

WHY THE EXODUS OF WOMEN AT THE VERY HIGH LEVEL OF ACCOUNTING PROFESSIONAL ORGANIZATIONS?

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Abstract: *This research seeks to investigate the intersectional gender disparities present in accounting organizations. An analysis of the literature, spanning from 1990 to 2020, evaluates how professional and societal variables interact to influence disparities in women's accounting careers. It examines the many aspects of gender discrimination experienced by women in accounting organizations. The findings indicate that despite organizational reforms, there is still a persistent presence of unfairness in accounting companies, especially at the top. The results emphasize the need of doing further study on gendered organizations to fully understand how gender intersects with other types of injustice. The review highlights the ongoing presence of gender issues in the accountancy profession over the past three decades. It aims to inform professional organizations, accountants, and company managers about this persistent problem.*

Keywords: *gender, accounting, intersectionality, factors, underrepresentation*

JEL Classification : M41, J16, L26, L31

Introduction

The largest firms have executives who are excellent examples of women. But the number of males in comparison to them remains significantly higher. Of the Fortune 500 and S&P 500 lineups, women only make up about 5% of the CEO seats, for example (Catalyst, 2018; Fortune 500, 2018). Undoubtedly, the proportion of women relative to men tends to rise and marginally improve as we look down the hierarchical ladder below the CEO position. However, it remains insufficient when viewed through the lens of gender equality in the labor market (Samuelson *et al.*, 2019).

The underrepresentation of women in leadership roles has been associated with several unfavourable outcomes for both employers and workers. These include lower job satisfaction and views of networking opportunities, lower opinions of the organization's appeal to top performers, and fewer perspectives of a diversity of ideas and organizational tactics (Baumgartner and Schneider, 2010; Dezso and Ross, 2012; Samuelson *et al.*, 2019)

The theory of the "glass ceiling," which suggests that women must overcome top-down obstacles to hinder their vertical march up, is frequently used to explain the lack of women in top management positions and the overall exodus of female talent (Castro and Holvino, 2016). Many studies support this claim, ignoring a bottom-up limitation that women must deal with due to a variety of personal variables that also define a very different professional trajectory for men and women, one that is often more difficult and arduous for women (Broadbent and Kirkham, 2008; Cohen *et al.*, 2018).

When it comes to the social context of organizations, for instance, beliefs that women are more likely to experience work-family conflict or that being a woman is incompatible with leadership roles

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can have a unique negative impact on the career paths of female employees. The cumulative effect of these obstacles can significantly lower women's chances of achieving senior leadership roles over time. Holding back and excluding important leadership potential are two larger-scale manifestations of these hurdles for companies (Acker, 1990; 1992; 2006; 2012; Cech and Blair-Loy, 2010; Pichler *et al.*, 2008; Adapa and Sheridan, 2019).

According to Tiron-Tudor and Faragalla (2018, 2022), preconceptions have proven difficult to overcome in the face of the original notion that more women entering male-dominated firms would result in better working conditions and representation at the top of the accounting profession's management hierarchy (Lightbody, 2009; Haynes, 2017). Furthermore, the practice has shown that accounting companies haven't yet updated their policies and organizational culture to ensure diversity (Broadbent, 1998, 2016; Kornberger *et al.*, 2010).

Because historically, the top managerial position has been associated with masculine traits and attributes, men still hold the majority of high managerial positions in the accounting industry. A manly image was the foundation for the procedures that helped shape the profession's competencies and image. Since women's presence was severely restricted during the early patriarchal origins of the accounting profession (Hines, 1992; Lightbody, 2009; Lehman, 1992), the profession has prioritized masculine notions. This persistence of masculinity in accounting knowledge and practices has made it more challenging for women to advance in the field (Lehman, 2019). While there have been many more women entering the field, there are still disparities since the organizational culture in this field is still skewed toward males and masculine behaviours (Haynes, 2017).

Therefore, it stands to reason that the organizational and personal factors—which eventually collide, intersect, and cause conflict—are what affect women's departure from high-level corporate positions. So maybe the key to understanding the exodus stays at the intersection of personal factors and organisational factors (Vespa, 2009; Walby *et al.*, 2012; Tiron-Tudor and Faragalla, 2018;2022).

This chapter book is structured as follows: introduction, methodology, followed by discussion and conclusions.

Methodology

We address the need for more studies on gender in accounting organizations. By examining the disparities that have been discussed in the literature over the last 35 years and taking into consideration how the intersectionality of different aspects of the lives of women employed by accounting firms affects their professional development, we expand on previous research.

The years 1987–2020 were studied. Throughout this time period, both the theoretical and real-world worlds of gender study in the accounting profession generated a number of relevant indicators, which led to the selection of this starting point. By the late 1980s, when socially constructed gender inequalities were beginning to be acknowledged, women's lives were being scrutinized to see why they varied so much from men's. Researchers attributed these disparities, at least in part, to women's dual roles, which limit their capacity to work outside the home owing to domestic responsibilities while exploiting them at home. Major accounting firms had adopted flexibility and part-time hours by the mid-1990s (Almer *et al.*, 2003; 2012). As a result, academics began investigating the notion of "work-life balance" as a possible solution to gender discrepancies in the workplace. Women, regardless of age, ethnicity, or gender identity, may more effortlessly integrate their career with other duties (such as family) or goals when it comes to work-life balance (Gallhofer *et al.*, 2011).

The following keywords—"gender*" OR "women*" OR "females" AND ("accounting" OR "auditing")—have been used to search the Web of Science and Scopus databases for papers in the fields of corporate finance, management, ethics, women's studies, and economics without establishing a

time limit. The initial sample included 554 papers, including 38 from the Web of Science and 172 from Scopus. After integrating the data, we deleted 67 duplicates.

