The effect of gender and dependent children on professional accountants' career progression

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Acknowledgments
The support and willing participation of the three multinational accounting firms in Singapore and Australia are acknowledged with gratitude. Comments and suggestions from an anonymous reviewer, Professor Cheryl Lehman (Hofstra University, USA), participants of the 2003 IPA Conference Madrid, as well as contributions from Professor Neal Ashkanasy (Univeristy of Queensland, Australia) and Professor Peter Booth (University of Technology Sydney, Australia) are also gratefully acknowledged. Gerald Heng’s (KPMG Singapore) contribution to an earlier version of this paper is also acknowledged.
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ABSTRACT

The ILO (2004) reported that working women are still concentrated in lower level management positions, thus perpetuating women’s social and economic injustice. The accounting profession is no different with few women gaining a partnership in the international accounting firms. This study analyses demographics of 183 respondents in the large international accounting firms to examine women’s career progression. We used a three-way analysis of covariance to investigate the dependent variable, management at five levels from partner to accounting senior. Independent factors are gender, dependent children, the number of years for accountants to attain their current position, the number of years in the profession, and accountants working in two countries, Australia and Singapore. Differing levels of institutional and social support may assist women accountants’ promotion. Singapore has more institutional and social support for working mothers compared to Australia, which has yet to introduce universal paid maternity leave. We found that gender and dependent children significantly affected management advancement of female accountants, particularly mothers. In contrast managerial advancement of fathers was more positive and occurred more quickly than their female counterparts. The results also indicate that differing institutional and social support in Australia and Singapore made little difference to female promotion in international accounting firms. This suggests that international accounting firms should have formal policies globally such as flexible working arrangements and appropriate job design to encourage a more mothers into senior management rather than in many cases, informal arrangements. Moreover, the international accounting firms should also produce credible employee reports that provide informative analyses about employees for the public.

Keywords: Gender, dependent children, career progression, accountants.
The Effect of Gender and Dependent Children on Professional Accountants’ Career Progression

No job is more vital to our society than that of the manager. It is the manager who determines whether our social institutions serve us well or whether they squander our talents and resources (Henry Mintzberg, 1975 p.61).

Introduction

The International Labor Organization report, Women in Management, Breaking the Glass Ceiling, (2004) states that although women comprise over 40% of the workforce, their share of senior management positions remain unacceptably low, thus squandering the untapped talents and resources of women. Moreover, men comprise the majority of managers, top executives and higher levels of professional workers while women are concentrated in the lower positions worldwide suggesting that women still experience social and economic injustice in the workplace (Schein, 2001; Still, 2002; Equal Opportunity for Women in the Workplace Agency, 2004).

The accounting sector is no exception; nearly half of the accounting profession are women yet there are very few female partners particularly in the large international accounting firms (Buffini, 1999). Although the annual reports of the international accounting firms declare that people are important to their organizations (see KPMG, E&Y, PWC and Deloitte’s online global annual reports), these reports do not show the numbers of women in senior positions in their employee reports1.

The aim of this study, therefore, is to provide some empirical evidence for understanding possible reasons for the lack of women accountants in senior management positions in the large international accounting firms as a step in tackling
the neglect of the untapped talents of women. It analyses demographic information elicited from accountants in the large international accounting firms as “better basis of prediction” in relation to gender and career advancement (Hooks, 1998).

**Work and Family**

Widespread social beliefs and mores about the parental status of women and their role in child rearing may explain why so few women progress to the partner level. When women are viewed for promotion, their parental status is considered more negatively than that of their male counterparts, particularly in the competitive work environment of the large accounting firms. In fact, male accountants with children were viewed more favourably than mothers (Andersen, Johnson & Reckers, 1994). Fathers are seen as stable and reliable, hence a more viable long-term economic proposition for the firm’s future business. Mothers on the other hand, are assumed to be less economically viable because of the belief that family devotion will reduce their commitment to the firm and its clients, whether this is the case or not.

