle, yet so strong, that it could prevent women from moving up through the managerial hierarchy (Akande, 1994). The glass ceiling was identified as an unacknowledged discriminatory barrier that prevented women from rising to positions of power or responsibility within their employing organisation. It is a complex and dynamic phenomenon, and has been used to describe all of the frustrations of working women at every level within organisations who can see what they want to achieve, but find themselves blocked by an invisible barrier (Mavin, 2000).

Lamsa and Sinoten (2001) suggested that the underlying mechanisms that caused discrimination had become naturalised and thus difficult to conceptualise. Consequently, both men and women, it was argued, were contributors to the production and maintenance of unequal relationships without any conscious attempt to do so. Jackson (2001) highlighted two aspects of the glass ceiling and suggested that barriers were attitudinal as well as contextual:

> *The glass ceiling encompasses both beliefs and attitudes held by organisational members, as well as contextual aspects of an organisation.* (Jackson, 2001, p.31)

The current validity of the glass ceiling

There is evidence that the complexity in respect of barriers conspires to create the glass ceiling and, thus, would consequently ensure its continued existence. However, there has been research that has indicated inconsistencies in respect of the continued validity of the glass ceiling.

Stiehm (1982) suggested that gender inequity remained a function of the time delay before women moved into positions of higher status in traditionally male-dominated professions. This finding was supported by Kirchmeyer (2002) who, in her longitudinal study of mid-career managers in the mid 1990s, found that whilst there was evidence of

subtle forms of workplace discrimination against women in the early 1990s, the period from 1996 to 1999 revealed no such discrimination. However, Kirchmeyer (2002) conceded that the family situation faced by women - in itself recognised as a component of the glass ceiling - continued to present an obstacle to progression.

Altman and Simpson (2000) suggested that the ceiling could still be present but that it could be punctured by younger women, thus allowing them to pass through, whilst still remaining a firm barrier for older women. Gammie and Gammie (1995) recognised over a decade ago that the proportion of managers was broadly representative of the relevant student intake and queried then if this was the beginning of the breakthrough. However, the ICAS statistics published in 2006 did not suggest that this had occurred. Women occupied only 13% of partnership positions, and the Big 4 firms employed a total of six female partners in Scotland, with fifteen in the rest of the UK (ICAS, 2006). What was not evident from this data was whether these female partners were women of the younger generation of professional accountants who had managed to break through the barrier.

Altman and Simpson (2000) also put forward the proposition that one of the main reasons that younger women might succeed was largely attitudinal. Younger women had been socially conditioned to assume the existence of sexual equality. This facilitated the construction of a different attitude towards working life compared to older counterparts (Altman and Simpson, 2000). However, this also needed to be reflected by the predominantly male-dominated groups involved in making promotion decisions. Hunter (2003), in a study of Scottish female chartered accountants who had qualified from the 1950s onwards, revealed that gender discrimination had been an active influence in the hiring and promotion policies of Scottish accountancy firms, although overt instances of gender discrimination had lessened over time.

Contextual issues may also still pose a barrier. Gammie and Gammie (1997) suggested that women tended to prioritise their working lives

differently from men and were unable to balance the long hours often associated with the accountancy profession with family lives. This raised the question as to whether firms were doing enough to provide a working environment that would encourage women to remain within the firm and the profession. Was it perhaps the case that the attitudinal barriers were diminishing but that there was very little movement in the situational barriers? Grant (2003) intimated that accountancy firms were still not doing enough to provide opportunities for women at partner level, with 53% of financial directors, of both sexes, reporting that firms had limited opportunities for women to become partners, and only 20% thought that the firms were doing a good job in equal opportunities.

Research objectives

The aim of this research is to evaluate the extent to which the 'glass ceiling' remains a phenomenon for female Scottish chartered accountants who are employed in professional accountancy practices. In particular, the research seeks to investigate:

1. To what extent have women progressed to the partnership table?

2. To what extent have younger women experienced 'glass ceiling' resistance in the quest for progression within the workplace?

3. What are the reasons why women decide to leave professional accounting firms?

Overview of the report

This research monograph is organised as follows. Chapter two considers the extant literature whilst chapter three outlines the methodology utilised within the study. Chapter four sets the context

by considering demographic issues and the current working status of female chartered accountants. Chapters five and six analyses the primary research within the themes of societal culture and organisational culture respectively. Chapter seven considers why women leave professional accountancy firms. Finally, chapter eight considers both the qualitative and quantitative analysis to address the objectives identified above and makes conclusions and recommendation for future practice.

2 Review of Literature

Introduction

Chapter one highlighted that chartered accountancy was traditionally regarded as a patriarchal and male-oriented occupation, with only small numbers of women entering the profession before the 1970s. However, subsequent to the 1970s an increased number of female recruits entered the profession. The academic ability of the female trainees was identified as being on a par with that of the male equivalent. However, previous research suggested that despite their ability, women were not reaching the upper echelons of the accounting hierarchy. This chapter examines the validity of this argument for women within professional firms. It will then consider three areas relevant to women in the accountancy profession. The first will examine theories surrounding women at work. The next section will critically evaluate the barriers women face at work, examining both belief and attitudinal barriers, and contextual barriers. The final part will consider the changing environment, and the extent to which this has impacted on attitudinal and belief factors as well as contextual factors.

Female progression

Research in the late 1980s and early 1990s highlighted that, despite gender parity at the entry level, there appeared to be gender disparity at the top of the accepted professional accounting firm hierarchy (Kinard *et al.*, 1998). For example, Boyer (1995), in a study of women's careers in accountancy throughout the UK, reported that although women made

up 14% of the six accountancy professional institutions, they were not reaching the senior positions, with male accountants twice as likely to become directors or partners, even after adjusting for age. In a slightly later study Pierce-Brown (1996) concluded that female accountants, irrespective of their qualifications, education or experience, tended to occupy less senior positions, and were rewarded with lower salaries. Both of these areas are a cause for concern.

The percentage of senior positions held

Gammie and Gammie (1995) examined the position within the 'Big 6' (as they were then) chartered accountancy offices based in Scotland and reported that 5% of partners were female compared to 17% at the senior manager level. However, at the junior manager level, 37% of these positions were held by female accountants. It could be argued that perhaps this was the beginning of the breakthrough which would be accelerated when these junior and senior managers were promoted to partners at the same rate as male equivalents. However, almost a decade later, the data still does not suggest parity in terms of partnership appointment. Despite 25% of ICAS accountants being women in 2006, only 13% of ICAS partners in practice were women, with six female partners in Scotland within the Big 4 (ICAS, 2006), a decrease of three partners from the Gammie and Gammie (1995) study. In order for a direct comparison to be made, it would be necessary to consider the percentage of women within the partnership total for the Big 4 as the total number of partners decreased within this timeframe. Therefore a comparison of absolute numbers could be misleading.

However, evidence revealed that more than 90% of partners in the 2003 Accountancy magazine Top 60 firms survey (Haythornthwaite, 2003) and the 2003 Accountancy Age Top 50 league table (Reed, 2003) were male, despite a male/female ratio of approximately 50/50 for professional staff. More recent evidence suggests that little improvement

has been made, whereby only 9% of partners were female in the 2006 Accountancy Age Top 50 survey (Perry, 2006), this increased to just over 10% in the 2006 Accountancy magazine Top 60 firms survey (Fisher, 2006). Incorporating a wider cross section of accountancy firms, Kinard *et al.* (1998), found that in the United States the progress of women within multinational accounting firms had been more limited than in smaller organisations. Brazelton (1998), again using data from the United States, considered the temporal issue of non-progression of women in professional accountancy practices. The study reported that in 1984, 48% of accounting graduates in the United States were women as were 43% of public accounting recruits. However, in the twelve year period since recruitment, only 13% of promotions to partnership in 1996 were female (AICPA, 1996). Morley *et al.* (2001), recorded a similar position for Australia, whereby in 1998, 34% of males were senior managers or partners in comparison to only 9% of women.

Therefore, despite the fact that accountancy no longer appeared to be a male-dominated profession, gender discrepancy at partnership and senior management level was still evident. A survey of female and male accountants in early and mid career commissioned by The Women in Accountancy group (Jackson and Hayday, 1997) reported that although women considered a career to be important, it was perceived that they did not have access to equal career opportunities. Jackson and Hayday (1997) concluded that a major cultural shift in management thinking was necessary:

> *It means thinking about jobs differently, recognising that there are a variety of ways that work can be structured, and that it is only convention that sees full-time work as the best way to resource nearly all professional level jobs.* (Jackson and Hayday, 1997, p.3)

Burling (2003), a management board member at Deloitte and Touche, accepted the criticism and stated:

> *We recognise that the number of women partners within the firm does not reflect the proportion of women now joining us at graduate level. We need and expect to see changes within our firm and the profession as a whole over the next five yeas and it is the responsibility of all those currently in leadership to ensure that we do.* (Burling, 2003, p.32)

Differences in remuneration levels

Gender differences in remuneration often tend to be a crude measure of career progression, as cognisance is not taken about the length of time spent in the profession or the grade of employment (Monks and Barker, 1996; United States Department of Labor, 1999; Morley *et al.*, 2001). However, Hunton *et al.* (1996) addressed the issue of grade of employment within their study of men and women working in accounting departments in one hundred and forty-five companies within the USA and reported that male employees earned more than females at all hierarchical levels. Likewise, Brennan and Nolan (1998) examined factors that influenced remuneration of Irish chartered accountants and found that gender was a significant exploratory variable for employees working in non-audit businesses, although this was not a significant factor within audit practices. Whiting and Wright (2001) also considered length of tenure within the profession and level of employment, in their work on the New Zealand experience. They found that between 1993 and 1998 there had been a move towards gender remuneration equality at the lower organisational levels, despite differences in overall terms due to lower job status. Hardin *et al.* (2002) also examined remuneration in relation to starting salaries within the USA. They found that females and males were offered similar starting salaries, although female recruiters offered significantly higher salaries to male recruits, perhaps adopting the role of 'queen-bee' (Rindfleish, 2000). Within the context of Scotland, a study based on senior mangers working in the Scottish offices of the

'Big 6' found that female managers were on average earning less than their male counterparts. This could not be explained by either disparities in age or experience (Ness, 1996).

The evidence of gender disparity

The evidence is unclear about levels of remuneration, but there would still appear to be a gender disparity within the accountancy profession in relation to promoted posts. However, the position of women in the accountancy profession cannot be fully understood from the unpacking of aggregate statistics. Examination of wider developments is necessary to enable a fuller understanding of the potential consequences and meaning of the changing pattern of female employment within the profession (Kirkham, 1997). The next section of this chapter will therefore outline theories underpinning women at work.

Theories of women at work

This section considers a number of theories of women at work because gender studies, particularly within the domain of accountancy, have tended to be descriptive with little supporting theory to underpin the research. A key assumption in much of the work is the premise that attitudes towards women differ because they are in the minority and thus the key to solving gender issues within the profession is to increase the number of women within accounting firms. However, a number of writers (such as Hooks, 1992: Kirkham and Loft, 1993; Amernic, 1997; Hammond, 1997; Gallhofer, 1998) have advocated that gender differences need to be considered within a comprehensive theoretical framework. Otherwise, gender studies may mask, rather than explain, social realities as they ignore power relationships and treat gender as a static concept (Witz, 1992).

Theories that attempt to explain gender inequalities in the workplace can be categorised into three general groups (Morrison and Von Glinow, 1990), namely: structural-centred theory (structure); person-centred theory (attributes); and bias-centred theory (attitudes).

Structural-centred theory

Although men and women have always operated alongside each other on a social basis, a division in the workplace has been prevalent, with a 'separate spheres' ideology (Walby, 1988). Women have often concentrated on the less visible and valued private aspects of society whereas men have traditionally focused on the more valued public stage (Risman and Johnson-Sumerford, 1998). Hence, for women, domestic responsibilities such as caring for children and other family members have taken precedence over paid employment. As Crompton (1987) identified, the result of women working was the consequential absence of domestic comforts, cleanliness and moral order. Thus, there were two deeply embedded cultural models: (i) the schema of family devotion; and (ii) work devotion (Blair-Loy, 2003). Traditionally women were perceived as inferior in the working environment. The theory of patriarchy in the work place perpetuated this inferiority complex. This has been defined by Walby as:

> *A system of social structures in which men dominate, oppress and exploit women.* (Walby, 1990, p.20)

Thus, women were not equal, regardless of how hard they worked or how much they proved themselves, which resulted in job segregation. Many writers argued it was female sex inferiority that created sex discrimination (Ciancanelli *et al.*, 1990; Lehman, 1992; French and Meredith, 1994; Nicholas *et al.*, 1997). Hartmann and Aaronson (1994) argued that this was the primary mechanism in a capitalist society that maintained the superiority of men over women in the workplace as it

enforced lower wages in the workplace for women. However, as more women progressed to higher education and equipped themselves with the intellectual capital to operate at the highest levels, job segregation should have become less prevalent. However, if organisations retained a patriarchal structure, whereby power was accorded to men through their positions of formal authority, perhaps the ability of women to reach the top would be curtailed (Hultin and Szulkin, 1999). There was evidence that organisations tended to reproduce themselves over time, and those in power were likely to promote individuals that were most like them (Kanter, 1977). Therefore, women who reached the positions of power often possessed many of the same characteristics as their male counterparts (Maupin and Lehman, 1994).

Person-centred theory

Person-centred theory suggests that there are differences in the personal attributes and behavioural characteristics of males and females and that this has been the rationale for alternative treatment. This suggests that women's ways of functioning and female values are not the same as those of men (Chodorow, 1987; Lamsa *et al.*, 2000). For example, Bryson argued that:

> *Men are innately competitive, aggressive and sexually predatorial, while women's biological capacity to give birth means that they embody the 'womanly virtues' of peace, nurturing and co-operation.*
> (Bryson, 1992, p.5)

Consequently, the genetic make-up of males facilitated progression in the workplace, and women were regarded as less ambitious and less career-oriented than men (Schwartz, 1989; Lamsa and Sintonen, 2001).

Hakim (1995) however, put forward a theory of individualist explanations of women at work. He argued that there were different

types of women: (i) those committed to work; and (ii) those that were not. The first group contained women that gave priority to a career as opposed to domestic responsibilities. Women could, therefore, not be treated as homogeneous and undifferentiated. However, this approach suggests that in order for women to advance within the profession they need to demonstrate masculine behaviour (Walby, 1986; Crompton and Sanderson, 1990; Witz, 1992). Thus, it could be argued that women had not reached the higher levels in organisations because they had lower career aspirations. Gammie and Gammie (1995) suggested that this was the case as women chose to prioritise their lives differently from men. However, women may have been forced into this situation in order to demonstrate commitment to their male powered organisations. Judson (1997) found that women demonstrated greater commitment to balancing a career and their personal lives and that men were content to rank career above family.

If commitment is defined as the prioritisation of work over family then arguably this supports the patriarchy theory. To succeed women have to display the same attitudes as their male counterparts (Maupin and Lehman, 1994; Hakim, 1995). However, to suggest that gender differences amongst accountants arise from choice rather than discrimination ignores the social structuring of preferences (Ciancanelli, 1998).

Bias-centred theory

Bias-centred theory examines whether there is a bias against women, both in terms of stereotyping and previous experiences. Women are traditionally cast as being less suited to senior positions within organisations (Schein, 1973; 1975) and are discriminated against on these grounds. As noted above, women also tend to be categorised as homogenous, with judgements made about individuals based on previous group performance. The result is inadvertent discrimination

against those women who have striven to reach the top (Rubenstein, 1984, Barker and Monks, 1998). Although this theory is based on the attitudes of others towards women, there is considerable overlap between structural and person-centred theories.

The complex relationship of gender differences

Gender differences in career progression appear to be a consequence of a complex relationship between factors arising from interconnecting theories. The three influences of structure, attributes and attitudes have combined to create a barrier for women in their progression to the top. The relative influence of each may depend upon both the individual female and the employing organisation (Whiting and Wright, 2001). This study utilises and combines all three theories to construct a theoretical framework that provides a basis for further discussion and examination of the glass ceiling, and investigate the complex interrelationships between the theories from which gender barriers may have developed. The basic framework is outlined in Figure 2.1.

Figure 2.1 The basic theoretical framework
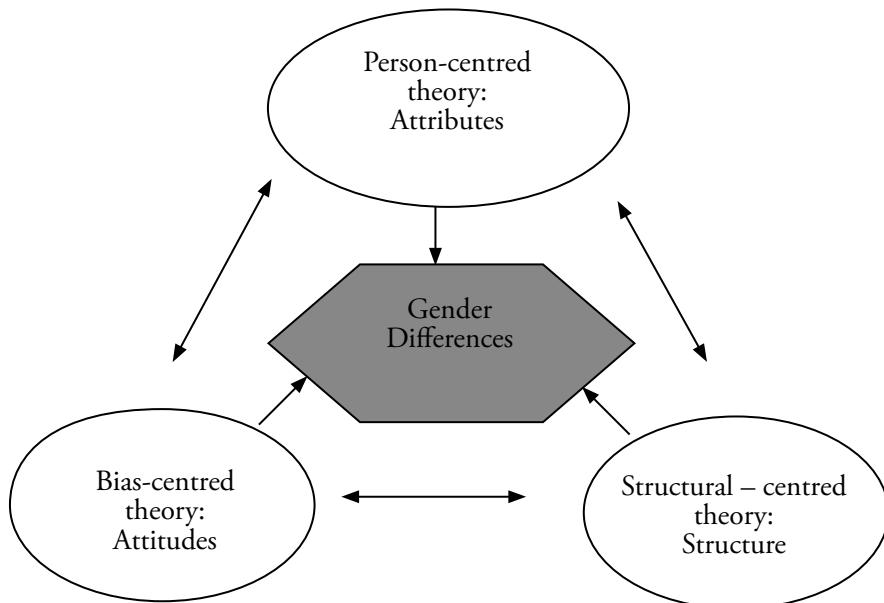
Attitudinal and belief barriers

The traditional approach of gender studies, however, have tended to focus on the identification of barriers that are commonly categorised in the gender literature as: (i) attitudinal and belief barriers; and (ii) contextual aspect barriers (Jackson, 2001). This monograph will therefore discuss the literature in these two traditional categories of barriers which transcend the three interconnecting theories.

Interestingly, Maupin (1993) found that differences in gender might be a source of disagreement between the sexes about the relative importance of any explanatory factors. Maupin (1993) found that males put a disproportionate emphasis on the personal characteristics of

females as causal factors for their general lack of success and discounted situational explanations. Conversely, women placed more emphasis on situational explanations for the scarcity of women partners.

The literature identifies six attitudinal and belief barriers: stereotyping; 'old boy' network; a threat to men; 'queen bee'; the 'token woman'; and culture. These are barriers that have evolved from individuals and encompass both external attitudes towards, and internal attitudes of, women. Each will be discussed in turn.

Stereotyping and prejudice

Constantly recurring stereotypical views of women are problematic in that they are frequently accompanied by prejudices that can lead to discrimination (Morrison and Von Glinow, 1990). Women have been subjected to numerous different stereotypes within the workplace, ranging from them being far more interpersonally orientated (Osland *et al.*, 1998; Tucker *et al.*, 1999) to less committed to work due to family commitments (Lahtinen and Wilson, 1994, Arnold *et al.*, 1998). An example of this type of gender stereotyping within the accountancy profession was uncovered by an American Institute of Certified Public Accountants (AICPA) study of accountants in North America (1990). The results indicated that partners in professional practice perceived that the most common reason for women choosing to exit from the profession was to raise a family. However, the exit for men was related to the pursuance of better salaries and opportunities. Another study also based in the USA utilised a judgement modelling approach to examine the effect of diversity-based candidate attributes and found that gender impacted perceptions of voluntary turnover (Almer *et al.*, 1998). The organisational conception appeared to be that women exited before they had the chance to attain senior positions therefore hindering their own chances of advancement (Gatland, 2000). This was also a perception held by women who had reached partnership. Haythornthwaite (2003),

for example, reported on interviews with female partners and highlighted that the scarcity of women partners was down to individual choice, and cited that children could limit the potential to achieve. Many women moved into commerce with the perception that there was less pressure and more consistency of hours. Other women found it easier to work part-time in a less demanding role in a smaller firm. However, Deloitte and Touche, found that women in their American offices rarely left for family reasons and identified the 'testosterone laced' environment as the causal influence. Consequently, women believed that they could not succeed in such an atmosphere (Gatland, 2000).

There is also evidence which suggests that female professional accountants possess different personality profiles from their male colleagues (for example, Davidson and Dalby, 1993). However, other studies in the field of accountancy have reported no significant gender variances in terms of personality profiles (Earnest and Lampe, 1982; Johnson and Dierks, 1982; Pillsbury *et al.*, 1989, Davidson and Dalby, 1993). Yet there is evidence that women are deemed not suitable for positions of power simply because they are women (Schein 1973, 1975; Child, 1992; Roberts and Coutts, 1992; Davidson and Burke, 1994; McKeen and Bujaki, 1994; Wells, 2001). Irrespective of a woman's domestic responsibility, Lui and Wilson found that men treated, and behaved, differently around women at work because:

> *They found it difficult to perceive women in anything but a nurturing, child-rearing and spousal support role.* (Lui and Wilson, 2001, pp.168-169)

Another aspect of the stereotypical role was highlighted by Cooper and Lewis (1995) who suggested that many men perceived women stereotypically under characteristics such as 'sexiness' and 'attractiveness', but categorised themselves and other male colleagues as being 'competent' and 'active'. This was of concern particularly when women in accountancy firms regularly attended job and promotion

interviews conducted by male-only panels (Iles and Robertson, 1988; Alimo-Metcalfe, 1994), where many women were asked what they perceived to be inappropriate questions (Monks and Barker, 1996). Even if intentional bias was not evident, there was recognition by those within the profession that performance measurements might be biased towards male behaviour, and that certain female talents were not being recognised (Haythornthwaite 2003).

There is further evidence of stereotypical views in relation to women in management positions. This suggests that a woman manager is someone males would prefer not to work for (Yost and Herbert, 1985; Allen, 1993: Allen *et al.*, 1997). Indeed, Briles (1997) identified the need to construct coping strategies to deal with such a phenomenon. In many cases these stereotypical attitudes were misconceptions and attitudes towards women as managers were more favourable if the respondent had previous experience of a female manager or mentor (Allen *et al.*, 1997).

Hull and Umansky (1997) suggested that gender-role stereotyping may have diminished. Perhaps this was the influence of occupational socialisation (Anderson *et al.*, 1994). Or, as society continued to change and the roles of males and females simultaneously evolved, perhaps stereotypes modified over time (Cooper and Lewis (1995). However, Lahtinen and Wilson (1994) argued that it would take a fundamental change in attitude towards women and employment to overcome the problem, not just a gradually shifting process as Cooper and Lewis (1995) proposed. This was supported by research conducted with Australian undergraduate accounting students between 1998 and 1999. The study reported the presence of sexist attitudes, with male respondents demonstrating entrenched traditional attitudes toward the role of women in society (Chung, 2001).

Exclusion from the 'old boy' network

Women can also face restrictions that stem from being excluded from, or made to feel uncomfortable within, male social circles. Exclusion from these groups can result in women being denied social support, contacts and opportunities throughout their working lives, adding to the isolation of women managers (Linehan *et al.*, 2001). Okanlawon highlighted the extent to which decisions and deals were made, promotions were promised and future plans were discussed through emphasising typical 'boys' networks where:

> *Information is shared during coffee breaks, in the bathroom, in the car parks, or after hours over a drink.* (Okanlawon, 1994 p.25)

Davidson and Burke (1994) also highlighted how men were more likely to socialise with each other after work rather than with female counterparts. Hence, many women were likely to miss out on many of the promotional opportunities that only came to light outwith typical working environments (Barker and Monks, 1998).

There were limited numbers of female networks but these did not appear to have evolved sufficiently to break down this particular barrier (Cooper and Davidson, 1992; Flanders, 1994). There was also evidence to suggest that 'women only' networks were unlikely to become popular as the majority of women wished to conduct their business in a general manner, not within specially segregated groups (Cooper and Davidson, 1992).

Over time, accountancy firms have become more commercial in their attitudes and practices, for example, by recruiting 'client-driven' employees (Hanlon, 1994; Sikka and Willmott, 1995; Hanlon, 1996). Hence, promotion or advancement for success within the profession was based upon a layer of requirements not usually associated with the

traditional accountant (Kirkham, 1997). The ability to procure and maintain profitable clients was partially based on the ability to look and behave in a particular way. This often involved social norms and interaction (Hanlon, 1994). Social situations, particularly those that involved client entertaining, were identified as particularly difficult for women. Much client development work centred around a sporting activity, or an evening dinner, which could be misconstrued when the invitation was issued by a member of the opposite gender (Monks and Barker, 1996).

Accountants may be pressurised into joining certain clubs or networks to gain the organisational knowledge necessary for career advancement (Crompton, 1987). In doing so Kirkham suggested that they might be:

> …*forced to sanction, endure or even participate in unacceptable behaviours.* (Kirkham, 1997, p.280)

The perception of what constitutes 'actionable' sexual harassment differs dependent on gender, with men less likely to determine behaviour as 'actionable' (Nichols *et al.*, 1997), but sexual harassment is an issue for female accountants both within their own organisations and also by clients (Kirkham, 1997).

The existence of informal networking also entails mentoring support. As the majority of top positions within the accounting profession are filled by males, there is a limited supply of female mentors. However, as males are more comfortable in the provision of support to male employees of their organisation (Hull and Umansky, 1997) this is a self-perpetuating problem, particularly when there is evidence to suggest that mentoring is related to promotion (Covaleski *et al.*, 1990). Mentoring is discussed again later in the chapter.

A threat to men

Men have become increasingly aware of the potential threats that women could exert on their careers. The increased capability and ambition of working women has forced men to recognise that women are potential competitors within the workplace, which has resulted in many men feeling threatened (Lahtinen and Wilson, 1994). Evidence has been uncovered in respect of men undertaking deliberate action, to either damage women's prospects of career progression (Flanders, 1994) or to cover their own insecurities (Lahtinen and Wilson, 1994). One of the most common forms of this behaviour is deliberate exclusion from social interactions, as discussed above, under the old-boys network. Despite some women reaching senior positions their ascent is often played down by negative responses from threatened male colleagues (Lui and Wilson, 2001).

The 'queen bee' syndrome

Another barrier is that of the 'queen bee' syndrome. This barrier is unique as it is enforced by the women themselves. Originally started as a theory established by Staines *et al.* (1973), it has been described as the attitude and life-style adopted by women who have achieved positions of power within their organisations. These women believe that success at executive levels is through individual effort and hard work to achieve and maintain a reputable position, whilst also focusing on the roles of wife and mother (Cooper and Davidson, 1992). What differentiates these women is that they have actively discouraged, and in some cases prevented, other women from achieving the same success. These individuals reject women initiatives and are of the opinion that women who can not manage to achieve advancement without specific assistance are not really worthy of progression (Rindfleish, 2000). However, Rindfleish (2000) concluded that this type of behaviour had

diminished and that women in senior management positions were increasingly willing to assist others in the workplace.

Gutner (2002) stressed that high achieving women needed to take a more active role to continue to break down the barriers that had impeded female advancement. She was critical of women achievers who suggested that women must play by the same rules and be judged by the same standards as men. Within many organisations women cannot play by the same rules as they are judged by different standards, hence resulting in inequality.

The 'token woman'

The 'token women' barrier emanated from men claiming that particular women were purposely pushed through the ranks of a company as a 'token' gesture to demonstrate to the external environment that a company was not 'sexist'. Whether or not this was the case, a female in this position perceived the need to 'prove' herself, in many cases to levels beyond her realistic capabilities:

> *Increased performance pressure, visibility, being a test case for future women, isolation, lack of female role models, exclusion from male groups and the possible distortion of female behaviour in order to fit in.* (Cooper and Davidson, 1992 p.84)

This highlighted the potential for women to push themselves to unrealistic and unsustainable lengths to prove their value within these situations.

The culture trap

Many women have low expectations and a negative perception of their own abilities due to early teachings and attitudes (Larwood and Wood, 1979). Although many barriers may originate from external

sources, the culture trap barrier evolved from women's own attitudes and lack of belief in themselves (Flanders, 1994, Colwill and Vinnicombe, 1995). Gutner (2002) argued that the opportunity was there for women to progress to any level in the hierarchy of an organisation that they desired, but women had to believe that this was possible otherwise they would not make the necessary sacrifices. If women feared success, this might discourage further effort and achievement (Cooper and Davidson, 1992; Arnold *et al.*, 1998).

Another aspect of the culture trap is the sharing of household responsibilities. Monks and Barker (1996), in a study of Irish chartered accountants, found that whilst the majority of men (91%) and women (74%) had a spouse/partner, only 48% of male spouses/partners were in full-time employment in comparison to 85% of the female spouses/partners. They also found major differences in the responsibility for household chores dependent on gender, with evidence of a 'second shift' for many women when they returned home from a day at the office. This was supported by McKeen and Bujaki (1998) who reported that women undertook twelve hours more a week on household tasks, irrespective of educational similarities. Even where men did increase participation in housework, it was likely that the ultimate responsibility remained with the women (Blau and Ferber, 1992; Summerskill, 2001). Thus, working women suffered from role overload and role conflict (Reed *et al.*, 1994; Kelly, 1997; Blair-Loy, 2003). Reed *et al.* (1994) concluded that accounting employers had to go beyond offering work and child care options for males and females on an equal basis. The added responsibility of running a home/family and balancing this with a demanding job could ultimately result in stress. Collins (1993) suggested that it was the accumulated effects of stress from both inside and outside accounting firms that encouraged women to leave the profession in pursuit of other employment.

Contextual barriers

The previous category of barriers was concerned with those instigated through the actions of individuals. This section deals with the barriers that have been erected by the context in which women function at a societal and organisational level. However, it should be noted that individuals map out the working practises within organisations, and hence these contextual barriers may be instigated and reinforced by individual actions within the organisational environment.