We used a two-tiered strategy. The first step involved finding articles that discussed the disparities that women experience in accounting organizations, and the second involved finding articles that took an intersectional approach to these disparities, explaining their connections and interactions.

Only 211 articles survived after we examined the titles, abstracts, and keywords of each of the 487 still-existing papers. We only preserved publications that made frequent references to at least one inequality. We specifically excluded those who considered "gender as a-variable" in examining differences and gender divisions between men and women (Haynes, 2008a). We also excluded those who only brought up gender concerns without concentrating on professional growth and other workplace inequalities. We downloaded and closely analyzed the whole copies of the remaining 211 articles. The sample was reduced to 132 articles by excluding those that did not discuss or investigate the interaction of social and professional identities. The papers were examined, and both writers spoke about the problematic article when in doubt.

Based on the assumption that people and their surroundings are distinct and dynamic, we looked at papers that demonstrated the intersection of women's occupational and social perspectives in their accounting professions. Long hours, meeting client expectations, the white-collar dress code, appropriate body language, as well as social and cultural workplace factors (gender disparity in rules and procedures, societal preconceptions) all shape professional identities.

According to many scholars (Barker and Monks, 1998; Lupu, 2012), social identity refers to an individual's perception of who they are based on their affiliation with certain social groups in relation to life events and personal traits (Anderson-Gough et al., 2005). By looking at workers' positions throughout their active working lives—from landing a job to leaving one—we also investigate the applicability of a person's "life course." Before or during their employment, further life-changing events may occur, which have an impact on other statuses. Parenthood (Vespa, 2009; Dambrin and Lambert, 2012) and relationship status (unattached, wed, separated or in a familial partnership), as well as obligations to others (elderly or handicapped relatives) that entail additional or domestic duties, were taken into consideration for our research. Gender is a significant factor in several life situations. Even in the modern day, when many more men are engaged in childcare and both parents have access to extended paid parental leave and the option to work from home, expectations for dads and mothers still vary (Vespa, 2009). According to Walby et al. (2012), we see these shifting roles and statuses in life as fluid, perhaps overlapping. The majority of research, in spite of these real-world job combinations, focuses on a single element or trait without additionally accounting for people's social identities.

Based on the social stratum to which an individual belongs, some characteristics may be deemed privilege or restrictive. The most often discussed characteristics in the literature are: nation or region of origin; racial or ethnic background; culture; sexuality; age; religion; sexual orientation; disability; look; status; native language; socioeconomic status (education, job, or money); and skills. A handful of these characteristics have similarities. A person's location or geographical origin, for example, is likely linked to their nation, religion, race, and ethnicity. People are virtually always at the crossroads of two or more distinct identities since most qualities are stable. Women of color, such as black or ethnic minority women, whose identities intersect with gender, race, and ethnicity, may confront workplace discrimination. Native language, culture, nation, and regions of origin may all be significant in this case (Walby et al., 2012).

Using an iterative strategy, we divided every occupational and social identity attribute into subcategories based on the literature findings. Using an intersectional perspective, we examined if social constructs in accounting-related organizations impact the link between evolving life roles. To

fully reflect the dynamics of inequality's impact on women's careers, our results address the convergence of inequalities at two levels: first, as a result of profession-specific characteristics, and second, as a consequence of the culture of the organization, policies, and practices. Next, we try to explain why the accounting field is in such a favorable position at this degree of inequality. Finally, we address the different organizations' and individuals' efforts to reduce these discrepancies.

Results

Insights on the gender inequalities in accounting organizations

Many prominent psychologists and sociologists (such as Blau, Zimmer, Kanter, and Harding) highlighted the significance of gender in the workplace during the 1970s and started discussions about how gendered processes in organizations could account for inequality (Kanter, 1977; Acker, 2012). Papers on subjects like inequality and variety, both vertical and horizontal social segregation (Blau, 1977), gender disparities within corporations (Kanter, 1977), women's position in organizations (Zimmer, 1988), and feminism and gender equality for women (Harding, 1986) paved the way for fresh perspectives on "masculinized" professions such as accounting. One of the first accounting academics to draw attention to gender stereotypes and discrimination against women in US accounting firms, as well as the changes in employers' perceptions of female accountants, was Rayburn (1976). He noted that although most firms did not consistently hire female accountants until recently, women are now accepted into public accounting companies (Rayburn, 1976).

Since then, there has been a lot of study on gender in organizations, leading to the creation of new words like "gendered" and "gendering" in literature. Furthermore, it has significantly improved our comprehension of the causes and consequences of gender inequality (Dalton et al., 2014). Still, there are a lot of unsolved concerns regarding how to conceptualize gender disparity. Furthermore, this topic faces difficulties due to the dynamic nature of the workplace and the ways in which gender intersects with other forms of marginalization and inequality.

In the accounting profession, preconceptions have proven difficult to dispel, despite the original expectation that a greater number of women entering male-dominated businesses may result in improved circumstances and representation at the highest levels of managerial hierarchy (Kanter, 1977). Furthermore, experience has shown that accounting firms still haven't modified their rules and organizational culture to guarantee diversity (Broadbent, 1998, 2016; Haynes, 2017). Moreover, women may encounter significant difficulty obtaining jobs if the proportion of women in the field increases without addressing the stereotypes ingrained in male-run enterprises. (Zimmer, 1988).

