

Follow The Leader: A Review in Trends in Research of Women's Progression to Partner  
in Large Accounting Firms

by

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## Follow the Leader: A Review in Trends in Research of Women's Progression to Partner in Large Accounting Firms

### **Abstract:**

Despite years of research and suggestions, accounting firms still face a gender disparity in the highest ranks of firms. Gender entered accounting research in the 1980s, and continued to evolve upon the response from the accounting profession. This paper identifies four key trends in research on gender and accounting, specifically focusing on women's attempt to reach partner in larger firms. The first trend provided a basis for further research, validating gender as a topic to be studied in the realm of accounting, while the following two trends were far more focused. The second trend dug deeper into how mothers specifically faced more barriers to partner than their male counterparts, which indirectly resulted in alternative work arrangements implemented by accounting firms. Despite the good intentions, the third wave of research focused on the actual helpfulness of flex time programs and non-equity partnerships, and determined that though they increased retention, they didn't provide any progress in the promotion of women. The final trend looked at women's careers as they fit into the accounting world as a whole, providing further detail on overarching trends and underlying attitudes that hold women back. Each trend would benefit from further research, and details of those suggestions can be found grouped with each section.

### **Keywords:**

Accounting research, female partners, mothers in accounting, flexible work arrangements,

## **Introduction**

Research focusing on gender in accounting began its rise in the 1980s, when a very public suit against Price Waterhouse was won by former employee Anne Hopkins. Hopkins sued her former employer for not offering her a partner position based on her sex, and won the case (*Price Waterhouse v. Hopkins*, 1989). Researchers quickly turned their focus to gender and its relation to the promotion of women (Anderson, Johnson & Reckers, 1994). Research following women and their career progression in the accounting field has focused for the most part on the seeming inability of firms to promote women to partner at the same rate as men. Although the numbers of women in the highest ranks of accounting has risen considerably over the past few decades within the largest accounting firms, women make up less than 20% of equity partners (Catalyst, 2010). With men and women entering the accounting field in almost even numbers, there remains a question as to why this disparity still exists (AICPA, 2013).

Prior to investigating promotion decisions by gender, researchers first needed a basis on which future research could be built, thus the beginning research in this area was primarily an explanation for why gender was a valid topic worth consideration (Hopwood, 1987). After the establishment of gender as a relevant factor to accounting, researchers branched out and dug deeper into specific reasons women were negatively affected by their gender within the accounting profession. Some research focused in on mothers, and how the time taken to have and raise a family could derail women's careers in such a way that achieving a partner position would take women much longer than their male counterparts (Haynes, 2007a; b). Accounting firms reacted to the research findings, and responded in ways they assumed would help lessen the gender disparity between partners. Accounting

firms implemented programs to create alternative work arrangements and flex time, and research followed up to see if these programs were as helpful as the firms had hoped (Kornberger, Carter & Ross-Smith, 2010). Some research returned to address the main question of why women were still not represented equally in partner roles, and then began to research additional reasons for why this disparity exists. Upon the creation of non-equity partner positions that run parallel to equity partner positions, some researchers expressed concern that this alternative career path would create a dead end for women who may have otherwise been promoted to partner (Almer, Lightbody & Single, 2012). The purpose of this paper is to synthesize the research on gender in accounting, identify the key trends in research on this topic, and suggest areas of further research. By following one trend in research to the next, it becomes easier to track holes in the existing research and recommend new topics for consideration.

### **Springboard of Accounting Research**

The surge of research on women in accounting began in the late 1980s and into the 90s. In 1989 *Price Waterhouse v. Hopkins* was decided, in which Ann Hopkins sued her former employer for not promoting her to partner based on sex discrimination (*Price Waterhouse v. Hopkins*, 1989). In her victory of this case, researchers began to look at gender research in accounting with fresh interest (Lehman, 1992; Kirkham, 1992; Hull & Umansky, 1996; Loft, 1992). The decision triggered many firms to begin programs and issue statements asserting their support of gender equality, and spurred researchers to focus in on the “why” of gender inequality in accounting. Accounting firms needed research to help them determine their shortcomings, and researchers were happy to oblige, providing theories on stereotypes and gendered division of labor (Hull & Umansky, 1997; Loft, 1992).

When Ann Hopkins won her case against Price Waterhouse, the floodgates opened for feminist research theory to invade public accounting in a positive way (Lehman, 1992). Although some of the feminist research was rebutted immediately as unnecessary additions to the accounting research field (Lehman, 1992; Kirkham, 1992), the manner in which gender and accounting began to intertwine in research would prove to be a pivotal turning point in accounting research (Hopwood, 1987). By introducing feminist theory into accounting research, accounting research began to cover more than just financial statement implications and tax law. This drew more researchers from fields like gender studies into the accounting area, providing a fresh perspective on accounting research (Lehman, 1992; Hull & Umansky, 1997).

