

“WOMEN IN ACCOUNTING PROFESSION” THE BARRIERS AND CHALLENGES

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Abstract

This study aims to assess the barriers faced by female accountants in career advancement and progression in Sudan. The study assesses whether cultural factors, social factors, organizational factors or other individual factors are perceived to be hindering women career progression. A survey was designed to collect data from a sample of 50 women working in audit firms and commercial companies. Purposive sampling technique was used to select the firms with the highest and those with the lowest women representation. Eight audit firms and ten commercial companies and banks were selected by the researcher. Questionnaires were used to collect data. Data was analysed using simple frequencies. Findings showed that women advancement is perceived to be hampered by many factors namely gender discrimination, family obligation and other social factors. In addition to that lack of mentor and role models are also a powerful determinant. Major recommendations include; changing the organizational cultures to attract experienced and talented women and revising working-hours policy to ensure that women create a representative percentage of the manpower. Women need break through the glass ceiling by having the appropriate education, skill and training, widening their set of connections with other women, mentoring and recognizing their own achievements.

Keywords: Career advancement, gender discrimination, barriers, mentoring, glass ceiling

INTRODUCTION

In last decade of the twentieth century the Sudanese government started to pay attention to the representation of women in the different profession. The Sudanese legislation section 32(2) requires equal rights for employment and equal pay for women and men. Accordingly more representation of women is seen in both public and private sectors. Women have started to hold

prominent positions such as ministers, parliament members and managers. But yet men are considered a majority especially in leadership positions. The increase in number of women who are professionally educated and entering leadership positions have changed the stereotype perception and have provided new definitions for women and men. Viewing females climbing the professional ladder and accessing high professional positions in both private and public sectors keeps the idea of the glass ceiling in the shadow.

Currently the number of female certified accountants in Sudan is very few in comparison to men. In total and as per the statistics from the Sudanese Accountancy and Audit Profession Organization Council in 2015, the total number of certified accountants is seventy four of which only seven are females. The reason for this is unknown. One may think it can be because of hidden gender bias like in many other professions. This bias makes it almost impossible to break through the glass ceiling.

Purpose of the study

The purpose of this study is to investigate the barriers that hamper women advancement in the accountancy profession. The primary objective is to identify and provide an understanding of these barriers and suggest strategies for mitigating them.

THEORETICAL FRAMEWORK

In the last twenty years a lot of literature was written on women exclusion in certain professions. Literature focused on the issues faced by women in the workplace and hindering their upward mobility. A common term "the glass ceiling" has been used a lot in literature. The glass ceiling was defined Wirth (2001) as an artificial barriers, formed by attitudinal and organizational prejudices, which block women from senior executive positions.

Previous research identified numerous factors that create a glass ceiling. The first one is the gender bias. Gammie and Gammie (1997) have stated that there is segregation between men and women in accountancy firms. Men are found to be occupying more prestigious position while women perform more routine jobs in the profession. Accordingly women in the field of accountancy are less likely to succeed. They have highlighted several reasons for that, for example motherhood and long working hours.

Jayaweera (2000) has alleged that the advancement of women in the occupational ladder is hindered by genders bias. Accordingly qualified women are found rarely found at the top of the ladder.

Morley, C, et al, (2002) have stated that advancement in accounting depends on gender attitudinal differences. Women are less ambitious and want a balanced life style when

compared to men who are inclined for career success. They further states that the masculine structure of professional accounting needs to change in order to utilize the skills and knowledge of women.

According to Komari (2008) there are certain social barriers to entry for women in the accountancy profession. Social barriers such as segregation and prejudice undermine the advancement of women in accountancy profession.

Literature also has identified globalization as barrier. Wellington, Kropg, & Gerkovich (2003) have concluded that globalization increased staff mobility. Most of the firms require relocations of staff. Women with children and spouses find difficulty in relocations because of their family obligations

Another barrier is the stereotype attitude in the society. Blau, Ferber and Winkler (2006) have stated that women advancement to top managerial position weakens the stereotype perception of female managers are less capable than male mangers. According to Wood, (2008) gender stereotyping of the management role continues. This will adversely influence women advancement towards senior management positions. The inability to perceive that appropriateness of women in senior managerial positions decreases the likelihood of women attaining senior positions in their career life-time.

