

UNIVERSITY OF CAPE COAST

CAREER PROGRESSION OF WOMEN IN THE ACCOUNTANCY
PROFESSION IN KUMASI METROPOLITAN ASSEMBLY OF GHANA

ESTHER AMPONSAA-ASENSO

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BY

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DECLARATION

Candidate's Declaration

I hereby declare that this dissertation is the result of my own original research and that no part of it has been presented for another degree in this university or elsewhere.

Candidate's Signature: Date:

Name: Esther Amponsaa-Asenso

Supervisor's Declaration

I hereby declare that the preparation and presentation of this project work was supervised in accordance with the guidelines on supervision of dissertation laid down by the University of Cape Coast.

Supervisor's Signature: Date:

Name: Rev. George Tackie

ABSTRACT

This study investigated the barriers to women career advancement and progression in the accountancy profession in the Kumasi Metropolis. The study sampled 48 female accountants from various institutions who also occupy diverse positions in the Metropolis. Data was collection through questionnaire and were further analysed using descriptive statistics such as mean, frequency and percentages. The study revealed that most of the female accountants pursue a career in accounting due to their educational background. It was also found that the pay or salary was the least reason for most females wanting to go into the field of accounting. Again, it was identified that most female accountants are not able to progress because of factors such as childcare and family responsibilities, discrimination in promotion, poor work environment, long hours of work and heavy workload or paper work. Lastly, the study revealed that the female accountants' commitment to the job is greatly influenced by workplace incentives like maternity leave, retirement benefits and regular performance appraisal. It was also evident from the results that most institutions do not offer benefits such as on-site day care centre for nursing mothers, medical allowance, overtime pay and performance bonus. The study therefore recommends that family and spouses of female accountants should offer regular support to them especially when it comes to the upbringing and caring for the children; since this can serve as a major barrier to women's career progression.

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DEDICATION

To my parents and siblings

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CHAPTER ONE

INTRODUCTION

Background to the Study

Institutions and organisations such as the United Nations to the OECD and the World Bank are paying more attention to women. Some European countries have already introduced quotas to get more women on company boards. Every self-respecting firm, bank, consultancy and headhunter is launching initiatives, conducting studies and running conferences on how to make the most of female potential (Ramdhony, Oogarah-Hanuman & Somir, 2013). However, the career path of women in professional services has never been straightforward, and getting to a position of leadership, as history has highlighted, has always been rather a struggle for the female sex. Women at partnership level will still find that they are sometimes the only females (making up just 6%) in a room at events with a lot of men such as Fortune 500 CEOs (Korn Ferry Institute, 2017).

Over the last two decades, accountancy literature has become interested in questions of gender. Numerous studies have been done about the history of accountancy and the accompanying processes of female exclusion and marginalisation of the profession. Gammie and Gammie (1997) indicated that “the prospects for women in the field of accountancy are not too brilliant... in chartered accountancy it must be admitted with regret that the woman who succeeds is the rare exception” (p. 110). A number of studies have shown that the presence of a critical mass of women in senior jobs is positively correlated with a company’s performance and possibly with higher profits (The Economist, 2011).

The challenge faced by the accounting profession today is to acknowledge the issues affecting women in the workplace so that all remaining barriers to their upward mobility can be removed.

The American Institute of Certified Public Accountant Special Commission on the Upward Mobility of Women Special Committee (1990) identified several issues that impede the promotion and retention of women in public accounting practice. The reasons are childcare and family responsibilities, awareness of success criteria, the perception problem, cultural and attitudes toward women, stress, dating and marriage, and involvement in professional associations. Stockard (1990) stated that the conflict of family life and an accounting career appears to be negatively impacting the retention of women in public accounting. She mentioned the key problems retaining women in the employment were overtime, job stress, flextime opportunities, being more understanding when employees request time to handle family-related problems. On top of that, Coughlan (2002), identified four other reasons that lead the female accountants to leave their profession. These are lack of flexibility, glass ceiling, not happy with working environment and feeling unchallenged in their jobs.

The general perception about women is that they are less devoted to a firm because of maternity leave and a woman who has children will not return to work (Trigg, Nabanji & Onifade, 1997). This implies that a man has an advantage over a woman in this light. Moreover, women have domestic responsibilities which may inhibit their full participation in building their career to the top. The need to look into gender issues in the accounting profession cannot be overemphasised

because of the changes the 21st century has brought in the area of female participation in developing their career. Sesay and Odebiyi (1998) observed that women are responding to changes around them. More so, they are even looking for ways to improve themselves. Crawford and Unger (2004) posited that women's increased participation in paid work has been one of the strongest social trends of the past 30 years. Despite this, women in the accounting profession may not be rising as expected.

Some researchers have traced inadequate career advancement of female accountants in professional practice to inadequate access to opportunities within the job such as training and development, mentoring and networking (Adetula, Nwobu & Owolabi, 2014). These opportunities are crucial for career advancement because through them the accountant is exposed to business contacts, and people are able to appreciate the services of the accounting firm. Women are also not adequately represented in leadership positions in the profession. This is evidenced by the fact that since its establishment in 1963 up till date, the Institute of Chartered Accountants in Ghana has had only one female president.

Existing research on the gender structure in the accountancy profession have mainly been conducted in most developed countries (Malaysia: Abidin et al., 2008; New Zealand: New Zealand Institute of Chartered Accountants, 2011; Indonesia: Lindawati & Smark, 2015; Britain: Crompton & Lyonette, 2011) with few within the African context (Nigeria: Adetula, Nwobu & Owolabi, 2014; Ghana: Bruce-Twum, 2013; Mauritius: Ramdhony, Oogarah-Hanuman & Somir, 2012). This study sought to investigate the career progression of women in

accounting in Ghana, specifically Kumasi and focuses on the factors that both enhance and impede on the advancement of women accountants along the career ladder. The findings of this study are expected to be of great use to accounting firms helping them to devise effective strategies to promote women to the top and tap into their potential.

Statement of the Problem

Accounting is not just about financial statements; it is about application of organizational skills which most women also possess (Ramdhony, Oogarah-Hanuman & Somir, 2013). The study of the history of women has shown that women occupied positions of varying importance in various societies. The development of women may be described as epileptic because their roles were defined by strong cultural values which today still seem to be struggling against the tide of change (Sani, 2001). Originally, the presence of females in the accounting profession in countries such as Ghana was very rare. While this was the case in Ghana some years ago, it is getting better with more female accountants going into professional accountants practice.

The uproar and subsequent increased awareness of women/ gender issues has led to numerous governments including the government of Ghana and other non-governmental bodies advocating for women's participation in many respects. For instance, the establishment of the National Council on Women and Development and the Ministry of Women and Children's affairs are examples of such initiatives. Others include the signing and ratification of the Universal declaration of Human Rights and the Convention on the Elimination of all Forms

of Discrimination Against Women. These are all attempts by the government to help remove some workplace barriers and help women to move up at their various workplaces. Nevertheless there is yet a wide gap between the ratio of men to women in top management and accounting positions (Panford & Boahen, 2002). Inadequate number of women representative in senior management is likely to impact women negatively because these are where policies and decisions that will affect them are made. Olojede (2009) noted that male values are reflected in public decision-making bodies because it is men that dominate these public decision-making bodies.

Despite the dramatic increase in the number of female accounting graduates during the past decades in Ghana, the number of women accountants continues to be very small and static (Hinson, Otiaku & Amidu, 2006). The number of women accountants entering the labour market and the number of them holding top position is not reflective. Again, women have not been very successful in advancing in public accounting firms and few have made it to the partnership level (Collins, 1993).

The justification for confining the units of analysis to the Kumasi Metropolis is due to the fact that the Metropolis is the second largest city in terms of number of work avenues and employees, apart from the Accra Metropolis. In view of this, the Kumasi Metropolis has a lot of companies with accounting sections and accounting firms with few women occupying such office as compared to their male counterparts. With a few citing studies concentrating on women accountants in the Greater Accra, it therefore became imperative for the

researcher to concentrate on women accountants within the Kumasi Metropolis. Thus, there is a need to study this issue so as to find out the reasons that impede the female accountant in Kumasi from progressing in their career.

Purpose of the Study

The purpose of this study is to investigate the barriers that hamper women career advancement in the accountancy profession in the Kumasi Metropolis. Precisely, the study is intended to:

1. identify the factors that motivate women to go into the accounting profession;
2. examine factors hindering career progression among women accountants in Kumasi; and
3. assess the workplace factors that enhance job commitment among women accountants.

Research Questions

The following research questions guided the study:

1. What are the factors that motivate women to go into the accounting profession?
2. What are the factors hindering career progression among women accountants in Kumasi?
3. What are the workplace factors that enhance job commitment among women accountants?

Significance of the Study

The findings of this study would indicate whether Ghanaian female accountants share the same opinion with the reasons that hindered career progression with their counterpart from other countries. The results would also provide an improved understanding of the barriers hindering the career progression of women accountants and as such can also be used by accounting firms to devise effective strategies to promote women to the top and tap into their potential. In addition, the findings would generalize the issue and bring forward for further global discussion by contributing to literature on the issue of career profession among female accountants.

Delimitation of the Study

The scope of this study has been delimited in terms of the selection of sample. The sample is limited to female accountants in the Kumasi Metropolis. The study focused on female accounting professionals who have been working for more than one year either in the public and private sectors and having her place of work located in Kumasi. The reason for confining the units of analysis to these subjects is due to the concentration of companies within the Kumasi Metropolis.

Limitations of the Study

A limitation to the study had to do with the small sample size. This limited the chances of generalizing the findings of the study to all women accountants in Ghana.

Organisation of the Study

The research report is organised into five chapters. Chapter one looks at the introduction, which encompasses the background of the study, statement of the problem, purpose of the research and research questions. It also entails the significance of the study, limitation of the study, the delimitation of the study and the organization of the study. Review of related literature on the topic under study is presented in chapter two. Chapter three focuses on the methods used, the sampling technique, data collection and the statistics used in analyzing the data collected. Chapter four discusses the results of the data obtained. Finally, Chapter five draws conclusions from the result and provides some recommendations.