Theories pertaining to gendered organizations and organizational culture emphasize the significance of context in the study of gender and careers. Gendered organizational theory highlights the inherent complexity of organizations, while institutional and cultural theories focus on the social, vocational, and organizational contexts. Following Acker (1992, 2006, 2012), a large corpus of writing on women's careers has arisen on this topic. This literature highlights the relevance of organizations as the level of study since they are "the sites of concrete institutional functioning" that leads to racial, gender, and class disparities (Acker, 1992, p. 567). Acker (2006, p. 449) goes on to say that "this gendered structure of labor is significant in maintaining gender disparities in organisations and, hence, the unequal representation of women and men in organisational class hierarchies," since women have greater obligations outside of work than males.

According to Acker (2006), there are disparities in how individuals are treated when it comes to objectives, resources, outcomes, workplace well-being, and work relations in businesses. Gender inequality in the workplace affects women in ways that are related to their households, work-life balance, and the opportunity for hierarchical advancement (Anderson-Gough et al., 2005; Kornberger

et al., 2010; Khalifa, 2013; Carmona and Ezzamel, 2016). These factors include gender inequality at work (Lightbody, 2009; Duff, 2011; Dambrin and Lambert, 2012). Stated differently, the current façade of a masculine profession has not appropriately accommodated its significant proportion of female participants (Castro, 2012).

Feminist perspectives have been beneficial to gender and accounting studies (Broadbent and Kirkham, 2008). Additionally, by promoting research that advances social justice and equal rights, challenging racial, class, gender, age, and religious disparities, and offering fresh perspectives on how to develop and transform the field, the approach presents a chance to radicalize the accounting agenda (Haynes, 2008a; Lehman, 2012; 2019).

When attempting to explain gender disparities in employment patterns, two main theoretical stances may be distinguished. First, "equality feminism" emphasizes that structural barriers to women's employment opportunities persist even when legal prohibitions are lifted (Crompton and Harris, 1998). On the other hand, "difference feminism" argues that patterns of occupational segregation are a result of different kinds of women making choices that align with their desires (Hakim, 1991). Both sets of researchers are trying to figure out why women choose flexible work schedules, such as part-time employment, career pauses, or, sometimes, lower-paying positions. The focus of disparity analysis shifts from the one gender dimension to the several intersecting dimensions of social inequality and the complex, fluid, contradictory, and mutually reinforcing processes that create and maintain these dimensions (Walby et al., 2012). In addition to the challenges that currently exist on an individual or family level, there may be a set of professional concerns. These include lengthy work hours, compensation, advancement in one's career, areas of specialty, and organizational concerns including work arrangements, structural disparities, and organizational culture (Barker and Monks, 1998).

Gender and accounting organizations have also been discussed in relation to identity and choice theory. Theories state that the limitations and decisions made by two "types" of women—those who are "family-oriented" and prioritize their role as mothers over their careers and those who are "career-oriented" and strive for professional success—are what lead to occupational segregation patterns (Hakim, 1991). Even when they do not have children, "career-oriented" women nevertheless put a lot of work into their jobs compared to what males need to do to reach a high position. Social constructions portray women as being far from the ideal worker—that is, as someone who has no obligations outside of work—if they have children. Because of the persistence of socially assigned gender roles, males frequently have the potential to approach this ideal, even though it is debatable if it is even desirable for society for someone to match the norms of the ideal worker.

Therefore, it is believed that "family-oriented" women have little interest in advancing to a senior position in their careers. Nonetheless, more women than men report being content with their employment, despite having the lowest status and pay (Hakim, 1991). Therefore, it makes sense to minimize the time and energy people devote to finding work (Crompton and Harris, 1998). Women who have a flexible emphasis on their family and profession fall between these two groups (Vidwans and Cohen, 2020). These women manage work and life, despite the fact that they might not be as devoted to their careers (Smith et al., 2016). As a result, their spouses' choices regarding their careers and lifestyles may have an impact on their goals. Therefore, these women are particularly drawn to employment that is seen to encourage a better work-family balance.

According to Crompton and Harris (1998), women's workplace conduct suggests that they proactively structure their work-life scenarios based on the limitations and possibilities that have traditionally been available to them. Additional factors that may impact these behaviors include age, marital status, childbearing, and job-related inclinations. As a result, multiple social and professional identities overlap. Women may be young adults or more experienced.

They might be in a relationship, divorced, widowed, married, single, or none of the above, and they could even have children. They might follow any religion, work full- or part-time, be of any color, ethnicity, or sexual orientation, and hold any position within an organization. Due to the complexity of women's identity in accounting businesses, an intersectional approach is necessary to address a variety of identity categories, none of which can exist in isolation. A deeper comprehension of the many identities and their interrelationships may aid in the formation of an accounting definition of identity (Haynes, 2008a, 2008b, 2008c; Castro and Holvino, 2016; Haynes, 2017). A woman's vision and personal decisions on work commitment, career, job happiness, talents, qualities, and family are crucial to the discussion and linked to the intricate, varied topic of women's status in the accounting profession. One must also think about the reasons why a profession and a family are often incompatible.

The inseparability of various types of social differences brings to light systematic power dynamics because different aspects of social disparities interact across the individual, organization, profession, and societal spheres of influence (Crenshaw, 1991; McCall, 2005). A unitary, multimodal, or intersectional strategy may be used to investigate these disparities. Categories matter equally and have an open connection when it comes to an "intersectional" strategy, which tackles many categories at once. Individuals usually embody some features through the course of their lives, such as gender, color, race, and creed; additional traits, such as position in a business, parenting, or marital status, may appear at different moments over their active working life. Within a certain sociocultural context, these traits, which may be seen individually or in groups, may lead to inequality. By putting intersectionality into practice, one may fight inequality and effect institutional and organizational change. Moreover, it suggests that organizations must change their procedures and methods in order to achieve different gender relations. Further growth of the accounting profession necessitates a greater comprehension of the relationships that exist between people and their structural and professional environments. Thus, it becomes necessary to use the intersectional approach to ensure that changes in the demographics of the accounting profession are deliberate and progressive (Sadler and Wessels, 2019).