Researchers first needed to prove that gender was a valid topic for research in the accounting field. Although readily visible, explaining the number of women in partner positions in accounting firms was the first step in proving the research topic's necessity. It was quickly established that women didn't hold more than ten percent of partner positions within large firms (Hull & Umansky, 1997), and much of the research from the early 1990s emphasized the need to understand the reasoning and theories behind the lack of women in higher positions (Hull, Umansky, 1997; Anderson et al., 1994; Loft, 1992).

In the aptly named "Accounting and Gender: An Introduction," accounting scholar Anthony Hopwood introduced the idea of gender as a variable in accounting research and what he assumed to be a fresh take on accounting research (Hopwood, 1987). Hopwood welcomed research that included gender with open arms and made an attempt to explain to the rest of the accounting world that conducting research from a different vantage point and through the lens of gender would positively impact future accounting research. Introducing

gender as a variable to accounting research brought a more humanitarian viewpoint, instead of focusing on the business and financial aspects of the field (Hopwood, 1987).

In an attempt to put gender and accounting researchers on even ground, Cheryl Lehman published an article based on understanding women's history in accounting. Lehman's article retells the history of women in accounting, applying modern feminist theories, and her contribution to the growing research area was helpful in identifying key sociocultural barriers to women's entry into accounting (Lehman, 1992). Linda Kirkham followed up to Lehman's paper with a rebuttal implying that though Lehman had provided a solid historical foundation for future research, there was no radical re-writing of history. One of Kirkham's major arguments was the lack of a direct tie of women's experiences within the accounting field to women's movements outside of the field (Kirkham, 1992). One area where Lehman did succeed was incorporating feminist theory and sociological explanations into her retelling of women in accounting. Lehman's piece served its place as a necessary and solid source of information about how women were excluded from the accounting profession.

The research that followed built upon the base that Lehman and her counterparts constructed, and pushed past the establishment of the existence of gender inequality to attempt to explain why such inequalities existed in the accounting field. Ideas like vertical job segregation and gendered division of labor weren't new, but they had yet to be applied to the field of accounting (Hull & Umansky, 1997; Loft, 1992). Although institutionalized sexism had been legally beaten by Ann Hopkins, there were still many more ways that women were held back by their gender in the accounting world (Anderson et al., 1994).

Rita Hull and Philip Umansky quickly discovered people's propensity to avoid admitting the stereotypes they held when the authors conducted research on how sex-related stereotypes impede women's ability to climb the accounting ladder. The research question was posed, not for the first time and certainly not for the last, as to why there were so many women being hired in the accounting field, filling the pipeline with fresh talent, and yet, hardly any female partners to show for it (Hull & Umansky, 1997). The authors of this article found that the numbers of women at each level dropped lower and lower the higher the position, and proposed stereotyping was the cause. Unfortunately, as the authors discovered, the gender biases against women were not as blatant as one general stereotype (Hull & Umansky, 1997). The conclusion was drawn that there were likely many smaller pieces to the gender-stereotyping puzzle as it related to accounting.

This specific paper also found that women with more masculine leadership styles at higher levels were less successful, and recommended further research on leadership styles (Hull & Umansky, 1997). That discovery was tabled in favor of learning about how to get more women to higher positions regardless of their leadership styles (AICPA, 2006). Although research on these styles and their effectiveness was put on hold for the accounting field, other areas in business have continued to expand the pool of information on leadership. It would be an interesting concept if the research on leadership was applied to the specific styles female partners exhibit in order to offer further insight into why those women are able to make it to partner when other women didn't.

One of the prevalent explanations provided in early accounting research was discussed in "Accountancy and the Gendered Division of Labour: a Review Essay," which reviewed how gendered division of labor impacts the way female accountants are perceived

(Loft, 1992). The article that tackled this issue wasn't looking necessarily at the ascension to partner, but to the jobs that women were usually assigned. By looking at the number of women that perform accounting tasks, but aren't granted the title "accountant," the author proposed that women have held positions that equate to accountants, but are named differently due to their gender (Loft, 1992). The author proposed that in addition to the stereotype of the male breadwinner and stay-at-home female, there is an additional expectation that if a woman did work outside the home it would be in an assistant or secretarial type position (Loft, 1992). Loft's conclusions and suggestions are in line with much of the other research at this time, bringing in feminist theory and pausing to reexamine a pool of literature through a fresh lens.

Instead of focusing on the past, Loft urged future researchers to stop using women as a special case, and look deeper into their functionality within accounting, instead of just as a minority who needed a percentage boost (Loft, 1992). This viewpoint has yet to be fully adopted and would change the way accounting research is performed. By continuing to research women as a separate part of accounting instead of as a natural part of the profession, the gendered nature of the research is perpetuated, similar to the way the gendered nature of the profession is perpetuated (Single, Almer, 2007). It would create a new form of research in the area of gender in accounting, if women were to be studied as an integral part of the accounting profession, instead of an anomaly within it.