The assumption that mothers are less economically viable is exacerbated by the pervasive commercialised culture (Kirkham, 1997) of the large international accounting firms that promotes a competitive, results oriented and performance driven attitude (Anderson-Gough, Grey & Robson, 2004; Windsor & Ashkanasy, 1996); a business orientation that focuses on client needs and the associated economic benefits often at the expense of employee’s well-being. For instance, Kirkham (1997) argues that promotion and advancement in the large accounting firms appear to be dependent on economic rather than professional success. Further, the pursuit of clients in this

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1 In contrast, the 2004 Annual Report of the Auditor General in Australia includes an employee report with a section on “Senior Women in Management” and an analysis of diversity groups within organizational and salary levels.
tough, commercialised environment is daunting for women accountants who may have to endure oppressive client behaviour, or even sexual harassment for the sake of business. Those who survive are rewarded with promotion. Another tacit prerequisite for promotion is being seen at work for 50 to 70 hours per week whether the long hours are productive not. Long working hours not only discourage work-life balance, but also threaten health and safety (Peetz et al., 2003).

In fact, professional accountants want a better balance between work and their personal lives including having more time for families as indicated in the AICPA’s *Women and Family Issues Survey of Public Accounting Firms and Professionals* (2000). However the report (p. 59) states that female professionals employed by large firms (> 20 members) returning to full time work after having a child had declined from 62% in 1993 to 39% in 1999, suggesting that a family friendly environment had also declined. While most accounting firms had flexible work options associated with birth of a child and stay on partner track on a case by case basis (about 36%), only 6% of the firms had a formal policy up 2% since 1993 (p. 46).

Moreover, there is the failure to acknowledge the degree to which women’s paid employment is influenced by the gender ideology perspective that appears to dominate male biased management style, “think manager, think male” (Schein, 2001). The gender ideology perspective argues that men and women with traditional gender-role ideologies will be more likely to have unequal division of household labor because he is the family breadwinner. (Blossfeld & Drobnic, 2001). Males with traditional ideology believe that they are entitled to have his wife perform a disproportioned amount of unpaid domestic labour (Sanchez, 1994). Hence, women are often viewed as being responsible for the rearing and caring of family and not seen
to be as committed to their profession or career as men (Hooks, 1998; Tharenou, Conroy & Latimer, 1994). This view is based on the functional (economic) theory of the family where the traditional male breadwinner system of the family earned the family income in the labour market and women were confined to the unpaid care giving (Blossfeld & Drobnic, 2001).

Since the 1970’s the male breadwinner system lost its viability with the need for dual incomes, a result of economic uncertainty in 1970’s and beyond as well as the dramatic changes in young women’s attitudes towards work and family roles. Edwards (2001, p.185) argues that working mothers were willing to stay in the workforce for economic and status enhancing reasons, even though it was deemed as a stigmatised activity that attracted criticism for “failing to embrace the older work-family relationships”. According to Hooks (1998, p.381) it is “unjust to foist upon women the fantasy that all fathers support their children financially …” assuming a bygone work family relationship where women’s primary role was to raise children dependent on the male breadwinner in the present era or marital instability and high divorce. Rarely do men face the predicament of juggling domestic responsibilities of child rearing and their career in the public domain of work. More often it is women who sacrifice their careers if they are “unable to manage home and career successfully” (Hooks, 1998, p. 381).

The specific purpose of this study, therefore, is to examine the interrelationship between gender and dependent children on the career progression of men and women accountants employed by multinational accounting firms in two countries, Singapore and Australia. It follows the feminist empiricist (FE) research approach that challenges the exclusion of women from senior positions in prestigious
professions. While FE has been criticised for investigating one group of women being accepted into the male dominated professions (Hammond & Oakes, 1992), sexual equality will less likely to occur until women constitute about half of the executive positions (International Labor Organization, 2004). Ridgeway (2001) describes gender as an institutionalised but insidious system of social practices whereby gender stereotypes have status beliefs that associate greater status worthiness and competence with men than with women. Further, all women are affected by the gender system and even wealthy powerful women are disadvantaged by gender status beliefs compared to their male counterparts.

**Hypotheses Development**

Five factors, namely, gender, dependent children, two countries (Singapore and Australia) with distinct institutional and social differences regarding family policies and practices, the number of years for accountants to attain the current level of management, and number years in the profession are hypothesized to affect women’s advancement to partner level in international accounting firms. The dependent and independent variables are discussed in the following.

**Dependent Variable Management Level**

Management level is the dependent variable. Several earlier studies have used career progression (Metz & Tharenou, 2001; Stroh, 1992; Anderson et al., 1994; Gattiker & Larwood, 1990; Rosenbaum, 1984). For example, Metz and Tharenou (2001) used four levels of management in their investigation of women’s career advancement in Australian Banks. The use of five levels was appropriate for this study after confirmation by partners from the three participating firms. The five levels
used in this study are: partner, senior manager, manager, supervisor and accounting senior.