Traditional working patterns

The first contextual barrier is that of traditional working patterns which are based on lifetime stages. For example, education is followed by a full-time career that is then followed by retirement. Such a schema may directly reflect a typical male work-life:

> *Many barriers are outdated attitudes and practises that still reflect men's lives and values, not women's lives, values or needs.* (Cooper and Davidson, 1992, p.16)

Lahtinen and Wilson (1994) argued that the reason for the continued existence of such life-time patterns was that organisations still maintained opportunity structures, and job markets were segmented in ways that enabled men to achieve positions of power and prestige more easily than women. Unlike the typical male, the female career could have many forms depending upon personal circumstances. For example, a typical male career reflected a lifetime of full-time work with no career breaks, whereas a woman might have several short career breaks, or indeed a longer break due to maternity leave and family commitments.

In a study of newly-hired juniors in public accounting firms in the USA, Bernardi (1998) indicated that female professional accountants at the beginning of their careers were significantly influenced by the

cultural norms of society. In the study 40% of the females identified that they would have preferred a lifestyle which meant that they could leave public accounting and not return until their youngest child was in school. In addition, nearly all of the females who intended to have both a family and a long-term career preferred to start their family by the age of thirty which was perceived to be a critical stage for promotion (Bernardi, 1998). However, perceptions of lifestyle preferences might, in reality, be quite different (Hooks, 1998). Notwithstanding this, the requirement for different work patterns leads many women requiring a degree of flexibility within their work. Consequently, this can restrict either the type of job they apply for or limit their promotion prospects. The need for flexibility, reinforced by the stereotypical views of women in the workplace, results in the perception that women are less work-focused due to family commitments (Trapp *et al.*, 1989). Indeed, there is evidence to suggest that working part-time hinders career progression (Epstein *et al.*, 1999; Whiting and Wright, 2001; Wharton and Blair-Loy, 2002). Mavin (2000) concluded that as long as traditional male career patterns remained and women, in the majority of circumstances, continued to withdraw from work-life to meet family commitments, a gender differential in career progression would remain.

A career in the accountancy profession is often associated with a long work day, with sixty hours per week not uncommon. The perception that to achieve a senior position it is essential to put in very long hours has been noted by many writers (for example, Monks and Barker, 1996; McKeen and Bujaki, 1998). Consequently, regular evening and weekend work activity is common and many accountants fail to utilise their entire annual leave entitlement (Lewis *et al.*, 2001). Allied to the working hours is the requirement to spend time on work-related social activities, either through internal or client-related networking.

Women in the profession can, therefore, achieve the same equitable long-term development as men as long as they remain childless (Silverstone, 1990; Lepine, 1992; Baur *et al.*, 1993; Monks and Barker,

1996). For example, Dame Sheila Masters, the first female president of ICAEW and a KPMG partner, indicated that she had built her career the 'easy' way by not having children and by not marrying until her mid-thirties (Sheridan, 1998). However, this sacrifice was not always necessary. Gammie and Gammie (1995) found that the majority of female partners interviewed had children. However, women often postpone child-bearing until they perceive that their careers have been established and, in addition, they return to work after comparatively short periods of maternity leave (Hennig and Jardim, 1977; Long, 1984; Martin and Roberts, 1984; Thomas, 1990; Gammie and Gammie, 1995).

The potential value of flexible work patterns within the accountancy profession has been identified (Silverstone, 1990; Lewis *et al.*, 2001). However, Monks and Barker (1996) reported that only one quarter of organisations employing Irish chartered accountants offered such flexibility. Gammie and Gammie (1997) found that motherhood appeared to modify career expectations as women with pre-school children often favoured a move to industry due to the perceived greater flexibility. This was supported by McKeen and Bujaki (1998) who reported that many female Canadian public accountants believed industry could offer a more amenable work/family balance. Interestingly, data collected from women who had made the move to industry suggested that this was not the case, with the necessity for long hours, where 80% of the sample worked more than forty hours per week, evident in both environments.

The provision of flexible working practices would not, in isolation, appear to be the catalyst for fundamental change in the perceptions of, and barriers facing, women at work. Research conducted by Lewis *et al.* (2001) indicated that there was an opportunity within the accounting profession to better integrate work and personal lives. However, the profession continues to face a number of issues. Many employees remain unaware of opportunities within their organisations. Others

are aware of these flexible opportunities but are afraid to utilise them for fear of damaging their careers. In some cases, the uptake of flexible working patterns has resulted in marginalisaton into undemanding work assignments (Lewis *et al.*, 2001). For example, women often prefer to work in large organisations (Monks and Barker, 1996) and in areas where it is possible to develop specialist expertise such as taxation or audit (Silverstone, 1990; Roberts and Coutts, 1992; Gammie and Gammie, 1995: Monks and Barker, 1996). Reasons for this choice emanate from a lack of confidence (Monks and Barker, 1996), the need to distance themselves from the politics involved in general management (Silverstone, 1990; Monks and Barker, 1996), or the necessity to be more office bound with regulated hours (Roberts and Coutts, 1992; Gammie and Gammie, 1995). Other research highlights that complex patriarchal structures have evolved to reduce the perceived threat to the profession that feminisation poses (Lehman, 1992: Roberts and Coutts, 1992), with the stratification of men and women within jobs, whereby women are being marginalised and segregated into the less prestigious, more routine functions of the profession (Barkman *et al.*, 1986; Ciancanelli *et al.*, 1990; Silverstone, 1990; Roberts and Coutts, 1992; Davidson and Dalby, 1993; Hooks and Cheramy, 1994). Thus, horizontal segregation has created differential allocations of status, income and prestige (Reskin and Padavic, 1999).

Isolation and lack of role models

For those women who have progressed into senior roles it is possible for them to experience perceptions of isolation and a lack of female support. Even when there are other women within these positions, it is unlikely that they will have the time to act as mentors, or will choose to put themselves forward as role models for fear of compromising their own positions (Flanders, 1994). Individuals tend to go where they are comfortable and valued, often surrounded by similar, like-minded

people. The greater the degree of seniority achieved by a woman, the lonelier it appears to become. Burke and McKeen (1996) found that managerial and professional women working in organisations with more men in higher level positions were less satisfied and had greater intentions to quit than women in organisations with less skewed gender ratios in the senior positions. Haythornthwaite (2003) reported on her interview with the only female partner on a Big 4 Board and raised the issue that female graduates and junior managers examined the hierarchy of a firm and observed few women. Hence, such a firm was perceived as an organisation that was not supportive of a female career. To alleviate this, the female partner suggested that senior women needed to be prepared to strengthen their profile and maximise their visibility so that future perceptions were more accurate.

The theoretical framework

Figure 2.1 highlighted three interconnecting theories that attempt to explain gender inequalities. These theories underpin the myriad of barriers that conspire to restrict advancement in the workplace to the higher echelons. Some barriers, commonly referred to in the gender literature as attitudinal and belief barriers, have emanated from attitudes of men towards women, such as gender stereotyping and prejudice, exclusion from male networks and recognition that women are a threat to male advancement. Other attitudinal barriers have been formed based on the attitudes of women, such as the 'queen bee' syndrome, the 'token women' and the culture trap. Inextricably linked to these attitudinal barriers are the contextual barriers such as traditional working patterns, and lack of role models. It is therefore impossible to pinpoint any one area that is responsible for gender inequality. The complex nature of the problem is articulated in Figure 2.2.

Figure 2.2   The theoretical framework
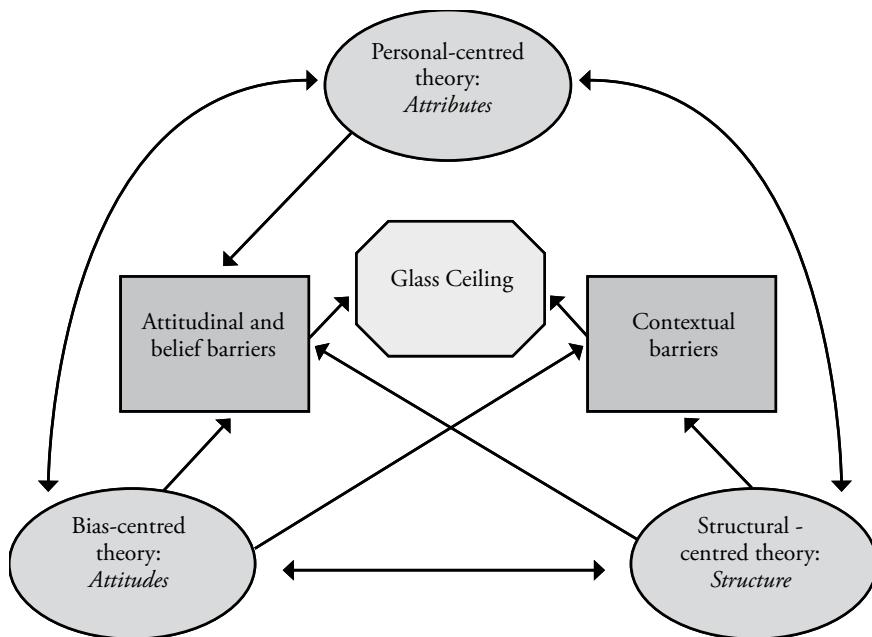
However, changing practices and attitudes may have encouraged women to overcome certain barriers and break through the 'glass ceiling' and this is discussed next.

The beginnings of change

Changes in the workplace have been highlighted by Mavin:

In the UK women have come a long way in the last two decades with steady advances in the workplace, in the professions and in business. (Mavin 2001, p.188)

There has been significant evidence of activity. At government level in the USA, for example, The Civil Rights Act of 1991 established the Glass Ceiling Commission (Dingell and Maloney, 2002). At a professional level, recognition that the participation of women in the Australian profession was well below that of women in the general workforce resulted in a new committee set up to specifically address the problem (Labourne, 1996). The ICAEW constructed a Workplace Initiative which, although not directed primarily at women, aimed to help members and employers of Chartered Accountants to adapt to the rapidly changing world of work. This involved providing guidance on issues such as career development, career breaks and flexible working (http://www.icaew.co.uk). At an organisational level, Deloitte and Touche developed an 'Initiative for the Retention and Advancement of Women'. The firm subsequently reported an increase in the percentage of female partners. This initiative aimed to enhance working relationships, support the balance of multiple commitments and create increased career opportunities for women (Gatland, 2000).

The following section examines the changing societal and organisational culture which has the potential to diminish the attitudinal and belief barriers, and contextual barriers making up the 'glass ceiling'. These changes will be discussed in terms of the barriers previously identified.

Attitudinal and belief barriers

The attitudes of different age groups of women may vary and distinguish the factors affecting the levels of career progression of younger women in comparison to those who are older (Misra and Panigrahi, 1996). Rindfleish (2000) highlights that there are distinct differences both in the careers and attitudes between younger and older women. Age brings a resistance to change because individuals have longer and consequently more deep-rooted investment in traditional work-

methods and career and social expectations. This concept is supported by Altman and Simpson (2000) who find that age is a discerning factor to the stability and longevity of the glass ceiling, and conclude that younger women could potentially face fewer barriers than their female predecessors.

The traditional family environment

The changes that have occurred are within the traditional family environment, educational changes and the resulting impact on mobility, with a reduced emphasis on marriage and parenthood, and more acceptance of shared spousal/parental responsibilities. Marriage rates have steadily declined (Johnston, 1999), with more couples delaying marriage until their thirties or choosing not to undertake such a commitment (Frean, 2001). A survey by the Equal Opportunities Commission (2000a) indicated that the average age for women to marry was approximately twenty-seven, the birth rate had fallen and an increased number of women had delayed family until their early thirties. These statistics lend weight to the work of Lui and Wilson (2001) who found that women subconsciously subdivided a career into two distinct phases. The first stage occurred between the age of seventeen and thirty, where women perceived they were singled-minded, independent, confident and willing to take risks. The second stage occurred in their early thirties. Women identified doubt and anxiousness about their futures, particularly in respect of a career, personal relationships and the pressure of feeling that they had to settle down and start a family. This may suggest that women mirror the male career path until this second stage then fall behind as a consequence of the manifestation of confidence degradation.

However, Blätten-Mink *et al.* (2000) indicated that for younger women this was not apparent, as this group were more aware of the compatibility of employment and other life factors such as family

commitments. Blätten-Mink *et al.* (2000) found that older women had different objectives, attitudes and expectations to younger women in the workplace. The stereotypical 'male breadwinner/female home-carer' model had largely been superseded.

Pfau-Effinger (1998) described five different family models based on the division of labour between men and women. This ranged from the traditional model through to the 'dual breadwinner/dual carer' model. A common approach combined part-time work with housework and parenting (Hooks, 1992; Harriman, 1996). These were referred to as 'post-gender marriages', whereby spouses shared the responsibilities of paid and family work without regard for gender prescription (Risman and Johnson-Sumerford, 1998), and where the women tended to be highly remunerated autonomous professionals (Blaisure and Allen, 1995; Risman and Johnson-Sumerford, 1998). Within these families, there was an increased recognition that time devoted by fathers to the care and education of their offspring was a valued economic activity. Dowding (2001) suggested that the reason for younger women approaching careers in a different manner stemmed from higher expectations being formulated at an early stage in life, which consequently resulted in educational changes, and these are considered in the next section.

Educational changes

The Equal Opportunities Commission suggested that expectations stem from a child's education and up-bringing:

> *What is seen as gender appropriate behaviour is formed in early childhood.* (EOC, 2000b, p.1)

Thus, children's early teachings have a tremendous impact on their future ambitions. School curricula has changed immensely in the last four decades in an attempt to alleviate problems associated with 'gender appropriate' teaching. Subjects such as woodwork and metalwork

are no longer the sole domain of males with domestic subjects the female equivalent. Instead children are encouraged to explore gender images (EOC, 2000b). More women have the confidence to obtain qualifications, resulting in a dramatic fall in the percentage of women with no qualifications from 45% in 1984 to 17% in 2000 (Bower, 2001).

Lahtinen and Wilson (1994) report that positive encouragement at school has increased females' internal perceptions of competency. This increased confidence has led to a wider choice of subjects at school and an improvement in performance (Major, 1999). Whilst attainment levels have improved significantly since 1965 for both females and males, the improvement has been more marked for females (Tinken *et al.*, 2001). There is evidence that girls perform better at all levels of primary and secondary education (Powney, 1996; Tinken *et al.*, 2001, Joint Council for General Qualifications, 2002). This has resulted in an increasing proportion of females entering higher education (EOC, 2001), again with evidence of superior performance (HESA, 2002).

Thus, it would appear that changes in educational provision has altered the stereotypical image, and consequently increased choice, expectations and confidence. Arguably, both men and women are now provided with the same educational tools that would facilitate equal progression rates in the workplace. There is also evidence that younger women are gradually moving away from the traditionally female areas of employment, such as training and administration into areas which were previously male dominated, for example information technology, finance and science (Cooper and Davidson 1992; Altman and Simpson 2000), although Clark (2001) suggests that these are the areas that facilitate female entry due to their better academic performance and the necessity for obtaining professional qualifications.

However parental views and opinions also have a strong influence on gender interpretations. Many parents act in accordance with their own upbringing, and thus:

Hold deep seated and seemingly unconscious perceptions of their children based on gender. (EOC, 2000b, p.3)

Consequently change is likely to take time to evolve. A subsequent EOC study (2001) suggests that within numerous family structures gender stereotyping is still apparent. This has been reflected in the nature of household tasks delegated to boys (DIY, cutting the grass), and to girls (washing, ironing, cooking and cleaning). Although attitudes have changed, and continue to do so in respect of gender stereotyping, this has been evolutionary in nature.

Mobility

Altman and Simpson (2000) stress the importance of flexibility and mobility to promotional success. As younger women are no longer tied by traditional marriages and parental responsibilities, they possess greater mobility and flexibility to pursue a career (Flanders, 1994). The ability to constantly shift a career sideways until the most appropriate organisation is located is an opportunity that did not present itself to many older women as a consequence of the already established dual roles within their lives (Altman and Simpson, 2000).

The changing attitudinal and belief aspects

The literature suggests that younger women may have been given the opportunity to develop different attitudes and beliefs from older women as a consequence of their upbringing, education and lifestyle. Women now appear to have much more freedom and choice and are less dictated to by traditional societal values. The next section builds upon these issues in respect of societal change and examines strategies that organisations have implemented to aid women in the workplace.

Contextual barriers

Throughout the last decade the growing awareness of the glass ceiling has seen the introduction of initiatives and policies to assist women in attempts to break through this multi-faceted barrier. Many organisations have attempted to counteract the impact of restrictive barriers that have affected female career progression and success, through specific policies and practices.

Flexibility – the work-life balance

The main principle of 'work-life balance' initiatives or 'family-friendly' policies, is to provide a flexible equilibrium for employees that facilitates a balance between work and family commitments. This is essentially a range of 'atypical' working policies (Taylor, 1998) that are implemented to create flexibility and includes part-time, term-time, flexible hours, home working and job sharing practices (Cooper and Davidson, 1992; EOC, 1999; Dfee, 2000; Burke, 2001). The work-life balance also includes consideration of issues that relate to leave, such as annual leave, maternity or paternity leave and career breaks. When such initiatives are implemented it is the first step in a company's development of programmes to recruit, retain, develop and advance women (Davidson and Burke, 1994).

Arguably any initiatives in this area have the potential to improve working conditions for both sexes as the aim is to create a closer fit between employment practises and people's needs, especially those with parenting and caring responsibilities (EOC, 1999). Although women are the most likely to benefit as it is still the majority of women who carry the responsibility for family or home commitments. Indeed, Falkenberg and Monachello (1989) identify that when conflict between work and family roles develop it is usually the women who restructure their working schedule and leisure time to resolve the dilemma.

Not only do employees gain from the added flexibility of arranging work and home lives accordingly, but employers find that they also benefit. The Department for Education and Employment study (Dfee, 2000) identifies numerous positive business outcomes experienced by employers after the instigation of such policies. This is measured in terms of increased retention of key staff, greater contribution from employees, improved morale, increased loyalty and commitment and reduced training costs. For example, HSBC Bank assessed the benefits of having these policies in place and found that before incorporating new policies in maternity leave and childcare, 70% of female employees subsequently left the organisation as a consequence of the weak provision that was offered to them. Post-implementation HSBC now retain 85% of their female staff (DTI, 2003). Likewise, Lloyds TSB identified that it would cost between £48,000 and £50,000 to replace a senior female manager, therefore flexible policies that encouraged women to stay within the organisation were cost effective. (DTI, 2003).

However, the Dfee (2000) report also identifies that a certain 'macho' culture, adopted by both men and women, is a major cause for the balance not being fully integrated throughout many companies. This perhaps reflects the 'queen bee' syndrome (Cooper and Davidson, 1992: Flanders, 1994 and Rindfleish, 2000) discussed previously. Many women, particularly of an older age group, who have endured and coped without the aid of such initiatives, are not perceived to be supportive of women's integration into working practices. There is also only a limited participation of companies in flexible working practices (Dfee, 2000) thus many women have not experienced the benefits of such flexible working practices. McKeen and Bujaki (1994), indicate that it is not sufficient to merely introduce these initiatives as this does not solve the problem unless the culture within the organisation is simultaneously altered so that it is truly acceptable to take advantage of such company programmes.

Lewis *et al.* (2001) suggest that where flexible working has achieved its desired objective, the responsibility has to be shared by both the individual and the organisation, although the onus appears to rest with the individual who identifies requirements and then makes a business case to the organisation. However, Lewis *et al.* (2001) also recognise that a gap still exists between what is desired and what is achievable. This is an area that requires addressing by the profession. Indeed, Britton in her foreword to the research conducted by Lewis *et al.* (2001) states:

> *It is a gap that must be bridged by the successful organisations of the future – those organisations that recognise that better talent leads to better corporate performance and those that will ensure that work-life balance integration remains central to their agenda through bad times as well as good.* (Lewis *et al.*, 2001, p.1)

Mentoring

Many firms have attempted to combat or reduce the restrictive barriers that women face through the adoption of mentoring relationships. A mentor can be defined as:

> *A trusted advisor, who should aim to provide information, advice and support for a junior person.* (Cooper and Davidson, 1992 p.100)

A mentor has the opportunity to play a vital role in the early stages of a young person's career (Kotter, 1985). Mentoring is not a new concept, especially in professions such as medicine or law, particularly in the US. Within these occupations interns learn and acquire skills from established physicians and attorneys (Akande, 1994). However, it is only within the last decade that mentoring has been recognised as a formal management and career development technique in Britain

(Flanders, 1994). Mentoring relationships can be formal or informal, with members of the same or different genders. Formal mentoring occurs when a company constructs a programme and selects employees to act as mentors. Informal mentoring involves the process of workers choosing their own mentors, and is unregulated and hence more complicated.

Accounting firms appear to provide an ideal context for mentoring. Research by McKeen and Bujaki (1998) found that 62% of chartered accountants in public practice had a mentor in comparison to only 14% of those in industry. They also reported that men in public practice identified more strongly with their mentors than women. They concluded that women were less able to identify and were less interested in emulating the qualities of their mentor as they were mostly male.

Other studies that have examined mentoring relationships suggest that female role models act as a positive influence for women in terms of their career aspirations (for example, Freeman, 1990; Kisch and Ryan, 1991; McDougall and Briley, 1994; Flynn, 1996, Wells, 2001). Burke and McKeen, (1997) highlighted the importance of female role models for younger women as they were most equipped to understand the stresses that their young protégé's encountered. Flanders (1994) indicated that many women had a strong desire to be mentored by another female. This was based on the perception that the development of a formal relationship with a man in the workplace had the potential to cause awkwardness when communicating and sexual innuendo from colleagues. Consequently the absence of women available to act as mentors posed a problem (Akande, 1994; Davidson and Burke, 1994; Burke and McKeen, 1997).

However, there was not universal support for the assertion that mixed-gender formal mentoring relationships were less successful than women-only relationships. Cooper and Davidson (1992) indicated that female career success was not only due to having the opportunity of mentor support, but also because the mentor was male and hence facilitated inclusion in male networking groups, a finding supported by

Okanlawon (1994) and Barker *et al.* (1999). Indeed Kirchmeyer (2002) suggested that women's careers were not better served by female mentors as they might not hold the same status and power as male mentors, and hence were consequently less able to perform important career-enhancing functions. Cooper and Davidson (1992) concluded that individuals who were mentored were found to have a more advantageous career regardless of gender or level. This conclusion was supported by Burke and McKeen (1997) where it was noted that younger women with mentors had been promoted to higher levels within organisations and were working less hours than predecessors who had not benefited from such relationships.

However, dissenting voices in respect of mentoring exist. Akande (1994) identified numerous problems. Examples included: the mentor was only interested in the relationship for organisational praise; many mentors had no formal training so their advice might not always be useful; there might a mismatch between individuals; and the threat of the protégé becoming too dependent or too successful (Akande, 1994). Akande also suggested that too many men, especially those who held stereotypical views of women, or in fact other women who may be categorised as 'queen bees' perceived mentoring as:

> *…a signal that candidates need help, and that the programme is of a remedial nature.* (Akande, 1994, p.25)

Under the correct conditions a mentor relationship can give women support to facilitate career progression, although there are still many obstacles to overcome, especially with regard to stereotypical views. However, it should be emphasised that mentoring is a tool to assist women in their break through of the glass ceiling, not an overall solution, as some studies have portrayed (Blake-Beard, 2001).

Women only training

McDougall and Briley (1994) identify that many organisations now offer women-only training specifically tailored for personal or management development which has been well received by participants. Interestingly, Cooper and Davidson (1992) found that the most popular forms of this type of training were confidence building and assertiveness training. Colwill and Vinnicombe (1995) identified that the need to discuss home and workplace conflicts without the presence of men was the key feature. However, similar to the provision of female mentoring there was scepticism in respect of this development and the view that this type of training was detrimental to female progress (Cooper and Davidson, 1992). This was explained in terms of acting as a device that highlighted the perceived differences between men and women. Allied to this debate was the need for male-only training. Cooper and Davidson suggested that:

> *Training should be directed to those male managers whose sex role stereotypes are identified as most negative, and whose position in the organisation may enable or hinder important career path influences.* (Cooper and Davidson, 1992, p.52)

The potential for change

Whilst both the work-life balance and mentoring initiatives have the potential to benefit both genders, there is a suggestion that the development of work-balance policies are more likely to facilitate women in the workplace based on traditional roles. Likewise, as the opportunity for mentoring by women has increased, this may pave the way for future generations of women managers to progress to partnership.

Summary

Despite the increased number of women that have entered the accountancy profession from positions of superior, or at least equivalent, educational backgrounds, there remains evidence of a disparity in terms of women having attained senior positions within professional accountancy firms. Whilst a theoretical framework has been constituted, the multifaceted nature of the theories underpinning a woman's place in the workplace has contributed to the multiplicity of barriers that have combined to form the 'glass ceiling'. There is evidence that changes in educational provision and traditional family environments have had a particular impact on younger women. Pioneering women have been instrumental in changing corporate culture, challenging stereotypes and demonstrating to others that career success is possible. There is evidence that some organisations have recognised the need to adopt initiatives that would encourage women to reject exiting the profession and to remain and develop within host organisations.

Figure 2.3 demonstrates how these developments have the potential to weaken the attitudinal and belief barriers and the contextual barriers which should result in a reduction of gender inequality.

Figure 2.3 Changing influences
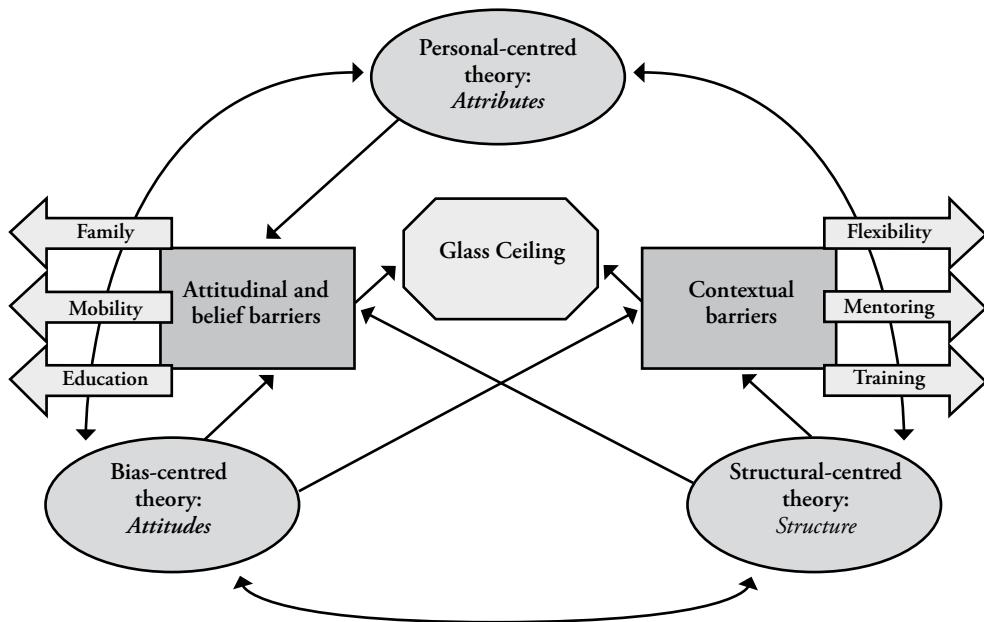
However, whilst changes are evident in respect of attitudes, attributes and structural aspects which should have resulted in some progress in the breaking down of specific barriers, the complexity of inter-relationships within these underlying theories may have conspired against substantial progress. Thus, it may be some time, if ever, that the 'glass ceiling' ceases to exist. However, little work has been undertaken recently within the profession, particularly in Scotland to examine this. Hence, little is known about the current status of the 'glass ceiling'. This research examines this topic, and the following chapter provides a detailed explanation of the processes through which the collection and analysis of the primary data was collected.

3 RESEARCH METHOD

Introduction

This chapter outlines the research methods used to collect and analyse the primary data for the project which adopted both a quantitative and qualitative approach. The chapter first considers the qualitative data collection which was undertaken through a series of interviews with partners from the Big 4 and four large firms and human resource personnel from the Big 4. The chapter then discusses the quantitative data that was gathered using a mail questionnaire.

Qualitative data collection

The selection of partners

ICAS statistics at March 2003 indicated that 12% of partnership positions were occupied by women (ICAS, 2003), but global partnership statistics are difficult to interpret. Some of the smaller firms could have been set up by women in possession of practicing certificates and who worked part-time/flexible time to suit their current lifestyle. Further, data provided by the ICAS Central Registry revealed that in May 2003, 8.6% of partner positions within the Big 4 were occupied by women, with a similar proportion evident within large firms (defined by ICAS as partnerships with at least 10 partners). Greater proportions of women were evident within medium-sized firms (4-10 partners) and small firms (1-3 partners) with 13% and 11.4% respectively. The greatest disparity therefore appears to be within the Big 4 and large firms. Consequently,

qualitative analysis was undertaken that incorporated each of the Big 4 firms and four of the large firms.

The gender split of partners within the Big 4 and of large firms operating within Scotland as at May 2003 is shown in Table 3.1.

Table 3.1 Gender split of partners

Firms operating within Scotland	No of ICAS qualified partners in UK offices	No of ICAS qualified female partners in UK offices	% of partner positions occupied by females	No of ICAS qualified female partners in Scotland
Big 4				
Deloitte & Touche	38	2	5.3%	0
Ernst & Young	77	5	6.5%	2
KPMG	45	5	11.1%	1
Pricewaterhouse Coopers	60	7	11.6%	3
Total	**220**	**19**	**8.6%**	**6**
Large firms >10 partners				
Baker Tilly	24	3	12.5%	3
Grant Thornton	18	1	5.5%	0
Henderson Loggie	12	2	16.7%	2
Johnston Carmichael	25	1	4.0%	1
PKF	12	2	16.7%	1
Scott-Moncrieff	23	1	4.3%	1
Total	**114**	**10**	**8.8%**	**8**

It was considered imperative to elicit the views of both female and male partners to explore the extent to which perceptions and experiences differed based on gender. Women partners were identified using data supplied by ICAS Central Registry, and male partners from the directory of offices contained within the ICAS website. The number of ICAS qualified female partners in Scotland in Big 4 and large firms as at May 2003 as identified in Table 3.1 was fourteen, with six female Big 4 partners and eight large firm female partners.

As is evident from Table 3.1 only three of the Big 4 firms had an ICAS qualified female partner in Scotland and a representative from each of these three firms was interviewed. Each partner was randomly selected. Thus, three of the six female partners from the Big 4, and four from the eight female partners in large firms were participants in the research.