CHAPTER TWO

LITERATURE REVIEW

Introduction

This chapter constitutes review of both empirical and theoretical literature on the topic under investigation. The empirical review takes a critical look at works people have already done on the topic of career progression among female accountants.

Theoretical Review

The theoretical review presents the theories that underpinned this study. These include the career motivation theory, perceived lack-of-fit theory, role congruity theory and Kanter's model (1972) of organizational commitment.

Career motivation theory

London (1983) defined career motivation as a multidimensional construct consisting of three major elements: career resilience, career insight and career identity. Career identity is the direction of motivation; insight is the energizing or arousal component of motivation that encourages involvement in career planning and career decisions; and career resilience is the maintenance or persistence component (Noe, Noe & Bachhuber, 1990).

Career resilience represents the ability to adapt to changing circumstances even when circumstances are discouraging or disruptive. It encompasses welcoming job and organizational changes, looking forward to working with new and different people, having self-confidence and being willing to take risks.

Employees with a high career resilience score would be expected to engage in autonomous work, would react positively to organizational changes, demonstrate initiative, and proactively strive to further work-related skills and knowledge. Career insight is the ability to be realistic about one's career and clarity of the individual's career goals. It consists of establishing clear, feasible career goals and having self-knowledge, specifically, knowing one's own strengths and weaknesses. Employees with high scores on career insight would be likely to engage in activities such as investigating potential career changes gathering information about career opportunities and identifying realistic goals and action plans, leading to more understanding of personal strengths, weakness, interests and level of career satisfaction (London & Bassman, 1989). Career identity is the extent that people define themselves by their work and the organization they work for. It is associated with job, organizational, and professional involvement. It also involves the degree to which employees immerse themselves in activities related to their job and the organization, work hard, and express pride in their employer. High scorers on career identity tend to be highly involved in the job & organization and they demonstrate a high need for advancement and promotion.

Extant literature shows that individuals were more likely to have high levels of career motivation when their manager was supportive, provided clear performance feedback, encouraged subordinates to set career goals, initiated discussions related to development and career-related issues and made the job challenging (Noe, Noe & Bachhuber, 1990). In order to promote career motivation, employees should be provided with positive reinforcement for good

performance, given opportunities for achievement and input, and receive support for skill development (London & Bray, 1984). Reduced career motivation would decrease the instrumental value of maintaining social relationships that would benefit ones career (Kanfer & Ackerman, 2004).

In order to measure the career motivation construct, existing research trends rely on extracting factors that correspond to the three elements (e.g., London, 1993; Noe et al., 1990). Sub-domains are usually not explored or discussed. Currently there exist two similar measures of career motivation. These measures slightly differ in their focus: whereas London (1991) items are more concerned with feelings and attitudes related to work and career, Noe et al. (1990) items essentially focus on actual behaviors. Grzeda and Prince (1997) proposed a revised career motivation scale combining items from the two existing measures and provided empirical evidence on construct validity. Thus, in this study we used the combined scale in order to examine the relationships between the components of career motivation and key employee behavior. This theory informed the formulation of objective one which focused on the factors that motivate women to go into the accounting profession.

Perceived lack-of-fit theory

Heilman (2001) asserts that there is a perceived lack of fit between stereotypic attributes of women and requirements of management roles and this is what accounts for few women in top managerial positions. This perception of fit or a lack of it leads to performance expectations of occupation and gender stereotypes. Thus perceivers make up their minds very early during an encounter.

In other words, people possess either positive or negative predispositions toward a perceived person and his/her performance mainly because of his/her sex and the 'fit with the occupation. According to this theory, the reason why women are few in the accounting professions is because there is a perceived incongruence or 'lack of fit' about our expectations of how women should behave and how we expect leaders to also behave and these incongruence produce expectations of failure (for women). Conversely, when the perceived fit is in congruence then it leads to positive expectations of success (as in the case of men).

In 2001, Heilman expanded her original theory to include two distinct constructs namely, descriptive and injunctive aspects of gender stereotypes. These two elements she noted could result in lowered evaluations of women accountants. The descriptive aspects of stereotypes refer to beliefs that men possess agentic attributes (forceful, independent, decisive) whereas women possess communal attributes (kind, helpful, concerned about others). The theory asserts that people perceive a better fit between requirements of accounting jobs and agentic attributes than communal attributes. Out of this emerged the femininity-competence double bind, a dilemma faced by women leaders that put them in a lose-lose situation. If a woman is seen to be too feminine or exhibit communal leader characteristics, she is perceived as a less capable leader because of the male characteristics associated with leadership positions. Nevertheless, if a woman leader displays agentic leader characteristics, she is perceived as defying her gender role by acting as a man and therefore frowned upon. This created a lose-lose situation for women leaders as any of the characteristics they displayed

still affected them. One way they have had to deal with this or attain success is by developing a style with which men are comfortable (Ragins, Townsend, & Mattis, 1998). Thus, Heilman (2001) concluded that gendered organizations and gender role stereotyping are the major impediments that frustrate the rise of women into top managerial positions. This lack-of-fit model despite its focus on social and leadership roles, was inadequate in explaining how some women have managed to break through to top managerial hierarchies exhibiting communal characteristics and how some women leaders in senior positions who exhibit 'manly' characteristics still manage to earn the respect of colleagues and management.

Role congruity theory

Eagly and Karau's (2002) role congruity theory has some similarities to Heilman's (1983; 2001) theory and the social role theory (Eagly, 1987), but it more directly addresses the issue of bias against women as leaders by arguing that communal attributes associated with stereotypic perceptions of the female gender role are inconsistent with agentic qualities generally believed to be needed for success as a leader. The role congruity theory propounded by Eagly and Karau (2002) explains prejudice towards female leaders and why they continue to be marginalized in leadership positions. The role congruity theory, just like the social role theory, is based on treatment of the content of gender roles and their importance in promoting sex differences in behaviour (Eagly et al., 2000). However, it goes beyond the social role theory by considering the congruity between gender roles and other roles, especially leadership roles. It also specifies key factors and processes that influence congruity perceptions and their

consequences for prejudice and prejudicial behaviours (Eagly & Karau, 2002). The basic principle is that perceivers blend the information associated with a gender role and a leader role. Thus in observing an individual who occupies a leadership position, places a competition on one's expectation of him on the basis of his gender and expectations of him based on his position as a leader.

Two forms of prejudice arise when there is an incongruity between the two roles (or expectations of the roles). The first form of prejudice toward women is the perception of women as less favourable than men as potential occupants of leadership roles. Under this prejudice, women aspirants, though qualified, are not given the opportunity to become leaders because of the incongruence between their gender roles and the career roles. There is evidence to suggest that women feel that they are often unfairly by-passed for promotions. This lowers the expectations and aspirations of women who want to climb into leadership positions (Bellamy & Ramsay, 1994). One study revealed that female accountants are less likely than their male counterparts to aspire to a position in senior management and less likely than their male colleagues to expect an executive position prior to retirement (Hede & Ralston, 1993).

This first form of prejudice toward female leaders is established from incongruity between the descriptive content of the female gender role and a leadership role which automatically leads to the absence or lessening of the prejudice. This happens because either the incongruity is weak or is absent (Eagly & Karau, 2002). Moderators believed to affect this kind of prejudice are masculinity of leader role, sex of perceivers, cultural milieus, certain feminine

personal characteristics (e.g., pregnancy, feminine dress and grooming), among others.

The second form of prejudice women face is the evaluation of behaviour that fulfils the prescriptions of a leader role less favourable when it is enacted by a woman. A study found out that the reason why women felt bypassed was because older men in the organisation would not want to report to a woman (Bellamy & Ramsay, 1994). Some empirical research indicates that management roles are seen as male domains (e.g. Orser, 1994; Schein & Mueller, 1992). This has pushed some women into service sectors in fulfilment of the roles expected of them which according to Still (1993, p. 86) ‘satisfies’ their career aspirations but not ‘maximise’ them.

Additionally, some people have been found to resist women’s authority in extremely masculine leader roles when they suspect that women are not qualified for them (Eagly & Karau, 2002; Heilman, 2001). Accordingly, the second form of prejudice takes its source from incongruity between a leader’s behaviour and the injunctive content of the female gender role (Eagly & Karau, 2002). For example, if a leader role is defined more agenticly or a woman so completely fulfills a leader role’s agentic requirements, the more likely that such a woman will elicit unfavourable evaluation because her behaviour deviates from the injunctive norms of the female gender role. The moderating condition that affects the second form of prejudice which is as a result of the reactions based on the incongruence between the injunctive aspects of the gender role and the leader role is perceivers’ personal endorsement of these norms especially depending on the definition of the

leader role, the weight given to the female gender role, and personal approval of traditional definitions of gender roles. Specifically, the more agentically a leader role is defined or the more completely women fulfil its agentic requirements; the more likely such women are to elicit unfavourable evaluation because their behaviour deviates from the injunctive norms of the female gender role (Eagly & Karau, 2002). The importance of the role congruity theory of prejudice is that it explains into details the different aspects of stereotypes and social roles with a special emphasis and analysis on leadership which is very relevant to the study of the glass ceiling. The perceived lack-of-fit theory and the role congruity informed the researcher decision to formulation the second objective of the study which looked at the factors hindering career progression among women accountants in Kumasi.

Kanter's model (1972) of organizational commitment

Kanter (1972) distinguishes three dimensions of commitment in terms of their action, that is, Instrumental Commitment, Affective Commitment, and Moral Commitment. The Instrumental dimension of commitment is related to the advantages and benefits of the financial conditions of membership in a social group. The Affective dimension includes the feeling of attachment and bonds and the satisfaction of interacting with others that attach the individuals to the group. In its Moral dimension, commitment implies those conditions that help the employees to enjoy a sense of self-esteem, self-confidence, social proud, and belief in the values and goals of the organization of which they are a member. Kanter's theory of organizational commitment guided the formulation of the third

objective which sought to assess the workplace factors that enhance job commitment among women accountants.

Career Progression for Corporate Women

In the last two decades, a lot of literature has been 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 by Wirth (2001) as an artificial barrier 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) mentioned 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 rarely found at the top of the ladder. Morley, et al. (2002) 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, Krogg and 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 managers. 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 (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 outlined 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 and Curphy (2009) have perceived family obligations, children caretaking and responsibilities at home all hinder women's promotion and demote them from excelling in managerial positions. Contrary to findings above, Abdallah and 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) also 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.