**Gender and Dependent Children**

Society’s expectations about women’s’ sex and their reproductive biology have culturally identified women’s status as wives and mothers first (Borna & White, 2003). Women with dependent children, therefore, have been found to be disadvantaged for promotion (Still, 1993; Lehman, 1992; Kelley & Streeter, 1992; Tharenou 1990; Tharenou, et al. 1994). This is because society views women as having the primary responsibility for organising the household and caring for the children, creating subtle systemic barriers for women advancing to senior management (Schien, 2001). In a study on peer perceptions of career progression and physical appearance in United States public accounting firms, Anderson et al. (1994) found that married males with children were rated more positively for rapid advancement than their female counterparts.

Women with dependent children were found to negatively affect their promotions but dependent children had a positive effect for male promotion (Ragins & Sundstrom, 1989). Male managers with children or fathers are often viewed as stable, family men with a wife who is the principal child carer. On the other hand, female managers with children or at a childbearing age are often seen as having potentially interrupted work patterns and an economic risk. Therefore, women with dependent children are less likely than their male counterparts to be promoted to senior management positions in multinational accounting firms. Hypothesis one is presented;
H1: Male accountants with dependent children or fathers will be more positively viewed and advance to partner level more so than female accountants with children or mothers.

**Institutional and Social Differences in Singapore and Australia**

Entrenched older work-family values centred on gendered-roles appear to be alive and well in Australia. For example, a Business Council of Australia (2003) survey found that while companies had introduced positive initiatives for a family friendly workplace, the attitude by some managers that family issues were ‘soft’ and ‘women’s business’ persisted although the traditional breadwinner system is in decline in Australia. The survey also reported that some managers and employees resented having to become more adaptable as their employees take up more flexible working options to accommodate a family-friendly work environment. “We still face a number of mind-set issues with managers who are unable to think of creative ways of implementation and still feel that a large proportion of jobs must be ‘full-time’ jobs” (Business Council of Australia, p. 10).

The Australian experience of work and family is left mainly to market forces with little government regulation in a highly individualistic society. Moreover, there is still no legislated paid maternity leave in the private sector, leaving 63% of recent mothers without paid maternity leave. Australia remains one of two western nations (United States) not to have a national paid maternity scheme with no sign of one being introduced any time soon (Labi & Mathieson, 2003).

On the other hand, the socially conservative but pragmatic Singapore government has introduced more family oriented policies to encourage Singaporean
women to reproduce more children for future economic growth. Young women in Singapore are putting off marriage and having babies to an extent that is creating alarm in government circles. There is a danger that the island’s 4.3 million population will go into decline and with it Singaporeans’ hard-won prosperity. The Singaporean government is so concerned about the lack of Singaporean children that it has established the Social Development Unit, a government-dating agency to provide romance, love and affection for young couples (Davies, 2003).

To encourage young educated women to have babies, the Singaporean government provides generous family and maternity benefits, unlike Australia’s paltry family provisions. For example, Singaporean women can claim eight weeks paid maternity leave as well as a generous baby bonus scheme that includes government payments and contribution to a Children Development Account (CDA) for the first six years of a child’s life (see the extensive www.familytown.gov.sg). In addition, Singaporean middle and upper class women have access to live-in maids and cheap imported domestic labour (Keng-Howe and Liao, 1999). With this in view, the second hypothesis is presented:

\[ H_2: \] Institutional and social support will positively affect women accountants with children (mothers’) advancement to partner level in Singaporean international accounting firms compared to Australia with less institutional support for working mothers.

Years for Male and Female Accountants to Attain Current Level of Management

A factor that has attracted little attention in gender related research is the number of years for male and female accountants to attain the current level of management.

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2 One in six Australian families conform to the traditional male bread-winner with dependent wife and children.
management. The amount of time that can be committed to work is critical in the competitive, macho ‘up or out’ organizational culture of accounting firms that engender an inflexible career schedule where accountants must progress to a defined timetable (McNair, 1991). If an accountant has not progressed to certain level in the hierarchy by a certain age, the person is counselled to start looking for employment elsewhere. The intensity to achieve promotion within the accepted timeframe in addition to the expected long hours of work (50 to 70 hours plus per week) pressures women with dependent children who already have less time than men to commit to (or at least being seen at) work owing to housework and child caring (Fagan, 2001).