Male partners were selected at random from the same firms that provided the female partners in order to provide some sort of 'match' for comparative purposes. In addition, a male partner from the Big 4 firm which did not have a female partner was also selected. This ensured that all Big 4 firms were represented through the interviewing process. The anonymity of both firms and individuals was guaranteed.

Initial contact was made by telephone to explain the purpose of the research and the interviews were conducted at the partner's workplace. All partners that were approached agreed to take part in the research, with the exception of a male partner from one large firm whereby, after some discussion, no male would agree to participate. Consequently there were only three male large firm partners interviewed. One other male partner was therefore selected from a large firm who proclaimed a preference for a telephone rather than a face-to-face interview, which was deemed acceptable by the research team. Thus, seven male and seven female partners were interviewed.

The interviews

A semi-structured interview approach was used to explore the areas of interest identified in the literature review contained in chapter two. The interview was piloted with a female partner in a medium-sized firm and amendments made to the scheduling of questions. The gender of the interviewer in relation to the interviewee was considered, as there was a perception within the research team that women partners were, given the evidence on mentoring for example, more likely to be open and frank with an interviewer of the same gender. Hence, the interviews were undertaken by one of two female members of the research team and to ensure a continuity of approach, partners from the same firm were interviewed by the same interviewer. The interviews were recorded and subsequently transcribed. To maximise objectivity the transcripts were then analysed by a member of the research team not involved in the interviewing process to identify and discuss the key issues arising from the responses.

The interview format is available on request from the authors. The interviews covered four main areas, namely: background and factual details; barrier-related factors; behavioural-related issues; and family issues.

Background and factual details

The background section comprised fourteen questions that covered two themes. The first considered the personal details of each of the partners such as age, marital status and number of children. This was developed from the literature which suggested that women needed to sacrifice family to reach the top or postpone family until they had reached their goals (Hennig and Jardim, 1977, Long; 1984; Silverstone, 1990; Thomas, 1990; Lepine, 1992; Baur *et al.*, 1993; Gammie and Gammie, 1995; Monks and Barker, 1996). The second theme examined career

history, the number of hours worked, and type of activity undertaken. This emanated from the so called 'macho' culture associated with the accounting profession, such as: the perceived necessity to work long hours (Monks and Barker, 1996; McKeen and Bujaki, 1998); the requirement to procure and maintain clients (Crompton, 1987; Hanlon, 1994; Sikka and Wilmott, 1995; Hanlon, 1996; Monks and Barker, 1996); the ability to demonstrate flexibility and mobility (Altman and Simpson, 2000); and male dominated and orientated networking (Okanlawon, 1994; Barker and Monks, 1998; Linehan *et al.*, 2001).

Barrier-related issues

The next section comprised six questions. The first considered the perceptions of why so few women made it to partnership level within firms. The second unpicked perceptions of whether gender had in any way been either a hindrance or an asset. The intention was to try and explore the extent to which there was an awareness of discrimination, either positive or negative. The third question was concerned with the promotion process, as the literature had suggested that within professional firms this favoured male candidates (Iles and Robertson, 1988; Alimo-Metcalf, 1994; Monks and Barker, 1996). The next two questions considered the self-perception of each partner. The evidence from the literature indicated that women were markedly less confident in their abilities and were likely to consider themselves in a much poorer light than male counterparts undertaking the same process (Larwood and Wood, 1979; Cooper and Davidson, 1992; Flanders, 1994; Colwill and Vinnicombe, 1995, Cooper and Lewis, 1995; Arnold *et al.*, 1998; Gutner, 2002). The final question probed the reason for both men and women leaving professional firms. The literature suggested that the perceived rationale for departure would differ dependent upon gender (AICPA, 1996; Gatland, 2000).

Behavioural related issues

There were eight questions within the third section on behavioural issues and one supplementary question to only female interviewees. The first attempted to unpick the perception that male partners behaved differently towards senior female members within the office. This question was constructed as the literature indicated that males treated and behaved differently around women at work which could reinforce the gender stereotype that women were not suitable for positions of power (Schein, 1973, 1975; Child, 1992; Roberts and Coutts, 1992; Davidson and Burke, 1994; McKeen and Bujaki, 1994; Lui and Wilson, 2001; Wells, 2001). The second question raised the issue of sexual harassment which was prevalent in the literature (Kirkham, 1997). Two questions considered how both male and female senior managers were perceived. This again raised the issue of differing perceptions dependent upon gender (Schein, 1973, 1975; Child, 1992; Roberts and Coutts, 1992; Davidson and Burke, 1994; McKeen and Bujaki, 1994; Wells, 2001). The incidence and effectiveness of mentoring was the focus of questions five and six. The literature suggested that mentoring was an important facet of progress within an organisation (Covaleski *et al.*, 1990). The final two questions explored the representation of women within the functional areas of audit and tax (Silverstone, 1990; Roberts and Coutts, 1992; Gammie and Gammie, 1995; Monks and Barker, 1996) and the incidence and views on women initiatives within the firm (McKeen and Bujaki, 1994). The female-only question asked about any perceived additional pressures experienced as a consequence of being part of a minority group at the top of an organisation (Cooper and Davidson, 1992).

Family issues

This final section comprised six questions about the family and examined the length of maternity leave, childcare and domestic responsibilities together with flexibility within the working week. These questions were constructed to facilitate exploration of work-life balance issues, often cited as the predominant factor for the lack of women progress (Silverstone, 1990; Cooper and Davidson, 1992; Monks and Barker, 1996; Gammie and Gammie, 1997; Mavin, 2000).

Human resource interviews

The literature highlighted that many organisations had addressed the apparent inability of women to reach the top by appointing relevant people to examine these issues and had subsequently introduced initiatives to encourage women to remain, progress and reach their full potential (Cooper and Davidson, 1992; EOC, 1999; Dfee, 2000; Burke, 2001). Discussions with each of the Big 4 firms indicated that either partners or human resource (HR) personnel had been assigned this responsibility. Interviews were subsequently undertaken with an appropriate HR individual from each of these four firms.

The interviewees were the individuals that were either responsible for, or involved in, diversity issues within the Big 4 firms. Three were based in London and were charged with either leading the human resource section of the entire UK operation, or having a significant input into its operation. One was Head of Diversity, one a member of the diversity team, and the third was part of a specialist team of employee relations and reward consultants. The fourth interview was conducted with a Senior Human Resources Manager for Scotland and Northern Ireland.

It was evident that the remit of those HR personnel interviewed was wider than purely gender issues. Each was located within a team

responsible for all aspects of diversity of which gender issues were a component part. It was noted by one of the interviewees that different aspects of diversity received priority at various times and that gender issues were currently less in vogue than perhaps a decade ago. The overarching perception that materialised from these four interviews was that whilst gender issues were important, the current prime consideration related to issues in respect of work-life balance for all employees, irrespective of gender.

A semi-structured approach was also used with the HR personnel, with questions designed to elicit information on gender initiatives offered by the firms together with the relevant success or otherwise of such schemes. The interview format can be obtained on request from the authors.

Quantitative data collection

The quantitative data was collected using a questionnaire which was designed for distribution to female members of ICAS to further explore the work of Altman and Simpson (2000) who suggested that younger women were puncturing and breaking though the glass ceiling. Thus, two groups of women were targeted; the first were women that had qualified in the years 1975 to 1980 who represented 'older' women (n=195). An assumption of the research was that these women were more likely to have been subjected to the 'traditional' view of a woman's role within society. The second group were those that had qualified in the year 1990 to 1995 (n=1022). The assumption was that these 'younger' women should have progressed sufficiently in both their personal lives and careers to have experienced the types of issues raised within the literature review. A comparison of responses enabled the identification and analysis of their different experiences.

Questionnaire design

The questionnaire had five sections. Section A was completed by all respondents. Section B was targeted at women who were currently employed within a professional accountancy firm and included women who had been promoted to partner. Section C was completed by women who were employed but not in professional accountancy firms. Section D was aimed at women who were self-employed and Section E at those women who were neither employed nor self-employed at the time the questionnaire was distributed. The questionnaire can be obtained from the authors.

Section A

Section A comprised six questions concerned with personal details such as age, marital status, children, length of maternity leave and childcare provision. The data was used for comparative purposes.

Section B

There were twenty-one questions in Section B. The first six were work-related and considered the size of the firm, the functional area they worked in, whether the respondent was employed full-time or part-time, the average number of hours worked, current status, and age at last promotion.

The size of firm was considered important to facilitate a comparative analysis of different employing firms. The functional area was also included as the literature suggested that women were more likely to succeed in the areas of tax and audit (Silverstone, 1990; Roberts and Coutts, 1992; Gammie and Gammie, 1995; Monks and Barker, 1996). The concept of part-time working and average hours worked was also raised as there appeared to be a perception in the literature (Monks and

Barker, 1996; McKeen and Bujaki, 1998) that the accounting profession demanded long hours and that in order to reach the top, part-time working was not feasible.

The next three questions considered the provision and relative effectiveness of mentoring (Kotter, 1985; Covaleski *et al.*, 1990; Freeman, 1990; Kisch and Ryan, 1991; Cooper and Davidson, 1992, Flanders, 1994; McDougall and Briley, 1994; Flynn, 1996; Burke and McKeen, 1997; Wells, 2001). Subsequent to this a further three questions focused on the availability, uptake and success of various company schemes that were designed to maintain motivation and encourage retention (Cooper and Davidson, 1992; EOC, 1999; Dfee, 2000; Burke, 2001).

Two questions explored how women perceived themselves in comparison to how they viewed comparable males in their organisation. The literature had indicated that women considered themselves in a different light (Larwood and Wood, 1979; Cooper and Davidson, 1992; Flanders, 1994; Colwill and Vinnicombe, 1995, Cooper and Lewis, 1995; Arnold *et al.*, 1998; Gutner, 2002). The words used in the questionnaire were those that had been suggested by the partners in the interviews.

The next question provided the respondents with several statements about men, women and working practices. Each statement was developed from the literature and the respondents were asked to either agree or disagree. A neutral option was deliberately not offered as the intention was to encourage women to select a definitive polarised response.

The final six questions considered movement either within the same firm or between firms as there was evidence to suggest that if success were to be achieved a degree of transportability was necessary (Altman and Simpson, 2000).

Section C

The questions in this section largely mirrored the questions raised in Section B to facilitate a comparison between the experiences of women employed within professional accountancy firms *vis-à-vis* those employed elsewhere. Previous research had highlighted that many women chose to exit professional accountancy firms as they perceived that industry offered more opportunities for a better work-life balance (Gammie and Gammie, 1997; McKeen and Bujaki, 1998). The questions specific to this section, examined the sector within which the women were employed, at what stage in their career they had left their professional accountancy firm, and the principal influence in the departure decision.

Section D

Section D focused on why, and when, the respondents had left their professional accountancy firm and why they had set up their own businesses.

Section E

Section E explored why women had given up either employment or self-employment, how long they had been in this position and whether they intended to return to some form of employment using their chartered accountancy skills. Three questions were also raised about the availability and uptake of any flexible working schemes when previously working, and their relevance for retention within the profession.

Questionnaire pilot

As the female population was divided into those currently employed within professional accountancy firms, those employed elsewhere, those self-employed and those not employed, a random representative sample was selected for each. The questionnaire was piloted by ten females across the range of potential respondents, with four employed within professional accountancy firms, four employed elsewhere, one self-employed and one not in employment. Several minor amendments were made to clarify the questions.

Questionnaire distribution and response

Contact information for the two groups of women was supplied by ICAS. Follow up questionnaires were sent out two weeks after the initial mailing to non-respondents. The response rate was 51% which provided 623 useable responses from a population of 1217 women. This represented an excellent response rate for a postal questionnaire and provided sufficient data on which to undertake a meaningful and representative analysis. There was a possibility of non-response bias as this is a common problem with this methodological approach. In the absence of population data that would enable any comparative analysis it was difficult to draw any unequivocal conclusion about the possibility of response bias. Therefore the results from this data collection require to be considered in this light.

The breakdown of the responses categorised by age is contained in Table 3.2. Although the questionnaires were distributed to the female membership on the basis of their year of admission (1975 to 1980, n=195; 1990 to 1995, n=1022), the analysis has been undertaken on the basis of their age as this was deemed more pertinent to this particular study.

Table 3.2 Breakdown of responses categorised by age

Age range	Number of respondents
25-29	1
30-34	157
35-39	304
40-44	34
45-49	57
50 plus	69
Age not disclosed	1
Total	**623**

The women were subsequently categorised into 'younger' members aged thirty-nine or less, and 'older' members aged forty and over, at the time of the data collection. The categories were selected on the basis of the rationale provided by Altman and Simpson (2000). The women were split in this manner rather than by their date of membership to the Institute as the literature had suggested that 'younger' women were successfully puncturing the 'glass ceiling' due to attitudinal differences from their 'older' counterparts (Altman and Simpson, 2000). However, it should be recognised that some women categorised in the 'older' category may have qualified in the later time period (1990 – 1995) and undertaken their training as 'mature students'. The results thus also need to be considered in this light.

Questionnaire analysis

Several variables were developed from the questions raised in the questionnaire and the responses were coded and entered into the SPSS statistical package for statistical analysis[1]. Comparisons between 'younger' and 'older' women and between those women who remained within professional accountancy firms *vis-à-vis* those who were employed

elsewhere were carried out by way either by way of a t-test or a Mann-Whitney test. A t-test is a standard measure to examine for statistical differences between two groups. The Mann-Whitney test is the non-parametric alternative to the more commonly known t-test, and was utilised where the distribution of the independent variable could not necessarily be assumed to be normal (Norusis, 1992). By comparing the medians of the variables from one group to another, for example the 'older' group to the 'younger' group, any statistical differences could be quantified through the calculation of the absolute Z-score. This is a standardised normal deviate score which is useful for comparing variables that come from distributions with different means and different standard deviations.

Summary

This chapter has considered the research method used to collect and analyse the primary data for the project. The chapter has outlined the two aspects of qualitative data collection. The first comprised a series of interviews with male and female partners from the Big 4 and four large firms. The second comprised interviews with human resource personnel from the Big 4. The quantitative data collection undertaken through the distribution of a mail questionnaire was also outlined.

The following four chapters analyse the data collected from each of these three areas, namely; the partner interviews[2], the human resource personnel interviews and the sample of female chartered accountants. Evaluating the data from these three strands of research into composite themes, should provide a richness of analyses as it will be possible to consider opportunities, experiences and perceptions by those who have responsibility for diversity issues, who are in positions of power and who have succeeded in reaching the top and a cross section of women employed within the profession.

Endnotes:

1 A listing of the variables and the relevant coding can be obtained from the authors by request.

2 To ensure anonymity all reference to individual partners will be made simply by their gender and size of office. This was necessary to encourage partners to talk as candidly as possible about experiences and perceptions.

4 DEMOGRAPHIC ISSUES AND CURRENT WORKING STATUS

Introduction

This chapter considers the demographic issues that directly affect women within the accounting profession, such as marital and motherhood status, maternity leave and childcare provision. It then evaluates the current working status of female chartered accountants who have qualified with The Institute of Chartered Accountants of Scotland.

Demographic issues

Marital status

The marital status of the sample of female chartered accountants who qualified with ICAS between 1975 and 1980 and 1990 to 1995 respectively, categorised both in total terms and age, is contained in Table 4.1.

Table 4.1 Marital status of sample

Status	Total no	%	'Older'	%	'Younger'	%
Single	84	13.5	18	11.3	66	14.3
Co-habiting	52	8.3	9	5.6	43	9.3
Married	453	72.7	113	70.6	340	73.6
Separated/divorced	31	5.0	18	11.3	13	2.8
Widowed	2	0.3	2	1.2	0	0
Not disclosed	1	0.2				
Total	**623**	**100.0**	**160**	**100.0**	**462**	**100.0**

The marital status of the two groups categorised by age was quite similar, although in comparative terms there were slightly higher percentages of 'younger' women that were single, co-habiting and married which was compensated by a lower percentage of this group being either separated or divorced. These differences may simply be a function of age, rather than a consequence of changes in societal construction. For example, some of the 'younger' group may not yet have reached a stage in their lives where they were either ready to get married, or their marriage had disintegrated into either separation or divorce.

A comparison of the average age when they married for the first time revealed that 'older' women were 25.7 years whereas 'younger' women were 26.82. This was significantly different at the 1% level as evidenced by the t-test score of 3.068. Thus, there was evidence from this group of women chartered accountants that the age when women married for the first time had increased. This was consistent with national statistics for England and Wales which showed a rise in the average female age for first-time marriages from 25.5 in 1991 to 28.4 in 2001 (National Statistics Office, 2004).

The marital status of partners who were interviewed is outlined in Table 4.2.

Table 4.2 Marital status of partners interviewed

Gender	Size of office	Current age	Marital status	age when first married
m	b4	39	m	25
m	b4	43	m	26
m	b4	42	m	25
m	b4	44	m	25
f	b4	42	m	21
f	b4	44	m	28
f	b4	48	m	36
m	l	52	m	21
m	l	50	m	22
m	l	43	m	20
f	l	33	s	n/a
f	l	31	m	26
f	l	41	m	20
f	l	42	m	20

All of the partners were married with the exception of one female partner from a large firm who was living with her long-term partner. With the exception of one female Big 4 partner who did not get married until she was thirty-six, all the other partners married in their early to mid twenties, with the average age for males being twenty-three, and twenty-five for females. However, the delay in marriage for the female partner who did not get married until she was thirty-six was not a function of putting her career first (Frean, 2001; Lui and Wilson, 2001) but rather, despite a social life, she 'just hadn't met anyone who I wanted to settle down with'. Thus there was *prima facie* evidence to suggest that these women partners had not put their personal lives on hold in the quest for career progression.

Children

In respect of children, 33.6% of the sample of female chartered accountants did not have children[1]. This was broken down into 35.7% of 'younger' (165 out of 462), in comparison to 27.5% of 'older' women (44 out of 160). However, this was not a statistically significant difference as evidenced by the absolute Z-score of 1.894 derived from the Mann-Whitney test. This difference may be explained in terms of a number of younger women having not yet started families. Notwithstanding the potential opportunity for the 'younger' group and indeed some of the 'older' women to start a family, slightly in excess of one third of women were without children.

This was somewhat difficult to evaluate against national averages as the statistics available were not directly comparable as the Equal Opportunities Commission report the percentage of married female employees, living with spouse or separated, with no children (50%) irrespective of age (EOC, 2003). However, these results did not appear to support the proposition that female chartered accountants had chosen not to start a family in order to pursue a career within the profession.

The age at which the female chartered accountants had their first child was considered and this is reported in Table 4.3.

Table 4.3 Age of mother at birth of children

Age at time of each child's birth	Child 1	Child 2	Child 3	Child 4	Child 5
'Older'	30.2 (n=114*)	31.7 (n=94)	33.2 (n=26)	33.8 (n=8)	34.0 (n=1)
'Younger'	30.9 (n=294*)	32.4 (n=204)	33.7 (n=45)	34.0 (n=2)	n/a
Absolute Z-score	1.676^	1.528^	0.764	#	n/a

Notes: *116 'older' and 297 'younger' women identified that they had children, however, only 114 of the 'older' and 294 of the 'younger' women disclosed their age at childbirth

^ = not significant

= insufficient numbers within each category to carry out a valid statistical comparison

National statistics show that the average age for first time births has increased from 27.5 years in 1991 to 28.8 years in 1996, 29 years in 1997 and 29.8 years in 2002 (National Statistics Office, 2004). Therefore, the increasing age of child-bearing for 'younger' women would appear to be in line with national trends. However, the average age of 30.9 years for 'younger' and 30.2 years for 'older' women, which was not statistically different, demonstrates that both groups of women appeared to have slightly delayed their families in comparison to national averages, as found in previous work (Hennig and Jardim, 1977; Long, 1984; Thomas, 1990; Gammie and Gammie, 1995). However, this is not unusual for professional women as reported by the EOC (2000a) study which revealed that increased numbers of women were found to be delaying starting their family until their early thirties.

An analysis of motherhood categorised by employment status can be found in Table 4.4.

Table 4.4   Motherhood status of sample

Employment status	Have children	%	No children	%
Employed within a professional accountancy firm	91	65.9	47	34.1
Employed elsewhere	213	61.9	131	38.1
Self-employed	49	73.1	18	26.9
Not currently working	60	82.2	13	17.8
Total	**413**	**66.4**	**209**	**33.6**

Notwithstanding that 33.6% of the sample did not have children, Table 4.4 reveals that higher percentages of childless women were employed both within professional accountancy firms (34.1%) and employed elsewhere (38.1%), in comparison to the percentages of childless women who were either self-employed (26.9%) or not currently working (17.8%). The highest percentages of women with children were either self-employed (73.1%) or currently not working (82.2%), this may indicate a working life choice to accommodate children. This will be further explored later. However, the difference between the different 'employment types' as evidenced by the chi-square score of 4.946 derived from the Kruskal-Wallis test[2] was not significant.

A comparison based on the number of children by each sub grouping of mothers dependent on age was also undertaken. The mean number of children for the 'younger' group was 1.83 in comparison to 2.11 for the 'older' women. This was a statistically different result as evidenced by the absolute Z-score derived from the Mann-Whitney test of 2.904 significant at the 1% level. However, this difference may simply be due to

the time-lag factor for younger women rather than an actual diminution in the number of children within each group.

The parental status of the fourteen partners that were interviewed is outlined in Table 4.5.

Table 4.5   Parental status of partners interviewed

Gender	Age when made partner	No of children	Age when 1st child born	Children before or after promotion to partnership
m	32	2	35	a
m	31	3	28	b&a
m	36	3	30	b
m	34	6	26	b&a
f	36	2	26	b
f	36	2	33	b
f	32	1	40	a
m	28	2	26	b&a
m	26	3	25	b&a
m	26	2	26	b&a
f	33	n/a	n/a	n/a
f	29	n/a	n/a	n/a
f	35	1	29	b
f	30	2	30	b&a

Twelve of the fourteen partners that were interviewed had children. The two partners without children were women, aged thirty-three and thirty-one respectively; therefore children may still be part of a future agenda. Thus, the evidence from this study did not support previous

findings that children impaired the success achieved by women and that women needed to remain childless to succeed (Silverstone, 1990; Lepine, 1992; Baur *et al.*, 1993; Monks and Barker, 1996; Sheridan, 1998).

The average age for male partners at the time of their first born was twenty-eight and for female partners was thirty-two, which for the women was slightly higher than either the 'younger' (average age of 30.9) or 'older' (average age of 30.2) group of women respondents from the questionnaire survey. This indicated that the female partners in this study had delayed starting their families until slightly later than the national average and, indeed, from the sample of female chartered accountants, but this was not unusual for professional women (EOC, 2000a).

There was a view held by some of the partners that women needed to postpone child-bearing until their careers were established thus supporting previous research in the area (Hennig and Jardim, 1977; Long, 1984; Thomas, 1990; Gammie and Gammie, 1995). One male partner articulated this in the following terms:

> *An easier route for women to become partners would be to focus on a career and make partnership before starting a family.* (Male Partner Large Firm)

However, in both cases where the female partners did not have children, this had not been a strategic decision by the women to pursue partnership, at the expense of having children based on the premise that children would undermine the likelihood of promotion, but rather based on personal circumstances. Likewise, of the remaining five female partners with children, four had started their family prior to promotion. Hence, it did not appear from this group of women that the achievement of partnership was necessary before a family could be contemplated.

However, if this was the perception held by men that were positioned to promote women, as articulated by the male partner above, then potentially a stereotypical view of women could cloud such a decision.

The one female partner who had children after promotion also questioned the impact of having children in respect of subsequent attitude and perception of work and career:

Your attitude changes after children, as before children you have no idea what it will really be like. Therefore, before children you can be quite categorical about what you will do. However when your first child is born, whether it is hormones or the mothering instinct kicking in, you want to spend more time with your children and the practicalities of balancing a career with family become very evident. (Female Partner Big 4)

Therefore, it could be argued that women who started a family before reaching partnership may not possess the same drive for this status post-childbirth. However, the evidence presented in this study demonstrated that it was possible to start a family prior to promotion to partnership and to balance a family with a career at the top. Thus, children did not *per se* preclude women from the ultimate career progression.

The impact of demographic issues

The vast majority of women in the sample, in excess of 70%, were married and although there was evidence that 'younger' women were choosing to do this later in life, this was just consistent with national trends. Although nearly a third of the sample were childless, national statistics on married women without children would not appear to support the proposition that female chartered accountants had forsaken having a family to further their careers. Whilst the average age of 'younger' women at the time of their first born had slightly increased from that of their 'older' counterparts, this increase was mirroring the national trend. However, whilst there was evidence that women had delayed starting a family in comparison to national statistics, this is not unusual for professional women.

There was also no evidence to support the contention that to reach partnership, females had to sacrifice their family lives, as all the female partners were either married or in a stable relationship. The majority of the female partners, five out of seven, also had children and four of these female partners had started their family prior to their promotion to partnership level.

Current working status of women within professional accountancy firms

Employment status

The current working status of the female questionnaire respondents, both in total terms and categorised by age is contained in Table 4.6.

Table 4.6 Current working status

Status	Total no	%	'Older'	%	'Younger'	%
Employed within a professional firm	138	22.2	38	23.8	100	21.6
Employed elsewhere	345*	55.4	74	46.2	270	58.4
Self-employed	67	10.7	29	18.1	38	8.2
Not currently working	73	11.7	19	11.9	54	11.8
Total	623	100.0	160	100.0	462	100.0

Note: *One woman in this group did not disclose her age

The data from Table 4.6 suggests that there are no age differences in relation to the proportion of women either employed within a professional firm (23.8% of older women and 21.6% of younger women) or are not currently working (11.9% of 'older' and 11.8% of 'younger'). However, it would appear that differences are evident in the percentages employed elsewhere whereby a greater percentage of 'younger' women are employed out-with professional accountancy firms (58.4% in comparison to 46.2%) and a higher percentage of 'older' women are self-employed (18.1% in comparison to 8.2%). This will be further explored in chapter seven.

Size of office and functional area

Of the 137 respondents[3] who indicated that they were employed within professional accountancy firms and identified the size of their firm, the breakdown is contained in Table 4.7 (Panel A). The functional area of employment is also outlined (Panel B).

Table 4.7 Size of office and functional area

Panel A			Panel B		
Size of firm	Number of women	%	Functional Area	Number of women	%
Small	36	26.3	Tax	32	23.2
Medium	35	25.5	Audit and assurance	32	23.2
Large	14	10.2	Corporate finance	12	8.7
Big 4	52	38.0	General practice	52	37.7
			Other	10	7.2
Total	**137**	**100.0**	**Total**	**138**	**100.0**

Notes: The size of firm in this and later tables is defined as follows:

Small firm = 1-3 partners
Medium firm = 4-10 partners
Large firm = > 10 partners

To facilitate examination for statistical differences dependent on age, a Kruskal-Wallis test was run both for size of office and functional area. The resulting chi-squares of 4.688 which was significant at the 5% level and 1.567 which was not significant demonstrated that there were no statistically significant differences in relation to functional area but there were differences apparent for the size of office. Further analysis was therefore undertaken to examine these differences. The results are contained in Table 4.8.

Table 4.8   *Female chartered accountants categorised by size of office*
              (expressed in % terms)

Size of office	'Older'	'Younger'
Small	31.6	24.2
Medium	39.5	20.2
Large	5.3	12.1
Big 4	23.6	43.5
Total	**100.0**	**100.0**

The data in Table 4.8 indicates that there has been a migration of women from small and medium-sized firms to large and, most notably, Big 4 firms. Was this perhaps a function of staffing levels and therefore similar results would be reported for the comparable male population? Unfortunately no data was available either from ICAS or ICAEW to explore this further. However, notwithstanding this lack of comparative data, there would certainly appear to be evidence that greater percentages of female employees are now employed by the large and Big 4 firms.

Care needs to be exercised in the interpretation of functional areas for the fourteen partners in this study, as the male partners interviewed were not necessarily representative of the male partnership population. However, they covered a wide range of functional areas (Corporate Finance, n=3; Assurance, n=1; Audit and General Management, n=1; Business Advisory, n=1; Chief Executive, n=1). Similarly, female partners also covered a range of functional areas (Audit and Assurance, n=3; General Practice, n=2; Tax, n=2). Thus, there were no female partners in Corporate Finance and no male partners in Taxation. However, without complete population statistics regarding functionality it would be inappropriate to draw conclusions from this observation.

Part-time working

The percentage of the sample of chartered accountants employed on a part-time basis within professional accountancy firms (41.3%, n=57) is in line with national statistics which suggests that 43% of women are employed on a part-time basis (EOC, 2003), with no statistical differences dependent on age as evidenced by an absolute Z-score of 1.811 derived from the Mann-Whitney test. Further analysis also found that the uptake of part-time provision was consistent across the various sizes of firm, with an insignificant chi-square of 1.385 from the Kruskal-Wallis test. Thus, there was no evidence that part-time working was restricted to firms of a certain size. However, there was a significant difference in the uptake of part-time working dependent on whether the respondent had children, with an absolute Z-score of 7.056 which was significant at the 0.01% level, with 100% of the part-time workers having children, in comparison to only 42% of the full-time workers. Only one of the partners interviewed, a female in a large firm, was part-time and she was contracted to work three days per week.

Position within firm

The current status of the female chartered accountants employed within professional accountancy firms, categorised dependent on age (Panel A), size of firm (Panel B), if in part-time employment (Panel C) and if they had children (Panel D), can be found in Table 4.9. Care needs to be exercised in the interpretation of this table as the job positions as identified in the questionnaire may be defined slightly differently dependent upon the firm. However, there should be sufficient commonality for the identification of trends to emerge.