Determinants of Career Progression Advancements for Women Accountants

Work may be described as labour that brings income. It can also be described as something that takes place outside the home for pay (Bird & Meville, 1994). Similarly, work can be defined as an activity that produces something of value for other people (Neubeck & Neubeck, 1997). Mostly, women work outside the home to support the finances of their family. Reasons why women may be found in the workplace are financial security, self development and improvement of self-worth through acquisition of skill. Lauer and Lauer (2004a) identified that increased financial power may make marriage more equitable and provide a sense of security. Crawford and Unger (2004) noted that women's position in the workplace is not just a static aspect of social life. It is continuously recreated as people make workplace decisions based on gender. Thus, as women are given the opportunity to carry out job responsibilities, they are able to perform and get promoted when the time comes.

There are particular attitudes associated with the female gender known as stereotypes. They affect the way the people perceive the abilities of the woman

and how they feel women should perform. D'Angelo (1994) noted some of the cultural attitudes that affect women in the practice of accounting which are inability to cope with stress, preference for men workforce and inability to stand pressure when there is a lot of work. These impede the progress of female leaders (Lips, 2003). Stereotypes are further encouraged when women are deemed as unfit for a particular position of authority because of their sex, their responsibility of motherhood and organizational policies pertaining to their welfare is not clearly spelt out.

An individual involved in the professional practice of accounting is one who works in an accounting firm that renders services like auditing, tax management, forensic accounting, management consultancy and other financial expert services to the public. It also includes one who has an accounting firm. Before license is given to practice in the profession of accountancy, the individual must have undergone some training in a recognised accounting firm in Ghana or abroad. Professional practice jobs are usually entry-level jobs that lead up the organizational ladder. Based on the pipeline theory (Wulson & Moyes, 1998), women enter into the lower end of the pipeline in the accounting profession with the expectation of rising to the top but they are not able to emerge at the top of the "pipeline". Consequently, the women who have reached the top positions in professional practice are few in number and this condition may be traced to stereotyping in the workplace.

Other factors influencing career advancement are access to information through mentoring and networking (Baldiga, 2005; Vincoli, 2005). Work-family

conflict has also been found to exist as pressures from work and family roles are mutually exclusive (Twomey, Linehan & Walsh, 2002). Another factor that contributes to career advancement is access to mentorship. Role models or mentors can be described as members of one's own reference group who are visibly successful (Carwford & Unger, 2004). It also occurs when a senior organizational member helps guide a junior member by sharing knowledge about how to succeed in an organization (Burn, 2005). Experiences of the expert are then used by the newcomer in making decisions. It provides an opportunity where questions are asked and the mistakes other persons have made are avoided.

Interestingly, there are fewer women in top professional positions than men (Loughlin, 1999). This increases the probability that a female accountant may not be mentored by top colleagues. In the same vein, Trigg, Nabangi and Onifade (1997) cited Baldiga (1994) and concurred that mentors provide women with access to clients and develop business relationships. Unfortunately, some males may not be favorably disposed to women entering certain professions (Maupin, 1993 as cited in Trigg, Nabangi and Onifade, 1997). Similarly, Bruce-Twum (2013) noted that even though there was a steady increase in the number of females admitted into membership of the Institute of Chartered Accountants (Ghana) every year, none of the women sampled in his study was in the top hierarchy of their respective jobs.

Networking is another factor that contributes to career advancement. They are informal settings where men from different walk of life, exchange business and other ideas. However, they may have a damaging effect on the careers of

women (Twomey et al, 2002). Their study also revealed that at “senior levels of management the glass ceiling intensifies as networks and the men’s club becomes increasingly important in facilitating further progress”. Freeman (1995) argued that the exclusion of women from male networks can marginalize them in the sense that when such important professional decisions as selection for promotion, research grants and departmental privileges are under consideration.

According to Adetula, Nwobu and Owolabi (2014), female accountants may not be able to advance in their career because their responsibility to their family conflicts with their career goals. Women are usually expected to be primarily responsible to their family before anything else. Consequently, a good woman in our society is measured by her ability to put all aside and care for her family. Thus the assumption holds that women who have families are not always committed to the job. Emergency family demands can distract her attention on the job. Some employers also have the opinion that the woman will not be able to stay long hours on the job. This perception is what mainly brings about female stereotyping in the workplace.

Reasons for Pursuing Accounting Profession

The percentage of women attaining leadership positions in public accounting firms continues to climb slowly but surely, according to PAR’s analysis of 2009 data of the nine largest U.S accounting firms. As a male dominated business arena, the different reasons luring women in the accounting profession, are identified in this part of the literature review

Education

In line with Ginzberg theory (1951), the vocational choice of an individual is largely dependent on his/her educational background. The 1970s witnessed what is generally referred to as the gender revolution in accountancy (Ciancanelli & Kirkham, 1990), which began with the educational process. During the 1980's there was considerable optimism that highly qualified women would be able to use the 'qualifications lever' to achieve successful careers (Crompton & Sanderson, 1990). The American Institute of Certified Public Accountants (AICPA) says that women have made up the majority of accounting graduates since the mid-1990s; which is indicative of a positive shift in women's attitudes towards the accounting profession, which was once considered as being very male-dominated.

Status

Ahmadi, Helms and Nodoushani (1995) indicated that, one of the reasons affecting the job selection of female accountants is the prestige attached to the accounting profession. Accounting is a highly respected field and women accountants can feel proud of their job as they held a status. Increasingly a growing number of women are being named to CFO positions; others are achieving partner status at large accounting firms, while still others are using their finance, management and entrepreneurial skills to launch their own businesses.

Income

The accounting profession is currently one of the highest paying jobs with the highest starting salaries in the jobs market today, right alongside engineering

and nursing (Ramdhony et al., 2013). Moreover, the career path for accountants tends to follow a very straightforward linear progression: starting off as junior accountant, to senior accountant, then moving to middle management, then going to more prestigious upper management positions (such as controller, Vice President of finance, partner, or even CEO of your company). As such driven by the desire for independence and personal achievement outside the household, having a high paying job will allow women not only to look after themselves but also to look after their family especially in the case of divorced women with children to look after.

Predisposition to social skills required

Women have been accepted into the accounting profession in all industrialised countries. Their technical qualifications are apparent but a number of questions remain concerning their ability to perform demanding tasks required for success in the profession. Accounting is not just about balance sheets and numbers; it is also about strategy, organisational skills, management and problem solving (Ramdhony et al., 2013). In today's economic conjecture, accounting requires strong social skills so as to interact more with clients nowadays, and that is one skill that a woman is naturally good at.

Using the accounting profession as a stepping stone to gain experience

Marxen (1996) indicated that many professionals used CPA firms as a stepping-stone for a better position (one that pays more or demands less). Indeed, almost half of those interviewed said their objective in working for an accounting firm was to gain experience. As such many accounting firms are currently

offering greater flexibility to their professional employees especially women in an effort to help such employees achieve a better work-life balance.

Work Life Balance

Work-life balance policies define how organization intends to allow employees greater flexibility in their working patterns so that they can balance what they do at work with the responsibilities and interests they have outside work (Armstrong, 2003). With many accounting firms pushing for a more work-life balance in recent years, this will only give rise to more lady CFOs and CEOs in future. Time is a prominent feature of work–life discussions, policies and strategies, particularly around issues of long work hours and flexibility in work scheduling. Three of the Big Four auditing firms — Ernst & Young, KPMG, and PricewaterhouseCoopers — have ranked among Working Mother magazine’s top-10 list for best places to work for mothers. The magazine noted that each of the Big Four wants to promote more women, who make up about half of their recruits, but only a quarter, at best, of their partners. They are offering career breaks and part-time work. This is certainly heartening to women who want to enjoy successful careers in finance, but still take time out to raise a family.

Problems Faced by Corporate Women

Research confirms that employment has a positive effect for women and families. Despite this conclusion, women still encounter a number of problems and misperceptions that affect their performance in the workplace. This section of the literature review examined some of these difficulties and describe various

methods employed by working women to resolve them. One such difficulty is the belief that men and women have different leadership styles. Leadership styles attributed to women are believed to reduce their effectiveness in the workplace. Specifically, women are thought to be more people-oriented in their leadership style and men more task-oriented. The people-oriented leadership style of women is viewed as less likely to inspire productivity among workers. Gender stereotyping is a problem that working women must deal with. Barnett and Hyde, (2001), conclude that the empirical studies they reviewed challenge gender differences predictions of earlier theories. According to them, the behaviour of men and women in the workplace is similar. Differences may have existed in the past but these differences are rapidly disappearing. Perhaps what needs to be examined is why these differences are disappearing.

Another problem faced by women is stress caused by role conflict or multiple roles. Research has suggested that the use and choice of coping strategies may be a factor in reducing such stress (Billings & Moos, 1981). A coping resource that has been found to reduce stress is social support (Eckenrode, 1991; Riefman, Biernat & Lang, 1991). The particular social support mechanisms most helpful to working women are emotional support and tangible support. Tangible support is defined as providing some sort of assistance for another person. There is a work/family conflict that particularly affects working women. There is research that suggests that a child's wellbeing suffers as a result of lack of time with parents (Piotrkowski et al., 1987). Specifically, "the lack of sensitive,

responsive, and consistent care from overworked parents or substitute providers can lead to decreased cognitive and social skills (Percel & Menaghan 1994).

Research has determined that working women with rigid schedules report more family difficulties than working women with flexible schedules (Ralston, 1990). It has been determined that there is a relationship between the lack of job flexibility and depression (Googins, 1991). It has been reported that, “when family responsibilities expand, mothers are more likely than fathers to change jobs, to work part-time, or exit the labor force for a spell because families cannot afford to lose fathers’ wages. The result is often a decrease in mothers’ financial and occupational attainment (Felmlee, 1995). The successful female professional must not only understand the gender differences in communication but be able to use them to her advantage as well. Miller (2003) describes a man’s way of communicating as “guy speak.” She explains: For example, when a man leaves a meeting and you ask him how it went, he will probably say “Great.” He is not really conveying any information about what happened at the meeting; rather, he is simply acting confident. A woman, in contrast, might answer the same question with, “Okay, but I could have handled the cost issue a little better.” Like the man’s comment, hers does not necessarily describe what happened at the meeting. Rather, it reflects her “desire for perfection.” If you rely on what each actually says, without taking into the account the gender of the speaker, you are liable to draw erroneous conclusions.