The combination of various experiences and causes may have an impact on a person's life path (Vespa, 2009). Furthermore, a lot of the subtleties of intersecting identity rely on the arrangement of life events to which people are exposed. For instance, some moms are single, whereas other women are married, full-time workers, and mothers. Furthermore, there is a considerable correlation between gendered expectations and certain life events. Men and women can have children, for instance, but there are differences in the societal and professional expectations for fathers and mothers.

Even with these complementary pairings, the majority of research examines these features separately. The concept of identity formation as a complex combination of interconnected traits is examined, which sheds light on significant differences in the identities formed by women in the accounting field that have not been previously studied.

In early 1998, Broadbent conducted a detailed examination of the literature about the gendered nature of the accounting field. In 2016, he expanded on this project with a gender-focused agenda that classified the many sorts of research on the subject of gender and accounting. By presenting a fresh perspective on the potential accessible to women in accounting and an incentive to include gender in the profession's concerns, Broadbent (2016) opened new research directions. Haynes (2017) presents a critical viewpoint on the past 25 years of gender research in the accounting field. She draws attention to the obstacles that women encounter because of their gender when they apply for jobs, stay in them, and advance in them. These obstacles include parenthood, work-life balance, feminization, and the division of the profession.

As a result, we broaden Haynes' (2017) viewpoint on how gender, ethnicity, and age overlap as identity categories. We include components that make it easier to examine how accounting organizations marginalize, exclude, limit, and mistreat women. We study the connections between organizational, individual, and cultural traits and women's career success. Our intersectional approach considers fluidity, interconnectedness, and numerous identity categories. It is believed that categories are the dynamic outcomes of the intersections of institutional and individual elements. By focusing on how power-based processes perpetuate gendered organizational structures and create gendered aspects of individual identities, we utilize this method to investigate the relationships that exist between professional accounting organizations' structures and the people who work inside them.

Factors for women's exit from the accounting profession or exit from their top positions.

The pursuit of more exciting work was the most frequently cited reason by women for leaving professional accounting firms, regardless of the type of employment. Getting a better working environment was the second most important factor, behind pay and professional advancement. Getting more freedom was the least important factor. Nevertheless, upon closer examination of the employment type subcategories, women working in the public sector, education, or "other" fields ranked their need for more flexibility as their second most significant reason for leaving their jobs. This would imply that, although the work performed in a professional accounting firm was the primary factor in women quitting the field, those who were looking for greater flexibility tended to work in the public and educational sectors (Gammie and Whiting, 2013).

Personal factors:

i) age, stress, burnout, health, and wellbeing (individual)

People's job objectives and priorities may change as they get older. Retirement planning, health problems, or just a desire for a lifestyle change may all have an impact on the choice to leave a career. On the other hand, high stress levels may have a negative impact on both physical and mental health. Persistent working stress may cause burnout, lower productivity, and a general loss of well-being. If the stress becomes unbearable and attempts to alleviate it inside the workplace fail, an employee may decide to quit to safeguard their health and quality of life.

Chronic stress can lead to a condition known as burnout, which is characterized by physical, emotional, and mental exhaustion. It often stems from feelings of overload, emotional exhaustion, and the inability to satisfy incessant expectations. When someone suffers from burnout, it may be difficult for them to stay in their present employment because the symptoms may have a substantial effect on their performance, motivation, and contentment.

Health issues might be a convincing reason to leave a job. Individuals may choose to prioritize their health and seek alternate job opportunities that are more conducive to their well-being owing to chronic sickness, an unexpected medical crisis, or worries about workplace safety and its influence on health. Overall well-being comprises many facets of life, including physical health, mental health, social ties, and personal satisfaction. Individuals may choose to quit a job that has a detrimental influence on their overall well-being, whether due to excessive stress, a toxic work environment, or a lack of work-life balance.

ii) Visibility and appearance

Promotions happen quickly in professional accounting companies because of the constant advancement and growth implied by the career model. When it comes to women, circumstances usually change if they want to have parents (Eagley and Carli, 2007). Should they choose to pursue that

route, they will find themselves out of business and abandoned for a brief or extended period of time, during which time business as normal will continue.

When working in a large auditing business, one of the most important things that is taken into account is that visibility is one of the variables that helps one get promoted quicker, or at least boosts one's chances of being promoted. It's critical to be visible in order to establish your presence, for example, by keeping a conversation going and forcing your opinions. It is also a personality characteristic; that is, you are either very talkative or not (Anderson-Gough et al., 2005, 2001; Wright, 2014).

This indicates that some staff members are more noticeable than others. Women predominate when it comes to the group of workers that are often not very visible. A partner at a Big Four firm said that women were less outgoing, more reserved, and mistakenly believed that having strong technical skills was sufficient. This approach was seldom successful. On the other hand, men take pride in showcasing their accomplishments, and promotions are based on that. This is referred to as gendered socialization, as was previously indicated, and it is one of the main causes of gender inequality (Czarniawska, 2006).