Along this line of thought, one researcher in the area, Martin (1990, 2000), questioned whether gendered programs perpetuate the gendered culture of the firm itself, slowing progress even further. By continuing to practice gendered programs, the gap between men and women at higher levels of accounting firms will likely continue. Although research



currently attempts to explain the gender gap as its own freestanding occurrence, it would likely be beneficial for future researchers to look further into how the current manner of dealing with gender could be emphasizing the gender issues that remain today.

The overall theme of this first wave of gender research in accounting was providing proof that gender was a variable that deserved to be studied in the accounting field. The authors in this wave specialized in applying relevant theory from behavioral sciences to the business setting to validate the necessity of studying gender (Lehman, 1992, Loft, 1992). To further their claims that gender ought to be studied within accounting, studies gauging the amount of discrimination present in accounting were also conducted, relying for the most part on surveys sent to those working in the accounting field (Hull & Umansky, 1997; Anderson, et. al, 1994). In addition, articles linking the outside world to accounting gave evidence that gender was a variable studied in other professional fields, further supporting its introduction to accounting (Loft, 1992; Lehman, 1992). This first wave of accounting research clearly had no trouble identifying key reasons gender affected the accounting profession, but had more trouble working out solutions to the issues they proposed.

### **The Mothers Have It**

One of the many arguments posed when women began to enter the accounting profession dealt with the stereotypical idea that women ought to work in the home. This argument was made again and again through the 1920-60's, as Lehman's history explains, despite women proving they could work in otherwise masculine professions during wartimes (Lehman, 1992). There was an inescapable idea that men had a rightful place in offices and with clients while women were more suited to stay home and raise a family (Lehman, 1992). Though time has helped chip away this stereotype, there is still an underlying convention that

states that women, as the sex that is biologically able to produce children, should be the primary caretakers of those children (Windsor & Auyeung, 2006, p. 832). An additional argument relating to mothers comes from the 1970s, insinuating that since women know they will one day take off time to have and rear their children, they are less invested in the time they spend with the firm prior to then (Dambrin & Lambert, 2008; Mincer & Polacheck, 1974). This last argument has fallen under criticism, however, as it attempts to predict the future of women's choices with respect to their careers (Dambrin & Lambert, 2008).

Research found that this thought process served to create another barrier for women in accounting who chose to have children. Serving as a female in accounting means there is the unspoken opinion that at some point, the woman will need time off if/when she has a child, and this creates tension between the (future) mother and her coworkers and superiors (Windsor & Auyeung, 2006). There has been a significant amount of research on women in accounting who are also mothers. Mothers represent a specific subset of people who face more hurdles in their public accounting careers than childless women and their male counterparts (Haynes, 2008a; b). While living in a world that still expects women to have children, the number of women accountants who have children or plan to do so one day is fairly close to the number of female accountants. This creates some difficulty in separating the study of women in accounting and mothers in accounting, and much of the research falls prey to the conclusion that researching women in accounting automatically equates to researching mothers (Dambrin & Lambert, 2008). This is emphasized by arguments such as the following:

It is the combination of woman plus children rather than woman *per se* that accounts for many of women's difficulties in getting access to senior managerial and other career jobs (Dambrin & Lambert, 2008, p. 482).

In what may be an attempt to avoid this trap, some articles focus explicitly on mothers, and bring to light some interesting information on how mothers are treated within firms even by other women, who may not have children (Haynes, 2008 a; b).

The research following mothers into accounting examines the juxtaposition of the “personal and professional spheres” of mothers, and how those spheres are more likely to clash than to coexist peacefully (Haynes, 2008a). Demands on time come from both sides, as well as pressure to perform in a way that is viewed by outsiders as successful (Haynes, 2008b). These two worlds clash, and more than a few times, mothers who were interviewed expressed that they feel pressure to choose between their career and spending more time with their children (Dambrin & Lambert, 2008).

Since the woman is typically viewed as the caretaker of the children in her family, there are more demands on her time than there would be her male counterpart (Windsor & Auyeung, 2006). There is an expectation from society that in order to be a good mother, one must be present as much as possible in the child’s upbringing, while their career in accounting calls for long hours, a “whatever it takes to get the job done” mentality, and time to socialize with others in the field to make connections with other professionals (Cahusac & Kanji, 2014). Moreover, as it was established by research, women face more of an intersection between their personal lives and professional careers, where men have a much lower chance of “facing the predicament of juggling domestic responsibilities of child rearing and their career in the public domain of work” (Windsor & Auyeung, 2006, p. 831).