Barriers to Career Progression

Women in accountancy are hard to come by despite the fact that at graduate level the male-female ratio in the profession is near enough even, with almost 50% of students entering the accountancy bodies being female (Female Accountancy.com 2009). Women accounting professionals faced difficulties upon entering the profession, namely, exclusion, segregation, prejudice, and the discrediting of their organizational skills (Komori, 2008).

Glass Ceiling

The marginalisation of women has evolved over time, moving from a horizontal segregation (the rejection of women from outside the profession) to a vertical segregation (the allocation of subaltern tasks to women within the professions). More and more female accountants are reaching the point in their careers where they are ready for leadership roles in their companies. However the reality shows that women continue to be underrepresented in senior corporate management in every country, whatever its cultural tradition and current legislation with men still take a higher proportion in senior accounting management position. Studies have shed light on the persistence of a glass ceiling that women confront in their hierarchical progression within firms. The glass ceiling has been defined as ‘... the invisible artificial barriers, created by attitudinal and organizational prejudices, which block women from senior executive positions’ (Wirth, 2001). The ‘glass ceiling’ has been cited in many professions as a major barrier to women’s education and career progression. The accounting profession is not an exception to the rule. Many researchers suggest

that the structure and ethos of an organization forms an unconscious discriminatory barrier to female career progression.

Mentoring

Another factor impacting women in this male-dominated field is the absence of female role models whose presence sends out an unspoken signal that women do belong to senior positions. People tend to mentor 'in their own likeness' – i.e. people who remind themselves of their younger selves. As such men tend to naturally gravitate towards mentoring men; and in many organizations there is a lack of clear structure on how women can access mentoring. Moreover the 'old boys network' also helps men get ahead in their careers, whereby research has shown that male managers tend to understand each other and therefore are more likely to hire people similar to themselves (Jackson, 2001).

Psychological Factors

The accounting profession is predicated on a masculine, emotion-free template, and this poses specific challenges and difficulties for women (The Economist, 2011). The accounting practice emphasises 'masculine' characteristics by adopting a hard, economic perspective, largely ignoring social and environmental factors (Paisey & Paisey, 1995). From a psychological perspective, in order for women to succeed in accounting position, they often have to behave like men to prove their capability (Song & Liu, 2007).

Workplace-Related Factors

The demands made by organizations, particularly of higher-level employees, are increasingly difficult to combine with domestic and caring responsibilities. Acker (1990) mentioned that ‘the abstract, bodiless worker, who occupies the abstract, gender-neutral job, has no sexuality, no emotions, and does not procreate’. However given the normative assignment of domestic and caring largely assigned to women, the latter usually find it easier to behave in the manner of the ‘abstract worker’. Research has also emphasized the ‘long-hours culture’ in professions such as accountancy, where the good accountant is defined as one who is willing to always prioritize work. The need to spend extended periods of ‘visible’ time in the office is perpetuated by management practices, as well as peer pressure. In accountancy practices, the discourse of ‘service to clients’ as an over-riding priority also serves to rationalise overtime for staff. However for female accountants with childcare and domestic responsibilities, this commitment is increasingly difficult.

Domestic-Related Factors

Normative and organizational pressures mean that many women will ‘choose’ either not to pursue a career, or to pursue a career only up to the limits at which they feel that they can combine paid work with their domestic responsibilities (Lyonette & Crompton, 2008). Careers are not decreasing in importance, but the value placed on marriage and family is increasing significantly (Ried, Acken & Jancura, 1987). Motherhood as an emerging and politically-contested identity has been tackled within the context of the accounting

profession. Dambrin and Lambert (2008) argued that gender and dependent children interact to affect the advancement of women accountants to partner level. Mothers are the most disadvantaged group when it comes to promotion. In general, although women accountants with dependent children reach manager level, few mothers are promoted beyond that level. As such Windsor and Auyeung therefore suggest motherhood is a reason for the glass ceiling (Dambrin & Lambert, 2008). Women executive are more susceptible to role stress due to multiple role demands inherent in running a career while also running a home and family (Davidson & Dalby, 1993).

Reasons for Women Accountant Turnover

Women make up almost half of those employed as accountants and auditors in most countries in the world. At least 50 percent of those women have children. Many are leaving the accounting profession when their employers have not been able to offer creative solutions that help the working parent to strike a balance between personal and professional lives. According to the Educational Foundation for Women in Accounting Report found in Epstein (www.careerbank), 23 percent of all women accountants leave profession for more than six months because of their family responsibilities. This is supported by Karpin Report 1995 (Labourne, 1996) which found that 63 percent of the women in the accounting profession left after five years or less. A recent American study reported by Coughlan, (2002), identified four major reasons for

leaving that was cited by the women. These are lack of flexibility, glass ceiling, unhappiness with work environment and feeling unchallenged in their jobs.

Hayes and Hollman (1996), suggested the ways that an accounting firm can remove obstacles to advancement and accommodate the unique needs of its mature and committed female employees. There are innovative schedules, low-cost day care, mentor programs, career enhancing opportunities, and diversified training. Doucet and Hooks (1999) stated that family-friendly policies, flexible work arrangements and the use of technology have helped reduce the turnover rate among women. On top of that, they also added that women must also be proactive to retain their careers by acting like an executive from day one, find a mentor, communicate their needs, do not be defeatist, and be prepared to negotiate. In the year 2000, Epstein the CEO of Deloitte & Touche, make some recommendation on how companies can retain valuable assets of working mother. These are reduced hours/workload, flextime, childcare at work facilities, telecommuting, and initiatives. He commented that flexible work arrangement sharpens their competitive edge and it is one of the ways to keep talented people in the firm.

According to Stockard (1990), the conflict of family life and an accounting career appears to be negatively impacting the retention of women in public accounting. She identified the key problems in retaining women in employment are overtime, job stress, flexi time opportunities, and being more understanding when employees request time to handle family-related problems. She also suggested that, by alleviating the key problems should help employers

acquire and retain women employees for a longer time, thereby maximizing their hiring and training investment. D'Angelo reported that most women who succeed at the balancing act stress the importance of a supportive family environment. D'Angelo (1994), reported that 'flex-time' or 'alternative work arrangement' have emerged as a suggestion to retain women accountants because firms have begun to realize that the cost of training new employees is far more expensive than adjusting a current employee's hours. Coughlan (2002) also suggested that firm should promote mentoring programme to retain the women accountant.

Professional Advancement for Women in Accounting

In 2002 the American Institute of Certified Public Accountants (AICPA) reported that 57 percent of accounting graduates were women (Maeglin, 2004). Why are women lured to this male dominated profession? Women report that many firms are offering flexible work schedules which include telecommuting, days off prior to the start of tax season, and summer hours. Some firms have even introduced the idea of part-time partners. AICPA officials report that women are drawn to accounting because "women tend to be organized and good with people, and both are absolutely crucial to this profession....Women also develop good time management skills trying to juggle kids and work" (Maeglin, 2004, p. 32).

What should women do to be successful accountants? Accounting professionals advise women to ask for what they want even if it is an unusual schedule. "They should go ahead and ask, and they might find something perfect where they like what they do and they can make it fit their lifestyle needs"

(Maeglin, 2004). A comfortable professional environment is also necessary. A major reason why women stay with accounting as the years pass is not just their love of the numbers. If they are fortunate to be involved with a firm where they feel like part of a family, and their professionalism is respected and appreciated, it makes a huge difference” (Ferraro, 2004). The AICPA presents advice for the advancement of female accountants through works issued by their Work/Life and Women’s Initiatives Executive Committee. Nancy Baldiga, the author of one of these publications suggests that networking and leadership development is extremely important. Firms should encourage women professionals to form a network within the firm, assist with the communication by women in the network, and provide opportunities for the women to meet regularly. She also believes firms should spotlight external networking opportunities, including volunteering, submitting articles for publication, or helping to cosponsor conferences or presentations with clients or organizations. Another technique she identifies involves “pairing high-potential women professionals with a senior mentor, and attending conferences and presentations” (Tips, 2003).

Good mentoring programs are important for the success of women in accounting. Firms should not feel that women are the only ones who can mentor women. They should seek the best mentors whether they are male or female. Joan Waggoner, a member of the Women’s Executive Committee of the Illinois CPS Society comments: “All too often, companies force the mentoring responsibility upon the one or two women they may have in leadership roles. First of all, that, in and of itself, suggested that men are not responsible for mentoring women”, she

said. Quite frankly, these women may not be interested in providing mentoring, or may not be effective at it, which might introduce more harm than good. Several accounting firms are actively involved in promoting the advancement of women. For example, Ernst and Young have an entire Web site dealing with flex time. The company reports that 2300 workers have flex time arrangements. KPMG has increased the opportunities for women to acquire high profile assignments which are part of the career ladder to promotion. They require that at least one woman be considered for each high profile assignment (Swanson, 2004).

Despite the aforementioned efforts, some women in accounting continue to argue that a glass ceiling still exists making the advancement of women a struggle. Jacobs and Schain (2005) suggested that women accountants continue to keep the issue of professional equality in the forefront. This means doing more than simply securing the adoption of diversity policies. Programs must be established to ensure the policy is put into practice. Take part-time policies, for example, which for the most part have been instituted in an attempt to assist employees to manage work and family issues. The firms must actively set the employees' schedule so that meaningful assignments are made even to those on such a track. Part-time must continue to allow one to be on a partner track (Kahan, 2004).