Table 4.9   Position of respondents within employing firm (expressed in % terms)

Position	Panel A			
	Total	'Older'	All 'Younger'	'Younger' 35-39
Partner	25.2	47.2	17.28	22.7
Director	8.9	2.8	11.1	12.1
Senior Manager	32.5	13.9	39.4	36.4
Manager	21.5	19.4	22.28	18.2
Accountant	11.9	16.7	10.18	10.6
Total	**100.0**	**100.0**	**100.0**	**100.0**

Position	Panel B			
	Small	Medium	Large	Big 4
Partner	28.6	35.3	35.8	13.7
Director	8.6	0.0	14.3	13.7
Senior Manager	28.6	14.7	21.4	49.0
Manager	17.1	32.4	7.1	21.6
Accountant	17.1	17.6	21.4	2.0
Total	**100.0**	**100.0**	**100.0**	**100.0**

*Table 4.9   Position of respondents within employing firm (expressed in %
terms) (Continued)*

	Panel C		Panel D	
Position	Part-time	Full-time	With children	Without children
Partner	10.9	35.0	21.3	32.6
Director	12.7	6.3	11.2	4.3
Senior Manager	34.6	31.2	32.7	32.7
Manager	21.8	21.2	21.3	21.7
Accountant	20.0	6.3	13.5	8.7
Total	100.0	100.0	100.0	100.0
Number of respondents	57	81	91	47

The evidence from the sample of female chartered accountants employed within professional accountancy firms contained in Table 4.9 (Panel A) is encouraging, in that 25.2% of women have reached partnership level. However, when this is deconstructed into subsets dependent on age, size of office, work activity and children, a number of interesting results emerge. Approximately half (47.2%) of 'older' women had reached partnership in comparison to only 17.2% of the 'younger' group. Arguably this could have been a function of 'younger' women not yet having fulfilled their potential and partnership status was still attainable.

However, when the age profile of the partners that were interviewed, was considered, as identified in Table 4.10, it was evident that promotion to partner usually occurred when an individual was in their late twenties to early/mid thirties.

Table 4.10   Age at promotion to partner

Gender	Size of Office	Current Age	Age when made partner
m	b4	39	32
m	b4	43	31
m	b4	42	36
m	b4	44	34
f	b4	42	36
f	b4	44	36
f	b4	48	32
m	l	52	28
m	l	50	26
m	l	43	26
f	l	33	33
f	l	31	29
f	l	41	35
f	l	42	30

The average age of women when they were promoted to partner was thirty-three and for men was thirty. Hence, the majority of the 'younger' female chartered accountants should have reached an age whereby partnership was possible. Therefore, in order to exclude women who could still potentially make it to partnership, further analysis was undertaken on women in the 35-39 age bracket. The results presented in Table 4.9 (Panel A) identified that only 22.7% of these women had reached partnership. This would suggest that women may have regressed in the quest for partnership rather than progressed. However, in order to conclude this definitively, it would be necessary to compare total

partnership statistics to evaluate whether or not the absolute number of partners within firms had reduced, which could explain the discrepancy. In addition, as higher percentages of the 'older' women were employed in small and medium sized offices (see Table 4.8), this may explain the difference as the greatest percentages of women in these categories (28.6% in small firms and 35.3% in medium firms) were partners.

The data from Table 4.9 indicates that the greatest absence of women at the top appears to be within the Big 4 firms. Only 13.7% of females employed within this environment had reached partnership, with the greatest percentage of women employed at the Senior Manager level. Whilst there is data which indicates that the absolute number of partners has diminished within the Big 4 firms over recent years this evidence continues to highlight a potential issue within Big 4 practices.

The uptake of part-time working also appears to have compromised a female's opportunity to reach partnership as only 10.9% of women who work part-time are currently employed as partners, in comparison to 35% of full-time counterparts. In addition, 20% of the part-time women are employed at the lowest position of 'Accountant' in comparison to only 6.3% of full-time employees. Thus, working part-time appears to temper the ability to progress and to limit their contribution to a relatively basic level within the firm. This will be discussed further in chapter six.

There is also evidence from Table 4.9 that a lower percentage of women with children progress with only 21.3% of these women reaching partnership in comparison to 32.6% of the childless women. However, it should be noted that 11.2% of women with children, in comparison to only 4.3% of the women with no children, had reached the tier directly beneath partnership, namely that of director.

In order to evaluate the contribution that each of these interlinking factors had on the ultimate progression to partnership, a logistic regression model was developed. The independent variable was whether the respondent had reached partnership or not[4]. A forced entry approach was utilised, whereby each of the four dependent variables: age; size of

office; whether working part-time; and any children, were entered into the model. The resulting model can be found in Table 4.11.

Table 4.11 Logistic regression model

Variable	Coding	β	Level of significance	Exp (βn)
Age	0 'older', 1 'younger'	-1.248	0.005**	0.287
Whether work full or part-time	0 part – time, 1 full-time	1.191	0.044*	3.290
Size of office	1 small, 2 medium, 3 large, Big 4	-0.0251	0.185	0.778
Whether have children or not	0 no children, 1 children	-0.236	0.657	0.790
Constant		-0.301	0.757	

Notes: β is the estimated co-efficient produced by the model which maximises the joint probability of a female reaching partnership for the known successful female partners and the probability of not reaching partnership for those females who have not reached partnership level.

Level of significance denotes the statistical significance of each resulting variable in the model (***=significant at 0.1%, ** = significant at 1%, *=significant at 5%)

Exp (βn) denotes the relative importance of each variable as it expresses the factor by which the odds ratio increases for one unit change in that variable.

This table shows the relative importance of the identified factors in the determination of whether a female reaches partnership. Statisticians refer to the model chi-square (x^2) as an indication of how well the model performs. The model x^2 in this instance is 21.239, significant at the 0.01% level, which suggests that the combination of factors in the model can be significantly related to the achievement of partnership

status. If the model was applied to all the female respondents from the questionnaire, who were employed in professional accountancy firms then it would correctly predict the partnership status of 74.6% of the respondents. Listing the factors in order of significance, age was the most significant factor, whereby 'older' women were more likely to achieve partnership. This was followed by the variable that considered full or part-time work, with women who worked full-time more likely to achieve partnership status. The remaining two variables, namely the size of office and the incidence of children were not individually significant to the model.

Summary

Whilst similar percentages of 'older' and 'younger' women were employed within professional accountancy firms, there appeared to be a trade-off between employment elsewhere and self employment, with a greater percentage of 'younger' women employed elsewhere and a corresponding smaller percentage of 'younger' women self-employed, in comparison to their 'older' colleagues.

Within the professional accountancy firms, employment of women appears to be across a wide range of functional areas, with no differences dependent on age. Notwithstanding the very small sample of partners interviewed, the partners also represented a wide range of functional areas with no evidence to suggest that women had been compartmentalised into certain functional areas.

Differences were apparent, however, in relation to the size of office, with far greater percentages of 'younger' women in comparison to their 'older' counterparts employed in Big 4 and large firms. The uptake of part-time employment was consistent with national statistics, although only one of the female partners was employed on a part-time basis. The data also suggests that working part-time compromises the ability to reach partnership. The 'younger' women had not been as successful as the 'older' women in reaching partnership and this can not be explained by

temporal differences. Thus there is evidence to suggest that women have regressed rather than progressed in their quest for partnership status.

Both of these findings are further emphasised in the model developed to predict partnership from the dependent variables, age, size of office, part-time working and motherhood status. The most significant variable is age followed by part-time working, with neither size of office nor incidence of children contributing in any significant way to the model

This chapter has outlined the demographical information in relation to both the partners interviewed and the sample of female chartered accountants. It has also considered the current working status of female chartered accountants employed within professional accountancy firms.

The data provided suggests that 'younger' women are not breaking through the 'glass ceiling'. Indeed, within professional accountancy firms it would appear that the glass has strengthened. The following two chapters will attempt to discover why this is the case by examining the societal culture and the organisational culture in which these women operate.

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ENDNOTES:

1   One respondent did not identify her motherhood status.

2   The Kruskal-Wallis test was used to detect differences in location among more than two population distributions based on independent random sampling (Mendenhall and Beaver, 1998).

3   One respondent did not disclose the size of her firm.

4   The independent variable was coded 1 for reaching partnership and 0 for not reaching partnership.

5 SOCIETAL CULTURE

Introduction

This chapter considers the impact of societal culture on women working within professional accountancy firms. Firstly, it highlights and evaluates the changing culture in relation to the family environment, such as the sharing of domestic and family responsibilities, maternity leave, career breaks and childcare. It then considers the societal culture in relation to person-centred issues, such as perceptions, stereotyping and relationships.

The family environment

The literature has highlighted the societal changes that have taken place in relation to the traditional family environment, such as the reduced emphasis on marriage and parenthood, and the sharing of spousal responsibility without regard for gender prescription. Whilst the previous chapter considered the demographic trends of marriage and family status, this section considered the impact of the changing societal culture in relation to women within the workplace.

Where societal issues impact upon the female population as a whole, such as in respect of maternity leave, career breaks and the utilisation of childcare, the data from the total sample of female chartered accountants is considered. Where, however, the societal issues are inter-related to the work environment such as in the case of attitudes and experiences of the women within a work context to their family responsibilities, only the data from the sample of women working within professional accountancy firms is discussed.

Domestic responsibilities

The literature highlighted the domestic responsibility culture trap whereby, irrespective of work responsibilities, women appeared to bear the brunt of household responsibilities (Monks and Barker, 1996; McKeen and Bujaki, 1998; Summerskill, 2001). This could either entail doing a 'second shift' of domestic work at the end of the office day (Monks and Barker, 1996) or incurring the ultimate responsibility for ensuring that the household ran smoothly (Summerskill, 2001). Six out of the seven female partners, incidentally all of those with children, bought in domestic help. Only one female partner from the Big 4 single-handedly accepted full responsibility for household chores. She estimated that this was equivalent on average to twenty hours of activity per week.

For those with assistance, however, it was evident that there were still additional chores that remained to be done. These appeared to land in the domain of the women, with the exception of one Big 4 partner who stated that the tasks were shared equally with her spouse. Other female partners highlighted the contribution of spouses but such comments were usually couched in terms of both an unequal effort and responsibility:

> *I wouldn't say that he is a superb house husband who cooks and that sort of thing but he does empty the dishwasher and put the bin out, small but important tasks. He will go out and buy milk or bread if it is desperate but he won't do a full shop and he won't buy the things I do so…* (Female Partner Large Firm)

> *As far as the cooking is concerned my husband can boil an egg, but that is about it as cooking goes but he is very good at tidying up. But if you were waiting on him to wash clothes it would never happen. I do the shopping which again is probably my fault, I mean he will say to write a list for him but I think it is more hassle*

to sit there and write a list than do the shopping. On the other hand, where I would say he is very good is that he spends a lot of time with the children, he is actually very good so I can't fault him in that. (Female Partner Large Firm)

Whilst partnership status provided women with the financial security to employ domestic help, there remained an imbalance in the undertaking of domestic tasks within the home. Progress was evident, however, (as advocated by Misra and Panigrahi, 1996) with the sharing of parental/spousal responsibilities and little evidence of a second shift for women once they returned from the office (Monks and Barker, 1996; McKeen and Bujaki, 1998). Notwithstanding this, there did not appear to be a genuine equal sharing of tasks or responsibilities with gender stereotyping in respect of domestic chores continuing to exist within family life as previously found in the EOC (2001) study.

Maternity leave and career breaks

The data collected from the questionnaire respondents in respect of maternity leave and career breaks is contained in Table 5.1.

Table 5.1 Maternity leave and career breaks

	Age	Child 1	Child 2	Child 3	Child 4
Average length of maternity leave in weeks	'Older'	18.3	19.2	18.2	30.0
	'Younger'	25.3	25.9	29.6	36.0
	Absolute Z-score	4.672***	3.047**	#	#
Average length of career break in months	'Older'	63.6	38.9	37.5	n/a
	'Younger'	33.24	37.88	37.5	n/a
	Absolute Z-score	2.438*	1.230	#	

Notes: Maternity leave is the statutory length of time a female can be absent from work due to having a baby. A career break is an authorised absence from work which is in excess of the statutory limit.

*** = significant at the 0.01% level, **=significant at the 1% level, *=significant at the 5% level, #=insufficient numbers within each category to carry out a valid statistical comparison

The data above demonstrates that when the average duration of maternity leave is considered for each child, the 'younger' group are taking significantly longer maternity leave as evidenced by the absolute Z scores calculated.

The analysis in terms of career breaks revealed a different picture with 52 out of 116 'older' women with children having had a career break (45%) in comparison to only 18% (54 out of 297) of 'younger' women. The average length of career break for 'older' women was significantly higher at nearly 64 months for the first child in comparison to only 33 months for the 'younger' women. This suggests that 'younger' women are

taking longer maternity leave and not resorting to a career break whereas their 'older' counterparts tend to either have a career break or return to work earlier. Arguably, this change in the pattern of returning to work could be as a result of societal changes whereby it is more acceptable for women to return to work after having a baby and society has now provided women with this opportunity through the provision of various childcare options. Alternatively, work practices may have changed so that women can now partake in more flexible working arrangements which make returning to work a more realistic proposition, or are no longer under pressure to return to work quickly to safeguard their career path (Martin and Roberts, 1984). Work practices are further explored in the next chapter on organisational culture, where the female partner experience of maternity leave and career breaks is discussed.

Family responsibilities

With the exception of two male partners, both from large firms who had spouses working part-time, the male partners were all married to women who did not work. However, the husbands of the female partners were all in full-time employment. This finding was similar to that of Monks and Barker (1996). Consequently, childcare and support mechanisms were an additional responsibility that female partners had to contend with and overcome. Childcare varied on a case by case basis but included grandparents, full-time childcare in carer's home, full-time childcare at own home, full-time private nursery and after school clubs. In many instances the importance of grandparents was stressed as a means of providing cover for school holidays and illness. The availability of family was also cited as a means of alleviating guilt for returning to work:

It would have been very different if my mum had not been there, I certainly need back up like that. I think for your own piece of mind as well. (Female Partner Large Firm)

In times of a family crisis, three of the five female partners with children stated that their spouses contributed to cover:

Cover is equally shared; we examine diaries and prioritise what needs to be done at work and what can be postponed. (Female Partner Big 4)

One of these female partners highlighted the fortunate position of having an academic as a husband:

He teaches at university and if he did not have classes or meetings he has a bit of flexibility and therefore between the two of us we manage to look after the children. (Female Partner Large Firm)

Another female partner relied on her husband who was a teacher and was therefore available in school holidays. However, coping with a family crisis, even with the support of a spouse was identified as being somewhat problematic as guilt feelings were described:

That is what causes the stress because when I am sitting there and I know that I've got an appointment and I've got a child who is ill and you feel the terrible quandary about do you put them to school or not. Am I a terrible mother if school has to phone up? (Female Partner Large Firm)

The remaining two female partners with children indicated that the main focus of family crisis cover initially rested with them, as suggested by Falkenberg and Monachello (1989). However, in one case this was determined by logistics as the spouse was employed in London and was consequently not available, although family support was relatively near at hand and could be called upon if required. The other partner, however, stressed both the concept of guilt and the prioritisation of her

husband's employment as the reasons for the main responsibility resting on her shoulders. When asked who was responsible for childcare she answered:

> *Me, unless it was desperate but generally it is down to me, I don't know why it is always me. My guilt levels are much higher. I would say that in our house, my husband's job generally ranks before mine. I wouldn't say that to my fellow partners but it definitely does. He is the one that gets into the office early; he is the one that needs notice if I have to work late. I have friends who say exactly the same thing and I think that there are very few men who take on the full responsibility of a child. Whether it is society that has made us like this or whether it's a maternal thing I don't know but I don't feel hard done by because of it.* (Female Partner Large Firm)

Each relationship and set of circumstances was unique. However, there was no evidence to suggest that women displayed less career commitment than spouses when faced with a family crisis, therefore challenging the stereotypical image of women dropping their work responsibilities to care for their family in times of need (Lahtinen and Wilson, 1994; Arnold *et al.*, 1998). However, the necessity for a supportive husband was perceived as an essential component:

> *Unless you have a partner who actively supports your career then forget it.* (Female Partner Big 4)

There was also a general feeling that whilst the women might not actually undertake childcare in times of need they retained responsibility for its organisation, which was identified as an added responsibility:

I am the social organiser, the school liaison officer, and I also make the household tick. (Female Partner Big 4)

Our male counterparts don't juggle all that, they run their business life and their car and their other gadgets, and everything else is sorted out for them. (Female Partner Big 4)

The data suggested that firms did not appear to suffer if women in senior positions had family commitments. However, the support of family would seem to be necessary together with the ability to cope both with the added pressures of organising family issues and the feelings of guilt in times of conflicting responsibilities. Therefore, although men were seen to contribute to the family organisation, societal culture appeared to dictate that women certainly bore the brunt of the administrative responsibility, which increased the potential for role overload and role conflict (Reed *et al.*, 1994; Kelly, 1997; Blair-Loy, 2003).

Childcare

The analysis of the type of childcare provision utilised by the female respondents in the survey categorised according to age can be found in Table 5.2.

Table 5.2   *Childcare provision utilised (based on the % of women who had*
                    children irrespective of what stage the children had reached in
                    their development)

Age of children	Age of Respondent	Child minder	Full-time nanny	Family support	Nursery	Career break	School clubs	Part-time working
Infant stage	'Older'	31.2	13.8	21.1	18.3	38.5	0.9	33.0
	'Younger'	21.7	7.2	26.9	53.8	15.2	1.9	39.0
Early years	'Older'	21.1	15.6	18.3	37.6	21.1	-	42.2
	'Younger'	12.1	3.5	14.2	40.5	8.3	2.1	25.6
Primary school	'Older'	30.3	7.3	22.9	2.8	11.0	16.5	45.9
	'Younger'	8.0	1.7	12.1	1.7	3.8	12.8	21.8
Secondary school	'Older'	15.6	2.8	16.5		5.5	2.8	27.5
	'Younger'	1.0	-	1.7	0.3	0.3	-	-

It is necessary to bear in mind that the respondents were asked to identify all the types of provision that they utilised at each stage and therefore the sum of the percentages for each stage of education may add up to greater than 100% where more than one provision was utilised. Therefore, the most appropriate analysis is to look at the rankings of responses within each educational stage. Whilst it is inappropriate to undertake statistical comparative analysis between the two groups as many of the 'younger' group children had yet to reach the primary and secondary stages of their education, there are some interesting trends within each category.

The mode response for older women at the infant stage was a career break with 38.5% stating that they utilised this as a method of childcare provision, followed by part-time working (33%) and child minding (31.2%). This contrasted with 'younger' women whose mode method was nursery, whereby 53.8% utilised this facility. Part-time working was ranked in second place with 39% of the 'younger' women citing this, with family support in third place (26.9%).

The mode provision for 'older' women for the early years was again related to work activity whereby 42.2% utilised part-time working to cater for childcare provision, with nursery provision closely ranked in second place with 37.6%. However, the 'younger' women's mode response, as with the infant stage, was again nursery provision (40.5%).

The mode response for childcare provision for both sets of women at the primary stage of education was part-time working and this was also the case for 'older' women who either had or have had children at secondary education.

Thus, differences are prevalent in respect of pre-school childcare, whereby 'younger' women are more likely to seek outside help to address childcare requirements then their 'older' counterparts. Once children start school, however, the most prevalent method of childcare is part-time working irrespective of the age category of the women.

Attitudes of younger women to family responsibility

Blätten-Mink *et al.* (2000) argue in the literature that 'younger' women have different attitudes and expectations to 'older' women as changes in education and societal culture have highlighted the compatibility of employment and family commitments, although the EOC (2000b) report cautions that change is likely to take time to evolve, as parents tend to act in accordance with their own upbringing.

The perceptions and experiences of the female chartered accountants working in professional accountancy firms in relation to family responsibility issues are outlined in Table 5.3.

Table 5.3   *Perception and experiences of female accountants on family*
            responsibility (expressed in % terms)

Statements	Age	Totally agree	Agree	Disagree	Totally disagree	Total	Absolute Z score
Women do not reach partnership as they choose to prioritise their lives differently	'Older'	15.8	36.8	39.5	7.9	100.0	2.242*
	'Younger'	19.4	58.1	18.4	4.1	100.0	
It is difficult to combine a career with family responsibilities	'Older'	23.7	60.5	13.2	2.6	100.0	0.012
	'Younger'	18.0	72.0	10.0	-	100.0	
If there is a family crisis the woman should take time off work	'Older'	2.7	43.3	45.9	8.1	100.0	2.362*
	'Younger'	1.0	20.6	70.2	8.2	100.0	
I put family before my work commitments	'Older'	16.2	51.4	29.7	2.7	100.0	0.284
	'Younger'	10.0	59.0	29.0	2.0	100.0	
The women's place is in the home	'Older'	-	2.6	50.0	47.4	100.0	1.545
	'Younger'	-	-	39.0	61.0	100.0	
It is necessary to sacrifice family time for work commitments to ensure deadlines are met	'Older'	10.5	71.1	15.8	2.6	100.0	0.124
	'Younger'	11.2	70.4	18.4	-	100.0	

Note: * = significant at the 5% level.

On a positive note only 2.6% of the 'older' women agreed with the sentiment that the women's place was within the home, with all other respondents rejecting this notion. However, the majority of women, irrespective of age, agreed that they would put their family before their work commitments. Notwithstanding this, there was evidence that women were prepared to forfeit family time in order to fulfil work commitments, as the majority of women also responded that it was necessary to sacrifice family time for work commitments to ensure that

deadlines were met. Hence, the women were prepared to prioritise their work in times of need over their family but were not prepared to do this on a regular basis.

With the exception of two statements, there were no statistical differences in responses dependent upon age. This suggested that the female view and experience within professional accountancy firms had not demonstrably altered. The two statements where there were differences, however, revealed an inconsistency. The responses to the first statement: women do not reach partnership as they choose to prioritise their lives differently, revealed that a significantly greater percentage of the 'younger' women were in agreement with this. The other statement which recorded a significant difference was in relation to: if there was a family crisis then the women should take the time off work. In this case a higher percentage of 'older' women agreed with this sentiment, thus the older group appeared to adopt a more traditional view of female responsibilities within the family environment.

These two differences and the apparent contradiction may simply be that 'younger' women do not accept that they should always be the primary family carer, whilst still recognising that their priorities may lie outside the professional working environment. Part of this difference may also be attributable to the higher percentage of 'older' women that have made it to partner (see Table 4.9). Consequently, perhaps 'younger' women were looking to provide an explanation as to why they had not broken through the glass ceiling. However, this apparent acceptance by 'younger' women that they prioritised their lives differently (nearly 80%) yet did not wish to be regarded as the primary family carer in times of crisis, is perhaps a cause for concern. Unless these women challenge those responsible to provide an environment which is conducive to providing an acceptable work-life balance without being coerced into the prioritisation of family over work, then progress of women within professional accountancy firms is unlikely to advance. Working practices will be discussed further in chapter six.

Work-life balance

There was also the suggestion by the partners, who were interviewed, that the difficulty of balancing a home life with children against the demands of a partnership position was a pivotal reason for women 'choosing' not to pursue the partnership route. This is exemplified by the statements below:

Because I don't think they want to, it is a choice. (Female Partner Big 4)

The reason that women do not reach partnership is obvious, the main reason is children. (Female Partner Large Firm)

The work-life balance is an issue. I barely see my kids during the week, only in the mornings – my wife is the full-time carer. How do you accommodate two careers, unless of course the wife is the main breadwinner and how often is that the case? (Male Partner Big 4)

To be quite blunt a lot of male CAs don't have the responsibilities at home that women have and I think that at the end of the day women are more willing to sacrifice work, in other words they prioritise their family over their jobs, so it is a conscious decision. (Female Partner Large Firm)

However, the complexity of the issue and the intertwining of societal and organisational cultural factors underpinning individual choices was also identified:

I think it is a very complex issue. I think you will get the view from me that it reflects the culture that I work in. The biggest single reason that I see girls leaving before they get to partner is

> *just personal choices about lifestyle, particularly around having a family. But again the environment that I work in can be fairly demanding with stretching hours. It is project facing work and therefore you have to be mobile.* (Male Partner Big 4)

The human resource personnel in the Big 4 also articulated that women chose not to put themselves forward for partnership. This was due to a perception held by individuals and women in particular, as to what was required to become a partner and this perception was difficult to breakdown:

> *The issues are still around getting more women to actually do it. I think women are still put off, particularly if they have families, their perception of partnership is just being very long hours and that it is still male dominated.* (Big 4 Human Resource interviewee)

> *The feedback that we got was that not just women, men too, but often women, were looking at career possibilities ... and decided that they did not want to become a partner.* (Big 4 Human Resource interviewee)

Organisational cultural factors will be considered in the next chapter, especially the perceptions of long hours and male-dominated organisations.

Person-centred issues

The literature highlighted the improved education of women which had improved their perceptions of their competency resulting in improved expectations and performance. However, the literature stressed that the reinforcement of gender stereotyping within the family was likely to hinder the progress of women in the quest for equal opportunities. This section considers the societal culture in relation to personal qualities and

relationships, the stereotyping of women both by others and themselves, and the attitudes and behaviour of men towards women.

Personal qualities for reaching partnership

When the partners were questioned as to the key reasons why they had reached the level of partner, two themes were evident. The first was ambition. Seven partners, four male and three female, cited this:

I was very keen to be a partner and I worked very hard for it and I am not sure that I know anybody else who wanted it as much. (Female Partner Big 4)

It was the one thing that I wanted to do. I came to the organisation with the sole purpose of becoming a partner. It was my ambition. (Male Partner Large Firm)

One female partner highlighted that allied to ambition was both stamina and persistence, whilst achieving a balance in her life:

Ambition is a large part of it, with the stamina and the persistence to stick at it. Retaining energy levels, everyone has to form their own judgement and views on what are the important things in their life and how they balance that. One of the things that strikes me as a working mother with two children who are highly demanding and who I love to death and want to spend as much time as possible with, you need a highly integrated support network that works. It all takes a huge amount of effort and energy to make the task of running three or four different roles in my life all work at once and if you don't have that effort and energy which is usually fuelled by the ambition to be successful then you have to be prepared to be really hard working in every area of your life. (Female Partner Big 4)

The second theme that was synthesised from the data was the identification of the role that good fortune, articulated frequently as 'luck', had played in the career of the partners interviewed. Four partners, two male and two female, cited this, although only one highlighted it as being the major reason for promotion:

> *I think being in the right place at the right time. I have to say it was more a shock to me than anything. I wasn't aiming to be a partner, it wasn't my actual focus, I just wanted a good job, I put a lot of time and effort into getting through my CA exams, because I wanted to do the best that I could but I wouldn't have said that I was overly ambitious. I just think that I was in the right place at the right time.* (Female Partner Large Firm)

This type of self–deprecating perception of value by female professionals has been recorded in previous studies (Larwood and Wood, 1979; Flanders, 1994; Colwill and Vinnicombe, 1995; Gutner, 2002). Indeed, it has been suggested that lack of self-belief may be a barrier to female advancement. It was therefore interesting to compare how the partners' described themselves in a work context in order to facilitate an evaluation of the extent to which differences were dependent on gender. The words used by both the male and female partners, are contained in Table 5.4.

The evidence presented in Table 5.4 reveals that whilst only two descriptors were common to both genders, seven other descriptors highlighted by the male partners had eight female equivalent descriptors albeit couched in slightly different terms. The remaining male descriptors, with no female equivalents, highlighted flexibility (adaptable, flexible), traditional male traits (hungry financially, leader, market maker) and developer of people. The female equivalents, with no male comparatives, tended to focus on technical capabilities (analytical, capable, technically able), along with organisational ability and fun. Bearing in mind that the question requesting self descriptors was an entirely open question,

the fact that more than half the descriptors were similar irrespective of gender suggests that male and female partner's self-perceptions were not markedly different. It must be recognised, however, that these were the views of individuals that had succeeded in attaining partnership status, and hence were perhaps more likely to demonstrate similar qualities.

Table 5.4 Male and female partner self descriptors

Male self descriptors	Female self descriptors
Identical descriptors positive focused	*Identical descriptors* positive professional focused
Similar descriptors industrious drive open/friendly loyal honest enthusiastic	*Similar descriptors* hard-working determined approachable trustworthy/committed integrity/fair energised
Only male descriptors adaptable developer of people flexible hungry financially leader market maker	*Only female descriptors* analytical capable fun organised technically able

Stereotyping of women by others

Also of interest was how these partners viewed senior members of staff within their organisation. The partners were asked to select three words that described male senior managers in their office. Several

questions later the interviewees were asked for three words to describe female senior managers. Seven of the partners, four male and three female, stated that they would describe the female senior managers in exactly the same way as their male counterparts. This suggested that the gender stereotyping highlighted in previous research was perhaps no longer as prevalent.

The words used were ordered alphabetically and presented in Table 5.5. The words used to describe male managers are contained in column one and those in respect of female managers in the second column. There are twenty-six words or phrases, of which only five are unique to the male column: confident; dependable; gregarious; resistant to change; seeking recognition and four are unique to the female column: dedicated; flexible; professional; skilled. However, none of these differing words or phrases can be construed to be fundamentally different from the other personal characteristics identified in Table 5.5.

Thus the data did not support the contention that female senior managers were viewed differently from male managers by partners of either gender. This contradicts the existing literature on gender stereotyping of women within the workplace.

Table 5.5 Descriptions of male and female senior managers

Male senior managers	Female senior managers
aggressive (n=1)	aggressive (n=3)
ambitious (n=3)	ambitious (n=3)
capable (n=2)	capable (n=2)
career orientated (n=1)	career orientated (n=1)
committed (n=2)	committed (n=3)
competent (n=2)	competent (n=2)
conscientious (n=1)	conscientious (n=1)
confident (n=1)	--
--	dedicated (n=2)
dependable (n=1)	--
dynamic (n=1)	dynamic (n=2)
--	flexible (n=1)
focused (n=2)	focused (n=3)
friendly (n=3)	friendly (n=1)
gregarious (n=1)	--
hard working (n=4)	hard working (n=3)
leaders (n=1)	leaders (n=1)
market facing (n=1)	market facing (n=1)
organised (n=1)	organised (n=1)
positive (n=2)	positive (n=1)
--	professional (n=1)
reliable (n=1)	reliable (n=1)
resistant to change (n=1)	--
seeking recognition (n=1)	--
--	skilled (n=1)
talented (n=1)	talented (n=1)

Stereotyping of women by themselves

The self-perception of females employed within professional accountancy firms and how female chartered accountants employed within professional accountancy firms regarded male counterparts was examined through the questionnaire responses. The women were

provided with a list of words and asked to identify three that would best describe themselves, and three in respect of male senior managers within their firm. The results together with an analysis of statistical differences between the responses can be found in Table 5.6.