Research explains that mothers have been able to negotiate their schedules to allow for evenings off, more flexible work arrangements, or shorter weeks, but there’s usually a trade off (Cohen & Single, 2001). This could involve stepping down to a lower position,

taking a significant pay cut, or, potentially the most harmful to a career, being viewed as not as loyal as their counterparts who are free to stay longer hours (Cahusac & Kanji, 2014). In accounting, where staying late is the norm, especially during busy season, leaving early is conspicuous, and draws attention to the fact that as a mother, a woman may leave early on a regular basis (Cahusac & Kanji, 2014). Even though many women have negotiated some sort of time off in the evenings in which they return to work from their laptops after bedtime, not seen working late by coworkers can institute an ‘out of sight out of mind’ idea (Cahusac & Kanji, 2014; Windsor & Auyeung, 2006).

Even in circumstances when a mother successfully negotiates a decrease in time at the office, when interviewed, mothers expressed that after-hour events and other networking activities become difficult to attend (Windsor & Auyeung, 2006). Women have long struggled to break into the “good ole boys club” (Cahusac & Kanji, 2014), but having a child at home compounds this difficulty. Attending evening events, socializing and making connections that will one day give them a step up are much more easily accomplished by those who do not need to be home in the evenings with children (Windsor & Auyeung, 2006; Cahusac & Kanji, 2014). Men have long been better able to find mentors, people higher in the firm to vouch for them and help them step up the ladder, but a woman unable to reach out and make these sorts of connections finds herself fighting an uphill battle once again (Cahusac & Kanji, 2014). For women who worked out a deal in which they spent less time in the office during the week, there was even a shift in the way in which they worked.

“They had worked in a much more intense way after becoming a mother. This meant less time wasting, going for lunch, and chats in the office, which was actually detrimental to their progress because it reduced the extent and power of their social networks” (Cahusac & Kanji, 2014, p. 66).

Research on this expressed that the lack of social connections genuinely inhibited mothers' ability to be promoted, as they were less able to build relationships that would help them further their careers and connect with their coworkers (Cahusac & Kanji, 2014).

As noted by Windsor and Auyeung (2006) in their study on women's career progression, women's status as a mother when being viewed for potential promotion is looked upon more negatively than a man's status as father. The associations with the gender of the parents are vastly different, and still play into how they are treated in the workplace. A man with a family is stable and reliable, while a woman with children will one day prove to be less devoted to their careers and more devoted to their families (Cahusac & Kanji, 2014, Windsor & Auyeung, 2006; Dambrin & Lambert, 2008). Research noted that this difference played a rather significant role in the way that mothers versus fathers were promoted in the long run (Cahusac & Kanji, 2014).

On a purely physical note, some research has focused on accounting as a masculine hegemonic profession, in which women dress modestly, almost as though to not draw further attention to their femininity (Cahusac & Kanji, 2014). Mothers especially have more trouble fitting into a more masculine profession, as hiding their inherently female identity is more complicated (Haynes 2008a; b). Kathryn Haynes devoted many years of her career studying the period of time directly before women become mothers, and how the pregnant woman fits into accounting (Haynes, 2008a; b). Haynes explored the discomfort that comes with seeing pregnant women in the workplace, and found opinions mirrored a hesitation to give them more work, a concern that they will leave before what they have been given is completed, accompanied by the fact that there is no way to ignore their femininity (Cahusac & Kanji, 2014). In the goal of blending in with others, a visibly pregnant body stands out more than

others (Haynes, 2008a). Haynes researched the interplay between accounting and women's pregnant bodies, the inability to hide, and the sudden forcefulness with which the accounting industry is reminded of her womanliness (2008a; b). Research especially sought to explain how the roles of pregnant women interacted with the accounting profession. As an occupation that values control at all times, the pregnant body represents something that's uncontrollable, by the woman or her employer. The inability to force a pregnant body to conform to the norms imposed upon accountants is unavoidable (Cahusac & Kanji, 2014).

There is also interpretation of the pregnant body as a "sign of being distracted from corporate goals" (Halpert & Burg, 1997; Cahusac & Kanji, 2014). Women who have children are widely viewed as individuals who are less devoted to their career, accounting firm, and clients (Cahusac & Kanji, 2014; Dambrin & Lambert, 2008; Haynes, 2008a; b). Regardless of the accuracy of this assumption, the prevailing perceptions are most likely to harm the career prospects of mothers, even if the mother has no intention of allowing her work to slip (Dambrin & Lambert, 2008). These perceptions were the source of much research as they proved to impact careers almost as much as actual actions on the part of women.