Being seen at the office from early in the morning to late at night is positively viewed although work performance may not improve with longer working hours (Peetz et al., 2003). The inflexibility of such work requirements places women with dependent children at a disadvantage. For example males with traditional ideology believe that they are entitled to have their wives perform a disproportioned amount of unpaid domestic labour (Sanchez, 1994). Hence, women are often viewed as being responsible for the rearing and caring of family, supported by the male ‘breadwinner’ and need not to be as committed to their professional career as men (Tharenou et al. 1994).

**H3:** Male accountants with dependent children (fathers) will be promoted more quickly than women accountants with children (mothers).

*Years in the Profession*

Another factor that has received little attention is whether the number of years an accountant is in the profession affects promotion for male and female accountants.
Professional membership is a critical requirement for employment in accounting firms, yet little research has investigated the influence of professional membership on promotion. Professional membership requires continuing professional development (CPD) and training each year to ensure accountants’ skills and expertise are not only maintained but enhanced. If accounting firms are not discriminatory in promotion practices, male and female accountants with a similar number of years in the accounting profession and CPD therefore, should be at the higher levels of management. The following hypothesis examines whether the influence of professional membership might reduce discrimination particularly against women with children in the multinational accounting firms.

H4: There will be no difference for men and women accountants with children at partner level who have similar years of professional membership.

Method

A factorial design three-way analysis-of-covariance analysed the effect of independent variables, gender, male and female respondents with children, institutional and social differences in Singapore and Australia, the number of years to attain current management level, and the number of years in the profession, on management levels. Age, education and marital status of respondents are control variables. The dependent variable was measured using an ordinal scale reflecting the five management levels of the participating accounting firms. Partner was represented by 1, senior manager 2, manager 3, supervisor 4, and senior accountant 5. It is expected that high order interactions between these variables will provide a more realistic indication (Keppel, 1991) why there is a lack of women in upper levels of management in multinational accounting firms.
Sample

One hundred and eight questionnaires were administered to accounting firms in Australia and another eighty-seven in Singapore. Of these, one hundred and eighty three were returned giving an overall response rate of 93%. Table 1 analyses the respondents. The participating accounting firms were renamed a Firms A, B and C to preserve anonymity. The mean age for the subjects was in the ranged between of 30 - 34 years. There were a total of 80 female and 103 male subjects. Fourteen were partners, 39 senior managers, 57 managers, 42 supervisors, and 31 audit seniors. A total of 133 respondents had dependent children and 50 were without children. Australian respondents numbered 100 and Singaporean respondents numbered 83. The average years in the profession for the Australia group were 8.85 years and 7.78 years for the Singapore group.

Procedure

The logistics of this experiment required careful implementation of procedures in order to reduce threats from internal validity problems such as history and maturation. A preliminary questionnaire was given to the partners immediately after field interviews, for their comments and suggestions. The experimental instrument was amended to incorporate some of the partners’ comments. A further interview was conducted with the partners (and their secretaries) to co-ordinate the administration, distribution and collection of the questionnaire.
The coordinator, generally the partner’s secretary, was given an explanatory letter on the procedures and subjects required for the experiment. For example, the researchers requested a representative number of subjects from the five hierarchical levels and the different divisions of their firms. The completed questionnaires were collected by the co-ordinator shortly after distribution. Partners involved in coordinating the questionnaires were requested not to participate in the study nor advise subjects about the contents of the instrument.

Controls for internal and external validity threats were included in the instructions. For example, the participant was requested to complete the questionnaire within ten minutes. To ensure anonymity and confidentiality, each respondent was provided with a self-sealing envelope and requested to seal it upon completion. The completed questionnaires were personally picked up within three weeks of delivery to the firms. An overall response rate of 93% was achieved with 183 useable questionnaires.

Research Instrument

The questionnaire was adjusted after qualitative interviews with male and female accounting partners in Singapore and Australia. It comprised of demographic information of the respondents: age, education, marital status, gender, dependent children, the numbers of years for the respondent to attain the current organizational level, and the number of years as a professional member. Further, organizational culture values (O’Rielly, Chatman & Caldwell, 1991) of the three participating multinational accounting firms were measured to ensure cultural homogeneity in relation to gender oriented hypotheses. We intend to diffuse the effect of
organizational culture through the principle of matching (Iselin, 1994). Chatman and Jehn (1994) found that the then Big 8 accounting firms had no significant differences based on the O’Reilly et al. (1991) measure (see Appendix 1).