Employee Commitment

Commitment according to Jaw and Liu (2004) is not only a human relation concept but involves generating human energy and activating the human mind. Without commitment, the implementation of new ideas and initiatives will be

compromised (John & Elyse, 2010). Commitment has also been defined as a psychological state that binds the individual to the organization (John & Elyse, 2010). This binding force can be experienced in different ways that can be accompanied by different mindsets including: an affective attachment and involvement with the target, a felt obligation to the target, and an awareness of the costs associated with discontinuing involvement with the target (Boxall & Macky, 2009). Other authors stated that while studying employee commitment there is need to recognise the complexity with which researchers have attempted to construct and view commitment as multi-faceted (Boxall & Macky, 2009). Researchers such as Conway and Kathy (2010) and Owoyemi, Oyelere, Elegbede, and Gbajumo-Sheriff (2011), propose one such conceptualization of commitment comprising three separable components which include Affective Commitment, Continuance Commitment and Normative Commitment. The researchers gave a brief description of the three, each of which reflects a unique underlying psychological state.

Affective commitment refers to the employee's emotional attachment to, identification with, and involvement in the organization. In traditional, ongoing employment relationships, a high level of affective commitment has been found to be related to low employee turnover, low absenteeism and improved job performance hence employees with a strong affective commitment continue employment with the organization because they want to do so (Wang, 2010). On the other hand, continuance commitment describes an individual's need to remain with the organization resulting from her/his recognition of the costs such as

tenure, pay, benefits, vesting of pensions and family commitment associated with leaving the organization. It may also refer to an awareness of the costs associated with leaving the organization. Employees whose primary link to the organization is based on continuance commitment remain because they need to do so (Loi & Foley, 2008). Normative commitment reflects an individual's feeling of obligation to maintain organizational membership because he/she believes it is morally right to be loyal to, and stay in, the organization. Although normative commitment is widely recognized as a salient dimension of employee commitment, it has been found to be substantially inter-related with affective commitment (Coyle-Shapiro, 2008). Different authors suggest that individuals may display each of these three forms of commitment to varying degrees.

Committed employees are one of the greatest assets any company can have and play a major role in overall business efficiency and profitability. Hurter (2008) argues that greater levels of employee commitment lead to organisational benefits such as a continuous flow of improvements, cost and efficiency improvements and active employee participation. Committed employees are believed to enhance an organisation as they feel secure in their jobs, are well trained, feel part of a team and are proud thus enjoying doing their jobs (Hsein Ho, 2009). Employee commitment also has important implications for recruitment. By examining the key drivers of employee commitment, organizations can come up with a list of attributes to guide them when they are recruiting and developing a committed work force other than each year organisations investing substantial amounts of money in training and developing

their work force only to see talented and productive employees applying for other jobs, potentially to join the competition (Scott, 2007).

Employee commitment will result into benefits which include: increased job satisfaction increased job performance, increased total return to shareholders, increased sales, decreased employee turnover, decreased intention to leave, decreased intention to search for alternative, decreased absenteeism (Brown, McHardy, McNabb & Taylor, 2011). With this in mind, employee commitment should be viewed as a business necessity. Organisations who have difficulty in retaining and replacing competent employees will find it hard to optimise performance. There are not only the immediate expenses of the recruitment process, but other hidden costs such as management time and lost productivity as new employees take time to become effective in their roles (Robinson, 2006).

Empirical Review

Some empirical works which have bearing on career progression among women in accounting have been discussed in this section. Obeid (2016) assessed the barriers faced by female accountants in career advancement and progression in Sudan. The study assessed whether cultural factors, social factors, organizational factors or other individual factors were perceived to be hindering women career progression. The survey collected 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. Questionnaires were used to collect data and 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. However, Wirth (2001) stated that the reality of women in position of responsibility is undesirable. Several studies account for this as a slow, progressive disappearance of women from the organization rather than a sudden halt to their ordinary career progression. Schroeder (2000) reported that African-American/Hispanics/Women are failing to progress in the accounting profession because they possess different personality types and attitudes that are incongruent with traits necessary for success. Laigneau and Vandermeirssche (2006) stated that women remain under-represented in the highest echelons of the accounting firms. They still account for 50% of junior assistants, but only represent between 7 and 20% of partners on the firm.

Ramdhony, Oogarah-Hanuman and Somir (2013) also investigated the career progression of women accountants in Mauritius; and as such focuses on the factors that both enhance and impede on the advancement of women along the career ladder in this profession. A questionnaire survey was addressed to a sample of 125 women accountants from 25 member firms of the MIPA (Mauritius Institute of Professional Accountants). The study revealed that the factors which were perceived to be most significant in luring women in the profession are status, high wages, strong social skills and job satisfaction. It has also been observed that although there is a significant increase in the number of women accountants', it hasn't spilled over into the upper-level management positions so far. The results

also shows that there is no relationship between age and position occupied and that barriers impeding on the advancement of women along the career ladder are mainly the glass ceiling and the conflicts between the demands of their professional and personal lives.

In Nigeria, Adetula, Nwobu and Owolabi, (2014) also examined the factors affecting career advancement of female accountants in accounting professional practice in Nigeria. The study adopted a survey research design which sampled hundred (100) qualified and non-qualified male and female accountants purposively from the big four accounting firms in Lagos State, Nigeria. It was identified that family responsibilities do not affect career advancement of male and female accountants. Also, the findings revealed that gender does not influence the access of accountants to opportunities within the job. Finally, it was deduced that gender influences the choice of continuity of accountants in the professional practice of accounting. It is recommended that accounting firms should provide female accountants with more flexible work schedules.

Similarly, Lindawati and Smark (2015) investigated the barriers to women's participation in the accounting profession in Indonesia identified the following. They found that social norms were repeatedly mentioned as barriers to full professional engagement by the women interviewed. Firstly, the (historically and culturally informed) issue of what constitutes "proper" female behaviour was an issue. Secondly, and linked to the first point, the competing burdens of Javanese women's expected domestic role versus the requirements of her

profession was also raised as a block to women with families being able to be as committed to their profession as most of their male contemporaries. From the literature review, a third barrier, the lack of appropriate role models, was also found. However, no generalisability was claimed for this study.

In a recent study by Flynn, Earlie and Cross (2015), they sought to examine both male and female accountants' perceptions of female career progression in the Accounting Profession in Ireland. The sample of respondents reflected the diversity of accounting disciplines and gender divide in the wider population. Evidence of a divergence between the perception and the reality of the lived experience of female accountants, across the gender divide, was found. While respondents believe they have not experienced gender-related barriers in their career progression, it is clear that both genders believe that women succeed in this profession by adapting to masculine occupational values and norms.

Conceptual Framework

In order to hold existing and new knowledge, theory should provide a conceptual framework, so that knowledge can be interpreted for empirical application in a comprehensive manner. In this study the conceptual framework comprises of the internal and external factors that can hinder accounting women in their career progression.

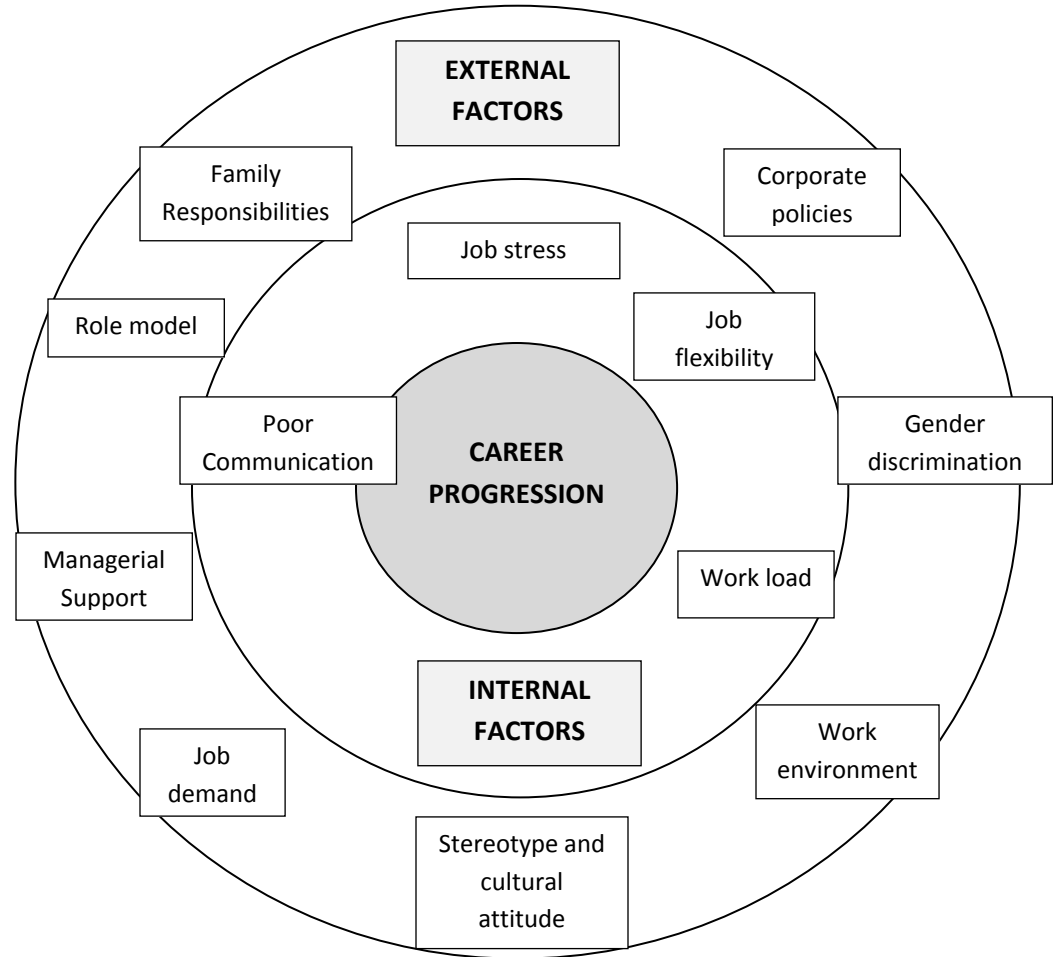


Figure 1: Conceptual Framework (Adapted from Abidin, Penefort, Jusoff & Marzuki, 2008)

The internal factors are made up of the elements within the organization that serve as barriers to women's progression whilst the external factors are factors that exist outside the organization and can have an influence on the rate at which women can rise in the accounting profession.