Table 5.6   Self-perceptions and views of male colleagues (expressed as a %)

Description	Female perceptions of themselves	Ranking	Female perceptions of males	Ranking	t-test
Hard-working	76.5	1st	8.4	8th=	3.156**
Loyal	41.9	2nd	8.4	8th=	7.129***
Dedicated	38.2	3rd	16.8	7th	3.867***
Family orientated	27.2	4th	7.6	10th	4.124***
Focused	24.3	5th	32.8	5th	1.490
Analytical	20.6	6th	34.4	4th	7.884***
Confident	18.4	7th	53.4	1st	6.366***
Ambitious	12.5	8th=	51.1	2nd=	7.735***
Thoughtful	12.5	8th=	3.8	12th	2.908**
Talented	8.1	10th	6.1	11th	0.470
Career orientated	6.6	11th=	51.1	2nd=	8.882***
Leaders	6.6	11th=	19.8	6th	3.401***
Fun	5.1	13th	3.1	13th	0.904

Note: *** significant at the 0.01% level, **=significant at the 1% level

With the exception of focused, fun and talented, all of the other descriptions reported statistical differences. This was particularly interesting as it contrasted with the perceptions of the partners who indicated that they would describe male and female senior managers in a similar way. It would, therefore, appear that whilst partners did not

identify any differences dependent on gender, women more generally perceived themselves in a different light.

Hard-working, loyal and dedicated were the three most popular responses for the self analysis, whereas confident, ambitious and career-orientated were the equivalent observations for men. Thus, the women in this sample perceived that they were different from male colleagues and their self perception was contradictory to the views of the partners. Therefore, although they described themselves in terms of commendable attributes, they would seem to have accepted a role within their professional accountancy firm as subservient. If this is contrasted with the responses of the female partners who described themselves as ambitious and hence more in line with the respondents' perception of their male colleagues, there would appear to be a lack of drive on behalf of certain women.

A further examination for any differences dependent on age in respect of the women's self perception was undertaken. However no statistically significant differences were found. This would suggest that despite educational and family environment changes, women employed in professional accountancy firms perceived themselves similarly irrespective of age.

Relationships

Mixed gender relationships within a business context can be problematic. Male partners do not have to deal with the potential for misinterpretation when dealing with male colleagues or clients. Indeed, being male was cited by two male partners as being a career asset due to their clients also being male:

Because my clients are predominantly male, I would say that being male has been an asset. (Male Partner Big 4)

Probably an asset. I think that some of the old buffers I deal with, being a white, fairly neutral male is a help. Being female in certain circumstances could be more of a hindrance than an advantage in certain circles. (Male Partner Large Firm)

The majority of the women partners, four from seven, also suggested that being a female was a career hindrance, due to mixed gender relationships which encompassed work colleagues as well as clients:

Men naturally make better relationships with men and this has put me at a disadvantage. (Female Partner Large Firm)

I still think business is male dominated, and with the best will in the world I still think it is easier to be successful than it is to be when you are female. I don't think it is a conscious thing it is just something that is there, because the predominant people that I deal with are male, although there are more ladies coming through. (Female Partner Large Firm)

The different way men treat women hasn't stopped. I was frustrated by the reaction of some of my fellow partners or clients, although I now react differently to chauvinistic comments. I have learnt to handle it better; I now laugh them off, although I still receive the odd comments which are indicative of an underlying chauvinistic feeling. If you are 28 and striving for the top then you may react differently. (Female Partner Big 4)

Some aspects of 'targeting' or client entertaining were also highlighted by some of the female partners as being more complicated than that experienced by their male counterparts:

If a female asks out a male client or potential client then it is more difficult as the male/female thing kicks in – not in all cases but in

quite a number. Most senior people elsewhere are male. Older finance directors and the older business community are inherently more comfortable in male company. There is a reservation in terms of building the same sort of relationship with a female. (Female Partner Big 4)

However, the genre of client entertaining could alleviate potential issues:

Some corporate entertaining, both for current and prospective clients, involves partners and this can be less intimidating for women. (Female Partner Big 4)

The quotations highlighted the continued existence of a problematic and negative cultural issue in respect of women interacting with men within a business context as suggested in the literature (Walby, 1990). However, if increased numbers of women pass though the system, combined with a younger generation of men in positions of power, who have a less stereotypical view of women (EOC, 2000b, 2001) then these issues may diminish as suggested by the following quotes:

There are still cultural barriers to being a successful woman, and we need to deal with a whole range of behaviour, although I do detect a slight generation difference. In the next 5-10 years I suspect that we will see no barrier. (Female Partner Big 4)

The attitudes of younger guys are different. (Female Partner Big 4)

Male partners' behaviour towards female staff members

The data from the interviews with the partners identified that in a formal business context there were no significant differences in behaviour

dependent on gender. However, there were several instances cited of modified behaviour towards women. This was evaluated in a positive light by both genders. A number of examples are included below:

> *I think sometimes it can be an advantage, some men are less aggressive towards women than they would be to their male counterparts.* (Female Partner Large Firm)

> *Yes, they are far more polite to female staff, they wouldn't 'have it out' with female staff as they would with males but would find a way around the problem.* (Male Partner Large Firm)

> *I think that they swear less, I do quite often get apologies at meetings.* (Female Partner Large Firm)

> *There is no difference in a formal sense, although occasionally a male partner will say 'oops' when something inappropriate has been said in front of a female, so it is political correctness in a positive sense.* (Male Partner Big 4)

There were a number of instances, however, whereby detrimental discrimination was noted, although this appeared to be based on a particular individual's behaviour rather than a generalised issue for concern. There was some suggestion that this was perhaps a feature that was no longer as predominant as it once had been. For example:

> *I am not conscious of it now although we used to have one partner who very definitely did not like the 'X chromosome element'* (Female partner Large Firm)

> *No, not these days. At the beginning of my career, yes.* (Male Partner Large Firm)

However, there was contrary evidence which suggested that a problem continued to exist:

I think it is totally down to the individual partners and I have talked about this with a number of partners and others. I think there are a number of partners who are happy speaking to a woman partner in exactly the same way they speak to a male partner but there are others who are almost unable to relate to them. I have got a few partners who are easy to speak to and who are absolutely great and have no issues and there are others who I cannot speak to. I know that other women have the same issue with them. It isn't an age issue at all, it is an individual thing. When I first became a partner I walked into my first partners' meeting and one partner said 'oh great you are here to make the coffee'. (Female Partner Big 4)

If I had a £1, and I know some of the female senior managers as well, if they had a £1, for every time somebody said to them are you thinking about babies and when are you going off to have them? So there is that issue that is always hanging around. (Female Partner Large Firm)

Thus, it would appear that the situation has improved although women partners did identify that they were still subjected to discriminatory behaviour within their firms.

Incidence of inappropriate behaviour

No male partners reported being subjected to any sexual harassment, although there were two reported incidences of behaviour towards women which they perceived to be inappropriate. This involved interaction with fellow colleagues and clients:

I think that some clients show a lack of respect towards female managers. (Male Partner Big 4)

There is often inappropriate language used both by clients and staff. (Male Partner Big 4)

However, five of the female partners reported incidences of inappropriate behaviour, as suggested by Kirkham (1997), although two of these women suggested that sexual harassment was perhaps too strong a term to use for their experiences:

I could never put it as strong as sexual harassment. I think that my experience of the sort of behaviour that you are getting at is more patronising than sexual harassment. (Female Partner Big 4)

I have got a number of clients who will happily put their arm around me and they think this is totally acceptable and as it doesn't bother me I don't see it as an issue but I know that others might, and they would not do that to a male obviously. (Female Partner Big 4)

Another female partner reported a 'feeling of intimidation', even though she could not highlight a particular incident or action by male colleagues that might have been construed as inappropriate:

We had a partners' meeting last week and there were only x women out of y and it's the first time I have ever felt intimidated. There was nothing that could be construed as intimidation or advances but I felt a wee bit intimidated because I was in a tiny minority. (Female Partner Big 4)

One partner reported an issue with one of her colleagues when she was a more junior member of staff which put her in a very difficult situation:

Yes, I had a horrific experience with a male audit manager, although the firm's response was very positive. (Female Partner Large Firm)

Although there was recognition by one male partner that any type of insensitive behaviour was no longer tolerated:

I think that we have progressed visibly in encouraging an environment where that sort of thing wouldn't happen. (Male Partner Big 4)

However, when inappropriate behaviour was instigated by a client, the situation was perceived as being somewhat more problematic as it involved a third-party not immediately controllable by the professional firm, and also perhaps the possibility of disaffecting a fee-paying client. Two partners specifically raised client issues:

One client night out I felt quite uncomfortable and I felt that other people from the office that were there didn't back me up in perhaps the way they should have – I guess when you look at the length of time I have been here it is quite depressing really. (Female Partner Large Firm)

Yes, the main thing is men touching women in an inappropriate manner or stopping them in the corridor and not letting them pass. I once had a client touch my bum – if it is the Financial Director, what do you do? (Female Partner Big 4)

Thus, sexual harassment, however defined, remained a problem, with the majority of female partners reporting experience of inappropriate behaviour.

The impact of societal change on person-centred issues

Both the male and female partners articulated many of their personal qualities in similar terms. They also couched their descriptions of male and female senior managers within their firms in a comparable way. Thus, there was no evidence that the partners were stereotyping either themselves or their peers directly below them in a gendered way. However, the female chartered accountants surveyed who were employed within professional accountancy firms perceived that they were different from their male colleagues. This suggested that the women demonstrated a lack of drive and ambition, which was the case irrespective of their age.

The problem of mixed gender relationships within a working context highlighted the problems that women encountered. This was evident both internally with male colleagues and externally with male clients. There was also evidence of inappropriate behaviour by men towards women, which could be construed as sexual harassment. Whilst many of these issues were attributable to certain individuals as opposed to an institutional culture, there was evidence that societal changes were beginning to influence behaviour and there was a general perception that this particular barrier had diminished and this trend would continue in the future.

Summary

Changes in societal culture have resulted in a greater sharing of domestic and family responsibilities, with a change in attitude by 'younger' women as to their role in respect of this responsibility. However, despite progress, there is still evidence of gender stereotyping, as evidenced by female partners bearing the brunt of additional family organisation and responsibility, which is not experienced by their male peers.

Changes in educational provision both at school and university have increased the choice, expectations and the confidence of women, which has resulted in a demand by women to return to work after the birth of a child. This has resulted in an explosion of nursery provision which further increases choice as it provides women with an acceptable facility for childcare whilst at work. These increased facilities for external childcare have offered 'younger' women the opportunity to return to work as opposed to having a career break. However, the ultimate burden for family organisation still appears to rest with the women, and therefore whilst progress has been made, there are still inequalities in terms of family responsibility. Whilst the 'older' group of female chartered accountants tended either to take a career break or return to work quickly, around four months after the birth of their children, the 'younger' women were less likely to take a career break and more likely to take a longer maternity leave of around six months. Differences were also evident between these two groups of women in respect of childcare, whereby the most popular method of childcare for the 'younger' group of women when their children were at the infant stage was nursery provision, whereas, the most popular method of childcare for the 'older' group was a career break. Thus, it is evident that a societal change has taken place in the utilisation of external childcare.

Despite significant societal changes in respect of education and upbringing, the female chartered accountants surveyed, perceived themselves in terms of 'work horses' rather than ambitious, career-orientated individuals. This apparent lack of drive is likely to compromise their rise to the top. The issue of mixed-gender relationships also remains a barrier although there is evidence of a shift in male behaviour which should result in a reduction of this barrier in the future.

Some difference in attitudes were also evident between the two groups of women, whereby the 'younger' group did not support the contention that in a family crisis women rather than men should take time off work. This suggests a movement away from the 'traditional' role of the women. However, the 'younger' women were more in agreement with the sentiment that women do not reach partnership as they choose to prioritise their lives differently. Indeed, some of the partners also suggested that women choose not to reach the top as they are not prepared to sacrifice their family life on a regular basis to satisfy work commitments. However, it was also highlighted that the organisational culture of long hours contributed to this choice, which ultimately raised the question as to whether women had a choice or were forced into making a decision due to the organisational context in which they operated. This will be further explored in chapter six.

To conclude, whilst societal cultural changes have resulted in some progress towards a fracturing of the glass ceiling, there is still some way to go. Until women feel empowered to achieve an acceptable work-life balance without being forced to prioritise their families over their work commitments, and until they perceive themselves in a similar light to their ambitious and career-orientated male colleagues, little progress up the career ladder is likely. The next chapter considers how the organisational culture reinforces, or otherwise, the 'glass ceiling'.

6 ORGANISATIONAL CULTURE

Introduction

This chapter examines the contribution of the organisational culture to the 'glass ceiling' debate. It begins by considering the working environment before examining the work-life balance issues posed by a career in a professional accountancy firm. The potential for the promotional process to discriminate against women is then evaluated. Finally, relationship issues encountered within professional accountancy firms are also discussed.

The working environment

Professional accountancy firms are much maligned in the literature for their long hours and 'macho' culture (Monks and Barker, 1996; McKeen and Bujaki, 1998; Lewis *et al.*, 2001), but has the recent challenge of providing an acceptable work-life balance for all employees (EOC, 1999; Dfee, 2000; Burke, 2001) been embraced by professional accountancy firms?

Weekly workload

The weekly workload of the partners interviewed in terms of both technical and socially related activities is contained in Table 6.1.

Table 6.1 Weekly workload

Gender	Size of office	Average hours per week	No of nights per month on social networking**
m	b4	60	10
m	b4	50	v
m	b4	55	3
m	b4	60	12
f	b4	55	8
f	b4	55	7
f	b4	45	2
m	l	55	v
m	l	50	1
m	l	45	2
f	l	50	ns
f	l	55	v
f	l	40	ns
f	l	25*	0

Notes: * based on a three day week
      ** v - variable; ns – not significant

Technical workload of partners

The weekly workload of the partners[1] ranged from forty to sixty hours with the mode number of hours being fifty-five hours. This was not unexpected based on previous studies (Monks and Barker, 1996; McKeen and Bujaki, 1998). Hence, there is a difficulty in combining partnership

commitment with the responsibilities of a family as evidenced by the following quote:

I think that a lot of women drop out from the promotion drive due to families to be honest. I would imagine that working 50 to 60 hours a week when you have got a family is not possible to do. If that is expected of you and your peers are doing it, it is quite difficult to work fewer hours. (Female Partner Large Firm)

The comment above alluded to the male culture in respect of the perceived necessity to work long hours. Culture was specifically mentioned by a Big 4 female partner:

It is a male dominated organisation and therefore male thinking sets the agenda. There is definitely a male ethos and culture here. Therefore not only is there a lifestyle issue but there is also the question of culture fit. (Female Partner Big 4)

Allied to these long technical hours was the necessity, particularly for some of the Big 4 partners, to travel more extensively, either nationally or internationally, in order to service expanding clients with global aspirations. One partner, for example, highlighted:

I have to spend quite a lot of time away from the office and this often necessitates very long days when you take into consideration the travelling time. If you were a female you would need to have very flexible childcare to enable you to do that. (Male Partner Big 4)

Only one of the partners, a female in a large firm, was employed on a part-time basis, with one other, again in a large firm, having in place a partnership arrangement whereby she was allowed to take extra holidays to coincide with school holidays. Therefore two out of the four female partners in large firms had constructed some degree of flexibility and

these firms were perceived by the recipients as having demonstrated a progressive attitude towards women in the workplace.

Otherwise the partners all appeared to work in the traditional long hour environment often associated with a career in a professional accountancy firm.

Work related social activities of partners

In addition to the 'traditional working day' hours identified by each partner, there was evidence of substantial work-related social activities, although this was more prevalent in the Big 4 firms. Some partners quantified this (see Table 6.1) whereas other partners stressed the variability of activity dependent on the time of year. What was apparent, however, was the importance of this type of activity, particularly within the Big 4 firms, as evidenced by some of the following statements:

> *I guess there is quite a lot of that type to be honest. We are encouraged to do more and more of that and actually it's keeping the right balance between that and what I actually call your day job, but equally it is part and parcel of it.* (Male Partner Big 4)

> *Being a partner is not simply about servicing clients it is about growing business – that is what makes the partnership work. Business networking and visibility is therefore very important.* (Male Partner Big 4)

> *This is a very large part of my role to be involved in the business community.* (Female Partner Big 4)

The main client base of the partner, however, appeared to play a part in the volume of social networking, with some partners highlighting that this was not a major part of their working life:

*Because my clients are mainly in government the extent to which one can do that tends to be limited because they have rules about accepting hospitality. (*Male Partner Big 4)

Because of the sector I work in, it is easy to define in marketing terms. Any networking tends to more low key such as hosting seminars or having lunch with a specific objective in mind. There is no speculative entertaining as such. (Female Partner Large Firm)

The range of business related social networking was extensive. Events such as the corporate circuit of dinners, business breakfasts, balls and dinner dances, intimate events around clients, visits to the theatre and sporting events such as football, golf and rugby were mentioned across the spectrum of partners.

In addition to the time commitment required to undertake these activities, certain types of non-office hours activity could have a negative impact on women as identified by a partner who stated that:

Quite a lot of the networking involves male orientated sport, such as rugby, football and to a lesser extent golf. Sometimes I feel excluded. (Female Partner Big 4)

This will be discussed further under networking later in the chapter. Business networking was not prevalent for female or male partners in the large firms. However, some of the Big 4 partners undertook considerable activity in this area with partners citing up to twelve nights per month.

Weekly workload of all women

In an attempt to ascertain the workloads of women working within professional accountancy firms an analysis was undertaken from the

questionnaire survey on the number of hours worked per week and average hours per month dedicated to business related social activities, categorised into full-time and part-time workers. The results are contained in Table 6.2.

Table 6.2   Average hours worked per week and business related social activities (expressed in % terms)

Average hours worked per week	Full-time	Part-time
11-20	-	21.1
21-30	-	64.8
31-40	42.0	12.3
41-50	45.6	1.8
51-60	9.9	-
60+	2.5	-
Total	**100.0**	**100.0**
Average hours per month on business related social activities	**Full-time**	**Part-time**
0-5	57.5	84.2
6-10	25.0	10.5
11-15	11.3	5.3
16-20	3.8	-
21-30	1.2	-
31-40	-	-
40+	1.2	-
Total	**100.0**	**100.0**

The modal hours worked per week for the women employed full-time were between 41 and 50 hours, with 12.4% of women employed on a full-time basis who worked more than 50 hours per week. This

suggested that the majority of women were working in excess of the standard week which supported previous evidence presented by Monks and Barker (1996) and McKeen and Bujaki (1998). The modal hours for the part-time women were between 21 and 30 per week. This would appear to be a considerable undertaking. One part-time female reported working between 41-50 hours per week which might conceivably be considered as full-time.

The data in relation to the average hours per month devoted to business-related social activities did not reveal particularly onerous additional hours, with the majority of responses in each case reporting approximately 0-5 hours per month committed to these activities.

A further analysis was then undertaken on the women who were employed on a full-time basis to examine whether hours worked was related either to size of office or status within the organisation. The results are contained in Table 6.3.

Table 6.3   Working hours categorised by size of office and status (expressed in % terms)

Size of firm	Average hours worked per week				Total
	31-40	41-50	51-60	60+	
Small	63.6	36.4	-	-	100.0
Medium	62.5	25.0	12.5	-	100.0
Large	14.3	57.1	28.6	-	100.0
Big 4	14.8	66.7	11.1	7.4	100.0
Status					
Partner	32.1	42.9	17.9	7.1	100.0
Director	20.0	80.0	-	-	100.0
Senior Manager	28.0	60.0	12.0	-	100.0
Manager	70.6	29.4	-	-	100.0
Accountant	100.0	-	-	-	100.0

The data in Table 6.3 revealed that the majority of women respondents employed full-time by small and medium firms worked between 31 and 40 hours per week. In contrast the majority of those employed in the large and Big 4 sector were working between 41 and 50 hours per week. Nearly 30% of the women in large firms reported working in excess of 50 hours per week, and whilst this figure was slightly lower in Big 4 firms (18.5%), 7.4% of the Big 4 female employees identified working over 60 hours per week.

The evidence from this study suggested that the larger the firm, the greater the likelihood of working longer hours. Likewise, there was also evidence to suggest that the higher up the promotion ladder a women had progressed, the more likely she was to work longer hours. No women employed at the level of accountant worked greater than 40 hours per week, although 29.4% of managers, 72% of senior managers, 80% of directors and 67.9% of partners reported a working week of greater than 40 hours. Thus, the vast majority of women employed at the more senior levels of the organisation were working greater than 40 hour weeks. There was also a perception by both the 'older' and 'younger' women that working long hours was a necessity for success as evidenced in Table 6.4.

Table 6.4   The requirement to work long hours (expressed as a %)

Statements	Age	Totally agree	Agree	Disagree	Totally disagree	Total	Absolute Z score
In order to succeed you need to work long hours	'Older'	8.1	45.9	37.9	8.1	100.0	1.468
	'Younger'	13.0	54.0	28.0	5.0	100.0	
The chartered accountancy profession has a 'macho' culture	'Older'	10.5	36.8	50.1	2.6	100.0	1.255
	'Younger'	13.1	46.5	39.4	1.0	100.0	

Irrespective of age, the majority of women in the sample agreed with the proposition that in order to succeed females needed to work long hours. Whilst the majority (59.6%) of the 'younger' women agreed with the sentiment that the chartered accountancy profession had a 'macho' culture, slightly less than half of the 'older' women agreed (47.3%). However, these differences were not statistically significant as demonstrated by the lack of significance of the absolute Z score. This would suggest that professional firms have some way to go in changing the organisational culture in respect of the working week.

Some comments by the partners suggested that the mind set in relation to the duration of the working week had evolved:

> *It is a case of working smarter not longer. There is now a strong business case for creating space within your life for other commitments. There is now a greater acknowledgment by the firm that an appropriate balance needs to be achieved between work-life and family life.* (Male Partner Big 4)

Nevertheless, to represent this as a marked change in culture would appear to be somewhat premature as the quote below exemplifies:

> *Being a partner is a way of life – you need to make a lot of personal sacrifices, both to get there and stay there.* (Male Partner Big 4)

Nonetheless, there was recognition, as advocated by the EOC (1999), that working practices may need to change for both sexes:

> *I think these days people are under more pressure generally in business. There is only so long that you can sustain that level and I think there will come a point in time when people will want to look at more flexible working hours.* (Female Partner Large Firm)

The long hours culture

The majority of the female chartered accountants employed within the profession were working in excess of 40 hours per week, with evidence to suggest that the larger the firm, the greater the likelihood of working long hours. Likewise, the higher up the promotion ladder a women had progressed, the more likely she was to work long hours. These findings were substantiated by the partners who indicated a mode working week of 55 hours. These long technical hours were exacerbated by additional time spent on work related social activities, which could be quite significant dependent on type of office, promotional status and functional area.

Despite some partners alluding to the fact that the organisational culture of working a long week had changed, this was not borne out by the women chartered accountants who perceived that it was necessary to work long hours in order to succeed within the profession and that a 'macho' culture still existed.

Work-life balance initiatives

The current legislative framework on family-friendly employment is largely detailed in the Employment Act 2002. This identifies categories of staff that are legally entitled to flexible employment practices dependent on individual circumstances. However, many organisations have exceeded the legislative requirements (Scott, 2002). The rationale for this is to gain important potential business benefits as the creation of flexibility and control over working arrangements improves both recruitment and retention (Scott, 2002). Societal changes suggest that much of the future growth in employment will be women with children. Consequently, the increase of the single-parent family and the greater number of employees with elder care responsibilities has promoted work-life balance issues to the top of the human resource agenda (Joint

Negotiating Committee for Higher Education Staff (JNCHES), 2003). Therefore, societal changes will force organisational culture to change in order to accommodate employees of the 21st century.

All of the Big 4 human resource interviewees identified that a range of policies designed to encourage staff to remain within the profession were offered. However, it was stressed that the policies were promoted as part of a work-life balance initiative rather than specifically targeted as a mechanism for the retention of women. Nevertheless, there existed a universal recognition that whilst these policies were incorporated within the work-life balance suite of initiatives, the original driver had unequivocally been the recognition of gender issues.

Employers committed to achieving a work-life balance for their employees offered various working arrangements. There were basically three policy options that focused on:

1. *How* much time an employee worked;
2. *When* employees worked; and
3. *Where* employees worked.

In addition, patterns of work that gave employees a complete break from their work were also considered within the remit of work-life balance. Each of these initiatives, together with a commentary on their perceived impact is now considered.

Policies that focus on how much time an employee works

The main option in respect of working arrangements is to alter the traditional route of full-time working and replace it with part-time work whereby the employee works fewer than the standard number of hours per week. Variations in part-time working include job sharing, term-time working and 'V-time' where the employee works less hours

for an agreed period at a reduced salary, with a guarantee that he or she could return full-time when the period ended.

Part-time working

Part-time working was offered by all of the Big 4 firms and had been available for a number of years. However, whilst each of the firms operated a policy on the eligibility for part-time working, subsequent to a change in the legislation introduced in the Employment Act 2002, there were now significantly more stringent procedures in respect of part-time working applications. This removed some of the subjectivity in relation to eligibility. All applications for part-time work were now required to be passed to the respective Human Resources team to ensure that the request had been fairly considered and that the reasons for refusal, if appropriate, were valid.

Whilst the sample of women revealed that the percentage of women employed part-time within professional accountancy offices was consistent with national statistics and did not vary significantly dependent on firm size as discussed in chapter four, the interviews with the human resource personnel suggested that the take up of part-time positions varied between the Big 4. One firm suggested that around 5% of their total professional employees were employed on a part-time basis and the uptake was most prevalent at senior manager level. Another firm reported a similar position with the observation that staff found it easier to change hours once they had reached the level of manager. One firm indicated that although increased numbers of staff were taking up the opportunity to work part-time, particularly at the manager level, this type of working was very much a short-term solution for women returning after maternity leave as opposed to an indefinite arrangement.

Each human resource interviewee believed that the availability of part-time working was an important feature in encouraging women to

remain in the accountancy profession, as evidenced by the following comments:

> *It is the key reason for offering it. It means we retain talent.* (Big 4 Human Resource interviewee)

> *I just think that if that option was not there then perhaps those people wouldn't have returned at all, if it was either full-time or nothing.* (Big 4 Human Resource interviewee)

It would also appear that there had been some progress in the general acceptability of part-time working within the profession, providing that it suited the role of the individual and the business unit within which that person was employed. One of the interviewees observed that:

> *I think some of our older partners who started their careers in a totally different environment find it harder to accept part-time working but it has just not been acceptable for them to act as a blocker to any of these kind of arrangements.* (Big 4 Human Resource interviewee)

However, whilst there was a general consensus by the human resource personnel that the uptake of part-time working did not necessarily have a negative effect on career progression, it was recognised that such a choice might reduce the pace of progression, as evidenced by the following comment:

> *I would say it probably does affect the speed of progression, and we are quite honest about that, and in some cases of course the individual has made a life choice and indeed that life choice will extend to the fact that they don't want to actually progress any further.* (Big 4 Human Resource interviewee)

However, one of the partners who interviewed suggested that part-time working might have a negative effect on progression with the comment:

> *If you are looking for a part-time job, probably what you get is not of the same calibre as you would have had if your own earlier job had been taken down to part-time hours. It's a shame really because I have got friends who are chartered accountants and they have come back into the market and they are really very good, very competent and have ended up getting jobs that are probably below what they could do because these are part-time jobs.* (Female Partner Large Firm)

Another male partner was critical of the inability of his firm to provide an environment which was conducive to the retention and progression of women by providing an opportunity for reduced working within the work place:

> *You are looking at a population of people who, particularly when it comes to decisions on family, need to be in an environment where they have got flexibility of choice and it is very much up to them what they do and their decisions need to be respected. We need to develop an environment which enables women to keep in touch with the workplace if they choose to step out. This would be very valuable. I think that one of the things we don't have as a firm is the means to keep people who, generally for reasons of having family, don't want to work anything other than a small amount. There are not many mechanisms to help them.* (Male Partner Big 4)

The quote above was critical of the organisation for not doing enough to retain women who desired a working commitment smaller than the perceived, traditional norm.

The evidence provided in chapter four also indicated that part-time work compromised an individual's ability to reach partnership and there was recognition by the human resource personnel that part-time working at partner level could be problematic. However, the human resource personnel were of the opinion that this was not considered insurmountable. One firm had promoted two female part-time senior mangers to partner within the last twenty four months:

> *This has been a great break through and we are hoping this will encourage more women to do so, now showing that you can make the jump.* (Big 4 Human Resource interviewee)

However, there was a general reluctance by the partners of both sexes to accept that it was possible to be part-time partner. Whilst there was evidence of more flexibility within the large firms, demonstrated by one female partner who worked three days per week, and another who received greater holiday entitlement to dovetail with school holidays, there was a perception that a part-time partner was not a feasible proposition. Client expectations and missed opportunities were cited as the key reasons for part-time partnerships not being successful. The statements below, from both male and female partners, provide evidence of such views:

> *I don't think people at senior manger and partner level could work part-time.* (Female Partner Big 4)

> *No it wouldn't, it just wouldn't work.* (Female Partner Big 4)

> *Ultimately there is a cost to the firm if someone is not around so much. They would not be in a position to take advantage of so many opportunities.* (Male Partner Big 4)

If someone wants to work part-time then you need to align this with client expectation. It may be necessary to change the client portfolio. (Male Partner Big 4)

Likewise, there was considerable negativity by the female chartered accountants who responded to the survey, to the suggestion that it was possible to be a partner and work part-time as evidenced in Table 6.5.

Table 6.5   Perceptions of the impact of working part-time (expressed as a %)

Statements	Age	Totally agree	Agree	Disagree	Totally disagree	Total	Absolute Z score
It is impossible to be a partner and work part-time	'Older'	7.9	34.2	44.7	13.2	100.0	1.393
	'Younger'	17.0	34.0	42.0	7.0	100.0	

The majority of 'younger' women (51%) agreed with the sentiment that it was impossible to be a partner and work part-time, with a slightly smaller percentage of 'older' women also agreeing (42%). This difference was not significant.

Job sharing

Job sharing was offered by three of the Big 4 firms. There was a perception that this policy was less successful for professional staff and was normally utilised by support rather than professional staff.

Term-time working

Term-time working would also appear to be less readily available than the more traditional reduced-hour weekly contract. Although

offered by two of the Big 4 firms, it was recognised that it was not necessarily appropriate in all cases and depended on the business unit. One firm was in the process of evaluating the possibility of allowing individuals to purchase extra holiday entitlement that would enhance the leave period to provide cover for school holidays, although the firm had not yet committed to the initiative.