Visibility is one of the key factors that may make or break your career, according to the organizational culture of the Big Four. Because they are less visible in the workplace, women are thus often punished in terms of professional progression. Additionally, since they must pause their professions, pregnancy makes it much more difficult for women to be visible. After their client portfolio is taken away from them, individuals are marginalized and find it difficult to become visible (Crompton and Harris 1998).

iii) Motherhood and family care

While motherhood is certainly a shared role, Haynes (2017) and other writers (Hines, 1992; Whiting and Wright, 2001; Lupu, 2012; Carmona and Ezzamel, 2016) recognize in women the nurturing aspect of being the primary caregivers for their children. Parenting is seen similarly in South Africa for women with diverse social identities (Sadler and Wessels, 2019) as it is in the UK (Broadbent et al., 2016; Haynes, 2017). Parenthood is not just a result of everyday life but also a source of social identity when seen from an intersectionality viewpoint. One of the biggest causes of gender disparity in the workplace is the relationship between a woman's social identity as a mother and her professional life. This may occur via choice (shifting goals and perspectives), inadequacy in organizational processes, or both.

The natural course of a woman's life shapes her identity. She identifies as a mother first and then as something else, despite the fact that being a mother is ingrained in the collective mindset of women and that it is something that comes easily and is even highly wanted (Lupu, 2012). To better suit the new identity, this life event dramatically alters the aims and ambitions of most women's careers and lives. A professional's lifestyle is in direct opposition to it and often requires a significant change.

According to Kristensen et al. (2017), motherhood is the main cause of a woman's slower professional growth or being overlooked for a promotion. This has been acknowledged in a number of nations, including Cyprus (Socratus et al., 2016), France (Dambrin and Lambert, 2008; Lupu, 2012), and other nations (Kristensen et al., 2017; Verwans and Du Plessis, 2019). As Lupu (2012) notes, maternity is often portrayed in literature as having the potential to ruin a career, and Dambrin and Lambert (2008) argue that becoming a mother is a sign of a lack of dedication to one's work. The period leading up to maternity leave has required fewer managerial positions, which would usually determine the client portfolio needed for progression. In some accounting businesses, for example,

pregnancy announcements needed to be meticulously planned to prevent harming peak seasons (Whiting and Wright, 2001).

The aforementioned mindset manifests a resistance to altering the organizational framework, prioritising corporate operations above human relations. In addition to this, there is a prevalent belief that says a woman is not a good mother if she works as much as her male contemporaries, but she is not a serious professional if she adheres to her nine-to-five schedule. Prejudices and preconceptions make the gender gap in accounting organizations worse because they are challenging to overcome (Gammie and Gammie, 1997; Haynes, 2007; Dambrin and Lambert, 2008). Also, contrary to the findings of Flynn et al. (2015), which showed that all of the female executives were married and had children, married women with children "and poor in physical appearance were generally perceived as less likely to succeed" (Barker and Monks, 1998).

Depending on how supportive the spouse or other members of the family are, women's social identities can involve difficulties among their careers and their home and childcare commitments (Hooks, 1992; Charron and Lowe, 2005). A partner's willingness to reconsider their job path and take on a more active role in parenting might make or break a woman's ability to succeed in her work (Dambrin and Lambert, 2012). According to Whiting (2008), women seeking to reconcile their work and family goals must find other options if their spouse is not prepared to make the necessary sacrifices. A career path that leads upward requires complete dedication.

It is unusual for people to choose not to have a family in order to advance in their profession, despite the fact that marriage and parenting may and often will influence such choices (Whiting and Wright, 2001). Family and profession may coexist if they are skillfully integrated, but this is not always the case (Vidwans and Du Plessis, 2019). Commonly, one must be given up for the sake of the other, which is most commonly a career. Women frequently assume more family responsibilities, sometimes at the expense of their careers. According to Socratous et al. (2016), women who return from maternity leave with fewer expectations for their job possibilities—for example, relocating from giant accounting companies to friendlier, smaller ones—have lower expectations for their work prospects (Whiting and Wright, 2001).

The chances for people to return to the workforce are limited, and those who do so face disadvantages such as loss of status, stigma and stereotyping related to flexible work arrangements, and financial losses from reducing hours or reentering at a reduced wage. The sources are Lightbody (2009) and Crompton and Lyonette (2011)

Consequently, mothers are recognized to employ particular techniques to maintain a positive work-life balance: either they take a paid leave of absence to attend to their children until they reach a certain age, at which point they resume their career—a practice known as sequencing—or they take a maternity leave and resume their career after it concludes—a practice known as off-ramping (Whiting, 2008). According to Lupu and Empson (2015), some women choose to work straight through their maternity leave in order to keep up their momentum, while others utilize it to finish their qualifications. Given that the "burden of the family" may be seen as a disadvantage when it comes to selecting women for positions that align with their skill set, some mothers have expressed a preference for part-time work or employment that falls below their obligations (Gammie and Gammie, 1997; Huang et al., 2015). All of these tactics have a detrimental effect on the mother's professional advancement.

Moreover, women's perceptions of their professions and what work fulfillment means to them in comparison to men might be the root of these disparities on an individual basis. According to Barker and Monks (1998), women who are adjusting to parenthood may find professional happiness in the ability to combine motherhood and work, as opposed to men, who may find it in the assurance of steady and rapid career development.

iv) Entrepreneurial ambitions

Some female workers would rather quit the accounting organization in order to better balance their personal and professional lives (Hakim, 1991; Procter and Padfield, 1999; Rutteford and Maltby, 2007). Lifestyle choices may have an impact on this choice. Those who want to balance their personal and professional lives will not prioritize their career. Nonetheless, putting work life first is exactly what propels a person to the top of a business. Women who want to achieve a work-life balance will thus never be successful (Hakim 1991; Procter and Padfield 1999).