Summary

The study was grounded on perceived lack-of-fit theory and the role congruity theory which more directly addresses the issue of bias against women as leaders by arguing that communal attributes associated with stereotypic perceptions of the female gender role are inconsistent with agentic qualities generally believed to be needed for success as a leader. 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 by Wirth (2001) as an artificial barrier formed by attitudinal and organizational prejudices, which block women from senior executive positions. 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. Other factors influencing career advancement are access to information through mentoring and networking (Baldiga, 2005; Vincoli, 2005). As a male dominated business arena, the different reasons luring women in the accounting profession, is identified in this part of the literature review. These include education, status, income, predisposition to social skills, using the accounting profession as a stepping stone to gain experience and work life balance. The barriers to career progression also includes glass ceiling effect, mentoring, psychological factors, workplace-related factors and domestic-related factors.

CHAPTER THREE

RESEARCH METHODS

Introduction

In this chapter, emphasis and focus is on the research design, the population, the sample size, the sampling procedure, and research instrument used in the data collection as well as its administration.

Research Design

The research adopted a survey approach to explore the career progression of women in the accounting profession in the Kumasi Metropolis. Specifically, a cross-sectional survey was conducted among women accountants in the work field of academia, business/industry and accounting firms within the Kumasi Metropolis. Survey research design is used “to answer questions that have been raised, to solve problems that have been posed or observed, to assess needs and set goals, to determine whether or not specific objectives have been met, to establish base lines against which future comparisons can be made, to analyze trends across time, and generally, to describe what exists, in what amount, and in what context” (Isaac & Michael, 2007). Pinsonneault and Kraemer (1993) defined a survey as a “means for gathering information about the characteristics, actions, or opinions of a large group of people”. Surveys can also be used to assess needs, evaluate demand, and examine impact (Salant & Dillman, 1994).

The researcher adopted this approach because it allowed her to do an investigation into the situation of career progression of women in accounting

profession by taking a critical look at the barriers to career progression and the reasons for most women going into the accounting profession.

Population

The population of the study constituted of all women accountants in various organisations (both private and public) within the Kumasi Metropolis. The Kumasi Metropolis became an ideal place for the research because it is the second fastest growing cosmopolitan city apart from Accra. In addition, the city can boast of over ten accounting and auditing firms which are mostly dominated by males. This therefore calls for an investigation to find out how women in accounting profession progress.

Sample and Sampling Procedure

The sample for the study comprised of 48 female accountants selected from various institutions and occupying different positions. To be included in the sample, a respondent had to be either a professional or non-professional female accountant and working in a practicing firm, industry or business and academia. The purposive sampling technique was employed in sampling the female accountants for this study. The justification for using this technique is because not all practicing female accountants could be surveyed. According to Cohen, Manion and Morrison (2007), the purposive or judgemental sampling technique involves the researcher handpicking the individuals to be included in the sample on the basis of their judgement of their typicality or possession of the particular characteristics being sought. The female accountants were selected from fields such as academia, industry/business and practicing firms. Table 1 shows the

distribution of the respondents according to three main field of work. However, among the sampled total of 48 women accountants, 17(35%) were professionals whilst the remaining 31(65%) were non-professionals.

Table 1: Distribution of Sample

Field	Frequency	Percent
Academia	17	35
Industry/Business	24	50
Practicing firms	7	15
Total	48	100

Source: Field survey, Amponsaa-Asenso (2016)

Data Collection Instrument

After an extensive review of the literature a questionnaire was designed. The questionnaire was designed in a way to collect information mainly on the possible organisational, cultural and social barriers that impede women advancement in the accounting career. The questionnaire was divided into 4 sections; Section A seeks information about the profile and background of respondents. Section B looks at the reasons for pursuing accounting career. Section C relates to the factors that hinder female accountants' career progression. Section D seeks to identify the workplace benefits that motivate female accountants to be committed to the job and the organisation. In total, 60 questionnaires were administered; however, 51 questionnaires were retrieved and among the retrieved number of questionnaires, 48 were deemed valid for analysis.

Data Collection Procedure

Data collection is the process of gathering and measuring information on variables of interest, in an established systematic fashion that enables one to answer stated research questions, test hypotheses, and evaluate outcomes. The researcher used a structured questionnaire. According to Oso and Onen (2008) questionnaires are a data collection technique in which the respondents respond to the number of items in writing. After seeking the consent of the individuals concerned, questionnaires were distributed to the female accountants in their workplaces and they were given a period of one week to complete and make the questionnaire ready for collection. The researcher initially proposed a period of three days for the collection of the questionnaire but one week duration was more realistic due to the busy nature and tight schedules of these female accountants. In all, a period of one month was used for the administration and collection of the questionnaires.

Data Analysis

The data collected was analysed using the Statistical Product for Social Sciences (version 20). Descriptive statistics such as mean, frequencies and percentages were used to summarise and analyse the data. To give clear and quick visual impressions on values without having to read long sentences, tables and charts with simple percentages were used to support the analysis.

CHAPTER FOUR

RESULTS AND DISCUSSION

Introduction

This chapter deals with the results of the analysis of the data collected through the questionnaire. The aim of the study was to investigate the barriers that hamper women career advancement in the accountancy profession in the Kumasi Metropolis. The analysis of the data was based on the responses given to the questionnaires and these have been presented in the form of tables and charts with their frequency, percentages and means reported. The analysis have been divided into two main parts. The first part is on the background information of the respondents and the second part was on the main analysis of data obtained from the respondents which has to do with the research questions.

Background Information of Respondents

Table 2: Job Position of Respondents

Position	Frequency	Percent
Senior Accounting Officer	2	4
Accounting Officer	3	6
Senior Auditor	3	6
Principal Accounting Assistant	2	4
Director	1	2
Auditor	9	19
Insurance Officer	4	8
Accounting Assistant	9	19
Accountant	15	31
Total	48	100

Source: Field survey, Amponsaa-Asenso (2016)

Table 2 shows that the respondents involved in this study occupied varying positions in their institutions that required accounting skills and qualifications. The position ranged from senior accounting officer, principal accounting assistant to accountant. Majority of the respondents (25%) were accountants, followed by auditors who constituted 21% of the sample and a few of these individuals occupied top positions in their respective jobs.

This is supported by the literature, illustrating the fact that vertical segregation operates essentially at the highest levels in the accounting profession. As observed from the above table, there are few women in senior accounting positions. The above seems to indicate the presence of a glass ceiling existing in most organizations in the business environment, whereby corporate tradition and prejudice seem to block access to the top for women (Jackson, 2001). Wallace (2009) pointed out that after more than three decades of research on women in organizations and the debate on the lack of advancement of women, the question still remains why there are not more women in senior management positions.

Table 3: Marital Status of Respondents

Status	Frequency	Percent
Single	16	33.3
Married	32	66.7
Total	48	100.0

Source: Field survey, Amponsaa-Asenso (2016)

Among the 48 female accountants sampled, 32 (67%) of them were married with the remaining 33% not married. It can therefore be inferred from the

result that women accountants who are likely to have challenge with balancing the demands of the job and that of the family are more as majority of the sampled individuals were married and properly have children.

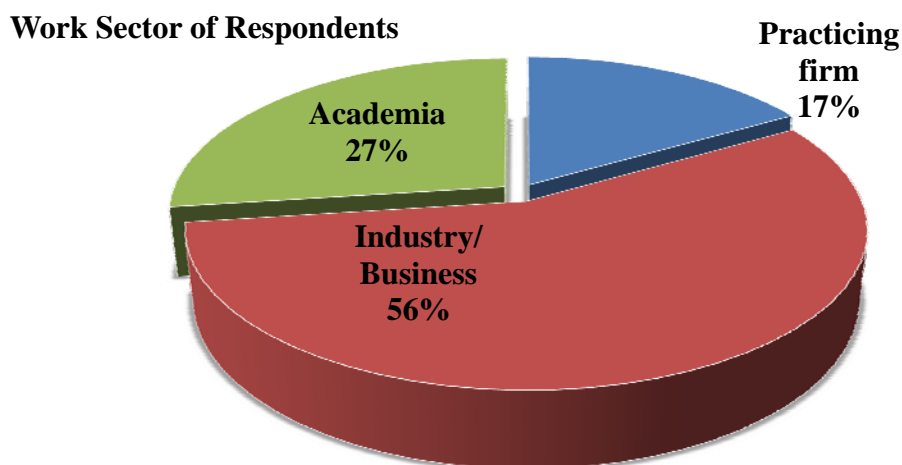


Figure 2: Work Sector of Respondents

Respondents were sampled from various working sectors within the Kumasi Metropolis (Figure 2) with majority of them (56%) working in the business environment like the Controller and Accountant General’s Department, Internal Revenue Service and insurance companies. Few as 17% were practicing in accounting or auditing firms.

Table 4: Years of Service of Respondents

Years	Frequency	Percent
1-3 years	27	56.3
4-6 years	4	8.3
7-10 years	11	22.9
11 years and above	6	12.5
Total	48	100.0

Source: Field survey, Amponsaa-Asenso (2016)

Out of the 48 respondents, 87% (42 respondents) have worked as accountants for between 1-10 years whilst only 13% (6 respondents) have worked for more than 11 years. This initial finding gave the indication that whilst the accountancy profession in Ghana itself was over 55 years old, the increase in numbers of female accountants could only be described as a recent phenomenon as most of them have not pursued the profession for a longer period.

Table 5: Education Level of Respondents

Level of Education	Frequency	Percent
Diploma/HND	2	4.2
First Degree	21	43.8
Masters Degree	10	20.8
Professional	15	31.3
Total	48	100.0

Source: Field survey, Amponsaa-Asenso (2016)

Table 5 shows the education level of the respondents. Majority of them (44%) had first degree in accounting, followed by 10 respondents (21%) who also indicated having acquired a master's degree. Again, 15 respondents (31%) were members of professional bodies such as the Institute of Chartered Accountants (ICA, Ghana) and Association of Certified Chartered Accountants (ACCA). None of the respondents belonged to any other international professional accounting body. This can be attributed to the fact that almost all the women held the perception that the local qualifying accountancy exams were easier to pass than the foreign exams (Hinson et al., 2006).