Results

The three-way analysis-of-covariance results are summarised in Table 2. A significant interaction was found between gender and respondents with dependent children $F (1, 182) = 14.93, p < 0.001$. Table 3 and Figure 1 illustrate the interaction effect of gender and dependent children on management levels. The mean management level for women with children, mothers is 3.00, while men with children, fathers 2.08. This supports hypothesis one, indicating that dependent children have a positive effect on managerial advancement for fathers, but less favourable for their female counterparts.

The interaction between gender, dependent children and country was insignificant, suggesting that accountants’ career progress in Singapore and Australia was not affected by different institutional and social practices in each country. Hypothesis two regarding institutional and social support practices for promotion of women accountants with children, mothers is then not supported. This suggests that formal policies in the work place of international accounting firms may be more effective for women’s advancement to partner level than institutional and social support mechanisms alone.
A significant two way interaction was found though between gender, dependent children and the number of years to attain to current level of management, 
\( F(1, 182) = 6.75, p < 0.01 \). This result supports hypothesis three and indicates that there is a difference in the years for male and female accountants with children to be promoted. There was also a significant interaction between gender, dependent children and number of years in the profession, 
\( F(1, 182) = 9.32, p < 0.01 \), not supporting null hypothesis four. Again, this finding suggests that male and female accountants with children have differing years in the profession as they progress up the hierarchy.

Table 4 examines the means and standard deviations associated with the interactive effects found for hypotheses three and four. It examines gender, dependent children (parental status), number of years for the respondents to attain current level of management and the number of years of membership in the profession. Table 4 shows that men and women accountants (with or without children) are in similar numbers up to manager level. Female respondents are also taking longer to achieve accounting senior level, supervisory level and manager level compared to their male counterparts.

At senior manager level though a difference between gender and parental status occurs where there are only six mothers in contrast to eighteen fathers. At partner level the difference is more extreme with no mothers, only one woman with no children as opposed to ten fathers and three men with no children at partner level. Overall, Table 4 indicates that women take longer to be promoted to all levels, with the exception of the one female partner without dependent children, who took 10 years to attain this level similar to her male counterparts. Moreover, the six mothers at senior manager had 14.33 years in the profession, the longest serving professional
members at this level. The evidence shows that women, and mothers in particular hit a barrier at senior management level.

Table 4 about here

The evidence also suggests that the international accounting firms are still not family friendly with twelve mothers or 6.6% of employees and thirty-eight fathers or 20.7% of employees. Overwhelmingly, two-thirds or more of employees in this study are not parents. This result of an apparently family unfriendly workplace is supported by the AICPA survey on work and family (2000) where only 6% of accounting firms had a formal policy allowing for flexible work options associated with birth of a child and stay on partner track.

Organizational culture did not have a confounding effect in the present study. O’Reilly et al. (1991) found seven dimensions of organizational culture values which measured similarly across the Big 8 accounting firms in the United States. The seven dimensions comprised 26 value items that form the organizational culture values (see Appendix I). A discriminant analysis of the seven dimensions of organizational culture across the three participating accounting firms showed no significant differences for six dimensions.

Discussion and Implications

The cooperation received from the participating partners indicates the profession’s concern about the lack of women in senior levels of management in accounting firms. The results of this empirical study show that gender and dependent children interact to affect the advancement of women accountants to partner level.
Moreover, male accountants are promoted more quickly than females overall. Mothers were the group that were most disadvantaged when it came to promotion. Not only did mothers take longer to attain the level of promotion, but also they had more years of professional membership, suggesting that economic considerations rather than professionalism influenced promotion (Kirkham, 1997). In general, although women accountants with dependent children reach manager level, few mothers are promoted above that level. What is more, no mothers attained the partner level in this sample of accountants (see Table 4).

Gender and parental status do matter for promotion to partner level. The interaction between gender and dependent children demonstrates that fathers in international accounting firms are more successful than mothers in achieving partner and senior manager level. This is consistent with the previous findings by Anderson et al. (1994) who examined the perceived effects of gender, family structure and physical appearance on career progression in accounting firms. The present results confirm that managerial advancement of male accountants with dependent children is more positively affected than females in both Australia and Singapore (Ragins & Sundstrom 1989; Tharenou, 1990 Tharenou et al. 1994, Keng-Howe and Liao 1999).