Women often quit their jobs in pursuit of better working environments, according to research by Gammie and Whiting (2013). One typical reason for quitting is a reluctance to embrace corporate norms and procedures. The accounting industry has had difficulties in recent years in keeping women in higher positions within the company. To aid with this endeavour, corporations have launched various initiatives, including flexible work schedules and mentorship. Still, women's presence is still comparatively lower than men's. Other times, women choose to start their own businesses as a result of feeling underappreciated by their employers.

Women quitting high-profile careers may want more autonomy and control over their professional lives. Entrepreneurship provides individuals with the ability to create and operate their own businesses, enabling them to pursue their ideas and ambitions without the restraints of corporate hierarchies or organizational structures.

Another reason for them to quit high-profile jobs is to explore entrepreneurial businesses that correspond with their hobbies and interests. Entrepreneurship allows people to focus their energy and creativity on initiatives they are really interested in, whether it's establishing a firm in an area they are passionate about, beginning a social venture to solve a specific problem, or developing creative solutions.

Finding unmet needs or market gaps that offer entrepreneurial opportunities might be the driving force behind leaving a high-profile position. Women may find areas where they think they can have a major influence and opt to create businesses to meet those needs, whether via creative goods, services, or business strategies. At the same time, compared to many high-profile corporate positions, entrepreneurship allows for more flexibility and work-life balance. Women may value the opportunity to create their own schedules, work from anywhere, and devote time based on their personal and family obligations, making entrepreneurship an enticing alternative for attaining more balance between their professional and home lives.

Organisational factors

i) Barriers in the way of promotion

Whether an individual chooses to opt out or quit a job is contingent upon their own needs (Barker and Monks, 1998). Upon departing from a job, the accessible alternatives are limited, such as engaging in self-employment, establishing a new enterprise, entering retirement, or pursuing an academic career (Vidwans and Cohen, 2020). Women accountants often leave the practice for industry or self-employment to benefit from improved career prospects (Flynn et al., 2015), seek more stimulating work (Gammie and Whiting, 2013), escape a high-pressure work environment, and achieve a better work-life balance (Anderson-Gough et al., 2001, 2005). This trend is particularly pronounced among women accountants who have children (Dambrin and Lambert, 2008).

Women manage work and life in a variety of ways, rebuilding their jobs and changing their lifestyles in response, going from an irreconcilable stance to the reverse (Gallhofer et al., 2011). (Vidwans and Cohen, 2020). Professional and family duties are not incompatible for women who

actively design their careers in accounting, despite the barriers they confront, which require a range of choices and trade-offs (Vidwans and Du Plessis, 2020; Vidwans and Cohen, 2020). These women made family arrangements that were compatible with their professional goals and found suitable job opportunities (Vidwans and Du Plessis, 2019; Vidwans and Cohen, 2020).

While certain women sought family or spousal assistance, others employed impression management strategies to secure influential sponsors, enhance their professional trajectories, or refine their personal image and business conduct through self-funded or employer-sponsored training programs, encompassing areas such as makeup application, golf, and wine-tasting courses (Kokot, 2015; Castro and Holvino, 2016). While not presently implemented, the act of sharing responsibilities has clear advantages for career progression (Barker and Monks, 1998; Lightbody, 2009).

ii) Masculine stereotype

As far as high-management roles go, the accounting field is still mostly a male domain. According to Kingston and Kyriacou (2011), there is a historical correlation between male characteristics and traits and the highest managerial position. Not only that, but a male stereotype served as the foundation for the processes that shaped the profession's image and competencies. Because of its early patriarchal roots, when women's participation was severely restricted, the accounting profession has historically prioritized male notions (Hines, 1992; Lehman, 1992). Because of this stubborn masculinity that permeates accounting knowledge and practices, women's paths within the field have become more challenging (Lehman, 2019). The field has seen a rise in the number of women entering it, but despite this, there are still disparities within the organisational culture due to the gendered preference for males and masculine behaviors (Haynes, 2017).

iii) Recruitment and remuneration

When two people with identical positions, profiles, and skill sets are paid differently, it's referred to as the gender pay gap or gender salary gap. Males are more likely to be leaders and take initiative than women, and some industries are more masculine than others, so they are less likely to accept women. These factors, along with discrimination and motherhood, are the main causes of the gender pay gap. The gender wage gap, which also has a macroeconomic impact on the economy as a whole, negatively affects women's learning curves and future prospects. Flexible work hours, awareness-raising efforts, and legislation aimed at stopping the double standard from being used are among the actions implemented.

According to Boradbert and Kirkham (2008) and Duff (2011), there might be other disparities inside organizations too. It refers to employment assignments, performance reviews, policies and practices related to promotions, retention, and hiring (Ud Din et al., 2017), as well as inadequately formulated, implemented, or absent policies and organizational practices (Anderson Gough et al., 2005; Sadler and Wessels, 2019).

The recruiting process and career prospects for women may lead to inequalities when they are positioned at the intersection of their professional identity and their social identity as moms or future mothers (Darbin and Lambert, 2008; Lyonette and Crompton, 2008; Whiting, 2012). Over time, women's chances of achieving a successful profession may be negatively impacted if they choose to have children. Companies express concern that women may seek maternity or child care leave while going through the employment process (Ud Din et al., 2017).

An older accountant may have more challenges obtaining employment prospects compared to a younger counterpart. Additionally, a number of social identities, including race, have an impact on one's ability to enter the profession because some countries may experience prejudice. Assumptions

about ethnicity and gender identity may have an impact on hiring decisions. The literature has extensively focused on the experiences of white middle-class women, particularly in relation to issues such as the recruitment, advancement, and retention of women in the labor market (Kim, 2004a). Still, more and more academic research (Gallhofer et al., 2011; McNicholas et al., 2004) is looking into the differences in recruitment when it comes to ethnic minorities (Hammond, 1997a) and other groups of people.