Table 6: Membership of Professional Accounting Body

Response	Frequency	Percent
Yes	17	35.4
No	31	64.6
Total	48	100.0

Source: Field survey, Amponsaa-Asenso (2016)

When respondents were asked if they were members of any professional accounting body, majority as 65% of them responded negative, that is ‘No’. This indicates that most of the female accountants do not have plans of going professional in the accounting career or have no desire of becoming certified accountants.

Table 7: Consistency in Jobs

Response	Frequency	Percent
Yes	12	25.0
No	36	75.0
Total	48	100.0

Source: Field survey, Amponsaa-Asenso (2016)

As shown in Table 7, a greater percentage of the respondents (75%) indicated that they have not changed jobs throughout their years of work. This can imply stability in their work of accounting. However, it can also be attributed to the fact that most of the respondents have not spent many years in the profession (Table 4) that can warrant a change of job at the early years of their career.

Research Question One: What are the factors that motivate women to go into the accounting profession?

This aim of this research question was to identify the various factors that encourage women to go into the profession of accounting. Their responses have been summarized in Table 8.

Table 8: Reason for Pursuing Accounting Career

Reason	Mean Response	Rank
Educational background	1.98	1 st
Prestige/Status	3.06	5 th
Attractive Salary/Income	3.50	6 th
Job satisfaction	2.35	2 nd
Personal competency (Love for numbers)	2.52	4 th
Interest in the profession	2.44	3 rd

Source: Field survey, Amponsaa-Asenso (2016)

In an attempt to find out the motivation behind respondents decision to pursue a career in accounting, they were asked to rank the above factors from 1 to 6; with '1' been the highest and '6' been the lowest. Therefore the least mean represents the most reason for pursuing accounting career whilst the highest mean also represents the least reason for pursuing a career in accountancy.

With a mean score of 1.98 (Table 8), the majority of the respondents stated that their interest in the profession was determined by their education background; the above finding is in line with Ginzberg, Ginsburg, Axelrad, and Herma's theory (1951), which states that one of the factors influencing the career

choice is the educational process and the development path chosen. With a mean score of 2.35, the respondents indicated that job satisfaction has been an influential factor in their decision-making process to join the accounting profession. Job satisfaction has been defined as the attitudes and feelings people have about their work and is affected by both intrinsic and extrinsic motivating factors (Armstrong, 2003).

Money in the form of pay or some other sort of remuneration is the most obvious extrinsic reward. With the highest mean score of 3.50 the majority of the respondents tend to disagree that the accounting profession being among one of the highest paying jobs has been an important factor in attracting them to the profession. Extrinsic motivators can have an immediate and powerful effect however it will not necessarily last long. Intrinsic factors are likely to have a deeper and longer-term effect because they are inherent in individuals and not imposed from outside. Listed as one of the hygiene factors by Herzberg, status is a socially defined position or rank given to individuals by others. Robbins (2005) argued that, the importance of status does vary between cultures. A mean score of 3.06 indicates that female accountants in the Kumasi Metropolis do not consider the prestige attached to the profession as a highly significant factor attracting them.

Research Question Two: What are the factors hindering career progression among women accountants in Kumasi?

The purpose of research question two was to seek the views of the respondents (female accountants) on the factors that hinder them in their career progression.

Factors Hindering Career Progression

The factors hindering career progression or serving as barriers to career progression among female accountants was determined by asking respondents to indicate their level of agreement or disagreement to various factors on a 4-Point Likert Scale. The response categories to each of the factors were in ascending order of weighting: Strongly Agree (1 point), Agree (2 points), Disagree (3 points), and Strongly Disagree (4 points). The minimum point was 1 and the maximum point was also 4, therefore mean values closer to 1 indicated respondents' level of agreement on that factor and mean values closer to 4 also represents respondents level of disagreement to the factors.

Table 9: Distribution of Factors Hindering Career Progression

Factors	Strongly Agree		Agree		Disagree		Strongly Disagree		Uncertain		Mean
	No	%	No	%	No	%	No	%	No	%	
	Childcare and family responsibilities	24	50	6	13	2	3	15	31	1	
Stereotype and cultural attitude toward women in business	10	21	9	19	22	46	6	12	1	2	2.77
Job stress	10	21	23	48	13	27	1	2	1	2	2.17
Dating and marriage	8	17	6	12	20	42	11	23	3	6	2.90

Table 9 continued

Involvement in professional associations	7	14	6	12	20	42	6	12	9	19	3.08
Lack of flexibility on the job	2	4	21	44	22	46	1	2	2	4	2.58
Feeling unchallenged on the job	2	4	10	21	28	58	4	8	4	8	2.96
Poor work environment	4	8	22	46	17	35	2	4	3	6	2.54
Heavy workload	6	12	18	38	18	38	6	12	-	-	2.50
Work specification not clear	2	4	5	11	36	75	4	8	1	2	2.94
Lack of managerial support	6	12	10	21	26	54	3	6	3	6	2.73
Poor communication among colleagues	-	-	9	19	26	54	6	12	7	15	3.23
Rigid performance appraisal	7	15	14	29	20	42	5	10	2	4	2.60
Lack of support from spouse/family	1	2	4	8	28	58	11	23	4	8	3.27
Long distance to work	3	6	15	31	22	46	3	6	3	6	2.74
Poor salary structure	3	6	19	40	18	38	5	10	3	6	2.71
Lack of role model/mentor	-	-	12	25	26	54	5	10	5	10	3.06
Long hours of work	2	4	24	50	13	27	2	4	7	15	2.75
Discrimination in promotion	15	31	12	25	13	27	7	15	1	2	2.31

Source: Field survey, Amponsaa-Asenso (2016)

Table 9 shows the distribution of the factors that serve as barrier to career progression among female accountants. Majority of the respondents (69%) agreed that Job stress can hinder women from progressing in their career. Almost more

than 50% of the respondents also agreed to the following as being a hindrance to career progression: childcare and family responsibilities (63%), discrimination in promotion (56%), poor work environment (54%) and long hours of work (54%). 24 respondents (50%) also agreed that heavy workload or paper work can serve as a barrier to career progression.

Notwithstanding, a greater percentage of the respondents also disagreed to most of the factors as a barrier to career progression. 40 respondents (83%) disagreed to 'work specification not clear' as a barrier to career progression. 81% of the sample again disagreed to the factor of 'lack of support from spouse/family' as a barrier. Other factors disagreed by respondents include: poor communication among colleagues (66%), feeling unchallenged on the job (66%), dating and marriage (65%), lack of role model/mentor (64%). A few of the respondents were also not sure whether factors such as: involvement in professional associations (19%), poor communication among colleagues (15%) and long hours of work (15%) can hinder accounting women in their career progression.

In line with the above findings, 63 percent of the respondents tend to agree that the difficulties in combining employment with childcare/family responsibilities particularly for those in accounting profession is a major impediments in the career advancement. Komori (2008) identified in his study that women accountants are under constant pressure to choose between work and their personal life and in order to progress at work, female accountants reported

that they have to sacrifice their personal lives, while to protect their personal lives they have to give up their career.

With a mean score of 2.56, the majority of the respondents perceived that childcare responsibilities do have an impact on the career success of female accountants in Kumasi. Studies have shown that it is the combination of women plus children, rather than women per se that accounts for many of women's difficulties in getting access to senior managerial and other career jobs. Gender and dependent children interact to affect the advancement of women accountants to partner level, resulting in women's delayed partnership or departure from private practice. As such women are not in powerful positions as men to influence the structural change at higher levels of the profession (Lyonette & Crompton, 2008).

Again, with a mean score of 3.27, the majority of the respondents tend to disagree that one of the barriers impeding on their career advancement is 'lack of support from spouse/family'. As such it can be inferred that female accountants in Kumasi, especially the married ones do received maximum support from their partners which has the tendency of influencing their career progression.

Stress is one of the reasons for many accountants to leave the profession. Studies outside the field of accounting shows that high levels of stress are triggered by the high work demands of the profession, work overload, work-home conflict and low expectations for advancement (Parasuraman et al., 1996). This assertion is similar to the findings of this study as 69 percent of the respondents agreed that 'job stress' hinders career progression. Greenhaus et al. (1997) in their

study demonstrated that excessive stress indicates that likelihood of departure from the accounting profession. Collins (1993) also argues that female's departure from the profession is because accountants experience high levels of stress due to heavy time demands. Accountants are expected to work long hours, especially during periods of payment. Working extended hours over a longer period of time severely influences work-private time and can result in excessive stress (Collins et al., 1992).

Research Question Three: What are the workplace factors that enhance job commitment among women accountants?

The goal of formulating this research question was to assess the workplace factors that enhance female accountants' commitment to the job. The responses of the participants are shown in Table 10.

Table 10: Level of influence of workplace incentives on respondents' commitment to job

Factors	Very Low		Low		High		Very High		Not Available	
	No	%	No	%	No	%	No	%	No	%
	Medical allowance	4	8	16	33	11	23	4	8	13
Retirement benefits	3	6	16	33	15	31	11	23	1	2
Sick leave	11	23	15	31	17	35	5	10	-	-
Maternity leave	4	8	5	10	19	40	20	42	-	-
Health insurance	1	2	16	33	16	33	7	15	8	17
Ability to work from home	7	15	23	48	4	8	3	6	11	23

Table 10 continue	9	19	17	35	11	23	1	2	10	21
Accommodation allowance/assistance										
On-site day care centre	5	10	16	33	2	4	-	-	25	52
Overtime pay	10	21	12	25	11	23	4	8	11	23
Policies on promotion	6	12	20	42	20	42	2	4	-	-
Regular performance appraisal	3	6	16	33	22	46	7	15	-	-
Performance bonus	2	4	18	38	12	25	6	12	10	21

Source: Field survey, Amponsaa-Asenso (2016)

According to Table 10, respondents indicated varying level of influence of workplace incentives on their commitment to the job. Respondents cited that incentives such as sick leave (54%), ability to work from home (63%), accommodation allowance (54%) and policies on promotion (54%) have a low influence on their commitment to the job of accounting. However, most of the respondents also agreed that the following incentives have the likelihood of increasing their commitment to the job. They include: maternity leave (82%), retirement benefits (54%) and regular performance appraisal (61%). Some respondents also mentioned that incentives such as the following were absent in their work place and therefore were not in the position to know how it influences their commitment on the job. These incentives were: on-site day care centre (52%), medical allowance (27%), ability to work from home (23%), Overtime pay (23%) and performance bonus (21%).