Another barrier that has been identified by literature is the family structure. Tharenou, P (1999) has stated that greater managerial advancement is not hampered by family structure. In her study she has argued that family structures other than childless single men and women are perceived to have higher advancement than single men and women.

It has been affirmed by Strongman and Wright (2008) that the accounting profession is classified as a masculine profession and this poses particular challenges for women. Accordingly female accountants are encountered by certain difficulties in their workplace.

Dambrin and Lambert (2008) have stated that motherhood creates a glass ceiling for women advancement in audit firms. Women will be in dilemma of fulfilling their ambitions, climbing the professional ladder and taking role of mothers. This challenging dilemma will lead female accountants withdrawal and accordingly men will dominate the chain of command

One of the preconceptions is that women are not seen as appropriately fit in managerial roles because they are perceived as homemakers and fitting for motherhood role. Hughes, Ginnett, & Curphy(2009) have perceived family obligations, children caretaking and responsibilities at home all hinders women's promotion and demotes them from excelling in managerial positions .

Contrary to findings above, Abdallah & Kartir, (2010) have showed in their study that single, unemployed, young and educated Saudi males report less traditional attitudes towards working females compared with married, employed, old, and less educated ones.

In addition to that literature has identified lack of mentoring as a barrier. Jackson (2001) has stated that the lack of role models and mentors in certain professions affect women representation in male- dominated professions. It was stated that men are inclined to mentor their own gender. This will make women accessibility to mentoring more difficult.

Arford and Bennett (2012) have argued that there are three reasons why women are slow in their advancement in comparison to men. Women are less compatible because of certain cultural barriers namely their responsibilities outside work, lack of a role model and lack of mentoring. Accordingly they are less likely to succeed because they do not feel they can identify with their male counterparts.

Equally good literature identifies factors that explain why women are attracted to the accountancy profession. Ramdhony, Oogarah-Hanuman and Somir (2013) have stated that women are attracted to the accountancy profession because of the several reasons; educational background, [prestigious status and the high income.

METHODOLOGY

The study was conducted in Khartoum (Capital city of Sudan) due to the fact that most of the audit firms and commercial companies are clustered in this area. A descriptive research design was adopted. Survey was used to highlight the barriers and challenges facing women accountants in their workplace.

Research instrument

After an extensive review of the literature a questionnaire was designed. The questionnaire was set in away to give information on the possible organisational, cultural and social barriers that impede women advancement to top positions in audit firms.

The questionnaire was divided into 4 sections; Section I provides information about the profile and background of the respondents. Section II pertains relates to the factors that attract women into the accounting profession. Section III seeks to identify the barriers which hinder women advancement along the career ladder. Section IV seeks to identify any possible solutions for mitigating the barriers. Simple frequencies are used to analyse and represent the data.

Sampling

Purposive sampling was used because the researcher aims to address a problem that is common to all the sample participants. The researcher chose specific women within the population of female accountants.

Data Collection

Questionnaires were distributed to 50 female accountants working in audit firms commercial companies and banks in Khartoum but only 46 responded. The response rate is considered high. Participants hold top positions namely of Audit, Finance Director, Financial controller and branch managers. Others hold senior managerial positions such as Finance Manager, Audit Supervisor and Internal Auditors. Juniors in the sample held positions such as Assistant Manager, Junior Accountant and Audit Junior.

The response rate (92%) is high due to follow-up calls urging questionnaire completion. Twenty percent of the respondents hold top managerial posts; thirty two percent of the respondents hold senior managerial positions and forty eight percent are junior accountants. Data was subject to descriptive statistics.