In much of the research surrounding mothers in accounting, there is a theme of identity, and how that identity relates with society (Haynes, 2008a, b; Dambrin & Lambert, 2008). The ways in which the accounting profession has ingrained masculine behaviors make promotion difficult for all women, but even worse for mothers (Cahusac & Kanji, 2014). When women make the decision to have children, they unknowingly give the impression that they are also making the choice to limit the amount of time they can devote to the firm, which in turn signals that they are less devoted to their career as a whole (Windsor & Auyeung, 2006). This idea (however true or untrue) resonates heavily when promotion time

comes around and men and women are both considered. It's been found that interrupted work schedules can delay promotions indefinitely (Windsor & Auyeung, 2006), and work schedule arrangements like flex time can even call for a woman to step to a lower position (Cahusac & Kanji, 2014). The extended time required for promotion occurs more frequently with mothers and when next to fathers for comparison, the difference is striking. Fathers are much preferred for promotions over mothers because fathers are expected to require less time off than mothers, who are still assumed to be the primary caretaker of the children (Anderson et al., 1994). Accounting as a field and as a research topic has seen a shift from keeping women out of the profession entirely to keeping women in lower positions, although it was made clear by many partners interviewed that this restriction isn't purposeful (Dambrin & Lambert, 2008). The gendered nature of accounting is still learning to account for women and mothers, and how they need their time to be treated in comparison to fathers.

An aspect of note about research in this specific area of gender and accounting research is the propensity for interviews and surveys (Windsor & Auyeung, 2006; Cahusac & Kanji, 2014; Haynes, 2008a, b; Dambrin & Lambert, 2008). The goal of these studies is to further explain social values and norms that play into what keeps mothers from promotion, and it is clear that interviews provide significant insight (Cahusac & Kanji, 2014, Haynes, 2008a, b; Dambrin & Lambert, 2008). The pool of interviewees that served as the primary resource for much of this research varied in size and demographics. Some articles used a pool of accountants at all levels, both genders and with or without children (Windsor & Auyeung, 2006; Cahusac & Kanji, 2014), while others used only accountants who had recently given birth or were pregnant at the time of the interviews (Haynes, 2008a; b). Haynes particularly focused on pregnant women, which gave deeper insight into one subset of the accounting

population (2008a; b), while Cahusac and Kanji broadened their scope, giving a much wider overview (2014). Interviewing a more representative sample of accountants seemed to give greater insight into how different people experienced the same occurrence and would likely be more helpful in future research. Future research in this area would benefit from exploring the relationships between childless women and mothers within the accounting world, as was briefly touched on in Cahusac & Kanji's article (2014), where it was indicated that even women within accounting have been known to show little empathy for the time commitments of mothers.

### **Helpful Hindrances**

With the influx of research on the difficulties mothers and women faced in achieving promotion, accounting firms felt the need to respond. When trouble balancing personal and professional roles was proven to be a major contributing factor in a woman's decision to leave accounting, firms began to institute initiatives and programs to help women balance their personal lives with work, in hopes that they could stem the loss of talent that occurred when they left the accounting field (Cahusac & Kanji, 2014; Dambrin & Lambert, 2008). Mentoring programs, flex time and other programs that were designed to give time to those that needed it for personal or family reasons were taken advantage of quickly after their creation within accounting firms (Browne, 2005). Although some of these programs were designed specifically for women, there were also programs that were simply perceived to be primarily for women, which served the same effect (Cohen & Single, 2001).

Recognizing the new trend in work/life balance initiatives, accounting research soon began to examine their impact on the profession. After looking at how accounting firms handled work/life programs, researchers quickly focused on one problem area: flex time.



Although designed to help those who needed additional time with family, it was found that flex time was being almost exclusively used by mothers and women, and they still were not being promoted (Kornberger et al., 2010). The women taking advantage of these programs generally remained in accounting instead of leaving the profession, but upward mobility was still jerky at best (Cohen & Single, 2001). Researchers shifted in suit and began to look at ways that accounting firms were attempting to keep women on their roster, but not promote them to first line.

### Flex Time

Flexible work arrangements utilized in accounting are generally a type of flex time, which is a way of designing a work schedule that is more in line with a positive work-life balance. Although intended to be gender neutral, it became clear to researchers that these arrangements have been used primarily by women and mothers, giving it a feminine stigma (Cohen, 1997). As is cited in Cohen and Single's article on flexible work arrangements, it's not always the accuracy so much as the perception that can bring these types of programs to their knees. Although created with the best of intentions, accounting research is looking at flex time as a potential new barrier to women's elevation to higher positions in accounting (Kornberger et al., 2010; Browne, 2005; Cohen & Single, 2001).

From the accounting research on this topic, there are a number of trails one could follow. Perceptions are key in most business settings, so it's unsurprising that a few of these articles focus exclusively on how flex time programs are perceived by others in accounting and how those perceptions influence potential promotions. This helps firms and future researchers understand the behavioral "why" behind the reactions to programs like these (Single, Almer, 2007). As was originally a concern when telecommuting became a possibility in offices, researchers also express worry that individuals who take part in these

flex time opportunities are perceived to not be working as hard as those without similar arrangements who stay later in the evenings. Technology has served to continue to blur the lines between work and personal time, as Hooks found in 1998 (Cohen & Single, 2001), and has also expanded the ability to work from home and time away from the office, as is becoming increasingly prevalent (AICPA 2013).