Kim (2004) highlights the negative effects of the complex interaction of gender, ethnicity, and workplace hierarchy on the experiences of ethnic minority women in accounting, specifically Chinese women accountants in New Zealand, who do not identify as white, black, or indigenous. In contrast to the situation in Western countries, in Arabic nations such as Syria and South Africa, the ability to get a job is dependent on the approval of one's spouse and is considered a privilege rather than a fundamental entitlement (Kamla, 2019; Sian et al, 2020). Arab women encounter certain societal expectations linked to honor when they travel to meet clients, spend time alone with unrelated men, and engage with customers and colleagues (Kamla, 2014; Sian et al, 2020). As a result, women who work face societal bias about their occupation and find it challenging to be seen as suitable partners or mothers.

Vertical segregation persists despite the fact that women constitute the majority of professionals in many countries. The lack of female accountants in high-ranking positions (Lehman, 1992; Fogarty et al., 1998; Grey, 1998) might be attributed to their ongoing struggle to overcome the barriers that prevent them from reaching top positions in companies, sometimes referred to as the glass ceiling (Ciancanelli, 1998). Preconceived notions based on race, similar to those related to gender and social status, may impact how people interact with one another in a professional setting. Whiting and Wright (2001) use an intersectional method to elucidate the gender disparity within the accounting profession in New Zealand. Women are reported to have lower job status and get less pay due to their comparatively shorter work experience and less ambitious career ambitions than men.

The primary determinants impacting job status seem to be the following: Discrimination and a decrease in weekly working hours are contributing factors to their diminished job status. Women in higher positions have a greater inclination towards taking on responsibility and being competitive in comparison to their female counterparts in the accounting field. The male accountant sample demonstrates that those who achieve superior performance invest more time and encounter less bias. The results are described using a comprehensive framework that considers the traits, structures, attitudes, and linkages among them. Whiting and Wright (2001) conducted a study

Discussion

The intersection of personal and professional factors

Many professional women experience interruptions and discontinuities in their careers due to their inability or unwillingness to reconcile the opposing demands of work and personal life. Farragalla et al. (2020) claim that a variety of social and professional factors, such as motherhood, education, profit incentives, organizational status, and prospects for career growth, frequently influence these decisions. These considerations directly influence the choice to remain or leave. Common factors that might derail careers and hinder women from achieving their professional goals include social institutions and inequalities between work and home responsibilities.

Various causes, such as changes in marital status, childbirth, childcare responsibilities, or caregiving for a spouse or grandchildren, might lead to work disruptions at different stages (Ud Din et al., 2017). A minority of female employees choose to depart from the accounting firm in order to achieve a more optimal equilibrium between their personal and professional lives (Hakim, 1991;

Procter and Padfield, 1999). Women sometimes resign from their occupations for reasons not linked to their personal lives, such as marriage, family, or children, but they also do so because they are dissatisfied with their workplace. An individual's own needs and preferences determine when to leave a job (Barker and Monks, 1998). Upon departing from their work, individuals have limited alternatives at their disposal, including establishing their own enterprise, entering retirement, pursuing an academic career, or engaging in self-employment (Vidwans and Cohen, 2020).

With this last option, a woman would be required to exert further diligence; she would need to get a PhD, produce scholarly articles, engage in extensive research, and dedicate lengthy hours, a significant portion of which would include teaching. The degree of commitment one is willing to make to this level of cognition depends on their goals. Female accounting experts may choose either self-employment or working in the sector. The desire for improved career prospects (Flynn et al., 2015), the desire for more stimulating tasks (Gammie and Whiting, 2012), the desire to avoid a high-pressure work environment, the desire to help people achieve a better balance between work and personal life, and the propensity to experience reduced stress levels (Anderson-Gough et al., 2001, 2005), especially among in Gallhofer et al. (2011) observed that women are responsible for a diverse array of choices pertaining to their employment and lifestyle.

Furthermore, individuals adapt their occupations and ways of living in response to significant life occurrences (Vidwans and Cohen, 2020). Despite these limits, women who intentionally strategize their careers in accounting find that work and familial responsibilities are not mutually exclusive. However, this entails making many determinations and relinquishing certain elements (Vidwans and Du Plessis, 2019; Vidwans and Cohen, 2020). According to research by Vidwans and Du Plessis (2019; Vidwans and Cohen, 2020), these women negotiate for family arrangements that are in line with their career goals and pick suitable work environments.

Certain individuals use impression management techniques to get influential sponsors and enhance their professional trajectories. Additionally, they may engage in remunerated training programs, such as golf and wine tasting courses, which teach both workers and employers on matters of professional demeanor and presentation. (Vidwans and Cohen, 2020) Certain women engage in negotiations to get support from their husband or family. While the practice of sharing tasks is not yet widespread, it undeniably provides clear advantages for career progression (Barker and Monks, 1998; Kokot, 2015; Lightbody, 2009).

A recurring motif among these concepts is that women must adapt their lifestyles to achieve a harmonious equilibrium between work and professional responsibilities. In order to enhance the company's capabilities and reduce bias, there are, nonetheless, developments that indicate that men should also be responsible for implementing reforms. According to Sawyer and Valerio (2018), men have the potential to demonstrate gender-inclusive leadership by serving as role models, particularly since they are more likely to occupy high-ranking roles inside firms.