ANALYSIS AND FINDINGS

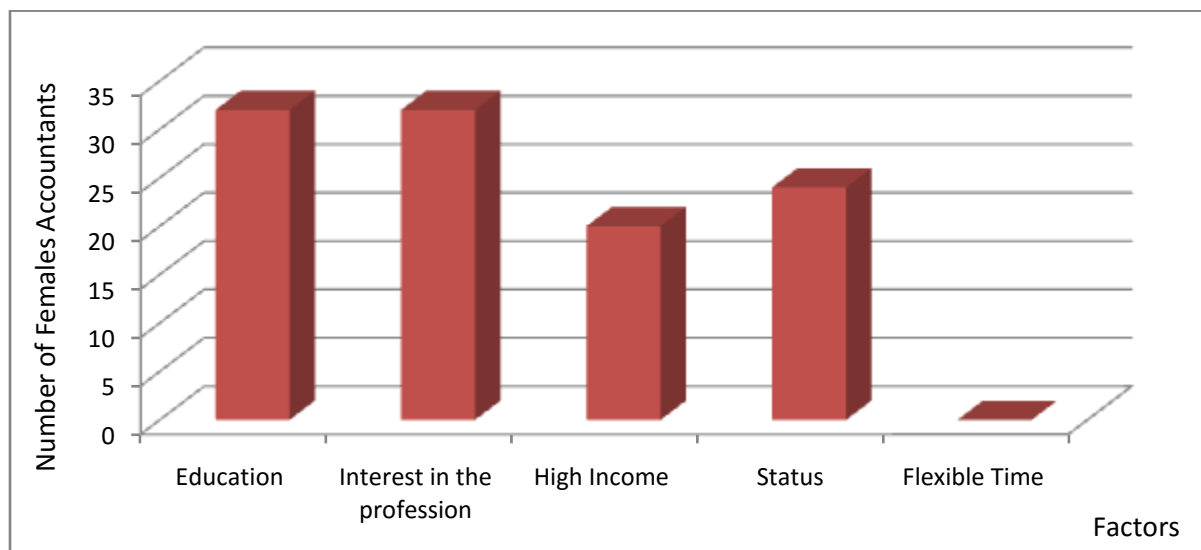
Factors attracting females to accountancy profession

Findings on the factors that attract the respondents to the accounting profession show interesting results. Seventy percent of the respondents state that they are interested in the profession was because of their education. They believe that their education background affected their vocational choice.

Seventy percent of the respondents agree that job satisfaction has been an influential factor in their decision to join the accounting profession. The respondents agree that job satisfaction is an influencer in their decision making process to join the accounting profession. Job satisfaction creates inherent motivators for the respondents.

Only forty percent of the sample finds the accountancy profession attractive because of its income. Having a high paying job allows women look after themselves and their family. Nearly fifty percent of the respondents confirm that they joined the accountancy of its prestigious status.

Figure 1. Factors attracting women to accountancy profession



Organizational barriers

As far as the barriers to women advancement are concerned, findings show that there are organizational barriers that hamper women advancement in accountancy profession. Eighty percent of the respondents believe that they do not have equal opportunities in hiring and promotion in the accountancy profession. They believe that men are favored in senior accounting management positions and this impedes their hierarchical progression within firms and lowers their advancement rates.

Nearly eighty-seven percent of the respondents believe that there is an existing glass ceiling. They believe that inherent discriminatory barriers to female advancement exist in the structure and culture of audit firms and companies.

Findings also showed that eighty percent of the respondents believe that long working hours, inflexible time, and the need for relocation hinder their progression.

Accountancy is associated with extended periods of time and long working hours. Moreover, with globalization, many companies and audit firms need staff mobility and increase the need for relocations. These practices challenge female accountants with childcare and domestic responsibilities.

Other organizational barriers highlighted by the respondents are unhappiness with the work environment and demanding job errands. These two factors create a lot of stress on females, especially if the environment is male-dominated and demanding extensive physical existence. Females will automatically feel alienated and out of place.