Unfortunately, it was discovered that the flexible work arrangements offered by most firms are considered to be for mothers first and other women second, and this implied femininity affects how men perceive them. According to the research relevant to this topic, there's a distinct chance that men don't want to participate in flexible work arrangements so that they aren't considered to be going against the masculine culture of the firm (Cohen & Single, 2001). As it stands currently, over twice the number of accountants who make use of alternative work arrangements are women, with men trailing far behind (AICPA, 2013). As mentioned in the mothering section of this paper, there continues to be an underlying assumption that women need more time to care for children, and its evident that this idea is only furthered by the perception that flex time was designed for individuals who need more time to care for their families.

The need to be seen working also undercuts what would be a productive program for advancing women's careers. Leaving early, even when that permission is validated prior to departure, is highly conspicuous and frequently looked down upon. Upon interviews with women who participated in flex time arrangements, it was apparent that they frequently felt guilty for leaving their coworkers in the trenches, even though the abbreviated schedule had already been approved (Cahusac & Kanji, 2014). There was also tension between those who

continued working later and individuals who left early, further ingraining the idea that the late workers were more devoted to the firm.

Those who choose to work with a flex time arrangement run into many blockades, as previously mentioned, but also may be kept from more complex jobs (Kornberger et al., 2010). Research proposed that larger clients that need more specialized attention are less likely to be assigned to someone working flexible hours, because they might not be able to stay late to get the job done. This becomes a vicious cycle as those who may have thrived on more challenging clients never get to show that they can do so and are continuously placed on smaller engagements. This serves to further weaken the opinion of flex time programs, as those who move up quickly in accounting firms tend to take advantage of larger clients to serve as a springboard for success (Kornberger et al., 2010).

The implied lack of seriousness that comes with arranging a flex time schedule greatly hinders women who sign up for them, and the perceived femininity of the programs generally keep men from signing up at all (Cohen & Single, 2001). Although individuals working with flexible schedules report less burnout and turnover, they are also viewed as less likely to be promoted (AICPA, 2013). This tradeoff may be suitable for some, but in the effort to put more women in partner offices, programs like this are further “rendering flexibility a mechanism for obscuring gender barriers rather than tackling them” (Kornberger et al., 2010). Research in this area explains on a more specific level how flex time has served to keep participants from being promoted, which encourages specific solutions and suggestions. Future research would do well to consider the ways in which programs like flex time are undercut within the accounting profession, and understanding this would provide ways to help build flex time in such a way that it does less to impede promotions. It would be

especially interesting to look at the career progression of men who chose to utilize flex time to see if their careers were as negatively impacted as women's have been. Optimistically, further research on these programs may also help determine other programs that may be even more helpful in both retention and promotion in the future.

#### Alternative Career Paths

An emerging position in accounting firms is post-senior, non-equity partners. These positions are designed as all-but-partner positions, without the buy-in and significantly less business generation on the part of the individual in this position (Gammie & Whiting, 2013). With the emergence of this new position, there is growing concern amongst researchers that women will be promoted more to this position instead of being made a full partner (Gammie & Whiting, 2013; Almer, Lightbody, Single & Vigilante, 2011; Almer et al., 2012). Because non-equity partnerships are generally included with equity partnerships on statistics and data from firms, determining the exact numbers of non-equity partnerships was a primary objective for researchers who decided to look into non-equity partners as an alternative career path for female accountants (Almer et al., 2012). The research on this topic focuses on responses to surveys sent to accounting firms to better determine how non-equity partnerships were viewed, both officially and on a personal basis (Almer et al., 2012; Almer et al., 2011). Officially, firms expressed that, non-equity partnership positions are meant to be holding tanks of talent for accounting firms, a promotion for those who have surpassed the qualifications of a senior manager but are not yet ready for a full partnership (Single & Almer, 2007). Unofficially, the general opinion of this position appears to be that it is a dead-end and is usually seen as a terminal position, which senior managers are generally ushered into by the firm. Almer et al. (2012) found that most accountants interviewed did not believe

the post-senior position to be a genuine career choice of the accountants who occupied the position.

There is some discussion within research of post-senior positions of why women are disproportionately promoted to this type of position—33% of women are promoted to a post-senior position as opposed to the 14% to full equity partner—though there is no clear cut reason (Almer, 2011). These numbers give validity to the concerns felt by researchers, as they legitimately represent disproportionate promotion. One suggestion for why women are being promoted to these non-equity partnerships is their lack of “organizational knowledge and selling skills necessary for partnership” (Almer et al., 2012). This lack is likely additionally tied to women’s inability to once and for all break into the “good ole boys” club that would help them network and make connections with potential future clients (Cahusac & Kanji, 2014).