'V-time' working

None of the firms mentioned the practice of 'V-time' working or the possible introduction of this type of initiative in the future.

Policies that focus on when employees undertake their work

The types of policies that focused on when females worked included flexitime, compressed-hours working and annualised working.

Flexible hours

Flexible hours were available within all the Big 4 firms. However, these arrangements were normally informal and availability was largely at the discretion of the unit manager and based on a level of developed trust between the firm and the individual involved:

It is not a formalised policy it is part of the trust within the company. (Big 4 Human Resource interviewee)

One firm was trying to imbed the culture of informal flexible working further based on the perception that this would benefit both employees and the firm:

You know if a project finishes at 3 o'clock in the afternoon it is fine for that team to go home rather than just stay in the office. (Big 4 Human Resource interviewee)

It helps us manage our peaks and troughs more effectively. (Big 4 Human Resource interviewee)

Annualised working

One Big 4 firm offered an annual day's contract whereby the member of staff and the firm agreed the number of days to be worked on an annual basis. This allowed individuals to take extended leave over the summer months whilst receiving an annualised salary. It was noted, however, that although the policy was available it was only suitable for some positions, albeit not necessarily restricted to the lower echelons within the organisation. The policy had been utilised at manager level and above and was considered useful in encouraging women to stay within the profession.

Compressed hours

No firm offered any form of compressed hours working whereby an employee chose to fulfil a full-time contract in a reduced number of days, for example four days a week or a nine day fortnight.

Policies that focus on where employees undertake their work

The policy that affords women the opportunity to choose where they undertake their work is in respect of home working.

Home working

Two Big 4 firms reported formal home working policies, although the number of individuals that took advantage of such a system and worked permanently from home was minimal:

The numbers are small in terms of permanent home workers, but a considerable percentage of our people at some point will work from home during the week or the month. (Big 4 Human Resource interviewee)

Home working was considered by some to be problematic, with the health and safety legislation requirements being one of the main stumbling blocks as firms are responsible for all the working environments where an employee conducts their employment:

Home working, yes, it is a much greyer area in terms of health and safety and risks to the employer. (Big 4 Human Resource interviewee)

One firm was considering the introduction of a formal home working policy in response to staff demand, although this was not necessarily a request from female staff.

Informal home working would, however, appear to be acceptable where formal arrangements were not in place and this was utilised on an ad hoc basis. For example:

We have operated an informal home working policy for several years whereby individuals, with the agreement of their line manager can work from home on an ad hoc occasional basis, maybe one day a week, that kind of thing. (Big 4 Human Resource interviewee)

It is quite openly discussed about working from home and eyebrows are not raised. (Big 4 Human Resource interviewee)

Employment patterns that give employees a complete break from work

The opportunity for a complete break can be categorised into a short break such as maternity or paternity leave, and a longer absence such as an unpaid career break. Chapter five considered maternity leave and career breaks from a societal culture point of view. The following discussion will focus of the organisational aspects of both these work-break opportunities.

Maternity leave and career breaks

All of the Big 4 firms offered an enhanced maternity leave package which generally was in the form of additional payments rather than extended leave. One interviewee commented:

It is slightly enhanced; it used to be much enhanced but as the statutory conditions have changed it is not so much as it was. Now you get a year off which I think is long enough for most people. (Big 4 Human Resource interviewee)

Payments were in the form of bonuses, whilst one firm offered child care vouchers. The vouchers were considered to be particularly successful in encouraging women to return to work following the birth of a child as evidenced by an increase in the return rates:

After we introduced the child care scheme we saw a huge improvement in the return rate. (Big 4 Human Resource interviewee)

An additional bonus was offered by one firm if an employee returned to work before their statutory entitlement expired, although this practice was not encouraged by the firm:

The take up of the return to work early scheme is very small, we don't encourage women to come back early, but occasionally there may be an exceptional business need. (Big 4 Human Resource interviewee)

This statement would appear to be slightly contradictory as offering a bonus to return to work early could certainly be interpreted as encouragement. The citing of the 'exceptional business need' also raised the question of how much pressure female employees were under to return to work early to fulfil their relevant business requirements and what was the perception of the women on leave if they failed to comply with the request?

All firms had formal policies on career breaks. These varied in respect of the length of time permitted. One firm had a maximum career break of two years at any one time. The firm was of the view that if a longer period was permitted, then problems would arise in re-integrating the individual back into the workforce:

We have found that two years is the maximum time you can be away from the office to have an easy return, because the world we work in changes rapidly. (Big 4 Human Resource interviewee)

These policies were introduced with two separate groups in mind – women, and newly qualified staff members. There appeared to be a mixed take up of career breaks. Some firms believed that it was not just women with family commitments that took advantage of career breaks but also newly qualified members of staff who wished to take a year out travelling. This was evidenced by the following two quotes:

Actually it is most popular amongst our recently qualified. (Big 4 Human Resource interviewee)

There is a huge take up, all sorts of people take career breaks, although there is a tendency for more women to take career breaks, particularly post maternity leave, and it tends therefore to be management grade. (Big 4 Human Resource interviewee)

Whilst it was acknowledged that career breaks helped retain women within the profession, there was a concern that many did not return at the end of the break. For example:

I know a couple of people who have taken career breaks and I've been advised at the end of the career break that they will not return. (Big 4 Human Resource interviewee)

There would appear to have been little research conducted into why this should be the case and it was surprising that only one firm undertook exit interviews.

All of the female partners took between three and six months maternity leave. This was a relatively short period of absence (see Martin and Roberts, 1984) and no career breaks were taken. However, one expressed disquiet about the length of her maternity leave:

I was back after having my first child after sixteen weeks and I have to say, that was far too early but it was circumstances that dictated that I had to be back. The second child I was back after twenty weeks so I had slightly longer (Female Partner Large Firm)

However, further elaboration of this revealed that whilst she was subsequently offered a career break for her second child, she turned this down:

I was offered the chance to take two-three years off and then come back full-time. I chose not to, and the reason I chose not to was that I was amazed after having my first child how much I had actually forgotten and how much my confidence went and I was concerned that this would have been worse if I had taken a career break. That is the reason I came back, whether I made the right decision or not I don't know. (Female Partner Large Firm)

Another partner alluded to the difficulty encountered by women who had a career break with the following comment:

I think the difficulty is going away from work and then coming back, I think in the meantime the guys have all been there and progressed or whatever. I think that this is a difficulty as you just get going career wise and then you have to start again. (Female Partner Large Firm)

The availability of flexible working practices

The literature to date suggested that many organisations were introducing work-life balance policies to create flexibility within the work place with benefits experienced by both employees and employers (Cooper and Davidson, 1992; Davidson and Burke, 1994; Taylor, 1998; EOC, 1999; Dfee, 2000; Burke, 2001). Hence, the availability of flexible working practices across the spectrum of offices was considered. The results from the questionnaire survey are contained in Table 6.6.

Table 6.6   Availability of flexible working practices (expressed as a % of women employed within each size of office)

Flexible working scheme	Small	Medium	Large	Multi-national
Flexible hours	63.3	51.6	61.5	79.2
Term-time working	12.0	4.3	11.1	29.7
Part-time working	77.1	81.3	100.0	96.0
Job sharing	12.5	4.2	10.0	29.7
Nine day fortnight	8.7	4.2	18.2	43.9
Longer holidays	32.1	32.1	40.0	78.7

The data in Table 6.6 suggests that Big 4 firms are the most proactive in providing opportunities for flexible working practices.   Whilst the provision of the more traditional forms of flexible working practices such as flexible hours and part-time working were common place irrespective of the size of firm, term-time working, job sharing, nine day fortnights and longer holidays were not so readily available, particularly within the smaller firms. However, the pertinent question in relation to flexible working practices was in relation to the uptake by women where schemes were in place, and if unavailable whether the women would be interested in them. This analysis is contained in Table 6.7.

Table 6.7 Take up of flexible working practices (expressed as a %)

Flexible working scheme	Already take part	Not available but interested	Would like to take part but concerned may hinder career progress	Not interested	Available and may opt for later	Total
Flexible hours	43.8	29.3	4.1	12.2	10.6	100.0
Term-time working	4.5	30.0	6.4	52.7	6.4	100.0
Part-time working	41.3	7.9	7.9	25.7	17.2	100.0
Job sharing	1.0	10.2	3.1	82.6	3.1	100.0
Nine day fortnight	1.0	19.0	4.0	66.0	10.0	100.0
Longer holidays	21.6	28.9	9.0	25.2	15.3	100.0

The data in Table 6.7 would suggest that the traditional forms of flexible working were popular with 43.8% taking part in flexible hours and 41.3% working part-time. Nearly one third of women, however, stated that although flexible hours, term-time working and longer holidays were not available to them, they would have been interested in such provision. This was an area that firms should consider further. Also of interest were the relatively small percentages of women who were of the opinion that taking part in such schemes might hinder career progress.

The partners, who were interviewed, were also asked about the availability of various work-life balance initiatives. Six partners from four firms, three large firms and one of the Big 4, stated that there were no initiatives in place. This would appear to be contradictory to the evidence presented by the HR personnel from the Big 4 as previously discussed and the evidence in Table 6.6 for example, whereby 100% of the women

employed in large accountancy firms and 96% of women employed in Big 4 firms suggested that part-time working was available. This apparent lack of appreciation of work-life balance initiatives, suggests that either the partners are unaware that policies such as part-time working are relevant as work-life balance initiatives, or they are unaware that staff have the opportunity to avail themselves of such schemes. This is a cause for concern when senior individuals mentor more junior staff within firms as they do not appear to be fully conversant with flexible working opportunities.

It was also evident that these partners did not perceive a lack of such initiatives as disadvantageous to their firms:

No, none that I am aware of. I don't think that there is a need, whether the more flexible working hours and the new changes to employment law will drive a focus of some sort, it hasn't yet, and I am not aware of any need for it. (Female Partner Large Firm)

I am not aware of any policies. Whilst I wouldn't say that I am against them, ultimately there is a cost to the firm as someone would not be around so much and therefore they would not be able to take advantage of the same sort of opportunities for the firm that someone who was here all the time could. (Male Partner Big 4)

Other partners recognised that there were some policies in place but indicated that they were unclear as to exactly what the policies were, as is evident in the following two quotes:

There are a number of initiatives but not sure that I can describe any of them. (Male Partner Big 4)

There are some available but the traditional working practices tend to prevail. (Male Partner Big 4)

Another partner stated that policies would not be feasible for all staff because of the different expectations within functional areas:

We do have flexible working for males and females, but it depends on what the individual is involved in to be honest, because if they are involved in a very client-based role then obviously they can't. (Female Partner Big 4)

A male partner highlighted potential operational difficulties:

Yes but they are fairly minor. We do allow flexible working, we do allow part-time working but I have to say I hate them both simply because of Murphy's Law – you want someone but they are never there. (Male Partner Large Firm)

However, within one Big 4 firm considerable efforts had been made in the work-life balance area. The quotes below are from a male and a female partner located in the same firm, both of whom indicated an awareness of recent advances. Indeed the male partner provided the only positive comment by any of the men in respect of work-life balance initiatives:

The firm is very strongly pushing the diversity agenda into the forefront of people's minds. There is scope to work flexible time here, although numerically not a lot of people do it. ….It is not a problem, it is something that has to be managed, but it is generally relatively easily managed. As long as it is something of a nature that is not a matter for free discretion, such as having children or caring for a spouse or a relative who was ill, rather than say hill walking, I wouldn't see that aspect as a lack of commitment to the firm. (Male Partner Big 4)

The firm has some pretty far-reaching policies around diversity and women's working. We try not to make it gender related but obviously the biggest diversity matter is gender – that's just a fact of life. There is lots of coaching and counselling on our portal and internet site which provides people with all our policies, how to go about achieving flexible working arrangements. We have also very recently set up a women partner and director group, who are working to create stronger mentor relationships for females, putting the gender matter clearly on the map from a management team perspective. (Female Partner Big 4)

The route to partnership

The process of promotion was heavily criticised in the literature for overtly discriminating against women. This section now considers the promotion process by examining the age at which promotion is likely, the potential problems experienced by women in relation to the requirement to demonstrate flexibility and mobility, the requirement for a personal and business case to be established and the issue of gender stereotyping by all male promotion panels.

Age at promotion

The evidence from the partners who were interviewed contained in Table 6.8 suggested that promotion to partnership happened on average during an individual's early to mid thirties, although four partners, three male and one female in large firms, were promoted in their mid to late twenties. The average age of promotion for males was thirty with the female equivalent being thirty-three. Therefore partnership would appear to occur at a critical time for women in respect of their biological clock as previously found by Bernardi (1998) as increasingly women are having their family in their early thirties (EOC, 2000a).

Table 6.8 The route to partnership

Gender	Size of office	Age when made partner	Promoted within office trained?	Secondments abroad	Other UK experience	Functional area
m	b4	32	n	y	y	cf
m	b4	31	y	y	y	ass
m	b4	36	y	n	y	cf
m	b4	34	y	n	y	au,gm
f	b4	36	n	y	n	au,ass
f	b4	36	y	y	n	au,ass
f	b4	32	n	n	n	tax
m	l	28	n	n	n	ba,cf
m	l	26	y	y	n	ce
m	l	26	y	n	n	ba,au
f	l	33	y	n	n	au
f	l	29	y	n	n	gp,au
f	l	35	y	n	n	tax
f	l	30	y	n	y	gp

Functional Areas

cf	corporate finance	ass	assurance	au	audit
gm	general management	ba	business advisory	gp	general practice
ce	chief executive				

Flexibility and mobility

The literature highlighted the importance of flexibility and mobility for promotional success which could be problematic if women had already established dual roles such as a wife and mother (Altman and Simpson, 2000; Mavin, 2000). This perception was highlighted by a partner who stated:

> *We need to take some of our more senior people and put them somewhere else for a while and that's difficult to manage, I mean it is all part of the ongoing process. I would say it probably is more difficult for females, it would take a certain kind of person, although females who have done it would not say it was more difficult.* (Male Partner Big 4)

The data from the partners revealed a different route to partnership dependent on office size. All female partners in the large firms had been promoted to partner within the office where they were trained, although one female had left for a year to work for a Big 4 accountancy firm. The male partners in large firms painted a slightly different picture. One male had trained within a Big 4 accountancy firm, whereas another partner, although promoted within the office in which he trained, had received twelve months of Big 4 experience when he left his host training firm for a brief period.

There was greater movement within the Big 4 with only four of the seven partners being promoted within the firm with which they trained. However, the three partners not promoted within their host firm trained at other Big 4 firms.

Thus, there was evidence to suggest that in order to reach partnership within the Big 4, the training required needed to have taken place within the Big 4 type of environment. However, to achieve partnership status

within a large firm the training environment could be either a large or Big 4 firm.

All male Big 4 partners interviewed had received other UK experience with two having also undertaken an international secondment. This was mirrored by the Big 4 female partners who had either experience from abroad or in another office. Thus, there was evidence that partnership status in the Big 4 was dependent upon the demonstration of mobility:

At some point in the process you need to have what the firm calls an 'out of the box' experience. In other words you can't just work through; you have to take say six months or a year with another company on secondment or a role with a government department, or a role in an entirely different function in the firm, or an international secondment. There is a necessity to do something completely different. There is a desire to get people out of their normal environment to see, well not just to see how they cope but it's more to do with personal development and broadening their own experiences, and if you have not done it then you won't get your promotion. (Male Partner Big 4)

The requirement for an 'out of the box' experience was not replicated with the large firms. This was not unexpected as these organisations tended to have only one location. With the exception of two large firm partners who had received either overseas or other UK experience with Big 4 firms, the large firm partners reported single office experience, even where other offices existed within the organisation. Thus, mobility was not required within large firms in order to attain partnership level.

The female experience of movements between different firms

The majority of the female chartered accountants that answered the survey were still employed within professional accountancy firms (64%,

n=89), but were no longer with the firm, or a derivative of the firm, with which they had trained. However, there was a statistically significant difference in response to this question dependent on age. The vast majority of 'older' women (81.1%) were no longer employed by the firm with which they trained in comparison to 57.6% of 'younger' women. This suggested that 'older' women had migrated to a greater extent, although this might have been a function of employment duration.

Slightly in excess of a third of the women (37%) who had moved, moved only once, 26% had moved twice, with the remainder (37%) having moved three times. An analysis of these movements revealed that for the first move 40% of women went to smaller firms, 26% to larger firms, 22.5% to a firm of a similar size and 11.2% to 'other'. For the second move, 37.5% went to a firm of a similar size, 23.2% to 'other' and equal percentages (19.6%) made the shift to bigger and smaller firms. For the third move, equal percentages of women (34.4%) went to firms of a same size or smaller size, with 18.8% changing to other and 12.5% going to a bigger firm. Thus there were no discernible trends identified in respect of the direction of moves.

The stage the move took place was then examined. For the first move, in the majority of cases (70.8%), the move took place at the level of accountant, with 19.1% at the level of manager, falling to 6.7% at senior manager level, 1.1% at director level and 2.2% at partner level. Indeed, the most common stage for the second move was also at the accountant level, with 40.7% of the women who had a second change doing so at this position. This was followed by 33.3% at manager level, 20.4% at senior manager level and 5.6% at partner level. By the time of the third shift, more of the women had progressed up the ranks with the most popular position being manager (37.9%) followed by senior manager (24.1%), partner (20.7%) and finally accountant (17.2%).

These findings suggested that women tended to move early on in their careers and thus the age of the younger women was unlikely to provide an explanation as to why a far higher percentage of younger

women had remained with firms, as they would have already reached a stage in their career where a move was likely to have taken place. However, this may be explained by organisational changes whereby firms have adopted a philosophy more centred around 'train and retain' as opposed to recruitment with the expectation of attrition post qualification (Gammie, 1999).

The female experience of movements between offices

Nearly a third of women (29.7%) had changed location with their current firm, with 46.4% of this number doing so on one occasion, dropping to 26.8% for both two and three locations respectively. Whilst there were no statistical differences for the variable which considered whether a location change had taken place dependent on age, there was a significant difference[2] for the variable which considered the number of locations, with the older women having experienced more locations. This may again be a temporal issue whereby 'older' women have had more opportunity to change location.

The destination of these moves, the stage of career and the reason for the change is analysed in Table 6.9.

Table 6.9   *Destination, status and level of location moves within the office (expressed in % terms)*

	Location 1	Location 2	Location 3
Number of location moves	46.4 (n=19)	26.8 (n=11)	26.8 (n=11)
Destination			
Scotland	41.4	40.9	40
Elsewhere UK	29.3	45.5	50
Overseas	29.3	13.6	10
Stage			
Partner	7.5	10.5	10.0
Director	-	-	10.0
Senior manager	20.0	31.6	50.0
Manager	15.0	42.1	30.0
Accountant	57.5	15.8	-
Reason			
Personal	50.0	54.5	90.0
Experience	36.8	27.3	10.0
Firm request	10.5	13.6	-
Promotion	2.6	4.5	-

The first location change was predominantly within Scotland (41.4%), although 29.3% moved elsewhere in the UK, and the same percentage (29.3%) overseas. The most popular second location was elsewhere in the UK (45.5%), followed closely by Scotland (40.9%) and overseas (13.6%). A similar trend was apparent for the third location whereby 50% of the women went elsewhere in the UK, 40% within Scotland and the remainder (10%) relocated overseas. The evidence would therefore suggest that the majority of women tended to move within the UK and that overseas secondments were less prevalent.

The most popular reason cited for all three location moves was personal, followed in each case by experience. Small percentages of women moved either at the request of the office or for promotional reasons, although arguably the move for experience could be construed as a latent promotional exercise. Whilst these results were interesting there was little that could be concluded from this, as without comparable male statistics, it was impossible to gauge whether female behaviour was any different from that of male colleagues.

The evidence for mobility

The partnership experience suggested that flexibility and mobility might be important within the Big 4 environment, although this was not the case within large firms. There was, however, an indication of movement both between firms and different offices within the same firm by the female chartered accountants. Women who moved firm, or office within their firm, tended to do so at an early stage of their careers. There was evidence that the 'older' group of women were more mobile in terms of movement between firms which was not explained by temporal differences. This difference was not evident for movement between offices. Organisational change in respect of retention post-qualification was suggested for this difference.

Notwithstanding, despite the literature suggesting that firms require a demonstration of flexibility and mobility for progression (Trapp *et al.*, 1989; Altman and Simpson, 2000), it would appear that this is not the case, with perhaps the exception of the Big 4.

The personal and business case

The literature identifies three areas of concern in relation to the need to demonstrate a personal and business case for promotion to partnership, namely:

- the marginalisaton of women into the less prestigious, more routine functions of the profession;

- the increasingly commercial outlook of professional accountancy firms that requires 'client-driven' employees; and

- the potential problem of stereotyping of women by male only promotion panels.

However, much of this work was done in the early 1990s. The route to partnership has evolved particularly within the Big 4:

> *Things have evolved over time so the process that I went through to be a partner is now out of date.* (Male Partner Big 4)

The Big 4 experience

An early identification and tracking of individuals, combined with a broader review of skills rather than the traditional technical capabilities previously required, has been implemented. As one partner self deprecatingly stated:

> *I certainly wasn't promoted because I am a technical genius.* (Male Partner Big 4)

The current promotion process within the Big 4 firms was markedly similar irrespective of organisation, with potential candidates being identified at an early stage and manoeuvred onto a development track normally just prior to qualification. When accountants reached manager or senior manager level, which tended to be around their late twenties, a number of candidates would subsequently be nominated for partnership

status by the appropriate existing partners. This nomination aspect was vitally important as one partner highlighted:

> *One of the less tangible aspects of the promotion process is the respect from your peer group and the people that work with you so that you are somebody that seems to be a partnership candidate.* (Male Partner Big 4)

Therefore there existed the potential for women to be overlooked simply because they had been stereotypically pigeon-holed into the lower echelons of the organisation and thus were not considered to be serious candidates.

The final stage in the process required nomination by regional and national partners and was usually undertaken at an appraisal conference or competency assessment centre whereby candidates were assessed on individual attributes and specialist skills. Allied to that, a business case needed to be made - what was the rationale for another promoted post within the organisation? Ultimately, the business rationale needed to match the personal case:

> *You've got to be able to demonstrate a range of capabilities on a very balanced scorecard, any significant development needs that you are not addressing, or having difficulty addressing, then that will tend to hold you back. The second thing you need is a business case which will always be the result of a combination of personal effort and market opportunity and the opportunities that the firm leaves open to you as opposed to other people and that inevitably means that there is an element of dependence on being able to deliver something out of the market that demonstrates that you are working to the standard of a partner that will enhance the firm.* (Male Partner Big 4)

The business case could result in the functional area being of importance to the promotional process. The necessity to display a breadth of skills was aligned to the changing role partners now played within organisations, as demonstrated by the following quotes:

> *Candidates who are technical experts and display, for example, a deep product specialism tend to stay as Directors, whereas partners need to be able to adopt a leadership role, have vision, be persuasive, and be very strong on advisory relationships. Within teams they need to be constantly in a win/win situation.* (Female Partner Big 4)

> *The role of the partner nowadays is far more about growing the business than simply servicing clients. It is all about marketing and new business generation.* (Male Partner Big 4)

The requirement for outstanding technical skills that females have displayed would appear to have been superceded by non-technical commercial skills, such as the targeting and obtaining of new clients and the ability to demonstrate strong leadership. This may once again put women at a disadvantage (Hanlon, 1994; Sikka and Willmott, 1995; Hanlon, 1996; Kirkham, 1997), although one female partner highlighted that:

> *Being persuasive is a strong female attribute.* (Female Partner Big 4)

Evidence has suggested that women consistently find themselves marginalised and segregated into the less prestigious, more routine functions of the profession (Barkman *et al.*, 1986; Ciancanelli *et al.*, 1990; Silverstone, 1990; Roberts and Coutts, 1992; Davidson and Dalby, 1993; Hooks and Cheramy, 1994). Consequently, it would be

much more difficult to demonstrate a business case, as suggested by the following comment:

> *Clearly if you are working in a weak market it is harder to make a case to get through to partner.* (Male Partner Big 4)

However, changes to the regulation of the profession has resulted in areas that were previously deemed to be less prestigious and more routine, such as taxation, now being of greater importance to the growth of accounting firms. However, there was no evidence to suggest that the female partners were employed in 'marginal' areas of the business, as previously discussed in chapter four.

There was universal recognition by the human resource personnel interviewed that very few women had made partner within the Big 4 and that this was an issue that the firms needed to consider. However, firms appeared to be at differing stages in addressing this. One Big 4 firm provided tailored packages for 'talented staff' which identified the main requirements of the individual. Thus, if a woman's needs were different then this could be accommodated within the programme. The firm had introduced mixed-gender assessment teams for dealing with career progression and had also changed the assessment process to recognise the different skills needed in the modern business world. They operated an ongoing assessment process for partnership progression rather than an 'on the day' assessment and stated:

> *We feel confident that the assessment process to partnership is fair.* (Big 4 Human Resource interviewee)

The firm believed that the change in the assessment process had been a key determinant in an increased number of women progressing to partnership level:

In recent years we have found that pass rates are higher amongst women than men. (Big 4 Human Resource interviewee)

The large firm experience

The route to partnership within large firms was described as somewhat less structured than the Big 4. There was some degree of targeting of potential staff but it tended to occur later. There also appeared to be more of a succession element whereby if one partner retired then a replacement was selected and promoted from within the firm.

Gender stereotyping

The literature suggested that women had been subjected to 'gender stereotyping' and hence deemed unsuitable by men for positions of power simply because they were women. Thus, predominantly male promotion panels could be a cause for concern (Hultin and Szulkin, 1999). The interview data from the partner interviews suggested that, whilst the earlier processes such as staffing development courses with younger partners and human resource personnel, where the gender balance was weighted towards males but with some female involvement, the final appraisal, conducted by the more senior partnership team, was almost exclusively male.

This was also the case for large firms whereby partner candidates were usually required to make a presentation to the existing compliment of partners who were predominantly male.

Therefore, replication of previous decisions by those already in power as advocated by Maupin and Lehman (1994) could result in the promotion of men at the expense of women. However, one female partner stressed that she believed that she had never been discriminated against:

The only thing I would add is that I don't think that I have in any way been discriminated against, I have always felt that I have had a fair hearing and I've gone back to things like partner assessment where there are many more males than females but I didn't in any way feel that I was biased against or towards for being a female - it was just the best person for the job. (Female Partner Big 4)

However, as this particular individual had already reached partnership then it is unlikely that she would have perceived any overt discrimination.

The majority of the female chartered accountants surveyed, however, were also in agreement that they had not been discriminated against on the basis of their gender as identified in Table 6.10. Likewise the majority agreed that they did not need to act like men to succeed in the workplace.

Table 6.10 Perceptions and experiences dependent on age (expressed as a %)

Statements	Age	Totally agree	Agree	Dis-agree	Totally	Total	Absolute Z score
I feel I have been discriminated against on the basis of my gender	'Older'	8.1	13.5	70.3	8.1	100.0	0.239
	'Younger'	4.0	27.0	55.0	14.0	100.0	
Women need to act like men to succeed in the workplace	'Older'	5.3	28.9	55.3	10.5	100.0	1.157
	'Younger'	10.2	30.6	55.1	4.1	100.0	

Whilst there was not a statistically significant difference between the views of these two groups of women, it is a cause for concern that 31% of the 'younger' women were of the opinion that they had been discriminated against in comparison to only 22% of the 'older' women. Similar results were apparent for the statement concerned with women acting like men, whereby 34% of the 'older' women agreed with the sentiment as opposed to 41% of the 'younger' women. This suggests that progress has not been made within professional accountancy firms.

The changing organisation on the route to partnership

The nomination, tracking and identification of the development needs of individuals in the Big 4 are a fundamental aspect of the promotion process. Candidates are required to demonstrate a balanced scorecard of personal capabilities together with a relevant business case. The rise of commercialism within the profession has increased the importance of the qualities often associated with men, such as the ability to target clients and display strong leadership skills, at the expense of the more traditional skills such as an outstanding technical ability. The potential issue for the changing emphasis on skills is exacerbated by the potential for gender stereotyping, whereby women are categorised into traditional female roles by all-male panels.

However, there was evidence that progress was being made within one Big 4 firm, with mixed gender assessment teams and tailored developmental packages. Both these initiatives appear to have produced some results with an increase in females successfully reaching partnership.

Mentoring, networking and training

The partner interviews highlighted the importance of the early identification, tracking and nomination of potential partnership

candidates. This process therefore requires senior members of professional firms to identify and relate with specific individuals.

Underpinning any nomination are two relationship issues within the organisational culture in which professional firms operate: mentoring; and networking. Whilst mentoring focuses on a 'top-down' relationship, networking relationships operate both horizontally and vertically, although it is the 'top-down' vertical relationship that is likely to have the greatest impact on the promotional process. Another vertical relationship of pertinence to this study is the 'bottom-up' relationship created by relevant role models within the organisation.

The availability and effectiveness of mentoring

The literature has highlighted the usefulness of mentoring (Kotter, 1985; Freeman, 1990; Kisch and Ryan, 1991; Cooper and Davidson, 1992; Flanders, 1994; McDougall and Briley, 1994; Okanlawon, 1994; Flynn, 1996; Burke and McKeen, 1997; Barker *et al.*, 1999; Wells, 2001) although caution has also been expressed (Akande, 1994: Blake-Beard, 2001). The debate is further complicated by the mixed views on the relative benefits of single-gender and mixed-gender mentoring relationships.

Mentoring was actively promoted within all Big 4 firms and was a process available to all staff. No Big 4 firm offered a specific women-only scheme. According to the human resource personnel, mentoring functioned best on an informal basis with as much flexibility as possible. Thus, it was often left to the individual to locate a suitable mentor:

> *We found that mentoring works best when there is as much flexibility and as much choice for the employee as possible rather than saying you will be mentored by this person.* (Big 4 Human Resource interviewee)

The culture is one that encourages mentoring but the emphasis is on the individual managing the mentoring process, so if you wanted a mentor the impetus would be on you to seek out how to find one and who that would be, there isn't like a grand list of mentors that you can go to and pick someone. (Big 4 Human Resource interviewee)

However, mentoring would not appear to be widely available across the spectrum of professional accountancy firms, as the majority of women surveyed (57.3%, n=79) had received no mentoring in either a formal or informal capacity, although 21% had been informally mentored by a male, 15.2% mentored formally by a male, 3.6% formally mentored by a female, with the remaining 2.9% informally mentored by a female. This was in contrast to the McKeen and Bujaki (1998) study that reported that 62% of chartered accountants in Canadian public practice had received some form of mentoring.