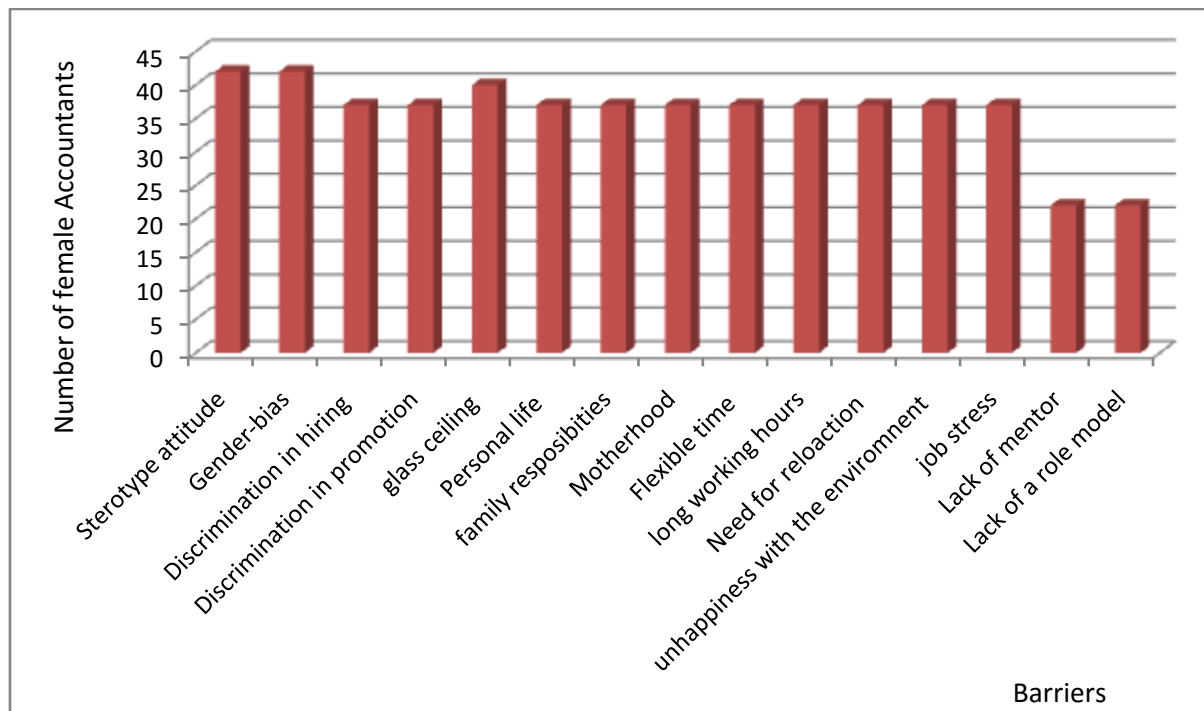
Social and cultural barriers

Findings showed certain social and cultural barriers. These are namely, stereotype attitude, family responsibilities, personal life and motherhood. Over ninety percent of the sample believes that barriers to women advancement are brought about by stereotype attitude in certain organizations. Women are perceived to be fragile and cannot handle tireless accounting jobs.

Eighty percent of the respondents perceive their family obligations, motherhood and personal life as a impeding barrier. It is very difficult to juggle between the profession and family obligation, motherhood or personal life. Maintaining a balance between them creates a lot of frustration as female accountants have to meet a lot of commitments. The remaining twenty percent perceive family responsibilities, child caretaking and personal life do not pose major hindrance in the career advancement.

Furthermore the forty eight percent of the respondents stated that the lack of female mentors and role models is perceived as a barrier. The scarcity of female mentors at higher organizational ranks and role models explicitly send a message that this profession is male-dominated. Accordingly, this will weaken female accountants' confidence and their sense of belonging to the profession. This will consequently hinder the advancement of female employees who have promising potentials that can enable them for executive levels. Having a mentor will assist them in making the right decision and acquire the expertise their need.

Figure 2. Barriers to Advancement in the Accountancy Profession



SUGGESTIONS

In order to shatter the organizational, social and cultural barrier women need equip themselves with some essential education, training and skills to gain power in their organizations. This is enforced by ensuring that firms provide equal opportunities in hiring and promotion to both genders.

Organizations must reconsider their working-hours policy. Having flexible hours of working will help firms and companies and banks attract female accountants with promising potential that are challenged by their family obligations.

Witnessing females in top managerial positions will surely enhance the aspiration of other women for managerial duties. They will accordingly strive along their career path without any reservation.

CONCLUSION

Results showed that there is an under representation of women accountants in top managerial positions in the audit firms and commercial companies and banks in the study. Accounting firms and commercial companies and banks need to attract and retain women. The findings also reveal that women managers possess all the attributes for top management but they are unfortunately hampered by factors particularly, the long-working hours, discrimination in hiring and promotion, glass ceiling, need for relocation and the stressful nature of some organizations. In addition to these factors, the lack of aspiring role models and demoting inaccessibility mentoring as their male counterparts .

Findings revealed that accounting firms and commercial companies and banks in Khartoum need to consider flexible solution to attract female accountants. They can consider the introduction of flexible time work options to facilitate work/family life balance for female accountants. Firms need to change their cultures in order to attract experienced and talented women. To reach this target they need reroute the stereotype preconception to ensure developmental experiences of their female.

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