The under representation of women in senior management levels in accounting firms appears to be the result of an inflexible work and promotion structure (see AICPA, 2000) exacerbated by commercialisation (Kirkham, 1997) and clients’ demands (Covaleski et al., 1998; Kirkham, 1997). Promotion in the large accounting firms is linked to the amount of client fees brought into the firm. The larger the fee revenue, promotion is more likely. Hence, if client fees are jeopardised by demands of family responsibilities, it may well impact on career advancement prospects of
female accountants with children. Likewise, Kirkham (1997) argues that the problem of bringing new clients in this commercial environment involves personal networking skills, club membership, organizational affiliation, social connections, world views etc. For women to advance, they have to gain access to these male oriented clubs, networks and organizations that in many cases still exclude women or are hostile to women.

Moreover, the male dominated networks within the accounting firms are often not inclusive of women unless they take on the subordinate ‘hand maiden’ role. Women tend not to participate in the networking and social opportunities as their male counterparts, such as corporate golf days, sporting events, drinks after work and so on. This lack of female participation in the male dominated networks predisposes their reduced value in future promotion to senior management positions (see Anderson-Gough et al., 2004). These networking opportunities are pervasive in the informal promotion track that is often not accessible or even evident to women.

Anderson-Gough et al. (2004) interviewed a male auditor who said that he had the support of the wife to deal with the personal responsibilities in the private domain so that he could concentrate on his career. This suggests that gender ideology is still prevalent in accounting firms where husbands expect wives to have most of the domestic responsibilities associated with raising children. In fact, longitudinal and cross-cultural research by Blossfeld and Drobnic (2001) found that while the behaviour of women has changed to accommodate the dual earner family model (i.e. more time in paid work and less time on housework and childcare), husbands’ behaviour has not markedly changed. This appears to be true for Singaporean as well as the Australian accounting firms in this study.
Although the Singaporean Government and society in general are more family oriented than the Australian context, this had little effect on the career advancement of Singaporean women in the international accounting firms in this research. The one female partner who had no dependent children worked in a Singaporean firm, however, the result was not statistically significant. This finding suggests that institutional policies and social support provide some economic assistance to women with dependent children; however, it does not appear to alleviate the inequality in career progression to partner level experienced by mothers in both countries. Further this study’s results suggest that that formal policies in the workplace supported by senior management in international accounting firms may be more effective to develop flexible paths for mothers to reach partner level than government economic and social support alone.

Another reason for the insignificant results regarding institutional differences is that although Singaporean Government’s family oriented policies alleviate the economic effect of child raising, Singaporean mothers still perform a disproportionate amount of household work. In addition, the competitive educational system saddles mothers with the extra task of helping children to prepare for examinations to achieve the highest academic stream that starts as early as grade four (Ayree, 1993). Another Singaporean study that examined traditional and dual earner families found that marriage and children positively affected men’s careers and supports the societal stereotype of the ideal family headed by a male breadwinner (Keng-Howe & Liao, 1999). Others say the problem lies with Singaporean men. Traditional men haven’t adjusted but that ‘sensitive new age guys tend to be irritating whiners!’ (Lim cited
Davies, 2003). In effect, the Singaporean female accountants with dependent children are treated unequally as the Australian female accountants.

As with any behavioural experiment, the external validity is limited. Care should be taken in generalising the results beyond the participants and specific conditions of the study. Because the experiment was conducted in the offices of large international accounting firms, there may have been environmental influences beyond the control of the researchers. Psychological conditions of the subjects at the time of the experiment may have an impact on the results of the study. Further the data collection was some time ago. In spite of this, similar results reported in this study were found in a current research examining large international audit firms in Denmark, a country where the government has excellent family friendly policies including the provision of extensive universal paid maternal and paternal leave (Windsor & Warming Rasmussen, 2004). The findings of both studies suggest that the social and economic justice for women that challenges the male oriented status quo for advancement and promotion in the international accounting firms has not changed very much nor has been effectively addressed.