Of the women who identified that they had received no mentoring whatsoever, 35% believed that mentoring would have been beneficial to them. For those that had been mentored in some form, the effectiveness of this was explored. The results are contained in Table 6.11.

Table 6.11 Effectiveness of mentoring (expressed in % terms)

Effectiveness of mentoring	Usefulness of mentoring to networking	Usefulness of mentoring to career planning	Usefulness of mentoring to technical development
Very effective	12.1	17.9	16.7
Effective	41.3	39.2	56.7
Not very effective	32.8	30.4	18.3
Waste of time	13.8	12.5	8.3
Total	**100.0**	**100.0**	**100.0**

The evidence from Table 6.11 suggests that the majority of women who had been mentored had found the process either effective or very effective for networking, career planning and technical development. Combined with the 35% of women who perceived that it would have been beneficial to have had a mentor, irrespective of gender, this is an area that firms might consider in their quest to provide a constructive working environment for employees.

With the exception of three partners, two male and one female, all partners interviewed identified that they had experienced an informal relationship with a mentor that, in the later stages of career progression, had been male. Irrespective of gender, these relationships had been identified as useful with varying degrees of perceived influence. This supported the research to date in this area (see for example, Cooper and Davidson, 1992; Burke and McKeen, 1997). This is evidenced by the following quotes:

> *That was a very useful relationship for me.* (Female Partner Big 4)

> *I had an informal male mentor who was fairly helpful although I wouldn't have said highly influential.* (Male Partner Big 4)

> *I had an informal male mentor who was instrumental in my career development.* (Male Partner Big 4)

> *Two male senior partners. One followed, tracked and was interested in my career from early days. This was a huge support for me. The other was more behind the scenes, working for me, rooting for me and creating opportunities for me in a very inadvertent way.* (Female Partner Big 4)

> *He was my senior partner and there was nothing more I wanted than to be like him.* (Male Partner Large Firm)

All the Big 4 partners interviewed, except one female, had some formal involvement in providing mentoring relationships for junior members of staff. This was not replicated in the large firms whereby formal mentoring had only recently been introduced by two firms. Neither of these firms had utilised the two female partners in the process. Therefore, despite the opportunity to involve senior women in a mentoring capacity, they had chosen not to do so. These firms were arguably failing to maximise the potential of these female role models to influence the career aspirations of younger women within the office.

The potential issues of informal mentoring schemes

A female partner highlighted the potential dangers of an informal mentoring system whereby she perceived that she had been excluded:

> *There were three guys at the same stage as me in the firm and they were informally mentored by partners whereas I was not. I felt this disadvantaged me which made me malcontent.* (Female Partner Large Firm)

Some human resource personnel were also of the opinion that their informal, flexible mentoring arrangements had resulted in mixed success as some women had found it difficult to find an appropriate mentor. Two of the partners interviewed suggested that a more structured mentoring system would have been beneficial:

> *I think that having a structured mentoring system is something that would have been very positive at the time, looking back I think I would have quite liked to have had that.* (Female Partner Large Firm)

> *That is one of my big regrets that we did not mentor staff and partners. We have now just got round to the concept of mentoring*

partners. The mentoring is to make sure that people do not go off the rails and to reassure them and to help them find a path towards acquiring clients in their own right and developing their own marketing, networking and social skills. (Male Partner Large Firm)

Internal feedback on research undertaken within the Big 4 had also indicated that women in general would prefer a same-gender mentor, which could be problematic as a consequence of the lack of women in senior positions. Indeed, one firm had recently received feedback that there was a need for better mentoring relationships and responded with the introduction of a programme that specifically targeted women. Another firm had also collated comments from female staff that highlighted the need for more female role models. Female role models will be discussed later in the chapter.

In contrast to the conclusions reached by Barker *et al.* (1999), mixed mentoring relationships were not considered by the interviewed partners to be particularly problematic, although three partners highlighted potential areas for concern. Two were in respect of personal relationships, similar to the issues identified by Flanders (1994):

Not an issue apart from the development or interpretation of personal relationships which could be misconstrued. (Male Partner Big 4)

I personally do not have any issues with mixed-gender mentoring, however I have been aware of tittle tattle in the office about relationships developing between senior and junior managers, therefore, having a mentor of a different sex does open up the relationship to potential gossip which is unhelpful. (Male Partner Big 4)

The other statement was made by a female partner who suggested that female mentors would not be of such value as male counterparts. This supported the findings of both Cooper and Davidson (1992), and Okanlawon (1994). The partner observed that:

> *Not formally, I have never been asked to do it. Although if I was a younger manager hoping to make partnership I certainly wouldn't ask a female partner to be my mentor. The male perspective is very important, I think that you need to play men at their own game and therefore it is best to speak to someone who can give you male tips.* (Female Partner Big 4)

It would appear that mentoring relationships were of value to the future development of individuals within professional firms, and that by formalising the process, pitfalls could be avoided. Whilst having a male mentor could be more advantageous to a female wishing to progress, mixed mentor relationships could be open to misinterpretation with potentially detrimental consequences.

Networking

The literature suggested that the operation of male networks excluded women, which could result in a lack of opportunity and a feeling of isolation (Okanlawon, 1994; Barker and Monks, 1998; Linehan *et al.*, 2001). This potential for exclusion was also highlighted within the operation of informal mentoring relationships.

The experiences of the surveyed female chartered accountants employed within professional accountancy firms in relation to networking are contained in Table 6.12.

Table 6.12 Perceptions and experiences of networking (expressed as a %)

Statements	Age	Totally agree	Agree	Disagree	Totally disagree	Total	Absolute Z score
I feel excluded from social networking within the office	'Older'	2.6	18.4	60.6	18.4	100.0	0.947
	'Younger'	3.1	26.8	54.6	15.5	100.0	
There are informal male networks operating within my office	'Older'	10.5	34.2	47.4	7.9	100.0	0.189
	'Younger'	7.2	41.2	44.4	7.2	100.0	
There are informal female networks operating within my office	'Older'	2.6	31.6	52.6	13.2	100.0	0.500
	'Younger'	1.0	29.6	54.1	15.3	100.0	

The majority of women irrespective of age disagreed with the statement that they felt excluded from social networking within their office. Although the fact that 21% of 'older' women and 30% of 'younger' women feel excluded should be a cause for concern. Whilst a higher percentage of women agreed that there were informal male networks operating within their offices (44% of 'older' women and 48% of 'younger' women agreed with this) as opposed to female networks, nearly a third of women recognised that female networks were in existence (34% of 'older' and 30% of 'younger' women). However, the literature suggests that female networks are not always welcomed by women (Cooper and Davidson, 1992; Flanders, 1994).

Female only groups

An extension of informal female networks operating within an organisation is the operation of female-only groups. However, female-only groups were not necessarily perceived as being a positive strategic development by the female partners. For example:

> *I have mixed views about this; my own personal view is that I would prefer that we did not have them. They are in danger of putting women's issues as something which is separate from the business and therefore it can be treated tritely as women's issues. When I was establishing myself in my role and creating my position through to partnership, I actively went out and sought networks and ways of building myself into different business communities. In terms of my time and my development and my contacts and my feedback, the women's groups for me just didn't work; they didn't meet my business or personal agenda. Having said that I think there is a very important role for women's networks within the firm on a very informal basis and I have my own soul mates in the firm, female partners with whom I share my views, my concerns, my fears, angers, irritations, because you need somewhere to mouth off.* (Female Partner Big 4)

The reaction identified in the quotation above was not negativity towards women getting together, rather that this type of activity would not necessarily progress women to where they wanted to be as this invariably required interaction with male circles and networks. However, one female partner highlighted the benefits of a female only group:

> *One of our most senior staff members mentioned at her appraisal meeting that she found the existing networking groups sometimes a bit intimidating. She put forward the initiative for trying to do a ladies marketing event which was taken up by the firm. It*

motivated her and I think it actually motivated the other ladies involved. (Female partner large firm)

The success of women's groups would appear to depend on each individual within the firm. Some women found the support afforded by such a group useful whilst others perceived that it merely reinforced marginalisation.

Female-only groups were also an area that had been considered by most of the Big 4. However, according to the human resource personnel interviews, there had been a mixed response, ranging from lack of interest to resistance from women who did not wish to be seen to be differentiated from men:

There was a real concern that if they got to the top they would be perceived as being given extra help or there was positive discrimination going on, so they were very nervous about being linked to something like that. (Big 4 Human Resource interviewee)

Again the experience of the firms would appear to be that they work best on an informal basis:

Our attempts at formal networks really weren't successful at all, we have had a couple of informal women's networks which was instigated by employees and they have been more successful. (Big 4 Human Resource interviewee)

It appeared however, that women-only networks were London based and not nationwide:

People from other offices can come but they have been focusing on London because that is where the bulk of the people are. (Big 4 Human Resource interviewee)

Women only training

Another aspect of female only groups is training that is specifically targeted at, and only available to, women. According to the human resource interviewees, women-only training had generally not been considered either appropriate or required by the firms. One interviewee commented:

> *We don't do that, I have been asked that before actually, loads of times. We do not do women-only training. I think the reason has always been, the feedback that we got when we did our very initial research when we set up three years ago, they didn't want it. Whether, if we asked again now it would change I just don't know. But it has always been frowned upon here.* (Big 4 Human Resource interviewee)

However, there was recognition that women's training needs may be slightly different. One firm had investigated this, as it was recognised that women were not doing well on the partnership process and in many instances were not even getting placed on the partnership track. The findings identified that women perceived that they required training to improve confidence, self-promotion skills, and ability to identify and address the political issues within the workplace. Thus, there was a careful balance to be drawn between addressing female training requirements without segregating women into a particular category as the following quote demonstrates:

> *It's a double-edged sword really because, to some extent, you don't want to remove them as a separate group but we feel we have to acknowledge that as a group they are not doing well either in the process or getting into the process.* (Big 4 Human Resource interviewee)

Whilst the majority of women did not feel excluded from social networking within the office, nearly one third of the 'younger' women did, which is a cause for concern. The formation and development of women-only networks and groups is not necessarily the answer as there was evidence that women could feel marginalised by this process.

Lack of role models

Allied to the issue of mentoring and networking was the concept of female role models. If women do not hold any of the top positions then the younger women within the organisation have no-one to aspire to (Haythornthwaite, 2003). The evidence from the survey of female chartered accountants employed within professional accountancy firms, as contained in Table 6.13, highlights the lack of female role models, whereby only 21% of the 'older' women and 26% of the 'younger' women recognised that they had a female role model within their organisation. Thus, the absence of women at the top is likely to be self perpetuating.

Table 6.13   Female role models

Statements	Age	Totally agree	Agree	Disagree	Totally disagree	Total	Absolute Z score
I have a female role model within my organisation	'Older'	-	21.1	50.0	28.9	100.0	0.412
	'Younger'	-	25.8	46.4	27.8	100.0	

Being a lone female at the top can also result in feelings of isolation (Burke and McKeen, 1996) and additional pressure (Cooper and Davidson, 1992). However, three of the female partners intimated that being in a minority had not caused any additional pressures. Whilst

another two partners recognised that they were role models for other women but neither found this role burdensome:

I do think there is the issue of me being a role model which is always in the background but it is not intrusive. (Female Partner Big 4)

Not really – I have always been in a minority although I do accept that I am now seen as a role model. (Female Partner Big 4)

The remaining two partners identified internally driven pressures caused by being within the minority which gave weight to the suggestion that isolated females perceived that they needed to prove themselves within the working environment (Cooper and Davidson, 1992). This is exemplified in the following two quotes:

I think if anything it is probably pressure from myself. I was very fortunate that I got three extra week's holiday whereas the other two partners who got promoted at the same time as me didn't yet they were on the same partnership points. It didn't seem to bother them but it really bothered me. So I made sure that my car was less expensive than their car so I felt well that kind of reflects that I have these extra holidays and I will try and compensate for it in some way. (Female Partner Large Firm)

If I am being honest I find networking more difficult but its maybe not because of my gender it's maybe the nature of my personality, I would not like to actually say. I think there are pressures when you see some of the more senior partners, sort of 24/7 implications. I wouldn't even choose to do that, but you can still sometimes feel that you are judged on that. I don't agree with that type of working anyway because I personally believe in getting a balance in your life because I think that gets the best out of both worlds, a balance between your home and working life. That's where I think often

there are pressures but I think that I would say I haven't been under pressure but I think sometimes I put that pressure on myself. (Female Partner Large Firm)

Both these internal pressures were related to maintaining a sensible work-life balance whilst simultaneously demonstrating to peers and work colleagues that they were making at least a comparable contribution to the firm.

The evidence regarding working relationships

The continued lack of female role models puts younger women progressing through the ranks of a professional accountancy firm at a disadvantage in comparison to their male colleagues as they have no-one to which to aspire. This issue is compounded by the lack of formal mentoring schemes within firms, whereby women are left to develop their own informal relationships, often with senior male colleagues, which have the potential for misinterpretation. Nearly a third of the 'younger' women also felt excluded from the social networking within the office, although this was less prevalent for the 'older' group of women.

Whilst it would appear that some women do not wish to risk being marginalised through association with intra-organisational women-only groups, there was an espoused need for some type of female support mechanism. Female role models, mentors and networks have the potential to provide direction, motivation and support to women. If this is supplemented by training specifically targeted at those areas where women believed that they were deficient, progress might be made. There is clearly a case for organisational change.

Discussion

There was evidence to suggest that the Big 4 firms offered flexibility within the working week. However, with the exception of part-time

working, some of the arrangements such as flexible hours and home working, were informal arrangements, rather than part of a formal structured process which was available to all staff. Some of the more recent flexible arrangements, such as annualised hours and term-time or part-year working, had not been embraced by all firms and none offered compressed-hour contracts. Perhaps this was not altogether unexpected as accountants within the profession were already working elongated days and, therefore, there existed little scope for expansion of these days to provide a window of opportunity for time off.

Thus, although the Big 4 had embraced some work-life balance initiatives, it would seem that they had not been particularly proactive in the construction and operation of a modern, flexible workplace. The short-term 'business need' appeared to be at the forefront of the availability of work-life balance initiatives. However, were Big 4 firms 'hiding' behind this veil and lagging behind other large organisations? The DTI (2003) document entitled 'Flexible Working - The Business Case – 50 success stories' listed eleven organisations under Finance and six under Business Services. However, the Big 4, and indeed all accountancy firms, were notable by their absence.

As the relationship between work and family life has altered, there is an increasing need for organisations to accommodate altered working patterns to facilitate work-life balance. Whilst flexible working is on offer, there is evidence of a degree of scepticism and negativity attached to the ability to work in this manner and reach the top. This view was held by both sexes in positions of power, namely the partners, and also by the sample of women who responded to the questionnaire. There was no evidence to suggest that 'younger' women viewed part-time work and career progression in a more favourable context than their 'older' counterparts. Therefore, despite recent legislative changes, progress in the organisational culture attached to reduced working would not appear to have been made.

The apparent lack of knowledge displayed by many of the partners of the flexible working arrangements which were available within their firm is a cause for concern. Many of these partners would be in a mentoring situation with senior members of staff of both genders, thus it was disappointing that there appeared to be such a lack of knowledge about what was on offer. The perceived absence of knowledge of policies by the partners within large firms was also somewhat contradictory to the experiences of some of the female partners who seemed to be afforded greater flexibility within their working environment, with part-time working and longer holidays than their Big 4 contemporaries who all appeared to work in a traditional manner.

Despite enhanced maternity packages being offered by the Big 4 these tended to be in the form of additional payments rather than extended leave. Once again the prioritisation of work, couched in terms of business need over family issues, was apparent. Indeed, one partner alluded to the exertion of pressure by her firm for her to return before she felt that she was ready.

Thus, it would appear that professional accountancy firms need to consider their policies, both formal and informal, that they have in place in respect of maternity leave and flexible working if they are to avoid being tarnished as old-fashioned, 'long-hour culture' organisations. A consequence of this may be that in the longer-term they may have difficulty in attracting and retaining some of their most valuable and important human assets, irrespective of gender.

Indeed, one Big 4 firm had conducted an internal employee survey designed to elicit information from staff on the issue of diversity and work-life balance and found that there were no differences in responses dependent on gender. Work-life balance was, therefore, a global staffing concern no longer confined to the female working population. Whilst exit interviews were not carried out by all Big 4 firms, the one firm that did attained positive feedback in relation to gender issues. However work-life balance issues seemed more problematic:

I don't think I have ever had anyone say anything other than we have been supportive to women, but the work-life balance issues are perhaps another matter. (Big 4 Human Resource interviewee)

Summary

Working in a professional accountancy firm thus continues to demand long hours. These hours increase if the employment is within large or Big 4 firms and can be exacerbated by additional demands for work-related social activities. There is a perception of a 'macho' culture and the necessity for long hours to achieve success. Women are, therefore, battling against the organisational culture in order to achieve an acceptable work-life balance in order to accommodate the other demands on a woman's time as laid down by the societal culture in which they operate.

Flexible practices are viewed negatively in terms of progression and, therefore, it would appear that a cultural change in respect of flexible working is necessary before flexible working and partnership are deemed to be compatible. Precedents, however, have been set through the appointment of part-time partners and the firms need to do more to promote the success of these individuals with a view to changing this culture.

The partnership process, particularly in the Big 4 of nomination, tracking and identification of development needs, raised the issues of mentoring, networking and role models. Despite the importance of mentoring, any mentoring arrangements were largely informal, women continued to feel excluded from social networking and there was a perpetual lack of female role models. A significant proportion, albeit a minority, of women were of the opinion that it was necessary to act like a man to succeed in the workplace and that they had been discriminated against on the basis of their gender. These findings highlight the need for organisational change to break down the negative perceptions and

alleviate the discriminatory experiences encountered by women within professional accountancy firms.

There was evidence of some organisational change. One of the Big 4 firms had put considerable efforts into providing a flexible working environment which promoted an acceptable work-life balance. Both partners from this firm spoke in a positive light about these initiatives. The same firm had also introduced tailored training packages for staff which specifically addressed their training needs and recognised that a female might have different requirements from a male colleague. They had also introduced mixed gender promotion assessment teams.

Progress, however, across the board does not appear to have been made. The 'younger' women were more critical in terms of their perceptions and experiences in many aspects of their working lives. If professional accountancy firms wish to retain, develop and promote women, and indeed provide a modern, flexible working environment sought after by the brightest and best graduates, organisational change will need to take place.

This chapter has been critical of the organisational culture in relation to the progress of women to the partnership table. However, does this lack of progress in organisational terms cause women to leave professional accountancy firms and purse a career outside of the professional firm environment? This will be explored in the next chapter.

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ENDNOTES:

1   The part-time partner was excluded from this analysis.

2   Significant at the 5% level as evidenced by the absolute Z-score of 2.186 from the Mann-Whitney test.

7 WHY WOMEN LEAVE PROFESSIONAL ACCOUNTANCY FIRMS

Introduction

Previous research on gender stereotyping within professional accountancy firms suggests that women chose to exit from professional practice as a consequence of family commitments (AICPA, 1996). However, subsequent literature has identified that women invariably leave to pursue a career elsewhere (Gatland, 2000). This chapter will explore why women leave professional accountancy firms, as perceived by the partners interviewed. It will then analyse the actual experience of female chartered accountants who were surveyed by considering three categories of women: those who are employed outwith professional accountancy firms; those who are self-employed; and those who are currently on a career break.

The perception of why women leave professional accountancy firms

The evidence from the data collected for this research appeared to contradict the AICPA (1996) study. Only one partner perceived that women left professional accountancy firms due to family commitments:

> *I know from experience that I have seen a number of women leaving because they have chosen to have a family. So they've chosen to have a family and either initially you think they will come back and they might do initially for a short period of time but they change their minds. I have also seen one of my very good*

students who I was very keen to keep after her third year chose to leave at quite an early stage because she believed in the longer term she would want to have a family and she would rather be in a job that was more 9 to 5 and that it would be easier in that situation. (Female Partner Big 4)

The data from the other partners was categorised into two themes irrespective of gender. The first was dissatisfaction with career progression, either through lack of opportunity or insufficient speed of progress. This is demonstrated by the following three quotes:

I think for either a male or a female looking ahead it may well be that there is a block because there is already a number of senior managers so they therefore decide to leave as there is a lack of opportunity. (Female Partner Big 4)

A whole combination of reasons of which I think the most common would be that people have the sense that the firm will not deliver their core aspirations that they are looking for. (Male Partner Big 4)

I don't think there is an accelerated fast career pattern for people through professional firms. It does take a while and I think that perhaps when you are young it seems like far too long but even when you go into industry it still takes a while to get to the top. (Female Partner Large Firm)

The second theme concerned the type of work and working practices within professional accountancy firms. This also appeared to be of relevance to both genders, although in some instances the rationale for departure was slightly different. There were comments about the lifestyle associated with working for a professional accountancy firm. For example:

Another common thing is lifestyle choices both for men and women. (Male Partner Big 4)

Both men and women chose to leave in order to change their lifestyle. This is a very driven organisation, whereby you have to work very hard and where performance is everything. (Female Partner Big 4)

There were also statements made regarding the pressures of working within a professional accountancy firm, both externally and internally driven, for example:

Men leave the profession as they are looking for a different career path. There is lots of stress and pressure and no long term security – not too many make it to retirement age any longer. Women leave for the same sort of reasons but the pressure one is more, it is not always compatible to work reduced hours. (Female Partner Big 4)

With lots of different clients in the profession you do get sloshed around and it is stressful being at the beck and call of clients, their trials, tribulations and joys. This all affects you in different ways. They can be very demanding and there is a point when you are no longer happy to be pushed and pulled around. (Male Partner Large Firm)

Women leave for the same reasons as men, although I do think that there is a perception that they can bring more order to their lives outside the profession, as they will be able to do things differently. Within the office you tend to work for a number of bosses and this can result in the additional pressure of dealing with conflicts of time. (Male Partner Big 4)

Only one of the Big 4 utilised exit interviews so there was a general lack of knowledge by the human resource personnel as to why individuals left the firm. One firm, however, was about to embark on a diversity project, specifically looking at the issue of gender and the reasons why so few women were achieving partnership. As part of this, the firm was contacting a large number of their female alumni and asking why they had chosen to exit the organisation. They were then going to use the information to try to achieve greater understanding of the reasons for leaving and whether any action could be taken by the firm to improve the position.

The data from the partner interviews suggested that both males and females appeared to exit from professional accountancy firms for similar reasons - lack of career progression allied with the lifestyle and stress associated with employment in this environment. This should be a cause for concern as retention of expensively trained and developed staff may become an increasingly sensitive issue in a socially changing environment where work-life balance issues may be higher on the agenda.

Employed outwith professional accountancy firms

Current working status

The majority of the sample (n=345, 55.4%, see Table 4.6) were employed outwith professional accountancy firms. All respondents who were employed outwith professional accountancy firms, except one, identified the sector within which they were employed. The greatest percentage were located within the private sector (49.4%), 22.1% within financial services, 16% were in the public sector, 7% in education and 5.5% identified 'other areas'. Slightly more than one third of these employees were employed part-time (35.2%), which was less than the 41.3% of those females employed within professional accountancy firms. However, in a similar manner to the professional firm sample, there were

no statistical differences dependent on age with the absolute Z-score of 0.303 calculated by the Mann-Whitney test, although there was a significant difference on the uptake of part-time working dependent on whether or not they had children. The absolute Z-score of 8.642 was significant at the 0.01% level, whereby 92.6% of the women (100% of the women employed within professional accountancy firms) who were employed part-time had children in comparison to only 45% of those who were employed full-time (42% of the women employed within professional accountancy firms). The percentage of women who worked full-time outwith professional accountancy firms that did not have children (55%) was very much in line with those women employed full-time time within professional firms (58%) and indeed national averages (EOC, 2003).

Thus the similarity in statistics between the women employed both within and outwith professional accountancy firms suggested that the position for working women did not differ dependent on type of work. Further analysis was conducted and the results are contained in Table 7.1.

Table 7.1   *Analysis of part-time and full-time working outwith professional accountancy firms (expressed as a %)*

Sector	Part-time	Full-time	Part-time within sector
Education	7.4	6.8	37.5
Public Sector	12.4	18.0	27.2
Private Sector	45.5	51.8	32.3
Financial Services	22.3	21.6	36.0
Other	12.4	1.8	78.9
Total	**100.0**	**100.0**	**n/a**

The figures in Table 7.1 suggest that the opportunities for part-time working were slightly less within the public and private sectors with 12.4% and 45.5% of the part-time women employed within these areas in comparison to 18% and 51.8% of their full-time colleagues. Indeed, only 27.2% and 32.3% of the public and private sector positions were part-time posts. There was also evidence that women who wished to work part-time sought other miscellaneous jobs as 12.4% of the part-time women were employed within this category in comparison to only 1.8% of the full-time women employees. This was also reflected in the fact that 78.9% of the other miscellaneous jobs were part-time posts. These differences dependent on sector were significant as evidenced by the Kruskal-Wallis test which revealed a chi-square of 5.357, significant at the 5% level.

The current status of the respondents employed outwith professional accountancy firms, categorised dependent on age, the incidence of children, and if in part-time employment can be found in Table 7.2. As in Table 4.9 for women employed within professional accountancy firms, care needs to be exercised in the interpretation of this data as job titles vary within different organisations and hence may not be comparable. There should, however, be sufficient commonality for identification of trends for comparative purposes to emerge.

Table 7.2   Position within employing organisation (expressed in % terms)

Position	Total	'Older'	'Younger'	Part-time	Full-time	With children	Without children
Executive	16.7	24.7	14.6	9.2	20.8	14.6	20.2
Senior Manager	38.9	31.5	41.0	31.6	43.1	35.4	45.0
Middle Manager	25.1	16.4	27.6	34.2	19.9	26.9	22.4
Junior Manager	7.9	5.5	8.2	7.5	8.1	7.1	8.5
Other	11.4	21.9	8.6	17.5	8.1	16.0	3.9
Total	**100.0**	**100.0**	**100.0**	**100.0**	**100.0**	**100.0**	**100.0**

Further examination for statistical differences through the Kruskal-Wallis test revealed that there was no significant difference in job position dependent on age, although there were statistically significant differences dependent on whether or not the individual was working full-time and whether or not she had children, with chi-squares of 16.917 (significant at the 0.01% level) and 9.066 (significant at the 1% level) respectively. These results demonstrated that full-time female employees and female employees without children were more likely to achieve senior positions.

Notwithstanding the difficulty of comparing levels of promotion within different types of organisation outwith professional accountancy firms, and indeed to the hierarchical levels within professional accountancy firms, a comparison of the results in Table 7.2 with that of the women employed within the professional accountancy firms (see Table 4.9), showed that many similarities were evident. Similar percentages of women employed on a part-time basis had reached partner within professional accountancy firms (10.9%) and executive level outside of the profession (9.2%). Likewise, 21.3% of women

with children employed within professional accountancy firms had reached partnership compared with 20.2% of the equivalent women executives outwith professional accountancy firms.   Therefore, there was no evidence to suggest that women employed within professional accountancy firms had fared less well in terms of promotion stakes with contemporaries employed elsewhere.   Indeed, 25.2% of the sample employed within professional accountancy firms reached partnership (see Table 4.9) compared to only 16.7% of women employed elsewhere reaching executive level.   However, within the partnership statistics there were variations dependent on size of firm, and this may also be true within industry.

Rationale for leaving professional accountancy firms

There were a variety of stages whereby women exited professional accountancy firms to pursue a career elsewhere.   In reverse order of seniority, 25.4% left on qualification, 34.7% exited relatively soon after qualification at the accountant stage, 28% slightly later at manager level, 9.9% only after having reached the status of senior manager, 1.2% at director, and 0.9% at partner.   This indicated that professional accountancy firms were most exposed to losing staff immediately after qualification and in the following 2-3 year period.   The greatest percentage of those women who chose to exit were employed by Big 4 firms (56.7%), followed by medium firms (18.1%), large firms (17.0%) and small firms (8.2%).   However, these figures may have been a function of the numbers employed within these particular types of firms rather than an indication of a particular type of firm losing a disproportionate number of female staff.   If the women who were still employed within professional accountancy firms were considered (Big 4 38%, large 10.2%, medium 25.5% and small 26.3%, as identified in chapter four) it would appear that Big 4 and large firms suffer the loss of female staff to a markedly greater extent than the medium and small firms, although

it would be necessary to compare these figures with movements of male colleagues before a definitive conclusion could be reached. If the female movement mirrored that of their male counterparts then any migration would be more likely to be as a result of market demand for Big 4 or large-firm trained chartered accountants. Unfortunately there were no available statistics to examine this further.

The analysis of what influenced the surveyed women to leave professional accountancy firms and pursue a career outwith this environment, can be found in Table 7.3.

Table 7.3   What influenced the departure from professional accountancy firms (expressed in % terms)

	Most influential				Least influential	Total	Mean
Reason for leaving	1	2	3	4	5		
More interesting work	63.1	19.1	12.0	4.2	1.6	100.0	1.62
Better working environment	14.9	25.9	23.0	18.4	17.8	100.0	2.98
Career progression	10.5	23.5	28.5	19.1	18.4	100.0	3.12
Better salary	9.2	19.9	23.2	23.4	24.3	100.0	3.34
More flexibility	12.8	13.1	14.5	28.7	30.9	100.0	3.52

The figures presented in Table 7.3 suggest that the most influential reason for women having exited from professional accountancy practice was to pursue more interesting work, followed by a better working environment, career progression and salary. The least influential reason

was to obtain more flexibility. These results should cause some concern for professional accountancy firms as the loss of women would not seem to be as a consequence of inflexible working practices, but in the overwhelming majority of cases (63.1%) as a result of uninteresting work. However, this may be related to the type of firm. Categorising the firms into either Big 4 or other, there were no significant differences in response dependent on size of office as evidenced by the insignificant absolute Z-score of 0.572 from the Mann-Whitney test. Likewise, similar responses were evident from both age categories of women, with another insignificant absolute Z-score of 0.949. Therefore, despite advances in technology, which have arguably alleviated the necessity for much of the routine and often monotonous work that was evident in the 1970s and 1980s, there was no difference in response dependent on age.