The research on positions like these reference similar occurrences in the law profession, and encourages further study into both fields for a better understanding of what’s happening and how it can be changed (Almer et al., 2012). This particular branch of research is new, since the position itself is fairly new, and much of this research is laying the groundwork for others, similar to the manner in which the earliest wave of gendered accounting research laid the foundation for this research. Keeping this in mind, it’s understandable that the number of questions and suggestions for future research in these articles outnumber the answers and potential solutions they provide. By exploring the post-senior and non-equity partner positions, accounting researchers could provide additional information to accounting firms about these positions, which would help determine how these positions could impact the firm’s culture in the future.

### **Taking a Step Back**

Throughout accounting research on women, there is an underlying theme of the women's careers as a whole, but generally there is an increased focus on work-life balance, the rate of promotion, or any of the other trends listed thus far (AICPA, 2006). In one portion of research, authors take a moment to examine women's careers as they are shaped by their gender and the industry in which they work. Though this slight shift in perspective doesn't radically change the findings of new research, it does expand the field considerably. By taking a more holistic approach and examining women's entire career path versus the individual steps female accountants miss on the ladder to partner, new insight could be gleaned from research findings (Dambrin & Lambert, 2012). The research on women on the track to partner generally needs to work backwards, identifying the few women who made it to the top and then proceeding back down the corporate ladder to identify the level at which women typically drop off (Gammie & Gammie, 1997). When researchers instead examine women's accounting careers as a whole, it becomes much easier to identify overarching themes in why women aren't promoted to partner, underlying attitudes that continue to impact promotions, and more clearly outlines the difficulties women face compared to men.

The potential issues with alternative work arrangements, like flex time and different promotion options, have been researched, but one article takes a stab at these from a bird's-eye view, drawing attention to the ways that women's careers in public accounting firms are put on a different track than their male counterparts from the start (Whiting, Gammie & Herbohn, 2014). It's argued that the assumptions about motherhood and the implications to women's careers cause them to leave the typical path and make their own, which more women follow, creating an alternative construction of women's careers in accounting firms

(Gammie & Gammie, 1997; Lupu, 2012). Ioana Lupu brings up this new way of constructing women's careers in her article from 2012, in which she compares the path to partner as not a straight line as it is for men, but a labyrinth to be navigated for women. This is not the first time the term labyrinth has been used in research regarding women and their progression to the top of the business world, as Harvard Business Review issued an adapted article with a similar title (Eagley, 2008). The idea that additional barriers exist in front of women on their journey to partner remains a common answer to the question of why there are so few female partners (Whiting et al., 2014). By looking at this labyrinth from overhead, it seems it would be easy for researchers to identify these obstacles in order to knock them down or find a simple solution to work around them, but the reality proves the demolition of these barriers is easier conceptualized than completely solved.

In much of the research covering the entirety of women's careers in accounting, the description of women's career path as a labyrinth is replacing older terms such as "glass ceiling" (Eagley, 2008; Lupu, 2012). The labyrinth view of career paths gives a representative impression of how women must navigate a more complex path than their male counterparts, who are able to take a smooth progression (Eagley, 2008). In one extreme case, women's careers are likened to being on a "glass cliff," to exemplify those women who can't keep up with accounting after having children (Broadbent, Kirkham, 2008). As much of this research suggests, identifying the problems is the simple part, while finding viable solutions proves far more difficult (Dambrin, Lambert, 2012; Whiting et al., 2014).

One of the issues that was easily identified in research but is more difficult to solve is the gendered nature of the typical career progression. This has remained mostly intact throughout the accounting profession, which values consistent and continuous progress from

one step to the next, with significantly less value attributed to those that leave and then rejoin the career path (Lupu, 2012). As was observed in what became a textbook for Organizational Behavior, this continuous career norm is disadvantageous to women who may have more disjointed career paths due to time taken to care for children or older family members (Wilson, 2003). Sidestepping the standard career trajectory has become more typical of female accountants, which Lupu examines in her research (2012). By understanding the alternative paths women have created, there's an increased ability to understand the blockades that have been placed on those new paths. This means that instead of attempting to clear the "normal" career path, research can shift its focus to the paths women will be more likely to take in their efforts to make partner.

It's clear that both personal and professional factors play into promotion, especially promotion to the top levels of firms. It has been found that the aspiration of partner doesn't differ significantly between the sexes, but rather sharply decreases upon a woman's choice to have children (AICPA, 2006). As mentioned in the motherhood section, having children creates an enormous pull on a woman's time, especially when striving for promotion in an overtime-heavy environment such as accounting (Windsor & Auyeung, 2006). In a recent article examining perceived gender discrimination, the authors interviewed and studied women in all levels of accounting firms, which gave a broader base for research and a much more in-depth view of the gender dynamics as they were viewed throughout the firm. By comparing firms with fewer versus more female partners, researchers attempted to determine the impact female partners have on the younger women with the firm, and how the longevity of their careers can be positively impacted with a female partner serving as a role model (Dalton et al., 2014).