In conclusion, this study provides empirical evidence that management of the large international accounting firms are not only perpetuating economic and social injustice for women, but are also squandering women’s talents and efforts, representing half of society’s workforce. If the “boys’ club culture” continues in the large accounting firms, women will show their dissatisfaction by leaving for environments that are less discriminatory and provide a work and family balance. A

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3 The data for this study was collected in 1995, however, the data for the Danish accounting firms’ study was collected in 2000.
recent Australian study found that a growing number of women were opting out of positions in corporations to start their own businesses. Women found it difficult to progress in a male-dominated environment because of a lack of easy access to informal “boys’ networks”, a shortage of appropriate networks, a lack of workplace flexibility, poor job design and an inability to navigate the political maze. In Australia, 31 per cent of self-employed people were now women, up from 20 per cent in 1996 (Adam, 2004).
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Table 1: Analysis of Respondents

<table>
<thead>
<tr>
<th></th>
<th>AUSTRALIA</th>
<th>SINGAPORE</th>
<th>Overall Results</th>
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<td>Response</td>
<td>No. of Response</td>
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<tr>
<td></td>
<td>(No. Issued)</td>
<td>Percentage</td>
<td>(No. Issued)</td>
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<tr>
<td>FIRM A</td>
<td>35 (36)</td>
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<td>37 (37)</td>
</tr>
<tr>
<td>FIRM B</td>
<td>32 (36)</td>
<td>88%</td>
<td>27 (30)</td>
</tr>
<tr>
<td>FIRM C</td>
<td>33 (36)</td>
<td>92%</td>
<td>19 (20)</td>
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<tr>
<td>TOTAL</td>
<td>100 (108)</td>
<td>92%</td>
<td>83 (86)</td>
</tr>
</tbody>
</table>

() denotes the number of questionnaires distributed in the firm
Table 2: Three-Way Analysis of Covariance Gender, Dependent Children, Country, Years to Current Level of Management and Years in the Profession

Dependent Variable: 1 partner, 2 senior manager, 3 manager, 4 supervisor, 5 audit senior

<table>
<thead>
<tr>
<th>Source</th>
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<th>Mean Square</th>
<th>F</th>
<th>Sig.</th>
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</thead>
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<td>.06</td>
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<td>.73</td>
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<td>.56</td>
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<td>.95</td>
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<td>13.56</td>
<td>28.58</td>
<td>.000***</td>
</tr>
<tr>
<td>Yrs to attain current level (promotion)</td>
<td>5.84</td>
<td>1</td>
<td>5.84</td>
<td>12.30</td>
<td>.001**</td>
</tr>
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<td>gender x promotion</td>
<td>.13</td>
<td>1</td>
<td>.13</td>
<td>.26</td>
<td>.61</td>
</tr>
<tr>
<td>gender x d/children</td>
<td>7.08</td>
<td>1</td>
<td>7.08</td>
<td>14.93</td>
<td>.000***</td>
</tr>
<tr>
<td>gender x d/children x country</td>
<td>.01</td>
<td>1</td>
<td>.01</td>
<td>.02</td>
<td>.88</td>
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<tr>
<td>gender x d/children x promotion</td>
<td>3.20</td>
<td>1</td>
<td>3.20</td>
<td>6.75</td>
<td>.010*</td>
</tr>
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<td>gender x d/children x profession</td>
<td>4.42</td>
<td>1</td>
<td>4.42</td>
<td>9.32</td>
<td>.003**</td>
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<td>Error</td>
<td>80.20</td>
<td>169</td>
<td>.48</td>
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<tr>
<td>Total</td>
<td>2130.00</td>
<td>183</td>
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<td></td>
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<td>Corrected Total</td>
<td>253.52</td>
<td>182</td>
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</tbody>
</table>

a. R Squared = .68 (Adjusted R Squared = .66)

* p < .05
** p < .01
*** p < .001

Table 3: Means of Management Levels by Gender and Dependent Children

<table>
<thead>
<tr>
<th></th>
<th>With Dependent Children</th>
<th>Without Dependent Children</th>
<th>Combined</th>
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<tr>
<td>women</td>
<td>3.00</td>
<td>3.62</td>
<td>3.31</td>
</tr>
<tr>
<td>men</td>
<td>2.08</td>
<td>3.46</td>
<td>2.77</td>
</tr>
<tr>
<td>Combined</td>
<td>2.54</td>
<td>3.53</td>
<td>3.04</td>
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Figure 1: The Interaction Effect of Gender and Respondents with Children on Management Levels in Multinational Accounting Firms
Table 4: Means and SD for Gender, Parental Status, Promotion and Years in Profession