Conclusions

Presently, accounting is still seen as a "gendered and gendering institution" (Haynes, 2017) when examining the hierarchical positions of women in a profession that is becoming more feminized, despite notable advancements in society, the workplace, and major accounting firms. The issues of motherhood, work-life balance, and segmentation continue to be the most often debated inequalities in the literature, just as they were thirty years ago. However, over the period being examined, other discrepancies in accounting organizations and professions have emerged and are now being discussed, either individually or in combination with other factors such as race, ethnicity, sexuality, and physical

appearance. These discoveries and improvements lead to a significant increase in knowledge about the intricate nature of women and their gender identity.

The concept of 'woman' encompasses a universal and cohesive classification, suggesting that the difficulties and topics discussed are equally significant and applicable to all women. Consequently, the phrase "utilized" does not adequately address the disparities that arise from social divides that intersect with women's professions.

One's familial history, work, and cultural and social contexts have an impact on age, gender, marital and parental status, education, earning potential, and ambition. The combination of these components may have diverse ramifications for a woman's career trajectory at different stages. The professional development of a woman is meticulously strategized and encompasses a range of choices and concessions, including home, workplace, and social environment. The research used the concept of intersectionality to elucidate how many characteristics, such as gender, marital status, motherhood, race, and others, impact a woman's work. The study found that a failure to recognize this intersectionality led to an incomplete understanding of the phenomenon. Intersectionality enhances outcomes for those striving for equality, and individuals should be acknowledged in consideration of all facets of their identity. Intersectionality is a conceptual framework that examines how oppressive institutions fundamentally influence individuals' experiences and opportunities in specific contexts. The systems that generate experiences cannot be effectively separated, despite the common practice of studying them in isolation.

The analysis analyzes academic articles published over a span of more than 30 years, providing quantifiable evidence of an increasing fascination with the concept of time. The selected papers focus on addressing many disparities, specifically within prominent accounting institutions, including the underrepresentation of women in high-ranking roles, issues related to maternity leave, occupational segregation, gender disparities, and the variables that contribute to gender-related challenges.

The research primarily contributes to two specific areas. Initially, it systematically examines the underlying attributes of gender inequality in accounting organizations that specifically affect women. The accounting literature has consistently identified the main factors contributing to gender imbalance in professional career advancement since its start, and these factors have persisted throughout time. Furthermore, using the intersectionality approach may significantly enhance our understanding of the challenging realities, obstacles, prejudices, and decisions that women in the accounting profession face throughout their professional journeys.

This paper explores an intricate topic. It surpasses a conventional narrative literature review by providing a well-organized and refined depiction of the inequalities discussed in the gender accounting literature. It also evaluates the significance of the intersectional perspective and suggests areas for further study. In the previous section, we illustrated the gendered dynamics of organizations, which result in gender-specific outcomes and impact the choices that individuals of different genders may want to pursue at different stages. As a result of this analysis, professional groups and accounting and auditing firms can learn more about the gender issues that have come up in the accounting field over the last thirty years. Even though the accounting profession is very dedicated, as shown by the work of its global boards and committees, gender equality is still a problem that needs to be fixed in order to reach one of its main goals for sustainable development.

If you really look into this topic, you might wonder if some parts are more important than others in a broad sense, or if everything is connected to the specific situation at any given time, which is made up of different variables with varying levels of strength.

The study's limitations include the lack of prior research on a number of the subjects it examines, such as the adaptable aspects of work and their implementation. Intersectionality offers a

balanced viewpoint on the gendered organization of accounting firms, but it may not provide a comprehensive framework for understanding the fundamental reasons for gender inequality in a socioeconomic context.

An inference drawn from the study is that the accounting profession has been gendered from the beginning, and the inclusion of women did not change this. However, due to the profession's strong association with masculinity, research in this area was not prioritized, as women did not have a significant presence or influence. Consequently, gender issues were given little consideration. As female representation in the accounting profession increased, the disparities between males and females in accounting organizations became increasingly evident, bringing gender to the forefront of research. As societal attitudes progressed, biases about women's identity changed, giving women the opportunity to speak their thoughts and have freedom and space for self-expression. It is important to acknowledge that the absence of discussion on a subject or issue does not necessarily mean that it does not exist or impact individuals. Rather, it indicates that the topic was not considered significant for many reasons, such as insufficient backing from the majority and a lack of power. Moreover, during the first ten years of study, the use of tools and ideas from other fields, such as gender stratification, intersectionality, and gendered organizations, was infrequent. Consequently, the absence of a framework hindered the examination of gender-related matters in professions.

A thorough examination is required in this area, namely to explore "the extent and significance of the intersectionality discourse in relation to entry into the profession, focusing on the concepts of transformation, anti-colonialism, race, and class" (Haynes, 2017). Ethnicity, class, diversity, and equality all contribute to the participation or exclusion of women in the accounting profession.

Accounting serves a social purpose, and the accounting profession is dedicated to promoting the public interest in opposition to the perpetuation of unequal social relationships. In order to fulfil the public interest obligation set forth by international representatives and organizations, it is imperative that every accounting firm and accounting professional share a unified understanding and plan to eradicate all forms of inequality mentioned earlier, including those pertaining to individual characteristics such as color, race, ethnicity, religion, marital status, physical appearance, and age, as well as those at the organizational and professional levels. This enables the accounting profession to comply with social justice criteria. An ongoing collaborative analysis of the demographic profile of the accounting profession might result in significant interventions and structural changes in both the profession and companies (Haynes, 2017; Lehman, 2019; Sadler and Wessels, 2019). Accounting has the potential to contribute to the advancement of "greater fairness and equality globally" (Haynes, 2017, p. 121).

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