Issues of maternity and childcare encompass legislative and organisation practices that accommodate for the maternity and childcare needs of employees. Issues relating to maternity are of immediate significance to most married female worker in the corporate world and especially those in accounting jobs (Daycare Trust, 2003). Based on this assertion, it was not surprising as 82% of the respondents in this study cited that ‘maternity leave’ influences their commitment to the job to a higher extent. In other words, they are motivated and committed to the job if they are given the opportunity to go on maternity leave during the late stages of pregnancy.

Enhancing Career Progression among Female Accountants

At this section of the analysis, respondents were asked to suggest ways in which women in the accounting profession can progressively enhance their career. The open-ended responses provided by the respondents were analysed according to the emerging themes. The themes have been discussed below.

Equal opportunities

Discrimination and gender stereotyping have been one of the barriers to career progression among women in accounting. Respondents therefore argued that in order for women to progress, equal opportunities have to be given to them just like their male counterparts at the workplace. For instance, one respondent wrote: “... *when it comes to promotions, women should be recognised for their skills, abilities and competencies and not because of the mere fact that they are women*”. Another respondent also stated by way of recommendation that: “*women should be more encouraged in the workplace to undertake more*

responsibilities (practical) at their workplace and they should be promoted on and when they are supposed to”.

Mentorship

Mentoring plays a crucial role in the advancement of an individual in any profession and accounting in particular. Respondents argued in order for one to progress in the accounting career, the individual has to be mentored regularly. One respondent indicated that *“women should develop mentors in the accounting career so that the mentors will be a standard example to aid them in their career”*. Another respondent also wrote: *“women in the accounting profession should have mentors in higher positions to coach them”*.

Positive work habits

Most of the respondents indicated that women in accounting can progress within the career if they cultivate positive working habits and behaviours such as effective time management, hardworking, dedication, self-confidence and self-discipline. One female accountant wrote: *“women in the accounting profession should be disciplined and stay focused on their duties as accountants to enhance their success in their career path”*. As part of cultivating a positive habit, some respondents also encouraged their colleague female accountants to regularly save towards their career enhancement. In addition, women should always seek to challenge themselves to go high in whichever position they find themselves. This was inferred from the comment of one respondent: *“women in the accounting profession need to challenge themselves each day to get to the climax of their job. Since it’s a male dominated profession, we constantly need to encourage*

ourselves to give our best to our job". Another respondent also stated that: *"women should be resilient in the career, this is because accounting as a profession involves a lot of ups and downs and therefore one has to be very resilient in order to cope with the challenges"*.

Continuous training

Continuous professional development is a phenomenon that is popular in many professions and the accounting profession is of no exception. The world is dynamic and therefore new things are coming up each and every day. Thus, one has to be constantly developing themselves in order to keep up with the changing times. As a matter of fact, respondents suggested that women in accounting need to occasionally take up short course and programmes to stay current in the profession. One respondent wrote: *"women should engage themselves in professional courses and they should also learn new accounting softwares to aid them in their work"*. Another respondent also added that: *"the institution should sponsor women to undertake regular training programmes, workshops and continuous professional development programmes"*.

Work-life balance

Trying to balance the demands of one's job and the responsibilities of the family can at times be very challenging, especially for the married women or mothers. Respondent agreed that if one is unable to do this effectively, either the job/career or family suffers. Respondents therefore suggested that family members and spouses should give the maximum support to their wives who find themselves in the profession of accounting.

CHAPTER FIVE

SUMMARY, CONCLUSIONS AND RECOMMENDATIONS

Introduction

This chapter deals with the summary of the study, key findings identified, conclusions drawn and recommendations made to inform practice.

Summary of the Study

The purpose of this study was to investigate the barriers that hamper women career advancement in the accountancy profession in the Kumasi Metropolis. Specifically, the study sought to identify the factors that motivate women to go into the accounting profession; examine factors hindering career progression among women accountants; and identify the workplace factors that enhance job commitment among accounting women. Based on a survey design, 48 female accountants were purposively selected from various institutions and different positions. Questionnaires were used to obtain data from the female accountant on the problem under investigation and in relation to the research questions. The data collected was analysed using descriptive statistics such as mean, frequencies and percentages. To give clear and quick visual impressions on values without having to read long sentences, tables and charts with simple percentages were used to support the analysis.

Key Findings

The study revealed that most of the female accountants in the Kumasi Metropolis pursue a career in accounting for reasons due to their educational background, satisfaction from the job and interest in the profession. It was also

identified that the pay or salary was the least reason for most females wanting to go into the field of accounting.

It was also identified that majority of female accountants are not able to progress in the career because of factors such as childcare and family responsibilities, discrimination in promotion, poor work environment, long hours of work and heavy workload or paper work.

Lastly, the study revealed that the female accountants' commitment to the job is greatly influenced by workplace incentives like maternity leave, retirement benefits and regular performance appraisal. It was also evident from the result that most institutions do not offer benefits such as on-site day care centre for nursing mothers, medical allowance, overtime pay and performance bonus.

Conclusions

The most important asset of an institution is its personnel; however women professionals do not comprise almost half of the new entrants into the profession of accounting. From the above findings, one is apt to conclude that the female accountants in the Kumasi Metropolis like in other countries have encountered issues/problems that prevent most of them from progressing in the career, yet these problems are highly linked to the individual rather than to the organization. Most of these female accountants are not able to progress due to family responsibilities and childcare which had the tendency of increasing the stress they face at work. Again, it was observed that becoming a mother is an important turning point in the career of a woman. However, this implies that women would have to reorganize their professional life and making a choice of

what place will be given to family and what place to work. Finally, the researcher found out that the number of female graduates admitted into membership of the Institute of Chartered Accountant Ghana and ACCA, seems to be increasing. However there is much room for improvement in the number, and positive steps should be taken to encourage many women accountants to become certified.

Recommendations

In the light of the findings and conclusions drawn from the study, the following recommendations were made:

1. Family and spouses of female accountants should offer regular support to their partners especially when it comes to the upbringing and caring for the children; since this can serve as a major barrier to women's career progression. Again, companies should establish day-care centres close to the company so that nursing mothers can have time for their babies and at the same time be present on the job to work.
2. Though the number of females admitted into membership of the Chartered Accountant Ghana seems to be increasing, the association of women accountants in Ghana have to increase their advocacy role for more female accountants to charter.
3. Moreover women should take a more active role to further their career paths. For example women should take more initiative to develop better working relationship and networking with other women who have excelled in the field of accounting.

4. Principal partners in accounting firms should see women as intellectually capable of advancing to the top of the firm and therefore should be given the opportunity to ascend to be partners.

Suggestion for Further Studies

Future studies on career progression of female accountants in professional practice may look into the area of stereotyping. This is because this creates the glass ceiling that prevents the upward mobility of persons in the workplace. Future studies may also look into reasons why women do not foresee continuing in professional practice of accounting.

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APPENDIX A

UNIVERSITY OF CAPE COAST

SCHOOL OF BUSINESS

QUESTIONNAIRE

This questionnaire is designed for academic purpose and therefore the confidentiality of your information is highly assured. The questions are designed to seek your opinion on the research topic “**Career progression of women in the accounting profession**”. Thank you.

Section A: Background Information

Please tick [√] the appropriate response or fill in the space provided

1. Position:
2. Marital status: (a) Single [] (b) Married [] (c) Separated []
3. Work sector: (a) Practicing firm [] (b) Industry/Business [] (c) Academia []
(d) Other (*specify*).....
4. Years of service: (a) 1 – 3 years [] (b) 4 - 6 years [] (c) 7 – 10 years []
(d) 11 years and above []
5. Highest education level: (a) Diploma/HND [] (b) First Degree [] (c) Masters Degree [] (d) PhD [] (e) Professional []
6. Are you a member of any professional accounting body? Yes [] No []
7. Have you changed jobs throughout your career? Yes [] No []

Section B: Reason for pursuing accounting career

Ranking the following from ‘1= highest’ to ‘6 =lowest’ to indicate your reason for pursuing a career in accounting.

S/N	Reason	Rank
8.	Educational background	
9.	Prestige/Status	
10	Attractive Salary/Income	
11	Job satisfaction	
12	Personal competency (Love for numbers)	
13	Interest in the profession	

Section C: Factor Hindering Career Progression

Please indicate (√) your level of agreement or disagreement to the following factors that hinder your progress as an accountant.

Use: *Strongly Agree* = SA
Agree = A
Disagree = D
Strongly Disagree = SD
Uncertain = U

S/N	Factors	SA	A	D	SD	U
14.	Childcare and family responsibilities					
15.	Stereotype and cultural attitude toward women in business					
16.	Job stress					
17.	Dating and marriage					
18.	Involvement in professional associations					
19.	Lack of flexibility on the job					
20.	Feeling unchallenged on the job					
21.	Poor work environment					
22.	Heavy workload					
23.	Work specification not clear					
24.	Lack of managerial support					
25.	Poor communication among colleagues					
26.	Rigid performance appraisal					
27.	Lack of support from spouse/family					
28.	Long distance to work					
29.	Poor salary structure					
30.	Lack of role model/mentor					
31.	Long hours of work					
32.	Discrimination in promotion					

Section D: Job Commitment Factors

Please indicate (√) the extent to which the following workplace incentives influences your commitment to job.

Use: *Very Low* =VL
Low =L
High =H
Very High =VH
Not Available =NA

S/N	Factors	VL	L	H	VH	NA
33.	Medical allowance					
34.	Retirement benefits					
35.	Sick leave					
36.	Maternity leave					
37.	Health insurance					
38.	Ability to work from home					
39.	Accommodation allowance/assistance					
40.	On-site day care centre					
41.	Overtime pay					
42.	Policies on promotion					
43.	Regular performance appraisal					
44.	Performance bonus					

Section E: Way of Enhancing Career Progression

Please suggest ways in which women in the accounting profession can progressively enhance their career.

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