The experiences of women employed outwith professional accountancy firms

The driving force behind women leaving professional accountancy firms to business was a quest to find more stimulating employment, irrespective of the size of firm within which the women had trained, although there did appear to be a greater migration of women from the Big 4 and large firms. Women also tended to leave within three years after qualification, therefore it was a decision taken at a relatively early career stage, in mid to late twenties which in many cases would be pre-children. Thus there was no evidence from this to support the work of Gammie and Gammie (1997) and McKeen and Bujaki (1998) who suggested that women left professional accountancy firms for industry to take advantage of more flexible working arrangements. In respect of working status, there were considerable similarities between the women employed outwith professional accountancy firms and with the professional firm employees in terms of incidence of children, part-time working, and the percentage of women reaching senior status. Thus

there was no evidence which suggested that the professional accountancy firms were lagging behind organisations that employed women chartered accountants outwith professional accountancy practice in terms of progression to senior positions.

Self-employed

Each of the sixty-seven self-employed respondents identified their previous background prior to self-employment. The greatest percentage had become self-employed following a career break (35.8%), 26.9% came from a professional firm, 25.4% from being employed outwith a professional firm, 10.4% following redundancy, and the remaining respondent (1.5%) identified that it was after a period of illness. The stage at which these self-employed women had exited the professional accountancy firm arena was similar to the group of women who were currently employed outwith professional accountancy firms and were thus at a relatively early stage of their careers. Of this group, 13.6% left on qualification, 34.7% at the accountant stage, 28% at the manager level, with a fall to 1.2% and 0.9% at the director and partner level respectively. However, it must be stressed that only 26.9% of these women had set up their own businesses directly from employment within a professional accountancy firm.

The size of professional firm that employed this group of women prior to departure was Big 4 (39.4%), large (16.7%), medium (25.8%) and small (18.2%). This was similar with the split of the sample who were currently employed within professional accountancy firms as identified in chapter four. Therefore, the data did not suggest that any particular type of firm had provided the impetus for this type of work activity. Indeed, the women were asked to rank, in order of influence, their reasons for setting up their own business. The results are contained in Table 7.4.

Table 7.4   Reasons for setting up own business (expressed in % terms)

	Most influential			Least influential	Total	Mean
Reason for setting up	1	2	3	4		
More flexibility	87.1	9.7	3.2	-	100.0	1.16
Better working environment	14.8	51.8	20.4	13.0	100.0	2.31
More interesting work	4.1	16.3	57.1	22.5	100.0	2.98
Better financial reward	-	19.6	21.6	58.8	100.0	3.39

Table 7.4 demonstrates that the overwhelming reason for creating their own business was to obtain more flexibility, with 87.1% citing this as the most influential factor in the decision. Bearing in mind that nearly 36% of these women initiated their own business following a career break, it would appear that self employment had been a lifestyle choice for many of these women, who were seeking a flexibility that employment may not necessarily offer. Therefore, whilst the most influential reason for women to seek employment outwith professional accountancy firms was to seek more interesting work, this was only the third most influential impetus for self-employment, whereby the flexibility appeared to drive the decision. Further qualitative work is required in this area.

Not currently employed or self-employed

There were seventy-three respondents within the sample who were either not employed or self-employed. Their employment status immediately prior to this period of non-employment varied, with 68.5% emanating from employment outside of a professional practice, 27.4%

from a professional accountancy firm and 4.1% from self employment. The overwhelming principle rationale for not working was childcare responsibilities with 61.6% (n=45) citing this as the reason for the break. Other factors included being made redundant (n=6), moving abroad (n=5), retired (n=3), illness and disability (n=3), further study (n=3), and other miscellaneous reasons (n=8). The length of non- employment for the sample averaged 4.5 years and the majority of the sample (56.9%) did not intend to return to work. The reasons put forward for not returning to work were diverse, but included; doing charity work, health problems, retrained in another field, overseas travel, been away from the workplace too long and now out of touch, and the fact that family were far more important than work. A further ten respondents were unclear of their intentions (13.9%), seven were inclined to set up their own business (9.7%), five intended to return to industry part-time (6.9%), four planned to return to industry full-time (5.6%), three to professional practice part-time (4.2%) and two to professional practice full-time (2.8%).

Summary

Despite the lack of exit interviews to identify why individuals were leaving Big 4 firms, there was no evidence to support gender stereotyping by the partners who were interviewed in relation to why women left professional accountancy firms. The partners interviewed highlighted lack of career progression and lifestyle issues associated with the stress of professional accountancy firms as the main reasons for departure irrespective of gender.

The analyses undertaken on the female chartered accountants who had left professional accountancy firms to pursue a career elsewhere suggested that the impetus for the move had been to seek more stimulating employment rather than to escape the professional working environment, although this was cited as the second most popular choice.

Indeed, there were marked similarities between the experiences of the women who had left professional accountancy firms with those who had remained.

There were no obvious trends from the women who had set up their own businesses, apart from the rationale behind the move which was to achieve more flexibility. This again highlighted the necessity to achieve an appropriate work-life balance. The reason provided by the majority of women who were either not employed or self-employed for this break was childcare responsibilities, although the majority of this group were not intending on returning to work.

8 Conclusions

Introduction

This chapter will consider the qualitative and quantitative analysis as discussed in the previous chapters, namely: the demographic issues and current working status (chapter four); the societal culture in which female chartered accountants function (chapter five); the organisational culture in which female chartered accountants operate (chapter six); and finally why women choose to leave professional accountancy offices (chapter seven). This final chapter will address the aim and objectives of the study and will conclude with recommendations at the individual, firm and Institute level. Suggestions for further research work in the area will also be proposed.

The aim

The aim of this research was to evaluate to what extent the 'glass ceiling' remained a phenomenon in the 21st century for female Scottish chartered accountants who were employed in professional accountancy firms.

The related objectives of the study were to examine:

1.   To what extent have women progressed to the partnership table?

2.   To what extent have younger women experienced 'glass ceiling' resistance in the quest for progression within the workplace?

3.   What are the reasons why women decide to leave professional accounting firms?

Each of these objectives will be dealt with in turn.

The progress to partnership

Increasing numbers of women have trained and qualified as Scottish chartered accountants in recent years (The Professional Oversight Board, 2006; ICAS, 2003; 2006). These women appear to have progressed within their organisations as the proportion of female managers is now in line with the female student intake. However, a disparity in senior positions dependent on gender has been evident (Gammie and Gammie, 1995). Indeed, this disparity in the most senior positions has been a continuing feature in other accountancy studies conducted in the 1990s, irrespective of location (AICPA, 1996; Brazelton, 1998; Kinard *et al.*, 1998). Was this disparity simply a function of a time delay before these women reached the more senior positions or was the 'glass ceiling' still in evidence?

'Glass ceiling' researchers have highlighted the contextual and attitudinal aspects of the barrier (Akande, 1994; Mavin, 2000; Jackson, 2001). Altman and Simpson (2000) suggested that 'younger' women exposed to a changing family environment and educational provision were breaking through as they were changing the corporate culture, challenging stereotypes and showing women how to make their way in what had traditionally been perceived as a male dominated environment. However, more recent work conducted in the US (Gatland, 2000) and recent ICAS statistics (ICAS, 2003; 2006) suggest that a gender disparity is still evident at partnership level. However, the data from these studies simply identifies the percentage of partners that are women and hence any previous disparity will continue to manifest and impact on the percentages reported. In order to explore the proposition that 'younger'

women were breaking through, a comparative analysis of 'younger' and 'older' women was undertaken.

The average age of promotion for male partners who were interviewed was 30 and for female partners was 33, hence if women were going to reach partnership they were likely to do so by their mid-30s. The arbitrary split of the sample in this study into 'older' women (aged at least 40) and 'younger' women (aged up to 39) revealed a marked discrepancy in the percentage of women who had reached partnership, of 47.2% in comparison to 17.2%. Similar results were also evident when the women yet to reach 35 were excluded from the 'younger' group, with only 22.7% of women in the age category 35-39 reaching the partnership table. This would suggest that 'younger' women had actually fared less well in the promotion stakes than their 'older' counterparts.

This direct comparison may, however, not tell the whole story as there was evidence in chapter four of a migration of women from the small and medium-sized firms to the Big 4 with comparatively lower percentages of 'younger' women than 'older' women being employed within these smaller firms (44.4% in comparison to 71.1%). There was also evidence of smaller percentages of women employed within the Big 4 reaching the top with only 13.7% of women reaching partnership, in comparison to 28.6%, 35.3% and 35.8% of the small, medium and large firms respectively.

In an attempt to analyse these inter-relationships and pinpoint the determining factors for partnership promotion, a logistic regression model was developed. The resulting model in chapter four identified that age was the most significant factor whereby the 'older women' were more likely to achieve partnership status than their 'younger' counterparts. Thus 'younger' women were not breaking through the 'glass ceiling' and reaching the top in the manner suggested by researchers in the early to mid 1990s. Indeed, the converse would appear to be true and there was evidence from this study that the position of women had actually regressed in the intervening period. Unfortunately, before a definitive

conclusion could be reached on this apparent backward step it would be necessary to compare the percentages of men within the same age bracket. However, there is sufficient evidence from this study that the lack of women partners is still an issue for professional firms and, in particular, the Big 4 firms.

Are younger women experiencing less resistance?

The literature identified the complexity of inter-related barriers of both a contextual and attitudinal nature that might prevent women from reaching the top. It also highlighted societal and organisational changes that could contribute to the breaking-down of the 'glass ceiling'. The results from this study, therefore, have been discussed, firstly in terms of the changes in societal culture followed by a consideration of the impact of any changes in organisational culture, to the progress of women. The demographic issues, as raised in chapter four, which focused on the traditional family unit, is also incorporated into this final discussion on societal culture.

Societal culture

Societal culture transcends both the societal context in which women function and the societal attitudes and expectations of the female role which underpins female self-perceptions. Societal changes have taken place in relation to women both marrying and having children later on in life. The evidence from this study replicates this trend. The 'younger' female chartered accountants were getting married and starting their families slightly later than their 'older' colleagues. However, there was evidence that female chartered accountants were slightly older than national averages for the birth of their first child, irrespective of their age category, although this is not unusual for professional women.

The data collected from the interviews with the women partners in relation to marriage and children did not, however, support the view that it was necessary to place their personal lives on hold (Sheridan, 1998) or postpone having a family until they had reached their ultimate career goal (Hennig and Jardim, 1977; Long, 1984; Silverstone, 1990; Thomas, 1990; Lepine, 1992; Baur *et al.*, 1993; Gammie and Gammie, 1995; Monks and Barker, 1996). Thus, there was clear evidence that it was possible to balance a marriage and a family with a career at the top, which contradicts much of the earlier work on gender within the professional career arena.

Some interesting work pattern differences between 'older' and 'younger' women were highlighted. The 'younger' women took longer maternity leave and were generally less inclined to have career breaks than the 'older' group who tended to either have a career break or return to work after a very short maternity break. This would suggest that there have been some cultural changes, both within society, whereby it was far more acceptable for women to return to work, and within the firms, whereby taking the full statutory maternity leave was no longer regarded as a lack of commitment on behalf of the female. However, there was evidence that each of the women partners had returned to work after a shorter than average period of maternity leave, as advocated by Martin and Roberts (1984), thus minimising their time away from the office.

There was also evidence of a change in the type of childcare utilised dependent on age. The mode response for older women, with children prior to attending school, was an adjustment to their working arrangements (career break at the infant stage and part-time working at the pre-school stage). In contrast 'younger' women utilised nursery provision. This uptake of external child care was also likely to be related to cultural changes as the growth in the number of working women had resulted in a growth of government funded and private nurseries.

Another aspect of the societal culture is in relation to the sharing of household responsibilities, where women often participate to a greater

extent than men (Monks and Barker, 1996; McKeen and Bujaki, 1998) and are charged with the ultimate responsibility for decision-making in this area (Blau and Ferber, 1992; Summerskill, 2001), resulting in the potential for role-overload (Reed *et al.*, 1994; Kelly, 1997; Blair-Loy, 2003). There was evidence from the partner interviews in this study that this was indeed the case, with the contribution from the female partners' spouses couched in terms of both unequal effort and responsibility. This responsibility extended to organising family and childcare issues, which resulted in additional pressures and feelings of guilt in times of conflicting responsibilities.

The responses to the questionnaires highlighted that approximately 84% of women, irrespective of age, perceived that it was difficult to combine a career with family responsibilities, although there was an almost universal disagreement with the statement that 'a woman's place is in the home'. The majority of women (67.6% of the 'older' women and 69% of the 'younger' women) put their family before their work commitments. However, a markedly greater percentage (81.6% 'older', and 82.6% 'younger') believed that it was necessary to sacrifice family time for work commitments to ensure that work deadlines were met. Interestingly, there was a statistically significant difference, dependent on age, when the respondents were asked whether or not they agreed with the statement that 'if there was a family crisis the woman should take time off work'. Almost half of 'older' women agreed with this (46%) compared to only 21.6% of the 'younger' group. This suggested that women were beginning to break through this cultural barrier, while still retaining the ultimate responsibility, and hence additional pressure, associated with organising the household.

However, despite changes in the societal context in which women operate: to delay having a family, return to work after a period of maternity leave rather than have a career break; and utilise external childcare, there was a general consensus that women stepped off the promotion ladder from choice. The partner interviewees were generally

in agreement that the reason so few women made it to partnership was related to the inability to achieve an acceptable work-life balance, particularly when there were children involved. Thus, they were of the opinion that women made a conscious decision to forsake career progression. The female chartered accountant respondents to the questionnaire also agreed with this proposition, with 52.6% of 'older' and 77.5% of the 'younger' women agreeing with the statement that 'women did not reach the partnership table as they choose to prioritise their lives differently', again with the younger women agreeing more so, and was statistically different at the 5% significance level.

Societal attitudes and expectations

Internal and external attitudes and expectations of women stem from children's education and upbringing (EOC, 2000b). Societal changes in relation to education, designed to explore gender images rather than reinforce 'gender appropriate' teachings, have resulted in improved expectations and career performance of women and a blurring of the traditional gender roles within society (Lahtinen and Wilson, 1994; Bower, 2001; Tinken *et al.*, 2001, HESA, 2002). However, parental views have a strong influence on gender interpretations, and if parents act in accordance with their own upbringing, gender stereotyping in many families is reinforced (EOC, 2001). Consequently change is likely to take time to evolve such that women have minimal expectations, a low view of their own abilities and a fear of success (Larwood and Wood, 1979; Cooper and Davidson, 1992; Flanders, 1994; Colwill and Vinnicombe, 1995; Arnold *et al.*, 1998; Gutner, 2002).

The evidence from this study supports this view as the women who responded to the questionnaire perceived themselves in a completely different light from that of their male colleagues, despite the partners citing no differences between their staff dependent on gender. The

partner interviewees were generally of the view that managers in their office displayed the same characteristics, irrespective of gender.

The self perception of the women in this study was commendable, of being hard-working, loyal and dedicated. However, they lacked the drive afforded to the males of being confident, ambitious, and career oriented, and, indeed, of the women partners who were interviewed who were ambitious. 'Younger' women also perceived themselves in the same way as that of the 'older' group.

Therefore, despite changes in the traditional family environment and in education that has resulted in a change in attitudes and expectations (Lahtinen and Wilson 1994; Misra and Panigrahi, 1996; Blatten–Mink *et al.*, 2000; Dowding, 2001), and an increase in academic performance (Major, 1999; Bower, 2001; Tinken, 2001; HESA, 2002), little progress had been made in respect of women's self perceptions. Arguably these changes are likely to take time to evolve (EOC, 2000b; EOC, 2001) due to deep-seated parental perceptions, but this is an area where women who have succeeded in reaching partnership could have a role to play in nurturing and motivating aspirant female colleagues.

As far as external attitudes of others towards women, the interviews with the male partners suggested that they did not behave in a different way towards women although there was evidence of positive modified behaviour in certain circumstances. Some instances of gender stereotyping, however, were cited by both male and female partners, although this appeared to focus on particular individuals, as opposed to cultural issues within the firms. Issues were highlighted that emanated from the problematic and negative cultural issue of women interacting with men within a business context, although the impact of this was diminishing as a younger generation came through the organisation. This will be further discussed under organisational culture.

Organisational culture

The organisational culture is concerned with the demands and expectations associated with the working environment. It underpins the process of promotion, and provides the environment in which organisational relationships are developed.

The working environment

A typical male career within a professional accountancy firm usually reflects a lifetime of long hours within a full-time contract with critical career progression in the late 20s and early 30s (Monks and Barker, 1996; McKeen and Bujaki, 1998). The requirement for flexibility by women to fulfil family commitments may impinge on their ultimate career progression (Trapp *et al.*, 1989; Lahtinen and Wilson, 1994; Bernardi, 1998; Mavin, 2000).

The mode number of hours per working week, excluding business-related social activities, for the partners interviewed was far in excess of a standard working week, at 55 hours. There was also evidence of an extended working week from the respondents of the questionnaire, where 58% of the full-time employees normally worked in excess of a 40 hour week, and the larger the size of the office and the higher up the promotion ladder an individual progressed, the greater the likelihood of longer hours. The hours were exacerbated by the requirement to travel more extensively to service the needs of an increasingly global client base and to grow the business by way of targeting clients, particularly for the Big 4 partners, although this was not universal across the sector.

Thus, despite the potential benefits that can accrue to businesses that have attempted to provide an acceptable work-life balance for their staff (Scott, 2002) professional accountancy firms have, in general, maintained their 'macho' culture in respect of long hours, which is problematic for a woman trying to balance career and private life. Indeed, 47.3% of

'older' women agreed that the chartered accountancy profession had a 'macho' culture and the figure for 'younger' women was higher at 59.6% which is a cause for concern. Therefore, whilst a 'macho' culture of long hours prevails within professional accountancy firms, the demanding workload upsets the work-life balance.

The interviews with the human resource personnel highlighted that, with the exception of part-time working, the provision of flexible working practices within the Big 4 accountancy firms such as annualised hours and term-time or part-year working had not yet been embraced by all the firms, or were only available on an informal, individually negotiated basis. This appeared to be universal across all the firms and only the traditional forms of flexible working such as flexible hours and part-time working were commonplace. There was also a lack of awareness as to what arrangements were available within firms which suggests that, even though some practices are available, they have not been actively promoted within firms. Accountancy firms need to promote this issue nearer to the top of their agendas. Failure to do so will mean that they risk falling behind competitors in the graduate and post-qualified recruitment market to those who can offer a more acceptable life package as nearly one third of women stated that although flexible hours, term-time working and longer holidays were not available to them, they would be interested in such schemes.

The uptake of part-time working by the women employed within professional accountancy firms, at 41.3%, irrespective of age, was consistent with national statistics, and a similar pattern was reported across firms irrespective of size. This suggests that professional accountancy firms are in line with other employers throughout the UK. However, some women had resisted taking part in part-time working schemes as they were concerned that it would hinder their career progress. Nearly half of the female employees (42% of 'older' and 51% of 'younger' women) agreed with the statement that it was impossible to be a partner and work part-time. This sentiment was

echoed by the partners interviewed who were generally of the opinion that a part-time partner was not really a feasible proposition. Indeed, it would certainly appear that a smaller proportion of women who worked part-time achieved partnership (10.9%) in comparison to their full-time counterparts (35%).

However, it was possible to be a part-time partner. One of the females from a large firm only worked 3 days a week and another, also from a large firm, received a longer holiday entitlement to accommodate school vacations. One of the human resource interviewees also indicated that two part-time women had recently been promoted to partner. Thus, there would appear to be a perception issue here. Firms need to promote the fact that it is possible to achieve partnership status on a part-time basis both within the senior and more junior ranks of the organisation, whilst exercising care that these women are not regarded as token promotions. Indeed, the culture within firms needs to change so that it is truly acceptable to take advantage of flexible working arrangements without compromising career progression. The women who have achieved partner status might also consider proactively delivering the message to other females throughout the organisation, thus acting as role models for future generations.

The process of promotion

The literature suggests that women are being marginalised into less prestigious, more routine functions of the profession and that it is difficult to demonstrate the business case for partnership (Barkman *et al.*, 1986; Ciancanelli *et al.*, 1990; Silverstone, 1990; Roberts and Coutts, 1992; Davidson and Dalby, 1993; Hooks and Cheramy, 1994). However, women partners can reach their ultimate career goal within a restricted functional spectrum but they need to display a broad range of skills for promotion as opposed to a reliance on technical specialisms and knowledge. Whilst many of these more general business skills are

not traditionally associated with women, women do display many of these attributes, such as being persuasive, although they also need to have the ability to grow the business through successful business networking and client targeting.

However, nearly one quarter of the 'older' female chartered accountants had experienced discrimination and this rose to nearly a third of the 'younger' women, and a significant percentage of both 'older' (34%) and 'younger' (41%) women thought that they needed to act like men in the workplace to succeed.

Organisational relationships

Relationship issues within the organisation such as mentoring, networking and lack of role models, can also be a problem. Exclusion from the 'old boy' network was cited as a barrier to progression for women (Davidson and Burke, 1994; Okanlawon, 1994; Barker and Monks, 1998; Linehan *et al.*, 2001), but the majority of the female employees in this study, irrespective of age, did not feel excluded from the social networking within their offices. However, informal male networks that operate within firms are more prevalent than informal female ones.

Further, potential for developing client relationships can be either misconstrued or deemed inappropriate and this can also extend to work colleagues. This was one of the major themes identified out of the partner interviews in respect of gender being a hindrance to career progression.

Behaviour ranging from insensitive to that of a more serious nature, deemed to be sexual harassment, had also been encountered by the majority of female partners. Whilst efforts were made, through sensitive handling, to prevent this type of behaviour happening internally within a firm, this issue was much more difficult to address if a client was involved. This is an area of concern for professional firms and may

require some sort of support network for women within their offices to provide guidance on how to handle such situations.

The majority of partners (11 from 14) identified that they had received informal mentoring which had been beneficial to their career development. However, mentoring in either a formal or informal capacity is not prevalent within professional firms as a whole, with in excess of 57% of women having received no mentoring. Whilst mentoring was actively encouraged by the Big 4, according to the human resource personnel interviews, there were no formal schemes in place. This is an area that perhaps requires further thought by the firms. The literature is almost universal in the support for mentoring (Cooper and Davidson, 1992; Burke and McKeen, 1997; Barker *et al.*, 1999; Blake-Beard, 2001), but there are many pitfalls of mentoring arrangements (Akande, 1994) whereby female members of staff may feel excluded (as suggested by one of the female partners) or a relationship could be misconstrued (as identified by three of the partners). This could be minimised by introducing more formal arrangements within organisations.

The literature highlights the importance of female role models (Freeman, 1990; Kisch and Ryan, 1991; McDougall and Briley, 1994; Burke and McKeen, 1996; Flynn, 1996; Wells, 2001) and the self-perpetuating nature of an absence of women at the top (Flanders, 1994; Haythornthwaite, 2003). Indeed, the evidence from the female chartered accountants in this study suggests that a lack of female role models remains an issue as only 21.1% of 'older' and 25.8% of 'younger' women indicated that they had a female role model within their firm. Is this purely a function of the lack of women at the top or a reluctance by the women who have reached the top to promote themselves in such a manner (Flanders, 1994)?

Only two of the female partners interviewed highlighted their responsibility as role models for the younger generation of women. One solution to a lack of senior women within individual firms was to provide a forum whereby female role models could be offered to women

in other firms. This could be achieved, for example, through the local area committees of the Institute by providing a mechanism such as a female-only network for women. This might provide in some cases the motivational impetus for women to progress further.

Whilst female-only networks have been considered by the Big 4 firms, as indicated by the human resource interviews, the responses to these initiatives have been mixed. This was evidenced by one of the female partners who highlighted the beneficial aspects of support through to the negative aspects of marginalisation. However, if this type of network is organised at an Institute level, as opposed to a firm level, women would be able to opt in or out at their discretion based on their perceived needs, without the risk of marginalisation within their firms.

A related theme is that of women-only training (McDougall and Briley, 1994), which has largely been rejected by the Big 4 firms as either inappropriate or unnecessary. However, one firm indicated that their current promotion process pinpointed areas that required development for partnership that often resulted in training and development in different areas dependent on gender. This revised approach has been successful in terms of female promotions with female promotion success rates in recent years being higher than male contemporaries. This demonstrates that a number of women could benefit from some form of differentiated training and development, as advocated by Cooper and Davidson (1992). This could be undertaken by the firms as part of individual development programmes as opposed to women-only training, and would not be open to misinterpretation or marginalisation (Cooper and Davidson, 1992). Thus, women may be further developed and achieve the rounded package required by the firms (Hanlon, 1994; Sikka and Willmott, 1995; Hanlon, 1996). The Institute could also play a role by providing training courses targeted at the management skills required by women, although not specifically marketing them as being for women.

Conclusion

The invisible barriers that make up the 'glass ceiling' include a myriad of attitudinal and belief barriers inter-related with situational barriers that emanate from the societal and organisational culture in which women operate. Thus, although there is some *prima facie* evidence to suggest that progress has been made in some areas, other aspects of the barrier continue to conspire against progress. Whilst there have been cultural changes in respect of women's responsibilities in time of family crisis and changes in maternity leave and the utilisation of external childcare arrangements, little progress has been made elsewhere. Firms continue to adopt a 'macho' culture, particularly in relation to the working week, and this restricts female choice as it is deemed impossible to achieve an acceptable work-life balance within the environment of a professional accountancy firm.

Whilst some flexibility is on offer, working less than a full week is generally viewed in a negative manner. Thus, without some cultural change to the working environment that could be of benefit to all employees, it is difficult to envisage a situation whereby women accountants will progress to partnership in the same proportion as male colleagues. The operation of a 'macho' culture is exacerbated by the added complication of mixed-gender professional relationships, both internally within the firm and externally with clients, that cause difficulties for women.

In addition, little progress has been made in respect of women's self perceptions with a lack of confidence and drive that will probably result in the continued and persistent absence of women at the top who can then act as role models to motivate and engage younger women to strive for partnership.

Thus, younger women are still experiencing the 'glass ceiling' in their quest for progression within the workplace. Despite a move towards more equality within society in terms of household and family

responsibilities and a society that affords women some sort of choice, the progress has been limited. There is no evidence of true equality in terms of responsibilities and thus women who wish to achieve an acceptable work-life balance will be dependent on organisational changes to provide this balance. If organisations want to attract, retain and promote women then they need to change the current 'macho' organisational culture associated with professional accountancy firms.

Why women have left professional accountancy firms

Chapter one highlighted that the changing nature of the professional accountancy firm's business had resulted in a need to retain, develop and promote individuals within each organisation (Davidson and Burke, 1994; Hooks, 1996; AAA, 1998; Gammie, 1999). In the absence of any comparative male statistics it is difficult to draw any definitive conclusions about the proportion of females that have left professional accountancy firms. However, only 23.8% of 'older' and 21.6% of 'younger' women were still employed within professional accountancy firms and this suggests that considerable attrition has taken place. Over half of the questionnaire respondents were employed outwith professional accountancy firms (46.2% of 'older' and 58.4% of 'younger' women), and around 10% either self-employed (10.7%) or not currently working (11.7%).

Chapter seven suggested that women employed outwith professional accountancy firms had exited professional accountancy firms in the early stages of post-qualification careers (25.4% on qualification, 34.7% at the level of accountant and 28% at the level of manager) and that the Big 4 firms and large firms were losing higher percentages of female staff than medium and small firms. The most influential reason for leaving is to find more interesting work and is not to seek more flexibility, which is identified as the least influential reason for leaving.

This is in contrast to the women who are currently self-employed who cite that the principal reason for setting up their own business is to obtain more flexibility and nearly 36% of these women had set up their own business following a career break and it was a lifestyle choice. Women who are neither employed nor self-employed had generally given up their employment for child caring responsibilities (61.6%). However, many of these women are now lost to the profession as the majority (56.9%) do not intend to return to work and only 7% consider a possible return to professional practice, either in a part-time or full-time capacity. Thus, although the professional accountancy firms lose some women who have career breaks and then chose not to return to accountancy practices, the biggest loss to the professional firms are women who leave to seek more interesting work.

Recommendations

Throughout the analyses several recommendations have been made at the individual, firm and Institute level.

Individual recommendations

- Partners need to be more proactive and positive in the marketing of the flexible message to their employees with a view to changing the culture within their organisations so that it is recognised that traditional working arrangements are not the only means for progression.

- Female partners should take more responsibility as role models to the younger generations of women coming through the ranks. This is particularly relevant for those women who have managed to achieve an acceptable work-life balance.

Firm recommendations

- Firms need to be more proactive in devising flexible working practices for their employees.

- Firms should make a greater effort to change their 'macho' culture to accommodate the increasing need for employees to achieve an appropriate work-life balance irrespective of gender and to ensure that traditional working arrangements are not viewed as the only means of progression.

- Formal mentoring schemes should be set up for all employees progressing through the ranks.

- Firms should provide tailored training packages for employees based on their individual needs.

- Firms should consider setting up some sort of female support network which should be available to all women within their firms.

Institute recommendations

- The Institute should set up, through its local area committees, some form of network specifically geared towards women.

- The Institute should also run training courses specifically designed to enhance the skills that women often lack as part of their professional development portfolio.

If the above recommendations are taken on board, women should increasingly find that they do not experience a 'glass ceiling', and they progress to the top in a manner more consistent with their male colleagues.

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Women of ICAS Reaching the Top:
The Demise of the Glass Ceiling

Despite the considerable increase in women joining the accountancy profession, there is still a discrepancy in the number of women reaching the top, compared to their male counterparts.

This report seeks to address to what extent the 'glass ceiling' remains in force in professional accounting firms and how any inequality can be removed. The report considers the components of the 'glass ceiling', including societal and organisational barriers, and collects data from a variety of sources to establish to what extent younger women have broken through this ceiling.

The research finds that despite societal changes, such as more equality in domestic and family responsibilities and greater childcare facilities, organisational culture remains an issue. There continues to be a perception of a 'macho culture' in professional firms. The evidence suggests that the 'glass ceiling' remains in force and may actually have strengthened in professional accountancy firms.

The authors make several recommendations targeted at: individuals who have successfully reached the top and who are in a position of influence; firms in terms of their policies and practices; and professional bodies in terms of helping women progress.

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