<table>
<thead>
<tr>
<th></th>
<th>Women no Children</th>
<th>Women with children - mothers</th>
<th>Men with children - fathers</th>
<th>Men no children</th>
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</thead>
<tbody>
<tr>
<td></td>
<td>Mean &amp; SD</td>
<td>Mean &amp; SD</td>
<td>Mean &amp; SD</td>
<td>Mean &amp; SD</td>
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<tr>
<td><strong>Partner</strong></td>
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<td></td>
</tr>
<tr>
<td>yrs to attain</td>
<td>10.00</td>
<td>8.70</td>
<td>10.17</td>
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<tr>
<td>current level</td>
<td>(a) n = 1</td>
<td>(4.60) n = 10</td>
<td>(1.61) n = 3</td>
<td></td>
</tr>
<tr>
<td>years with</td>
<td>15.00</td>
<td>19.30</td>
<td>19.00</td>
<td></td>
</tr>
<tr>
<td>profession</td>
<td>(a) n = 10</td>
<td>(6.90) n = 3</td>
<td>(11.27)</td>
<td></td>
</tr>
<tr>
<td><strong>Senior Manager</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>yrs to attain</td>
<td>6.68</td>
<td>6.28</td>
<td>4.88</td>
<td></td>
</tr>
<tr>
<td>current level</td>
<td>(1.77) n = 7</td>
<td>(3.10) n = 18</td>
<td>(3.23) n = 8</td>
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<tr>
<td>years with</td>
<td>8.29</td>
<td>14.33</td>
<td>12.39</td>
<td></td>
</tr>
<tr>
<td>profession</td>
<td>(1.63) n = 7</td>
<td>(4.93) n = 3</td>
<td>(5.89) n = 7</td>
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<tr>
<td><strong>Manager</strong></td>
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<td></td>
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<tr>
<td>yrs to attain</td>
<td>5.83</td>
<td>4.69</td>
<td>4.94</td>
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<tr>
<td>current level</td>
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<td>(3.21) n = 8</td>
<td>(1.97)</td>
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<tr>
<td>years with</td>
<td>8.33</td>
<td>10.88</td>
<td>7.19</td>
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<td>profession</td>
<td>(4.16) n = 7</td>
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<td>(7.72)</td>
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<tr>
<td><strong>Supervisor</strong></td>
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<td></td>
<td></td>
</tr>
<tr>
<td>yrs to attain</td>
<td>3.88</td>
<td>3.50</td>
<td>3.28</td>
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<tr>
<td>current level</td>
<td>(1.05) n = 21</td>
<td>(1.91) n = 4</td>
<td>(1.74)</td>
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<tr>
<td>years with</td>
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<td>4.50</td>
<td>4.84</td>
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<tr>
<td>profession</td>
<td>(1.40) n = 4</td>
<td>(2.22) n = 1</td>
<td>(1.27)</td>
<td></td>
</tr>
<tr>
<td><strong>Accounting</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Senior</td>
<td>2.63</td>
<td>1.00</td>
<td>2.15</td>
<td></td>
</tr>
<tr>
<td>yrs to attain</td>
<td>(0.79) n = 15</td>
<td>(a) n = 1</td>
<td>(0.97)</td>
<td></td>
</tr>
<tr>
<td>current level</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>years with</td>
<td>4.00</td>
<td>6.00</td>
<td>3.29</td>
<td></td>
</tr>
<tr>
<td>profession</td>
<td>(0.80) n = 1</td>
<td>(a) n = 1</td>
<td>(1.17)</td>
<td></td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td>183</td>
<td>68 (37.2%)</td>
<td>12 (6.6%)</td>
<td>65 (35.5%)</td>
</tr>
<tr>
<td>Participants</td>
<td></td>
<td></td>
<td></td>
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</tr>
</tbody>
</table>

a Insufficient data
APPENDIX 1

ORGANIZATIONAL CULTURE DIMENSIONS
(O'Reilly, Chatman & Caldwell, 1991)

**Dimension 1. Respect for Individual Rights**  
Respect for individual rights  
Fairness  
Tolerance

**Dimension 2. Aggressiveness**  
Aggressive  
Competitive  
Socially Responsible (-)

**Dimension 3. Team Orientation**  
Team orientated  
Collaboration  
People orientated

**Dimension 4. Stability**  
Stability  
Predicability  
Security  
No rules (-)

**Dimension 5. Innovation**  
Innovation  
Opportunities  
Experimenting  
Risk taking  
Careful  
Rules orientated (-)

**Dimension 6. Outcome Orientation**  
Achievement orientated  
Action orientated  
High Expectations  
Results orientated

**Dimension 7. Attention to detail**

Precise  
Attention to detail  
Analytical

Note: (-) negative value of dimension