The perceptions and stereotypes examined and studied within gendered accounting research are designed to be directly applied to careers of women in the profession. The focus of research on stereotypes especially helps to reconstruct the barriers women face in the workplace that aren't organizational but are more personal and less detectable (Dambrin, Lambert, 2012). Though the Big Four firms have "formal policies, practices and development programmes designed to eliminate stereotypical discrimination and promote women to partner" (Whiting et al., 2014, p.27), it's clear that these aren't cutting through to the personal choices being made inside firms by women who decide they can't juggle a career in a large accounting firm alongside a family, as well as those in charge of promotions (Dalton, Cohen, Harp & McMillan, 2014).

From the perspective of partners looking back at women who were not promoted, there seems to be more at play than just barriers relating to re-entry to the workforce after having children. One finding illustrates the intertwining of typical barriers, as have been discussed, along with something more subversive and potentially harder to eradicate: the assumption that women are actively choosing alternative career paths, knowing they may impact promotions, instead of choosing a partner position (Whiting et al., 2014). This illustrates that there is little understanding of the choices women make in the work field, especially if the assumption holds that women must choose work over family in order to be considered serious about their commitment to the firm and deserving of partnership (Cahusac & Kanji, 2014). An article by Whiting et al. takes a look back at women's careers from the seat of current partners, who attempt to understand why women haven't been promoted to partner (2014). The interviews in the article are enlightening in that they provide insight into

the almost subconscious ways in which women are viewed differently than their male counterparts when up for promotion (Whiting et al., 2014).

When researchers take a conscious step back to look over the big picture, they often understand more general trends than those who choose to specialize and narrow down their research topics. Both of these views help one another, one by filling in details and the other by providing underlying themes, trends and overall analysis of the field. It's especially interesting to see how women accountants' careers as a whole are impacted by factors not necessarily seen when focusing on specific levels of promotion in accounting firms. One of the most helpful things about this broader view of women in accounting and their careers is the identification of alternative paths women take to get to the top, which allows for further information about how to help women navigate these paths as opposed to helping them navigate paths more generally taken by men.

## **Conclusion**

The research that followed women throughout their progression to partner, especially within large accounting firms, tracked several key trends. There would have been little research on gender and accounting if authors like Hopwood (1987), Mincer & Polacheck (1974), Lehman (1992), and Anderson, Johnson & Reckers (1994) had not first laid the foundation. By attempting to understand for the first time why women weren't making it to the top of accounting firms, these authors and others brought gender into accounting research as a viable topic of research. The original suggestions and reasoning brought forward the gender constructs that impeded women's progress to partner, constructs that remain mostly in place today and continue to trip women while they climb the accounting ladder. Creating a solid base on which to conduct further research proved to be an important role the original

researchers played (Cohen, 1997). By working up from the base built by the first researchers in this area, future research was able to focus on more specific areas and reasons why women were facing such trouble being promoted.

After the focus turned to mothers and the particular difficulties they faced in juggling their personal and professional lives, firms responded with programs that they hoped would help with work/life balance (Browne, 2005). Accounting researchers were quick to follow, analyzing and examining programs like flex time to determine their effectiveness. With specific regard to flex time, researchers found that although women were more likely to remain with the firm, there was also a higher likelihood that the women participating in programs like these weren't being promoted as quickly (AICPA 2006). In addition to work life balance programs, accounting firms began to implement alternative positions that ran parallel to partnerships within their firm. Although touted as ways to retain talent in the firms for potential future promotion, accounting researchers were skeptical of these positions' ability to deliver on this intention. Their suspicions were confirmed when it was determined that women were being promoted past senior manager into non-equity partner positions more than full-equity partner positions (Almer, 2011). Upon examining what would cause this disparity, researchers again identified women's difficulty in making business connections in a culturally masculine profession (Cahusac & Kanji, 2014). Without these business connections, women had fewer mentor figures, and less help from coworkers and superiors, a serious detriment when it came time for promotions.

While some researchers delved into specific reasons why women weren't being promoted at the same rate as men, almost equal numbers of researchers were stepping back to try and see the whole picture. The combination of these two viewpoints gave a

multidimensional aspect to the answer to that question, “why?” The overarching trends and underlying attitudes are identified, and can be tied to the specific actions being studied by researchers who chose to research more specific answers. Although identifying trends in accounting research is not necessarily as productive as generating independent research, it is helpful in determining additional suggestions for research. Additional research proposed in this paper focuses on the interrelationships between accountants within firms as well as how gendered stereotypes and treating women in accounting as an anomaly continues to perpetuate the gendered differences in accounting and research both.

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